MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC
Address: No. 7A Mac Thi Buoi, Vinh Tuy Ward, Hanoi
Tax code: 0100101379
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CONSOLIDATED FINANCIAL STATEMENTS
THE SECOND QUARTER OF 2026

CONTENTS:

Ha Noi, July, 2026

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MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC
Add: No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City
Tel: (84-4) 38 252 498   Fax: (84-4) 38 261 129

Form B 01-DN/HN
Issed under Circular No. 43/2026/TT-BTC
on 20/4/2026 of MOF

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A.	**SHORT-TERM ASSETS (100=110+120+130+140+150)**	**100**		**1,802,092,629,031**	**1,769,424,315,697**
I.	**Cash and cash equivalents**	**110**	**6**	**42,806,212,562**	**66,181,292,776**
1.	Cash	111		23,306,212,562	18,657,576,345
2.	Cash equivalents	112		19,500,000,000	47,523,716,431
II.	**Short-term investments**	**120**	**5**	**132,485,332,943**	**187,757,169,769**
1.	Trading securities	121		1,467,690,500	1,467,690,500
2.	Held to maturity investments	123		131,017,642,443	186,289,479,269
III.	**Short-term receivables**	**130**		**705,100,356,737**	**640,542,317,614**
1.	Short-term trade receivables	131	7	657,925,592,921	610,936,670,813
2.	Short-term advances to suppliers	132		47,231,364,053	38,691,808,119
3.	Short-term intra-company receivables	133		637,500,000	637,500,000
4.	Other short-term receivables	135	8	87,395,651,263	80,392,048,205
5.	Short-term allowances for doubtful debts	136		(88,089,751,500)	(90,115,709,523)
IV.	**Inventories**	**140**	**9**	**871,695,734,628**	**827,368,612,682**
1.	Inventories	141		871,695,734,628	827,368,612,682
V.	**Other current assets**	160		**50,004,992,161**	**47,574,922,856**
1.	Short-term prepaid expenses	161	10	5,841,549,163	5,258,617,751
2.	Deductible VAT	162		43,649,621,761	41,841,116,365
3.	Taxes and other receivables from government budget	163	16	513,821,237	475,188,740
B.	**LONG-TERM ASSETS (200=210+220+230+240+250+260)**	**200**		**863,107,535,583**	**838,101,237,582**
I.	**Long-term receivable**	210		**4,819,247,492**	**3,320,741,056**
1.	Other long-term receivables	215	8	4,819,247,492	3,320,741,056
II.	**Fixed assets**	**220**		**600,279,696,514**	**615,878,637,798**
1.	***Tangible fixed assets***	***221***	***11***	***465,992,366,536***	***474,769,357,213***
	- Cost	222		963,068,900,052	956,010,810,054
	- Accumulated depreciation	223		(497,076,533,516)	(481,241,452,841)
2.	***Finance lease fixed assets***	**224**		***104,404,477,396***	***110,586,159,829***
	- Cost	*225*		118,153,851,700	119,746,323,925
	- Accumulated depreciation	*226*		(13,749,374,304)	(9,160,164,096)
3.	***Intangible fixed assets***	***227***	***12***	***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)

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026 (continued)

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
III.	**Investment properties**	**240**	**13**	**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**	**14**	**48,333,627,950**	**48,665,457,776**
1.	Construction in progress	252		48,333,627,950	48,665,457,776
V.	**Long- term investments**	**260**	**5**	**29,985,014,559**	**31,485,014,559**
1.	Investments in joint- ventures, associates	262		1,896,459,553	1,896,459,553
2.	Investments in equity of other entities	263		28,088,555,006	28,088,555,006
3.	Held-to-Maturity Financial Assets	265		-	1,500,000,000
VI.	**Other long-term assets**	**260**		**155,429,890,368**	**114,040,005,977**
1.	Long-term prepaid expenses	270	10	155,429,890,368	114,040,005,977
TOTAL ASSETS (270 = 100+200)		**280**		**2,665,200,164,614**	**2,607,525,553,279**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026 (continued)

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A.	**LIABILITIES (300=310+330)**	**300**		**1,210,631,198,548**	**1,152,306,109,566**
I.	**Short-term liabilities**	**310**		**1,130,953,955,139**	**1,079,142,151,966**
1.	Short-term trade payables	311	15	226,070,747,697	240,605,863,651
2.	Short-term prepayments from customers	312		88,129,500,520	67,393,513,711
3.	Taxes and other payables to government budget	314	16	64,054,449,608	60,520,653,078
4.	Payables to employees	315		47,953,816,169	52,517,391,274
5.	Short-term accrued expenses	316	17	25,981,126,681	25,991,866,762
7.	Short-term unearned revenues	319		3,324,682,960	4,068,416,189
8.	Other short-term payments	320	18	91,775,994,310	75,750,478,355
9.	Short-term borrowings and finance lease liabilities	321	19	563,443,077,846	530,260,975,009
10.	Short-term provisions	322		427,315,697	484,938,213
11.	Bonus and welfare fund	323		19,793,243,651	21,548,055,724
II.	**Long-term liabilities**	**330**		**79,677,243,409**	**73,163,957,600**
1.	Long-term accrued expenses	333	17	1,794,693,736	1,794,693,736
2.	Other long-term payables	338	18	3,144,462,854	3,065,601,507
3.	Long-term borrowings and finance lease liabilities	339	19	74,391,120,599	67,956,696,137
4.	Long-term provisions	342		346,966,220	346,966,220

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026 (continued)

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
B.	**OWNER'S EQUITY (400=410+430)**	**400**		**1,454,568,966,066**	**1,455,219,443,713**
I.	**Owner's equity**	**410**	**20**	**1,454,568,966,066**	**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		(37,608,359,818)	(34,482,492,321)
	Undistributed profit after tax brought forward	*420a*		*(39,206,644,947)*	*(49,268,617,256)*
	Undistributed profit after tax for the current year	*420b*		*1,598,285,129*	*14,786,124,935*
5.	Capital expenditure funds	429		39,271,960,466	38,077,082,615
TOTAL RESOURCES (440 = 300+400)		**440**		**2,665,200,164,614**	**2,607,525,553,279**

Ha Noi, 22th July 2026

Preparator	Responsible for accounting	General Director
Nguyen Trung Kien	Nguyen Huu Hien	Vu Trung Thuc

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

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Add: No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City
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Form B 02-DN/HN
Issed under Circular No. 43/2026/TT-BTC
on 20/4/2026 of MOF

CONSOLIDATED INCOME STATEMENT
For the period from 01/04/2026 to 30/06/2026

Unit: VND

	ITEMS	Code	Note	The second Quarter of 2026	The second Quarter of 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1.	**Revenue from sale of goods and rendering of services**	**01**		**447,255,123,878**	**361,866,793,050**	**751,510,194,383**	**683,716,661,517**
2.	Deductible items	02		267,639,050	-	277,639,050	201,494,544
3.	**Net revenue from sales of goods and rendering of services (10 = 01 - 02)**	**10**	**21**	**446,987,484,828**	**361,866,793,050**	**751,232,555,333**	**683,515,166,973**
4.	Cost of goods sold	11	22	400,645,370,553	322,176,943,849	662,292,583,844	598,823,502,754
5.	**Gross profit from sale of goods and redering of services (20 = 10 - 11)**	**20**		**46,342,114,275**	**39,689,849,201**	**88,939,971,489**	**84,691,664,219**
6.	Revenue from financial activities	22	23	5,457,226,711	5,135,333,655	7,158,100,367	6,683,275,453
7.	Financial expenses	23	24	16,943,598,018	10,098,706,665	29,914,845,403	20,771,586,195
	In which: Interest payable	*24*		*14,681,024,287*	*9,781,670,692*	*27,491,478,521*	*20,293,162,963*
9.	Selling expenses	25		4,667,846,260	4,348,132,248	8,277,668,943	12,419,104,059
10.	Administrative expenses	26		24,889,747,537	36,956,895,199	48,664,756,625	57,934,460,256
11.	**Net profit from operating activities {30 = 20 + (21 - 22) + 24 - (25 + 26)}**	**30**		**5,298,149,171**	**-6,578,551,256**	**9,240,800,885**	**249,789,162**
12.	Other income	31		610,837,924	11,714,697,323	1,067,840,887	72,880,614,494
13.	Other expense	32		1,105,226,348	1,071,980,584	1,887,842,834	65,944,600,042
14.	**Other profit (40 = 31 - 32)**	**40**	**25**	**(494,388,424)**	**10,642,716,739**	**(820,001,947)**	**6,936,014,452**

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Issed under Circular No. 43/2026/TT-BTC
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CONSOLIDATED INCOME STATEMENT
For the period from 01/04/2026 to 30/06/2026 (Continued)

Unit: VND

ITEMS	Code	Note	The second Quarter of 2026	The second Quarter of 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
15. Total profit before tax (50 = 30 + 40)	**50**		**4,803,760,747**	**4,064,165,483**	**8,420,798,938**	**7,185,803,614**
16. Current business income tax expenses	51	26	3,699,864,783	614,890,707	4,594,590,881	1,208,302,132
17. Profit after tax (60 = 50 - 51 - 52)	**60**		**1,103,895,964**	**3,449,274,776**	**3,826,208,057**	**5,977,501,482**
18. Profit after tax attributable to the Holding Company	61		345,091,668	3,275,139,519	2,286,669,095	5,656,240,604
19. Profit after tax attributable to non - controlling shareholders	62		758,804,296	174,135,257	1,539,886,114	321,260,878

Ha Noi, 22th July 2026

Preparator	Responsible for accounting	General Director
Nguyen Trung Kien	Nguyen Huu Hien	Vu Trung Thuc

TỔNG CÔNG TY MÁY VÀ THIẾT BỊ CÔNG NGHIỆP-CTCP
M.S.D.N: 0100101...-C.T.C.P ★ THÀNH PHỐ HÀ NỘI

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CONSOLIDATED CASH FLOW STATEMENT

(Under Indirect method)

For the period from 01/01/2026 to 30/06/2026

Unit: VND

	Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I.	**Cash flows from operating activities**				
1.	**Net profit before tax**	**01**		**8,420,798,938**	**7,185,803,614**
2.	**Adjusted for the following**			**40,152,025,836**	**35,177,402,280**
	Depreciation of fixed assets and investment properties	02		22,146,567,470	19,982,973,031
	Provision for bad debt	03		(2,784,015,849)	9,070,420,221
	Gains and losses of unrealized exchange rate difference	04		(168,078,371)	(1,161,384,626)
	Profits or losses from investment activities	05		(6,533,925,935)	(13,007,769,309)
	Interest expenses	06		27,491,478,521	20,293,162,963
3.	**Operating income (loss) before changes in working**	**08**		**48,572,824,774**	**42,363,205,894**
	(Increase) decrease in receivables	09		(35,508,792,918)	110,345,022,453
	(Increase) decrease in inventory	10		(44,327,121,946)	(40,962,723,980)
	Increase (decrease) in payables (excluding interest payable, EIT payables)	11		28,940,597,632	(143,738,415,922)
	(Increase) decrease in prepaid expenses	12		(42,046,949,941)	12,924,515,787
	Interest paid	14		(30,354,008,863)	(19,988,209,977)
	Enterprise income tax paid	15		(2,258,891,323)	(1,161,564,396)
	Other cash inflows from operating activities	16		(5,985,000,000)	274,810,661
	Other cash outflows from operating activities	17		(12,421,942,014)	(3,383,423,192)
	Net cash inflows (outflows) from operating activities	***20***		***(95,389,284,599)***	***(43,326,782,672)***
II.	**Cash flows from investing activities**				
1.	Cash paid for purchasing, building fixed assets and other long-term assets	21		(11,795,288,114)	(2,687,015,386)
2.	Proceeds from disposals of fixed assets and other long term assets	22		116,739,500	77,653,519,882
3.	Payments for purchase of debt instruments of other entities	23		(25,495,179,409)	(126,139,068,310)
4.	Proceeds from sales of debt instruments of other entities	24		80,767,016,235	108,639,068,310
5.	Receipts of interest, dividends	27		5,847,681,876	4,821,676,253
	Net cash from investing activities	***30***		***49,440,970,088***	***62,288,180,749***

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CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

(Under Indirect method)

For the period from 01/01/2026 to 30/06/2026

Unit: VND

	Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
III.	**Cash flows from financing activities**				
1.	Proceeds from borrowings	33		386,446,721,488	385,712,736,948
2.	Payments to settle debts	34		(356,333,468,651)	(386,343,466,896)
3.	Payments to settle finance lease	35		(7,496,725,538)	(32,310,337,586)
	Net cash flows from financing activities	***40***		***22,616,527,299***	***(32,941,067,534)***
	Net cash flows in the period (50 = 20+30+40)	**50**		**(23,331,787,212)**	**(13,979,669,457)**
	Cash at beginning of year	**60**		**66,181,292,776**	**55,925,027,852**
	Effect of exchange rate fluctuations	61		(43,293,002)	213,468,370
	Cash at end of year (70 = 50+60+61)	**70**		**42,806,212,562**	**42,158,826,765**

Ha Noi, 22dh *July 2026*

Preparator	Responsible for accounting	General Director
Nguyen Trung Kien	Nguyen Huu Hien	Vu Trung Thuc

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

1. BUSINESS HIGHLIGHT

1.1 Structure of ownership

Machines And Industrial Equipment Corporation - JSC (hereinafter referred to as "the Corporation") was formerly a State Corporation with the name of Industrial Machinery and Equipment Corporation. Industrial Machinery and Equipment Corporation was established under Decision No. 155/HDBT dated May 12, 1990 of the Council of Ministers (now the Government) and re-established under Decision No. 1117QD/TCCBĐT dated October 27, 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/QD-BCT dated June 15, 2010 of the Ministry of Industry and Trade. On November 16, 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/QD-BCT.

Following the transfer of the state capital ownership representation rights to the State Capital Investment and Corporation (SCIC), MIE registered two changes to its business registration details, including: the 14th change on July 08, 2026 and the 15th change on July 13, 2026 issued by Business Registration Office - Hanoi Department of Finance

The Charter Capital of the Corporation is VND 1.419.915.000.000 VND *(In words: One thousand, four hundred and nineteen billion, nine hundred and fifteen million dong)*

Based on the number of shares held, the shareholder structure ratio at 30 June, 2026 is as follows

Shareholders	Number of Shares	Amount	Ownership ratio
- (SCIC)	141,384,680	1,413,846,800,000	99.5726%
- Staff	537,820	5,378,200,000	0.3788%
- Other	69,000	690,000,000	0.0486%
+ Organizations	*20,000*	*490,000,000*	*0.0141%*
+ Individual	*49,000*	*200,000,000*	*0.0345%*
Total	**141,991,500**	**1,419,915,000,000**	**100.00%**

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 The Corporation's structure

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Name	Operating industries	Ownership ratio
I. Head Office	Design, manufacture, supply, and installation of industrial machinery and equipment; Civil and industrial construction; Metallurgical production, repair of machinery and equipment; Manufacture of metal components.	100%
II. 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.	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.	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.	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.	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.	98.189%
6. Tools Joint Stock Company No.1	Trading in industrial products and mechanical measuring instruments.	51%
III. Joint Ventures and Associates		
1. Saigon - Hanoi Investment and Trading Joint Stock Company	Business operations in supermarkets, restaurants, hotels, and investment projects.	20%
IV. 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;...	100%
2. Industrial Construction Company	Site preparation; Mechanical processing, metal treatment and coating; Installation of water supply, drainage, heating and air conditioning systems;…	100%
3. Investment Consultant and Technical Industrial Service Company	Investment consulting, industrial services and technology transfer; Carry out tasks authorized by the Corporation.	100%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

2. ACCOUNTING PERIOD, CURRENCY

Annual Accounting period

The Corporation's annual accounting period is according to the calendar year, starting from January 1 and ending on December 31 of each year.

Currency unit used in accounting

The accompanying consolidated financial statements are presented in Vietnamese Dong (VND).

3. APPLICABLE ACCOUNTING SYSTEM

Applicable accounting system

The Corporation applies Business accounting system of Viet Nam issued under Circular No.99/2025/TT-BTC dated 27/10/2025 and No.43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance on "Guidelines for accounting policies for Enterprises"

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 Consolidated Financial Statements.

4. ACCOUNTING POLICIES

Basis for preparing consolidated financial statements

The consolidated financial statements of the Corporation are prepared in Circular No. 99/2025/TT-BTC dated 27/10/2025 and No.43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance on Guidance on methods of preparing and presenting consolidated financial statements, specifically:

The accompanying consolidated financial statements are presented in Vietnam Dong (VND), using the historical cost principle and in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and other relevant legal relating to the preparation and presentation of the consolidated financial statements.

The consolidated financial statements incorporate the financial statements of the Holding company and enterprises controlled by the Company (its subsidiaries) prepared for 30/06/2026. Control is achieved where the Corporation has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the 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 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 consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Principles for definition of cash and cash equivalents

Cash includes all cash on hand, cash in bank of the Company at the time of the Financial Statement.

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 as of the balance sheet date.

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

Held-to-maturity investments comprise investments that the Corporation has the positive intent or ability to hold to maturity, including term deposits at banks held to maturity to earn periodic interest. Held-to-maturity investments are deposits with a maturity period longer than 3 months.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held- to-maturity investments is recognised in the income statement on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less provision for doubtful debts.

Provision for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

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

4. ACCOUNTING POLICIES (CONTINUED)

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.

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:

	Years
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 Statement.

Consstruction 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 servisce 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.

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.

Payables

The payables are monitored in detail by maturity terms, subjects, kind of currency and other factors according to management demand of the Corporation.

The payables include payable to suppliers, loans payables and other payables which are determined almost certainly about the recorded value and duration which are not less than the obligation payable, they are classified as follows:

4. ACCOUNTING POLICIES (CONTINUED)

- Trade payables includes commercial payables arising from the purchase of goods, services and assets between the Corporation and the seller (the independent unit of the Company, including amounts payable between the Holding company and its subsidiaries, joint ventures, associates);
- Other payables include non-commercial payables, non-related transactions of purchasing and selling of goods and services.

Principles of Unearned Revenue Recognition

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 of Loan Recognition

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 of Accrued Expenses Recognition

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 recording dividends payable

Dividends are recorded as Liabilities when there is a dividend payment notice from the Board of Directors of the Corporation and notice of the closing date for receiving dividends from the Vietnam Securities Depository Center.

Principle for recognition of owners' equity

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

Profit after corporate income tax is distributed to shareholders after the allocation of funds in accordance with the Corporation's Charter, legal regulations, and approval by the General Meeting of Shareholders.

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;
- The amount of revenue can be measured reliably;

4. ACCOUNTING POLICIES (CONTINUED)

- 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 of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several years, revenue is recognised in each year by reference to the percentage of completion of the transaction at the consolidated balance sheet date of that year. The outcome of a transaction can be measured reliably when all four (4) 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 percentage of completion of the transaction at the consolidated balance sheet date can be measured reliably; 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.

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

4. ACCOUNTING POLICIES (CONTINUED)

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

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

Deductions from revenue include:

- Sales Discounts: Reductions granted to buyers due to inferior quality, defective goods, or non-conformity to specifications as stipulated in the economic contract. This does not include discounts already reflected in VAT invoices or sales invoices.
- Ales returned: Returns of goods due to breaches of commitments, violations of economic contracts, or issues with quality, deterioration, incorrect types, or non-compliance with 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.

Financial 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 of recording current 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.

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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 CONSOLIDATED FINANCIAL STATEMENTS

5. FINANCIAL INVESTMENTS

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original cost	**Fair value**	**Provision**	**Original cost**	**Fair value**	**Provision**
a) Trading securities	**1,467,690,500**	**348,417,700**	-	**1,467,690,500**	**257,424,700**	-
- Total value of shares (of Mechanical Products Import-Export Company Limited)	378,200,000	122,000,000	-	378,200,000	57,950,000	-
- An Binh Commercial Joint Stock Bank (Stock code: ABB)	1,089,430,000	226,321,200	-	1,089,430,000	199,378,200	-
- EIB (5CP)	60,500	96,500	-	60,500	96,500	-

b) Investments held to maturity

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original cost	**Accounting value**	**Original cost**	**Accounting value**
	131,017,642,443	**131,017,642,443**	**186,289,479,269**	**186,289,479,269**
- Term deposits over 3 months	131,017,642,443	131,017,642,443	186,289,479,269	186,289,479,269

c) Long-term financial investments

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original cost	**Fair value**	**Provision**	**Original cost**	**Fair value**	**Provision**
	29,985,014,559	**29,985,014,559**	-	**31,485,014,559**	**31,485,014,559**	-
- Investments in joint ventures and associates	1,896,459,553	1,896,459,553	-	1,896,459,553	1,896,459,553	-
- Investments in other entities	28,088,555,006	28,088,555,006	-	28,088,555,006	28,088,555,006	-
- Investment held until maturity	-	-	-	1,500,000,000	1,500,000,000	-

Detailed information on investments at the end of the accounting period The first Quarter of 2026:

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Detailed information on investments at the end of the accounting period The first Quarter of 2026:

Name of joint ventures and associates	Ownership (%)	Voting ratio (%)	Benefit ratio (%)	Original price (VND)	Provision (VND)	Fair value (VND)
Joint ventures and associates				**1,896,459,553**	-	**1,896,459,553**
Saigon - Hanoi Investment and Trading Joint Stock	20%	20%	20%	1,772,952,058	-	1,772,952,058
IBC Trang Thi Building Joint Venture	50%	50%	50%	23,507,495	-	23,507,495
Paper Union Joint Stock Company				100,000,000	-	100,000,000
Other investments				**28,088,555,006**	-	**28,088,555,006**
Hai Duong Grinding Stone Joint Stock Company	2%	2%	2%	3,381,542,806	-	3,381,542,806
Hai Phong Mechanical Engineering Joint Stock Coı	10%	10%	10%	1,432,012,200	-	1,432,012,200
Royal Real Estate City Investment and Development Joint Stock Company	2.149%	2.149%	2.149%	9,520,000,000	-	9,520,000,000
Dong Banh Cement Joint Stock Company	10.36%	10.36%	10.36%	12,905,000,000	-	12,905,000,000
In which:						
+ Capital contribution of the General Corporation of Machinery and Equipment (investment of Mecanimex)				*1,320,000,000*	-	*1,320,000,000*
+ Capital contribution of other shareholders				*11,585,000,000*	-	*11,585,000,000*
Hasa Coffee Joint Stock Company	7%	7%	7%	850,000,000	-	850,000,000
Investment held until maturity				1,500,000,000		1,500,000,000
Total				**31,485,014,559**	-	**31,485,014,559**

6. Cash

	30/06/2026 VND	01/01/2026 VND
Cash in hand	4,963,436,162	2,604,730,407
Cash at banks	18,342,776,400	16,052,845,938
Cash exchangeable (Term deposit of no more than 3 month)	19,500,000,000	47,523,716,431
Total	**42,806,212,562**	**66,181,292,776**

7. Trade receivables

	30/06/2026 VND	01/01/2026 VND
Hung Phat Industrial Investment and Trade Company Limited	72,733,118,676	62,308,335,266
Nam Vang Joint Stock Company	45,106,854,941	45,706,854,941
289 Company Limited	41,381,769,610	45,381,769,610
Bach Dang Truong Giang Development Investment Joint Stock Company	33,958,921,221	41,879,733,221
Royal Real Estate Group Joint Stock Company	39,836,297,736	39,836,297,736
Hong Tin Trading & Mechanical Engineering Joint Stock Company	54,302,566,520	34,453,394,238
Vietnam Technology, Investment and Trading Company Limited	28,315,360,500	28,315,360,500
Thien Hoang Long Trading and Production Joint Stock Company	17,770,658,123	17,818,906,523
ECC Hydropower Construction and Installation Company Limited	12,595,062,549	14,457,505,345
Song Da 5 Joint Stock Company	10,014,935,388	10,014,935,388
Power Project Management Board 2 - Vietnam Electricity Group	10,921,017,611	10,921,017,611
Other entities	290,989,030,046	259,842,560,434
Total	**657,925,592,921**	**610,936,670,813**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

8. Other receivables	30/06/2026 VND		01/01/2026 VND	
	Value	Provisions	Value	Provisions
a) Other short-term receivables				
Receivables from equitization	6,158,580,722	-	5,294,615,031	-
Deposits	17,642,328,138	-	16,124,890,593	-
Social insurance	-	-	470,408	-
Advances	14,017,056,534	(136,386,710)	9,723,104,629	-
Mr Nguyen Duy Xuyen - Mrs Than Thi Nham (*)	18,184,136,530	-	18,184,136,530	-
Other receivables	31,393,549,339	(243,533,062)	23,016,853,064	(243,533,062)
Hai Phong City Customs Department	*6,115,416,932*	-	*6,115,416,932*	-
Other receivables at TechNo	*2,613,256,984*	*(243,533,062)*	*1,932,561,018*	*(243,533,062)*
Other receivables	*22,664,875,423*	-	*14,968,875,114*	-
Total	**87,395,651,263**	**(379,919,772)**	**72,344,070,255**	**(243,533,062)**

(*) Note: This is a receivable debt related to a criminal case that occurred at the General Import-Export Business Enterprise, under Quang Trung Mechanical Engineering Company Limited.

	30/06/2026 VND	01/01/2026 VND
b) Long-term		
Deposits	150,000,000	2,892,702,201
Other	4,669,247,492	428,038,855
Total	**4,819,247,492**	**3,320,741,056**

(*) Note: This is a receivable debt related to a criminal case that occurred at the General Import-Export Business Enterprise, under Quang Trung Mechanical Engineering Company Limited.

9. Inventories

	30/06/2026 VND		01/01/2026 VND	
	Value	Provision	Value	Provision
Raw materials	74,656,509,942	-	123,121,319,114	-
Tools and supplies	21,009,216,293	-	21,396,368,264	-
Work in progress	700,628,782,671	-	583,748,166,203	-
Finished goods	60,646,589,527	-	91,858,426,434	-
Goods	14,673,302,977	-	7,181,420,760	-
Consignments	81,333,217	-	62,911,907	-
Total	**871,695,734,628**	**-**	**827,368,612,682**	**-**

10. Prepaid expenses

a) Short-term

	30/06/2026 VND	01/01/2026 VND
Dispatched tools and supplies	5,841,549,163	5,258,617,751
Total	**5,841,549,163**	**5,258,617,751**

b) Long-term

	30/06/2026 VND	01/01/2026 VND
Compensation for site clearance, Prepaid land rent, infrastructure	65,190,771,072	64,115,410,200
Tools, equipment and other long-term prepaid expenses	90,239,119,296	49,924,595,777
Total	**155,429,890,368**	**114,040,005,977**

11. Increase, decrease in tangible fixed assets

Unit: VND

	Item	Buildings and architectures	Machinery and equipments	Transportation means	Management tools	Other fixed assets	Total
I.	**COST**						
	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**
	Finished building	4,872,504,984	-	-	-	-	4,872,504,984
	Purchase	-	2,913,011,211	-	-	-	2,913,011,211
	Liquidation or transfer	-	96,739,500	630,686,697	-	-	727,426,197
	Other reduction	-	-	-	-	-	-
	As at 30/06/2026	**612,916,331,377**	**298,461,685,006**	**45,821,780,826**	**2,175,711,479**	**3,693,391,364**	**963,068,900,052**
II.	**ACCUMULATED DEPRECIATION**						
	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**
	Depreciation charges	8,319,846,454	6,944,387,451	1,202,500,346	32,365,917	63,406,704	16,562,506,872
	Liquidation or transfer	-	96,739,500	630,686,697	-	-	727,426,197
	Other reduction	-	-	-	-	-	-
	As at 30/06/2026	**221,443,412,280**	**235,380,054,051**	**37,370,125,134**	**2,037,950,968**	**844,991,083**	**497,076,533,516**
III.	**RESIDUAL VALUE**						
	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**
	As at 30/06/2026	**391,472,919,097**	**63,081,630,955**	**8,451,655,692**	**137,760,511**	**2,848,400,281**	**465,992,366,536**

12. Increase, decrease in intangible fixed assets

Unit: VND

Items	Land use right	Computer software	Other	Total
I. COST				
As at 01/01/2026	**37,105,161,480**	**4,628,531,476**	-	**41,733,692,956**
Purchase	-	-	-	-
Other increases	-	-	-	-
Other decreases	-	-	-	-
As at 30/06/2026	**37,105,161,480**	**4,628,531,476**	-	**41,733,692,956**
II. ACCUMULATED DEPRECIATION				
As at 01/01/2026	**8,948,735,117**	**2,261,837,083**	-	**11,210,572,200**
Amortisation charges	416,405,054	223,863,120	-	640,268,174
Other decreases	-	-	-	-
As at 30/06/2026	**9,365,140,171**	**2,485,700,203**	-	**11,850,840,374**
III. RESIDUAL VALUE				
As at 01/01/2026	**28,156,426,363**	**2,366,694,393**	-	**30,523,120,756**
As at 30/06/2026	**27,740,021,309**	**2,142,831,273**	-	**29,882,852,582**

13. Increase, decrease in investment properties

Unit: VND

Item	Housing	Total
I. COST		
As at 01/01/2026	**33,755,261,371**	**33,755,261,371**
Purchase	-	-
Other increases	-	-
Other decreases	-	-
As at 30/06/2026	**33,755,261,371**	**33,755,261,371**
II. ACCUMULATED DEPRECIATION		
As at 01/01/2026	**9,043,880,955**	**9,043,880,955**
Amortisation charges	451,321,716	451,321,716
Other decreases	-	-
As at 30/06/2026	**9,495,202,671**	**9,495,202,671**
III. RESIDUAL VALUE		
As at 01/01/2026	**24,711,380,416**	**24,711,380,416**
As at 30/06/2026	**24,260,058,700**	**24,260,058,700**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

14. Long-term assets in progress	**30/06/2026 VND**	**01/01/2026 VND**
a) Work in progress		
Project to relocate production facilities of Hanoi Mechanical Engineering Company Limited	44,663,148,097	44,663,148,097
Other	3,670,479,853	4,002,309,679
Total	**48,333,627,950**	**48,665,457,776**

15. Trade payables	**30/06/2026 VND**	**01/01/2026 VND**
Saigon Steel Pipe Joint Stock Company	45,000,000,000	45,000,000,000
Hanoi Steel Production and Trading Investment Company Limited	33,815,939,866	21,678,225,397
Green Energy Investment and Development Company Limited	16,336,458,996.00	16,876,458,924
Viet Nhat International Metal Joint Stock Company	-	8,136,083,384
Tuyet Nga Company Limited	200,000,000	6,037,654,545
IMEC Global Joint Stock Company	26,639,013,070	10,987,852,779
Other	104,079,335,765	131,889,588,622
Total	**226,070,747,697**	**240,605,863,651**

16. Taxes and other receivables from, payables to the state budget	**30/06/2026 VND**	**01/01/2026 VND**
a. Receivables		
Value added tax	300,461,154	300,827,980
Import / export duties	4,577,446	439,925
Personal income tax	22,293,411	32,514,614
Land taxes and land rental	-	47,990,100
Other Payables	186,489,226	93,416,121
Total	**513,821,237**	**475,188,740**
b. Payables		
Value added tax	12,229,286,821	14,237,304,483
Import VAT	1,221,729,401	-
Special sales tax	2,684,381,427	2,684,381,427
Import / export duties	2,239,381,747	2,209,306,104
Corporate income tax	5,597,039,086	3,196,720,056
Personal income tax	213,928,389	278,287,030
Land taxes and land rental	21,396,160,649	21,715,220,452
Other Payables	18,472,542,088	16,199,433,526
Total	**64,054,449,608**	**60,520,653,078**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

17. Accrued expenses

a) Short-term	30/06/2026 VND	01/01/2026 VND
Interests	6,504,236,875	6,448,140,984
Construction costs of projects	1,435,272,621	1,435,272,621
Other accrued expenses	18,041,617,185	18,108,453,157
Total	**25,981,126,681**	**25,991,866,762**

b) Long-term	30/06/2026 VND	01/01/2026 VND
Other accrued expenses	1,794,693,736	1,794,693,736
Total	**1,794,693,736**	**1,794,693,736**

18. Other payables obligasions

a) Short-term	30/06/2026 VND	01/01/2026 VND
Trade union fund	585,354,743	637,153,471
Social insurance, Health insurance, Unemployment insurance	2,520,983,161	1,604,291,245
Payables on equitization	4,257,988,040	4,257,988,040
Short-term deposits received	1,376,293,758	1,397,284,958
Other payables and obligations	83,035,374,608	67,853,760,641
Receipts from employees contributing capital to Dong Banh Cement Joint Stock Company	*11,585,000,000*	*11,585,000,000*
Other	*71,450,374,608*	*56,268,760,641*
Total	**91,775,994,310**	**75,750,478,355**

b) Long-term	30/06/2026 VND	01/01/2026 VND
Long-term deposits received	3,144,462,854	3,065,601,507
Other	-	-
Total	**3,144,462,854**	**3,065,601,507**

19. Borrowings and Finance Leases

a) Short-term borrowings	30/06/2026 VND	01/01/2026 VND
Bank loans	554,105,033,640	524,622,930,803
Institutional loans	7,369,084,095	5,369,084,095
Personal loans	1,968,960,111	268,960,111
Total	**563,443,077,846**	**530,260,975,009**

b) Long-term borrowings	30/06/2026 VND	01/01/2026 VND
Bank loans	573,750,000	642,600,000
Financial leasing debt	59,817,370,599	53,314,096,137
Other	14,000,000,000	14,000,000,000
Total	**74,391,120,599**	**67,956,696,137**

20. Owner's Equity

a. Reconciliation table of changes in Owner's Equity:

Unit: VND

	Owner's Equity	Differences upon asset	Investment and development fund	Retained earnings	Non-controlling interests	Total
As at 01/01/2026	**1,418,634,488,001**	**(1,202,379,963)**	**34,192,745,381**	**38,077,082,615**	**(34,482,492,321)**	**1,455,219,443,713**
Profit/(loss) in the period	-	-	-	1,194,877,851	3,125,867,497	4,320,745,348
Increase due to equity adjustment	**1,280,511,999**					1,280,511,999
As at 30/06/2026	**1,419,915,000,000**	**(1,202,379,963)**	**34,192,745,381**	**39,271,960,466**	**(37,608,359,818)**	**1,454,568,966,066**

b. Owner's equity details

	30/06/2026			01/01/2026		
	Common Share Capital	**Preferred share capital**	**Total**	**Common Share Capital**	**Preferred share capital**	**Total**
- Capital of SCIC and Other Shareholders	1,419,915,000,000	-	1,419,915,000,000	1,418,634,488,001	-	1,418,634,488,001
Total	**1,419,915,000,000**	**-**	**1,419,915,000,000**	**1,418,634,488,001**	**-**	**1,418,634,488,001**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

21. Revenue from sale of goods and rendering of services	The Second Quarter of 2026 (VND)	The Second Quarter of 2025 (VND)
Sales and service revenue	**447,255,123,878**	**361,866,793,050**
Revenue from sale of merchandises and services rendered	101,528,465,163	68,214,298,944
Revenue from sales of finished goods	314,533,491,257	234,717,932,982
revenue from Construction	30,887,851,870	58,744,928,353
Other revenue	305,315,588	189,632,771
Deductible items	**267,639,050**	-
Net revenue from sales and service	**446,987,484,828**	**361,866,793,050**

22. Cost of goods ang services rendered	The Second Quarter of 2026 (VND)	The Second Quarter of 2025 (VND)
Costs of goods sold	87,496,007,149	66,428,661,058
Costs of finished goods sold	285,067,065,523	221,649,061,545
Construction activities	28,082,297,881	34,099,221,246
Total	**400,645,370,553**	**322,176,943,849**

23. Financial income	The Second Quarter of 2026 (VND)	The Second Quarter of 2025 (VND)
Interest income	5,498,816,422	4,427,898,592
Dividends, profits earned	155,653,500	291,138,595
Exchange rate difference	(281,664,242)	330,436,311
Other	84,421,031	85,860,157
Total	**5,457,226,711**	**5,135,333,655**

24. Financial costs	The Second Quarter of 2026 (VND)	The Second Quarter of 2025 (VND)
Loan interests	15,778,897,310	9,791,863,066
Unrealized foreign exchange losses	(273,071,666)	306,843,599
Other financial expenses	1,437,772,374	-
Total	**16,943,598,018**	**10,098,706,665**

MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC
Add: No. 7A Mac Thi Buoi Street, Vinh Tuy Ward, Hanoi City
Tel: (84-4) 38 252 498 Fax: (84-4) 38 261 129

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

25. Other profits	The Second Quarter of 2026 (VND)	The Second Quarter of 2025 (VND)
Other income		
Other income	610,837,924	11,714,697,323
Other expense		
Other expense	1,105,226,348	1,071,980,584
Other profit	(494,388,424)	10,642,716,739

26. Current business income tax expenses	The Second Quarter of 2026 (VND)	The Second Quarter of 2025 (VND)
Current business income tax expenses	3,699,864,783	614,890,707
Total	**3,699,864,783**	**614,890,707**

27. Information on stakeholders

Company Name	Information	Ownership
Saigon - Hanoi Investment and Trading Joint Stock Con	Affiliated companies	20%

28. Comparison information

Comparison information on the Balance Sheet is data taken from the audited Consolidated Financial Statements for the accounting period ended December 31, 2025 and the Consolidated Financial Statements for the second Quarter of 2025.

Ha noi, 22^dh July 2026

Preparator	Responsible for accounting	General Director
Nguyen Trung Kien	Nguyen Huu Hien	Vu Trung Thuc

M.S.D.N: 0100101379 - C.T.C.
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THÀNH PHỐ HÀ NỘI