

No. : 1172/CV-TCT

Hanoi, 28th August, 2026

(Re: Re: Explanation of the Qualified Opinion of the
Independent Auditor on the Reviewed Interim
Consolidated Financial Statements)

To: - Hanoi Stock Exchange

Hanoi Construction Corporation – JSC (stock code: HAN) respectfully extends its greetings and cooperation to the Stock Exchange. The Corporation hereby explains the qualified opinion expressed by the independent auditor in the reviewed Interim Consolidated Financial Statements for the accounting period ended June 30, 2026, concerning accounts receivable and payable balances that have not been fully reconciled, as follows:

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 to verify and reconcile debt. 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;



KẾ TÔNG GIÁM ĐỐC
PHÓ TÔNG GIÁM ĐỐC
Dương Ngọc Quang