MACHINES AND INDUSTRIAL EQUIPMENT CORPORATION - JSC

REVIEWED INTERIM COMBINED FINANCIAL STATEMENTS

For the accounting period ended 30 June 2026

Ha Noi, August 2026

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STATEMENT OF THE EXECUTIVE BOARD

The Executive Board of Machines And Industrial Equipment Corporation - JSC presents this report together with reviewed interim Combined 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/QD-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/QD-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 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.

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 from position on 26 June 2026)
Mr. Le Huy Hai	Chairman	(Elected on 26 June 2026)
Mr. Vu Trung Thuc	Member	(Elected on 26 June 2026)
Mr. Cu Ngoc Phuong	Member	(Term terminated on 26 June 2026)
Ms. Pham Thi Mai Huong	Member	(Elected on 26 June 2026)

The Board of Supervisors

Mr. Dinh Quang Hoa	Head of Board	(Resigned from position on 26 June 2026)
Ms. Le Thi Minh Huyen	Head of Board	(Elected on 26 June 2026)
Ms. Nguyen Thi Khanh Ly	Member	(Dismissed on 26 June 2026)
Ms. Phan Thi Le Quynh	Member	(Elected on 26 June 2026)
Mr. Pham Minh Duc	Member	(Elected on 26 June 2026)

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

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

The Executive Board

Mr. Le Huy Hai	General Director	(Dismissed on 26 June 2026)
Mr. Vu Trung Thuc	General Director	(Appointed on 26 June 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	

EVENTS SUBSEQUENT TO THE BALANCE SHEET DATE

In the opinion of the Board of General Directors, other than the event presented in Note 7.1 "Events arising after the end of the accounting period", in all material respects, there were no unusual events occurring after the reporting date that would affect the financial position and operations of the Corporation which require adjustments to or disclosures in the interim Combined Financial Statements for the accounting period ended 30 June 2026.

AUDITORS

The interim Combined Financial Statements for the accounting period ended 30 June 2026, have been 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 Combined Financial Statements, which give a true and fair view of the financial position of the Corporation as at 30 June 2026, and its interim combined financial performance and its interim combined 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 Combined Financial Statements. In preparing these interim Combined 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 Combined Financial Statements;
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim Combined Financial Statements so as to minimize material misstatements due to fraud or error;
- Prepare the interim Combined Financial Statements on the going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

THE EXECUTIVE BOARD'S STATEMENT OF RESPONSIBILITY (CONTINUED)

The Executive Board of the Corporation is responsible for ensuring that proper accounting records are maintained, which disclose, with reasonable accuracy at any time, the financial position of the Corporation and that the interim combined Financial Statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim combined 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 combined Financial Statements.

For and on behalf of the Executive Board,

M.S.D.N: 0100101372
TỔNG CÔNG TY MÁY VÀ THIẾT BỊ CÔNG NGHIỆP - CTCP
THÀNH PHỐ HÀ NỘI

Vu Trung Thuc
General Director
Ha Noi, 24 August 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam
+84 (24) 3 783 2121 info@cpavietnam.vn
+84 (24) 3 783 2122 www.cpavietnam.vn

INPACT MEMBER

No: 114/2026/BCKT-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 Combined Financial Statements of Machines and Industrial Equipment Corporation - JSC, prepared on 24 August 2026 as set out from page 07 to page 50, which comprise interim Combined Statement of Financial Position as at 30 June 2026, the interim Combined Income Statement and the interim Combined Statement of Cash Flow for the accounting period then ended, and the Notes to the interim Combined 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 Combined 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 such statements. In addition, the Board is responsible for establishing the internal control that it deems necessary to ensure that the interim Combined Financial Statements are free from material misstatement, whether resulting from fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the interim Combined Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards 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

As presented in Note 5.2.b, Notes to the interim Combined Financial Statements, the Corporation has investments in two subsidiaries, namely Mechanical Products Export - Import Company Limited and The Vietnam National Complete Equipment And Technics Import Export Corporation Limited, with book values as of 30 June 2026 of VND 186,946,683,204 and VND 35,893,995,830, respectively (as of 31 December 2025, the values were VND 186,946,683,204 and VND 35,893,995,830). As of the date of these interim Combined Financial Statements, the Corporation has not assessed the impairment of the investments in these two subsidiaries. We have not been able to obtain sufficient appropriate audit evidence regarding the impairment of these investments and have not been able to perform alternative review procedures to assess the value of the provisions required to be made at 30 June 2026 and 31 December 2025. Therefore, we are unable to determine whether any adjustments to these figures are necessary.

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 Combined Financial Statements do not present fairly, in all material respects, the financial position of the Corporation as at 30 June 2026, ts interim combined results of operations and 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 Combined 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 Ministry of Industry and Trade has not yet approved the finalization of the State-owned capital value at the official date of conversion into a joint stock company, the Corporation has not officially handed over the State-owned capital to the Joint Stock Company.

As presented in Note 5.18 to the interim Combined Financial Statements, the Corporation adjusted to increase "Owner's equity" (Code 411) and correspondingly increase "Other short-term receivables" (Code 135) by an amount of VND 1,280,511,999 to adjust the "Owner's equity" item on the interim Combined Statement of Financial position and the interim consolidated statement of financial position with (=) the Charter capital stated in the Corporation's Enterprise Registration Certificate as a Joint Stock Company. As of the issuance date of this report, the Corporation and its subsidiaries are still awaiting official approval from the Ministry of Industry and Trade for the equitization finalization dossier. The final settlement of the above difference will depend on the final decision of the State owner's representative agency.

Our qualified conclusion is not affected by the above matters.

M.S.D.N: 0101917917
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
THÀNH PHỐ HÀ NỘI - VIỆT NAM

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 COMBINED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	ASSETS	Code	Note	30/06/2026 VND	Restated amount 01/01/2026 VND
A.	**SHORT-TERM ASSETS (100=110+120+130+140+150+160)**	**100**		**289,660,441,215**	**299,978,919,389**
I.	**Cash and cash equivalents**	**110**	**5.1**	**11,237,085,720**	**14,984,578,349**
1.	Cash	111		8,237,085,720	1,984,578,349
2.	Cash equivalents	112		3,000,000,000	13,000,000,000
II.	**Short-term investments**	**120**	**5.2**	**76,197,800,852**	**91,641,723,401**
1.	Short - term held to maturity Investments	123		76,197,800,852	91,641,723,401
III.	**Short-term receivables**	**130**		**176,021,126,706**	**174,807,256,509**
1.	Short-term receivables from customers	131	5.3	173,473,042,738	184,111,218,145
2.	Prepayments to sellers in short-term	132	5.4	14,930,994,583	6,656,848,511
3.	Short-term intra-company receivables	133		637,500,000	637,500,000
4.	Other short-term receivables	135	5.5	7,796,435,683	6,550,646,610
5.	Short-term allowances for doubtful debts	136	5.6	(20,816,846,298)	(23,148,956,757)
IV.	**Inventories**	**140**	**5.7**	**24,485,429,314**	**17,410,822,432**
1.	Inventories	141		24,485,429,314	17,410,822,432
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**1,718,998,623**	**1,134,538,698**
1.	Short-term deferred expenses	161	5.8	6,808,364	10,735,033
2.	Deductible value added tax	162		1,310,632,216	729,926,390
3.	Tax and other receivables from State budget	163	5.14	401,558,043	393,877,275
B.	**LONG-TERM ASSETS (200=210+220+230+240+250+260+270)**	**200**		**1,238,542,181,050**	**1,240,505,241,817**
I.	**Long-term receivable**	**210**		**37,500,000**	**7,500,000**
1.	Other long-term receivables	215	5.5	37,500,000	7,500,000
II.	**Fixed assets**	**220**		**21,734,034,922**	**22,806,260,890**
1.	Tangible fixed assets	221	5.9	21,734,034,922	22,806,260,890
	- Historical Costs	*222*		*47,924,610,592*	*48,021,350,092*
	- Accumulated depreciation	*223*		*(26,190,575,670)*	*(25,215,089,202)*
2.	Intangible fixed assets	227	5.10	-	-
	- Historical Costs	*228*		*100,000,000*	*100,000,000*
	- Accumulated depreciation	*229*		*(100,000,000)*	*(100,000,000)*
III.	**Long-term biological assets**	**230**		-	-

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	ASSETS	Code	Note	30/06/2026 VND	Restated amount 01/01/2026 VND
IV.	**Investment properties**	**240**	**5.11**	**18,942,428,711**	**19,295,581,553**
	- Historical Costs	*241*		*24,131,015,298*	*24,131,015,298*
	- Accumulated depreciation	*242*		*(5,188,586,587)*	*(4,835,433,745)*
V.	**Long-term assets in progress**	**250**		**-**	**-**
VI.	**Long- term investments**	**260**	**5.2**	**1,196,460,941,347**	**1,197,460,941,347**
1.	Investment in subsidiaries	261		1,160,969,434,283	1,160,969,434,283
2.	Investments in joint ventures and associates	262		1,772,952,058	1,772,952,058
3.	Investments in equity of other entities	263		17,718,555,006	17,718,555,006
4.	Long - term held to maturity Investments	265		16,000,000,000	17,000,000,000
VII.	**Other long-term assets**	**270**		**1,367,276,070**	**934,958,027**
1.	Long-term deferred expenses	271	5.8	1,367,276,070	934,958,027
	TOTAL ASSETS (280 = 100+200)	**270**		**1,528,202,622,265**	**1,540,484,161,206**

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

	RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C.	**LIABILITIES (300=310+330)**	**300**		**107,521,831,374**	**119,199,721,372**
I.	**Short-term liabilities**	**310**		**107,521,831,374**	**119,199,721,372**
1.	Short-term trade payables	311	5.12	25,314,253,697	45,682,281,203
2.	Short-term prepayments from customers	312	5.13	40,933,062,382	32,418,537,338
3.	Short-term Taxes and other payables to State budget	314	5.14	143,074,376	199,587,398
4.	Payables to employees	315		1,308,589,414	4,881,632,632
5.	Short-term accrued expenses	316	5.15	6,523,836,875	6,467,740,984
6.	Short-term deferred revenues	319		261,909,096	317,681,820
7.	Other short-term payments	320	5.16	23,264,810,994	23,233,385,264
8.	Short-term borrowings and finance lease liabilities	321	5.17	5,870,003,547	4,170,003,547
9.	Bonus and welfare fund	323		3,902,290,993	1,828,871,186
II.	**Long-term liabilities**	**330**		-	-
D.	**OWNER'S EQUITY**	**400**	**5.18**	**1,420,680,790,891**	**1,421,284,439,834**
1.	Contributed capital	411		1,419,915,000,000	1,418,634,488,001
2.	Undistributed profit after tax	420		765,790,891	2,649,951,833
-	*Undistributed profit after tax brought forward*	*420a*		*732,026*	*732,024*
-	*Undistributed profit after tax for the current year*	*420b*		*765,058,865*	*2,649,219,809*
	TOTAL RESOURCES (440 = 300+400)	**440**		**1,528,202,622,265**	**1,540,484,161,206**

Ha Noi, 24 August 2026

Preparator	Responsible for accounting	General Director
Tran Thi Anh Tuyet	Nguyen Huu Hien	Vu Trung Thuc

M.S.D.N: 0100101370 - C.T.C.P
TỔNG CÔNG TY MÁY VÀ THIẾT BỊ CÔNG NGHIỆP - CTCP
THÀNH PHỐ HÀ NỘI

COMBINED INCOME STATEMENT

For the accounting period ended 30 June 2026

ITEMS	Code	Note	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2025 VND
1. Revenues from sales and services rendered	**01**	**6.1**	**38,077,867,180**	**121,353,612,241**
2. Revenue deductions	02	6.2	-	122,654,544
3. Net revenues from sales and services rendered (10 = 01-02)	10		**38,077,867,180**	**121,230,957,697**
4. Cost of goods and services	11	6.3	32,253,613,510	104,164,160,710
5. Gross profit from sales and services rendered (20 = 10-11)	**20**		**5,824,253,670**	**17,066,796,987**
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Financial income	22	6.4	3,260,804,755	2,149,122,399
8. Financial expenses	23	6.5	78,008,121	114,940,744
- *In which: interest expense*	*24*		*61,887,672*	*30,623,288*
9. Selling expenses	25	6.6	-	4,162,673,464
10. Administrative expenses	26	6.6	8,086,361,932	13,355,289,625
11. Net profit from operating activities {30 = 20+21+22-(23+25+26)}	**30**		**920,688,372**	**1,583,015,553**
12. Other income	31		58,136,048	46,235,686
13. Other expenses	32		-	3
14. Other profit (40 = 31-32)	**40**		**58,136,048**	**46,235,683**
15. Total profit before tax (50 = 30+40)	**50**		**978,824,420**	**1,629,251,236**
16. Current corporate income tax expenses	51	6.7	213,765,555	287,654,987
17. Deferred corporate income tax expenses	52		-	-
18. Profit after tax	**60**		**765,058,865**	**1,341,596,249**

Ha Noi, 24 August 2026

Preparator	Responsible for accounting	General Director
Tran Thi Anh Tuyet	Nguyen Huu Hien	Vu Trung Thuc

M.S.D.N: 0100 ... C.T.C.P
TỔNG CÔNG TY MÁY VÀ THIẾT BỊ CÔNG NGHIỆP CTCP
THÀNH PHỐ HÀ NỘI

COMBINED CASH FLOW STATEMENT

(Under Indirect method)

For the accounting period ended 30 June 2026

	ITEMS	Code	Note	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2025 VND
I.	**Cash flows from operating activities**				
1.	**Profit before tax**	**01**		**978,824,420**	**1,629,251,236**
2.	**Adjustments for**				
-	Depreciation of fixed assets and investment properties	02		1,425,378,810	1,480,312,974
-	Provisions	03		(2,332,110,459)	5,523,643,029
-	Gains and losses of unrealized exchange rate difference	04		16,119,609	83,650,456
-	Gains (losses) on investing activities	05		(3,254,646,188)	(2,128,322,399)
-	Interest expenses	06		61,887,672	30,623,288
3.	**Operating profit before changes in working capital**	**08**		**(3,104,546,136)**	**6,619,158,584**
-	Increase (decrease) in receivables	09		59,449,786,870	50,267,893,759
-	Increase (decrease) in inventories	10		(7,074,606,882)	990,032,474
-	Increase (decrease) in payables	11		(72,940,671,727)	(64,752,702,612)
-	Increase (decrease) defered expenses	12		(428,391,374)	147,028,511
-	Interest paid	14		(5,791,781)	-
-	Corporate income tax paid	15		(207,614,570)	(307,337,607)
-	Other payments on operating activities	17		(570,300,000)	(345,000,000)
	Net cash flows from operating activities	*20*		*(24,882,135,600)*	*(7,380,926,891)*
II.	**Cash flows from investing activities**				
1	Expenditures on loans and purchase of debt instruments from other entities	23		(2,000,000,000)	(57,372,052,075)
2	Proceeds from lending or repurchase of debt instruments from other entities	24		19,000,000,000	42,797,052,075
3	Proceeds from interests, dividends and distributed profits	27		2,434,648,560	1,839,236,401
	Net cashflow from investing activities	*30*		*19,434,648,560*	*(12,735,763,599)*

COMBINED 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 VND	For the accounting period ended 30 June 2025 VND
III.	**Cash flows from financing activities**				
1	Proceeds from borrowings	33		1,900,000,000	1,000,000,000
2	Repayment of financial principal	34		(200,000,000)	(30,000,000)
	Net cashflow from financing activities	*40*		*1,700,000,000*	*970,000,000*
	Net cashflow during the period (50 = 20+30+40)	**50**		**(3,747,487,040)**	**(19,146,690,490)**
	Cash and cash equivalents at beginning of period	**60**	**5.1**	**14,984,578,349**	**26,261,064,257**
	Effect of exchange rate fluctuations	61		(5,589)	11,414,069
	Cash and cash equivalents at end of period (70 = 50+60+61)	**70**	**5.1**	**11,237,085,720**	**7,125,787,836**

Ha Noi, 24 August 2026

Preparator	Responsible for accounting	General Director
Tran Thi Anh Tuyet	**Nguyen Huu Hien**	**Vu Trung Thuc**

M.S.D.N: 0100105379 - C.T.C. TỔNG CÔNG TY MÁY VÀ THIẾT BỊ CÔNG NGHIỆP - CTCP THÀNH PHỐ HÀ NỘI

NOTES TO THE INTERIM COMBINED 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/QD-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/QD-BCT.

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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 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, and solar 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 COMBINED 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 COMBINED 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	Business operations in supermarkets, restaurants, hotels and investment projects.	1st Floor, No. 201 Minh Khai Street, Bach Mai Ward, Ha Noi 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;…	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;…	7A Mac Thi Buoi Street, Vinh Tuy Ward, Ha Noi 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 Buoi Street, Vinh Tuy Ward, Ha Noi City	100%	100%

(*) The branch of Vietnam Machinery and Industrial Equipment Corporation - JSC (a dependent unit) has temporarily suspended operations for a period of one year from 1 December 2025 to 30 November 2026, based on Decision No. 818/QĐ-MIE-TCNS dated 6 November 2025, issued by the General Director of Vietnam Machinery and Industrial Equipment Corporation - JSC, and the Certificate of Temporary Suspension of Operations issued by the Business Registration Office - Corporate Finance Division under the Ho Chi Minh City Department of Planning and Investment on 12 November 2025.

1.5 Number of employees of the Parent Company as of June 30, 2026

The total number of employees of the Corporation as of June 30, 2026 was 59 people (as of December 31, 2025: 62 people).

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

1.6 Disclosure of information comparability in the interim Combined Financial Statement

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Corporate Accounting System. This Circular replaces the Corporate Accounting System 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 for financial years starting on or after 01 January 2026.

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

2. ACCOUNTING PERIOD, CURRENCY

Annual Accounting period

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

Annual accounting period commences from 1 January and ends as at 31 December.

Currency unit used in accounting

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

3. APPLICABLE ACCOUNTING SYSTEM

Applicable accounting system

The Corporation applies the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister 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 Combined Financial Statements.

4. ACCOUNTING POLICIES

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

Basis for preparing interim Combined Financial Statements

The accompanying interim Combined 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 interim Combined Financial Statements.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)

Basis for preparing Combined Financial Statements (Continued)

The interim Combined Financial Statements are prepared on the basis of combining the interim Financial Statements of the affiliated units and the interim Financial Statements of the Corporation's Office. Transactions and balances between the Corporation's Office and the affiliated units and between the affiliated units and each other have been eliminated when presenting the interim Combined Financial Statements.

The accompanying interim Combined Financial Statements are the interim Combined Financial Statements of the Corporation, therefore, do not include the interim Financial Statements of the subsidiaries. Users of the interim Combined Financial Statements should read them together with the interim Combined Financial Statements for the accounting period ended 30 June 2026 to have complete information on the financial position as well as the results of interim Consolidated business operations and interim Consolidated Cash Flows of the Corporation during the period.

Equitization settlement

The Corporation has officially operated as a Joint Stock Company under the Enterprise Registration Certificate issued on 20 January 2017. However, as of the issuance date of this report, the work related to the finalization of equitization is still in progress. As the Ministry of Industry and Trade has not yet approved the finalization of the State-owned capital value at the official date of conversion into a joint stock company, the Corporation has not officially handed over the State-owned capital to the Joint Stock Company.

Estimates

The preparation of the interim combined Financial Statements in accordance with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the interim combined Financial Statements of the Corporation as well as the reported amounts of revenue and expenses during the accounting period. Actual results may differ from the estimates and assumptions made.

Principles of exchange rate application

Transactions denominated in currencies other than VND during the period are converted into VND at the actual exchange rates prevailing on the transaction dates.

Asset and liability items denominated in currencies other than VND, except for demand deposits, are converted into VND at the average buying-selling transfer exchange rate of the commercial bank where the Company's Office regularly conducts transactions. The Company's Office does not perform retranslation for part or all of the value of foreign currency-denominated receivables for which allowance for doubtful debts has been made.

Balances of demand deposits in foreign currencies are converted at the average buying-selling transfer exchange rate at the end of the accounting period of the commercial bank where the Company's Office maintains the deposit account.

Foreign exchange differences arising from the retranslation of foreign currency monetary items are recognized in business results for the period and presented on a net basis in the interim combined income statement.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)

Principles for definition of cash and cash equivalents

Cash includes all cash on hand, bank deposits.

Cash equivalents are short-term investments of which the due dates cannot exceed 03 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.

Accounting policies for financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Corporation's Office has the positive intent and ability to hold to maturity, including term bank deposits with original maturities of over 03 months and loans.

Held-to-maturity investments are initially recognized at cost, and subsequently measured at book value comprising the principal and accrued interest income up to the date of preparing the interim combined Financial Statements, net of allowance for impairment losses (if any). The loss allowance for held-to-maturity investments is presented separately on the interim combined statement of financial position.

Investments in joint ventures, associates and other investments

Investments in subsidiaries over which the Corporation has control, investments in associates over which the Corporation has significant influence are presented using the cost method in the interim combined Financial Statements.

Profit distributions received by the Corporation from the accumulated profits of subsidiaries and associates after the date the Corporation obtains control are recognized in the Corporation's interim business results for the period. Other distributions are considered a recovery of investment and are deducted from the carrying amount of investment.

Investments in Subsidiaries, Associates and other investments are presented in the interim combined Statement of Financial Position at cost less provisions for impairment (if any).

Other investment

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 made when there is solid evidence showing a decline in the value of these investments at the end of the accounting period.

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.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)

Inventories accounting policy

Inventories are measured at the lower of cost and net realisable value, where cost is higher than net realisable value, inventories are measured at net realisable value. Cost of inventories comprises direct material costs, direct labour costs and general overheads, if any, incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price less the estimated costs of completion and the estimated marketing, selling and distribution costs incurred.

The provision for decline in value of inventories of the Corporation is recognised when there is reliable evidence of the impairment of net realisable value compared to the cost of inventories.

Tangible fixed assets accounting and depreciation principles

Tangible fixed assets are reflected at cost, presented at historical cost less accumulated depreciation. The historical cost of a fixed asset includes all costs incurred by the Corporation to acquire the asset up to the point it is brought to the location and condition necessary for it to be capable of operating in the manner intended by the Corporation.

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

Assets	Years
Buildings and architectures	30 - 50
Machinery and equipments	05 - 06
Transportation means	03 - 06
Management tools	03 - 05

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.

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 05 years.

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.

4. ACCOUNTING POLICIES (CONTINUED)

Investment real estate assets accounting and depreciation principles (Continued)

Investment properties held for lease are depreciated on a straight-line basis over their estimated useful lives, as follows:

	Years
Housing	40

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 interim income statement.

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 maturity, suppliers, original currency, and other factors according to the management requirements of the Corporation.

These payables are determined with virtual certainty regarding their amount and timing, and are recognized at not less than the obligation to be settled, classified as follows:

- 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 Corporation, including amounts payable between the Parent 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 for the Recognition of Borrowings

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.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)

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 recognized as a liability upon notification of dividend distribution issued by the Board of Directors of the Corporation under the authorization of the General Meeting of Shareholders and the announcement of the record date for dividend entitlement by the Vietnam Securities Depository and Clearing Corporation.

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;
- 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 combined statement of financial position date of that period. 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 combined statement of financial position date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

4. ACCOUNTING POLICIES (CONTINUED)

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 Corporation 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

Revenue from interest income be recognized when these two (02) 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.

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:

- Capital borrowing costs;
- Losses from exchange rate fluctuations in transactions involving foreign currencies;
- Other financial expenses.

NOTES TO THE INTERIM COMBINED 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

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.

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.

In considering the relationships between related parties, the nature of the relationship is given more importance 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 Directors assumes that the Corporation's production and operations are concentrated in the Hanoi city area while purchasing and consumption activities occur nationwide and abroad. Therefore, the Corporation does not present segment reports by business field or geographical area in accordance with Vietnamese Accounting Standard No. 28 - Segment Reporting.

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

5.1 Cash and cash equivalents

		30/6/2026 VND	01/01/2026 VND
	Cash in hand	55,514,976	27,988,536
{i}	Bank deposits	8,181,570,744	1,956,589,813
{ii}	Cash equivalents	3,000,000,000	13,000,000,000
	Total	**11,237,085,720**	**14,984,578,349**

{i} Bank deposits, including:

	30/6/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch	7,577,796,936	528,598,880
Vietnam Bank for Agriculture and Rural Development - Hanoi Branch	160,668,187	142,690,814
Other Banks	443,105,621	1,285,300,119
Total	**8,181,570,744**	**1,956,589,813**

{ii} Cash equivalents, comprising:

	30/6/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch	3,000,000,000	13,000,000,000

Bank deposits with maturity of 03 months or less, interest rate from 4.4%/year to 4.5%/year

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5. INFORMATION SUPPLEMENT FOR ITEMS ON COMBINED STATEMENT OF FINANCIAL POSITION

5.2 Financial investments

a) Held to maturity investments

Unit: VND

	30/6/2026			Restated amount 01/01/2026		
	Original Cost	Recoverable amount	Provision	Original Cost	Recoverable amount	Provision
Short-term	**76,197,800,852**	**76,197,800,852**	-	**91,641,723,401**	**91,641,723,401**	-
{i1} *Term deposits*	*74,372,052,075*	*74,372,052,075*	-	*90,372,052,075*	*90,372,052,075*	-
Joint Stock Commercial Bank For Investment and Development Of Vietnam - Hanoi Branch	41,000,000,000	41,000,000,000	-	51,000,000,000	51,000,000,000	-
Joint stock commercial Bank for foreign trade of Vietnam - Chuong Duong Branch	9,372,052,075	9,372,052,075	-	15,372,052,075	15,372,052,075	-
Saigon Thuong Tin Commercial Joint Stock Bank - Hanoi Branch	24,000,000,000	24,000,000,000	-	24,000,000,000	24,000,000,000	-
(*) *Term deposits (Accrued interest)*	*1,825,748,777*	*1,825,748,777*	-	*1,097,458,997*	*1,097,458,997*	-
Joint Stock Commercial Bank For Investment and Development Of Vietnam - Hanoi Branch	848,315,068	848,315,068	-	400,519,178	400,519,178	-
Joint stock commercial Bank for foreign trade of Vietnam - Chuong Duong Branch	128,258,367	128,258,367	-	530,109,682	530,109,682	-
Saigon Thuong Tin Commercial Joint Stock Bank - Hanoi Branch	849,175,342	849,175,342	-	166,830,137	166,830,137	-
(*) *Loan receivables (accrued interest)*	-	-	-	*172,212,329*	*172,212,329*	-
Mechanical Products Import Export Company Limited	-	-	-	172,212,329	172,212,329	-

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2 Financial investments (Continued)

a) Held to maturity investments

		30/6/2026			Restated amount 01/01/2026		
		Original Cost	**Recoverable amount**	**Provision**	**Original Cost**	**Recoverable amount**	**Provision**
	Long-term	**16,000,000,000**	-	-	**17,000,000,000**	**17,000,000,000**	-
(*)	*Loan receivables (principal)*	*16,000,000,000*	-	-	*17,000,000,000*	*17,000,000,000*	-
{i2}	Mechanical Products Import Export Company Limited	16,000,000,000	-	-	17,000,000,000	17,000,000,000	-
	Total	**92,197,800,852**	**76,197,800,852**	-	**108,641,723,401**	**108,641,723,401**	-
	In which:						
	Held-to-maturity investments with related parties	***16,000,000,000***	***16,000,000,000***	-	***17,172,212,329***	***17,172,212,329***	-
	(Detailed in Note 7.2)						

{i1} Term deposits with maturities ranging from 6 to 12 months, interest rate from 4.3%/year - 7.8%/year. As of 30 June 2026, the balance of term deposits pledged as collateral for loans (or upcoming borrowings) at commercial joint-stock banks was VND 62,872,052,075;
(Details are presented in Note 5.12).

{i2} Loan Agreement No. 0711/2025/HĐVT-MIE-MECA dated 7 November 2025

- Loan amount: VND 17,000,000,000;
- Loan purpose: Used to fully settle the principal balance outstanding at Agribank - Long Bien Branch in order to qualify for interest waivers and reductions pursuant to Official Letter No. 2789/NHNo.LB-KHDN dated 31 October 2025;
- Loan term: 5 years from the date Party B receives the disbursement;
- Lending interest rate: Calculated as (=) the simple average of the lending interest rate and the 1-year term deposit interest rate at the bank offering the highest interest rate among those with which Party A maintains a credit relationship. The interest rate shall be notified in writing by Party A to Party B on the first day of the subsequent principal repayment period.

(*) Restated comparative information (Details are presented in Note 7.3 "Comparative information").

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2 Financial investments (Continued)

b) Equity investments in other entities

Unit: VND

		Proportion (%)		30/6/2026			01/01/2026		
		Held capital	Voting rights	Original Cost	Recoverable amount	Provision	Original Cost	Recoverable amount	Provision
	Investments in subsidiaries			**1,160,969,434,283**	**1,160,969,434,283**	-	**1,160,969,434,283**	**1,160,969,434,283**	-
{1}	Hanoi Mechanical Company Limited	100	100	644,670,174,361	644,670,174,361	-	644,670,174,361	644,670,174,361	-
{2}	Quang Trung Mechanical Engineering Company Limited	100	100	163,327,600,924	163,327,600,924	-	163,327,600,924	163,327,600,924	-
{3}	Mechanical Products Export- Import Company Limited	100	100	186,946,683,204	186,946,683,204	-	186,946,683,204	186,946,683,204	-
{4}	The Vietnam National Complete Equipment And Technics Import	100	100	35,893,995,830	35,893,995,830	-	35,893,995,830	35,893,995,830	-
{5}	Duyen Hai Mechanical Joint Stock Company	98.189	98.189	126,294,786,164	126,294,786,164	-	126,294,786,164	126,294,786,164	-
{6}	Tools Joint Stock Company No. 1	51	51	3,836,193,800	3,836,193,800	-	3,836,193,800	3,836,193,800	-
	Investments in joint ventures and associates			**1,772,952,058**	**1,772,952,058**	-	**1,772,952,058**	**1,772,952,058**	-
{7}	Sai Gon - Ha Noi Investment and Trading Joint Stock Company	20	20	1,772,952,058	1,772,952,058	-	1,772,952,058	1,772,952,058	-

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2 Financial investments (continued)

b) Equity investments in other entities

Unit: VND

		Proportion (%)		30/6/2026			01/01/2026		
		Held capital	Voting rights	Original Cost	Recoverable amount	Provision	Original Cost	Recoverable amount	Provision
	Investments in other entities			**17,718,555,006**	**17,718,555,006**	-	**17,718,555,006**	**17,718,555,006**	-
{8}	Haiduong Grinding Wheels Joint Stock Company	2.22	2.22	3,381,542,806	3,381,542,806	-	3,381,542,806	3,381,542,806	-
{9}	Hai Phong Machinery Manufacturing Joint Stock Company	10	10	1,432,012,200	1,432,012,200	-	1,432,012,200	1,432,012,200	-
{10}	Dong Banh Cement Joint Stock Company	10.37	10.37	12,905,000,000	12,905,000,000	-	12,905,000,000	12,905,000,000	-
	Capital contribution of Machines and Industrial Equipment Corporation - JSC			-	-	-	-	-	-
	Capital contributions of other shareholders			*12,905,000,000*	*12,905,000,000*	-	*12,905,000,000*	12,905,000,000	-
	Total			**1,180,460,941,347**	**1,180,460,941,347**	-	**1,180,460,941,347**	**1,180,460,941,347**	-

{1} Hanoi Mechanical Company Limited, 100% owned by the Corporation; determining the enterprise value as of 30 September 2014 to serve the equitization of the Corporation. Currently, the Company is waiting for the competent authority to approve the equitization settlement dossier with the parent company of the Corporation.
{2} Quang Trung Mechanical Engineering Company Limited, 100% owned by the Corporation; determined the enterprise value as of 30 September 2014 to serve the equitization of the Corporation. Similar to the subsidiaries with 100% charter capital owned by the Corporation, the Company is waiting for the competent authority to approve the equitization settlement dossier with the parent company of the Corporation.

The General Import-Export Trading Enterprise (a subsidiary unit directly under Quang Trung Mechanical One Member Company Limited) was previously managed by Mr. Nguyen Duy Xuyen - Deputy General Director of the Company cum Director of the Enterprise. Due to signs of intentionally violating State regulations on economic management causing severe consequences, the Police Investigation Agency of Hanoi City Police Department issued Decision No. 142/PC44 (D2) dated April 19, 2013 to initiate a criminal case, and Decision No. 572/PC44 (D2) dated August 5, 2013 along with Arrest Warrant No. 76/PC44 (D2) of the same date to initiate criminal proceedings against the accused, Mr. Nguyen Duy Xuyen. On August 11, 2022, the High People's Court in Hanoi issued Appellate Judgment No. 536/2022/HS-PT regarding this criminal case following the defendants' appeals against First-Instance Criminal Judgment No. 50/2020/HS-ST dated February 14, 2020 of the People's Court of Hanoi City. Currently, the Company continues to closely monitor the execution of the judgment; upon determining the actual losses related to the case, the Company will carry out subsequent financial treatments.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2 Financial investments (Continued)

{3} Mechanical Products Import-Export Company Limited, 100% owned by the Corporation; determined the enterprise value as of 30 September 2014 to serve the equitization of the Corporation and the Company is also waiting for the competent authority to approve the equitization settlement dossier with the parent company of the Corporation. The Company's Financial Statements for the accounting period ended 30 June 2026 include overdue advances to sellers in the amount of VND 20,549,503,289, and financial investments worth VND 3,795,990,000 that existed before 30 September 2014, and receivables from customers arising after 30 September 2014 that are overdue for payment or very slow to collect, totaling VND 21,152,771,745 (with a provision of VND 943,707,113 already recognized) but have not been processed. The Company is awaiting the approval of equitization from the competent authority and has not made provisions for these items.

{4} The Vietnam National Complete Equipment And Technics Import Export Corporation Limited (hereinafter referred to as "Techno Import"), 100% owned by the Corporation; determined the enterprise value as of 30 September 2014 to serve the equitization of the Corporation. Similar to companies with 100% charter capital owned by the Corporation, the Company is waiting for the competent authority to approve the equitization settlement dossier with the parent company of the Corporation. Techno Import's financial statements for the fiscal year ending 30 June 2026 include the outstanding receivables before the time of enterprise valuation and awaiting review by the competent authority of VND 65,154,909,973 and the loss value of inventory (color printers) not yet accounted for in the period's expenses of VND 1,161,556,338.

On 26 March 2018, the Corporation issued Official Letter No. 276/CV-MIE-DDV to the Ministry of Industry and Trade on reporting and proposing the restructuring of Techno Import. On 22 June 2018, the Ministry of Industry and Trade issued Official Letter No. 4961/BCT-CN on the restructuring of Techno Import, agreeing to 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 on MIE's divestment plan at Techno Import. On 29 November 2018, the Ministry of Finance issued Official Letter No. 14893/BTC-TCDN on guidance on the divestment of MIE's investment at Techno Import.

On 19 April 2019, the Corporation issued Document No. 321/CV-MIE-DDV to the Ministry of Industry and Trade for consideration and approval of the Plan for transferring the Corporation's capital contribution at Techno Import. Accordingly, the Corporation requests the application of Decree No. 128/2014/ND-CP dated 31 December 2014 of the Government on sale, assignment and transfer of 100% state-owned enterprises to carry out the process and procedures for transferring the Corporation's capital contribution at Techno Import through the method of auctioning enterprises with inherited debts. On 8 July 2019, the Ministry of Industry and Trade issued Document No. 4857/BCT-CN stating that the Corporation is not subject to and subject to the conditions of application of Decree No. 128/2014/ND-CP dated 31 December 2014.

Due to existing financial and operational deficiencies, on 20 October 2025, the Board of Directors of the Corporation issued Resolution No. 40/NQ-MIE-HĐQT approving the bankruptcy plan for Technoimport Company. On 17 November 2025, the State Capital Representatives Unit at the Corporation submitted Official Letter No. 867/CV-MIE-ĐDV to report and seek approval on the policy from the Ministry of Industry and Trade. However, on 29 December 2025, the Ministry of Industry and Trade transferred the rights of the State Capital Representative at Vietnam National Machinery and Industrial Equipment Corporation - JSC to State Capital Investment Corporation - One Member Limited Liability Company (SCIC). As of the issuance date of this report, the policy for Technoimport's bankruptcy has not yet been reviewed and approved by the competent authority.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2 Financial investments (Continued)

{5} Duyen Hai Mechanical Joint Stock Company: Converted from Duyen Hai Mechanical Joint Stock Company under the Corporation. The Corporation owns 98.189% of voting shares.

{6} Tools Joint Stock Company No. 1: Converted from the Cutting and Measuring Tools Company under the Corporation. This investment was initially recorded by the Corporation as VND 3,150,600,000, accounting for 51% of voting shares and 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 as VND 4,099,574,020. On 20 January 2017 (the official time of conversion into a Joint Stock Company), the Corporation assessed the financial investment according to regulations and the investment value in Tools Joint Stock Company No. 1 was recorded by the Corporation as VND 3,836,193,800.

{7} 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/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 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.

{8} 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).

{9} 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/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 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 04 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.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.2 Financial investments (Continued)

{10} Dong Banh 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.

5.3 Receivables from customers

Unit: VND

	30/6/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term	**173,473,042,738**	**(20,042,959,588)**	**184,111,218,145**	**(22,375,070,047)**
Tra Khuc 2 Hydropower Joint Stock Company	24,642,168,231	-	24,642,168,231	-
Royal Real Estate Group Corporation	39,836,297,736	(7,100,000,000)	39,836,297,736	(7,100,000,000)
Bach Dang Truong Giang Investment Development Joint Stock Comp	33,958,921,221	(2,866,095,627)	41,879,733,221	(5,198,206,086)
Others	75,035,655,550	(10,076,863,961)	77,753,018,957	(10,076,863,961)
Total	**173,473,042,738**	**(20,042,959,588)**	**184,111,218,145**	**(22,375,070,047)**
In which:				
Customers are related parties	***11,596,084,523***	-	***16,190,432,620***	-
(Detailed at note 7.2)				

5.4 Prepayments to sellers

Unit: VND

	30/6/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term	**14,930,994,583**	-	**6,656,848,511**	-
Bao Diep Contrustions Service Company Limited	4,717,514,226	-	3,238,777,602	-
Hoang Anh Lifting Equiment and Steel Structure Joint Stock Compan	3,332,158,000	-	-	-
Hoang Dat Trading and Producing Joint Stock Company	2,426,141,402	-	1,605,000,000	-
Others	4,455,180,955	-	1,813,070,909	-
Total	**14,930,994,583**	-	**6,656,848,511**	-

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.5 Other receivables

Unit: VND

		30/6/2026		01/01/2026	
		Value	**Provision**	**Value**	**Provision**
a)	**Short-term**	**7,796,435,683**	**(136,386,710)**	**6,550,646,610**	**(136,386,710)**
	Receivables from equitization	3,423,839,908	-	3,423,839,908	-
{i}	Shortfall in charter capital pending approval of the equitization final settlement by the Ministry of Industry and Trade	1,280,511,999	-	-	-
	Social insurance	162,216	-	-	-
(*)	Advances	2,917,397,363	(136,386,710)	2,948,397,363	(136,386,710)
	Receivables from Subsidiaries	6,919,339	-	6,919,339	-
	Hanoi Mechanical Company Limited	*6,919,337*	-	*6,919,337*	-
	Other	*2*	-	*2*	-
	Other receivables	167,604,858	-	171,490,000	-
b)	**Long-term**	**37,500,000**	-	**7,500,000**	-
	Deposits and security deposits	37,500,000	-	7,500,000	-
	Total	**7,833,935,683**	**(136,386,710)**	**6,558,146,610**	**(136,386,710)**
	In which:				
	Other receivables from related parties	*6,919,337*	-	*6,919,337*	-

{i} Detailed at note 5.18.

(*) Advances to the Director of the Branch of Vietnam National Machinery and Industrial Equipment Corporation - JSC (a dependent unit): VND 2,668,010,653 to perform business and operational activities of the Branch

NOTES TO THE INTERIM COMBINED 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	**Fair value**	**Provision**	**Original Cost**	**Fair value**	**Provision**
Short-term						
a) **Receivables from customers**	**62,750,406,516**	**42,707,446,928**	**(20,042,959,588)**	**72,130,406,516**	**49,755,336,469**	**(22,375,070,047)**
Song Hong Mechanical Construction and Investment Joint Stock Company	2,196,370,548	-	(2,196,370,548)	2,196,370,548	-	(2,196,370,548)
TJS Technical Services and Construction Joint Stock Company	1,074,362,256	-	(1,074,362,256)	1,074,362,256	-	(1,074,362,256)
Royal Real Estate Group Corporation	39,836,297,736	32,736,297,736	(7,100,000,000)	39,836,297,736	32,736,297,736	(7,100,000,000)
Thai Binh 2 Thermal Power Plant Project Management Board	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 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)
Other receivables	2,569,812,047	326,786,044	(2,243,026,003)	2,569,812,047	326,786,044	(2,243,026,003)
b) **Other receivables**	**773,886,710**	-	**(773,886,710)**	**773,886,710**	-	**(773,886,710)**
Le Quang Hai (Advance)	136,386,710	-	(136,386,710)	136,386,710	-	(136,386,710)
Industrial Equipment Trading Joint Stock Company (Internal receivable)	637,500,000	-	(637,500,000)	637,500,000	-	(637,500,000)
Total	**63,524,293,226**	**42,707,446,928**	**(20,816,846,298)**	**72,904,293,226**	**49,755,336,469**	**(23,148,956,757)**

5.7 Inventories

Unit: VND

	30/6/2026		01/01/2026	
	Historical cost	**Provision**	**Historical cost**	**Provision**
Work in progress	14,264,901,946	-	15,245,643,674	-
Goods	10,220,527,368	-	2,165,178,758	-
Total	**24,485,429,314**	**-**	**17,410,822,432**	**-**

5.8 Deferred expenses

		30/6/2026 VND	01/01/2026 VND
a)	**Short-term**	**6,808,364**	**10,735,033**
	Dispatched tools and supplies	6,808,364	10,735,033
b)	**Long-term**	**1,367,276,070**	**934,958,027**
	Dispatched tools and supplies	401,265,863	336,954,847
	Other items	966,010,207	598,003,180
	Total	**1,374,084,434**	**945,693,060**

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

5.9 Increase, decrease in tangible fixed assets

Unit: VND

Item	Buildings and architectures	Machinery and equipments	Transportation means	Management tools	Total
COST					
As at 01/01/2026	**41,972,594,163**	**564,163,389**	**5,162,965,812**	**321,626,728**	**48,021,350,092**
Increase during the period	-	-	-	-	-
Decrease during the period	-	**(96,739,500)**	-	-	**(96,739,500)**
- Liquidation or transfer	-	(96,739,500)	-	-	(96,739,500)
As at 30/06/2026	**41,972,594,163**	**467,423,889**	**5,162,965,812**	**321,626,728**	**47,924,610,592**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**20,704,354,893**	**434,002,544**	**3,755,105,037**	**321,626,728**	**25,215,089,202**
Increase during the period	**827,292,786**	**27,002,046**	**217,931,136**	-	**1,072,225,968**
- Depreciation charges	827,292,786	27,002,046	217,931,136	-	1,072,225,968
Decrease during the period	-	**(96,739,500)**	-	-	**(96,739,500)**
- Liquidation or transfer	-	(96,739,500)	-	-	(96,739,500)
As at 30/06/2026	**21,531,647,679**	**364,265,090**	**3,973,036,173**	**321,626,728**	**26,190,575,670**
RESIDUAL VALUE					
As at 01/01/2026	**21,268,239,270**	**130,160,845**	**1,407,860,775**	-	**22,806,260,890**
As at 30/06/2026	**20,440,946,484**	**103,158,799**	**1,189,929,639**	-	**21,734,034,922**

The original cost of tangible fixed assets that have been fully depreciated but are still in use on 30 June 2026, is VND 2,002,671,771 (on 31 December 2025, it was VND 1,932,411,271).

As of 30 June 2026, the Corporation used the asset on land, which is the Corporation's headquarters at 7A Mac Thi Buoi, Vinh Tuy Ward, Hanoi City used as collateral for credit limit agreement No. 02/2025/31009/HĐTD dated 13 January 2025 at Joint Stock Commercial Bank for Investment and Development of Vietnam. The remaining value of this asset on 30 June 2026, is VND 20,324,158,088, and on 31 December 2025, it was VND 21,105,856,478.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

5.9 Increase, decrease in tangible fixed assets (Continued)

List of tangible fixed assets in existence during the period accounting for 10% or more of total tangible fixed assets

Unit: VND

	30/6/2026			01/01/2026		
Asset name	**Cost**	**Accumulated depreciation**	**Residual value**	**Cost**	**Accumulated depreciation**	**Residual value**
Buildings and structures						
Head office building at 7A Mac Thi Buoi	39,084,919,448	18,760,761,360	20,324,158,088	39,084,919,448	17,979,062,970	21,105,856,478

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.10. Increase/ decrease in intangible fixed assets

Unit: VND

Items	Computer software	Total
COST		
As at 01/01/2026	**100,000,000**	**100,000,000**
Increase/ decrease during the period	-	-
As at 30/06/2026	**100,000,000**	**100,000,000**
ACCUMULATED DEPRECIATION		
Opening balance as at 01/01/2026	**100,000,000**	**100,000,000**
Depreciation for the period	-	-
As at 30/06/2026	**100,000,000**	**100,000,000**
RESIDUAL VALUE		
As at 01/01/2026	-	-
As at 30/06/2026	-	-

The original cost of intangible fixed assets that have been fully depreciated but are still in use on 30 June 2026, is VND 100,000,000 (on 31 December 2025, it was VND 100,000,000).

5.11 Increase, decrease in investment properties

Unit: VND

Items	01/01/2026	Increase	Decrease	30/6/2026
Investment properties for lease				
Cost	**24,131,015,298**	-	-	**24,131,015,298**
Housing	24,131,015,298	-	-	24,131,015,298
Accumulated depreciation	**4,835,433,745**	**353,152,842**	-	**5,188,586,587**
Housing	4,835,433,745	353,152,842	-	5,188,586,587
Residual value	**19,295,581,553**	-	**353,152,842**	**18,942,428,711**
Housing	19,295,581,553	-	353,152,842	18,942,428,711

The investment real estate for lease is located on the 4th floor of the SME Hoang Gia Building, No. 12 To Hieu, Quang Trung Ward, Ha Dong District, Hanoi City, is used by the Corporation for leasing operations. The carrying amount of this property was VND 18.942.428.711 as of 30 June 2026, and VND 19,295,581,553 as of 31 December 2025.

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 the Interim Combined Statement of Financial Position of the Corporation.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.12 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	**25,314,253,697**	**45,682,281,203**
Duyen Hai Mechanical Joint Stock Company	10,983,797,705	17,425,991,162
Hanoi Mechanical Company Limited	58,963,222	1,079,816,627
Hoang Anh Lifting Equiment and Steel Structure Joint Stock Company	-	4,420,498,000
Dong Tam Mechanical Construction Investment Joint Stock Company	3,132,665,845	5,259,974,545
MST Joint Stock Company	4,060,300,000	6,060,300,000
Others	7,078,526,925	11,435,700,869
Total	**25,314,253,697**	**45,682,281,203**
In which:		
Trade payables are Related Parties	***11,042,760,927***	***18,505,807,789***
(Detailed at note 7.2)		

5.13 Prepayment from customers

	30/6/2026 VND	01/01/2026 VND
Short-term	**40,933,062,382**	**32,418,537,338**
Hydraulic Project Investment and Construction Management Board No. 10	5,079,779,000	-
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
Others	4,225,566,900	1,531,049,338
Total	**40,933,062,382**	**32,418,537,338**

5.14 Taxes and other receivables from, payables to the State budget

Unit: VND

		1/1/2026	Payable amounts	Paid amounts	30/6/2026
a)	**Payables**				
	Value added tax	55,953,389	-	55,953,389	-
	Corporate income tax	134,908,279	213,765,555	207,599,458	141,074,376
	Personal income tax	8,725,730	205,097,433	211,823,163	2,000,000
	Land taxes and land rental	-	264,255,388	264,255,388	-
	Total	**199,587,398**	**683,118,376**	**739,631,398**	**143,074,376**
b)	**Receivables**				
	Value added tax	300,461,154	-	-	300,461,154
	Corporate income tax	-	-	15,112	15,112
	Personal income tax	-	-	7,665,656	7,665,656
	Other Payables	93,416,121	20,000	20,000	93,416,121
	Total	**393,877,275**	**20,000**	**7,700,768**	**401,558,043**

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.15 Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	**6,523,836,875**	**6,467,740,984**
Interests payable	6,504,236,875	6,448,140,984
Other accrued expenses	19,600,000	19,600,000
Total	**6,523,836,875**	**6,467,740,984**

5.16 Other payables

		30/6/2026 VND	01/01/2026 VND
Short-term		**23,264,810,994**	**23,233,385,264**
Revenue from shareholders contributing capital to Dong Banh Cement Joint Stock Company		12,905,000,000	12,905,000,000
Trade union fund		55,519,434	60,703,712
Payables on equitization		4,257,988,040	4,257,988,040
Short-term deposits		675,293,758	696,284,958
Refund received of capital contribution deposit	{i}	4,450,000,000	4,450,000,000.00
Other payables and obligations		921,009,762	863,408,554
Total		**23,264,810,994**	**23,233,385,264**

{i} Return of capital contribution deposit for 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, the assignment of the investor to study and develop investment projects on 11 land plots under Decision No. 1987/QĐ-UBND dated 11 November 2008, of the Hanoi People's Committee has been terminated. Accordingly, the capital contribution is as follows:

- Machinery and Industrial Equipment Corporation (now Machines and Industrial Equipment Corporation - JSC): VND 845,500,000;
- Other entities: VND 3,604,500,000.

According to Official Letter No. 971/CV-MIE-ĐDV dated 22 November 2024, from Machines and Industrial Equipment Corporation - JSC, the Corporation will coordinate with Sai Gon - Hanoi Investment and Trading Joint Stock Company (SHI) to carry out procedures related to the termination of the above project. The parties will compile documentation and evidence of all costs incurred in carrying out the procedures for studying and preparing the project on land plot No. 18-E4 at the headquarters area of the Corporations in Cau Giay New Urban Area, Hanoi.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.17 Borrowings and finance lease liabilities

Units: VND

		30/6/2026	During the year		01/01/2026
		Value	Increase	Decrease	Value
	Short-term borrowings	**5,870,003,547**	**1,900,000,000**	**200,000,000**	**4,170,003,547**
	Personal loan				
	Loans from individuals belonging to the Corporation	1,870,003,547	1,900,000,000	200,000,000	170,003,547
	Long-term borrowings				
{1}	Saigon Beer, Alcohol and Beverage Corporation (now Saigon Beer - Alcohol - Beverage Corporation) - SABECO	4,000,000,000	-	-	4,000,000,000
	Total	**5,870,003,547**	**1,900,000,000**	**200,000,000**	**4,170,003,547**

Loan information

{1} The loan from Saigon Beer – Alcohol – Beverage Corporation (now Saigon Beer-Alcohol-Beverage Joint Stock Corporation) - SABECO, interest rate is 6.6%/year, loan term is 05 years.

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

5.18 Owner's Equity

Unit: VND

a) *Increase and decrease in owner's equity*

		Owner's Equity	Retained earnings	Total
	As at 01/01/2025	**1,418,634,488,001**	**1,933,580,368**	**1,420,568,068,369**
	Interest in the previous period	-	2,649,219,809	2,649,219,809
	Distribution of last Year's Profit	-	(1,932,848,344)	(1,932,848,344)
	As at 01/01/2026	**1,418,634,488,001**	**2,649,951,833**	**1,421,284,439,834**
(*)	Capital increase in this period	1,280,511,999	-	1,280,511,999
	Interest in the this period	-	765,058,865	765,058,865
{i}	Appropriation to the bonus and welfare fund and the management bonus fund	-	(2,649,219,807)	(2,649,219,807)
	As at 30/06/2026	**1,419,915,000,000**	**765,790,891**	**1,420,680,790,891**

(*) 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 separate statement of financial position no longer has a variance of VND 1,280,511,999 compared to the Charter Capital in the Corporation's Enterprise Registration Certificate as a Joint Stock Company. This variance arose from the financial settlement process during the Corporation's official conversion to operate as a joint stock company in accordance with regulations.
The Corporation and its member units are still awaiting official approval from the Ministry of Industry and Trade for the equitization finalization dossier. The final settlement of the above difference will depend on the final decision of the Owner's Representative Authority.

{i} The Corporation distributed undistributed post-tax profit for the year 2025 in accordance with Proposal No. 404/TTr-MIE-HĐQT dated 5 June 2026 issued by the Board of Directors of the Corporation:

- Accordingly, the Corporation's Headquarters distributed profits and appropriated funds: VND 2,032,981,573;
- Industrial Technical Services and Investment Consultancy Company distributed profits and appropriated funds: VND 616,238,234.

b) *Contributed capital*

Object	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**

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.18 Owner's equity (Continued)

c) *Transactions in equity*

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

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
Number of shares outstanding	141,991,500	141,991,500
Number of shares outstanding average	141,991,500	141,991,500
Par value of shares outstanding (VND / Shares)	10,000	10,000

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

5.19 Off Statement of Interim Combined Financial Position Items

Assets used as collateral as of 30 June 2026

Unit: VND

a) Term deposits

No.	Type of assets	Items	Value	Mortgagee, Pledgor	Purpose of collateral	Term
1	Term deposit 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 limit agreement No. 01/2026/31009/HĐTD dated 25/6/2026	As stipulated in the pledge agreement
2	Term deposit 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 limit agreement No. 02/2025/31009/HĐTD dated 31/12/2025	As stipulated in the pledge agreement
3	Term deposit 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 transactional guarantee contract dated 19/5/2026	As stipulated in the pledge agreement
4	Term deposit 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 transactional guarantee contract	As stipulated in the pledge agreement
5	Term deposit at Saigon Treasure Commercial Joint Stock Bank	Financial investments	24,000,000,000	Saigon Treasure Commercial Joint Stock Bank	For credit limit agreement No. 202528335937 dated 25/9/2025 and its supplements	As stipulated in the pledge agreement

Unit: VND

b) Fixed assets

No.	Type of assets	Items	Original Cost	Residual value	Mortgagee, Pledgor	Purpose of collateral	Term
1	Head office of the Corporation at No. 7A Mac Thi Buoi	Tangible fixed assets	39,084,919,448	20,324,158,088	Joint Stock Commercial Bank for Investment and Development of Vietnam	For credit limit agreement No. 02/2025/31009/HĐTD dated 31/12/2025	As stipulated in the mortgage agreement

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

6. INFORMATION SUPPLEMENT TO INTERIM COMBINED 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 2025 VND**
6.1 Revenue	**38,077,867,180**	**121,353,612,241**
Sale of goods and services	15,807,301,230	28,591,583,875
Sales of project (industrial manufacturing)	22,270,565,950	92,762,028,366
Total	**38,077,867,180**	**121,353,612,241**
In which:		
Revenue with related parties	*7,345,547,285*	*23,884,330,148*
(Detailed at note 7.2)		

6.2 Deductible items	**For the accounting period ended 30 June 2026 VND**	**For the accounting period ended 30 June 2025 VND**
Sales allowances	-	122,654,544
Total	-	**122,654,544**

6.3. Cost of goods and services rendered	**For the accounting period ended 30 June 2026 VND**	**For the accounting period ended 30 June 2025 VND**
Costs of goods sold	14,333,181,774	25,312,371,817
Cost of projects (Industrial production)	17,920,431,736	78,851,788,893
Total	**32,253,613,510**	**104,164,160,710**

NOTES TO THE INTERIM COMBINED 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 2025 VND**
Deposit and loan interest income	3,101,781,206	1,837,183,804
Dividends, profits earned	155,653,500	291,138,595
Realized foreign exchange gains	3,370,049	20,800,000
Total	**3,260,804,755**	**2,149,122,399**

6.5. Financial expenses	**For the accounting period ended 30 June 2026 VND**	**For the accounting period ended 30 June 2025 VND**
Loan interests	61,887,672	30,623,288
Loss on foreign currency sales	840	667,000
Foreign exchange losses arising from the revaluation of monetary items denominated in foreign currencies	16,119,609	83,650,456
Total	**78,008,121**	**114,940,744**

6.6. Selling expenses and administrative expenses	**For the accounting period ended 30 June 2026 VND**	**For the accounting period ended 30 June 2025 VND**
Selling expenses	-	**4,162,673,464**
Provision for warranty expenses	-	4,162,673,464
Administrative expenses	**8,086,361,932**	**13,355,289,625**
Management staff costs	5,170,840,871	5,864,765,859
Management materials expenses	-	1,390,000
Office supplies expenses	162,986,807	89,175,458
Depreciation expense of fixed assets	1,210,618,343	1,228,675,638
Taxes, Fees and Charges	264,275,388	192,777,644
Provision expenses	(2,332,110,459)	1,360,969,565
Outsourced services expenses	256,859,652	608,567,736
Others	3,352,891,330	4,008,967,725
Total	**8,086,361,932**	**17,517,963,089**

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30 June 2026

6.7 Current corporate income tax expense	**For the accounting period ended 30 June 2026 VND**	**For the accounting period ended 30 June 2025 VND**
Accounting income of main activities	**978,824,420**	**1,629,251,236**
Adjusted		
Increase Taxable Income	50,965,920	70,965,920
+ Car depreciation	*50,965,920*	*50,965,920*
+ Unreasonable costs and other expenses	-	*20,000,000*
Reduced Income Due to Tax Exemption	(155,653,500)	(323,365,914)
+ Dividends received during the period	*(155,653,500)*	*(291,138,595)*
+ Other	-	*(32,227,319)*
Total accounting profit after adjustment	**874,136,840**	**1,376,851,242**
Losses from previous years carried over	(69,748)	-
Total taxable income Corporate income	**874,067,092**	**1,376,851,242**
Total current CIT	**213,765,555**	**287,654,987**

6.8 Production and business costs by factor	**For the accounting period ended 30 June 2026 VND**	**For the accounting period ended 30 June 2025 VND**
Raw material costs	18,608,475,360	92,727,695,780
Labor costs	6,157,899,755	8,274,416,416
Fixed asset depreciation costs	1,425,378,810	1,480,312,974
Provision expense	(2,332,110,459)	6,884,612,594
Outsourced service costs	2,912,325,325	7,221,908,165
Other cash expenses	3,931,834,682	5,008,476,372
Total	**30,703,803,473**	**121,597,422,301**

7. OTHER INFORMATION

7.1 Events after the reporting period

On 14 July 2026, Machines and Industrial Equipment Corporation - JSC submitted Official Letter No. 559/CV-MIE-TCKT regarding the request to cancel public company status for the Corporation, as it no longer meets the conditions for a public company, to the State Securities Commission - Ministry of Finance.

On 28 July 2026, the State Securities Commission sent a response under Official Letter No. 7021/UBCK-GSĐC to the Corporation. Accordingly, the State Securities Commission requested the Corporation to continue monitoring the fulfillment of public company conditions for a period of one (01) year starting from 21 January 2026. If the Corporation still fails to meet the public company conditions after 21 January 2027, the Corporation shall submit a notification letter to the State Securities Commission.

7.2 Events after the reporting period

Transactions with related parties

The related parties of the Corporation are as follows:

Related parties	Relationship
Organizations	
State Capital Investment Corporation - One-Member Limited Liability Company	Large shareholder with significant influence
Hanoi Mechanical Company Limited	Subsidiary
Quang Trung Mechanical Engineering Company Limited	Subsidiary
Mechanical Products Export-Import Company Limited	Subsidiary
The Vietnam National Complete Equipment And Technics Import Export Corporation Limited	Subsidiary
Duyen Hai Mechanical Joint Stock Company	Subsidiary
Tools Joint Stock Company No. 1	Subsidiary
Sai Gon-Ha Noi Investment and Trading Joint Stock Company	Associate
Branch of Machines and Industrial Equipment Corporation - JSC	Dependent Unit
Industrial Construction Company	Dependent Unit
Investment Consulting and Industrial Technical Services Company	Dependent Unit
Individuals	
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

7. OTHER INFORMATIONS (CONTINUED)

7.2 Events after the reporting period

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

Key management personnel

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

Related Parties	Nature of transactions	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2025 VND
Board of Directors, Board of Management and other management personnel	Salary and remuneration	1,145,508,000	1,689,714,152
Supervisory Board		192,000,000	320,760,000
Total		**1,337,508,000**	**2,010,474,152**

Transactions with related parties
(Transaction value excludes VAT)

Related parties	Nature of Transactions	For the accounting period ended 30 June 2026 VND	For the accounting period ended 30 June 2025 VND
Sales		**7,345,547,285**	**23,884,330,148**
Duyen Hai Mechanical Joint Stock Company	Sales	344,018,400	3,454,400,209
Hanoi Mechanical Company Limited	Sales	-	5,036,373,900
Mechanical Products Export-Import Company Limited	Sales	6,991,377,272	15,384,412,170
The Vietnam National Complete Equipment And Technics Import Export Corporation Limited	Provision of services	10,151,613	9,143,869
Purchases		**3,493,665,900**	**36,287,877,767**
Duyen Hai Mechanical Joint Stock Company	Purchases of materials	3,129,726,600	26,835,309,600
Hanoi Mechanical Company Limited	Purchases of materials	-	8,460,960,637
Tools Joint Stock Company No1	Purchases of materials	363,939,300	991,607,530
Other transactions			
Tools Joint Stock Company No1	Receiving loans	-	1,425,000,000
Mechanical Products Export-Import Company Limited	Receiving loans	1,000,000,000	-
Mechanical Products Export-Import Company Limited	Interest received	854,077,945	-

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

7.2 Transactions with related parties (Continued)

Balances related parties

Related parties	Relationship	30/6/2026 VND	01/01/2026 VND
Investments			
Held to maturity Investments		-	-
Mechanical Products Export - Import Company Limited	Receiving loans	-	-
Short-term trade receivables		**11,596,084,523**	**16,190,432,620**
Hanoi Mechanical Company Limited	Subsidiary	4,974,440,959	9,712,873,982
Duyen Hai Mechanical Joint Stock Company	Subsidiary	-	186,945,716
Mechanical Products Export-Import Company Limited	Subsidiary	6,621,643,564	6,290,612,922
Other receivables		**6,919,337**	**6,919,337**
Hanoi Mechanical Company Limited	Subsidiary	6,919,337	6,919,337
Tade payables		**11,042,760,927**	**18,505,807,789**
Duyen Hai Mechanical Joint Stock Company	Subsidiary	10,983,797,705	17,425,991,162
Hanoi Mechanical Company Limited	Subsidiary	58,963,222	1,079,816,627

7.3 Comparison information

Comparative information refers to the data extracted from the interim combined Statement of Financial Position and the related notes represents the combined Financial Statement figures for the fiscal year ended 31 December 2025, which was audited by CPA VIETNAM Auditing Company limited - an independent member firm of INPACT.

The Corporation has applied the guidance of Circular No. 99/2025/TT-BTC effective from 01 January 2026. To ensure comparability of information presented in the interim Financial Statements, the Corporation has restated certain line items as at 01 January 2026 on the interim statement of financial position as follows:

Summary of restated interim statement of financial position:

ASSETS	Note	01/01/2026 Restated amount	31/12/2025 Before adjustment	01/01/2026 Difference
		{1}	{2}	{3} = {1} - {2}
A. SHORT-TERM ASSETS				-
1. Short - term held to maturity Investments		91,641,723,401	90,372,052,075	1,269,671,326
2. Other short-term receivables		6,550,646,610	7,820,317,936	(1,269,671,326)
B. LONG-TERM ASSETS				
1. Long-term loan receivables		7,500,000	17,007,500,000	(17,000,000,000)
2. Long - term held to maturity investments		17,000,000,000	-	17,000,000,000

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS (CONTINUED)
For the accounting period ended 30 June 2026

7.3 Comparison information (Continued)

Comparative information refers to the data extracted from interim combined Income Statements, interim Combined Statement of Cash Flows and the related notes represents for the interim Combined Financial statement figures for the accounting period ended 30 June 2025, which was reviewed by CPA VIETNAM Auditing Company limited - an independent member firm of INPACT.

Ha Noi, 24 August 2026

Preparator	Responsible for accounting	General Director
Tran Thi Anh Tuyet	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