

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC
REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period ended 30 June 2026

Ha Noi, August 2026



TABLE OF CONTENTS

CONTENTS	Page
STATEMENT OF THE EXECUTIVE BOARD	2 - 4
REVIEW REPORT ON INTERIM FINANCIAL INFORMATION	5 - 7
REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS	
Interim Consolidated Statement of Financial Position	8 - 10
Interim Consolidated Income Statements	11
Interim Consolidated Statement of Cash Flows	12 - 13
Notes to the Interim Consolidated Financial Statements	14 - 66

STATEMENT OF THE EXECUTIVE BOARD

The Executive Board of Machines And Industrial Equipment Corporation - JSC presents this report together with the reviewed Interim Consolidated Financial Statements for the accounting period ended 30 June 2026

THE CORPORATION

Machines And Industrial Equipment Corporation - JSC (hereinafter referred to as "the Corporation") was formerly a State Corporation with the name of Machinery and Industrial Equipment Corporation. Machinery and Industrial Equipment Corporation was established under Decision No. 155/HDBT dated 12 May 1990 of the Council of Ministers (now the Government) and re-established under Decision No. 1117QD/TCCBĐT dated 27 October 1995 of the Minister of Heavy Industry (now the Ministry of Industry and Trade). The Corporation was converted to operate under the model of Parent Company - Subsidiary Company under Decision No. 3168/QĐ-BCT dated 15 June 2010 of the Ministry of Industry and Trade. On 16 November 2015, the Ministry of Industry and Trade decided to determine the enterprise value of the Corporation to convert it to a Joint Stock Company under Decision No. 12494/QĐ-BCT.

The Corporation officially switched to operating in the form of a Joint Stock Company with the trading name of Machines And Industrial Equipment Corporation - JSC according to the 7th change in the Certificate of Business Registration of the Joint Stock Company dated 20 January 2017 issued by the Hanoi Department of Planning and Investment, and subsequent amendments, the 15th change on 13 July 2026 issued by the Department of Finance of Hanoi City.

The Charter Capital of the Corporation according to the 15th amended Certificate of Business Registration of the Joint Stock Company dated 13 July 2026 is: VND 1,419,915,000,000 (*In words: One thousand, four hundred and nineteen billion, nine hundred and fifteen million dong*).

International transaction name: MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION.

The abbreviation is: MIE.

The Corporation's shares are currently traded on the UpCOM exchange with the trading code MIE.

As of the reporting date, MIE shares remain under warning status in accordance with Decision No. 289/QĐ-SGDHN dated 1 April 2026.

The Corporation's head office is located at No. 7A Mac Thi Bui Street, Vinh Tuy Ward, Hanoi City, Vietnam.

THE BOARD OF DIRECTORS, BOARD OF SUPERVISORS AND EXECUTIVE BOARD

The members of the Board of Directors, the Board of Supervisors and the Executive Board who have led the Corporation during the period and to the date of this Report are as follows:

The Board of Directors

Mr. Tran Quoc Toan	Chairman	Resigned on 26/6/2026
Mr. Le Huy Hai	Chairman	Elected on 26/6/2026
Mr. Vu Trung Thuc	Member	Elected on 26/6/2026
Mr. Cu Ngoc Phuong	Member	Term expired on 26/6/2026
Ms. Pham Thi Mai Phuong	Member	Elected on 26/6/2026

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

THE BOARD OF DIRECTORS, BOARD OF SUPERVISORS AND EXECUTIVE BOARD (CONTINUED)

The Board of Supervisors

Mr. Dinh Quang Hoa	Head of Board of Supervisors	Resigned on 26/6/2026
Ms. Le Thi Minh Huyen	Head of Board of Supervisors	Elected on 26/6/2026
Ms. Nguyen Thi Khanh Ly	Member	Dismissed on 26/6/2026
Ms. Phan Thi Le Quynh	Member	Elected on 26/6/2026
Mr. Pham Minh Duc	Member	Elected on 26/6/2026

The Executive Board

Mr. Le Huy Hai	General Director	Dismissed on 26/6/2026
Mr. Vu Trung Thuc	General Director	Appointed on 26/6/2026
Mr. Nguyen Van Giap	Deputy General Director	
Mr. Cu Ngoc Phuong	Deputy General Director	
Mr. To Hong Dan	Deputy General Director	
Mr. Dau Huy Ngoc Linh	Deputy General Director	

SUBSEQUENT EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

According to the Executive Board, except for the event disclosed in Note 7.2 “Events arising after the end of the accounting period”, from a materiality perspective, there were no extraordinary events occurring after the accounting book closing date that would affect the Corporation’s financial position or operations, necessitating any adjustment or disclosure in the interim Consolidated Financial Statements for the accounting period ended 30 June 2026.

AUDITORS

The interim Consolidated Financial Statements for the accounting period ended 30 June 2026 were reviewed by CPA VIETNAM Auditing Company Limited - An independent member firm of INPACT.

THE EXECUTIVE BOARD'S STATEMENT OF RESPONSIBILITY

The Executive Board of the Corporation is responsible for preparing the interim Consolidated Financial Statements, which give a true and fair view of the financial position of the Corporation as at 30 June 2026, and its consolidated interim results of operations and its consolidated interim cash flows for the accounting period then ended in accordance with Vietnamese Accounting Standards, current Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of interim Consolidated Financial Statements. In preparing these interim Consolidated Financial Statements, the Executive Board is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim Consolidated Financial Statements;

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

THE EXECUTIVE BOARD'S STATEMENT OF RESPONSIBILITY (CONTINUED)

- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim Consolidated Financial Statements so as to minimize material misstatements due to fraud or error;
- Prepare the interim Consolidated Financial Statements on a going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

The Executive Board of the Corporation is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Corporation and that the interim Consolidated Financial Statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim Consolidated Financial Statements. The Executive Board is also responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive Board confirms that the Corporation has complied with the above requirements in preparing these interim Consolidated Financial Statements.

For and on behalf of the Executive Board,



Vu Trung Thuc
General Director
Hanoi, 24 August 2026

No: 115/2026/BCSXHN-CPA VIETNAM-NV4

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **The Shareholders**
The Board of Directors, the Board of Supervisors and the Executive Board
Machines and Industrial Equipment Corporation - JSC

We have reviewed the interim accompanying Consolidated Financial Statements of Machines and Industrial Equipment Corporation - JSC, prepared on 24 August 2026 as set out from page 08 to page 66, which comprise the Interim Consolidated Statement of Financial Position as at 30 June 2026, the interim Consolidated Income Statements, and interim Consolidated Statement of Cash Flows for the accounting period then ended, and the Notes to the interim Consolidated Financial Statements.

Board of Executive Officers' Responsibility

The Board of Executive Officers of the Corporation is responsible for the preparation and fair presentation of the interim Consolidated Financial Statements of the Corporation in accordance with Vietnamese Accounting Standards, the Vietnamese enterprise accounting regime, and all applicable legal regulations relating to the preparation and presentation of interim Consolidated Financial Statements and for such internal control the Board of Executive Officers determines is necessary to enable the preparation of interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, performing analytical procedures, and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Auditing Standards and, accordingly, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Therefore, we do not express an audit opinion.

Basis for Qualified Conclusion

- (1) As presented in Note 5.3; Section 5.4; Note 5.5 Notes to the interim Consolidated Financial Statements, the Corporation has a number of outstanding debts on 30 June 2026 as follows: Accounts receivable from customers of The Vietnam National Complete Equipment And Technics Import Export Corporation Limited: VND 59,039,493,041; Advance payments to sellers of Mechanical Products Export Import Company Limited: VND 20,549,503,289; Other receivables of The Vietnam National Complete Equipment And Technics Import Export Corporation Limited: VND 6,115,416,932. These are outstanding debts on 30 September 2014 (the time of determining the enterprise value for equitization) but have not been processed when determining the enterprise value as well as when announcing the enterprise value for equitization and the accounts receivable of Mechanical Products Export - Import Company Limited arising after 30 September 2014 that are overdue for payment on 30 June 2026 with a value of: VND 21,152,771,745 (for which a provision of VND 943,707,113 has been recognized).

Basis for Qualified Conclusion (Continued)

At the time of issuance of this interim Consolidated Financial Statements, the Parent Company and four wholly - owned subsidiaries are awaiting approval from the competent authority for the equitization settlement and the settlement of related issues, including outstanding debts. Therefore, the Corporation has not yet made provisions for doubtful debts for these debts. We were also unable to perform alternative review procedures to assess the value of the provisions required to be made on 30 June 2026. Therefore, we are unable to determine whether any adjustments to these figures are necessary.

- (2) As presented in Note 5.3; Note 5.4; Note 5.5, Notes to the interim Consolidated Financial Statements, the Corporation has a number of outstanding debts on 30 June 2026 as follows: Accounts receivable from customers: VND 328,790,740, Prepayments to sellers: VND 234,572,661, Other receivables: VND 18,184,136,530. These are outstanding debts related to the case that occurred at the General Import - Export Trading Enterprise under Quang Trung Mechanical Engineering Company Limited (Subsidiary). According to the interim Consolidated Financial Statements for the accounting period 30 June 2026 of Quang Trung Mechanical Engineering Company Limited, due to the fact that the case is in the process of execution, Quang Trung Mechanical Engineering Company Limited has not yet determined the loss for the above doubtful debts. On 30 June 2026, the Corporation has not made any provision for doubtful debts for these debts. We are also unable to perform alternative review procedures to evaluate the value of the provisions to be made on 30 June 2026. Therefore, we are unable to determine whether it is necessary to adjust these figures.

Qualified Conclusion

Based on our review, except for the effects of the matters described in the “Basis for Qualified conclusion” paragraph, nothing has come to our attention that causes us to believe that the accompanying interim Consolidated Financial Statements do not present fairly, in all material respects, the financial position of the Corporation as at 30 June 2026 and its consolidated interim results of operations and consolidated interim cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim Consolidated Financial Statements.

Issues to emphasize

As presented in Note 4 to the Interim Consolidated Financial Statements, the Corporation officially commenced operations in the form of a joint stock company under the Enterprise Registration Certificate issued on 20 January 2017. However, as at the date of issuance of this Report, the matters relating to the finalization of the equitization process are still in progress. As the Corporation has not yet received the Ministry of Industry and Trade’s Decision approving the finalization of the value of the State’s capital at the date of its official conversion into a joint stock company, the Corporation has not yet formally completed the handover of the State’s capital to the joint stock company.

As presented in Note 5.20 to the Interim Consolidated Financial Statements, the Corporation adjusted the “Owners’ equity” item (Code 411) upward and simultaneously increased the “Other short-term receivables” item (Code 135) by VND 1,280,511,999 to adjust the “Owners’ equity” item presented in the Interim Consolidated Statement of Financial Position to equal the charter capital stated in the Enterprise Registration Certificate of the Corporation as a joint stock company. As at the date of issuance of this Report, the Corporation and its subsidiaries are still awaiting the Ministry of Industry and Trade’s official approval of the equitization finalization documents. The final settlement of the above-mentioned difference will depend on the final decision of the State owner’s representative agency.

Issues to emphasize (Continued)

As presented in Note 5.18 “Other payables” and Note 7.1.b “Other information” to the Interim Consolidated Financial Statements, Quang Trung Mechanical Engineering Company Limited (the Subsidiary) was handed over 3,500 m² of office floor area of the Tincom City Project, located at 360 Giai Phong Street, Phuong Liet Ward, Hanoi City. Quang Trung Mechanical Engineering Company Limited has recognized an increase in assets but has not yet recognized an increase in State capital (temporarily recognized as an increase in other payables). Following the approval of Machinery and Industrial Equipment Corporation - JSC and the guidance of State Capital Investment Corporation - LLC (the State owner’s representative at Machinery and Industrial Equipment Corporation - JSC), Quang Trung Mechanical Engineering Company Limited will recognize an increase in State capital based on the value of the assets as appraised.

Our qualified conclusion is not affected by the above matters.



Nguyen Tai Dzung

Vice General Director

Audit Practising Registration Certificate No. 0133-2023-137-1

*According to authorization No.11/2026/UQ-CPA
VIETNAM dated 02/01/2026 of General Director*

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

An Independent member firm of INPACT

Ha Noi, 24 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

ASSETS	Code	Note	30/6/2026	Restated amount
			VND	01/01/2026 VND
A. SHORT-TERM ASSETS (100=110+120+130+140+160)	100		1,837,341,526,685	1,769,377,885,560
I. Cash and cash equivalents	110	5.1	42,812,774,679	66,205,577,499
1. Cash	111		23,312,774,679	18,657,576,345
2. Cash equivalents	112		19,500,000,000	47,548,001,154
II. Short-term investments	120	5.2	134,864,175,391	189,901,919,786
1. Trading securities	121		1,467,690,500	1,467,690,500
2. Short - term held to maturity Investments	123		133,396,484,891	188,434,229,286
III. Short-term receivables	130		703,000,685,791	638,326,852,737
1. Short-term receivables from customers	131	5.3	658,218,075,436	610,936,670,813
2. Short-term repayments to suppliers	132	5.4	47,214,790,806	38,691,808,119
3. Short-term intra-company receivables	133		637,500,000	637,500,000
4. Other short-term receivables	135	5.5	85,020,071,049	78,176,583,328
5. Allowances for short-term doubtful debts	136	5.6	(88,089,751,500)	(90,115,709,523)
IV. Inventories	140	5.7	907,350,241,956	827,368,612,682
1. Inventories	141		907,350,241,956	827,368,612,682
2. Allowances for decline in value of inventories	142		-	-
V. Other current assets	160		49,313,648,868	47,574,922,856
1. Short-term deferred expenses	161	5.8	5,071,868,556	5,258,617,751
2. Deductible VAT	162		43,782,136,305	41,841,116,365
3. Taxes and receivables from the State Budget	163	5.16	459,644,007	475,188,740
B. LONG-TERM ASSETS (200=210+220+240+250+260+270)	200		828,168,091,220	838,147,667,719
I. Long-term receivable	210		4,836,294,987	3,320,741,056
1. Other long-term receivables	215	5.5	4,836,294,987	3,320,741,056
II. Fixed assets	220		600,266,652,698	615,878,637,798
1. Tangible fixed assets	221	5.9	466,625,322,720	474,769,357,213
- Cost	222		963,721,360,052	956,010,810,054
- Accumulated depreciation	223		(497,096,037,332)	(481,241,452,841)
2. Finance lease fixed assets	224	5.10	103,758,477,396	110,586,159,829
- Cost	225		117,507,851,700	119,746,323,925
- Accumulated depreciation	226		(13,749,374,304)	(9,160,164,096)
3. Intangible fixed assets	227	5.11	29,882,852,582	30,523,120,756
- Cost	228		41,733,692,956	41,733,692,956
- Accumulated depreciation	229		(11,850,840,374)	(11,210,572,200)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

ASSETS	Code Note	30/6/2026	<i>Restated amount</i>
		VND	01/01/2026 VND
III. Investment properties	240 5.12	24,260,058,700	24,711,380,416
- Cost	241	33,755,261,371	33,755,261,371
- Accumulated depreciation	242	(9,495,202,671)	(9,043,880,955)
IV. Long-term assets in progress	250 5.13	48,336,490,903	48,665,457,776
1. Construction in progress	252	48,336,490,903	48,665,457,776
V. Long- term investments	260 5.2	29,961,507,064	31,531,444,696
1. Investments in joint ventures, associates	262	1,872,952,058	1,896,459,553
2. Investments in equity of other entities	263	28,088,555,006	28,088,555,006
3. Long - term held to maturity Investments	265	-	1,546,430,137
VI. Other long-term assets	270	120,507,086,868	114,040,005,977
1. Long-term prepaid expenses	271 5.8	120,507,086,868	114,040,005,977
TOTAL ASSETS (280 = 100+200)	280	2,665,509,617,905	2,607,525,553,279

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

RESOURCES	Code Note	30/6/2026 VND	01/01/2026 VND
C. LIABILITIES (300=310+330)	300	1,210,898,775,849	1,152,306,109,566
I. Short-term liabilities	310	1,147,363,192,396	1,079,142,151,966
1. Short-term trade payables	311 5.14	256,023,522,102	240,605,863,651
2. Short-term advances from customers	312 5.15	88,114,914,030	67,393,513,711
3. Taxes and payables to the State Budget	314 5.16	64,399,444,493	60,520,653,078
4. Payables to employees	315	47,831,527,856	52,517,391,274
5. Short-term accrued expenses	316 5.17	27,777,011,004	25,991,866,762
6. Short-term unearned revenues	319	3,324,682,960	4,068,416,189
7. Other short-term payables	320 5.18	75,817,988,751	75,750,478,355
8. Short-term borrowings and finance lease liabilities	321 5.19	563,443,077,846	530,260,975,009
9. Short-term provisions	322	774,281,917	484,938,213
10. Bonus and welfare fund	323	19,856,741,437	21,548,055,724
II. Long-term liabilities	330	63,535,583,453	73,163,957,600
1. Long-term accrued expenses	334 5.17	-	1,794,693,736
2. Other long-term payables	338 5.18	3,144,462,854	3,065,601,507
3. Long-term borrowings and finance lease liabilities	339 5.19	60,391,120,599	67,956,696,137
4. Long-term provisions	343	-	346,966,220
D. OWNER'S EQUITY	400 5.20	1,454,610,842,056	1,455,219,443,713
1. Contributed capital	411	1,419,915,000,000	1,418,634,488,001
2. Differences upon asset revaluation	416	(1,202,379,963)	(1,202,379,963)
3. Development and investment funds	418	34,192,745,381	34,192,745,381
4. Undistributed profit after tax	420	(37,566,679,572)	(34,482,492,321)
- Undistributed profit after tax brought forward	420a	(39,958,317,645)	(49,268,617,256)
- Undistributed profit after tax for the current period	420b	2,391,638,073	14,786,124,935
5. Capital expenditure funds	429	39,272,156,210	38,077,082,615
TOTAL RESOURCES (440 = 300+400)	440	2,665,509,617,905	2,607,525,553,279

Preparator



Nguyen Trung Kien

Responsible for accounting



Nguyen Huu Hien

Ha Noi, 24 August 2026

General Director



Vu Trung Truc

INTERIM CONSOLIDATED INCOME STATEMENT

For the accounting period ended 30 June 2026

ITEMS	Code	Note	For the accounting period ended 30 June 2026	For the accounting period ended 30 June 2025
			VND	VND
1. Revenue from sales and services rendered	01	6.1	752,123,935,613	683,716,661,517
2. Deductible items	02	6.2	270,160,000	201,494,544
3. Net revenue from sales and services rendered (10 = 01 - 02)	10		751,853,775,613	683,515,166,973
4. Cost of goods sold	11	6.3	663,850,471,909	598,823,502,754
5. Gross profit from sales and services rendered (20 = 10 - 11)	20		88,003,303,704	84,691,664,219
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Revenue from financial activities	22	6.4	6,706,479,496	6,683,275,453
8. Financial expenses	23	6.5	29,455,162,565	20,771,586,195
<i>In which: Interest expense</i>	24		27,115,131,564	20,293,162,963
9. Selling expenses	25	6.6	8,286,679,812	12,419,104,059
10. Administrative expenses	26	6.6	47,602,221,551	57,934,460,256
11. Profit (loss) in associated companies, joint ventures	27		-	-
12. Net profit from operating activities {30 = 20 + 21 + 22 - (23 + 25 + 26) + 27}	30		9,365,719,272	249,789,162
13. Other income	31	6.7	1,190,642,111	72,880,614,494
14. Other expense	32	6.7	1,891,910,515	65,944,600,042
15. Other profit (40 = 31 - 32)	40	6.7	(701,268,404)	6,936,014,452
16. Total profit before tax (50 = 30 + 40)	50		8,664,450,868	7,185,803,614
17. Current corporate income tax expenses	51	6.8	4,732,737,224	1,208,302,132
18. Deferred corporate income tax expenses	52		-	-
19. Profit after tax (60 = 50 - 51 - 52)	60		3,931,713,644	5,977,501,482
20. Profit after tax attributable to the Holding Company	61		2,391,638,073	5,656,240,604
21. Profit after tax attributable to non - controlling shareholders	62		1,540,075,571	321,260,878
22. Basic earnings per Share	70	6.9	17	31

Preparator



Nguyen Trung Kien

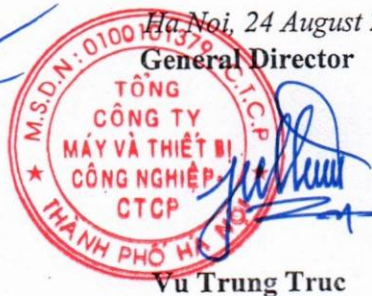
Responsible for accounting



Nguyen Huu Hien

Hanoi, 24 August 2026

General Director



Vu Trung Truc

INTERIM CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)*(Under indirect method)*

For the accounting period ended 30 June 2026

ITEMS	Code Note	For the accounting period ended 30 June 2026	For the accounting period ended 30 June 2025
		VND	VND
I. Cash flows from operating activities			
1. Profit before tax	01	8,664,450,868	7,185,803,614
2. Adjusted for the following			
Depreciation of fixed assets and investment properties	02	22,262,810,786	19,982,973,031
Provision for bad debt	03	(2,083,580,539)	9,070,420,221
Gains and losses of unrealized exchange rate difference	04	(197,294,201)	(1,161,384,626)
Profits or losses from investment activities	05	(6,281,397,487)	(13,007,769,309)
Interest expenses	06	27,115,131,564	20,293,162,963
3. Operating profit before changes in working capital	08	49,480,120,991	42,363,205,894
(Increase) decrease in receivables	09	27,602,814,005	110,345,022,454
(Increase) decrease in inventory	10	(79,981,629,271)	(40,962,723,980)
Increase (decrease) in payables (excluding interest payable, EIT payables)	11	(57,674,544,233)	(143,738,415,922)
(Increase) decrease in prepaid expenses	12	(6,280,331,696)	12,924,515,787
Interest paid	14	(27,059,035,673)	(19,988,209,977)
Corporate income tax paid	15	(2,258,891,323)	(1,161,564,396)
Other receipts from operating activities	16	181,337,061	274,810,660
Other payments on operating activities	17	(6,644,728,110)	(3,383,423,192)
<i>Net cash inflows (outflows) from operating activities</i>	20	<i>(102,634,888,251)</i>	<i>(43,326,782,672)</i>
II. Cash flows from investing activities			
1. Expenditures on purchase and construction of fixed assets and long-term assets	21	(9,848,013,117)	(2,687,015,386)
2. Proceeds from disposals of fixed assets and other long term assets	22	18,181,818	77,653,519,882
3. Expenditures on loans and purchase of debt instruments from other entities	23	(31,800,000,000)	(126,139,068,310)
4. Proceeds from sales of debt instruments of other entities	24	88,767,016,235	108,639,068,310
5. Proceeds from interests, dividends and distributed profits	27	5,809,874,202	4,821,676,253
<i>Net cash from investing activities</i>	30	<i>52,947,059,138</i>	<i>62,288,180,749</i>

INTERIM CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)*(Under indirect method)*

For the accounting period ended 30 June 2026

ITEMS	Code	Note	For the accounting period ended 30 June 2026	For the accounting period ended 30 June 2025
			VND	VND
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		386,446,721,488	385,712,736,948
2. Repayment of financial principal	34		(353,333,468,651)	(386,343,466,896)
3. Payment for finance leasing debts	35		(6,931,472,621)	(32,310,337,586)
Net cash flows from financing activities	40		26,181,780,216	(32,941,067,534)
Net cash flows in the year (50 = 20+30+40)	50		(23,506,048,897)	(13,979,669,457)
Cash at beginning of year	60	5.1	66,205,577,499	65,798,590,433
Effect of exchange rate fluctuations	61		113,246,077	213,468,370
Cash at end of year (70 = 50+60+61)	70	5.1	42,812,774,679	52,032,389,346

Preparator



Nguyen Trung Kien

Responsible for accounting



Nguyen Huu Hien

Hanoi, 24 August 2026

General Director



Vu Trung Truc

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period ended 30 June 2026

1. BUSINESS HIGHLIGHTS**1.1 Structure of ownership**

Machines And Industrial Equipment Corporation - JSC was formerly a State Corporation with the name of Machinery and Industrial Equipment Corporation. Machinery and Industrial Equipment Corporation was established under Decision No. 155/HDBT dated 12 May 1990 of the Council of Ministers (now the Government) and re-established under Decision No. 1117QD/TCCBĐT dated 27 October 1995 of the Minister of Heavy Industry (now the Ministry of Industry and Trade). The Corporation was converted to operate under the model of Parent Company - Subsidiary Company under Decision No. 3168/QĐ-BCT dated 15 June 2010 of the Ministry of Industry and Trade. On 16 November 2015, the Ministry of Industry and Trade decided to determine the enterprise value of the Corporation to convert it to a Joint Stock Company under Decision No. 12494/QĐ-BCT.

The Corporation officially switched to operating in the form of a Joint Stock Company with the trading name of Machines And Industrial Equipment Corporation - JSC according to the 7th change in the Certificate of Business Registration of the Joint Stock Company dated 20 January 2017 issued by the Hanoi Department of Planning and Investment, and subsequent amendments, the 15th change on 13 July 2026 issued by the Department of Finance of Hanoi City.

The Charter Capital of the Corporation according to the 15th amended Certificate of Business Registration of the Joint Stock Company dated 13 July 2026 is: VND 1,419,915,000,000 (In words: One thousand, four hundred and nineteen billion, nine hundred and fifteen million dong).

International transaction name: MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION.

The abbreviation is: MIE.

The Corporation's shares are currently traded on the UpCOM exchange with the trading code MIE.

As of the reporting date, MIE shares remain under warning status in accordance with Decision No. 289/QĐ-SGDHN dated 1 April 2026.

The Corporation's head office is located at No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City, Vietnam.

1.2 Operating industries and principal activities

- Manufacturing and manufacturing mechanical products (complete equipment, individual equipment, consumer metals, cluster details, spare parts);
- Investment, construction, manufacturing, installation, operation and transfer of independent thermal and hydroelectric power plants;
- Construction of industrial and civil works, road traffic works, irrigation works, urban infrastructure works;
- Investment consulting and technological and industrial technical services; Commercial business, etc.

1.3 Normal production and business cycle

The Corporation's normal production and business cycle of 12 months.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

1.4 The Corporation's structure

As at 30 June 2026, the Corporation has the following subsidiaries, associates and affiliated units:

	Name	Operating industries	Address	Ownership ratio	Voting ratio
I.	Subsidiary				
1.	Hanoi Mechanical Company Limited	Manufacturing and manufacturing machines, metal cutting, technological equipment, construction of civil and industrial works, import and export and trading of industrial equipment and materials, etc.	No. 76 Nguyen Trai Street, Thanh Xuan Ward, Hanoi City	100%	100%
2.	Quang Trung Mechanical Engineering Company Limited	Design and manufacture of pulp production lines, manufacture of steel structures, industrial spare parts and equipment, X-ray inspection of pressure equipment, Manufacturing paper products, importing equipment and materials, operating office warehouses, importing and exporting electrical and electronic equipment for civil industry.	No. 360 Giai Phong Street, Phuong Liet Ward, Hanoi City	100%	100%
3.	Mechanical Products Export - Import Company Limited	Buying, selling, importing and exporting household appliances, agricultural products, machinery and equipment, manufacturing and trading mechanical products, etc.	No. 4 Vu Ngoc Phan Street, Lang Ward, Hanoi City	100%	100%
4.	The Vietnam National Complete Equipment And Technics Import Export Corporation Limited	Export and import business; Entrusting and receiving entrustment for export and import of goods; Market research and public opinion polling; Trade brokerage, etc.	No. 13 Dang Dung Street, Ba Dinh Ward, Hanoi City	100%	100%
5.	Duyen Hai Mechanical Joint Stock Company	Manufacturing and trading of machinery and equipment, industrial spare parts, gearboxes of all kinds of factory frames, rolled steel for construction and shaped steel; Import and export of machinery and equipment.	No. 133, Old Road 5, Hong An Ward, Hai Phong City	98.189%	98.189%
6.	Tools Joint Stock Company No.1	Trading in industrial products and mechanical measuring instruments.	108 Nguyen Trai Street, Thanh Xuan Ward, Hanoi City	51%	51%

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

1.4 The Corporation's structure (Continued)

Name	Operating industries	Address	Ownership ratio	Voting ratio
II. Joint Ventures and Associates				
1. Saigon - Hanoi Investment and Trading Joint Stock Company	Business operations in supermarkets, restaurants, hotels, and investment projects.	1st Floor, No. 201 Minh Khai Street, Bach Mai Ward, Hanoi City	20%	20%
III. Dependent unit				
1. Branch of Machines and Industrial Equipment Corporation - JSC (*)	Trading, buying and selling of machinery, equipment, industrial materials; Construction of industrial and civil works, urban and industrial park infrastructure works, etc	901 Hong Bang Street, Binh Tay Ward, Ho Chi Minh City	100%	100%
2. Industrial Construction Company	Site preparation; Mechanical processing, metal treatment and coating; Installation of water supply, drainage, heating and air conditioning systems, etc	7A Mac Thi Buoï Street, Vinh Tuy Ward, Hanoi City	100%	100%
3. Investment Consultant and Technical Industrial Service Company	Investment consulting, industrial services and technology transfer; Carry out tasks authorized by the Corporation.	7A Mac Thi Buoï Street, Vinh Tuy Ward, Hanoi City	100%	100%

(*) The Branch of Machines and Industrial Equipment Corporation - JSC (affiliated unit) temporarily suspends operations for a period of 01 year from December 1, 2025 to November 30, 2026 based on Decision No. 818/QĐ-MIE-TCNS dated November 6, 2025 of the General Director of Machines and Industrial Equipment Corporation - JSC and the Certificate of Temporary Suspension of Operations issued by the Business Registration and Corporate Finance Department under the Department of Finance of Ho Chi Minh City on 12 November 2025.

1.5 Number of Employees of the Corporation as at 30 June 2026

The total number of employees of the Corporation and its subsidiaries as of 30 June 2026 is: 820 people (as of 31 December 2025, it is 837 people).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

1.6 Disclosure of information comparability in the interim consolidated financial statement

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Accounting Regime for Enterprises. This Circular replaces the Accounting Regime for Enterprises issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01 January 2026.

The General Corporation has adopted the guidance of Circular No. 99/2025/TT-BTC from 01 January 2026. Where the application of this Circular results in changes to the presentation of the Interim Consolidated Financial Statements, the General Corporation will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim Consolidated Financial Statements are comparable, as they have been calculated and presented consistently.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY**Accounting period**

The Corporation's annual accounting period follows the calendar year, commencing on 1 January and ending on 31 December each year.

The interim Consolidated Financial Statements have been prepared for the accounting period ended 30 June 2026.

Currency unit used in accounting

The accompanying interim Consolidated Financial Statements are presented in Vietnam Dong (VND).

3. APPLICABLE ACCOUNTING SYSTEM**Applicable accounting system**

The Company applies the Vietnamese Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

Statement of complying with the accounting standard and accounting policies

The Corporation's Executive Board ensures that it has fully complied with the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued and effective in preparing and presenting these interim Consolidated Financial Statements.

4. ACCOUNTING POLICIES

The following are the major accounting policies adopted by the corporation in the preparation of the interim Consolidated Financial Statements:

Basis for preparing interim Consolidated Financial Statements

The Interim Consolidated Financial Statements of the Corporation have been prepared in accordance with Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC, issued by the Ministry of Finance to provide guidance on the methods of preparing and presenting interim consolidated financial statements, specifically:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES**Basis for preparing interim Consolidated Financial Statements (Continued)**

The accompanying interim Consolidated Financial Statements are presented in Vietnamese Dong ("VND"), under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant statutory regulations governing the preparation and presentation of interim Consolidated Financial Statements.

The interim Consolidated Financial Statements comprise the interim financial statements of the General Corporation and the interim financial statements of the entities controlled by the General Corporation (the "subsidiaries") prepared up to 30 June 2026. Control is achieved when the General Corporation has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

The results of subsidiaries acquired or disposed of during the year are included in the interim consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the interim Financial Statements of subsidiaries to bring the accounting policies used in line with those used by the Corporation.

Intragroup transactions and balances are eliminated in full on consolidation.

The non-controlling interest in the consolidated subsidiary's net assets is identified as a separate item from the parent's equity. Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

The accompanying interim Consolidated Financial Statements are not intended to present the interim consolidated financial position, results of interim consolidated operations and interim consolidated cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Equitization settlement

The Corporation officially commenced operations in the form of a Joint Stock Company under the Enterprise Registration Certificate issued on 20 January 2017. However, as at the date of issuance of this Report, the procedures relating to the finalisation of the equitisation process are still in progress. As the Ministry of Industry and Trade has not yet approved the finalisation of the value of the State capital at the date of the official conversion into a Joint Stock Company, the Corporation has not yet officially completed the handover of the State capital to the Joint Stock Company.

Estimates

The preparation of interim Consolidated Financial Statements in accordance with Vietnamese Accounting Standards requires the Board of Executive Officers to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and assets as of the date of the interim Consolidated Financial Statements, as well as the reported amounts of revenues and expenses throughout the accounting period. Actual operating results may differ from these estimates and assumptions.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)**Foreign Exchange Rate Application Principles**

Transactions denominated in currencies other than VND during the period are translated into VND using the actual exchange rate at the transaction date.

Monetary assets and liabilities denominated in currencies other than VND, except for non-term deposits, are translated into VND using the average of the buying and selling transfer rates quoted by the commercial bank with which the General Corporation regularly transacts. The General Corporation does not retranslate any part or the entire balance of foreign currency-denominated receivables for which provision for doubtful debts has been made.

Balances of foreign currency-denominated non-term deposits are translated using the average of the buying and selling transfer rates quoted by the commercial bank where the General Corporation maintains its deposit accounts at the end of the accounting period.

Exchange differences arising from the translation of foreign currency-denominated monetary items are recognised in the results of operations for the period and presented on a net basis in the interim Consolidated Income Statement

Principles for definition of cash and cash equivalents

Cash includes all cash on hand and bank deposits

Cash equivalents are short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

Accounting policies for financial investments*Trading securities*

Trading securities include securities held for trading purposes (including securities with a maturity of more than 12 months that are bought and sold for profit), such as: Shares, bonds listed on the stock market; other types of securities and financial instruments.

Trading securities are recorded at cost and determined at the fair value of the payments at the time of the transaction. The time of recording trading securities is the time when the Corporation has ownership, specifically as follows:

- Listed securities are recorded at the time of the matching order (T+0);
- Unlisted securities are recorded at the time of official ownership according to the provisions of law.

Held-to-maturity investments

Investments held to maturity comprise investments that the General Corporation has the intention and ability to hold until maturity, including bank term deposits with original maturities of more than three months and loans.

Investments held to maturity are initially recognised at cost and subsequently measured at their carrying amount, comprising principal and accrued interest up to the date of the interim Consolidated Financial Statements, less any provision for impairment. Provision for impairment of investments held to maturity is presented separately in the Interim Consolidated Statement of Financial Position.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)**Accounting policies for financial investments (Continued)***Investments in joint ventures, associates and other investments*

Investments in joint ventures, associates over which the Corporation has significant influence are accounted for using the equity method.

Distributions from the accumulated profits of the associates received by the Corporation after the date of acquisition are recognized in the Corporation's income statement for the period. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Other investments

These investments are stated at cost, which includes purchase prices and any directly attributable expenditures. After initial recognition, these investments are measured at cost less provision for diminution in value of the investments.

Provision for impairment of investments

Provision for impairment of capital contributions to joint ventures, investments in associates, and investments in equity instruments of other entities is recognized when there is conclusive evidence that the value of these investments has declined as of the end of the financial year.

Accounting policies for receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is assessed and considered for receivables that are overdue and face difficulties in debt recovery, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Accounting policies for inventories

Inventories are valued at cost, for those which have costs higher than the net realisable value, it must be calculated according to the net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The Corporation's inventory impairment provision is made when there is reliable evidence of a decline in the net realisable value compared to the cost of the inventory.

Tangible fixed assets accounting and depreciation principles

Tangible fixed assets are recognized at historical cost which are stated at cost less accumulated depreciation. Historical cost of a fixed asset includes all costs incurred by the Company to acquire the fixed asset up to the date it is ready for use.

Tangible fixed assets are amortized on a straight-line basis over their estimated useful lives. The specific depreciation period is as follows:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)**Tangible fixed assets accounting and depreciation principles (Continued)**

Assets	Years
Buildings and architectures	30 - 50
Machinery and equipments	05 - 06
Transportation means	03 - 06
Management tools	03 - 05
Other tangible fixed assets	05 - 15

When a fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off and any gains or losses arising from the liquidation are included in other income or other expenses during the period.

Finance Leases Accounting Principles

A lease is classified as a finance lease when the majority of the benefits and risks of ownership of the asset are transferred to the lessee. All other leases are treated as operating leases.

Finance Lease

Finance lease assets are recognized as assets and finance lease liabilities in the Interim Consolidated Statement of Financial Position at the lower of the fair value of the leased assets and the present value of the minimum lease payments at the inception of the lease.

Lease payments for finance-leased assets are allocated between finance cost and the reduction of the principal liability. The finance cost is calculated on a fixed interest rate basis on the outstanding balance for each accounting period throughout the lease term.

Finance-leased assets are depreciated using the straight-line method over their estimated useful lives, similar to assets owned by the Corporation. Specifically:

	Years
Machinery and Equipment	10 - 15

Intangible fixed assets accounting and depreciation principles

Intangible fixed assets of the Corporation is computer software which are stated at cost less accumulated amortization.

The cost of intangible fixed assets is all the costs that the Corporation has to spend to get it up to the time of putting the assets into the state of ready to use.

Computer software is amortized using the straight - line method over its estimated useful life of 5 years.

Finite-term land use rights, classified as intangible fixed assets, are amortised using the straight-line method over the term specified in the land use right certificate.

Investment real estate assets accounting and depreciation principles

Investment properties are composed of land use rights, buildings and structures held by the Corporation to earn rentals or for capital appreciation. Investment properties held to earn rentals are stated at cost less accumulated depreciation.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)**Investment real estate assets accounting and depreciation principles (Continued)**

The costs of investment properties comprise all the expenditures (cash and cash equivalents) paid by the Corporation or the fair value of other consideration given to acquire the investment property at the time of its acquisition or completion of construction.

The costs related to investment properties incurred after initial recognition must be recognized as operating expenses unless it is certain that these costs will increase the future economic benefits from the investment property beyond its originally assessed value, in which case they are added to the cost of the investment property.

Depreciation: Investment properties for rental are depreciated using the straight-line method to allocate the cost over the estimated useful life. The Corporation does not depreciate investment properties held for appreciation. The depreciation period is as follows:

	<u>Years</u>
Housing	40 - 50

Disposal: Gains and losses from the disposal of investment properties are determined as the difference between the net proceeds from disposal and the carrying amount of the investment properties and are recognised as income or expense in the Income Statements.

Construction in progress

Properties in the course of construction for production, rental and administrative purposes or for other purposes are carried at cost including any costs that are necessary to form the asset including service cost and interest expense related cost in accordance with the Corporation's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

Accounting policies for prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses of the Corporation include: tools, instruments, repair expenses and other expenses.

Tools and supplies issued for consumption, repair expenses and other expenses which are amortized on a straight - line method with an allocation period not exceeding 36 months.

Accounting policies for payables

Trade payables and other payables are monitored in detail by payment terms, payees, currencies and other factors according to the General Corporation's management requirements.

These payables are recognised when their amounts and settlement dates can be reasonably determined and are recorded at amounts not less than the obligations payable. They are classified as follows:

- Trade payables: comprise commercial payables arising from transactions for the purchase of goods, services and assets between the General Corporation and suppliers (being entities independent of the General Corporation, including payables between the parent company and its subsidiaries, joint ventures and associates).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)**Accounting policies for payables (Continued)**

- Other payables: comprise non-trade payables that do not arise from transactions for the purchase or sale of, or provision of, goods and services.

Principles for Recognition of Unearned Revenue

Unearned revenue includes: Revenue received in advance (advance payments received from customers over multiple accounting periods for activities such as leasing assets, infrastructure).

Unearned revenue is allocated using the straight - line method, based on the number of periods for which payment has been received in advance.

Principles for Recognition of Borrowings and Finance Lease Liabilities

Includes borrowings, excluding loans in the form of bond issuance or preferred shares with clauses obligating the issuer to repurchase at a specific point in the future.

The Corporation tracks loans in detail for each debtor and classifies them into short-term and long-term categories based on the repayment timeline.

Direct costs related to the loans are recognized as financial expenses, except for costs incurred from loans specifically used for investment, construction, or production of unfinished assets, which are capitalized.

Principles for Recognition of Accrued Expenses

Accrued expenses refer to actual costs that have not yet been paid but may be allocated to production and business expenses in the current period to ensure compliance with the matching principle between revenue and expenses. When these expenses are actually incurred, any discrepancies (if any) are either additionally recorded or reversed accordingly.

Principles for Recognition of Dividend Payables

Dividends are recognized as liabilities when the Board of Directors of the General Company, under the authorization of the General Meeting of Shareholders, announces the dividend distribution and the Vietnam Securities Depository and Clearing Corporation announces the record date for entitlement to dividends.

Principles for Recognition of Owner's equity

Owners' equity is recognized as the actual capital contributed to the Company.

Retained earnings represent profit after corporate income tax after the payment of dividends to members based on their capital contribution ratios, as approved by the Board of Directors, and after the appropriation of funds in accordance with the Corporation's Charter and Vietnamese laws.

Principles and Methods for Revenue Recognition***Revenue from sale of goods***

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- The Corporation has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)**Principles and Methods for Revenue Recognition (Continued)***Revenue from sale of goods (Continued)*

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Corporation; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from services

Revenue from a service transaction is recognized when the outcome of the transaction can be reliably measured. Where a service transaction relates to multiple periods, revenue is recognized for each period based on the stage of completion of the work performed as at the date of the Interim Consolidated Statement of Financial Position for that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied: The amount of revenue can be measured reliably;

- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The stage of completion of the work performed can be determined as at the date of the Statement of Financial Position; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Construction Revenue

When the outcome of a construction contract can be reliably estimated:

- For construction contracts where the contractor is paid based on planned progress, revenue and expenses related to the contract are recognized in proportion to the work completed, as determined by the Company at the end of the accounting period.
- For construction contracts where the contractor is paid based on the value of work performed, revenue and expenses related to the contract are recognized in proportion to the work completed, as confirmed by the customer and reflected on the issued invoice.

Adjustments to construction volume, compensation claims, and other revenues are recognized as revenue only when agreed upon with the customer.

When the Outcome of a Construction Contract Cannot Be Reliably Estimated:

- Revenue is recognized only to the extent of the contract costs incurred for which payment is relatively certain.
- Contract costs are recognized as expenses only when they are incurred.

The difference between the cumulative revenue recognized from the construction contract and the cumulative amounts invoiced based on the planned progress of the contract is recorded as a receivable or payable based on the planned progress of the construction contracts.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)**Revenue recognition (Continued)*****Revenue from Operating Lease of Assets***

Revenue from the operating lease of assets is recognized on a straight-line basis over the lease term. Lease payments received in advance for multiple periods are allocated to revenue in accordance with the lease term.

Financial Operating Revenue

Revenue from interest income be recognized when these two (2) conditions are met:

- It is probable that the economic benefits associated with the transaction will flow to the enterprise;
- The amount of revenue can be measured reliably.

Dividends and distributed profits are recognized when the Corporation has the right to receive dividends or profits from its capital contributions. Dividends received in shares are only recorded by the number of shares increased, the value of shares received is not recorded.

Accounting Principles for Deductions from Revenue

Sales discounts: These are reductions granted to buyers because the products or goods are of poor quality, deteriorated in quality, or do not conform to the specifications stipulated in the economic contract; excluding sales discounts granted to buyers that have already been reflected in VAT invoices or sales invoices.

Returned goods: These arise due to breaches of commitments or economic contracts, or because the goods are of poor or deteriorated quality, or are not of the correct type or specifications.

Principle for recognition of the cost of goods sold

Cost of goods sold is the total cost incurred of finished products, goods, services, investment real estate; production price of construction products in the period according to the principle of matching with revenue.

Recognition principles for finance expenses

The following expenses are recognized as financial expenses:

- Costs related to lending and borrowing activities;
- Losses from exchange rate fluctuations in transactions involving foreign currencies;
- Other financial expenses.

Principles and methods for recognizing current corporate income tax expenses

Corporate income tax expense (or corporate income tax assets) is the total of current income tax expense and deferred income tax expense expected to be paid to (or recovered from) tax authorities when determining profit or loss for a period.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)**Principles and methods for recognizing current corporate income tax expenses (Continued)**

Current Corporate Income Tax Expense: This represents the corporate income tax payable calculated on taxable income during the period using the prevailing corporate income tax rate. The payable income tax is based on taxable income and the applicable tax rate for the reporting period. The difference between taxable income and accounting profit arises from adjustments made to reconcile differences between accounting profit and taxable income under the current tax regulations.

The company has an obligation to pay corporate income tax (CIT) for taxable income at the current tax rate of 20%.

The determination of the Corporation's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the inspection results of the competent tax authority.

Basic Earnings Per Share

Basic earnings per share (EPS) for common shares is calculated by dividing the profit or loss attributable to holders of common shares by the weighted average number of common shares outstanding during the reporting period.

Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions.

Parties are also considered to be related if they are subject to common control or common significant influence. To examine related party relationships, the nature of the relationship is more important than the legal form.

Segment Reporting

A segment is a distinguishable component of the Corporation engaged in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and returns that differ from those of other segments. The Board of General Directors considers the Corporation's primary activity to be the supply and installation of industrial equipment, with operations primarily concentrated in the Hanoi area. Therefore, the Corporation does not present segment reports by business field or geographical area in accordance with Vietnamese Accounting Standard No. 28 - Segment Reporting.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5. INFORMATION SUPPLEMENT FOR ITEMS ON INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	30/6/2026 VND	Restated amount 01/01/2026 VND
5.1 Cash and cash equivalents		
Cash in hand	4,963,335,174	2,604,730,407
{i} Bank deposits	18,349,439,505	16,052,845,938
{ii} Cash equivalents	19,500,000,000	47,548,001,154
Total	42,812,774,679	66,205,577,499
 {i} Bank deposits, including:		
	30/6/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	7,577,796,936	528,598,880
Asia Commercial Joint Stock Bank	3,836,573,926	4,650,792,602
Other banks	6,935,068,643	10,873,454,456
Total	18,349,439,505	16,052,845,938
 {ii} Cash equivalents, including:		
	30/6/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	3,000,000,000	19,000,000,000
Military Commercial Joint Stock Bank	10,500,000,000	7,500,000,000
Saigon Treasure Commercial Joint Stock Bank	4,000,000,000	11,000,000,000
Asia Commercial Joint Stock Bank	-	8,048,001,154
Other banks	2,000,000,000	2,000,000,000
Total	19,500,000,000	47,548,001,154

(*) Cash equivalents represent time deposits at commercial banks with original terms not exceeding 03 months, rates ranging from 4.4%/year – 4.75%/year.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Bui Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2 Financial investments

Unit: VND

a) Trading securities

	30/6/2026				01/01/2026			
	Quantity	Original Cost	Fair value	Provision	Quantity	Original Cost	Fair value	Provision
Vietnam Construction and Trading Investment Joint								
(i) Stock Corporation	7,625	378,200,000	41,937,500	-	7,625	378,200,000	73,962,500	-
(Stock Code: CTX)								
(i) An Binh Commercial Joint Stock Bank	26,943	1,089,430,000	495,751,200	-	26,943	1,089,430,000	431,088,000	-
(Stock Code: ABB)								
Vietnam Export Import Commercial Joint Stock								
Bank	5	60,500	105,000	-	5	60,500	106,500	-
(Stock Code: EIB)								
Total	34,573	1,467,690,500	537,793,700	-	34,573	1,467,690,500	505,157,000	-

The fair value of trading securities is determined based on the quantity and closing price of that stock on the Vietnamese stock market at the end of the reporting period.

- (i) This is a financial investment of Mechanical Products Export - Import Company Limited arising before 30 September 2014 (the time of determining the enterprise value). At the time of issuing this report, the handling of the above financial investment along with other investments is awaiting the approval of results of the equitization settlement approval of Machines and Industrial Equipment Corporation - JSC. Therefore, Mechanical Products Export - Import Company Limited has not yet made provisions for the above securities devaluation.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Form B 09a - DN/HN

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2 Financial investments (Continued)
b) Held to maturity investments

	30/6/2026			Restated amount 01/01/2026		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
b.1 Short-term {i}	133,396,484,891	133,396,484,891	-	188,434,229,286	188,434,229,286	-
<i>Term deposits (from 03 to 12 months)</i>						
Joint Stock Commercial Bank for Investment and Development of Vietnam	43,000,000,000	43,000,000,000	-	51,000,000,000	51,000,000,000	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	9,372,052,075	9,372,052,075	-	15,372,052,075	15,372,052,075	-
Saigon Treasure Commercial Joint Stock Bank	36,000,000,000	36,000,000,000	-	37,000,000,000	37,000,000,000	-
Asia Commercial Joint Stock Bank	9,500,000,000	9,500,000,000	-	21,000,000,000	21,000,000,000	-
Global Petro Commercial Joint Stock Bank	5,345,590,368	5,345,590,368	-	9,150,410,959	9,150,410,959	-
Military Commercial Joint Stock Bank	7,000,000,000	7,000,000,000	-	-	-	-
Tienphong Commercial Joint Stock Bank	12,000,000,000	12,000,000,000	-	52,767,016,235	52,767,016,235	-
Southeast Asia Commercial Joint Stock Bank	8,800,000,000	8,800,000,000	-	-	-	-
<i>Term deposits (accrued interest)</i>						
Joint Stock Commercial Bank for Investment and Development of Vietnam	848,315,068	848,315,068	-	400,519,178	400,519,178	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	128,258,367	128,258,367	-	530,109,682	530,109,682	-
Saigon Treasure Commercial Joint Stock Bank	967,050,684	967,050,684	-	344,902,739	344,902,739	-
Asia Commercial Joint Stock Bank	187,372,601	187,372,601	-	591,713,699	591,713,699	-
Global Petro Commercial Joint Stock Bank	22,034,084	22,034,084	-	237,240,335	237,240,335	-
Military Commercial Joint Stock Bank	213,839,041	213,839,041	-	40,264,384	40,264,384	-
Fortune Vietnam Joint Stock Commercial Bank	11,972,603	11,972,603	-	-	-	-

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2 Financial investments (Continued)**b) Held to maturity investments (Continued)**

				Restated amount		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
b.2 Long-term	-	-	-	1,546,430,137	1,546,430,137	-
<i>Term deposits with remaining maturities of more than 12 months</i>						
Vietnam Joint Stock Commercial Bank For Industry And Trade	-	-	-	1,500,000,000	1,500,000,000	-
<i>Term deposits (accrued interest)</i>						
Vietnam Joint Stock Commercial Bank For Industry And Trade	-	-	-	46,430,137	46,430,137	-
Total	133,396,484,891	133,396,484,891	-	189,980,659,423	189,980,659,423	-

{i} Term deposits with maturities ranging from over 03 months to 12 months at commercial banks, bearing interest rates ranging from 4.3% to 8.85% per annum;

As at 30 June 2026, term deposits with a balance of VND 62,872,052,075 were being used by the Parent Company as collateral for loans (or intended loans) from commercial banks, and the Subsidiaries were using term deposits with a balance of VND 20,800,000,000 as collateral for loans from commercial banks.

Details are presented in Note 5.21

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Form B 09a - DN/HN

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2. Financial investments (Continued)**c) Equity investments in other entities**

	30/6/2026			01/01/2026		
	Original Cost	Fair value	Provision	Original Cost	Fair value	Provision
Investments in joint ventures and associates	100,000,000	100,000,000	-	123,507,495	123,507,495	-
IBC 37 Trang Thi Building Joint Venture	-	-	-	23,507,495	23,507,495	-
Paper Trade Union Joint Stock Company	100,000,000	100,000,000	-	100,000,000	100,000,000	-
Investments in joint ventures and associates	1,772,952,058	1,772,952,058	-	1,772,952,058	1,772,952,058	-
{1} Sai Gon-Ha Noi Investment and Trading Joint Stock Company	1,772,952,058	1,772,952,058	-	1,772,952,058	1,772,952,058	-
Investments in other entities	28,088,555,006	28,088,555,006	-	28,088,555,006	28,088,555,006	-
{2} Royal City Real Estate Exchange Joint Stock Company	9,520,000,000	9,520,000,000	-	9,520,000,000	9,520,000,000	-
{3} Haiduong Grinding Wheels Joint Stock Company	3,381,542,806	3,381,542,806	-	3,381,542,806	3,381,542,806	-
{4} Hai Phong Machinery Manufacturing Joint Stock Company	1,432,012,200	1,432,012,200	-	1,432,012,200	1,432,012,200	-
{5} Dong Banh Cement Joint Stock Company	12,905,000,000	12,905,000,000	-	12,905,000,000	12,905,000,000	-
a. Capital contributed by officers and employees	11,585,000,000	11,585,000,000	-	11,585,000,000	11,585,000,000	-
b. Capital contribution of Machines and Industrial Equipment Corporation - JSC (investment of Mecanimex)	1,320,000,000	1,320,000,000	-	1,320,000,000	1,320,000,000	-
Ha Sa Coffee Joint Stock Company	850,000,000	850,000,000	-	850,000,000	850,000,000	-
Total	29,961,507,064	29,961,507,064	-	29,985,014,559	29,985,014,559	-

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2. Financial investments (Continued)**c) Equity investments in other entities (Continued)**

{1} Sai Gon - Ha Noi Investment and Trading Joint Stock Company: Charter capital is VND 90,000,000,000 divided into 900,000 shares, the Corporation owns 20% of voting shares. This investment was re-evaluated according to Decision No. 12494/QĐ-BCT dated 16 November 2015 of the Minister of Industry and Trade on determining the value of the Machines and Industrial Equipment Corporation under the Ministry of Industry and Trade for equitization on 30 September 2014 at VND 1,800,000,000. On 20 January 2017, the Corporation evaluated the financial investment according to regulations and the investment value in Sai Gon - Ha Noi Investment and Trading Joint Stock Company was recorded by the Corporation as VND 1,772,952,058.

{2} Royal City Real Estate Exchange Joint Stock Company (formerly Royal City Real Estate Development and Investment Joint Stock Company) has a charter capital of VND 2,443,000,000,000. Hanoi Mechanical Company Limited is one of the founding shareholders of Royal City Real Estate Exchange Joint Stock Company, with an ownership interest of 2.149% at the time of capital contribution.

{3} Hai Duong Grinding Wheels Joint Stock Company: Converted from Grinding Stone Company under the Corporation. This investment was initially recorded by the Corporation as VND 1,000,000,000, accounting for 2.22% of voting shares. Based on the approved valuation results, this investment was valued at VND 1,631,736,071. On 20 January 2017 (the official date of conversion into a Joint Stock Company), the Corporation revalued this investment and recorded the value of the investment as VND 3,717,410,306. On 30 June 2026, the value of this investment was recorded as VND 3,381,542,806 (including the dividends received by the Corporation in the previous period, after conversion into a Joint Stock Company).

{4} Hai Phong Machinery Manufacturing Joint Stock Company: Converted from Hai Phong Manufacturing Mechanical Factory under the Corporation. This investment was initially recorded by the Corporation as VND 1,037,690,000, accounting for 10% of voting shares. This investment was revalued according to Decision No. 12494/QĐ-BCT dated 16 November 2015 of the Minister of Industry and Trade on determining the value of the Machines and Industrial Equipment Corporation under the Ministry of Industry and Trade for equitization on 30 September 2014 at VND 1,463,141,355. On 20 January 2017 (the official time of conversion into a Joint Stock Company), based on the trading price of shares of Hai Phong Machinery Manufacturing Joint Stock Company, the Corporation revalued this investment and recorded the value of the investment as VND 1,432,012,200. On 27 March 2018, the Corporation issued Official Letter No. 269/CV-MIE-HĐQT to the Ministry of Industry and Trade regarding the divestment of MIE's capital invested in Hai Phong Machinery Manufacturing Joint Stock Company. On 4 May 2018, the Ministry of Industry and Trade issued Official Letter No. 3475/BCT-CN agreeing to divest all of the Corporation's capital invested in Hai Phong Machinery Manufacturing Joint Stock Company. However, the divestment was unsuccessful and the Corporation reported to the Ministry of Industry and Trade.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2. Financial investments (Continued)**c) Equity investments in other entities (Continued)**

{5} Dong Binh Cement Joint Stock Company: Charter capital is VND 301,000,000,000. Initially, this investment was recorded by the Corporation as VND 31,200,000,000, accounting for 10.37% of voting shares. This investment was re-evaluated according to Decision No. 12494/QD-BCT dated 16 November 2015 of the Minister of Industry and Trade on determining the value of the Machines and Industrial Equipment Corporation under the Ministry of Industry and Trade for equitization as of 30 September 2014 at VND 27,298,839,658. On 20 January 2017 (the official date of conversion into a Joint Stock Company), the Corporation re-evaluated this investment and recorded the investment value as VND 12,905,000,000, corresponding to the investment value of other shareholders.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Bui Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.3 Receivables from customers

Unit: VND

	30/6/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term	658,218,075,436	(86,277,963,316)	610,936,670,813	(89,021,289,751)
Royal City Real Estate Exchange Joint Stock Company	39,836,297,736	(7,100,000,000)	39,836,297,736	(7,100,000,000)
Bach Dang Truong Giang Investment and Development Joint Stock Company	33,958,921,221	(2,866,095,627)	41,879,733,221	(5,198,206,086)
289 Company Limited	41,381,769,610	(29,392,227,062)	45,381,769,610	(29,392,227,062)
Nam Vang Joint Stock Company	45,106,854,941	(15,124,777,157)	45,706,854,941	(15,124,777,157)
Hung Phat Industrial Investment and Trading Company Limited	74,267,777,373	-	62,308,335,266	-
HHT Technology Equipment Import-Export Joint Stock Company	42,076,217,139	-	7,896,525,339	-
Hong Tin Mechanics Commercial Joint Stock Company	52,767,907,823	-	40,346,996,278	-
(1) Customers of the General Import-Export Trading Enterprise	328,790,740	-	328,790,740	-
(2) Vietnam Technology Investment and Trading Company Limited	28,315,360,500	-	28,315,360,500	-
(2) Other customers of Total Equipment and Technical Import-Export One Member Limited Liability Company	30,724,132,541	-	30,724,132,541	-
(3) Thien Hoang Long Trading and Production Joint Stock Company	17,770,658,123	-	17,818,906,523	-
(3) Other customers of Mechanical Products Import-Export One Member Limited Liability Company	3,363,865,222	(943,707,113)	3,363,865,222	(973,707,113)
Other customers	248,319,522,467	(30,851,156,357)	247,029,102,896	(31,232,372,333)
Total	658,218,075,436	(86,277,963,316)	610,936,670,813	(89,021,289,751)

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.3 Trade receivables (Continued)

Trade receivables include outstanding debts of the Corporation's subsidiaries, including:

(1) Quang Trung Mechanical Engineering Company Limited

Outstanding debt at Quang Trung Mechanical Engineering Company Limited with an amount of VND 328,790,740.

In addition to the above receivables, the General Import-Export Trading Enterprise has other outstanding debts, including: Other receivables with an amount of VND 18,184,136,530 (Note 5.5 - "Other receivables"), Advance payments to suppliers: VND 234,572,661 (Note 5.4 - "Advances to suppliers"), Payables to suppliers: VND 10,527,414,264 (Note 5.14 - "Trade payables") and loans with a total amount of VND 1,446,904,132 (Note 5.19 - "Loans and obligations under finance leases").

The above outstanding debts are related to the case and the same subject is Mr. Nguyen Duy Xuyen - former Deputy General Director and Director of General Import-Export Business Enterprise - a unit under Quang Trung Mechanical Engineering Company Limited. Due to signs of intentionally violating the State's regulations on economic management causing serious consequences, the Hanoi City Police Investigation Agency issued Decision No. 142/PC44 (D2) dated 19 April 2013 to initiate a criminal case, Decision No. 572/PC44(D2) dated 5 August 2013 and temporary detention warrant No. 76/PC44(D2) on the same day to prosecute the accused against Mr. Nguyen Duy Xuyen.

On 11 August 2022, the High People's Court in Hanoi issued Appellate Judgment No. 536/2022/HS-PT in relation to this criminal case, following the appeals lodged by the defendants against First-instance Criminal Judgment No. 50/2020/HS-ST dated 14 February 2020 of the People's Court of Hanoi. Currently, the Company continues to closely monitor the enforcement process. Upon determining the losses related to the case, the Company will take the appropriate subsequent financial measures.

(2) The Vietnam National Complete Equipment and Technics Import Export Corporation Limited

The outstanding debt at the Vietnam National Complete Equipment and Technics Import Export Corporation Limited (hereinafter referred to as "Techno Import") with the amount of VND 59,039,493,041 overdue as of 30 September 2014 (the time of determining the enterprise value for equitization of the Corporation) arose from the sale of goods. Currently, this company and the parent company are waiting for the approval of the equitization settlement from the competent authority and implementing the divestment according to the policy, therefore, Techno Import has not set up a provision for bad debts for these outstanding debts.

(3) Mechanical Products Export - Import Company Limited

The outstanding receivable from Mechanical Products Export - Import Company Limited arising after 30 September 2014, which has not yet been reconciled or confirmed, is assessed to have an impairment loss of VND 21,152,771,745 (the Company has made a provision of VND 943,707,113).

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.4 Repayments to suppliers

Unit: VND

	30/6/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term	47,214,790,806	(744,878,412)	38,691,808,119	(77,000,000)
Hoang Dat Trading and Producing Joint Stock Company	2,426,141,402	-	1,605,000,000	-
Bao Diep Construction Service Company Limited	4,717,514,226	-	3,238,777,602	-
Hoang Anh Lifting Equipments and Steel Structure Joint Stock Company	3,332,158,000	-	-	-
(*) Hoang Nam CO., LTD	6,683,910,393	-	6,683,910,393	-
(*) Saigon Cali Trading and Services Company Limited Branch	8,028,886,473	-	8,028,886,473	-
(*) Hoang Thien Coffee Company Limited	4,045,239,997	(667,878,412)	4,045,239,997	-
(*) Truong Tho Tea - Coffee Company Limited	1,206,227,898	-	1,206,227,898	-
(*) Ha Sa Coffee Joint Stock Company	585,238,528	-	585,238,528	-
(**) Customers of the General Import - Export Trading Enterprise Enterprise	234,572,661	-	234,572,661	-
Other customers	15,954,901,228	(77,000,000)	13,063,954,567	(77,000,000)
Tổng	47,214,790,806	(744,878,412)	38,691,808,119	(77,000,000)

(*) Outstanding debt at Mechanical Products Export - Import Company Limited, including advance payments for goods purchase contracts (arising before 30 September 2014) that have been canceled and have not been recovered by Mechanical Products Export - Import Company Limited, with an amount of VND 20,549,503,289. Mechanical Products Export - Import Company Limited is still waiting for competent authorities to review and handle this debt when approving the equitization settlement.

(**) The bad debt of the General Import - Export Trading Enterprise Enterprise - dependent Units of Quang Trung Mechanical Engineering Company Limited (Subsidiary) arose during the period when Mr. Nguyen Duy Xuyen was the Executive Director of the General Import - Export Trading Enterprise Enterprise. Currently, Quang Trung Mechanical Engineering Company Limited is still in the process of handling the existing problems of the Enterprise but related to Mr. Nguyen Duy Xuyen and other related individual

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Bui Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.5 Other receivables

Unit: VND

	30/6/2026		Restated amount 01/01/2026	
	Value	Provision	Value	Provision
a) Short-term	85,020,071,049	(429,409,772)	78,176,583,328	(379,919,772)
Receivables from equitization	5,294,615,031	-	5,294,615,031	-
Deposits and escrow	17,717,180,193	-	16,124,890,593	-
(*) Shortfall in charter capital pending the Ministry of Industry and Trade's approval of the equitization finalization	1,280,511,999	-	-	-
Social insurance	209,367	-	470,408	-
(**) Advances	14,392,396,134	(136,386,710)	9,723,104,629	(136,386,710)
{1} Receivables from Nguyen Duy Xuyen and related parties	18,184,136,530	-	18,184,136,530	-
{i} Mr. Nguyen Duy Xuyen	3,113,960,981	-	3,113,960,981	-
{ii} Mr./Mrs. Nguyen Duy Xuyen - Than Thi Nham	15,070,175,549	-	15,070,175,549	-
Other receivables	28,151,021,795	(293,023,062)	28,849,366,137	(243,533,062)
{2} Hai Phong City Customs Department	6,115,416,932	-	6,115,416,932	-
Other receivables at TechNo	1,932,561,018	(243,533,062)	1,854,056,468	(243,533,062)
Other receivables	20,103,043,845	(49,490,000)	20,879,892,737	-
b) Long-term	4,836,294,987	-	3,320,741,056	-
Land clearance costs pending offset against annual land rental	172,205,492	-	340,638,855	-
Deposits and escrow	4,553,182,000	-	2,892,702,201	-
Other receivables	110,907,495	-	87,400,000	-
Total	89,856,366,036	(429,409,772)	81,497,324,384	(379,919,772)

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Bui Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.5 Other receivables (Continued)

(*) Details are presented in Note 5.20.

(**) Advances are amounts advanced by the General Company to employees in charge to carry out business and production activities assigned by the General Company in accordance with the General Company's financial management regulations.

(1) Quang Trung Mechanical Engineering Company Limited

This is a debt related to Mr. Nguyen Duy Xuyen - former Deputy General Director and Director of General Import-Export Trading Enterprise Enterprise - a unit under Quang Trung Mechanical Engineering Company Limited which has been presented in detail in Note No. (1) - Section 5.3. "Receivables from customers". Accordingly:

- {i} Mr. Nguyen Duy Xuyen's receivables after Quang Trung Mechanical Engineering Company Limited adjusted accounting data;
- {ii} Receivables related to Mr. Nguyen Duy Xuyen and Ms. Than Thi Nham after Quang Trung Mechanical Engineering Company Limited adjusted the accounting data. Accordingly, some consequences caused by these two subjects according to the Appeal Judgment No. 536/2022/HS-PT dated 11 August 2022 of the High People's Court in Hanoi but not separated by each subject were handled by Quang Trung Mechanical Engineering Company Limited together join in the subject "Mr./Mrs. Nguyen Duy Xuyen and Than Thi Nham".

(2) The Vietnam National Complete Equipment and Technics Import Export Corporation Limited

In late 2004 and early 2005, the Branch of the Vietnam National Complete Equipment and Technics Import Export Corporation Limited imported a shipment of automobiles under 23 contracts and paid import tax in full as prescribed (Official Dispatch No. 242/HQHP-PNV dated 29 April 2010 of the Hai Phong Customs Department). However, the General Department of Customs stated that the Company declared the taxable value incorrectly and requested tax collection. After that, the file was sent to the Department of Police Investigation of Economic Management and Position Crimes (Official Dispatch No. 87/TCHQ-DT dated 8 February 2007 of the General Department) - The Ministry of Public Security sent comments to the Prime Minister on this file; The Government Office issued Official Dispatch No. 343/VPCP-KTTH dated 17 January 2011 announcing the conclusion of Prime Minister Nguyen Tan Dung: The General Department of Customs shall base on the provisions of the Law on Taxes and the Law on Customs to collect tax on the number of imported cars in 2004 - 2005 of enterprise that declared incorrect tax values but have not paid the full amount to the State budget.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.5 Other receivables (Continued)**(2) The Vietnam National Complete Equipment and Technics Import Export Corporation Limited (Continued)**

On 24 November 2014, the Ministry of Industry and Trade issued Document No. 11767/BCT-TC to the Prime Minister requesting the General Department of Customs to lift the tax enforcement against The Vietnam National Complete Equipment and Technics Import Export Corporation Limited and return the collected tax enforcement money, allowing the cancellation of the tax arrears of VND 6,115,416,932 of The Vietnam National Complete Equipment and Technics Import Export Corporation Limited.

On 12 June 2015, the Ministry of Finance issued Document No. 7818/BTC-TCDN on handling the remaining issues when equitizing Machines and Industrial Equipment Corporation, the document stated that "The tax arrears of The Vietnam National Complete Equipment and Technics Import Export Corporation Limited will be handled after receiving the Prime Minister's direction".

Supplementary Information on the Divestment at Techno Import: On 26 March 2018, the Corporation submitted Official Letter No. 276/CV-MIE-DDV to the Ministry of Industry and Trade to report on and propose the restructuring of Techno Import. On 22 June 2018, the Ministry of Industry and Trade issued Official Letter No. 4961/BCT-CN, approving in principle the Corporation's divestment plan at Techno Import. On 29 August 2018, the Ministry of Industry and Trade issued Official Letter No. 6935/BCT-CN, providing guidance on the Corporation's divestment plan at Techno Import. On 29 November 2018, the Ministry of Finance issued Official Letter No. 14893/BTC-TCDN, detailing the guidelines for implementing the Corporation's divestment from Techno Import. On 19 April 2019, the Corporation issued Official Letter No. 321/CV-MIE-DDV to the Ministry of Industry and Trade, requesting approval of the plan for the transfer of its contributed capital in Techno Import. In this submission, the Corporation proposed the application of Decree No. 128/2014/ND-CP, dated 31 December 2014, on the sale, assignment, and transfer of wholly state-owned enterprises to facilitate the divestment process through a public auction of the enterprise, including the assumption of outstanding liabilities. On 8 July 2019, the Ministry of Industry and Trade issued Official Letter No. 4857/BCT-CN, stating that the Corporation does not meet the criteria and conditions for the application of Decree No. 128/2014/ND-CP, dated 31 December 2014.

Due to financial and business operational difficulties and deficiencies, on 20 October 2025, the Board of Directors of the General Company issued Resolution No. 40/NQ-MIE-HDQT approving the bankruptcy plan for Techno Import. On 17 November 2025, the State capital representative division at the General Company issued Official Letter No. 867/CV-MIE-DDV reporting to and seeking the approval in principle of the Ministry of Industry and Trade. However, on 29 December 2025, the Ministry of Industry and Trade transferred the right to represent the State ownership of capital in Machinery and Industrial Equipment Corporation - JSC to State Capital Investment Corporation - LLC (SCIC).

As of the date of preparation of this interim consolidated financial statement, the divestment of the Corporation's investment in Techno Import has not yet been completed.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.6 Bad debt

Unit: VND

	30/6/2026			01/01/2026		
	Original Cost	Recoverable amount	Provision	Original Cost	Recoverable amount	Provision
Short-term						
Trade receivables	173,849,057,297	87,571,093,981	(86,277,963,316)	192,981,051,105	103,959,761,354	(89,021,289,751)
Hoang Gia Real Estate Group Joint Stock Company	39,836,297,736	32,736,297,736	(7,100,000,000)	39,836,297,736	32,736,297,736	(7,100,000,000)
Project Management Board of Thai Binh 2 Thermal Power Plant Project	9,126,210,308	4,563,105,154	(4,563,105,154)	9,126,210,308	4,563,105,154	(4,563,105,154)
Bach Dang Truong Giang Investment and Development Joint Stock Company	7,947,353,621	5,081,257,994	(2,866,095,627)	17,327,353,621	12,129,147,535	(5,198,206,086)
289 Company Limited	41,381,769,610	11,989,542,548	(29,392,227,062)	45,381,769,610	15,989,542,548	(29,392,227,062)
Nam Vang Joint Stock Company	45,106,854,941	29,982,077,784	(15,124,777,157)	45,706,854,941	30,582,077,784	(15,124,777,157)
ECC Hydropower Construction and Installation Single - Member Limited Liability Company	12,595,062,549	1,655,445,517	(10,939,617,032)	14,457,505,345	3,517,888,313	(10,939,617,032)
Other counterparties	17,855,508,532	1,563,367,248	(16,292,141,284)	21,145,059,544	4,441,702,284	(16,703,357,260)
Advances to suppliers	4,122,239,997	3,377,361,585	(744,878,412)	77,000,000	-	(77,000,000)
Consulting Designing and Investment Service Joint Stock Company	77,000,000	-	(77,000,000)	77,000,000	-	(77,000,000)
Hoang Thien Coffee Company Limited	4,045,239,997	3,377,361,585	(667,878,412)	-	-	-
Advances and Internal Receivables	773,886,710	-	(773,886,710)	773,886,710	-	(773,886,710)
Le Quang Hai	136,386,710	-	(136,386,710)	136,386,710	-	(136,386,710)
Industrial Equipment Trading Joint Stock Company	637,500,000	-	(637,500,000)	637,500,000	-	(637,500,000)

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.6 Bad debt (Continued)

	30/6/2026			01/01/2026		
	Original Cost	Recoverable amount	Provision	Original Cost	Recoverable amount	Provision
Short-term						
Other Receivables	293,023,062	-	(293,023,062)	243,533,062	-	(243,533,062)
HASA Coffee Joint Stock Company	49,490,000	-	(49,490,000)	-	-	-
Electrical Equipment Supply Company	16,503,327	-	(16,503,327)	16,503,327	-	(16,503,327)
Hoai Nam Company	119,559,455	-	(119,559,455)	119,559,455	-	(119,559,455)
Dak Lak Sugarcane Company	107,470,280	-	(107,470,280)	107,470,280	-	(107,470,280)
Total	179,038,207,066	90,948,455,566	(88,089,751,500)	194,075,470,877	103,959,761,354	(90,115,709,523)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.7 Inventories

Unit: VND

	30/6/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
Raw materials	73,179,513,262	-	123,121,319,114	-
Tools and supplies	21,031,727,404	-	21,396,368,264	-
Work in progress	735,175,164,399	-	583,748,166,203	-
Finished goods	63,237,467,481	-	91,858,426,434	-
Goods	14,645,036,193	-	7,181,420,760	-
Consignments	81,333,217	-	62,911,907	-
Total	907,350,241,956	-	827,368,612,682	-

5.8 Prepaid expenses

	30/6/2026 VND	01/01/2026 VND
a) Short-term	5,071,868,556	5,258,617,751
Other items	5,071,868,556	5,258,617,751
b) Long-term	120,507,086,868	114,040,005,977
{i} Insurance premiums	63,308,237,200	64,115,410,200
Cost of repair and maintain of equipment	1,882,533,872	1,941,363,056
Other items	55,316,315,796	47,983,232,721
Total	125,578,955,424	119,298,623,728

{i} The Corporation's subsidiaries pledge land use rights as collateral for their borrowings: VND 30,027,376,957.

Details are presented in Note 5.21.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.9. Increase/decrease in tangible fixed assets

Unit: VND

Items	Buildings and architectures	Machinery and equipments	Transportation means	Management tools	Other fixed assets	Total
COST						
Opening balance as at 01/01/2026	608,043,826,393	295,645,413,295	46,452,467,523	2,175,711,479	3,693,391,364	956,010,810,054
Increase during the period	4,872,504,984	3,565,471,211	-	-	-	8,437,976,195
Purchase during the period	-	807,335,600	-	-	-	807,335,600
Finished building	4,872,504,984	500,642,586	-	-	-	5,373,147,570
Transfer from finance lease fixed assets	-	2,257,493,025	-	-	-	2,257,493,025
Decrease during the period	-	(96,739,500)	(630,686,697)	-	-	(727,426,197)
Liquidation or transfer	-	(96,739,500)	(630,686,697)	-	-	(727,426,197)
Closing balance as at 30/6/2026	612,916,331,377	299,114,145,006	45,821,780,826	2,175,711,479	3,693,391,364	963,721,360,052
ACCUMULATED DEPRECIATION						
Opening balance as at 01/01/2026	213,123,565,826	228,532,406,100	36,798,311,485	2,005,585,051	781,584,379	481,241,452,841
Increase during the period	8,334,235,293	6,950,378,999	1,207,615,324	26,374,368	63,406,704	16,582,010,688
Depreciation charges during the period	8,334,235,293	6,560,795,606	1,207,615,324	26,374,368	63,406,704	16,192,427,295
Transfer from finance lease fixed assets	-	389,583,393	-	-	-	389,583,393
Decrease during the period	-	(96,739,500)	(630,686,697)	-	-	(727,426,197)
Liquidation or transfer	-	(96,739,500)	(630,686,697)	-	-	(727,426,197)
Closing balance as at 30/6/2026	221,457,801,119	235,386,045,599	37,375,240,112	2,031,959,419	844,991,083	497,096,037,332
RESIDUAL VALUE						
At opening day as at 01/01/2026	394,920,260,567	67,113,007,195	9,654,156,038	170,126,428	2,911,806,985	474,769,357,213
At closing day as at 30/6/2026	391,458,530,258	63,728,099,407	8,446,540,714	143,752,060	2,848,400,281	466,625,322,720



MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.9 Increase/ decrease in tangible fixed assets (Continued)

The original cost of tangible fixed assets that have been fully depreciated but are still in use on 30 June 2026, is VND 166,190,653,017 (on 31 December 2025, it was VND 84,562,019,161).

As of 30 June 2026, the Corporation has used the real estate asset, which is its head office located at 7A Mac Thi Buoi, Vinh Tuy Ward, Hanoi, as collateral for Credit Facility Agreement No. 02/2025/31009/HĐTD, dated 31 December 2025, with the Joint Stock Commercial Bank for Investment and Development of Vietnam. The carrying amount of this asset was VND 20,324,158,088 as of 30 June 2026, compared to VND 21,105,856,478 as of 31 December 2025.

As at 30 June 2026, Hanoi Mechanical Company Limited used a black Toyota automobile, registration plate No. 30B-000.27, as collateral for the Loan and Motor Vehicle Mortgage Agreement No. 329/2025/HĐTD/HDG dated 21 August 2025 with Tien Phong Commercial Joint Stock Bank. The carrying value of this asset as at 30 June 2026 was VND 785,376,750 and as at 31 December 2025 was VND 828,215,481.

Details are presented in Note 5.21.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.10 Increase or decrease in finance lease fixed assets

Unit: VND

Items	Machinery and equipments	Total
COST		
Opening balance as at 01/01/2026	119,746,323,925	119,746,323,925
Increase during the period	-	-
Decrease during the period	(2,238,472,225)	(2,238,472,225)
Transfer to tangible fixed assets	(2,238,472,225)	(2,238,472,225)
Closing balance as at 30/6/2026	117,507,851,700	117,507,851,700
ACCUMULATED DEPRECIATION		
Opening balance as at 01/01/2026	9,160,164,096	9,160,164,096
Increase during the period	4,978,793,601	4,978,793,601
Depreciation charges during the period	4,978,793,601	4,978,793,601
Decrease during the period	(389,583,393)	(389,583,393)
Transfer to tangible fixed assets	(389,583,393)	(389,583,393)
Closing balance as at 30/6/2026	13,749,374,304	13,749,374,304
RESIDUAL VALUE		
At opening day as at 01/01/2026	110,586,159,829	110,586,159,829
At closing day as at 30/6/2026	103,758,477,396	103,758,477,396

List of finance lease fixed assets existing during the period with a value of 10% or more of the total finance lease assets:

Unit: VND

Assets	30/6/2026			01/01/2026		
	Cost	Accumulated depreciation	Residual value	Cost	Accumulated depreciation	Residual value
Machinery and equipments						
4-axis simultaneous horizontal CNC machining center (JMH-1000A)	14,055,301,700	1,768,247,633	12,287,054,067	14,055,301,700	1,299,737,576	12,755,564,124
Mazak HCN-8800 horizontal machining center	13,753,000,000	2,098,782,879	11,654,217,121	13,753,000,000	1,305,340,572	12,447,659,428
SKODA NC horizontal boring machine, Model W250HA	19,865,000,000	1,772,897,850	18,092,102,150	19,865,000,000	779,647,850	19,085,352,150

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.11 Increase/decrease in intangible fixed assets

Unit: VND

Items	Land use rights	Computer software	Total
COST			
Opening balance as at 01/01/2026	37,105,161,480	4,628,531,476	41,733,692,956
Increase during the period	-	-	-
Decrease during the period	-	-	-
Closing balance as at 30/6/2026	37,105,161,480	4,628,531,476	41,733,692,956
ACCUMULATED DEPRECIATION			
Opening balance as at 01/01/2026	8,948,735,117	2,261,837,083	11,210,572,200
Amortisation charges during the period	416,405,054	223,863,120	640,268,174
Closing balance as at 30/6/2026	9,365,140,171	2,485,700,203	11,850,840,374
RESIDUAL VALUE			
At opening day as at 01/01/2026	28,156,426,363	2,366,694,393	30,523,120,756
At closing day as at 30/6/2026	27,740,021,309	2,142,831,273	29,882,852,582

The original cost of intangible fixed assets that have been fully depreciated but remain in use as of 30 June 2026 is VND 639,891,526 (as at 31 December 2025, it was VND 639,891,526).

List of intangible fixed assets existing during the period with a value of 10% or more of total intangible fixed assets:

Unit: VND

Assets	Cost	Accumulated depreciation	Residual value	Cost	Accumulated depreciation	Residual value
Land use rights						
Land use rights (21,000 m ²)	34,965,000,000	8,623,804,218	26,341,195,782	34,965,000,000	8,217,513,282	26,747,486,718

5.12 Increase/decrease in investment properties

Unit: VND

Items	01/01/2026	Increase in the period	Decrease in the period	30/6/2026
Investment properties for lease				
COST	33,755,261,371	-	-	33,755,261,371
Housing and Infrastructure	33,755,261,371	-	-	33,755,261,371
ACCUMULATED DEPRECIATION	9,043,880,955	451,321,716	-	9,495,202,671
Housing and Infrastructure	9,043,880,955	451,321,716	-	9,495,202,671
NET BOOK VALUE	24,711,380,416	-	451,321,716	24,260,058,700
Housing and Infrastructure	24,711,380,416	-	451,321,716	24,260,058,700

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.12 Increase/decrease in investment properties (Continued)

The investment real estate for lease is located on the 4th floor of the SME Hoàng Gia Building, No. 12 To Hieu, Ha Dong Ward, Hanoi City, and the factory at No. 133, Hong An Ward, Hai Phong City. These properties are used by the Corporation for leasing activities.

According to the regulations in Vietnamese Accounting Standard No. 05 - Investment Real Estate, the fair value of the investment real estate as of 30 June 2026, needs to be presented. However, the Corporation does not have sufficient information to determine the fair value of these assets at the date of preparation of the Interim Consolidated Statement of Financial Position the date of the interim consolidated statement of financial position.

List of investment properties existing during the period with a value of 10% or more of total investment properties:

Unit: VND

Assets	30/6/2026			01/01/2026		
	Cost	Accumulated depreciation	Residual value	Cost	Accumulated depreciation	Residual value
Housing and Infrastructure						
Floor space on the 4th floor – SME Hoang Gia	24,131,015,298	5,188,586,587	18,942,428,711	24,131,015,298	4,835,433,745	19,295,581,553

5.13 Long-term assets in progress

Unit: VND

	30/6/2026		01/01/2026	
	Historical cost	Recoverable value	Historical cost	Recoverable value
Construction in progress				
{i} Project of Moving and constructing factory of Hanoi Mechanical Company Limited	44,663,148,097	44,663,148,097	44,663,148,097	44,663,148,097
Other costs	3,673,342,806	3,673,342,806	4,002,309,679	4,002,309,679
Total	48,336,490,903	48,336,490,903	48,665,457,776	48,665,457,776

{i} This amount relates to the factory relocation project of Hanoi Mechanical Company Limited. The project was completed and put into operation a long time ago; however, the Company has not yet finalized the project.

5.14 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	256,023,522,102	240,605,863,651
IMEC Global Joint Stock Company	37,683,842,710	10,987,852,779
Ha Noi Steel Trading and Produce Investment Company Limited	52,426,979,412	21,678,225,397
Saigon Steel Pipe Joint Stock Company	45,000,000,000	45,000,000,000
(*) Trade payables at General Import-Export Trading Enterprise	10,527,414,264	10,527,414,264
Other counterparties	110,385,285,716	152,412,371,211
Total	256,023,522,102	240,605,863,651

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.14 Trade payables (Continued)

- (*) This payable is related to Mr. Nguyen Duy Xuyen during the period when he was the Executive Director of the General Export-Import Business Enterprise - a subsidiary of Quang Trung Mechanical Engineering Company Limited. Accordingly, Quang Trung Mechanical Engineering Company Limited will continue to verify this payable to determine whether the debt obligation lies with Mr. Nguyen Duy Xuyen or Quang Trung Mechanical Engineering Company Limited.

5.15 Repayments to suppliers

	30/6/2026 VND	01/01/2026 VND
Short-term	88,114,914,030	67,393,513,711
Xuan Thien Ha Giang Company Limited	14,151,005,945	20,332,620,000
Bach Dang Construction Corporation - JSC	17,476,710,537	10,554,868,000
Royal City Real Estate Development & Investment JSC	7,900,000,000	7,900,000,000
Hoang Gia Real Estate Trading Floor Joint Stock Company	16,233,207,347	7,351,739,867
Other counterparties	32,353,990,201	21,254,285,844
Total	88,114,914,030	67,393,513,711

5.16 Taxes and other receivables from, payables to the state budget

Unit: VND

	01/01/2026	Payable amounts	Paid amounts	30/6/2026
Payables				
Value added tax	14,237,304,483	1,307,829,307	2,079,669,387	13,465,464,403
Special sales tax	2,684,381,427	-	-	2,684,381,427
Import / export duties	2,209,306,104	97,437,665	97,437,665	2,209,306,104
Corporate income tax	3,196,720,056	4,878,452,543	2,227,410,290	5,847,762,309
Personal income tax	278,287,030	546,027,107	577,425,605	246,888,532
Land lease	21,715,220,452	3,856,149,857	2,175,864,270	23,395,506,039
Other Payables	16,199,433,526	362,104,585	11,402,432	16,550,135,679
Total	60,520,653,078	11,048,001,064	7,169,209,649	64,399,444,493
Receivables				
Value added tax	300,827,980	-	-	300,827,980
Import / export duties	439,925	-	-	439,925
Corporate income tax	-	-	31,481,033	31,481,033
Personal income tax	32,514,614	135,889,191	124,043,192	20,668,615
Land lease	47,990,100	403,813,499	368,633,732	12,810,333
Other Payables	93,416,121	20,000	20,000	93,416,121
Total	475,188,740	539,722,690	524,177,957	459,644,007

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.17 Accrued expenses

	30/6/2026	01/01/2026
	VND	VND
Short-term	27,777,011,004	25,991,866,762
Interests	6,504,236,875	6,448,140,984
Office and factory rental costs	17,371,791,462	17,371,791,462
Construction costs of projects	1,435,272,621	1,435,272,621
Other accrued expenses	2,465,710,046	736,661,695
Long-term	-	1,794,693,736
Costs to be paid for factory relocation project	-	1,794,693,736
Total	27,777,011,004	27,786,560,498

5.18 Other payables

	30/6/2026	01/01/2026
	VND	VND
Short-term	75,817,988,751	75,750,478,355
Revenue from officers and employees contributing capital to Dong Binh Cement Joint Stock Company	11,585,000,000	11,585,000,000
Trade union fund	664,657,788	637,153,471
Social insurance	2,295,393,151	1,339,008,621
Health insurance	99,995,504	184,050,720
Unemployment insurance	44,079,012	81,231,904
Payables on equitization	4,257,988,040	4,257,988,040
Short-term deposits received	1,376,293,758	1,397,284,958
Refund of capital contribution deposit {i}	4,450,000,000	4,450,000,000
3,500 m2 of office floor space at the Tincom City Project {ii}	38,500,000,000	38,500,000,000
Other payables and obligations	12,544,581,498	13,318,760,641
Long-term	3,144,462,854	3,065,601,507
Long-term deposits received	3,144,462,854	3,065,601,507
Total	78,962,451,605	78,816,079,862

{i} Receipt of the refund of the capital contribution deposit for the construction of the building at the headquarters area of the General Corporations - Cau Giay New Urban Area, Hanoi. Decision No. 4982/QĐ-UBND dated 24 September 2024 of the Hanoi People's Committee terminated the assignment of the project investor to conduct research and prepare the investment project for 11 land lots pursuant to Decision No. 1987/QĐ-UBND dated 11 November 2008 of the Hanoi People's Committee.
(Details are presented in Note 7.1.a "Other financial information").

{ii} This represents 3,500 m² of office floor area handed over to Quang Trung Mechanical Engineering Company Limited under Business Cooperation Contract No. 68/HĐ-KĐ dated 10 May 2010 and Contract Appendix No. 02 between the Company, Joint Stock Company for Real Estate Investment and Business, and Thang Long Investment and Trading Joint Stock Company.
(Details are presented in Note 7.1.b "Other financial information").

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.19 Borrowings and finance Lease Liabilities

Unit: VND

	30/6/2026	Increase in the period	Decrease in the period	01/01/2026
a) Short-term borrowings	563,443,077,846	386,446,721,488	353,264,618,651	530,260,975,009
Bank loan (VND)	545,906,055,968	382,456,719,488	351,974,616,651	515,423,953,131
{1} Tien Phong Commercial Joint Stock Bank - Tay Hanoi Branch	380,678,596,921	299,593,374,692	314,536,175,737	395,621,397,966
{2} South East Asia Commercial Joint Stock Bank - Dong Da Branch	163,422,084,788	75,310,533,887	31,691,004,264	119,802,555,165
Tien Phong Commercial Joint Stock Bank - Hoan Kiem Branch	1,805,374,259	7,552,810,909	5,747,436,650	-
Bank loan (USD)	9,198,977,672	-	-	9,198,977,672
{3} Ho Chi Minh City Developmentjoint Stock Commercial Bank - Thang Long Branch	9,198,977,672	-	-	9,198,977,672
Personal loan	2,968,960,111	3,990,002,000	1,290,002,000	268,960,111
Ms. Tran Thi Nhuoc (*)	77,820,037	-	-	77,820,037
Other individuals	2,891,140,074	3,990,002,000	1,290,002,000	191,140,074
Other organization (*)	1,369,084,095	-	-	1,369,084,095
Company union	119,084,095	-	-	119,084,095
Mitsu Vina Steel Production Joint Stock Company	1,250,000,000	-	-	1,250,000,000
Current portion of long-term debt	4,000,000,000	-	-	4,000,000,000
{4} Saigon Beer, Alcohol and Beverage Corporation (now Saigon Beer - Alcohol - Beverage Corporation) - SABECO	4,000,000,000	-	-	4,000,000,000

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC
No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC
April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.19 Borrowings and Finance Lease Liabilities (Continued)

	30/6/2026	Increase in the period	Decrease in the period	01/01/2026
b) Long-term borrowings	60,391,120,599	-	7,565,575,538	67,956,696,137
Bank loan	573,750,000	-	68,850,000	642,600,000
{1} Tien Phong Commercial Joint Stock Bank - West Hanoi Branch	573,750,000	-	68,850,000	642,600,000
Obligations under finance leases	59,817,370,599	-	7,496,725,538	67,314,096,137
Chailase International Leasing Company Limited - Hanoi Branch	-	-	80,978,400	80,978,400
{5} Vietcombank Financial Leasing Co., Ltd	7,230,589,599	-	1,331,962,138	8,562,551,737
{6} VietinBank One - Member Finance Leasing Company Limited	52,586,781,000	-	6,083,785,000	58,670,566,000
Total	623,834,198,445	386,446,721,488	360,830,194,189	598,217,671,146

{1} Comprising two loans:

a) Short-term loan

- Loan under Credit Facility Agreement No. 436/2025/HDTD/HDG dated 17 October 2025:
- Credit facility limit: VND 460,000,000,000;
- L/C limit: VND 90,000,000,000; guarantee limit: VND 330,000,000,000;
- Interest rate: As specifically stipulated in each drawdown/acknowledgement of debt;
- Purpose of the loan: To supplement working capital for mechanical processing and manufacturing activities, steel trading, trading of mechanical components and equipment, and trading of medical equipment, materials and machinery;
- Term of the credit facility: 12 months from the date of signing the Credit Facility Agreement;
- Deposit/collateral deposit: As stipulated in this Agreement or other agreements between TPBank and the Customer (if any);
- Other security measures: Details of the security for the Customer's obligations under the credit facility are specifically stipulated in: (i) Security Agreement No.167/2024/HDBD/HDG dated 6 May 2024; No. 348/2021/HDG/01 dated 5 July 2021; No. 185/2024/HDBD dated 15 May 2024; No. 206/2025/HDBD/HDG dated 23 July 2025; No. 511/2021/HDBD/HDG/01 dated 25 October 2021; and No. 425/2025/HDBD/HDG dated 10 January 2026 entered into between TPBank and Hanoi Mechanical Company Limited; (ii) other Security Agreements entered into before, on or after the effective date of this Agreement; and (iii) any amendments, supplements or replacements to the aforementioned Security Agreements.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.19 Borrowings and Finance Lease Liabilities (Continued)

b) Long-term loan

- Loan under Automobile Loan and Mortgage Agreement No. 329/2025/HDTD/HDG dated 21 August 2025:
- Loan amount: VND 688,500,000;
- Interest rate: As stipulated in each acknowledgement of debt issued to the Customer;
- Purpose of the loan: To finance the purchase of an automobile under Automobile Sale and Purchase Agreement No. 01251135 dated 13 August 2025 between Hanoi Mechanical Company Limited and Toyota My Dinh Company Limited;
- Loan term: 60 months;
- Security:
 - + Black Toyota vehicle, chassis No. MHFBAA0S0611903, engine No. ND92963M20A, registration plate No. 30B-000.27;
 - + Documents evidencing ownership and use rights over the secured asset: Automobile Sale and Purchase Agreement No. 01251135 dated 13 August 2025 between Hanoi Mechanical Company Limited and Toyota My Dinh Company Limited.

{2} Loan under Credit Facility Agreement No. REF2609678873/HĐCHMTD dated 7 April 2026

- Credit facility limit: VND 180,000,000,000;
- Loan and payment guarantee + domestic L/C limit: VND 180,000,000,000;
- Guarantee limit: VND 40,000,000,000;
- Letter of Credit issuance limit: VND 180,000,000,000;
- Interest rate: The applicable interest rate is specifically stipulated in the Appendices for each specific type of credit facility and other relevant agreements attached
- Purpose of the credit facility: To supplement working capital, issue domestic L/Cs and guarantees for the Customer's production activities of mechanical products, metal structures, machinery and equipment; and to issue other types of guarantees in accordance with SeABank's prevailing regulations (excluding payment guarantees and loan guarantees);
- Credit facility term: 12 months from the date of signing the Agreement;
- Security:
 - + Mortgage over Group 0 collateral in accordance with SeABank's regulations (deposit contracts/savings books opened online or at the counter/securities issued by SeABank; Vietnamese Dong/foreign currency held in payment accounts or deposited as security with SeABank or accepted by SeABank);
 - + Mortgage over additional receivables from the following importers (under L/C and T/T payment methods): Hasegawa Foundry CO., LTD; Voith Hydro Private Limited; Kusano Co., LTD;

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Bui Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.19 Borrowings and Finance Lease Liabilities (Continued)

- + Mortgage over receivables in accordance with the Financing Regulations for Supply Contracts with Corporate Customers;
 - + Mortgage over the Customer's real estate under Mortgage Agreement for Land-attached Assets No. REF2507980836/HDTC/BDS/273795/4, notarization No. 2844, Book No. 01/2025 TP/CC-SCC/HĐGD dated 7 May 2025, and Mortgage Agreement for Assets No. REF2507980836/HDTC/QTS/273795/3 dated 26 March 2025;
 - + Mortgage over future receivables and existing receivables arising from the supply business with domestic partners that satisfy SeABank's requirements;
 - + Other security measures and collateral shall be implemented in accordance with agreements between SeABank and the Customer and/or third parties (if any), pursuant to the Security Agreements entered into before, on or after the effective date of this Agreement, and any amendments, supplements or replacements thereto (if any).
- {3} Credit Agreement No. 77/10/TL/HN dated 2 August 2010, specifically:
- Outstanding principal as at 31 December 2022: USD 428,507;
 - The bank has not notified the Company of any interest charges on this loan from 2014 to date.
- {4} Loan from Saigon Beer – Alcohol – Beverage Corporation (formerly Saigon Beer – Alcohol – Beverage Corporation – SABECO), bearing an interest rate of 6.6% per annum and a loan term of 5 years.
- {5} Comprising the following contracts:
- Finance Lease Agreement No. 109.22.06/CTTC dated 23 September 2022 and the Amendment and Supplement Agreement dated 28 February 2023;
 - Finance Lease Agreement No. 196.23.05/CTTC dated 24 May 2023.
- {6} Comprising the following contracts:
- Finance Lease Agreement No. 01.001/2025/TSC-CTTC dated 14 February 2025;
 - Finance Lease Agreement No. 01.102/2024/TSC-CTTC dated 6 December 2024;
 - Finance Lease Agreement No. 01.016/2025/TSC-CTTC dated 10 March 2025;
 - Finance Lease Agreement No. 01.013/2025/TSC-CTTC dated 26 February 2025;
 - Finance Lease Agreement No. 01.017/2025/TSC-CTTC dated 3 March 2025;
 - Finance Lease Agreement No. 01.015/2025/TSC-CTTC dated 10 March 2025;
 - Finance Lease Agreement No. 01.129/TSC-CTTC dated 5 November 2025;
 - Finance Lease Agreement No. 01/064/2025/TSC-CTTC dated 7 July 2025.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.19 Borrowings and Finance Lease Liabilities (Continued)**Details of borrowings and finance lease liabilities by entity**

- The Parent Company comprises Note {4};
- Hanoi Mechanical Company Limited comprises Notes {1}, {2}, {5} and {6};
- Equipment and Technical Import-Export Company Limited comprises Note {3}.

- (*) The short-term loans (which are loans from Quang Trung Mechanical Engineering Company Limited) cannot be assessed for repayment ability due to their connection with a criminal case involving the same individual, Mr. Nguyen Duy Xuyen - former Deputy General Director and Director of the General Export Import Business Enterprise - a subsidiary of Quang Trung Mechanical Engineering Company Limited. Accordingly, Quang Trung Mechanical Engineering Company Limited will continue to verify these loans to determine whether the debt obligation lies with Mr. Nguyen Duy Xuyen or Quang Trung Mechanical Engineering Company Limited. The specific loans are as follows:

Unit: VND

	30/6/2026		In the period		01/01/2026	
	Value	Amount recoverable	Increase	Decrease	Value	Amount recoverable
Short-term borrowings	1,446,904,132		-	-	1,446,904,132	
Personal loan	77,820,037		-	-	77,820,037	
Ms. Tran Thi Nhuoc	77,820,037		-	-	77,820,037	
Other entities	1,369,084,095		-	-	1,369,084,095	
Company's Trade Union	119,084,095		-	-	119,084,095	
Mitsu Vina Steel Manufacturing Joint Stock Company	1,250,000,000		-	-	1,250,000,000	
Total	1,446,904,132		-	-	1,446,904,132	

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.20 Owner's Equity*a) Increase and decrease in owner's equity**Unit: VND*

Items	Owner's Equity	Revaluation Surplus	Investment and development fund	Retained earnings	Non-controlling interests	Total
As at 01/01/2025	1,418,634,488,001	(1,202,379,963)	32,227,046,285	(38,128,057,824)	34,516,216,270	1,446,047,312,769
Capital increase during the previous year	-	-	1,965,699,096	-	-	1,965,699,096
Profit during the previous year	-	-	-	14,786,124,935	3,578,289,836	18,364,414,771
Appropriation to the Bonus, Welfare, and Management Bonus Funds	-	-	-	(10,927,737,292)	(17,423,491)	(10,945,160,783)
Other decrease during the previous year	-	-	-	(212,822,140)	-	(212,822,140)
As at 01/01/2026	1,418,634,488,001	(1,202,379,963)	34,192,745,381	(34,482,492,321)	38,077,082,615	1,455,219,443,713
{i} Capital increase during the current period	1,280,511,999	-	-	-	-	1,280,511,999
Profit/Loss during the current period	-	-	-	2,391,638,073	1,540,075,571	3,931,713,644
{ii} Appropriation to the Bonus, Welfare, and Management Bonus Funds	-	-	-	(5,417,201,060)	(345,001,976)	(5,762,203,036)
Other decrease during the current period	-	-	-	(58,624,264)	-	(58,624,264)
As at 30/6/2026	1,419,915,000,000	(1,202,379,963)	34,192,745,381	(37,566,679,572)	39,272,156,210	1,454,610,842,056

- {i} Pursuant to Resolution No. 485/NQ-ĐHĐCĐTN2026 dated 26 June 2026 of the General Meeting of Shareholders, the Corporation adjusted to increase Owner's contributed capital (Code 411) by VND 1,280,511,999 to ensure that Owner's contributed capital (Code 411) presented in the Interim Consolidated Statement of Financial Position no longer differed by VND 1,280,511,999 from the Charter Capital stated in the Corporation's Enterprise Registration Certificate. This difference arose from the financial settlement process when the Corporation officially converted its operations into a joint stock company in accordance with regulations.

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buo Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.20 Owner's Equity (Continued)

The Corporation and its subsidiaries are still awaiting the Ministry of Industry and Trade's official approval of the equitization finalization settlement dossier. The final settlement of the aforementioned difference will depend on the final decision of the owner's representative agency.

{ii} The Corporation temporarily appropriated the 2025 undistributed profit after tax based on Submission No. 404/TTr-MIE-HDQT dated 5 June 2026 of the Corporation's Board of Directors.

In addition to the appropriations to funds at the Parent Company mentioned above, the amount also includes appropriations to funds at the subsidiaries, specifically:

Quang Trung Mechanical Engineering Company Limited appropriated VND 1,136,177,149 to the Bonus and Welfare Fund and the Management Board Bonus Fund;

- Duyen Hai Mechanical Joint Stock Company appropriated VND 1,255,629,677 to the Bonus and Welfare Fund;

- Mechanical Products Import-Export Company Limited appropriated VND 63,497,786 to the Bonus and Welfare Fund;

- No. 1 Tools Joint Stock Company appropriated VND 657,678,618 to the Bonus and Welfare Fund.

b) Contributed capital

	30/6/2026 VND	01/01/2026 VND
State capital and other shareholders	1,419,915,000,000	1,418,634,488,001
Total	1,419,915,000,000	1,418,634,488,001

c) Equity transactions

	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2025 VND
Owner's invested equity		
Opening capital	1,419,915,000,000	1,418,634,488,001
Increase in capital during the period	1,280,511,999	-
Decrease in capital during the period	-	-
Closing capital	1,421,195,511,999	1,418,634,488,001

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.20 Owner's Equity (Continued)*d) Shares*

	30/6/2026 Shares	01/01/2026 Shares
Number of shares registered for issuance	141,991,500	141,991,500
Number of shares sold to public market	141,991,500	141,991,500
Ordinary shares	141,991,500	141,991,500
Number of shares outstanding	141,991,500	141,991,500
Ordinary shares	141,991,500	141,991,500
Par value of shares outstanding (VND /Shares)	10,000	10,000

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.21 Items outside the Interim Consolidated Statement of Financial Position*The Corporation's assets pledged and mortgaged as collateral as at 30 June 2026*

							Unit: VND
a)	Term deposits						
No.	Type of asset	Item	Value	Mortgagee, Pledgee	Purpose of collateral	Term	
1	Term deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam	Financial investments	11,000,000,000	Joint Stock Commercial Bank for Investment and Development of Vietnam	For Overdraft Facility Agreement No. 01/2026/31009/HĐTD dated 25 June 2026	Provisions under the Pledge Agreement	
2	Term deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam	Financial investments	10,000,000,000	Joint Stock Commercial Bank for Investment and Development of Vietnam	For Credit Facility Agreement No. 02/2025/31009/HĐTD dated 31 December 2025	Provisions under the Pledge Agreement	
3	Term deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam	Financial investments	13,000,000,000	Joint Stock Commercial Bank for Investment and Development of Vietnam	For the Specific Guarantee Agreement dated 19 May 2026	Provisions under the Pledge Agreement	
4	Term deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam	Financial investments	4,872,052,075	Joint Stock Commercial Bank for Foreign Trade of Vietnam	For the Specific Guarantee Agreement	Provisions under the Pledge Agreement	
5	Term deposits at Saigon Tai Loc Joint Stock Commercial Bank	Financial investments	24,000,000,000	Saigon Tai Loc Joint Stock Commercial Bank	For Credit Facility Agreement No. 202528335937 dated 25 September 2025	Provisions under the Pledge Agreement	
6	Truong An Loc Deposit Contract No. 3355668800W	Financial investments	12,000,000,000	Tien Phong Commercial Joint Stock Bank	For Credit Facility Agreement No. 436/2025/HĐTD/HDG dated 17 October 2025	As at 17/10/2026	
7	Deposit Contract No. HDTG2026050400011	Financial investments	2,800,000,000	Southeast Asia Commercial Joint Stock Bank	For Credit Facility Agreement No. REF2609678873/HĐCHMTD dated 7 April 2026	As at 07/04/2027	

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City

Issued under Circular No. 43/2026/TT-BTC

April 20, 2026 of the Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.21 Items outside the Interim Consolidated Statement of Financial Position

The Corporation's assets pledged and mortgaged as collateral as at 30 June 2026 (Continued)

a) Term deposits (Continued)

No.	Type of asset	Item	Value	Mortgagee, Pledgee	Purpose of collateral	Term
8	Deposit Contract No. HDTG2026052000008	Financial investments	3,000,000,000	Southeast Asia Commercial Joint Stock Bank	For Credit Facility Agreement No. REF2609678873/HĐCHMTD dated 7 April 2026	As at 07/04/2027
9	Deposit Contract No. HDTG2026060900003	Financial investments	3,000,000,000	Southeast Asia Commercial Joint Stock Bank	For Credit Facility Agreement No. REF2609678873/HĐCHMTD dated 7 April 2026	As at 07/04/2027

b) Fixed assets

No.	Type of asset	Item	Cost	Residual value	Mortgagee, Pledgee	Purpose of collateral	Term
1	Corporation's Head Office at 7A Mac Thi Buoi Street	Tangible fixed assets	39,084,919,448	20,324,158,088	Joint Stock Commercial Bank for Investment and Development of Vietnam	For Credit Facility Agreement No. 02/2025/31009/HĐTD dated 31 December 2025	Provisions under the Mortgage Agreement
2	Black Toyota vehicle; registration plate No. 30B-000.27	Tangible fixed assets	856,774,636	785,376,750	Tien Phong Commercial Joint Stock Bank	For Loan-cum-Automobile Mortgage Agreement No. 329/2025/HĐTD/HDG dated 21 August 2025	Provisions under the Mortgage Agreement

c) Land use rights

No.	Type of asset	Item	Residual value	Mortgagee, Pledgee	Purpose of collateral	Term
1	Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. CR 439773 in Bac	Prepaid expenses pending allocation	39,027,376,957	Southeast Asia Commercial Joint Stock Bank	For Credit Facility Agreement No. REF2609678873/HĐCHMTD dated 7 April 2026	Until completion of the procedures for
2	Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. CR439774 in Bac	Prepaid expenses pending allocation		Tien Phong Commercial Joint Stock Bank	For Credit Facility Agreement No. 436/2025/HĐTD/HDG dated 17 October 2025	deregistration of the mortgage

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

6. INFORMATION SUPPLEMENT TO INTERIM CONSOLIDATED INCOME STATEMENT**6.1 Revenue from goods sold and services rendered**

	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2026 VND
Revenue	752,123,935,613	683,716,661,517
Sale of goods and services	144,924,122,769	61,197,160,787
Sale of merchandise	585,273,265,294	529,757,472,364
Project Revenue (Industrial Production)	21,926,547,550	92,762,028,366
Total	752,123,935,613	683,716,661,517

6.2 Deductions from Revenue

	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2026 VND
Sales allowances	-	122,654,544
Sales return	270,160,000	78,840,000
Total	270,160,000	201,494,544

6.3 Cost of goods sold

	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2026 VND
Costs of goods sold	124,245,198,979	56,656,407,558
Costs of finished goods sold	524,814,567,794	490,150,615,903
Cost of projects (Industrial Production)	14,790,705,136	52,016,479,293
Total	663,850,471,909	598,823,502,754

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

6.4 Financial income

	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2026 VND
Deposit and loan interest income	6,145,560,720	4,751,354,137
Dividends and distributed profits	155,653,500	291,138,595
Realized foreign exchange gains	197,569,297	479,394,988
Foreign exchange gains arising from the revaluation of monetary items denominated in foreign currencies	197,294,201	1,161,384,626
Other financial income	10,401,778	3,107
Total	6,706,479,496	6,683,275,453

6.5 Financial expenses

	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2026 VND
Loan interests	27,115,131,564	20,293,162,963
Loss on foreign currency sales	8,111,040	38,436,930
Realized foreign exchange losses	172,147,243	439,985,403
Other financial expenses	2,159,772,718	899
Total	29,455,162,565	20,771,586,195

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

6.6 Selling expenses and administration expenses

	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2025 VND
Selling expenses	8,286,679,812	12,419,104,059
Staff costs	4,569,408,082	2,979,749,283
Management materials expenses	358,594,519	392,256,454
Depreciation expense of fixed assets	-	32,144,166
Warranty expenses / reversal of warranty provisions	(57,622,516)	4,709,450,656
Outsourced services expenses	3,190,139,555	3,786,776,540
Other cash expenses	226,160,172	518,726,960
Administrative expenses	47,602,221,551	57,934,460,256
Management staff costs	28,133,402,546	29,057,567,417
Management materials expenses	281,176,826	237,217,086
Office supplies expenses	276,732,369	342,820,026
Depreciation expense of fixed assets	3,256,130,840	4,436,278,438
Taxes, fees and charges	4,430,852,258	655,628,823
Provision expenses	(1,995,958,023)	4,360,969,565
Outsourced services expenses	4,350,797,397	6,005,783,409
Other cash expenses	8,869,087,338	12,838,195,492
Total	55,888,901,363	70,353,564,315

6.7 Other income / Other expenses

	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2025 VND
Other income		
Gain on disposal of PPE, tools and supplies	18,181,818	71,703,865,183
Compensation, fines	13,258,560	142,310,000
Other income	1,159,201,733	1,034,439,311
Total	1,190,642,111	72,880,614,494
Other expenses		
Late payment of taxes and social insurance	1,105,430,531	1,082,438,067
Gain on disposal of PPE, tools and supplies	-	63,723,727,190
Other expenses	786,479,984	1,138,434,785
Total	1,891,910,515	65,944,600,042
Other profit	(701,268,404)	6,936,014,452

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

6.8 Current corporate income tax expense

	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2026 VND
Corporate Income Tax Expenses based on taxable profit in the current period	4,732,737,224	1,208,302,132
Total current corporate income tax expense	4,732,737,224	1,208,302,132

6.9 Basic earnings per share

	For the accounting period ended 30 June 2026 VND	Restated amount For the accounting period ended 30 June 2026 VND
Accounting profit after corporate income tax of the parent company	2,391,638,073	5,656,240,604
(*) Appropriation to the Bonus and Welfare Fund and the Management and Administration Fund	-	(1,324,609,904)
Profit for calculating basic earnings per share	2,391,638,073	4,331,630,701
Average ordinary shares in circulation for the year (Shares)	141,991,500	141,991,500
Basic earnings per share (VND/share)	17	31

(*) As of the reporting date, the Corporation is unable to reliably estimate the amount of profit for the accounting period ended 30 June 2026, that may be allocated to the Bonus and Welfare Fund and the Management and Administration Fund. Should the Corporation proceed with such allocations for the accounting period ended 30 June 2026, the net profit attributable to shareholders and basic earnings per share would decrease.

The Corporation has re-determined the appropriation to the Bonus & Welfare Fund and the Executive Management Bonus for the accounting period ended 30 June 2025, based on Proposal No. 404/TTr-MIE HĐQT dated 5 June 2026 of the Corporation's Board of Directors. Accordingly, the basic earnings per share for the accounting period ended 30 June 2025 has been restated as follow:

Unit: VND

	Amount previously presented in the prior period report (1)	Restated amount (2)	Difference (3) = (2) - (1)
Accounting profit after corporate income tax of the parent company	5,656,240,604	5,656,240,604	-
Appropriation to bonus and welfare fund, executive management bonus	-	(1,324,609,904)	(1,324,609,904)
Profit for calculating basic earnings per share	5,656,240,604	4,331,630,701	(1,324,609,904)
Average ordinary shares in circulation for the year (Shares)	141,991,500	141,991,500	-
Basic earnings per share (VND/share)	40	31	(9)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

7. OTHER INFORMATION**7.1 Other financial information**

{a} The Corporation received back the deposit for capital contribution to the construction of the Building at the headquarters area of the Corporations - Cau Giay New Urban Area - Hanoi. Pursuant to Decision No. 4982/QĐ-UBND dated 24 September 2024 of the Hanoi People's Committee terminating the assignment to the investor for research and preparation of the investment project on 11 land plots under Decision No. 1987/QĐ-UBND dated 11 November 2008 of the Hanoi People's Committee. Accordingly, the contributed capital amount is as follows:

- The Corporation of Machinery and Industrial Equipment (now the Corporation of Machinery and Industrial Equipment - JSC): VND 845,500,000;
- Other object: VND 3,604,500,000.

According to Official Letter No. 971/CV-MIE-ĐĐV dated 22 November 2024, from Machines and Industrial Equipment Corporation - JSC, the Corporation will coordinate with Saigon - Hanoi Investment and Trading Joint Stock Company to carry out the procedures related to the termination of the above - mentioned project. The parties will compile all documents and evidence regarding the costs incurred for the procedures of project research and development on the land lot coded 18-E4 at the Headquarters Complex of the Corporations in Cau Giay New Urban Area, Hanoi.

{b} According to Business Cooperation Contract No. 68/HĐ-KD dated 10 May 2010, and its Appendix No. 02 between Quang Trung Mechanical Engineering Company Limited (a subsidiary) and Real Estate Investment and Trading Joint Stock Company, as well as Thang Long Investment and Trading Joint Stock Company, Quang Trung Mechanical Engineering Company Limited was handed over 3,500 m² of office floor area of the Tincom City Project located at 360 Giai Phong Street, Phuong Liet Ward, Hanoi. In accordance with the guidance in Official Letter No. 7818/BTC-TCĐN dated 12 June 2015, issued by the Ministry of Finance regarding the handling of existing issues during the equitization of Machinery and Industrial Equipment Corporation - JSC (now Machines and Industrial Equipment Corporation - JSC), Quang Trung Mechanical Engineering Company Limited recorded an increase in assets and an increase in State capital at actual value at the time of handover. Currently, Quang Trung Mechanical Engineering Company Limited has recorded the increase in assets but has not yet recognized the increase in State capital (temporarily recorded as an increase in other payables). Upon obtaining the approval of Machinery and Industrial Equipment Corporation - JSC (the Parent Company) and following the guidance of State Capital Investment Corporation - LLC (the representative of the State owner in Machinery and Industrial Equipment Corporation - JSC), Quang Trung Mechanical Engineering Company Limited will recognize an increase in State capital based on the value of the assets as appraised.

7.2 Events arising after the end of the accounting period

On 14 July 2026, Machinery and Industrial Equipment Corporation - JSC submitted Official Letter No. 559/CV-MIE-TCKT to the State Securities Commission of Vietnam - Ministry of Finance, requesting the cancellation of its status as a public company as the Corporation no longer met the conditions for being a public company;

On 28 July 2026, the State Securities Commission of Vietnam issued Official Letter No. 7021/UBCK-GSĐC in response to the Corporation. Accordingly, the State Securities Commission of Vietnam requested the Corporation to continue monitoring its compliance with the conditions for being a public company for one year from 21 January 2026. If, after 21 January 2027, the Corporation still fails to satisfy the conditions for being a public company, the Corporation shall submit a written notification to the State Securities Commission of Vietnam.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

7.3 Transactions with Related parties

The list of related parties of the Corporation's Office is as follows:

Transactions with related parties**Information**

Related parties	Relationship
State Capital Investment Corporation - LLC	Large shareholder with significant influence
Person	
Board of Directors, Board of Supervisors, Executive Board, other managers and close family members of individuals who are related parties of the Corporation	Significant influence

During the period, the Corporation had the following transactions with related parties:

Transactions with key personnel

Salaries and remuneration of the Board of Directors, Supervisory Board, Board of General Directors and other management personnel

Income of key personnel	Nature of the transaction	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2025 VND
Board of Directors, Board of General Directors and other management personnel	Salaries and remuneration	1,145,508,000	1,689,714,152
Supervisory Board		192,000,000	320,760,000
Tổng		1,337,508,000	2,010,474,152

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7.4 Comparison information

The comparative information presented in the Interim Consolidated Statement of Financial Position and the related notes comprises the figures from the audited Consolidated Financial Statements for the financial year ended 31 December 2025, which were audited by CPA VIETNAM Auditing Company Limited - An independent member firm of INPACT

The accounting period ended 30 June 2026 is the first accounting period in which the Corporation has applied the accounting regime promulgated under Circular No. 99/2025/TT-BTC issued by the Minister of Finance. Accordingly, the Corporation has re-presented certain opening balances in the Interim Consolidated Statement of Financial Position as follows:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

7.4 Comparison information (Continued)

ASSETS	01/01/2026	01/01/2026	Unit: VND
	Restated amount	Before adjustment	01/01/2026
	{1}	{2}	Difference {3} = {1} - {2}
A. SHORT-TERM ASSETS			
1. Cash equivalents	47,548,001,154	47,523,716,431	24,284,723
2. Short - term held to maturity Investments	188,434,229,286	186,289,479,269	2,144,750,017
3. Other short-term receivables	78,176,583,328	80,392,048,205	(2,215,464,877)
B. LONG-TERM ASSETS			
1. Long - term held to maturity Investments	1,546,430,137	1,500,000,000	46,430,137

The comparative information presented in the Interim Consolidated Statement of Income, the Interim Consolidated Statement of Cash Flows and the related notes comprises the figures from the interim Consolidated Financial Statements for the accounting period ended 30 June 2025, which were reviewed by CPA VIETNAM Auditing Company Limited - An independent member firm of INPACT

Preparator



Nguyen Trung Kien

Responsible for accounting



Nguyen Huu Hien

Ha Noi, 24 August 2026

General Director



Vu Trung Truc