

No. 173/CV-TCT
(Re: Explanation on the Disclosure of Six
months of 2026 FS)

Hanoi, 28th August 2026

To: - Hanoi Stock Exchange

Hanoi Construction Corporation - JSC (stock code: HAN) would like to extend our respectful greetings and appreciation for your cooperation to the Exchange.

Hanoi Construction Corporation – JSC hereby provides an explanation for the difference in profit after corporate income tax between the two accounting periods presented in the Interim Financial Statements for the six-month period of 2026, as follows:

Content	Six months of 2026	Six months of 2026
Separate Financial Statements	13.580.307.509	23.299.659.376
Consolidated Financial Statements	21.844.110.832	23.116.741.204

The profit after corporate income tax for the six-month period of 2026 as presented in the Separate Financial Statements and the Consolidated Financial Statements fluctuated compared to the same period of 2025, mainly due to a decrease in revenue compared to the same period of the previous year. In addition, financial expenses increased due to higher bank interest rates, resulting in a decrease in the Corporation's profit.

The above is the explanation for the fluctuation in the profit after corporate income tax presented in the Interim Financial Statements for the six-month period of 2026 of Hanoi Construction Corporation – JSC compared to the same period of the previous year.

Sincerely./.

Recipients:

As above;
Archived at the Administration
and HR Department
and the F&A Department.

HANOI CONSTRUCTION CORPORATION - JSC



KT. TỔNG GIÁM ĐỐC
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