

Ref.: 494/CV-TCT

Hanoi, April 22, 2026

(Subject: Explanation regarding Information
Disclosure)

To: - Hanoi Stock Exchange

Hanoi Construction Corporation – Joint Stock Company (stock code: HAN) would like to extend our respectful greetings and express our sincere appreciation for the cooperation of the Commission and the Exchange. On April 14, 2026, the Corporation received Decision No. 392/QĐ-SGDHN issued by the Hanoi Stock Exchange regarding the continued placement of HAN shares under warning status.

Hanoi Construction Corporation – Joint Stock Company hereby provides explanations and outlines remedial measures concerning the qualified opinions issued by the independent auditor on the Corporation's consolidated financial statements. The consolidated financial statements of the Corporation are prepared based on the financial statements of the parent company and its subsidiaries. The qualified opinions of the independent auditor are all related to subsidiaries and affiliated companies, specifically as follows:

1. Opinion on outstanding receivables and payables not fully reconciled:

Cause: At certain subsidiaries of the Corporation, due to the nature of their business sectors and operating locations, the rate of reconciliation and confirmation of receivables and payables has not been fully completed, leading to the qualified opinion issued by the auditor.

Remedial measures: The Board of Directors of the Corporation will direct the Corporation's capital representatives at its subsidiaries to coordinate with the companies' management to implement measures to reconcile and confirm outstanding receivables and payables, ensuring a sufficient confirmation rate so that the auditor will not issue a qualified opinion at the time of preparing the year-end financial statements.

2. Opinion on the presentation of financial investments under the cost method:

Cause: At certain associates where the Corporation does not have control due to its ownership ratio, the Corporation has not been able to obtain sufficient information at the time of preparing the consolidated annual financial statements to account for these investments using the equity method in accordance with regulations.

Remedial measures: The Corporation has been and will continue to actively work with relevant entities, strengthen the responsibilities of its capital representatives, and improve the process of providing financial information to ensure that the matters leading to the qualified opinion are fully addressed in the next reporting period.

Sincerely yours,

Recipients:

- As above;
- Filed at Administration & HR Department,
Finance & Accounting Department.

HANOI CONSTRUCTION CORPORATION – JSC



TỔNG GIÁM ĐỐC
PHÓ TỔNG GIÁM ĐỐC
Dương Ngọc Quang