**L63: Explanation on Financial Statements 2023**

On March 15, 2024, Lilama 69-3 Joint Stock Company announced Official Dispatch No. 20/LILAMA 69-3 on the qualified opinion on the Financial Statements of Lilama 69-3 Joint Stock Company for the fiscal year ended December 31, 2023 as follows:

Content of the qualified opinion: “The Company is recording a number of overdue receivables with a total value at the beginning and end of the year of VND 64.62 billion. The Company has made a provision for bad debts accumulated until December 31, 2023 with a value of VND 25.13 billion. However, we have not yet collected audit evidence regarding the Board of Management's assessment of the recoverability of these receivables. Therefore, we are unable to determine the necessary adjustments (if any) to the Company's Financial Statements for the fiscal year ending December 31, 2023."

For overdue receivables of VND 64.62 billion, the Company has made a receivable provision of VND 25.13 billion. This amount includes the receivable debt of Thanh Liem Cement Joint Stock Company of VND 42.2 billion (a provision of VND 23.86 billion has been made), this receivable was adjudicated by the People's Court of Ha Nam Province, forcing Thanh Liem Cement Joint Stock Company to pay the above amount to Lilama 69-3 Joint Stock Company; For the remaining customers, the Company has repeatedly sent dispatches requesting payment, however, due to the difficult financial situation of the customers, payment has not been made to the Company. The Company will in the future continue to actively coordinate with authorities and customers to recover the aforementioned liabilities.