**VGP: Explanation for except-for opinion**

On 13 Mar 2017, The Vegetexco Port JSC explained except-for opinion as follows:

In accordance with finance statements of 2016, regarding the overdue debt of South Otran JSC, the Company did not make provisions for debts because the Company have been implementing legal procedures to recover the debt. In addition, South Otran JSC still transferred the payments and confirm the remaining debts.

Hence, the Company temporarily have been not made the provisions for the debt since 2016.