**NXT: Explanation on the auditor’s qualified opinion**

On May 20, 2024, Kon Tum Construction Materials Supply and Production Joint Stock Company announced Official Dispatch No. 2005/2024/NXT-CVG on explaining the auditor’s qualified opinion as follows:

1. Separate Financial Statements 2023
2. Auditor’s qualified opinion

In our opinion, except for the matter stated in the "Basis for auditor's qualified opinion" paragraph, the attached Financial Statements have truly and fairly reflected all important aspects of the financial situation of Kon Tum Construction Materials Supply and Production Joint Stock Company as of December 31, 2023, as well as business results and cash flows for the fiscal year ending on the same day, in accordance with Accounting Standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of the Financial Statements.

Basis of auditor’s qualified opinion

We are appointed to audit the Company's Financial Statements for the fiscal year ending on December 31, 2023 on March 29, 2024. Therefore, we were unable to participate in witnessing the actual cash count at the end of the fiscal year. Using alternative audit procedures, we are unable to express an opinion on the existence of the cash balance at the end of the financial year with the amount recognized on the Balance Sheet as of December 31, 2023 being VND 3,202,621,056.

1. Explanation:

Because the audit company signed the contract after December 31, 2023, the audit company cannot witness the cash count as of December 31, 2023.

1. Consolidated Financial Statements 2023
2. Auditor’s qualified opinion

In our opinion, except for the matter stated in the "Basis for auditor's qualified opinion" paragraph, the Consolidated Financial Statements have truly and fairly reflected in all important aspects the financial situation of Kon Tum Construction Materials Supply and Production Joint Stock Company as of December 31, 2023, as well as business results and cash flows for the fiscal year ending on the same day, in accordance with Accounting Standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of the Financial Statements.

Basis of auditor’s qualified opinion

We are appointed to audit the Company's Financial Statements for the fiscal year ending on December 31, 2023 on March 29, 2024. Therefore, we were unable to participate in witnessing the actual cash count at the end of the fiscal year. Using alternative audit procedures, we are unable to express an opinion on the existence of the cash balance at the end of the financial year with the amount recognized on the Consolidated Balance Sheet as of December 31, 2023 being VND 5,616,256,134.

1. Explanation:

Because the audit company signed the contract after December 31, 2023, the audit company cannot witness the cash count as of December 31, 2023.