

No. : 379/CV-TCT

Hanoi, March 31, 2026

(Re: Explanation of the Independent Auditor's Qualified
Opinion on the 2025 Audited Consolidated Financial
Statements)

To: - Hanoi Stock Exchange

Hanoi Construction Corporation - JSC (Stock code: HAN) extends our respectful greetings and cooperation to the Stock Exchange. Regarding the qualified opinion issued by the independent auditor in the Audited Consolidated Financial Statements for the fiscal year ended December 31, 2025, concerning the incomplete reconciliation of certain receivables and payables, Hanoi Construction Corporation - JSC hereby provides the following explanation:

At several of the Corporation's subsidiaries, due to the specific nature of the industry and geographical business locations, the rate of debt reconciliation and confirmation has not yet reached the required threshold, resulting in the auditor's qualified opinion. The Board of Directors will direct the Corporation's capital representatives at these subsidiaries to coordinate with the local Board of Management to implement measures for debt verification and reconciliation. This is to ensure an adequate confirmation rate so that the auditor will not issue a qualified opinion in future financial statements.

Sincerely./.

HANOI CONSTRUCTION CORPORATION - JSC

Recipients:

- As above;

- Filing: TCHC, TCKT;



ĐƯƠNG NGỌC QUANG
THỦ TƯỚNG GIÁM ĐỐC