

**MECHANICAL ENGINEERING  
SERVICE JOINT STOCK COMPANY**

No. 65/TB-CDCT

*Re: Disclosure of financial statements for  
the second quarter of 2026*

**Form No. 01-A  
SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

*Hanoi, July 13, 2026*

**PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

To: - State Securities Commission;  
- Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Mechanical Engineering Service Joint Stock Company shall disclose information on the financial statements for the second quarter of 2026 to the State Securities Commission and Hanoi Stock Exchange as follows:

1. Name of organization: **Mechanical Engineering Service Joint Stock Company**

- Stock code: **MES**
- Address: 8th Floor, Tower A, Sky Tower Building, 88 Lang Ha, Lang Ward, Hanoi City
- Contact phone number: 024 39331768/3933225 - Fax: 024 39332225
- Email: [mescjsc@gmail.com](mailto:mescjsc@gmail.com) Website: [mesc.com.vn](http://mesc.com.vn)

2. Disclosed information content:

- Financial statements for the second quarter of 2026
  - ☒ Separate financial statements (Listed organization has no subsidiaries and the superior accounting unit has affiliated units);
  - ☐ Consolidated financial statements (Listed organization has subsidiaries);
  - ☐ Combined financial statements (Listed organization has its own accounting units and accounting apparatus).

- Cases that require an explanation of reasons:

+ The auditing organization gave an opinion other than an unqualified opinion on the financial statements (audited financial statements for the year of 2025):

☐ Yes

☐ No

Explanatory statement in case of yes:

☐ Yes

☐ No

+ Profit after tax for the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (audited financial statements for the year of 2025):

☐ Yes

☐ No



Explanatory statement in case of yes:

☐ Yes

☐ No

+ Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of last year:

☒ Yes

☐ No

Explanatory statement in case of yes:

☒ Yes

☐ No

+ Profit after tax for the reporting period was in a loss position, changing from a profit in the same period of last year to a loss in the current period, or vice versa:

☐ Yes

☐ No

Explanatory statement in case of yes:

☐ Yes

☐ No

This information was published on the company's website on July 13, 2026 at the link:  
<http://mesc.com.vn>.

**Attachments:**

- Financial statements for the second quarter of 2026
- Explanation on after-tax profit changing by more than 10% compared to the second quarter of 2025

**Organization's representative**

Legal representative/ Person authorized to disclose information.

(Signature, full name, position and seal)

**CHAIRMAN OF THE BOARD OF  
MANAGEMENT**



**Cao Tien Dung**



**MECHANICAL ENGINEERING SERVICE JOINT STOCK COMPANY**  
8th Floor, Tower A, Sky Tower Building, 88 Lang Ha, Lang Ward, Hanoi City

**FINANCIAL STATEMENTS**  
**QUARTER II OF 2026**

**For the period from April 01, 2026 to June 30, 2026**

**MECHANICAL ENGINEERING SERVICE JOINT STOCK  
COMPANY**

Address: 8th Floor, Sky Tower Complex, No. 88 Lang Ha, Lang  
Ward, Hanoi City

**FORM NO. B 01 - DN**

Enclosed to Circular No. 99/2025/TT-  
BTC dated October 27, 2025 of the  
Minister of Finance

**STATEMENT OF FINANCIAL POSITION**

*From April 01, 2026 to June 30, 2026*

Unit: VND

| ASSETS                                           | Code       | Notes | Closing balance        | Opening balance        |
|--------------------------------------------------|------------|-------|------------------------|------------------------|
| <b>A. CURRENT ASSETS</b>                         | <b>100</b> |       | <b>36,555,773,822</b>  | <b>36,350,545,086</b>  |
| <b>I. Cash and cash equivalents</b>              | <b>110</b> |       | <b>629,127,976</b>     | <b>940,573,327</b>     |
| 1. Cash                                          | 111        | V.1   | 629,127,976            | 940,573,327            |
| 2. Cash equivalents                              | 112        |       | -                      | -                      |
| <b>II. Short-term financial investments</b>      | <b>120</b> | V.2   | <b>20,906,077,889</b>  | <b>20,637,370,393</b>  |
| 3. Held-to-maturity investments                  | 123        |       | 20,906,077,889         | 20,637,370,393         |
| <b>III. Short-term receivables</b>               | <b>130</b> |       | <b>11,708,515,058</b>  | <b>10,988,357,818</b>  |
| 1. Short-term trade receivables                  | 131        | V.3   | 8,206,724,126          | 7,548,487,076          |
| 2. Short-term advances to suppliers              | 132        | V.4   | 1,624,811,375          | 1,624,811,375          |
| 5. Other short-term receivables                  | 135        | V.7   | 10,297,532,319         | 10,235,612,129         |
| 6. Provision for doubtful short-term receivables | 136        | V.8   | (8,420,552,762)        | (8,420,552,762)        |
| <b>IV. Inventories</b>                           | <b>140</b> | V.10  | <b>3,017,383,629</b>   | <b>3,429,006,031</b>   |
| 1. Inventories                                   | 141        |       | 3,124,459,617          | 3,536,082,019          |
| 2. Provision for devaluation of inventories      | 142        |       | (107,075,988)          | (107,075,988)          |
| <b>V. Other current assets</b>                   | <b>160</b> |       | <b>294,669,270</b>     | <b>355,237,517</b>     |
| 2. Deductible value-added tax                    | 162        | V.24  | 121,452,160            | 182,020,407            |
| 3. Taxes and other receivables from the State    | 163        | V.24  | 173,217,110            | 173,217,110            |
| <b>B. NON-CURRENT ASSETS</b>                     | <b>200</b> |       | <b>131,692,514,738</b> | <b>132,122,406,858</b> |
| <b>I. Long-term receivables</b>                  | <b>210</b> |       | <b>21,556,274,213</b>  | <b>21,469,957,335</b>  |
| 5. Other long-term receivables                   | 215        | V.7   | 21,556,274,213         | 21,469,957,335         |
| 6. Provision for doubtful long-term receivables  | 216        | V.8   | -                      | -                      |
| <b>II. Fixed assets</b>                          | <b>220</b> |       | <b>63,396,240,525</b>  | <b>63,912,449,523</b>  |
| 1. Tangible fixed assets                         | 221        | V.13  | 49,960,263,525         | 50,476,472,523         |
| - Historical cost                                | 222        |       | 66,389,972,363         | 66,389,972,363         |
| - Accumulated depreciation                       | 223        |       | (16,429,708,838)       | (15,913,499,840)       |
| 3. Intangible fixed assets                       | 227        | V.15  | 13,435,977,000         | 13,435,977,000         |
| - Historical cost                                | 228        |       | 13,435,977,000         | 13,435,977,000         |
| - Accumulated depreciation                       | 229        |       | -                      | -                      |
| <b>V. Long-term financial investments</b>        | <b>260</b> | V.2   | <b>46,740,000,000</b>  | <b>46,740,000,000</b>  |
| 2. Investments in associates and joint ventures  | 262        |       | -                      | -                      |
| 3. Capital contributions to other entities       | 263        |       | 46,740,000,000         | 46,740,000,000         |
| <b>VI. Other non-current assets</b>              | <b>270</b> |       | <b>-</b>               | <b>-</b>               |
| 1. Other non-current assets                      | 274        |       | -                      | -                      |
| <b>TOTAL ASSETS (100+200)</b>                    | <b>280</b> |       | <b>168,248,288,560</b> | <b>168,472,951,944</b> |

*(The notes on pages 5 to 22 are an integral part of the Financial Statements)*

Address: 8th Floor, Sky Tower Complex, No. 88 Lang Ha, Lang Ward, Hanoi City

Enclosed to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance

***From April 01, 2026 to June 30, 2026***

(continued)

Unit: VND

| RESOURCES                                                    | Code       | Notes | Closing balance        | Opening balance        |
|--------------------------------------------------------------|------------|-------|------------------------|------------------------|
| <b>C. LIABILITIES</b>                                        | <b>300</b> |       | <b>5,006,934,780</b>   | <b>5,268,110,462</b>   |
| <b>I. Current liabilities</b>                                | <b>310</b> |       | <b>4,493,104,380</b>   | <b>4,909,480,062</b>   |
| 1. Short-term trade payables                                 | 311        | V.21  | 2,608,038,179          | 2,871,513,861          |
| 2. Short-term advances from buyers                           | 312        | V.22  | 1,522,637,087          | 1,522,637,087          |
| 4. Taxes and amounts payable to the State budget             | 314        | V.24  | -                      | -                      |
| 5. Payables to employees                                     | 315        | V.25  | -                      | 152,900,000            |
| 9. Short-term unearned revenue                               | 319        | V.29  | -                      | -                      |
| 10. Other short-term payables                                | 320        | V.30  | 345,050,803            | 345,050,803            |
| 13. Bonus and welfare funds                                  | 323        | V.34  | 17,378,311             | 17,378,311             |
| <b>II. Non-current liabilities</b>                           | <b>330</b> |       | <b>513,830,400</b>     | <b>358,630,400</b>     |
| 4. Long-term accrued expenses                                | 334        | V.26  | -                      | -                      |
| 8. Other long-term payables                                  | 338        | V.30  | 513,830,400            | 358,630,400            |
| <b>D. OWNER'S EQUITY</b>                                     | <b>400</b> | V.38  | <b>163,241,353,780</b> | <b>163,204,841,482</b> |
| 1. Owner's contributed capital                               | 411        |       | 186,000,000,000        | 186,000,000,000        |
| - <i>Ordinary shares with voting rights</i>                  | 411a       |       | 186,000,000,000        | 186,000,000,000        |
| - Preferred shares                                           | 411b       |       | -                      | -                      |
| 8. Investment and development fund                           | 418        |       | -                      | -                      |
| 9. Other equity fund                                         | 419        |       | -                      | -                      |
| 10. Undistributed profit after tax                           | 420        |       | (22,758,646,220)       | (22,795,158,518)       |
| - <i>Undistributed earnings after tax of previous period</i> | 420a       |       | (22,819,792,875)       | (22,795,158,518)       |
| - <i>Undistributed profit after tax of this period</i>       | 420b       |       | 61,146,655             | -                      |
| <b>TOTAL RESOURCES (440=300+400)</b>                         | <b>440</b> |       | <b>168,248,288,560</b> | <b>168,472,951,944</b> |

*Hanoi, July 13, 2026*

### Chief Accountant

## MECHANICAL ENGINEERING SERVICE

**JOINT STOCK COMPANY**

**Chairman of the Board of Management**

Jan

VH Gal

**JOINT STOCK COMPANY**  
**Chairman of the Board of Directors**

CÔNG TY  
CỔ PHẦN  
CƠ ĐIỆN  
CÔNG TRÌNH

M.S.D.N. 0311000000 T.C.H.  
Q. ĐỒNG ĐÀ - T. PHẠM

**Tran Phuong Lan**

**Nguyen Thi Van Ha**

**Cao Tien Dung**

*(The notes on pages 5 to 22 are an integral part of the Financial Statements)*

INCOME STATEMENT  
QUARTER II OF 2026

| Items                                                 | Code | Notes | Current period |             | Accumulated   |               | Unit: VND |
|-------------------------------------------------------|------|-------|----------------|-------------|---------------|---------------|-----------|
|                                                       |      |       | This year      | Last year   | This year     | Last year     |           |
| 1. Revenue from goods sold and services rendered      | 01   | VI.1  | 466,105,531    | 516,028,595 | 1,616,296,842 | 985,819,671   |           |
| 2. Revenue deductions                                 | 02   | VI.2  | -              | -           | -             | -             |           |
| 3. Net revenue from goods sold and services rendered  | 10   | VI.3  | 466,105,531    | 516,028,595 | 1,616,296,842 | 985,819,671   |           |
| 4. Cost of goods sold                                 | 11   | VI.4  | 320,910,845    | 268,545,866 | 1,195,512,982 | 503,083,377   |           |
| 5. Gross profit from goods sold and services rendered | 20   |       | 145,194,686    | 247,482,729 | 420,783,860   | 482,736,294   |           |
| 7. Financial income                                   | 22   | VI.5  | 703,836,566    | 746,829,697 | 1,046,180,672 | 894,592,571   |           |
| 8. Financial expenses                                 | 23   | VI.6  | 198,835        | -           | 198,835       | -             |           |
| - In which: Interest expenses                         | 24   |       | -              | -           | -             | -             |           |
| 9. Selling expenses                                   | 25   | VI.7  | 179,517,223    | 74,979,499  | 273,014,741   | 138,728,944   |           |
| 10. General and administration expenses               | 26   | VI.8  | 633,168,539    | 647,368,184 | 1,182,238,658 | 1,490,912,302 |           |
| 11. Net operating profit                              | 30   |       | 36,146,655     | 271,964,743 | 11,512,298    | (252,312,381) |           |
| 12. Other income                                      | 31   | VI.9  | 25,000,000     | 25,000,030  | 25,000,000    | 25,000,030    |           |
| 13. Other expenses                                    | 32   | VI.10 | -              | 3,319       | -             | 131,217       |           |
| 14. Other profit                                      | 40   |       | 25,000,000     | 24,996,711  | 25,000,000    | 24,868,813    |           |
| 15. Gross accounting profit before tax                | 50   |       | 61,146,655     | 296,961,454 | 36,512,298    | (227,443,568) |           |
| 16. Current corporate income tax expense              | 51   | VI.12 | -              | -           | -             | -             |           |
| 17. Deferred corporate income tax expense             | 52   | VI.13 | -              | -           | -             | -             |           |
| 18. Profit after corporate income tax                 | 60   |       | 61,146,655     | 296,961,454 | 36,512,298    | (227,443,568) |           |
| 19. Basic earnings per share (*)                      | 70   |       | 3.3            | 16.0        | 2.0           | (12.2)        |           |

Note: The first operating period of the Joint Stock Company starts from April 4, 2016.

Prepared by

Chief Accountant

MECHANICAL ENGINEERING SERVICE JOINT STOCK COMPANY

Chairman of the Board of Management

Hanoi, July 13, 2026

Tran Phuong Lan

Nguyen Thi Van Ha

Cao Tien Dung

(The notes on pages 5 to 22 are an integral part of the Financial Statements)

**MECHANICAL ENGINEERING SERVICE JOINT STOCK  
COMPANY**

Address: 8th Floor, Sky Tower Complex, No. 88 Lang Ha, Lang Ward,  
Hanoi City

**FORM NO. B 03 - DN**

Enclosed to Circular No. 99/2025/TT-  
BTC dated October 27, 2025 of the  
Minister of Finance

**CASH FLOW STATEMENT**

(By indirect method)  
Quarter II of 2026

Unit: VND

| ITEMS                                                                                               | Code | Note | This year       | Last year       |
|-----------------------------------------------------------------------------------------------------|------|------|-----------------|-----------------|
| <b>I. Cash flows from operating activities</b>                                                      |      |      |                 |                 |
| 1. Profit before tax                                                                                | 01   |      | 61,146,655      | (227,443,568)   |
| 2. Adjustments for                                                                                  |      |      |                 |                 |
| - Depreciation of fixed assets and investment properties                                            | 02   |      | 516,208,998     | 565,354,572     |
| - Gains and losses from investing activities                                                        | 05   |      | (1,046,180,672) | (894,592,571)   |
| 3. Operating profit before movements in working capital                                             | 08   |      | (468,825,019)   | (556,681,567)   |
| - Increase, decrease in receivables                                                                 | 09   |      | (745,905,871)   | (138,359,762)   |
| - Increase, decrease in inventories                                                                 | 10   |      | 411,622,402     | (1,929,000)     |
| - Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable) | 11   |      | (261,175,682)   | (420,357,182)   |
| - Corporate income tax paid                                                                         | 15   | V.24 |                 |                 |
| - Other cash inflows from operating activities                                                      | 16   |      |                 |                 |
| - Other cash outflows from operating activities                                                     | 17   |      |                 |                 |
| Net cash flows from operating activities                                                            | 20   |      | (1,064,284,170) | (1,117,327,511) |
| <b>II. Cash flows from investing activities</b>                                                     |      |      |                 |                 |
| 1. Cash outflows for acquisition and construction of fixed assets and other non-current assets      | 21   |      | (19,990,742)    |                 |
| 3. Cash outflow for lending and buying debt instruments of other entities                           | 23   |      | (273,351,111)   | 768,666,662     |
| 4. Cash recovered from lending and selling debt instruments of other entities                       | 24   |      |                 |                 |
| 5. Cash outflows for investing in other entities                                                    | 25   |      |                 |                 |
| 6. Cash recovered from investing in other entities                                                  | 26   |      |                 |                 |
| 7. Cash inflows from loan interest, dividends and distributed profits                               | 27   |      | 1,046,180,672   | 894,592,571     |
| Net cash flows from investing activities                                                            | 30   |      | 752,838,819     | 1,663,259,233   |
| <b>III. Cash flows from financing activities</b>                                                    |      |      |                 |                 |
| Net cash flows from financing activities                                                            | 40   |      | -               | -               |
| Net cash flows during the period (50=20+30+40)                                                      | 50   |      | (311,445,351)   | 545,931,722     |
| Cash and cash equivalents at the beginning of the period                                            | 60   |      | 940,573,327     | 874,199,042     |
| Effect of changes in foreign exchange rates                                                         | 61   |      |                 |                 |
| Cash and cash equivalents at the end of the period (70 = 50+60+61)                                  | 70   | V.1  | 629,127,976     | 1,420,130,764   |

Hanoi, July 13, 2026

Prepared by

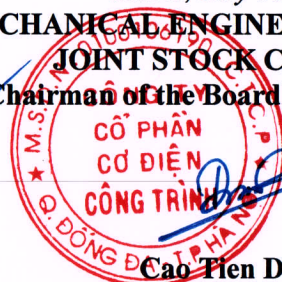
Chief Accountant

**MECHANICAL ENGINEERING SERVICE  
JOINT STOCK COMPANY**

Chairman of the Board of Management

*Tran Phuong Lan*

*Nguyen Thi Van Ha*



**Tran Phuong Lan**

**Nguyen Thi Van Ha**

**Cao Tien Dung**

(The notes on pages 5 to 22 are an integral part of the Financial Statements)

**MECHANICAL ENGINEERING SERVICE JOINT STOCK  
COMPANY**

Address: 8th Floor, Sky Tower Complex, No. 88 Lang Ha, Lang Ward,  
Hanoi City

**FORM NO. B 09 - DN**

Enclosed to Circular No. 99/2025/TT-  
BTC dated October 27, 2025 of the  
Minister of Finance

**NOTES TO THE FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF 2026** *(continued)*  
*(These notes are an integral part of and should be read in conjunction with the accompanying financial statements)*

**I. Characteristics of the Company's operations**

**1. Structure of ownership**

Mechanical Engineering Service Joint Stock Company (hereinafter referred to as "the Company"), formerly Construction Mechanical and Electrical One Member Limited Company, was transformed into Mechanical Engineering Service Joint Stock Company according to Decision No. 1366/QĐ-UBND dated March 18, 2016 of Hanoi People's Committee and has operated according to the Business Registration Certificate No. 0100106190 issued on April 4, 2016 by Hanoi Authority for Planning and Investment.

According to Business Registration Certificate No. 0100106190 11<sup>th</sup> revised on November 15, 2018, the charter capital of the Company is **VND 186,000,000,000** *(In words: One hundred and eighty-six billion Vietnam Dong)*.

The Company's shares are listed on the UPCOM with the stock code MES.

**2. Business fields**

The Company has operated in the fields of production, construction and commercial services.

**3. Business lines**

- Construction of public works;
  - Landscape care and maintenance services. Details: Planting, caring for, nurturing, protecting, felling, moving urban trees;
  - Treatment and disposal of non-hazardous waste; Installation of electrical systems; Production of lighting equipment;
  - Warehousing and storage of goods;
  - Direct support services for rail and road transport. Details: Direct support services for road transport;
  - Completion of construction works;
  - Demolition and site preparation; Collection of non-hazardous waste; Collection of hazardous waste;
  - Cleaning of houses and other works; Market research and public opinion polling;
  - Trading of own or rented property and land use rights. Details: Trade in real estate;
  - General support services. Details: Public services directly serving the urban public such as management, exploitation, maintenance of urban technical infrastructure systems; Environmental sanitation and ecological environment protection; Management of parks, trees; Urban lighting, water supply, drainage; Apartment management; Management and operation of urban public lighting systems;
- (For conditional business lines, the enterprise is only authorized to conduct business activities after all the conditions are met as prescribed by law during its operation.)

**Company headquarters:**

8th Floor, Tower A, Sky Tower Complex, No. 88 Lang Ha, Lang Ward, Hanoi City.

**4. Normal production and business cycle**

The Company's normal production and business cycle is carried out for a period of 12 months or less.

**5. Corporate structure**

List of investees:

| Company name                                  | Address                               | Capital contribution ratio | Voting right ratio |
|-----------------------------------------------|---------------------------------------|----------------------------|--------------------|
| Sai Dong Land Joint Stock Company             | Sai Dong Street, Phuc Loi Ward, Hanoi | 15.37%                     | 15.37%             |
| Tu Hiep Hong Ha Petroleum Joint Stock Company | Tu Hiep Commune - Thanh Tri - Hanoi   | 2.266%                     | 2.266%             |

**II. Accounting period and currency**

**1. Accounting period**

**MECHANICAL ENGINEERING SERVICE JOINT STOCK  
COMPANY**

Address: 8th Floor, Sky Tower Complex, No. 88 Lang Ha, Lang Ward,  
Hanoi City

**FORM NO. B 09 - DN**

Enclosed to Circular No. 99/2025/TT-  
BTC dated October 27, 2025 of the  
Minister of Finance

**NOTES TO THE FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF 2026** *(continued)*  
*(These notes are an integral part of and should be read in conjunction with the accompanying financial statements)*

The Company's accounting period begins on January 01 and ends on December 31 of each year. The financial statements for the second quarter of 2026 have been prepared for the accounting period from April 01, 2026 to June 30, 2026.

The operating period from April 04, 2016 to December 31, 2016 was the first operating period when the Company officially transformed from a one-member limited liability company to a joint stock company.

**2. Accounting currency**

The accounting currency is Vietnamese Dong ("VND"). The financial statements are measured at cost, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprises and statutory regulations related to preparation and presentation of financial statements.

**III. Applied accounting standards and system**

**1. Applied accounting system**

The Company has applied Vietnamese Accounting Standards and Vietnamese Accounting System for Enterprises issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance and effective from January 01, 2026 and statutory regulations related to preparation and presentation of financial statements.

**2. Statement of compliance with accounting standards and system**

The Company's financial statements are prepared and presented in accordance with current Vietnamese Accounting Standards and Vietnamese Accounting System for Enterprises and relevant statutory regulations.

**IV. Accounting policies, accounting estimates and relevant statutory regulations**

**1. Types of exchange rates applied in accounting**

Exchange rate for converting transactions arising in the period in foreign currencies is the transaction exchange rate with the Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch.

The exchange rate for revaluation of monetary items denominated in foreign currencies at the time of preparation of the financial statements is the exchange rate announced by the Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch.

In which:

The exchange rate for revaluation of monetary items denominated in foreign currencies classified as assets are the buying rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch.

The exchange rate for revaluation of monetary items denominated in foreign currencies classified as liabilities are the selling rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch.

**2. Principles of recording cash and cash equivalents**

Cash is a synthetic indicator reflecting total amount of cash available to the enterprise at the reporting time, including cash on hand, demand deposits, recorded and reported in Vietnamese Dong (VND), in accordance with the provisions of the Accounting Law No. 88/2015/QH13 dated November 20, 2015, effective from January 01, 2017.

Cash equivalents are short-term investments with a redemption or maturity period of no more than 3 months which are easily convertible into a known amount of cash and are subject to no significant risk of change in value from the date of buying such investments until the time of preparing the financial statements, in accordance with Vietnamese Accounting Standard No. 24 – Cash flow statement.

**3. Accounting principles for financial investments**

***Held-to-maturity investments***

**MECHANICAL ENGINEERING SERVICE JOINT STOCK  
COMPANY**

Address: 8th Floor, Sky Tower Complex, No. 88 Lang Ha, Lang Ward,  
Hanoi City

**FORM NO. B 09 - DN**

Enclosed to Circular No. 99/2025/TT-  
BTC dated October 27, 2025 of the  
Minister of Finance

**NOTES TO THE FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF 2026** *(continued)*  
*(These notes are an integral part of and should be read in conjunction with the accompanying financial statements)*

Held-to-maturity investments include investments when the Company intends and is able to hold it to maturity. The Company's held-in-maturity investments are term deposits recorded as from the transaction date.

***Investments in associates***

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor a joint venture. Significant influence is the power to participate in making decisions on financial and operating policies of the investee but not control or joint control over those policies.

The Company's investments in associates are initially recorded at cost. The Company records its income in the income statement from the accumulated net profits of the investee arising subsequent to the investment date. Other amounts received by the Company in addition to the distributed profits are considered as a recovery of investments and are recognized as a deduction from the cost of investment.

***Investments in equity instruments of other entities***

Investments in equity instruments of other entities are investments in equity instruments without controlling rights or co-controlling rights or without significant influence over the investee.

Investments in equity instruments of other entities are accounted for at cost less provision for diminution in value of investments.

***Method of making provision for diminution in value of investments***

The provision for loss on investments held in long term by the investor (other than investments in trade securities and investments in subsidiaries, joint ventures and associates) is made as follows:

- Provision for loss on investments in listed shares or those whose fair value can be determined reliably is made based on the market value of the shares determined at the closing price at the end of the accounting period.
- Provision for loss on investments whose fair value can not be determined reliably at the reporting time is made based on accumulated loss, impairment of assets or capital recovery of the investee.

**4. Accounting principles for receivables**

Receivables represent the amounts recoverable from customers or other debtors. Receivables include trade receivables and other receivables. Receivables are recognized at the carrying amounts less provision for doubtful debts. The receivables are not recorded higher than the recoverable value.

Trade receivables reflect commercial receivables arising from purchase and sale transactions.

Other receivables reflect non-commercial receivables and irrelevant to purchase and sale transactions.

The receivables are monitored in details by subjects and terms and other factors based on the Company's management needs.

Provision for doubtful receivables: The Company evaluates recoverability of the receivables based on objective evidences such as status of overdue debts, the debtors' financial capacity and other signs of declining solvency. The provision is made for overdue debts or debts that are not yet due but for which there is evidence suggesting that part or all of their value is unrecoverable. The provision is determined based on the aging of the debts and assessment of the recovery risk of each specific debt. The provision is recorded as general administration expenses for the period.

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**5. Principles of inventory recognition**

Inventories are stated at the lower of cost and net realizable value. Cost of the inventories includes direct materials, direct labor costs and overhead expenses incurred in bringing the inventories to their present location and condition. The cost of inventories is determined by the weighted average method. Net realizable value is determined by the estimated selling price less the estimated costs of completion, marketing, selling and distribution.

Inventory accounting method: The Company applies the perpetual inventory system.

**6. Principles of recording and depreciation of fixed assets**

**6.1. Principles of recording and depreciation of tangible fixed assets**

Tangible fixed assets are stated at historical cost, reflected on the Balance Sheet by indicators of historical cost, accumulated depreciation and residual value.

The tangible fixed assets are recorded at historical cost less (-) accumulated depreciation. The historical cost represents all expenses incurred by the enterprise to acquire the fixed assets bringing them to their ready-to-use condition. Expenses incurred after the initial recognition of the tangible fixed assets are recorded as an increase in the historical cost of the assets when these expenses certainly result in an increase in future economic benefits. Expenses that do not satisfy the above conditions are recorded as expenses for the period. The historical cost of the purchased tangible fixed assets includes the purchase price after deducting trade discounts, price reductions, non-refundable taxes, and directly related costs to bring the asset into its ready-to-use condition, such as transportation, loading and unloading, installation, testing, and other related costs. For real estates, the value of land use rights and assets on the land are determined and recorded separately according to the laws.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

The Company applies the straight-line method for the tangible fixed assets. The tangible fixed assets are classified by groups of assets with the same nature and purpose of use in the company's production and business activities, including:

| <b>Type of fixed assets</b>                     | <b>Time of depreciation (year)</b> |
|-------------------------------------------------|------------------------------------|
| Buildings, structures (*)                       | 05 - 50                            |
| Transportation vehicles, transmission equipment | 06 - 10                            |
| Management equipment, tools                     | 03 - 10                            |
| Other fixed assets (**)                         | No depreciation                    |

*(\*) Fixed assets in the group of Buildings and structures are not depreciated as "Cost for land acquisition and investment in construction of the Waste Treatment Plant Project" with a value of VND 17,607,916,631. These are costs incurred in relation to compensation for crops for farmers and land clearance for the Waste Treatment Plant Construction Project. These costs have been settled by the State and handed over to the Company for management together with the Project land. This is an asset assigned by the State for management and is currently not directly serving production and business activities. Therefore, the Company does not depreciate this asset.*

*(\*\*) Other fixed assets are "Perennial trees at the Waste Treatment Plant" of the Company when conducting the enterprise equitization, which was valued at VND 651,085,030. However, in reality, these trees are no longer valuable, so the Company does not depreciate these assets.*

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**6.2 Principles for recording the depreciation method of intangible fixed assets**

Intangible fixed assets are the value of ownership rights of 1,000 m2 of office floor space worth VND 13,435,977,000 according to Business Cooperation Contract No. 27/2015/HTKD/CD-DXMB&MS dated March 31, 2015 to implement the mixed-function area project (High-rise residential area combined with commercial services, low-rise housing and kindergarten) at Sai Dong Street, Viet Hung Ward, Long Bien District, Hanoi City. This is the asset that the Company will manage and use in the future when implementing the business cooperation contract and has been recorded as an increase in State capital with the corresponding value according to Decision No. 3468/QD-UBND dated July 24, 2015 of Hanoi city People's Committee approving the corporate value and equitization plan of the Construction Mechanical and Electrical One Member Company Limited. The Company does not depreciate this intangible fixed asset.

**7. Accounting principles for business cooperation contracts**

A business cooperation contract (BCC) is a contractual agreement between two or more parties to jointly carry out economic activities without forming an independent legal entity. This activity can be jointly controlled by the capital contributors under the joint venture agreement or controlled by one of the participating parties.

In all cases, when receiving money or assets contributed by other parties to the BCC activities, the Company records them as liabilities and is not recorded in equity.

Mechanical Engineering Service Joint Stock Company signed Joint Venture Contract No. 08/2011/HD-HTKD dated April 5, 2011 with Indochina Resources Development Joint Stock Company on contributing capital to invest in the construction of the Project on a land area of 149,566 m2 in Ta Thanh Oai Commune, Thanh Tri, Hanoi. Previously, this land was assigned by Construction Mechanical and Electrical One Member Co., Ltd., now Mechanical Engineering Service Joint Stock Company, assigned by the Hanoi People's Committee as the investor to build a waste treatment plant for the city, but up to now, the construction of a waste treatment plant here is no longer suitable. Hanoi People's Committee has issued a policy allowing the Company to study and propose to change the land use purpose to a new project in accordance with the planning. According to this Joint Venture Contract, Indochina Resources Development Joint Stock Company contributes 49% of the total investment capital. The capital contribution of 51% of the total investment capital of the Project includes the Company's capital contribution and capital of other partners mobilized and directly signed by the Company. The profit used as the basis for calculating the income is the profit earned by the Project, minus the obligations to the State according to current regulations and other reasonable expenses (if any). The Parties are entitled to income according to the capital contribution ratio in the Contract. In fact, up to the time of 31/03/2026, Indochina Resources Development Joint Stock Company has not yet contributed capital to invest in the project. The value of the capital contribution equivalent to 49% of this Company is VND 21,050,429,167, which is recorded by the Company as other long-term receivables corresponding to the Owner's capital contribution approved under the Equitization Decision No. 1366/QD-UBND dated March 18, 2016 of the Hanoi city People's Committee.

**8. Accounting principles for payables**

Payables are amounts payable to suppliers and other entities. Payables include trade payables and other payables. The payables are not recorded as lower than payable obligations.

Trade payables include commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the buyer, including payables between the parent company and its subsidiaries.

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Other payables reflect non-commercial payables and irrelevant to transactions of purchasing, selling, providing goods and services.

Payables are tracked in details by subjects and terms.

Payables in foreign currencies are re-evaluated by the Company at the selling exchange rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch.

**9. Principles of recording equity**

Contributed capital of the Company's owner is recorded by actual amount contributed by the owners.

Undistributed profit after tax is the loss from the business operations of the enterprise.

**10. Principles and methods of recording revenue**

The Company's revenue includes revenue from sale of goods and provision of public services, construction and installation activities, trade and office rental.

***Revenue from sales of goods***

Revenue from sale of goods and finished goods shall be recognized when the following conditions are satisfied:

- + The Company has transferred most of risks and rewards of ownership of the goods and products to the buyer.
- + The Company no longer holds the right to manage the goods as an owner or the right to control the goods.
- + Revenue is determined reliably. When contracts define that buyers are entitled to return products, goods purchased under specific conditions, the revenue shall be only recorded if such specific conditions no longer exist and buyers are not entitled to return products, goods (unless the customer is entitled to return the goods under the form of exchange for other goods or services).
- + The Company has received or will receive economic benefits from the sale transaction.
- + Costs related to sale transactions may be determined.

***Revenue from rendering of services***

Revenue from provision of services is recognized when the results of the transaction can be determined reliably. In case the service transaction is related to many periods, revenue is recognized in the period according to the results of the work completed at the date of the Balance Sheet of that period. The results of provision of services are determined when all the following conditions are satisfied:

- + Revenue is determined reliably. When contracts define that buyers are entitled to return the services purchased under specific conditions, the revenue shall be only recorded if such specific conditions no longer exist and buyers are not entitled to return the provided services.
- + Economic benefits can be obtained from provision of such services.
- + The completed work may be determined at the time of the report.
- + Incurred costs for the transaction and the costs to complete the transaction of providing such services may be determined.

***Construction revenue***

When the results of the contract implementation can be estimated reliably:

- + For construction contracts that specify payment to the contractor as scheduled, revenue and costs related to the contracts are recognized corresponding to the portion of work completed, as confirmed by the Company on the balance sheet.
- + For construction contracts that specify payment based on the actual volume completed, revenue and costs related to the contracts are recognized corresponding to the portion of work completed, as confirmed by the customer, and reflected in the issued invoice.

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Increases/decreases in construction volume, compensations and other receivables are only recognized into sales when these are mutually agreed with the customer.

When the results of the contract implementation cannot be estimated reliably:

Revenue is only recognized equivalent to the contract's expenses and the payment is relatively reliable.

The contract costs are only recognized as the expenses when they occur.

Difference between total cumulative revenue of the construction contracts already recognized and the cumulative amount recorded on the invoices under the contract schedule is recognized as a receivable or a payable under the contract schedule.

***Financial income***

Financial income is revenue from interest on bank deposits.

Interest is recorded on an accrual basis and determined on a basis of deposit balance and actual interest rate for each period. Advances received from customers are not recorded as revenue for the period.

**11. Principles of recording cost of goods sold**

Cost of goods sold is recorded and aggregated according to the value and quantity of finished products, goods, and materials sold to customers, consistent with revenue recorded in the period.

Cost of services provided is recorded according to actual costs incurred to complete the service, consistent with revenue recorded in the period.

Cost of construction and installation activities is recorded according to actual costs incurred for each project, consistent with revenue recorded in the period

**12. Other accounting principles and methods**

**12.1 Tax obligations**

***Value Added Tax (VAT)***

The Company applies the declaration and calculation of Value Added Tax according to the guidance of current tax laws with a VAT rate of 10%, 8%.

***Corporate income tax***

Corporate income tax represents the total value of current tax payable and refundable tax.

Current tax payable is calculated based on taxable income in the year. Taxable income differs from net profit as reported in the Income Statement because taxable income excludes income or expenses that are taxable or deductible in other years (including losses carried forward, if any) and excludes items that are not taxable or deductible.

The Company applies a corporate income tax rate of 17% on taxable profit

Determination of the Company's income tax is based on current tax regulations. However, these regulations are subject to change from time to time and the subsequent determination of corporate income tax depends on the results of the audit by the competent tax authority.

***Other taxes***

Other taxes and fees are declared and paid by the enterprise to the local tax authority in accordance with current regulations of the State.

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**V. Additional information for items presented in the Balance Sheet**

**V.1. Cash and cash equivalents**

|                                                                                    | Closing balance    | Opening balance    |
|------------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                                    | VND                | VND                |
| <b>Cash</b>                                                                        | <b>629,127,976</b> | <b>940,573,327</b> |
| <i>Cash</i>                                                                        | <i>181,265,693</i> | <i>28,346,170</i>  |
| <i>Bank deposits</i>                                                               | <i>447,862,283</i> | <i>912,227,157</i> |
| VND                                                                                | 421,484,799        | 885,346,149        |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam -<br>Hanoi Branch         | 102,892,778        | 231,338,627        |
| Vietnam Maritime Commercial Joint Stock Bank - Dong Da<br>Branch                   | 314,927,500        | 650,484,047        |
| Saigon - Hanoi Bank (SHB)                                                          | 3,664,521          | 3,523,475          |
| USD                                                                                | 19,419,470         | 19,570,006         |
| <i>Joint Stock Commercial Bank for Foreign Trade of Vietnam -<br/>Hanoi Branch</i> | <i>19,419,470</i>  | <i>19,570,006</i>  |
| EUR                                                                                | 6,958,014          | 7,311,002          |
| <i>Joint Stock Commercial Bank for Foreign Trade of Vietnam -<br/>Hanoi Branch</i> | <i>6,958,014</i>   | <i>7,311,002</i>   |
| <b>Total</b>                                                                       | <b>629,127,976</b> | <b>940,573,327</b> |

**V.2. Financial investments**

Unit: VND

|                                                                          | Closing balance       |                       | Opening balance       |                       |
|--------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                          | Cost                  | Carrying value        | Cost                  | Carrying value        |
| <b>a) Short-term</b>                                                     |                       |                       |                       |                       |
| <b>Held-to-maturity investments</b>                                      |                       |                       |                       |                       |
| Deposits with a maturity period of<br>more than 3 months                 | 20,906,077,889        | 20,906,077,889        | 20,637,370,393        | 20,637,370,393        |
| <i>Vietnam Maritime Commercial Joint<br/>Stock Bank - Dong Da Branch</i> | <i>5,000,000,000</i>  | <i>5,000,000,000</i>  | <i>5,000,000,000</i>  | <i>5,000,000,000</i>  |
| Saigon - Hanoi Bank (SHB)                                                | 15,906,077,889        | 15,906,077,889        | 15,637,370,393        | 15,637,370,393        |
| <b>Total</b>                                                             | <b>20,906,077,889</b> | <b>20,906,077,889</b> | <b>20,637,370,393</b> | <b>20,637,370,393</b> |

NOTES TO THE FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF 2026 (continued)  
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V.2. Financial investments (continued)

|                                                    | 31/03/2026            |           |                       | 01/01/2026            |           |                       | Unit: VND |
|----------------------------------------------------|-----------------------|-----------|-----------------------|-----------------------|-----------|-----------------------|-----------|
|                                                    | Cost                  | Provision | Fair Value            | Cost                  | Provision | Fair Value            |           |
| <b>b, Long-term</b>                                |                       |           |                       |                       |           |                       |           |
| <b>Investment in joint ventures and associates</b> |                       |           |                       |                       |           |                       |           |
| <b>Investment in other entities</b>                |                       |           |                       |                       |           |                       |           |
| Sai Dong Land Joint Stock Company (*)              | 30,740,000,000        | -         | 30,740,000,000        | 30,740,000,000        | -         | 30,740,000,000        |           |
| Tu Hiep Hong Ha Petroleum Joint Stock Company (**) | 16,000,000,000        | -         | 16,000,000,000        | 16,000,000,000        | -         | 16,000,000,000        |           |
| <b>Total</b>                                       | <b>46,740,000,000</b> | <b>-</b>  | <b>46,740,000,000</b> | <b>46,740,000,000</b> | <b>-</b>  | <b>46,740,000,000</b> |           |

Note:

(\*) According to the Business Registration Certificate No. 0106894004, 6<sup>th</sup> revised on June 5, 2025 and issued by Hanoi Authority for Planning and Investment, the Company has invested 30,740,000,000 VND in Sai Dong Land Joint Stock Company, voting rights are equivalent to 15.37% of the charter capital.

(\*\*) According to the Business Registration Certificate No. 0102354784, 1<sup>7th</sup> revised on November 11, 2024 and issued by the Hanoi Authority for Planning and Investment, the Company has invested 16,000,000,000 VND in Tu Hiep Hong Ha Petroleum Joint Stock Company, equivalent to 2.266% of the charter capital.

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### V.3. Trade receivables

Unit: VND

|                                                                                                       | Closing balance      |                        | Opening balance      |                        |
|-------------------------------------------------------------------------------------------------------|----------------------|------------------------|----------------------|------------------------|
|                                                                                                       | Cost                 | Carrying value         | Cost                 | Carrying value         |
| <b>Short-term</b>                                                                                     |                      |                        |                      |                        |
| Long Bien District Project Management Board                                                           | 1,289,373,000        | (1,289,373,000)        | 1,289,373,000        | (1,289,373,000)        |
| Civil Engineering Construction Corporation No. 8                                                      | 1,690,837,405        | (1,690,837,405)        | 1,690,837,405        | (1,690,837,405)        |
| Constrexim No. 8 Investment and Construction Joint Stock Company                                      | 942,621,200          | (942,621,200)          | 942,621,200          | (942,621,200)          |
| Construction Investment 808 Joint Stock Company                                                       | 628,878,915          | (628,878,915)          | 628,878,915          | (628,878,915)          |
| Construction Enterprise 60 - Construction Company 665                                                 | 472,037,400          | (472,037,400)          | 472,037,400          | (472,037,400)          |
| Branch of Vietnam Trade and Construction Investment Joint Stock Corporation - Construction Enterprise | 336,151,699          | -                      | 336,151,699          | -                      |
| Other entities                                                                                        | 2,846,824,507        | (2,261,466,842)        | 2,188,587,457        | (2,261,466,842)        |
| <b>Total</b>                                                                                          | <b>8,206,724,126</b> | <b>(7,285,214,762)</b> | <b>7,548,487,076</b> | <b>(7,285,214,762)</b> |

#### V.4. Advances to the sellers

|                        |                        |
|------------------------|------------------------|
| <b>Closing balance</b> | <b>Opening balance</b> |
| <b>VND</b>             | <b>VND</b>             |

|                                                                                             |                      |                      |
|---------------------------------------------------------------------------------------------|----------------------|----------------------|
| <b>Short-term</b>                                                                           |                      |                      |
| Lam Vien Vietnam Joint Stock Company                                                        | 211,521,000          | 211,521,000          |
| Consultants For Construction Investment & New Technologies Applications Joint Stock Company | 75,990,000           | 75,990,000           |
| Other entities                                                                              | 772,300,375          | 772,300,375          |
| <b>Total</b>                                                                                | <b>1,624,811,375</b> | <b>1,624,811,375</b> |

## V.5. Other receivables

Unit: VND

|                                                        | Closing balance       |                      | Opening balance       |                      |
|--------------------------------------------------------|-----------------------|----------------------|-----------------------|----------------------|
|                                                        | Value                 | Provision            | Value                 | Provision            |
| <b>a) Short-term</b>                                   | <b>10,297,532,319</b> | <b>(781,016,625)</b> | <b>10,235,612,129</b> | <b>(781,016,625)</b> |
| <i>Advances</i>                                        | <i>322,343,830</i>    | <i>-</i>             | <i>668,397,510</i>    | <i>-</i>             |
| <i>Hoang Van Thuan</i>                                 | <i>282,410,480</i>    | <i>-</i>             | <i>282,410,480</i>    | <i>-</i>             |
| <i>Tran Minh Cuong</i>                                 | <i>39,933,350</i>     | <i>-</i>             | <i>209,933,350</i>    | <i>-</i>             |
| <i>Other entities</i>                                  | <i>-</i>              | <i>-</i>             | <i>176,053,680</i>    | <i>-</i>             |
| <b>Other receivables</b>                               | <b>9,975,188,489</b>  | <b>(781,016,625)</b> | <b>9,567,214,619</b>  | <b>(781,016,625)</b> |
| <i>Project Management Board receivables (i)</i>        | <i>6,095,935,282</i>  | <i>-</i>             | <i>6,095,935,282</i>  | <i>-</i>             |
| <i>Receivables from advance payments to staff (ii)</i> | <i>781,016,625</i>    | <i>(781,016,625)</i> | <i>781,016,625</i>    | <i>(781,016,625)</i> |
| <i>Receivables from social insurance of employees</i>  | <i>23,974,430</i>     | <i>-</i>             | <i>23,974,430</i>     | <i>-</i>             |
| <i>VAT not deductible</i>                              | <i>87,728,447</i>     | <i>-</i>             | <i>87,728,447</i>     | <i>-</i>             |
| <i>Other receivables</i>                               | <i>2,986,533,705</i>  | <i>-</i>             | <i>2,578,559,835</i>  | <i>-</i>             |
| <b>b) Long-term</b>                                    | <b>21,556,274,213</b> | <b>-</b>             | <b>21,469,957,335</b> | <b>-</b>             |
| <i>Other receivables (iii)</i>                         | <i>-</i>              | <i>-</i>             | <i>-</i>              | <i>-</i>             |

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|                                                     |                       |                      |                       |                      |
|-----------------------------------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Indochina Resources Development Joint Stock Company | 21,050,429,167        | -                    | 21,050,429,167        | -                    |
| Song Hong Joint Stock Company                       | 505,845,046           | -                    | 419,528,168           | -                    |
| Long-term deposits and bets                         | -                     | -                    | -                     | -                    |
| <b>Total</b>                                        | <b>31,853,806,532</b> | <b>(781,016,625)</b> | <b>31,705,569,464</b> | <b>(781,016,625)</b> |

(i) Expenses related to the implementation of the Project in Ta Thanh Oai Commune, Thanh Tri, Hanoi. Previously, this land belonged to the Construction Project of waste treatment plant invested by the Company. In 2013, the City had a policy to research and establish the "Investment Project for Ecological Urban, Commercial Services and Sports Area". All related costs will be collected and allocated to all parties when the Project on this land is approved for implementation by the competent authority.

(ii) This is the advance payment of retired employees. Specifically:

- The advance payment of Mr. Pham Thanh Son in the amount of VND 560,340,000 arose in 2002 when Mr. Cao Van Son (Company Director) signed the Land Sales Contract of Mr. Nguyen Huu Bang through the advance payment of Mr. Pham Thanh Son - a company employee. Mr. Pham Thanh Son retired from the company in 2005. This debt was transferred between the Director of the Construction Mechanical and Electrical Company (Cao Van Son) and the Director of the Construction Mechanical and Electrical One Member Limited Company (Nguyen Quoc Dam) when transferring the Company in 2005. In November 2017, Mr. Nguyen Quoc Dam retired, but this debt has not been resolved. This debt is currently unlikely to be recovered.

- Advance payment of Mr. Nguyen Tien Thanh in the amount of VND 83,676,625 arose in 2005 when Mr. Nguyen Tien Thanh was an employee of the Brick Factory. In October 2007, Mr. Nguyen Tien Thanh voluntarily resigned from the Company when the Company disciplined him for collecting debts for buying bricks from customers but not paying them to the Company. This debt isn't currently to be recovered.

(iii) Amount receivable under Joint Venture Contract No. 08/2011/HD-HTDT dated April 05, 2011 on cooperation in investment, construction, management, exploitation and business of the Ecological Works, Commercial Services and Sports Complex Project in Ta Thanh Oai Commune, Thanh Tri District, Hanoi City. This receivable has been recorded as an increase in State capital with the corresponding value according to Decision No. 3468/QD-UBND dated July 24, 2015 of the Hanoi city People's Committee on approving the enterprise value and equitization plan of Construction Mechanical and Electrical One Member Limited Company. On April 04, 2023, Indochina Resources Development Joint Stock Company issued a written confirmation that as soon as the competent authority approved the Project, Indochina Resources Development Joint Stock Company was approved as a member to participate in the implementation of the Project, Indochina Resources Development Joint Stock Company committed to pay all expenses as agreed upon in the Investment Cooperation Contract. On May 30, 2026, Dai Thanh Commune gave Notice No. 387/TB-UBND on revoking this land area to implement the Project on Hanoi International Sports Urban Area (Subzone A).

**V.10. Inventories**

|                             | Closing balance      |                      | Opening balance      |                      |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
|                             | Cost                 | Provision            | Cost                 | Provision            |
| Raw materials               | 138,412,400          |                      | 138,412,400          |                      |
| Tools                       | 15,934,414           |                      | 14,342,593           |                      |
| Cost of unfinished business | 659,211,088          |                      | 1,072,425,311        |                      |
| Finished goods              | 109,995,491          | (15,315,491)         | 109,995,491          | (15,315,491)         |
| Goods                       | 2,200,906,224        | (91,760,497)         | 2,200,906,224        | (91,760,497)         |
| <b>Total</b>                | <b>3,124,459,617</b> | <b>(107,075,988)</b> | <b>3,536,082,019</b> | <b>(107,075,988)</b> |

NOTES TO THE FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF 2026 (continued)  
(These notes are an integral part of and should be read in conjunction with the accompanying financial statements)

V.13. Increase and decrease of tangible fixed assets

| Items                       | Buildings,<br>structures | Means of transport | Management<br>equipment and<br>tools | Other fixed<br>assets | Unit: VND      |  |
|-----------------------------|--------------------------|--------------------|--------------------------------------|-----------------------|----------------|--|
|                             |                          |                    |                                      |                       | Total          |  |
| Historical cost             |                          |                    |                                      |                       |                |  |
| Opening balance             | 62,269,514,534           | 3,271,455,998      | 197,916,801                          | 651,085,030           | 66,389,972,363 |  |
| Closing balance             | 62,269,514,534           | 3,271,455,998      | 197,916,801                          | 651,085,030           | 66,389,972,363 |  |
| Accumulated depreciation    |                          |                    |                                      |                       |                |  |
| Opening balance             | 12,476,201,115           | 3,271,455,998      | 165,842,727                          | -                     | 15,913,499,840 |  |
| Depreciation for the period | 508,190,478              | -                  | 8,018,520                            | -                     | 516,208,998    |  |
| Closing balance             | 12,984,391,593           | 3,271,455,998      | 173,861,247                          | -                     | 16,429,708,838 |  |
| Residual value              |                          |                    |                                      |                       |                |  |
| Opening balance             | 49,793,313,419           | -                  | 32,074,074                           | 651,085,030           | 50,476,472,523 |  |
| Closing balance             | 49,285,122,941           | -                  | 24,055,554                           | 651,085,030           | 49,960,263,525 |  |

- Historical cost of the fixed assets at the end of the period that have been fully depreciated but are still in use: VND 5,379,987,537

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**V.15. Increase, decrease in intangible fixed assets**

Unit: VND

| Items                           | Value of future<br>usage rights (*) | Total          |
|---------------------------------|-------------------------------------|----------------|
| <b>Historical cost</b>          |                                     |                |
| Balance as of 01/01/2026        | 13,435,977,000                      | 13,435,977,000 |
| Balance as of 30/06/2026        | 13,435,977,000                      | 13,435,977,000 |
| <b>Accumulated depreciation</b> |                                     |                |
| Balance as of 01/01/2026        | -                                   | -              |
| Balance as of 30/06/2026        | -                                   | -              |
| <b>Residual value</b>           |                                     |                |
| Opening balance                 | 13,435,977,000                      | 13,435,977,000 |
| Closing balance                 | 13,435,977,000                      | 13,435,977,000 |

*(\*) The value of ownership of 1,000 m2 of office floor space according to Business Cooperation Contract No. 27/2015/HTKD/CD-ĐXMB&MS dated March 31, 2015 to implement the Mixed-Function Area project (High-rise housing combined with commercial services, low-rise housing and kindergarten) at Sai Dong Street, Viet Hung Ward, Long Bien District, Hanoi City. This is the asset that the Company will manage and use in the future when implementing the business cooperation contract and has been recorded as an increase in State capital with the corresponding value according to Decision No. 3468/QĐ-UBND dated July 24, 2015 of the Hanoi city People's Committee on approving the enterprise value and equitization plan of Construction Mechanical and Electrical One Member Limited Company.*

**V.21. Trade payables**

|                                                                | Closing balance<br>VND |               | Opening balance<br>VND |               |
|----------------------------------------------------------------|------------------------|---------------|------------------------|---------------|
|                                                                | Value                  | Solvency      | Value                  | Solvency      |
| <b>Short-term</b>                                              |                        |               |                        |               |
| Dai Ngan Xanh Joint Stock Company                              | 282,315,000            | 282,315,000   | 282,315,000            | 282,315,000   |
| Xuan Vinh Company Limited                                      | 713,021,900            | 713,021,900   | 713,021,900            | 713,021,900   |
| Minh Khoi Landscape Service and Production Joint Stock Company | 870,704,852            | 870,704,852   | 870,704,852            | 870,704,852   |
| -                                                              |                        |               |                        |               |
| Hoang Phuc Company Limited                                     | 246,696,024            | 246,696,024   | 246,696,024            | 246,696,024   |
| Other entities                                                 | 495,300,403            | 495,300,403   | 396,600,085            | 396,600,085   |
| <b>Total</b>                                                   | 2,608,038,179          | 2,608,038,179 | 2,871,513,861          | 2,871,513,861 |

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(These notes are an integral part of and should be read in conjunction with the accompanying financial statements)

**V.22. Advances from the customers**

|                                                          | <b>Closing balance<br/>VND</b> | <b>Opening balance<br/>VND</b> |
|----------------------------------------------------------|--------------------------------|--------------------------------|
| <b>Short-term</b>                                        |                                |                                |
| 68 Trading Construction And Service Joint Stock Company  | 1,306,547,600                  | 1,306,547,600                  |
| Tan Phat Construction And Investment Joint Stock Company | 90,750,000                     | 90,750,000                     |
| Other entities                                           | 125,339,487                    | 125,339,487                    |
| <b>Total</b>                                             | <b>1,522,637,087</b>           | <b>1,522,637,087</b>           |

**V.24. Taxes and other payables to the State**

Unit: VND

|                                           | <b>Opening<br/>balance</b> | <b>Amount<br/>payable for<br/>the period</b> | <b>Amount paid<br/>for the period</b> | <b>Closing<br/>balance</b> |
|-------------------------------------------|----------------------------|----------------------------------------------|---------------------------------------|----------------------------|
| <b>a) Taxes receivable from the State</b> |                            |                                              |                                       |                            |
| Personal Income Tax                       | 165,033,258                | -                                            | -                                     | 165,033,258                |
| Corporate Income Tax                      | 8,183,852                  | -                                            | -                                     | 8,183,852                  |
| VAT                                       | 182,020,407                | 88,184,248                                   | 148,752,495                           | 121,452,160                |
| <b>Total</b>                              | <b>355,237,517</b>         | <b>88,184,248</b>                            | <b>148,752,495</b>                    | <b>294,669,270</b>         |
| <b>b) Taxes payable to the State</b>      |                            |                                              |                                       |                            |
| VAT                                       | -                          | -                                            | -                                     | -                          |
| Other taxes                               | -                          | -                                            | -                                     | -                          |
| <b>Total</b>                              | <b>-</b>                   | <b>-</b>                                     | <b>-</b>                              | <b>-</b>                   |

**V.30. Other payables**

|                                                                                           | <b>Closing balance<br/>VND</b> | <b>Opening balance<br/>VND</b> |
|-------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
| <b>a) Short-term</b>                                                                      | <b>345,050,803</b>             | <b>345,050,803</b>             |
| Other payables                                                                            | 345,050,803                    | 345,050,803                    |
| Advance balance                                                                           | -                              | -                              |
| Payables for social insurance, health insurance, unemployment insurance, trade union fees | -                              | -                              |
| <b>b) Long-term</b>                                                                       |                                |                                |
| Deposits, bets on office rental                                                           | 265,000,000                    | 59,800,000                     |
| <i>I.Q Entertainment Joint Stock Company</i>                                              | 10,000,000                     | 10,000,000                     |
| <i>ARGO TECHNOLOGY Co., Ltd.</i>                                                          | 66,830,400                     | 66,830,400                     |
| <i>JECC Vietnam Co., Ltd.</i>                                                             | 28,000,000                     | 70,000,000                     |
| <i>Brics Vietnam Joint Stock Company</i>                                                  | 90,000,000                     | 90,000,000                     |
| <i>SHINHAN LIFE VIETNAM INSURANCE CO., LTD.</i>                                           | 40,000,000                     | 40,000,000                     |
| <i>PDENT Trading and Service Company Limited</i>                                          | 14,000,000                     | 22,000,000                     |
| <i>Other companies</i>                                                                    | 513,830,400                    | 358,630,400                    |
| <b>Total</b>                                                                              | <b>358,630,400</b>             | <b>358,630,400</b>             |

**V.38. Owner's equity**

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**a) Fluctuations in owner's equity**

Unit: VND

| Items                                              | Owner's capital<br>contribution | Retained earnings | Total           |
|----------------------------------------------------|---------------------------------|-------------------|-----------------|
| Balance as of 01/01/2026                           | 186,000,000,000                 | (22,795,158,518)  | 163,204,841,482 |
| Profit (loss) in 2025                              | -                               | (24,634,357)      | (24,634,357)    |
| Other decreases                                    | -                               | -                 | -               |
| Balance as of 31/03/2026                           | 186,000,000,000                 | (22,819,792,875)  | 163,180,207,125 |
| Profit (loss) in current period                    | -                               | 61,146,655        | 61,146,655      |
| Other decreases (late payment of<br>insurance fee) | -                               | -                 | -               |
| LK balance as of 30/06/2026                        | 186,000,000,000                 | (22,758,646,220)  | 163,241,353,780 |

**b) Details of owner's capital contribution**

|                            | 31/03/2026<br>VND      | 01/01/2026<br>VND      |
|----------------------------|------------------------|------------------------|
| State capital contribution | 183,938,000,000        | 183,938,000,000        |
| Other shareholders         | 2,062,000,000          | 2,062,000,000          |
| <b>Total</b>               | <b>186,000,000,000</b> | <b>186,000,000,000</b> |

**c) Capital transactions with owners and dividend and profit distribution**

|                                                     | From 01/01/2026 to<br>30/06/2026<br>VND | From 01/01/2025<br>to 30/06/2025<br>VND |
|-----------------------------------------------------|-----------------------------------------|-----------------------------------------|
| <b>Owner's contributed capital</b>                  |                                         |                                         |
| Contributed capital at the beginning of the period  | 186,000,000,000                         | 186,000,000,000                         |
| Incremental contributed capital for the period      | -                                       | -                                       |
| Decremental contributed capital for the period      | -                                       | -                                       |
| Contributed capital at the end of the period        | 186,000 000,000                         | 186,000 000,000                         |
| <b>Dividends, distributed profits</b>               | -                                       | -                                       |
| <b>Shares</b>                                       | <b>Closing balance<br/>Share</b>        | <b>Opening balance<br/>Share</b>        |
| Number of shares registered for issuance            | 18,600,000                              | 18,600,000                              |
| Number of shares issued to the public               | 18,600,000                              | 18,600,000                              |
| - Ordinary shares                                   | 18,600,000                              | 18,600,000                              |
| - Preferred shares (classified as owner's equity)   | -                                       | -                                       |
| Number of shares repurchased (treasury shares)      | -                                       | -                                       |
| Number of outstanding shares                        | 18,600,000                              | 18,600,000                              |
| - Ordinary shares                                   | 18,600,000                              | 18,600,000                              |
| - Preferred shares (type classified as equity)      | -                                       | -                                       |
| - Par value of outstanding shares: 10,000 VND/share |                                         |                                         |

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| <b>Off-balance sheet items</b>                                                     | <b>Closing balance</b> | <b>Opening balance</b> |
|------------------------------------------------------------------------------------|------------------------|------------------------|
| <b><i>Types of foreign currencies</i></b>                                          |                        |                        |
| <b><i>USD</i></b>                                                                  |                        |                        |
| <i>Joint Stock Commercial Bank for Foreign Trade of Vietnam -<br/>Hanoi Branch</i> | 743.87                 | 750.47                 |
| <b><i>EUR</i></b>                                                                  |                        |                        |
| <i>Joint Stock Commercial Bank for Foreign Trade of Vietnam -<br/>Hanoi Branch</i> | 235.79                 | 240.90                 |

**VI. Additional information for items presented in the Income Statement**

| <b>VI.1. Revenue from sale of goods and provision of services</b> | <b>From 01/04/2026<br/>to 30/06/2026<br/>VND</b> | <b>From 01/04/2025<br/>to 30/06/2025<br/>VND</b> |
|-------------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| Revenue from sale of goods                                        | -                                                | -                                                |
| Revenue from provision of services                                | 466,105,531                                      | 516,028,595                                      |
| <b>Total</b>                                                      | <b>466,105,531</b>                               | <b>516,028,595</b>                               |
| <b>VI.4. Cost of goods sold</b>                                   | <b>From 01/04/2026<br/>to 30/06/2026<br/>VND</b> | <b>From 01/04/2025<br/>to 30/06/2025<br/>VND</b> |
| Cost of goods                                                     | -                                                | -                                                |
| Cost of services                                                  | 320,910,845                                      | 268,545,866                                      |
| <b>Total</b>                                                      | <b>320,910,845</b>                               | <b>268,545,866</b>                               |
| <b>VI.5. Financial income</b>                                     | <b>From 01/04/2026<br/>to 30/06/2026<br/>VND</b> | <b>From 01/04/2025<br/>to 30/06/2025<br/>VND</b> |
| Interest for bank deposits                                        | 396,436,566                                      | 284,256,673                                      |
| Interest for exchange rate difference                             | -                                                | 1,473,054                                        |
| Dividends and profit shared                                       | 307,400,000                                      | 461,100,000                                      |
| <b>Total</b>                                                      | <b>703,836,566</b>                               | <b>746,829,727</b>                               |
| <b>VI.6. Financial expenses</b>                                   | <b>From 01/04/2026<br/>to 30/06/2026<br/>VND</b> | <b>From 01/04/2025<br/>to 30/06/2025<br/>VND</b> |
| Interest for bank deposits                                        | -                                                | -                                                |
| Interest for exchange rate difference                             | 198,835                                          | -                                                |
| Dividends and profit shared                                       | -                                                | -                                                |
| <b>Total</b>                                                      | <b>198,835</b>                                   | <b>-</b>                                         |

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| <b>VI.7. Selling expenses</b>     | <b>From 01/04/2026<br/>to 30/06/2026<br/>VND</b> | <b>From 01/04/2025<br/>to 30/06/2025<br/>VND</b> |
|-----------------------------------|--------------------------------------------------|--------------------------------------------------|
| Employee costs                    | 120,261,711                                      | 74,979,499                                       |
| Fixed asset depreciation expenses | -                                                | -                                                |
| Outsourced services expenses      | 55,570,603                                       | -                                                |
| Other cash expenses               | 3,684,909                                        | -                                                |
| <b>Total</b>                      | <b>179,517,223</b>                               | <b>74,979,499</b>                                |

| <b>VI.8. General and administration expenses</b> | <b>From 01/04/2026<br/>to 30/06/2026<br/>VND</b> | <b>From 01/04/2025<br/>to 30/06/2025<br/>VND</b> |
|--------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| Employee costs                                   | 266,821,816                                      | 248,509,879                                      |
| Office furniture                                 | -                                                | 16,927,272                                       |
| Tool and equipment expenses                      | 4,936,344                                        | -                                                |
| Fixed asset depreciation expenses                | 63,404,930                                       | 64,453,710                                       |
| Taxes, fees, charges                             | -                                                | -                                                |
| Outsourced service expenses                      | 134,001,843                                      | 194,069,733                                      |
| Other cash expenses                              | 164,003,606                                      | 123,407,590                                      |
| <b>Total</b>                                     | <b>633,168,539</b>                               | <b>647,368,184</b>                               |

| <b>VI.12. Current corporate income tax expense</b>                                  | <b>From 01/04/2026<br/>to 30/06/2026<br/>VND</b> | <b>From 01/04/2025<br/>to 30/06/2025<br/>VND</b> |
|-------------------------------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| Total income generated, including:                                                  |                                                  |                                                  |
| <i>Income subject to corporate income tax</i>                                       | 1,194,942,097                                    | 1,287,858,322                                    |
| <i>Income not subject to corporate income tax</i>                                   | 307,400,000                                      | 461,100,000                                      |
| Total expenses, including:                                                          |                                                  |                                                  |
| <i>Expenses for calculating corporate income tax</i>                                | 1,133,795,442                                    | 990,896,868                                      |
| Profit subject to corporate income tax                                              | 61,146,655                                       | 296,961,454                                      |
| Current corporate income tax rate                                                   | 17%                                              | 17%                                              |
| Corporate income tax expense calculated on taxable income<br>for the current period | -                                                | -                                                |

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| Basic earnings per share                                                                                                                 | From 01/04/2026<br>to 30/06/2026<br>VND | From 01/04/2025<br>to 30/06/2025<br>VND |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Accounting profit after corporate income tax                                                                                             | 61,146,655                              | 296,961,454                             |
| + Adjustments to increase or decrease accounting profit to determine profit or loss attributable to shareholders owning ordinary shares: | -                                       | -                                       |
| Profit or loss attributable to shareholders owning ordinary shares                                                                       | 61,146,655                              | 296,961,454                             |
| Amount of bonus and welfare fund deductions (*)                                                                                          | -                                       | -                                       |
| + Average Ordinary shares outstanding during the period                                                                                  | 18,600,000                              | 18,600,000                              |
| + Basic earnings per share                                                                                                               | 3.29                                    | 15.97                                   |

**VII. Additional information for items presented in the Interim Cash Flow Statement**

**1. Events occurring after the balance sheet date**

The Board of Directors confirms that, in the opinion of the Board of directors, in all material respects, there have been no unusual events occurring after the balance sheet date that have affected the financial situation and operations of the Company that require adjustment or presentation in the financial statements for the period from April 01, 2026 to June 30, 2026.

**2. Transactions and balances with related parties**

The income received by the Board of Directors during the period is as follows:

| Basic earnings per share | From 01/04/2026<br>to 30/06/2026<br>VND | From 01/04/2025<br>to 30/06/2025<br>VND |
|--------------------------|-----------------------------------------|-----------------------------------------|
| Salary, bonus (*)        | 105,432,635                             | 75,868,181                              |
| <b>Total</b>             | <b>105,432,635</b>                      | <b>75,868,181</b>                       |

**3. Comparative information**

Figures are taken from the financial statements for the second Quarter of 2025.

Prepared by



**Tran Phuong Lan**

Chief Accountant



**Nguyen Thi Van Ha**

Hanoi, July 13, 2026  
**MECHANICAL ENGINEERING SERVICE  
JOINT STOCK COMPANY**

Chairman of the Board of Management



**Cao Tien Dung**