

MINISTRY OF INDUSTRY AND TRADE
MACHINES AND INDUSTRIAL
EQUIPMENT CORPORATION.,JSC

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 632 /CV-MIE-TCKT
On justification of difference in the reviewed
interim combined financial statements 2025

Hanoi, 29 August, 2025

To:

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

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

Pursuant to the reviewed interim combined financial statements of Machines and Industrial Equipment Corporation.,JSC, which has announced information 2025 and 2024.

Machines and Industrial Equipment Corporation.,JSC (hereinafter referred to as the Corporation) would like to justify the difference in financial statement data as follows:

I/ Profit after corporate income tax of the Parent Company of the Corporation in the reporting period is changed by 10% or more compared to the same period last year (Regulations in Item a, Clause 4, Article 14, Circular 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance):

No.	Indicator	30/6/2025 (VND)	30/6/2024 (VND)	Difference		Note
				+/-	%	
A	B	[1]	[2]	[3]=[1]-[2]	[4]=[3]/[2]	
1	Profit after corporate income tax	1,341,596,249	505,919,788	835,676,461	165.18%	Increase in profit

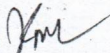
The reasons for the difference in profit after tax compared to the same period last year is due to the nature of the Corporation's operations, which are not trading in stable, mass-produced products, but the Corporation's revenue is mostly generated from manufacturing orders, the time of revenue generation is not fixed but depends on the requirements and progress of the investor. The first half of 2025, the Corporation will continue to effectively manage and operate, thereby ensuring that 2025 business results will continue to be profitable and increase compared to 2024.

II/ The after-tax profit for the reporting period has a difference of 5% or more between the pre-review and post-review figures. (Regulations in Item c, Clause 4, Article 14, Circular 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance):

TT	Chỉ tiêu	30/6/2025 After audit (VNĐ)	30/6/2025 Before audit (VNĐ)	Chênh lệch	
				+/-	%
A	B	[1]	[2]	[3]=[1]-[2]	[4]=[3]/[2]
1	Profit after corporate income tax	1,341,596,249	1,082,448,994	259,147,255	23.94%

The discrepancy is due to a difference in accounting methods before and after the review, which resulted in several adjustments when preparing the reviewed financial statements.

Machines and Industrial Equipment Corporation.,JSC hereby declares that the above information is accurate and takes full responsibility for its content.

Best regards, 

Recipients:

- As above;
- Board of Directors, Board of Supervisors (to replace report);
- Website of MIE;
- Archive: Office, Finance – Accounting.



GENERAL DIRECTOR 

Le Huy Hai