

SOCIALIST REPUBLIC OF VIETNAM
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AUDIT AND REVIEW AGREEMENT

(Contract No.: 0726101/MOOREAISHN-TC)

- Based on Law No. 91/2015/QH13 dated November 24, 2015, of the National Assembly on the Civil Code of the Socialist Republic of Vietnam;
- Based on the Commercial Law No. 36/2005/QH11 dated June 14, 2005, of the National Assembly of the Socialist Republic of Vietnam;
 - Based on the Law on Independent Auditing No. 67/2011/QH12 dated March 29, 2011, of the National Assembly of the Socialist Republic of Vietnam;
 - Based on Decree No. 17/2012/ND-CP dated March 13, 2012 of the Government detailing and guiding the implementation of a number of articles of the Law on Independent Auditing;
 - Implementing Vietnamese Auditing Standard No. 210 on Auditing Contracts;
 - Based on the request of Top One Allot Joint Stock Company and the capabilities of MOORE AISC Auditing and Information Technology Services Company Limited Branch.

Today, July 3rd, 2026, we, the undersigned, are:

Requesting agency:

TOP ONE ALLOT JOINT STOCK COMPANY

(Hereinafter referred to as Party A)

- Representative: **Mr. Nguyen Van Binh**
- Position: General Director
- Headquarters located at: Village 19, Vi Xuyen Commune, Tuyen Quang Province, Vietnam
- Phone number: 0967 923 532
- Tax identification number: 0106121967
- VND account number: 4501896789, Vietnam Investment and Development Bank (BIDV).
- Contact address: T2 Parkiara Building, Room 2807 – Park City Urban Area – Duong Noi Ward – Hanoi City.

Implementing agency:

MOORE AISC AUDIT AND INFORMATION TECHNOLOGY SERVICES CO., LTD. BRANCH

(Hereinafter referred to as Party B)

- Representative: **Grandfather** Nguyen Thanh Tung
- (According to authorization number 1626/MOORE AISC-GUQ dated January 1, 2026)*
- Position: Deputy Director
 - Headquarters located at: 6th Floor, No. 36, Hoa Binh 4 Alley, Minh Khai Street, Bach Mai Ward, Hanoi City
 - Phone: (024) 3782 0045
 - Tax identification number: 0300513041 - 002
 - VND account number: 0011000384246

Exchange Department - Vietnam Foreign Trade Commercial Bank

After discussions and negotiations, both parties agreed to sign an audit and review contract with the following terms:

ARTICLE 1: CONTRACT CONTENTS

Party B agrees to provide Party A with services for reviewing the interim financial information and auditing the financial statements of Top One Allot Joint Stock Company for the fiscal year ending December 31, 2026, including:

- The service involves reviewing the interim financial statements for the accounting period ending June 30, 2026, including the Statement of Financial Position as of June 30, 2026, the Income Statement, the Cash Flow Statement, and the Notes to the Financial Statements for the same accounting period. The review service contract with Party B aims to provide a conclusion on Party A's semi-annual financial statements.
- The audit service covers the financial statements for the fiscal year ending December 31, 2026, including the Statement of Financial Position as of December 31, 2026, the Income Statement, the Cash Flow Statement, and the Notes to the Financial Statements for the fiscal year ending on that date. The audit by Party B aims to provide an audit opinion on Party A's financial statements.

ARTICLE 2: RESPONSIBILITIES OF THE PARTIES

2.1 Responsibilities of Party A:

- The audit by Party B will be conducted on the basis that the Board of Directors of Party A (to the extent appropriate) understands and acknowledges its responsibility:
 - (a) For the preparation and presentation of fair and reasonable financial statements, in accordance with Vietnamese accounting standards, the Vietnamese corporate accounting system, and applicable legal provisions relating to the preparation and presentation of financial statements;
 - (b) Internal controls which the Board of Directors determines are necessary to ensure that the preparation and presentation of the financial statements are free from material misstatement due to fraud or error;
 - (c) Ensure timely delivery to Party B:
 - (i) The right to access all documents and information that the Board of Directors deems relevant to the preparation and presentation of financial statements, such as accounting vouchers, accounting books, documents, and other matters;
 - (ii) Additional information that the auditor and audit firm request the Board of Directors to provide or explain for the purposes of the audit;
 - (iii) Unrestricted access to personnel of Party A that the auditor and audit firm determine are necessary to gather audit evidence. Assigning relevant personnel to work alongside Party B during the audit process.
- The Board of Directors of Party A (to the extent appropriate) is responsible for providing and confirming in writing the explanations provided during the audit in a "Board of Directors' Letter of Explanation," a requirement of Vietnamese auditing standards, which clarifies the responsibility of Party A's Board of Directors in preparing and presenting the financial statements and affirms that the impact of each misstatement, as well as the aggregate of uncorrected misstatements discovered and aggregated by Party B during the audit for the current period and misstatements relating to prior periods, is not material to the financial statements as a whole.
- To facilitate the work of Party B's employees at Party A's office.



- Pay the full audit service fee and any other fees (if applicable) to Party B as stipulated in Article 4 of this contract.

2.2 Responsibilities of Party B:

Party B's responsibilities regarding audit services:

- Party B will conduct the audit in accordance with Vietnamese auditing standards, relevant laws and regulations. These auditing standards require Party B to comply with professional ethics standards and regulations, and to plan and conduct the audit to obtain reasonable assurance that the financial statements, taken as a whole, are free from material misstatement. During the audit, Party B will perform procedures to gather audit evidence regarding the figures and information presented in the financial statements. These procedures will depend on the auditor's assessment, including an assessment of the risk of material misstatement in the financial statements due to fraud or error. The audit will also include an assessment of the appropriateness of the accounting policies used and the accounting estimates made by management, as well as an assessment of the overall presentation of the financial statements.
- Party B is responsible for informing Party A about the content and plan of the audit, and for assigning qualified and experienced auditors and assistants to conduct the audit.
- Party B conducts the audit work on the principles of independence, objectivity, and data confidentiality. Accordingly, Party B is not entitled to disclose information to any third party without the consent of Party A, except as required by law and relevant regulations, or in cases where such information has been widely disseminated by state management agencies or has been published by Party A.
- Party B is responsible for requesting Party A to confirm the explanations provided to Party B during the audit process. According to Vietnamese auditing standards, fulfilling these requests and providing a Letter of Explanation from Party A's Board of Directors regarding related matters constitutes one of the bases for Party B to express its opinion on Party A's financial statements.
- Due to the inherent limitations of auditing and internal control, there is an unavoidable risk that auditors may fail to detect material misstatements, even though the audit has been planned and conducted in accordance with Vietnamese auditing standards.
- To assess risk, Party B will review the internal controls used by Party A in preparing the financial statements to design appropriate audit procedures in each case, but not for the purpose of making an opinion on the effectiveness of Party A's internal controls. However, Party B will notify Party A in writing of any deficiencies in internal controls that Party B discovers during the audit of the financial statements.

ARTICLE 3: AUDIT REPORT

Upon completion of the audit, Party B will provide Party A with:

- Review Report of the Interim Financial Information of Top One Allot Joint Stock Company;
- Audit report on the 2026 financial statements of Top One Allot Joint Stock Company;
- The audit report on the financial statements and the review report on the interim financial information are prepared in 05 (five) sets in Vietnamese and 04 (four) sets in English; Party A keeps 04 (four) sets in Vietnamese and 03 (three) sets in English, Party B keeps 01 (one) set in Vietnamese and 01 (one) set in English.

- The audit report shall be prepared in writing and shall include the contents as prescribed by the Law on Independent Auditing, Vietnamese Auditing Standard No. 700, and other relevant auditing standards and legal regulations.

In the event that Party A intends to release Party B's audit report in any form of document, or to release documents containing information on the audited financial statements, Party A's Board of Directors agrees that they will provide Party B with a copy of such document and will only disseminate such documents after obtaining Party B's written consent.

ARTICLE 4: SERVICE FEES AND PAYMENT METHODS

- The audit fee stated in Article 1 is: VND 50,000,000 (Fifty million Vietnamese Dong). This fee excludes VAT.
- The audit fee will be paid by bank transfer to Party B's account.
- Party A will advance Party B 50% of the audit fee immediately after signing the contract and pay the remaining 50% when Party B issues the audit report.

ARTICLE 5: COMMITMENT CLAUSE

Both parties commit to fulfilling all terms stipulated in this contract. During the execution of the contract, if any difficulties arise, both parties must promptly notify each other and discuss appropriate solutions. All information must be communicated directly to each party in writing to the address provided above.

Any disputes or claims arising during the performance of this contract shall be resolved through negotiation or in accordance with the Civil Code of the Socialist Republic of Vietnam and in an economic court of mutual choice.

ARTICLE 6: EFFECTIVENESS AND TERM OF THE CONTRACT

- This contract remains in effect until its termination or until both parties mutually agree to cancel it.
- This contract is made in four (04) copies in Vietnamese with equal legal validity, each party keeping two (02) copies in Vietnamese, with equal validity and effective from the date of full signatures and seals of both parties.

**REPRESENTATIVE OF
PARTY A**

**REPRESENTATIVE OF
PARTY B**

NGUYEN VAN BINH

NGUYEN THANH TUNG