QUANG NAM TRANSPORTATION CONSTRUCTION JSC

No. 310/ GTr-BTGĐ

Ref: Explanation of Income Statement for the first six months of 2026

SOCIALIST REPUBLIC OF VIETNAM

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Da Nang, August 28, 2026

To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange

1. Company name: Quang Nam Transportation Construction Joint Stock Company

2. Stock code: QTC

3. Address of head office: No. 10 Nguyen Du Street, Tam Ky Ward, Da Nang City

4. Telephone: 0235.3851734 Fax: 0235.3852098

5. Person authorized to disclose information: Nguyen Tuan Anh

6. Contents of disclosure:

6.1 Separate and consolidated financial statements for the first six months of 2026 of Quang Nam Transportation Construction Joint Stock Company, prepared on August 27, 2026, include: the Statement of Financial Position, the Income Statement, the Cash Flow Statement, and the Notes to Financial Statements.

6.2 Explanation content:

- For the separate financial statements and consolidated financial statements:

Quang Nam Transportation Construction Joint Stock Company hereby provides an explanation as follows:

+ Profit after corporate income tax in the Income Statement for the reporting period changed by 10% or more compared to the same period of the previous year.

The main reason for this change is that revenue for the first six months of 2026 reached VND 33.229 billion, an increase of nearly 66% compared to revenue of VND 20.062 billion in the first six months of 2025. The increase in revenue resulted in improved business performance, with a change of more than 10%, thereby contributing to the Company's profit growth.

+ Profit after tax for the reporting period differs by 5% or more between the figures before and after audit, changes from a loss to a profit or vice versa (for reviewed/audited financial statements).

The reason is that on August 11, 2026, the Company received Decision No. 2563/QĐ-XPHC-DAN issued by the Da Nang Tax Office on the imposition of administrative penalties for tax violations for the tax inspection period from 2023 to 2025. Accordingly, the Company is required to pay additional tax payable, administrative penalties, and late payment interest, totaling VND 1,514,015,546. The recognition of this expense resulted in a change in the Company's business results, leading to a difference in profit after tax between the pre-audit and post-audit figures for the reporting period.

7. The financial statements were posted in full on the Company's website at this link: www.cotracoqna.vn

We hereby certify that the information disclosed above is accurate, and we assume full legal responsibility for its content.

Recipients:
- As above;
- Filed: Finance – Accounting Dept.

Person authorized to disclose information

CÔNG TY CP CÔNG TRÌNH GIAO THÔNG VẬN TẢI QUẢNG NAM

Nguyen Tuan Anh