MACHINES & INDUSTRIAL EQUIPMENT CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No.: 678 /CV-MIE-TCKT
Re: Explanation of differences in figures in the reviewed Consolidated Financial Statements for the accounting period ended 30 June 2026

Ha Noi, 25th August 2026

To:

- State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market;

Pursuant to the reviewed Consolidated Financial Statements of Machines and Industrial Equipment Corporation for the accounting period ended 30 June 2026 and 30 June 2025.

Machines and Industrial Equipment Corporation (MIE) would like to provide the following explanation:

Profit after corporate income tax as presented in the consolidated statement of profit or loss for the reporting period has changed by 10% or more compared to the corresponding period of the prior year

(As stipulated in Point a, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance):

No.	Indicator	Six months of 2026 VND	Six months of 2025 VND	Difference		Notes
				+/-	%	
A	B	[1]	[2]	[3]=[1]-[2]	[4]=[3]/[2]	
1	Profit after corporate income tax	3,931,713,644	5,977,501,482	-2,045,787,838	-34,22%	Decrease in profit

The primary reason for the aforementioned fluctuation is attributable to the specific nature of the Corporation's production and business operations, which are carried out on a unit/order basis in accordance with individual orders/projects, whereby the timing of revenue and profit recognition is not fixed but rather depends on the progress of execution and acceptance by the investor. In addition, the Corporation's subsidiary, Hanoi Mechanical Engineering Company Limited (a single-member limited liability company), proactively recorded a downward adjustment to taxable income following the re-determination of deductible loan interest expenses related to related-party transactions, resulting in an increase in corporate income tax and a corresponding decrease in profit after tax of VND 2.5 billion. Consequently, business performance results for the first six months of 2026 declined in comparison with the same period in 2025.

M.S.D.N: 010010137
TỔNG CÔNG TY MÁY VÀ THIẾT BỊ CÔNG NGHIỆP CTCP
THÀNH PHỐ HÀ

Machines and Industrial Equipment Corporation hereby confirms that the above contents are true and takes full responsibility for its content.

Sincerely.

Recipients:
- As above;
- BoD, BS (to replace report);
- DISC MIE;
- Archive: Office, FAD.

GENERAL DIRECTOR

M.S.D.N: 0100101379 - C.T.C.P
TỔNG CÔNG TY MÁY VÀ THIẾT BỊ CÔNG NGHIỆP CTCP
THÀNH PHỐ HÀ NỘI

Vu Trung Thuc