**HNA: Notice of qualified opinions of the auditor**

On 25 Mar 2020, Hua Na Hydropower Joint Stock Company announced the qualified opinions of the auditor as follows:

Hua Na Hydropower Joint Stock Company (PVPowerHHC) explained the qualified opinions of the independent auditor - Deloitte on the financial statements in 2019 as follows:

- In 2019, PVPowerHHC recorded sales revenue including electricity sales and other income such as water resource tax, forest environment fee and water resource right granting fee. At the same time, it was recognized that the cost of goods sold includes water resources taxes, forest environmental fees and facilities for granting water right. This recognition is in accordance with the electricity contract between PVPowerHHC and Vietnam Electricity; The State agencies approved this recognition, profit targets are not affected