

CÔNG TY CỔ PHẦN HÀNG
TIÊU DÙNG MASAN
MASAN CONSUMER
CORPORATION

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số: 07271/2026/CV-MSC
No: /

Tp. Hồ Chí Minh, ngày 27 tháng 07 năm 2026
....., day ... month ... year

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: Ủy ban chứng khoán Nhà nước
Sở Giao dịch Chứng khoán Thành phố Hồ Chí Minh
To: State Securities Commission
Hochiminh Stock Exchange

1. Tên tổ chức/Name of organization: **CÔNG TY CỔ PHẦN HÀNG TIÊU DÙNG MASAN**
- Mã chứng khoán/Stock code: **MCH**
- Địa chỉ/Address: Số 23 Lê Duẩn, Phường Sài Gòn, Thành phố Hồ Chí Minh
- Điện thoại liên hệ/Tel.: 028. 62555660 Fax: 028. 38109463
- E-mail: yen@msn.masangroup.com / information@msc.masangroup.com
- Website: <https://masanconsumer.com/>

2. Nội dung thông tin công bố/Contents of disclosure:

- Báo cáo tài chính hợp nhất và riêng lẻ Quý 2/2026
Consolidated and separate Financial Statement 2Q2026.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 27/07/2026 tại đường dẫn <https://masanconsumer.com/> // This information was published on the company's website on 27 July 2026, as in the link <https://masanconsumer.com/>:

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

*** Tài liệu đính kèm/Attached documents:**

- Báo cáo tài chính hợp nhất và riêng lẻ Quý 2/2026 / Consolidated and separate Financial Statement 2Q2026

Đại diện tổ chức
Organization representative
Người UQ CBTT

Person authorized to disclose information
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)



Đỗ Thị Hoàng Yến

Masan Consumer Corporation and its subsidiaries

Quarterly Consolidated Financial Statements for
the period ended 30 June 2026



Masan Consumer Corporation Corporate Information

Enterprise Registration Certificate No.

0302017440

31 May 2000

The Company's Enterprise Registration Certificate has been amended several times, the most recent of which is dated 17 July 2026. The Enterprise Registration Certificate and its amendments were issued by the Department of Finance of Ho Chi Minh City.

Board of Directors

Mr. Danny Le	Chairman
Mr. Truong Cong Thang	Member
Ms. Nguyen Hoang Yen	Member
Mr. Nguyen Thieu Quang	Member
Ms. Nguyen Thi Thu Ha	Member
Mr. Truong Nhat Quang	Member

Audit Committee

Mr. Truong Nhat Quang	Chairman
Mr. Nguyen Thieu Quang	Member

Board of Management

Mr. Truong Cong Thang	Chief Executive Officer
Ms. Nguyen Hoang Yen	Deputy Chief Executive Officer
Mr. Pham Hong Son	Deputy Chief Executive Officer
Ms. Nguyen Truong Kim Phuong	Deputy Chief Executive Officer (from 23 February 2026)
Mr. Huynh Viet Thang	Deputy Chief Executive Officer cum Chief Financial Officer (from 26 June 2026)
Mr. Tran Tuan Cuong	Deputy Chief Executive Officer (from 26 June 2026)
Mr. Pham Dinh Toai	Deputy Chief Executive Officer (until 13 February 2026)

Registered Office

23 Le Duan, Sai Gon Ward
Ho Chi Minh City
Vietnam

Masan Consumer Corporation and its subsidiaries
Consolidated statement of financial position as at 30 June 2026

Form B 01a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)*

	Code	Note	30/6/2026 VND	1/1/2026 VND Reclassified
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 160)	100		15,090,859,312,741	17,764,791,621,979
Cash and cash equivalents	110	7	4,656,009,194,324	8,297,103,231,096
Cash	111		223,635,088,846	83,958,100,956
Cash equivalents	112		4,432,374,105,478	8,213,145,130,140
Short-term financial investments	120		5,236,041,192,710	4,832,190,336,313
Trading securities	121	8(a)	2,341,041,425,017	2,400,812,672,984
Held-to-maturity investments – short-term	123	8(b)	2,894,999,767,693	2,431,377,663,329
Accounts receivable – short-term	130		1,641,760,922,537	1,592,352,962,481
Accounts receivable from customers	131		1,124,983,939,620	1,064,170,127,924
Prepayments to suppliers	132		382,309,661,384	387,579,285,198
Other short-term receivables	135	9(a)	134,467,321,533	140,603,549,359
Inventories	140	10	3,344,046,018,382	2,894,567,995,116
Inventories	141		3,378,464,948,463	2,940,837,879,572
Allowance for inventories	142		(34,418,930,081)	(46,269,884,456)
Other current assets	160		213,001,984,788	148,577,096,973
Short-term deferred expenses	161		21,384,340,315	21,495,061,181
Deductible value added tax	162		56,358,634,569	126,407,727,456
Taxes and other receivables from State				
Treasury	163		5,819,139,904	674,308,336
Other current assets	165	11	129,439,870,000	-

The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries
Consolidated statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)*

	Code	Note	30/6/2026 VND	1/1/2026 VND Reclassified
Long-term assets (200 = 210 + 220 + 250 + 260 + 270)	200		18,543,432,614,758	16,168,142,202,534
Accounts receivable – long-term	210		7,611,335,255	8,661,559,786
Other long-term receivables	215	9(b)	7,611,335,255	8,661,559,786
Fixed assets	220		5,547,337,002,187	5,249,276,047,091
Tangible fixed assets	221	12	4,891,365,230,906	4,592,422,587,639
Cost	222		10,881,478,749,865	10,341,339,979,033
Accumulated depreciation	223		(5,990,113,518,959)	(5,748,917,391,394)
Intangible fixed assets	227	13	655,971,771,281	656,853,459,452
Cost	228		2,429,182,868,360	2,401,825,672,512
Accumulated amortisation	229		(1,773,211,097,079)	(1,744,972,213,060)
Long-term work in progress	250		686,385,846,517	915,523,705,410
Construction in progress	252	14	686,385,846,517	915,523,705,410
Long-term financial investments	260		9,810,171,983,988	7,483,107,556,411
Investment in an associate	262	8(c)	453,809,936,141	416,187,008,462
Held-to-maturity investments – long-term	265	8(b)	9,356,362,047,847	7,066,920,547,949
Other long-term assets	270		2,491,926,446,811	2,511,573,333,836
Long-term deferred expenses	271	15	2,035,761,272,644	2,054,268,022,212
Deferred tax assets	272		373,640,299,929	363,450,375,727
Goodwill	279	16	82,524,874,238	93,854,935,897
TOTAL ASSETS (280 = 100 + 200)	280		33,634,291,927,499	33,932,933,824,513

The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries
Consolidated statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)*

	Code	Note	30/6/2026 VND	1/1/2026 VND Reclassified
RESOURCES				
LIABILITIES (300 = 310 + 330)	300		14,329,042,316,403	15,270,792,508,202
Current liabilities	310		11,738,745,084,979	12,641,720,377,113
Short-term accounts payable to suppliers	311	17	1,957,789,319,650	2,523,888,497,743
Advances from customers	312		131,757,249,075	136,164,178,192
Dividends payable	313		42,239,243,648	42,589,312,348
Taxes payable to State Treasury	314	18	386,341,747,824	516,053,629,821
Payables to employees	315		94,377,031,705	374,706,753
Accrued expenses	316	19	2,361,032,883,257	2,207,412,378,998
Short-term deferred revenue	319		142,279,618	98,337,475
Other short-term payables	320	20(a)	180,748,793,725	18,035,546,685
Short-term borrowings	321	21(a)	6,556,464,010,889	7,169,251,263,510
Bonus and welfare funds	323		27,852,525,588	27,852,525,588
Long-term liabilities	330		2,590,297,231,424	2,629,072,131,089
Long-term accounts payable to suppliers	331	17	5,716,149,888	10,665,628,176
Other long-term payables	338	20(b)	28,326,676,467	29,737,966,585
Long-term borrowings	339	21(b)	2,394,489,214,030	2,422,142,900,578
Deferred tax liabilities	342		151,373,839,600	156,074,136,969
Long-term provisions	343		10,391,351,439	10,451,498,781
EQUITY				
(400 = 411 + 412 + 414 + 415 + 417 + 418 + 420 + 429)	400	22	19,305,249,611,096	18,662,141,316,311
Share capital	411	23	12,944,935,450,000	10,676,207,460,000
Share premium	412	23	387,729,129,375	3,648,154,315,858
Other capital	414		(265,775,657,006)	(265,775,657,006)
Repurchased own shares	415	23	(2,969,130,638)	(994,666,327,121)
Foreign exchange differences	417		13,813,097,477	13,344,384,278
Investment and development fund	418		22,731,972,844	22,731,972,844
Undistributed profits after tax	420		5,568,910,149,383	4,961,668,835,373
- Undistributed profits after tax brought forward	420a		2,319,905,440,373	-
- Undistributed profit after tax for the current period/prior period	420b		3,249,004,709,010	4,961,668,835,373
Non-controlling interests	429		635,874,599,661	600,476,332,085
TOTAL RESOURCES (440 = 300 + 400)	440		33,634,291,927,499	33,932,933,824,513

The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries
Consolidated statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)*

27 -07- 2026

Prepared


Phan Thi Thuy Hoa
Chief Accountant

Authorized


Huynh Viet Thang
Chief Financial Officer




Trương Công Thang
Chief Executive Officer

The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries
Consolidated statement of income for the period ended 30 June 2026

Form B 02a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)*

	Code Note		Quarter II		Period to date	
			From 1/4/2026 to 30/6/2026 VND	From 1/4/2025 to 30/6/2025 VND Reclassified	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND Reclassified
Revenue from sale of goods and provision of services	01	25	7,234,855,362,724	6,357,344,195,279	15,761,518,288,203	13,900,567,574,935
Revenue deductions	02	25	69,833,396,219	81,826,530,713	124,252,967,700	136,067,984,949
Net revenue sale of goods and provision of services (10 = 01 - 02)	10	25	7,165,021,966,505	6,275,517,664,566	15,637,265,320,503	13,764,499,589,986
Cost of sales and provision of services	11	26	3,971,955,296,557	3,506,530,652,308	8,487,777,843,081	7,495,656,403,317
Gross profit from sales of goods and provision of services (20 = 10 – 11)	20		3,193,066,669,948	2,768,987,012,258	7,149,487,477,422	6,268,843,186,669
Financial income	22	27	336,680,509,646	269,014,539,777	653,890,308,148	525,204,312,887
Financial expenses	23	28	184,405,907,034	131,126,841,561	343,607,999,689	282,870,919,763
<i>In which: borrowing costs</i>	24		167,285,861,298	120,557,143,264	313,663,901,340	256,761,580,861
Selling expenses	25	29	1,385,087,634,228	1,155,673,894,817	3,187,226,802,210	2,692,821,441,052
General and administration expenses	26	30	243,203,877,203	231,739,160,294	492,066,854,157	471,689,934,282
Share of profit in an associate	27		25,607,400,000	25,012,044,646	50,919,012,679	38,308,129,646
Net operating profit {30 = 20 + (22 - 23) + (25 + 26) + 27}	30		1,742,657,161,129	1,544,473,700,009	3,831,395,142,193	3,384,973,334,105
Other income	31		3,517,841,729	2,019,958,623	4,162,496,085	2,372,366,583
Other expenses	32		6,539,061,994	866,667,212	7,029,554,130	3,767,656,868
Results of other activities (40 = 31 - 32)	40		(3,021,220,265)	1,153,291,411	(2,867,058,045)	(1,395,290,285)
Accounting profit before tax (50 = 30 + 40) (carried forward to next page)	50		1,739,635,940,864	1,545,626,991,420	3,828,528,084,148	3,383,578,043,820

The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries
Consolidated statement of income for the period ended 30 June 2026 (continued)

Form B 02a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)

	Code	Note	Quarter II		Period to date	
			From 1/4/2026 to 30/6/2026 VND	From 1/4/2025 to 30/6/2025 VND Reclassified	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND Reclassified
Accounting profit before tax (brought forward from previous page)	50		1,739,635,940,864	1,545,626,991,420	3,828,528,084,148	3,383,578,043,820
Income tax expense – current	51		232,909,292,583	166,706,753,505	559,015,331,182	364,828,884,281
Income tax expense/(benefit) – deferred	52		22,388,037,643	31,538,408,532	(14,890,221,571)	57,270,592,279
Net profit after tax (60 = 50 - 51 - 52)	60		1,484,338,610,638	1,347,381,829,383	3,284,402,974,537	2,961,478,567,260
Attributable to:						
Equity holders of the Company	61		1,471,437,299,055	1,325,889,643,347	3,249,004,709,010	2,911,699,007,952
Non-controlling interests	62		12,901,311,583	21,492,186,036	35,398,265,527	49,779,559,308
	Code	Note	Quarter II		Period to date	
			From 1/4/2026 to 30/6/2026 VND	From 1/4/2025 to 30/6/2025 VND (as restated)	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND (as restated)
Earnings per share						
Basic earnings per share	70	31	1,137	1,201	2,510	2,636

The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries
Consolidated statement of income for the period ended 30 June 2026 (continued)

Form B 02a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)*

27 -07- 2026

Prepared



Phan Thi Thuy Hoa
Chief Accountant

Authorized



Huynh Viet Thang
Chief Financial Officer

Truong Cong Thang
Chief Executive Officer



The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries
Consolidated statement of cash flows for the period ended 30 June 2026
(Indirect method)

Form B 03a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)

	Code	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND Reclassified
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax	01	3,828,528,084,148	3,383,578,043,820
Adjustments for			
Depreciation and amortisation	02	362,543,702,518	336,111,927,872
Allowances and provisions	03	72,348,643,460	63,393,497,591
Foreign exchange losses/(gains) arising from revaluation of monetary items denominated in foreign currencies	04	554,910,625	(750,074,596)
Losses /(gain) on disposals, written-off of fixed assets	05	431,278,865	(585,525,166)
Interest income from deposit at bank, loans, trading securities and income from investing activities	05	(642,394,734,537)	(507,492,579,654)
Share of profit in an associate	05	(50,919,012,679)	(38,308,129,646)
Borrowing costs	06	313,663,901,340	256,761,580,861
Operating profit before changes in working capital	08	3,884,756,773,740	3,492,708,741,082
Change in receivables and other assets	09	(101,666,612,377)	10,339,115,692
Change in inventories	10	(521,886,814,068)	(548,329,163,236)
Change in payables and other liabilities	11	(166,841,722,358)	(710,434,341,653)
Change in deferred expenses	12	62,130,604,373	(1,416,863,648,408)
Change in trading securities	13	59,771,247,967	-
		3,216,263,477,277	827,420,703,477
Borrowing costs paid	14	(282,850,167,658)	(242,722,193,019)
Corporate income tax paid	15	(690,795,072,407)	(505,087,879,899)
Net cash flows from operating activities	20	2,242,618,237,212	79,610,630,559

The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries
Consolidated statement of cash flows for the period ended 30 June 2026
(Indirect method - continued)

Form B 03a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)*

	Code	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND Reclassified
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(511,446,224,686)	(430,994,878,907)
Proceeds from disposals of fixed assets	22	7,378,143,046	3,869,268,622
Payments for granting loans	23	(2,276,000,000,000)	(800,000,000,000)
Placement of term deposits to banks	23	(2,405,110,232,877)	(908,843,000,000)
Receipts from collecting loans	24	244,977,123,287	-
Withdrawal of term deposits from banks and collection of other investments	24	1,968,643,000,000	447,474,443,768
Acquisition of a subsidiary, net of cash acquired	25	-	(34,996,024,522)
Receipts of interest from deposits at banks, loans, trading securities, other investments and dividends	27	373,797,073,882	142,178,465,635
Net cash flows from investing activities	30	(2,597,761,117,348)	(1,581,311,725,404)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from share capital issued	31	-	3,267,515,330,000
Proceeds from bank borrowings	33	11,352,390,486,465	11,874,570,247,616
Payments to settle loan principals to banks	34	(11,997,368,219,524)	(13,461,549,394,488)
Payments of dividends in the Company and subsidiaries	36	(2,642,113,463,700)	(6,173,250,400)
Net cash flows from financing activities	40	(3,287,091,196,759)	1,674,362,932,728
Net cash flows during the period (50 = 20 + 30 + 40)	50	(3,642,234,076,895)	172,661,837,883
Cash and cash equivalents at the beginning of the period	60	8,297,103,231,096	5,692,078,047,398
Effect of exchange rate fluctuations on cash and cash equivalents	61	1,140,040,123	972,918,791
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	4,656,009,194,324	5,865,712,804,072

The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries
Consolidated statement of cash flows for the period ended 30 June 2026
(Indirect method - continued)

Form B 03a – DN/HN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)*

27 -07- 2026

Prepared



Phan Thi Thuy Hoa
Chief Accountant

Authorized



Huynh Viet Thang
Chief Financial Officer




Trương Công Thang
Chief Executive Officer

The accompanying notes are an integral part of these consolidated financial statements

Masan Consumer Corporation and its subsidiaries

Notes to the consolidated financial statements for the period ended 30 June 2026

Form B 09a – DN/HN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)*

These notes form an integral part of and should be read in conjunction with these accompanying consolidated financial statements.

1. Reporting entity

(a) Ownership structure

Masan Consumer Corporation (“the Company”) is a joint stock company incorporated in Vietnam. The quarterly consolidated financial statements for the period ended 30 June 2026 comprise the Company and its subsidiaries (collectively referred to as “the Group”) and the Group’s interest in an associate.

(b) Principal activities

The principal activities of the Company are to trade in food products; trade in non-alcoholic drinks and mineral water; trade in home and personal care products under Enterprise Registration Certificate No. 0302017440 on 31 May 2000 and its amendments issued by the Department of Finance of Ho Chi Minh City.

(c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

Masan Consumer Corporation and its subsidiaries
Notes to the consolidated financial statements for the period ended 30 June 2026 (continued)

Form B 09a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
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(d) The Group's structure

As at 30 June 2026, the Group has 5 directly owned subsidiaries, 17 indirectly owned subsidiaries and 1 associate (1/1/2026: 5 directly owned subsidiaries, 17 indirectly owned subsidiaries and 1 associate). Information of the subsidiaries and an associate are described as follows:

No.	Name	Principal activity	Address	Percentage of economic interests		Percentage of voting rights	
				30/6/2026	1/1/2026	30/6/2026	1/1/2026
Directly owned subsidiaries							
1	Masan Food Company Limited	Trading and distribution	23 Le Duan, Sai Gon Ward, Ho Chi Minh City, Vietnam	100%	100%	100%	100%
2	Masan Beverage Company Limited	Trading and distribution	23 Le Duan, Sai Gon Ward, Ho Chi Minh City, Vietnam	100%	100%	100%	100%
3	Masan Consumer (Thailand) Limited	Trading and distribution	No. 83, 4 th Floor, Amnuay Songkhram Road, Tanon Nakornchaisri Sub-District, Dusit District, Bangkok, Thailand.	99.99%	99.99%	99.99%	99.99%
4	Masan HPC Company Limited	Trading and distribution	23 Le Duan, Sai Gon Ward, Ho Chi Minh City, Vietnam	100%	100%	100%	100%
5	Masan Innovation Company Limited	Trading and distribution	23 Le Duan, Sai Gon Ward, Ho Chi Minh City, Vietnam	100%	100%	100%	100%
Indirectly owned subsidiaries							
1	Masan Industrial One Member Company Limited	(i) Seasonings, convenience food manufacturing and packaging	Lot 6, Tan Dong Hiep A Industrial Park, Di An Ward, Ho Chi Minh City, Vietnam	100%	100%	100%	100%
2	Viet Tien Food Technology One Member Company Limited	(i) Seasonings and bottled water manufacturing	Lot III-10, Street No. 1, Industrial Group III, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City, Vietnam	100%	100%	100%	100%

Masan Consumer Corporation and its subsidiaries
Notes to the consolidated financial statements for the period ended 30 June 2026 (continued)

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No.	Name	Principal activity	Address	Percentage of economic interests		Percentage of voting rights	
				30/6/2026	1/1/2026	30/6/2026	1/1/2026
3	Masan PQ Corporation	(i) Seasonings manufacturing	Area 1, Suoi Da Quarter, Phu Quoc Special Zone, An Giang Province, Vietnam	99.99%	99.99%	99.99%	99.99%
4	Masan Long An Company Limited	(i) Seasonings and bottled water manufacturing	Hamlet 2, Thanh Loi Commune, Tay Ninh Province, Vietnam	100%	100%	100%	100%
5	Masan HD One Member Company Limited	(i) Convenience food and seasonings manufacturing	Lot 22, Dai An Industrial Park, Tu Minh Ward, Hai Phong City, Vietnam	100%	100%	100%	100%
6	Masan MB One Member Company Limited	(i) Seasonings, convenience food, packaging and beverage manufacturing	Area B, Nam Cam Industrial Park – Dong Nam Nghe An Economic Zone, Trung Loc Commune, Nghe An Province, Vietnam	100%	100%	100%	100%
7	Masan HG One Member Company Limited	(i) Seasonings, convenience food, packaging and beverage manufacturing	Song Hau Industrial Park, Chau Thanh Commune, Can Tho City, Vietnam	100%	100%	100%	100%
8	Nam Ngu Phu Quoc One Member Company Limited	(i), Seasonings manufacturing (vi)	Area 1, Suoi Da Quarter, Phu Quoc Special Zone, An Giang Province, Vietnam	100%	100%	100%	100%
9	Masan HN Company Limited	(i) Seasonings, convenience food manufacturing and packaging	Lot CN-08 & CN-14, Dong Van IV Industrial Park, Le Ho Ward, Ninh Binh Province, Vietnam	100%	100%	100%	100%
10	Masan HG 2 Company Limited	(i) Seasonings, convenience food, packaging and beverage manufacturing	Song Hau Industrial Park, Chau Thanh Commune, Can Tho City, Vietnam	100%	100%	100%	100%

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No.	Name	Principal activity	Address	Percentage of economic interests		Percentage of voting rights	
				30/6/2026	1/1/2026	30/6/2026	1/1/2026
11	VinaCafé Bien Hoa Joint Stock Company	(ii) Beverage manufacturing and trading	Land lot No. C.I.III – 3+5+7, Long Thanh Industrial Zone, An Phuoc Commune, Dong Nai City, Vietnam	98.79%	98.79%	98.79%	98.79%
12	Vinh Hao Mineral Water Corporation	(ii) Beverage manufacturing and trading and packaging	Vinh Son Hamlet, Vinh Hao Commune, Lam Dong Province, Vietnam	89.52%	89.52%	89.52%	89.52%
13	KronFa., JSC	(iii) Beverage manufacturing	Km 37, Highway 27, Ninh Son Commune, Khanh Hoa Province, Vietnam	89.52%	89.52%	99.999%	99.999%
14	Quang Ninh Mineral Water Corporation	(ii) Beverage manufacturing and trading	No. 3A, Area 4, Suoi Mo, Bai Chay Ward, Quang Ninh Province, Vietnam	65.85%	65.85%	65.85%	65.85%
15	Net Detergent Joint Stock Company	(iv) Home care manufacturing and trading	D4, Loc An - Binh Son Industrial Park, Long Thanh Ward , Dong Nai City, Vietnam	52.25%	52.25%	52.25%	52.25%
16	Chanté Self Service Laundry Company Limited	(v) Providing laundry services	23 Le Duan, Sai Gon Ward, Ho Chi Minh City, Vietnam	100%	100%	100%	100%
17	Huong Giang Manufacturing Trading Service Company Limited	(i) Processing and preserving aquatic products and products made from aquatic resources	Binh An 2 Village, La Gi Ward, Lam Dong Province, Vietnam	100%	100%	100%	100%

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No.	Name	Principal activity	Address	Percentage of economic interests		Percentage of voting rights	
				30/6/2026	1/1/2026	30/6/2026	1/1/2026
An associate							
1	Cholimex Food Joint Stock Company	(i) Seasonings manufacturing and trading	Lot C40 – 43/I, C51-55/II Street No. 7, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City, Vietnam	32.83%	32.83%	32.83%	32.83%

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- (i) These subsidiaries and an associate are indirectly owned by the Company through Masan Food Company Limited (“MSF”).
- (ii) These subsidiaries are indirectly owned by the Company through Masan Beverage Company Limited.
- (iii) KronFa., JSC is indirectly owned by the Company through Vinh Hao Mineral Water Corporation.
- (iv) NET Detergent Joint Stock Company is indirectly owned by the Company through Masan HPC Company Limited.
- (v) Chanté Self Service Laundry Company Limited is indirectly owned by the Company through Masan Innovation Company Limited.
- (vi) In May 2026, due to a change in business orientation, the Chairman of MSF, a directly owned subsidiary of the Company, approved the decision on the dissolution of Nam Ngu Phu Quoc One Member Company Limited. As at the reporting date, the dissolution has being completed.

Masan Consumer (Thailand) Limited is incorporated in Thailand. Other subsidiaries and the associate are incorporated in Vietnam.

As at 30 June 2026, the Group had 5,196 employees (1/1/2026: 5,497 employees).

2. Basis of preparation

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting.

(b) Basis of measurement

These consolidated financial statements, except for the consolidated statement of cash flows, are prepared on the accrual basis using the historical cost concept. The consolidated statement of cash flows is prepared using the indirect method.

(c) Annual accounting period

The annual accounting period of the Group is from 1 January to 31 December. These quarterly consolidated financial statements are prepared for the period ended 30 June 2026.

(d) Accounting and presentation currency

The Company’s accounting currency is Vietnam Dong (“VND”) which is also the currency used for consolidated financial statements presentation purposes.

3. Comparative information

Comparative information in these consolidated financial statements is presented as corresponding figures. Under this method, comparative information for the prior period is included as an integral part of the current period consolidated financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these consolidated financial statements does not intend to present the Group's consolidated financial position, consolidated results of operation or consolidated cash flows for the prior period.

4. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 on the guidance for preparation and presentation of consolidated financial statements. Circular 43 is effective from the date issuance and applicable to the preparation and presentation of consolidated financial statements for fiscal years beginning on or after 1 January 2026.

The Group has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, unless Circular 99 stipulates otherwise. The significant changes to the Group's accounting policies and the effects on the consolidated financial statements, if any, are disclosed in the following notes to the consolidated financial statements.

- Foreign currency (Note 5(b));
- Held-to-maturity investments (Note 5(e)); and
- Dividends payable (Note 5(n))

5. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Group in the preparation of these consolidated financial statements.

(a) Basis of consolidation

(i) Subsidiaries

Subsidiaries are entities controlled by the Group. The financial statements of the subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

(ii) Non-controlling interests

Non-controlling interests ("NCI") are measured at their proportionate share of the acquiree's identifiable net assets at date of acquisition.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with shareholders. The difference between the change in the Group's share of net assets of the subsidiary and any consideration paid or received is recorded directly in retained profits under equity.



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(iii) *Loss of control*

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related NCI and other components of equity. Any resulting gain or loss is recognised in the consolidated statement of income. Any interest retained in the former subsidiary when control is lost is stated at the carrying amount of the retained investment in the separate financial statements adjusted for appropriate shares of changes in equity of the investee since the acquisition date, if significant influence in the investee is maintained, or otherwise stated at cost.

(iv) *Associates (equity accounted investees)*

Associates are those entities in which the Group has significant influence, but not control, over the financial and operating policies. Associates are accounted for using the equity method (equity accounted investees). They are initially recognised at cost, which includes transaction costs. Subsequent to initial recognition, the consolidated financial statements include the Group's share of the profit or loss of the equity accounted investees, after adjustments to align the accounting policies with those of the Group, from the date that significant influence commences until the date that significant influence ceases. The carrying amount of investments in equity accounted investees is also adjusted for the alterations in the investor's proportionate interest in the investees arising from changes in the investee's equity that have not been included in the consolidated statement of income (such as revaluation of fixed assets, or foreign exchange translation differences, etc.). When the Group's share of losses exceeds its interest in an equity accounted investee, the carrying amount of that interest (including any long-term financial investments) is reduced to nil and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the investee.

(v) *Transactions and balances eliminated on consolidation*

Intra-group transactions, balances, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains and losses arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Group's interest in the investee.

(vi) *Business combinations under common control*

Business combination where the same group of shareholders ("the Controlling Shareholders") control the combining companies before and after the business combination meets the definition of business combination under common control because there is a continuation of the risks and benefits to the Controlling Shareholders. Such common control business combination is specifically excluded from the scope of Vietnamese Accounting Standard No. 11 – *Business Combination* and in selecting its accounting policies with respect to such transaction, the Group has considered Vietnamese Accounting Standard No. 01 – *Framework* and Vietnamese Accounting Standard No. 21 – *Presentation of Financial Statements*. Based on these standards, the Group has adopted the merger ("carry-over") basis of accounting. The assets and liabilities of the combining companies are consolidated using the existing book values from the Controlling Shareholders' perspective. Any difference between the cost of acquisition and net assets acquired is recorded directly in other capital under equity and is amortized on a straight-line basis over a period not exceeding 10 years.

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The consolidated statement of income and consolidated statement of cash flows include the results of operations of the combining companies as if the group structure had been in existence from the Controlling Shareholders' perspective throughout the entire years presented, or where the companies were incorporated at a date later than the beginning of the earliest years presented, for the year from the date of incorporation to the end of the relevant reporting periods.

(vii) Business combinations under non-common control

Non-common control business combinations are accounted for using the purchase method as at the acquisition date, which is the date on which control is transferred to the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, the Group takes into consideration potential voting rights that currently are exercisable.

Cost of a business combination (cost of the acquisition) is the aggregate amount of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer in the acquisition in exchange for control of the acquiree and any costs directly attributable to the business combination. Identifiable assets acquired, identifiable liabilities and contingent liabilities assumed in a business combination are recognised at fair value at the acquisition date.

Any goodwill that arises representing the excess of the cost of the acquisition over the Group's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the acquiree is recognised in consolidated statement of financial position, then amortised through to the consolidated statement of income (Note 5(1)). When the excess is negative (gain from bargain purchase), it is recognised in the consolidated statement of income for the current period after a reassessment has been performed to ensure that the measurement of identifiable assets acquired, liabilities and contingent liabilities assumed and the cost of the business combination appropriately reflects consideration of all available information as of the acquisition date.

(b) Foreign currency

(i) Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company and its subsidiaries most frequently conduct transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company and its subsidiaries maintains the demand deposit accounts.

All foreign exchange differences are recorded in the consolidated statement of income.

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(ii) Foreign operations

All assets and liabilities of foreign operations are translated to VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions. Capital is translated to VND at historical exchange rate. Accumulated losses are derived from the translated net loss from which they were appropriated. Revenues, income and expenses, and cash flows during the period are translated to VND at the exchange rates which approximate actual exchange rates ruling on the date of transactions.

Foreign currency differences arising from the translation of foreign operation's financial statements to VND are recognised in the consolidated statement of financial position under the caption "Foreign exchange differences" in equity.

(c) Cash and cash equivalents

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(d) Trading securities

Trading securities including bonds and certificates of deposits, held by the Group for trading purpose i.e. purchased for resale with the aim of making profits over a short period of time. Trading securities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, they are measured at cost less interest income for the period before investment acquisition date and allowance for diminution in value. An allowance is made for diminution in value of trading securities if market price of the securities item falls below their carrying amount. The allowance is reversed if the market price subsequently increases after the allowance was recognised. An allowance is reversed only to the extent that the securities' carrying amount does not exceed the carrying amount that has been determined if no allowance had been recognised.

(e) Held-to-maturity investments

Held-to-maturity investments are those that the Board of Management of the Company and its subsidiaries have the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks, loans receivables and other investments. These investments are stated at costs less allowance for held-to-maturity investments.

(f) Accounts receivable from customers and other receivables

Accounts receivable from customers and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed which are likely to be uncollectible.

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(g) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and the estimated costs to sell.

(h) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the consolidated statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ buildings and structures	4 – 40 years
▪ leasehold improvements	5 – 7 years
▪ machinery and equipment	3 – 25 years
▪ motor vehicles	3 – 15 years
▪ office equipment	3 – 15 years

(i) Intangible fixed assets

(i) Land use rights

Land use rights are stated at cost less accumulated amortisation. The initial cost of a land use rights comprises its purchase price and any directly attributable costs incurred in conjunction with securing the land use rights. Amortisation is computed on a straight-line basis over their useful lives ranging from 19 years to 50 years.

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(ii) Software

Cost of acquiring a new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible fixed asset. Software cost is amortised on a straight-line basis over their useful lives ranging from 4 years to 10 years.

(iii) Exploitation rights for mineral water resources

Expenditure on obtaining exploitation rights for mineral water resources is capitalised and treated as an intangible fixed asset. Amortisation is computed on a straight-line basis over their useful lives ranging from 17 years to 30 years.

(iv) Brand name

Cost of acquiring a brand name is capitalised and treated as an intangible fixed asset and is amortised on a straight-line basis over 10 years.

The fair value of brand name that is acquired by the Group on the acquisition of a subsidiary is recognised as an intangible fixed asset and amortised on a straight-line basis over their useful lives ranging from 10 years to 30 years. The fair value of brand name acquired in a business combination is determined based on the discounted estimated royalty payments that have been avoided as a result of the brand name being owned.

(v) Customer relationships

The fair value of customer relationships that is acquired by the Group on the acquisition of a subsidiary is capitalised and treated as an intangible fixed asset. The fair value of customer relationships acquired in a business combination is determined using the multi-period excess earnings method, whereby the subject assets are valued after deducting a fair return on all other assets that are part of creating the related cash flows. The fair value of customer relationships is amortised on a straight-line basis over their useful lives ranging from 5 years to 15 years.

(vi) Mineral water resources

The fair value of mineral water resources that is acquired by the Group on the acquisition of a subsidiary is capitalised and treated as an intangible fixed asset. The fair value of mineral water resources acquired in a business combination is determined using either the direct comparison method or the multi-period excess earnings method. The direct comparison approach estimates the value of mineral water resources by comparing recent asking/transacted price of similar interests located in the same area. In the multi-period excess earnings method, subject assets are valued after deducting a fair return on all the assets that are part of creating the related cash flows. The fair value of mineral water resources is amortised on a straight-line basis over their useful lives ranging from 10 years to 37 years.

(j) Construction in progress

Construction in progress represents the costs of construction and machinery which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

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(k) Long-term deferred expenses

(i) *Prepaid land costs and infrastructure usage fees*

Prepaid land costs comprise prepaid land lease rentals, including those for which the Group obtained land use rights certificate but are not qualified as intangible fixed assets under prevailing laws and regulations, and other costs incurred in conjunction with securing the use of leased land. These costs are recognised in the consolidated statement of income on a straight-line basis over the terms of the leases from 42 years to 50 years.

Infrastructure usage fees are deferred expenses incurred in connection with securing the use of infrastructure in the industrial park. These costs are amortised on a straight-line basis over the term of the land lease contracts for using the infrastructure arranging from 43 years to 47 years.

(ii) *Office rental fees*

Office rental fees are advance payments for office leases covering multiple periods and amortised on a straight-line basis over the 23-year terms of the office lease agreements.

(iii) *Tools and supplies*

Tools and supplies also include assets held for use by the Group in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulation. Cost of those assets is amortised on a straight-line basis over a period ranging from 2 years to 3 years.

(l) Goodwill

Goodwill arises on the acquisition of subsidiaries and associates. Goodwill is measured at cost less accumulated amortisation. Cost of goodwill represents the excess of the cost of the acquisition over the Group's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the acquiree. When the excess is negative (gain from bargain purchase), it is recognised immediately in the consolidated statement of income.

Goodwill arising on acquisition of a subsidiary is amortised on a straight-line basis over 10 years. Carrying value of goodwill arising on acquisition of a subsidiary is written down to recoverable amount as management determines that it is not fully recoverable.

In respect of equity accounted investees, the carrying amount of goodwill is included in the carrying amount of the investment and is not amortised.

(m) Accounts payable to suppliers, other payables and accruals

Accounts payable to suppliers, other payables and accruals are stated at their costs.

(n) Dividends payable

Dividends payable are recognised at the date of the list of entitled shareholders has been finalised when the General Meeting of Shareholders and/or the Board of Directors of the Company approved the resolution to distribute dividends during the period.

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(o) Provisions

A provision is recognised if, as a result of a past event, the Group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Severance allowance

Under the Vietnamese Labour Code, when an employee who has worked for 12 months or more (“the eligible employees”) voluntarily terminates his/her labour contract, the employer is required to pay the eligible employee severance allowance calculated based on years of service and employee’s compensation at termination. Provision for severance allowance has been provided based on employees’ years of service and their average salary for the six-month period prior to the end of the accounting period. For the purpose of determining the number of years of service by an employee, the period for which the employee participated in and contributed to unemployment insurance in accordance with prevailing laws and regulations and the period for which severance allowance has been paid by the Group are excluded.

(p) Equity

(i) *Share capital and share premium*

Ordinary shares are stated at par value. Excess of cash received from share issues over par value is recorded as share premium. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognised as a deduction from share premium.

(ii) *Other capital*

Equity movements resulted from common control business combination and acquisition of/disposal to non-controlling interests for the period before 1 January 2015 that do not result in a loss of control are recorded in other capital under equity.

(iii) *Repurchased own shares*

Repurchased own shares are recognised only in respect of repurchased shares which are aggregated fractions of share arising when the Company issues shares to pay dividends or issues shares from equity reserves in accordance with an approved issuance plan. In all other cases, when shares recognised as equity are repurchased, their par value amount is recognised as a reduction to share capital. The difference between the par value and the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is included in share premium.

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(q) Taxation

Income tax on the consolidated profit or loss for the period comprises current and deferred tax. Income tax is recognised in the consolidated statement of income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the statement of financial position method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(r) Revenue

(i) Sale of goods

Revenue from sale of goods is recognised in the consolidated statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue from sale of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

(ii) Rental income

Rental income from leased property is recognised in the consolidated statement of income on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income.

(iii) Provision of services

Revenue from provision of services is recognised in the consolidated statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

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(s) Financial income and financial expenses

(i) Financial income

Financial income mainly comprises interest income from deposits at banks, interest income from loans, trading securities, other investing activities and foreign exchange gains.

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

(ii) Financial expenses

Financial expenses comprise borrowings costs from banks and loan arrangement fees, foreign exchange losses, and other financial expenses.

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalised as part of the cost of the assets concerned.

(t) Operating lease payments

Payments made under operating leases are recognised in the consolidated statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the consolidated statement of income as an integral part of the total lease expense, over the term of the lease.

(u) Earnings per share

The Group presents basic and diluted earnings per share (“EPS”) for its ordinary shares. Basic EPS is calculated by dividing the consolidated profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the consolidated profit or loss attributable to ordinary shareholders of the Company and the weighted average number of ordinary shares outstanding for the effect of all dilutive potential ordinary shares.

The consolidated profit or loss attributable to ordinary shareholders of the Company is determined after deducting any amounts appropriated to bonus and welfare funds for during the period.

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(v) Segment reporting

A segment is a distinguishable component of the Group that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segment. The Group's primary format and secondary format for segment reporting are based on business segments and geographical segments, respectively.

Segment results include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items mainly comprise income from related cash and cash equivalents, income and related expenses from financial investments, expenses from related loans and borrowings, general and administration expenses, income tax expenses, and items that are attributable to more than one segment and cannot reasonably be allocated to a segment.

(w) Related parties

Parties are considered to be related to the Group if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Group and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

Related companies refer to the parent company, the ultimate parent company and their subsidiaries and associates.

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6. Segment reporting

(a) Business segments

The Group classified its business segments into four main business segments which are food, beverage, home and personal care products and others. Food segment includes seasonings and convenience food. Others segment includes warehouse rental and others.

	Food		Beverage		Home and personal care products		Others		Consolidated	
	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Total segment net revenue	10,670,095,601,683	9,229,946,272,732	3,565,260,818,280	3,368,137,125,253	1,275,174,969,822	1,031,627,563,876	126,733,930,718	134,788,628,125	15,637,265,320,503	13,764,499,589,986
Segment results	3,030,893,880,573	2,546,139,545,253	748,658,594,270	746,022,745,717	(36,479,644,590)	12,514,162,071	10,782,802,586	47,086,403,349	3,753,855,632,839	3,351,762,856,390
Unallocated general and administration expenses									(232,742,799,105)	(209,122,915,409)
Financial income									653,890,308,148	525,204,312,887
Financial expenses									(343,607,999,689)	(282,870,919,763)
Net operating profit									3,831,395,142,193	3,384,973,334,105
Other income									4,162,496,085	2,372,366,583
Other expenses									(7,029,554,130)	(3,767,656,868)
Income tax expense									(544,125,109,611)	(422,099,476,560)
Net profit after tax									3,284,402,974,537	2,961,478,567,260

(b) Geographical segments

The Group operates in Vietnam and Thailand. The Thailand business is currently immaterial to the Group.

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7. Cash and cash equivalents

	30/6/2026 VND	1/1/2026 VND Reclassified
Cash on hand	72,810,000	96,608,111
Cash at banks	223,562,278,846	83,861,492,845
Cash equivalents	4,432,374,105,478	8,213,145,130,140
	4,656,009,194,324	8,297,103,231,096

Cash equivalents represented term deposits at banks with original terms to maturity of three months or less from their transaction dates.

8. Financial investments

	30/6/2026 VND	1/1/2026 VND Reclassified
Short-term financial investments		
Trading securities (a)	2,341,041,425,017	2,400,812,672,984
Held-to-maturity investments – short-term (b)	2,894,999,767,693	2,431,377,663,329
	5,236,041,192,710	4,832,190,336,313
Long-term financial investments		
Investment in an associate (c)	453,809,936,141	416,187,008,462
Held-to-maturity investments – long-term (b)	9,356,362,047,847	7,066,920,547,949
	9,810,171,983,988	7,483,107,556,411
	15,046,213,176,698	12,315,297,892,724

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(a) Trading securities

	30/6/2026				1/1/2026			
	Quantity	Cost VND	Fair value VND	Allowance for diminution in value VND	Quantity	Cost VND	Fair value VND	Allowance for diminution in value VND
Corporate bonds	18,700,000	1,905,536,810,224	(*)	-	18,700,000	1,905,536,810,224	(*)	-
Certificates of deposit	4,334,870	435,504,614,793	(*)	-	4,950,000	495,275,862,760	(*)	-
		<u>2,341,041,425,017</u>				<u>2,400,812,672,984</u>		

The Group purchased these bonds from related parties for trading purpose over a short period of time. The bonds have remaining terms to maturity of 22 months from the end of the accounting period and earn floating coupon interest rates. These bonds are unsecured

The Group purchased these certificates of deposit from third parties for trading purpose over a short period of time. The certificates of deposit have remaining terms to maturity of 15 months to 47 months from the end of the accounting period. These certificates of deposit earn interest per annum at the rate of 5.5% to 6.7% as agreed in the contract.

- (*) The Group has not determined the fair value of the trading securities for disclosure in the consolidated financial statements because there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair values of the trading securities may differ from their carrying amounts.

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(b) Held-to-maturity investments

	30/6/2026 VND	1/1/2026 VND Reclassified
Held-to-maturity investments - short-term		
Term deposits at banks (*)	2,568,028,129,337	1,050,558,623,804
Short-term loans receivable from related parties (**)	326,971,638,356	260,002,546,375
Short-term deposits for investing activities (***)	-	1,120,816,493,150
	2,894,999,767,693	2,431,377,663,329
Held-to-maturity investments - long-term		
Long-term loans receivable from related parties (**)	9,356,362,047,847	7,066,920,547,949
	12,251,361,815,540	9,498,298,211,278

- (*) These represented term deposits at banks with original terms to maturity of more than three months from their transaction dates and remaining terms to maturity of twelve months or less from the end of the accounting period.
- (**) The loans receivable from related parties were unsecured and earned annual interest as agreed in the contracts. The short-term and long-term loans receivable will mature in June 2027, December 2027, September 2028, January 2029 and February 2029, respectively.
- (***) These balances represented the amounts deposited to third parties under investment cooperation contracts. According to these contracts, these third parties committed to pay the Group a minimum rate of return as agreed in the investment cooperation contracts and are receivable on their maturity dates.

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(c) Investment in an associate

		30/6/2026		1/1/2026		
	Number of	% of equity	Carrying value under	Number of	% of equity	Carrying value under
	shares	owned and % of	equity method	shares	owned and % of	equity method
		voting rights	VND		voting rights	VND
Cholimex Food Joint Stock Company	2,659,217	32.83%	453,809,936,141	2,659,217	32.83%	416,187,008,462

The Group has not determined the fair value of the equity investment in an associate for disclosure in the consolidated financial statements because there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair value of the equity investment may differ from its carrying amount.

Movement in carrying amount of investment in an associate of the Group during the period were as follows:

	Cholimex Food Joint Stock Company VND
Carrying amount of investment in an associate at the beginning of the period	416,187,008,462
Share of post-acquisition profit in an associate during the period	50,919,012,679
Dividends shared from an associate during the period	(13,296,085,000)
Carrying amount of investment in an associate at the end of the period	453,809,936,141

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9. Other receivables

(a) Other short-term receivables

	30/6/2026 VND	1/1/2026 VND Reclassified
Other receivables and deposits for warehouse rental from related parties	69,846,095,935	72,602,464,608
Accrued interest receivable from trading securities	31,122,798,766	34,454,712,167
Short-term deposits for operating activities	15,208,204,098	20,874,658,720
Others	18,290,222,734	12,671,713,864
	134,467,321,533	140,603,549,359

(b) Other long-term receivables

	30/6/2026 VND	1/1/2026 VND Reclassified
Long-term deposits for operating activities	7,611,335,255	8,661,559,786

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10. Inventories

	30/6/2026		1/1/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit	97,271,438,572	-	125,012,211,923	-
Raw materials	1,606,872,205,521	(13,956,580,492)	1,156,220,971,310	(23,025,688,924)
Tools and supplies	98,372,355,649	-	93,921,091,487	-
Work in progress	276,721,525,019	-	341,797,706,435	-
Finished goods	1,205,902,500,021	(20,462,349,589)	1,122,789,750,947	(23,244,195,532)
Merchandise goods	89,130,589,997	-	97,850,800,838	-
Goods on consignment	4,194,333,684	-	3,245,346,632	-
	3,378,464,948,463	(34,418,930,081)	2,940,837,879,572	(46,269,884,456)

Movements of the allowance for inventories during the period were as follows:

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Opening balance	46,269,884,456	46,019,808,741
Increase in allowance during the period	72,433,734,350	64,433,684,427
Allowance utilised during the period	(84,259,745,177)	(79,664,383,393)
Written back during the period	(24,943,548)	(161,553,121)
Closing balance	34,418,930,081	30,627,556,654

Included in inventories of the Group as at 30 June 2026 was VND34,419 million (1/1/2026: VND46,270 million) of slow-moving inventories.

11. Other current assets

	30/6/2026 VND	1/1/2026 VND
Cash at bank restricted for use	129,439,870,000	-

- (*) As at 30 June 2026, this balance represented cash held in the blocked bank account arising from the issuance ordinary shares under the Employees' Share Ownership Plan (ESOP). The bank deposit will be available for use by the Company upon completion of the procedures required by the prevailing regulations.

As at the issuance date of this report, the restriction was lifted and the proceeds became available for the Company's use.

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12. Tangible fixed assets

	Buildings and structures VND	Leasehold improvements VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost						
Opening balance	3,013,136,063,854	19,583,055,888	7,193,153,125,033	25,396,544,808	90,071,189,450	10,341,339,979,033
Additions during the period	-	-	2,033,055,250	392,048,985	367,223,600	2,792,327,835
Transfer from construction in progress	94,675,814,297	-	528,104,057,785	88,000,000	4,021,622,101	626,889,494,183
Disposals	(41,990,740,391)	-	(38,596,414,765)	(2,588,703,415)	(768,314,264)	(83,944,172,835)
Written off	(1,479,584,956)	-	(3,983,902,785)	-	(135,390,610)	(5,598,878,351)
Closing balance	3,064,341,552,804	19,583,055,888	7,680,709,920,518	23,287,890,378	93,556,330,277	10,881,478,749,865
Accumulated depreciation						
Opening balance	1,056,022,433,859	19,583,055,888	4,584,381,293,488	16,098,636,662	72,831,971,497	5,748,917,391,394
Charge for the period	59,627,196,455	-	258,196,866,302	1,887,812,343	3,217,881,740	322,929,756,840
Disposals	(35,875,722,180)	-	(37,818,247,315)	(2,163,798,114)	(767,111,985)	(76,624,879,594)
Written off	(1,333,413,873)	-	(3,639,945,198)	-	(135,390,610)	(5,108,749,681)
Closing balance	1,078,440,494,261	19,583,055,888	4,801,119,967,277	15,822,650,891	75,147,350,642	5,990,113,518,959
Net book value						
Opening balance	1,957,113,629,995	-	2,608,771,831,545	9,297,908,146	17,239,217,953	4,592,422,587,639
Closing balance	1,985,901,058,543	-	2,879,589,953,241	7,465,239,487	18,408,979,635	4,891,365,230,906

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13. Intangible fixed assets

	Land use rights VND	Software VND	Exploitation rights for mineral water resources VND	Brand name VND	Customer relationships VND	Mineral water resources VND	Total VND
Cost							
Opening balance	111,957,196,051	318,961,332,832	75,540,447,667	1,085,327,898,373	397,341,034,078	412,697,763,511	2,401,825,672,512
Transfer from construction in progress	-	27,402,195,848	-	-	-	-	27,402,195,848
Written off	-	(45,000,000)	-	-	-	-	(45,000,000)
Closing balance	111,957,196,051	346,318,528,680	75,540,447,667	1,085,327,898,373	397,341,034,078	412,697,763,511	2,429,182,868,360
Accumulated amortisation							
Opening balance	48,692,621,278	306,571,338,293	38,579,113,159	747,668,204,285	384,114,253,285	219,346,682,760	1,744,972,213,060
Charge for the period	1,476,606,756	3,372,351,822	1,371,705,888	11,307,535,146	1,090,141,517	9,665,542,890	28,283,884,019
Written off	-	(45,000,000)	-	-	-	-	(45,000,000)
Closing balance	50,169,228,034	309,898,690,115	39,950,819,047	758,975,739,431	385,204,394,802	229,012,225,650	1,773,211,097,079
Net book value							
Opening balance	63,264,574,773	12,389,994,539	36,961,334,508	337,659,694,088	13,226,780,793	193,351,080,751	656,853,459,452
Closing balance	61,787,968,017	36,419,838,565	35,589,628,620	326,352,158,942	12,136,639,276	183,685,537,861	655,971,771,281

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14. Construction in progress

	From 1/1/2026 to 30/6/2026 VND
Opening balance	915,523,705,410
Additions during the period	473,354,426,198
Transfer to tangible fixed assets	(626,889,494,183)
Transfer to intangible fixed assets	(27,402,195,848)
Transfer to long-term deferred expenses	(48,200,595,060)
Closing balance	<u>686,385,846,517</u>

Major constructions in progress at the end of the accounting period were as follows:

	30/6/2026 VND	1/1/2026 VND
Buildings and structures	40,932,613,457	104,000,542,957
Machinery and equipment	495,588,851,281	657,836,315,983
Software	29,618,551,204	34,108,227,167
Others	120,245,830,575	119,578,619,303
	<u>686,385,846,517</u>	<u>915,523,705,410</u>

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15. Long-term deferred expenses

	Prepaid land costs and infrastructure usage fees VND	Office rental fees VND	Tools and supplies VND	Total VND
Opening balance (reclassified)	538,423,013,184	1,399,888,939,090	115,956,069,938	2,054,268,022,212
Additions during the period	-	-	7,761,170,231	7,761,170,231
Transfer from construction in progress	-	-	48,200,595,060	48,200,595,060
Disposals	-	-	(188,331,279)	(188,331,279)
Written off	-	-	(7,828,447)	(7,828,447)
Amortisation for the period	(7,025,071,080)	(31,695,598,620)	(35,551,423,013)	(74,272,092,713)
Currency translation differences	-	-	(262,420)	(262,420)
Closing balance	531,397,942,104	1,368,193,340,470	136,169,990,070	2,035,761,272,644

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16. Goodwill

Cost	VND
Opening and closing balances	766,447,757,556
Accumulated amortisation	
Opening balance	672,592,821,659
Charge for the period	11,330,061,659
Closing balance	683,922,883,318
Net book value	
Opening balance	93,854,935,897
Closing balance	82,524,874,238

17. Accounts payable to suppliers

	30/6/2026	1/1/2026
	Cost/Amount within	Cost/Amount within
	payment capacity	payment capacity
	VND	VND
Short-term	1,957,789,319,650	2,523,888,497,743
Long-term	5,716,149,888	10,665,628,176
	1,963,505,469,538	2,534,554,125,919

18. Taxes payable to State Treasury

	30/6/2026	1/1/2026
	VND	VND
Corporate income tax	316,860,229,802	448,584,006,357
Value added tax	62,020,885,959	58,888,044,502
Personal income tax	6,014,540,575	6,743,163,966
Other taxes	1,446,091,488	1,838,414,996
	386,341,747,824	516,053,629,821

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19. Accrued expenses

	30/6/2026 VND	1/1/2026 VND
Advertising, promotion expenses and sales support	1,035,388,941,065	1,125,160,525,940
Purchases of good payables	337,256,884,611	170,811,593,269
Logistic expense	273,511,175,213	151,355,326,080
Bonus and 13 th month salary	98,555,495,900	177,371,373,477
Exhibition expense	82,961,118,586	73,481,762,046
Sales discounts	76,353,309,484	45,204,587,526
Construction in progress	64,700,951,768	108,215,374,694
Accrued borrowing costs	63,671,113,555	37,479,208,426
Accrued information and technology expenses	39,987,809,591	38,518,199,669
Market research expense	22,602,898,557	18,127,457,330
Others	266,043,184,927	261,686,970,541
	2,361,032,883,257	2,207,412,378,998

20. Other payables

(a) Other short-term payables

	30/6/2026 VND	1/1/2026 VND Reclassified
Obligation to issue shares	1,881,085,000	6,792,055,000
Share capital pending registration (*)	129,439,870,000	-
Trade union fee, social, health and unemployment insurances	3,498,549,403	1,951,231,459
Short-term deposits received	3,099,550,753	2,599,550,753
Others	42,829,738,569	6,692,709,473
	180,748,793,725	18,035,546,685

- (*) In May 2026, the Company's Board of Directors resolved to approve the issuance of shares to employees under the Employee Stock Ownership Plan ("ESOP"), pursuant to the resolution of the Annual General Meeting of Shareholders held in April 2026. As at 30 June 2026, the Company completed the share issuance for share capital under the ESOP; however, the amended Enterprise Registration Certificate ("ERC") had not yet been obtained as at that date, the corresponding increase in share capital was not recognised in these consolidated financial statements. As at the issuance date of this report, the Company obtained the amended Enterprise Registration Certificate reflecting the increase in share capital in accordance with the prevailing regulations.

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(b) Other long-term payables

	30/6/2026 VND	1/1/2026 VND
Long-term deposits received	28,326,676,467	29,737,966,585

21. Borrowings

	1/1/2026 Carrying amount VND Reclassified	Movements during the period Increase VND	Decrease VND	30/6/2026 Carrying amount VND
Short-term borrowings	7,169,251,263,510	11,352,390,486,465	(11,997,368,219,524)	6,524,273,530,451
Long-term borrowings	2,422,142,900,578	4,536,793,890	-	2,426,679,694,468
	9,591,394,164,088	11,356,927,280,355	(11,997,368,219,524)	8,950,953,224,919

(a) Short-term borrowings

	30/6/2026 VND	1/1/2026 VND
Short-term borrowings	6,524,273,530,451	7,169,251,263,510
Current portion of long-term borrowings	32,190,480,438	-
	6,556,464,010,889	7,169,251,263,510

(b) Long-term borrowings

	30/6/2026 VND	1/1/2026 VND Reclassified
Long-term borrowings	2,455,412,722,483	2,455,412,722,483
Arrangement fees	(28,733,028,015)	(33,269,821,905)
	2,426,679,694,468	2,422,142,900,578
Repayable within 12 months	(32,190,480,438)	-
Repayable after 12 months	2,394,489,214,030	2,422,142,900,578

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22. Changes in owners' equity

	Share capital VND	Share premium VND	Other capital VND	Repurchased own shares VND	Foreign exchange differences VND	Investment and development fund VND	Undistributed profits after tax VND	Non-controlling interests ("NCI") VND	Total VND
Balance as at 1 January 2025	7,355,531,790,000	3,648,755,415,858	(265,775,657,006)	(994,666,327,121)	10,486,158,078	22,731,972,844	923,140,125,757	627,623,298,892	11,327,826,777,302
Share capital issued	3,268,116,430,000	(601,100,000)	-	-	-	-	-	-	3,267,515,330,000
Net profit for the period	-	-	-	-	-	-	2,911,699,007,952	49,779,559,308	2,961,478,567,260
Currency translation differences	-	-	-	-	1,893,635,861	-	-	1,659	1,893,637,520
Balance as at 30 June 2025	10,623,648,220,000	3,648,154,315,858	(265,775,657,006)	(994,666,327,121)	12,379,793,939	22,731,972,844	3,834,839,133,709	677,402,859,859	17,558,714,312,082
Balance as at 1 January 2026	10,676,207,460,000	3,648,154,315,858	(265,775,657,006)	(994,666,327,121)	13,344,384,278	22,731,972,844	4,961,668,835,373	600,476,332,085	18,662,141,316,311
Distribution of Treasury shares to existing shareholders	-	(991,697,196,483)	-	991,697,196,483	-	-	-	-	-
Issuance of shares from Share premium	2,268,727,990,000	(2,268,727,990,000)	-	-	-	-	-	-	-
Net profit for the period	-	-	-	-	-	-	3,249,004,709,010	35,398,265,527	3,284,402,974,537
Dividends(*)	-	-	-	-	-	-	(2,641,763,395,000)	-	(2,641,763,395,000)
Currency translation differences	-	-	-	-	468,713,199	-	-	2,049	468,715,248
Balance as at 30 June 2026	12,944,935,450,000	387,729,129,375	(265,775,657,006)	(2,969,130,638)	13,813,097,477	22,731,972,844	5,568,910,149,383	635,874,599,661	19,305,249,611,096

(*) The second advance dividend for the year of 2025 in accordance with the Company's General Meeting of Shareholders on 25 April 2025 and Board of Directors on 24 December 2025 with amount of VND2,641,763 million (for the period ended 30/6/2025: nil).

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23. Share capital, Repurchased own shares and Share premium

The Company's authorised and issued share capital are as follows:

	30/6/2026		1/1/2026	
	Number of shares	VND	Number of shares	VND
Authorised and issued share capital				
Ordinary shares	1,294,493,545	12,944,935,450,000	1,067,620,746	10,676,207,460,000
Repurchased own shares (Treasury shares)				
Ordinary shares	32,583	2,969,130,638	10,915,388	994,666,327,121
Shares capital currently in circulation				
Ordinary shares	1,294,460,962	12,944,609,620,000	1,056,705,358	10,567,053,580,000
Share premium		387,729,129,375		3,648,154,315,858

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividends as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. All rights of shares bought back by the Company are suspended until those shares are reissued.

Share premium represents the excess of the proceeds on issuance of shares over their par value less costs directly attribute to the issuance of new shares.

Movements of shares currently in circulation during the period were as follows:

	From 1/1/2026 to 30/6/2026		From 1/1/2025 to 30/6/2025	
	Number of shares	Par value VND	Number of shares	Par value VND
Opening balance – currently in circulation	1,056,705,358	10,567,053,580,000	724,637,791	7,246,377,910,000
New shares issued by cash	-	-	326,811,643	3,268,116,430,000
Distribution of Treasury shares to existing shareholders	10,882,805	108,828,050,000	-	-
Issuance of shares from Share premium	226,872,799	2,268,727,990,000	-	-
Closing balance – currently in circulation	1,294,460,962	12,944,609,620,000	1,051,449,434	10,514,494,340,000

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24. Off statement of financial position item

Foreign currencies

	30/6/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	1,414,089	37,172,063,083	1,320,885	34,497,740,099
EUR	13,621	408,863,040	170	5,207,779
THB	22,987,510	18,321,148,625	34,051,886	27,649,990,461
		55,902,074,748		62,152,938,339

25. Revenue from sale of goods and provision of services

Total revenue represents the gross value of goods sold and provision of services exclusive of value added tax.

Net revenue comprised of:

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Total revenue	15,761,518,288,203	13,900,567,574,935
Less revenue deductions		
▪ Sales discounts	92,945,188,314	79,920,342,310
▪ Sales returns	31,307,779,386	56,147,642,639
	124,252,967,700	136,067,984,949
Net revenue	15,637,265,320,503	13,764,499,589,986

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26. Cost of sales and provision of services

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Total cost of sales		
▪ Goods sold and services provided	8,415,369,052,279	7,431,384,272,011
▪ Allowance for inventories	72,408,790,802	64,272,131,306
	8,487,777,843,081	7,495,656,403,317

27. Financial income

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Interest income from deposits at banks, trading securities and other investments	295,942,829,764	326,352,806,286
Interest income from loans provided to related parties	346,451,904,773	181,139,773,368
Foreign exchange gains	11,495,573,611	17,684,280,233
Other financial income	-	27,453,000
	653,890,308,148	525,204,312,887

28. Financial expenses

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Borrowing costs from banks	308,733,927,450	248,196,995,733
Foreign exchange losses	8,902,707,326	7,516,122,032
Borrowing costs from arrangement fees	4,929,973,890	8,564,585,128
Other financial expenses	21,041,391,023	18,593,216,870
	343,607,999,689	282,870,919,763

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29. Selling expenses

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Advertising, promotion and sale support expenses	2,149,695,669,515	1,861,463,118,746
Logistic expenses	611,602,942,347	394,349,214,457
Staff costs	252,677,728,257	267,172,127,076
Exhibition expenses	82,393,305,706	106,432,508,083
Marketing research expenses	27,778,575,394	9,779,514,221
Leased line system and information technology services	24,499,616,837	17,502,685,806
Others	38,578,964,154	36,122,272,663
	3,187,226,802,210	2,692,821,441,052

30. General and administration expenses

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Staff costs	209,761,363,762	196,777,196,813
Office rental	54,990,453,502	62,886,161,797
Research and development expenses	34,329,498,850	35,529,397,692
Leased line system and information technology services	30,103,722,459	36,913,336,625
Amortisation of fair value uplift of fixed assets and long-term deferred expenses arising in business combination	26,665,623,569	27,935,718,092
Depreciation and amortisation of fixed assets	13,160,397,259	12,123,810,026
Amortisation of goodwill	11,330,061,659	12,017,091,294
Others	111,725,733,097	87,507,221,943
	492,066,854,157	471,689,934,282

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31. Earnings per share

Basic earnings per share

The calculation of basic earnings per share for the period ended 30 June 2026 was based on the profit attributable to ordinary shareholders of the Company after deducting the amounts appropriated to bonus and welfare funds during for the period and a weighted average number of ordinary shares during the period – currently in circulation calculated as follows:

(i) Net profit attributable to ordinary shareholders

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Net profit attributable to ordinary shareholders	3,249,004,709,010	2,911,699,007,952

(ii) Weighted average number of ordinary shares

	From 1/1/2026 to 30/6/2026 Shares	From 1/1/2025 to 30/6/2025 Shares (as restated)
Issued ordinary shares at the beginning of the period – currently in circulation	1,056,705,358	724,637,791
Effect of ordinary shares issued during the period	-	176,947,740
	1,056,705,358	901,585,531
Effect of issued bonus shares (*)	237,755,604	202,854,098
Weighted average number of ordinary shares during the period – currently in circulation	1,294,460,962	1,104,439,629

(*) The weighted average number of ordinary shares during the period – currently in circulation for the period ended 30 June 2025 has been retrospectively adjusted to reflect the bonus shares issued in January 2026. Basic earnings per share for the period ended 30 June 2025 have also been retrospectively adjusted to reflect the issuance of these bonus shares.

(iii) Basic earnings per share

	From 1/1/2026 to 30/6/2026 VND/share	From 1/1/2025 to 30/6/2025 VND/share (as restated)
Basic earnings per share	2,510	2,636

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32. Significant transactions with related parties

During the period and as at the period ended, the Group has the following significant transactions and balances with their related parties:

Transaction value						Receivable/(payable)	
Relationship	Nature of transactions	From 1/1/2026	From 1/1/2025	as at			
		to 30/6/2026	to 30/6/2025	30/6/2026	1/1/2026		
						VND	VND
Ultimate parent company							
Masan Group Corporation	Sale of goods	37,606,328	46,035,922	12,554,000	-		
	Management fee	1,167,855,558	697,515,588	1,284,641,112	-		
	Service fee recharged	-	-	(13,414,116,518)	(13,414,116,518)		
	Interest income from bonds	82,287,685,700	-	-	-		
Intermediate parent companies							
The SHERPA Company Limited	Sale of goods	-	23,861,111	-	-		
	Purchases of services	-	-	(3,493,810,209)	(3,493,810,209)		
The CrownX Corporation	Sale of goods	26,470,833	22,586,660	8,056,500	15,313,198		
	Purchases services	18,487,534,122	11,997,150,000	(51,971,101,644)	(33,483,567,522)		
Parent company							
Masan Consumer Holdings Corporation	Dividends declared	1,851,496,030,000	-	-	-		
	Loans provided	-	800,000,000,000	5,255,577,390,313	5,055,037,808,223		
	Interest income receivable from loans	200,539,582,090	174,731,013,746	-	-		
	Dividends paid by cash	1,851,496,030,000	-	-	-		
	Receive capital contribution	-	692,452,670,000	-	-		
Associate							
Cholimex Food Joint Stock Company	Post-acquired dividends received	13,296,085,000	13,296,085,000	-	-		

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Relationship	Nature of transactions	Transaction value		Receivable/(payable) as at	
		From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND	30/6/2026 VND	1/1/2026 VND
Other related parties					
Masan JinJu Joint Stock Company and its branch	Sale of goods and services	80,699,968,889	66,164,748,490	8,096,075,049	8,808,005,261
	Purchase of goods and services	31,741,949,348	35,834,547,978	(2,649,653,192)	(1,979,457,938)
	Value of goods under distribution services	1,332,924,339,932	1,011,423,959,713	(275,205,555,759)	(225,628,415,728)
	Distribution services revenue	19,993,862,639	30,342,698,249	-	-
	Sales and logistics support fees of distribution services	29,087,229,253	36,257,080,678	483,295,150	3,765,641,948
	Distribution service costs paid on behalf	74,026,337,557	119,206,471,463	10,840,402,876	-
Masan Brewery PY One Member Company Limited	Sale of goods	9,254,710	28,133,795	-	-
	Purchase of goods	31,481,481	-	-	-
	Loans provided	-	-	-	152,836,518,978
	Collection of loans by cash	144,977,123,287	-	-	-
	Interest income receivable from loans	3,787,807,614	3,830,129,485	-	-
	Collection of interest income from loans by cash	11,647,203,305	-	-	-
Masan Brewery Distribution One Member Company Limited	Sale of goods	589,783,216	855,315,906	622,519,146	-
	Purchase of goods	1,940,490,675	1,880,593,639	-	(80,784,000)
	Management fee	10,525,946,027	10,750,522,846	31,571,749,193	23,347,932,339
	Selling expenses paid on behalf	707,025,266	-	707,025,266	-
	Payment in advance of goods	-	-	-	609,000
	Loans provided	170,000,000,000	-	170,899,835,616	107,166,027,397
	Collection of loans by cash	100,000,000,000	-	-	-
	Interest income receivable from loans	3,150,794,521	2,578,630,137	-	-
	Collection of interest income from loans by cash	9,416,986,302	-	-	-

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Relationship	Nature of transactions	Transaction value		Receivable/(payable) as at	
		From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND	30/6/2026 VND	1/1/2026 VND
Masan Brewery HG One Member Company Limited	Sale of goods	-	86,674,234	-	344,334,240
	Purchases of goods and services	5,089,929,501	4,314,759,216	(1,032,633,690)	(1,225,109,415)
	Loans provided	156,000,000,000	-	156,071,802,740	-
	Interest income receivable from loans	71,802,740	-	-	-
Masan Brewery MB Company Limited	Purchases of services	3,024,000,000	3,024,000,000	(592,717,106)	(599,017,126)
	Deposits for warehouse rental	-	-	67,199,190,493	67,199,190,493
Masan MEATLife Corporation	Sale of goods	12,637,037	11,513,887	3,158,001	5,070,000
	Management fee	15,947,849,596	13,569,363,050	15,598,606,933	4,281,090,600
	Other payables	500,000	-	(500,000)	-
MEATDeli HN Company Limited	Sale of goods	275,625,042	331,335,079	160,860,100	138,044,525
	Purchase of goods	1,349,734,800	1,185,868,800	(135,356,400)	(193,534,740)
MEATDeli Sai Gon Company Limited	Sale of goods	89,151,572	197,683,753	33,027,800	79,680,637
	Purchase of goods and services	356,088,841	2,333,776,812	(72,902,200)	(78,232,298)
3F Viet Food Company Limited	Purchase of goods	-	10,231,000	-	-
3F Viet Joint Stock Company and its branch	Sale of goods	9,277,778	26,262,909	3,540,000	309,257,770
	Purchase of goods	16,329,386	-	-	-
Nui Phao Mining Company Limited	Sale of goods	481,944,232	508,978,492	185,563,297	109,399,707

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Relationship	Nature of transactions	Transaction value		Receivable/(payable)	
		From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND	as at 30/6/2026 VND	1/1/2026 VND
Wincommerce General Commercial Services Joint Stock Company	Sale of goods	1,311,220,519,944	969,266,294,436	713,685,883,864	715,046,809,185
	Purchases of goods and services	242,140,890,313	267,495,333,349	-	(37,203,425)
	Payment in advance of goods	-	-	32,128,550	32,128,550
	Reimbursement of office rental fee	-	11,944,136,052	-	8,923,404,640
	Payment discount and other sale support payable	16,733,016,390	19,870,793,279	-	-
	Other receivables	-	-	17,000,000	17,000,000
Wineco Agricultural Investment Development and Production Limited	Purchase of goods and services	755,055,000	3,057,982,000	(287,480,000)	(197,030,000)
Phuc Long Heritage Corporation	Sale of goods and services	3,925,873,388	4,308,663,281	1,114,433,964	1,021,529,013
	Purchase of goods	1,499,781,344	3,416,441,345	(783,820,800)	(261,273,600)
Mobicast Joint Stock Company	Purchases of services	3,831,946,425	3,991,236,287	(7,554,614)	(21,378,884)
The Supra Joint Stock Company	Sale of goods	310,971,821	2,761,671,820	85,830,041	26,394,700
	Sale of fixed assets	-	161,915,142	-	-
	Purchases of services	605,683,337,623	208,651,572,485	(235,348,684,995)	(124,446,828,452)
	Other payables	-	-	(3,000,000)	(3,000,000)
Zenith Investment Company Limited	Office rental and management fees	39,247,147,462	38,092,955,885	(14,077,082,069)	(10,151,914,962)
	Prepayments for office rental fee	-	-	1,368,193,340,470	1,399,888,939,090
	Loan provided	1,950,000,000,000	-	4,100,784,657,534	2,011,882,739,726
	Interest income receivable from loans	138,901,917,808	-	-	-
	Purchase of trading securities	787,386,600,000	-	-	-
	Sale of trading securities	794,405,400,000	-	-	-

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Relationship	Nature of transactions	Transaction value		Receivable/(payable)	
		From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND	30/6/2026 VND as at	1/1/2026 VND
The WinX Corporation	Purchases services	6,332,019,019	-	-	-
Vietnam Technological and Commercial Joint Stock Bank ^(*)	Sale of goods	1,867,688,686	-	743,110,221	772,895,150
Key management personnel	Remuneration to key management personnel ^(**)	18,222,647,136	15,581,683,269	-	-

(*) As at 30 June 2026 and 1 January 2026, the Group has current and term deposit, loan accounts and certificate of deposit at Vietnam Technological and Commercial Joint Stock Bank, a related party, at normal commercial terms.

(**) No board fees were paid to members of the Board of Directors and Audit Committee of the Company for the periods ended 30 June 2026 and 30 June 2025.

33. Comparative information

As described in Note 4, the Group adopted Circular 99 effective from 1 January 2026. As a result, the presentation of certain financial statement captions has been changed. Certain comparative figures as at 1 January 2026 and for the period ended 30 June 2025 have been reclassified to conform to the requirement of Circular 99 in respect of financial statement presentation. A comparison of the amounts previously reported and as reclassified is as follows:

(a) Consolidated statement of financial position

	Code	1/1/2026 VND (reclassified)	1/1/2026 VND (as previously reported)
Cash equivalents	112	8,213,145,130,140	8,191,500,000,000
Held-to-maturity investments – short-term	123	2,431,377,663,329	1,042,543,000,000
Short-term loans receivable		-	244,977,123,287
Other short-term receivables	135	140,603,549,359	1,306,106,219,541
Long-term loans receivable		-	7,025,037,808,223
Other long-term receivables	215	8,661,559,786	50,544,299,512
Held-to-maturity investments – long-term	265	7,066,920,547,949	-
Long-term deferred expenses	271	2,054,268,022,212	2,087,537,844,117
Dividends payable	313	42,589,312,348	-
Short-term other payables	320	18,035,546,685	60,624,859,033
Long-term borrowing	339	2,422,142,900,578	2,455,412,722,483

(b) Consolidated statement of income

	Code	From 1/1/2025 to 30/6/2025 VND (reclassified)	From 1/1/2025 to 30/6/2025 VND (as previously reported)
Financial expenses			
<i>In which: borrowing costs</i>	24	256,761,580,861	248,196,995,733

(c) Consolidated statement of cash flows

	Code	From 1/1/2025 to 30/6/2025 VND (reclassified)	From 1/1/2025 to 30/6/2025 VND (as previously reported)
Receipts of interests from deposits to banks, trading securities, other investments and dividends	27	142,178,465,635	145,781,504,321
Cash and cash equivalents at the beginning of the period	60	5,692,078,047,398	5,677,335,607,288
Cash and cash equivalents at the end of the period	70	5,865,712,804,072	5,854,573,402,648

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34. Post statement of financial position events

There have been no significant events occurred after the statement of financial position date which would require adjustments or disclosures to be made in these consolidated financial statements.

27 -07- 2026

Prepared


Phan Thi Thuy Hoa
Chief Accountant

Authorized


Huynh Viet Thang
Chief Financial Officer




Trương Công Thang
Chief Executive Officer