

No. : 3.81/CV-TCT

Hanoi, March 31, 2026

(Re: Explanation of Financial Statements Disclosure for
the Fiscal Year 2025)

To: - Hanoi Stock Exchange

Hanoi Construction Corporation - JSC (Stock code: HAN) extends our respectful greetings and cooperation to the Stock Exchange.

Hanoi Construction Corporation - JSC hereby provides an explanation regarding the variance in Profit After Tax between the 2025 and 2024 Audited Separate and Consolidated Financial Statements, as follows:

Item	2025 (VND)	2024 (VND)
Profit after corporate income tax (Separate)	46.619.960.281	38.038.833.152
Profit after corporate income tax (Consolidated)	67.977.914.966	60.807.344.253

The primary reason is that the Parent Company and its subsidiaries have implemented retrospective adjustments to expense items in accordance with the State Audit Office's Conclusion No. 224/KTNN-TH dated September 15, 2025, detailed figures are presented in the Notes to the Audited Separate and Consolidated Financial Statements for 2025 (this profit adjustment was officially disclosed in compliance with regulations under Official Dispatch No. 2181/CBTT-TCT dated December 04, 2025).

The above is the explanation for the variance in Profit After Corporate Income Tax in the 2025 Separate and Consolidated Financial Statements of Hanoi Construction Corporation - JSC compared to the 2024 figures.

Sincerely./.

HANOI CONSTRUCTION CORPORATION - JSC

Recipients:

- As above;
- Filing: TCHC, TCKT;



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