

**QUANG NAM MINERAL  
INDUSTRY CORPORATION**

No: 27/CV-MIC

*Explanation of the difference in after-tax  
profit in the consolidated financial  
statements*

**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

*Thang Binh, 28th August 2025*

**To:** - **The State Securities Commission**  
- **Hanoi Stock Exchange**

Organization name: QUANG NAM MINERAL INDUSTRY CORPORATION

Securities code: MIC

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Prusuant to Circular 96/2020/TT-BTC dated 16/11/2020 guiding information disclosure on the stock market;

Based on the Consolidated Financial Statements for the first 6 months of 2025, before and after review.

The difference in after-tax corporate income profit is 5% or more as follows:

Indicator	First 6 months of 2025 – Before review	First 6 months of 2025 – After review	Difference (Increase (+)/decrease (-))	
			Value (VND)	Proportion
Profit After Tax	5,888,708,593	8,173,023,222	+2,284,314,629	+38.79%

**Explanation of the difference before and after review:**

- Cost of goods sold and services provided after review: VND 78,054,367,328, a decrease of VND 3,123,432,075—equivalent to a 3.85% reduction;
- General and administrative expenses after review: VND 12,329,650,840, an increase of VND 1,892,651,000, equivalent to an 18.13% increase;
- Current corporate income tax expense after review: VND 1,034,930,835, a decrease of VND 1,026,616,238—equivalent to a 49.80% reduction.

The company performed a review of the costs incurred and accounted for as production expenses during the period, which are related to multiple accounting periods, in order to reallocate them. As a result, the after-tax corporate income profit for the first 6 months of 2025 increased by VND 2,284,314,629 after review, equivalent to a 38.79% increase.

Best regards!

**Recipient:**

- As above;  
- General Office and Finance-Accounting  
Department.

**GENERAL DIRECTOR**  
  
**PHAM NGOC AN**

