XUAN HOA VIET NAM JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

No. 203 / XHC - TCKT
Re: Explanation and Information Disclosure regarding Official Letter No. 6655/UBCK-GSDC

Phu Tho, 24 July 2026

To: - State Securities Commission of Vietnam (SSC)
- Hanoi Stock Exchange (HNX)

On 24 July 2026, Xuan Hoa Vietnam Joint Stock Company (Stock Code: XHC) received Official Letter No. 6655/UBCK-GSDC dated 17 July 2026 from the State Securities Commission of Vietnam ("SSC"), notifying the Company that the SSC had conducted the 2026 audit quality inspection at RSM Vietnam Auditing & Consulting Co., Ltd., the independent auditor of the Company's 2025 financial statements.

According to Official Letter No. 6655: "The audit file of the Company's 2025 financial statements was assessed as not meeting the required audit quality standards because the auditors had not fully performed the required audit procedures and had not obtained sufficient appropriate audit evidence to support the issuance of an unmodified audit opinion with an Emphasis of Matter paragraph in accordance with the Vietnamese Standards on Auditing." (The Company encloses the full text of Official Letter No. 6655 herewith.)

In this regard, Xuan Hoa Vietnam Joint Stock Company would like to provide the following explanation:

Xuan Hoa Vietnam Joint Stock Company has always strictly complied with the applicable laws and regulations on accounting, auditing, and information disclosure. Immediately upon receipt of the SSC's Official Letter, the Company proactively worked with RSM Vietnam Auditing & Consulting Co., Ltd. to review and clarify the relevant matters.

Following such review and clarification, the Company will supplement and complete all outstanding audit procedures in accordance with applicable regulations and the prevailing accounting standards. The Company will also continue to work closely with the independent auditor in subsequent audit engagements to ensure that all required audit procedures are fully performed in compliance with applicable regulations, thereby further enhancing the quality of the preparation and audit of the Company's financial statements.

The Company will disclose this information through the information disclosure systems of the State Securities Commission of Vietnam and the Hanoi Stock Exchange, as well as on the Company's website at **www.xuanhoa.vn**.

The review and clarification of the audit procedures relating to the Company's 2025 financial statements as described above do not affect the Company's current business operations.

The above is the explanation of Xuan Hoa Vietnam Joint Stock Company, respectfully submitted to the State Securities Commission of Vietnam and the Hanoi Stock Exchange.

Respectfully submitted.

Recipients:
- As above;
- Archived: XHC, TCKT.

LEGAL REPRESENTATIVE

M.S.D.N: 2500161922 CÔNG TY CỔ PHẦN XUÂN HÒA VIỆT NAM P. XUÂN HÒA - PHÚ THỌ

Nguyen Anh Tuan

MINISTRY OF FINANCE
STATE SECURITIES COMMISSION OF VIETNAM

No.: 6655/UBCK-GSDC
Re: Audited 2025 Financial Statements of Xuan Hoa Vietnam Joint Stock Company

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, 17 July 2026

CÔNG TY CỔ PHẦN XUÂN HOÀ

To: Xuan Hoa Vietnam Joint Stock Company

With respect to the audited 2025 Financial Statements of Xuan Hoa Vietnam Joint Stock Company (UPCoM: XHC), the State Securities Commission of Vietnam ("SSC") hereby notifies the Company as follows:

Based on the results of the SSC's 2026 inspection of audit service quality at RSM Vietnam Auditing & Consulting Co., Ltd., the audit file for the Company's 2025 Financial Statements was classified as not meeting the required audit file quality standards because the auditors had not fully performed the required audit procedures and had not obtained sufficient appropriate audit evidence to support the issuance of an unmodified audit opinion including an Emphasis of Matter paragraph, as required by the applicable auditing standards.

The Company is requested to disclose this information on the information disclosure systems of the SSC, the Hanoi Stock Exchange (HNX), and the Company's website in accordance with the applicable regulations.

With respect to the auditors who signed the audit report on the Company's 2025 Financial Statements, the SSC has suspended their approval to perform audits of public-interest entities in the securities sector pursuant to Decision No. 431/QD-UBCK dated 17 July 2026.

The SSC hereby notifies the Company for its information and implementation.

BY ORDER OF THE CHAIRMAN
HEAD OF THE PUBLIC COMPANY SUPERVISION DIVISION

(Signed and sealed)

Trần Tiến Dũng

Recipients:

-As above;
-Chairman (for reporting);
-RSM Vietnam Auditing & Consulting Co., Ltd.;
-Hanoi Stock Exchange (HNX);
-Archived: Administration Division, Public Company Supervision Department (06b).