**HAN: Explanation on and remedy for auditor’s opinions**

On April 10, 2024, Hanoi Construction Corporation - JSC announced Official Dispatch No. 346/CV-TCT on explanation and remedy for HAN stock as follows:

1. Opinions on debts that have not been fully reconciled:

Reason: The debt verification reconciliation rate is incomplete at some subsidiaries of the Corporation, leading to a qualified opinion of the Auditor.

The solution: The Board of Directors of the Corporation will direct the Capital Representative of the Corporation at its subsidiaries to coordinate with the Board of Directors of the Company to implement solutions to accurately compare debts, ensure a sufficient rate so that the Auditor does not express a qualified opinion at the time of preparing the year-end Financial Statements.

1. Opinions on provisioning for devaluation of financial investments:

Reason: The Corporation has not yet made provisions for devaluation of long-term financial investments for some of the financial investments that the Corporation considers and evaluates according to market value to judge the fair value of the investment, not only evaluated according to the owners’ equity method. Based on the Corporation's restructuring project approved by the Ministry of Construction, the Corporation will divest some of the investments according to the principle of preserving investment value. Up to this point, the Corporation has successfully divested capital from a number of companies, not only recovering investment capital at par value but also with capital gains.

The solution: The Corporation will focus on promoting divestment activities according to the Enterprise Restructuring Project submitted to the Ministry of Construction as soon as it is approved by the competent authorities.