

**QUANG NAM MINERAL
INDUSTRY CORPORATION**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 28/CV-MIC

Thang Binh, 28th August 2025

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

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 Separate 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	5,959,818,989	8,244,133,618	+2,284,314,629	+38.33%

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, corresponding to a 3.85% reduction.
- General and administrative expenses after review: VND 11,974,376,432, an increase of VND 1,892,651,000, corresponding to an 18.77% increase.
- Current corporate income tax expense after review: VND 1,034,930,835, a decrease of VND 1,026,616,238, corresponding to a 49.80% reduction

The company reviewed the expenses incurred and recorded as production costs during the period that were 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 the review, corresponding to a 38.33% increase.

Best regards!

Recipient:

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

GENERAL DIRECTOR



PHAM NGOC AN