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)

M.S.D.N: 0302017440-C.T.C.P. CÔNG TY CỔ PHẦN HÀNG TIÊU DÙNG MASAN P. SÀI GÒN - TP. HỒ CHÍ MINH

Đỗ Thị Hoàng Yến

Masan Consumer Corporation

Quarterly Separate 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 (from 3 November 2025 to 13 February 2026)
Registered Office	23 Le Duan, Sai Gon Ward Ho Chi Minh City Vietnam	

Masan Consumer Corporation
Separate statement of financial position as at 30 June 2026

Form B 01a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 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**		**11,046,767,206,736**	**12,387,228,925,965**
Cash and cash equivalents	**110**	**6**	**3,983,150,812,406**	**6,675,560,866,823**
Cash	111		35,796,746,653	24,278,522,986
Cash equivalents	112		3,947,354,065,753	6,651,282,343,837
Short-term financial investments	**120**		**2,459,840,120,775**	**3,045,145,714,079**
Trading securities	121	7(a)	2,201,357,647,463	2,400,812,672,984
Held-to-maturity investments – short-term	123	7(b)	258,482,473,312	644,333,041,095
Accounts receivable – short-term	**130**		**3,444,102,690,477**	**1,508,220,105,750**
Accounts receivable from customers	131		1,092,706,379,733	1,026,738,904,753
Prepayments to suppliers	132		15,114,640,538	32,437,719,040
Other short-term receivables	135	8(a)	2,336,281,670,206	449,043,481,957
Inventories	**140**	**9**	**1,010,547,044,507**	**1,059,448,595,338**
Inventories	141		1,032,986,967,572	1,090,810,243,042
Allowance for inventories	142		(22,439,923,065)	(31,361,647,704)
Other current assets	**160**		**149,126,538,571**	**98,853,643,975**
Short-term deferred expenses	161		10,016,996,567	14,581,186,515
Deductible value added tax	162		9,669,672,004	84,272,457,460
Other current assets	165	10	129,439,870,000	-

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

Masan Consumer Corporation
Separate statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 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**		**20,775,985,117,820**	**19,023,563,045,427**
Accounts receivable – long-term	**210**		**611,689,980**	**308,776,001**
Other long-term receivables	215	8(b)	611,689,980	308,776,001
Fixed assets	**220**		**82,261,063,667**	**52,040,711,992**
Tangible fixed assets	221	11	48,633,418,387	42,759,152,270
Cost	*222*		*90,650,176,002*	*81,571,883,213*
Accumulated depreciation	*223*		*(42,016,757,615)*	*(38,812,730,943)*
Intangible fixed assets	227	12	33,627,645,280	9,281,559,722
Cost	*228*		*327,941,275,878*	*300,584,080,030*
Accumulated amortisation	*229*		*(294,313,630,598)*	*(291,302,520,308)*
Long-term work in progress	**250**		**36,274,275,993**	**47,944,026,569**
Construction in progress	252	13	36,274,275,993	47,944,026,569
Long-term financial investments	**260**		**18,956,549,411,188**	**17,203,107,327,422**
Investment in subsidiaries	261	7(c)	9,233,271,509,348	9,233,271,509,348
Held-to-maturity investments – long-term	265	7(b)	9,723,277,901,840	7,969,835,818,074
Other long-term assets	**270**		**1,700,288,676,992**	**1,720,162,203,443**
Long-term deferred expenses	271	14	1,380,506,351,415	1,414,998,372,906
Deferred tax assets	272		319,782,325,577	305,163,830,537
TOTAL ASSETS (280 = 100 + 200)	**280**		**31,822,752,324,556**	**31,410,791,971,392**

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

Masan Consumer Corporation
Separate statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	30/6/2026 VND	1/1/2026 VND Reclassified
RESOURCES				
LIABILITIES (300 = 310 + 330)	**300**		**12,304,979,493,975**	**12,415,715,724,855**
Current liabilities	**310**		**10,034,397,460,666**	**10,148,732,050,436**
Accounts payable to suppliers	311	15	2,731,561,633,848	3,071,114,350,741
Advances from customers	312		111,589,454,393	122,327,018,208
Dividends payable	313		13,499,540,400	13,317,109,100
Taxes payable to State Treasury	314	16	108,737,918,736	172,647,552,098
Payables to employees	315		40,803,828,322	-
Accrued expenses	316	17	1,772,999,661,115	1,665,920,758,081
Other short-term payables	320	18(a)	175,205,423,852	13,405,262,208
Short-term borrowings	321	19(a)	5,080,000,000,000	5,090,000,000,000
Long-term liabilities	**330**		**2,270,582,033,309**	**2,266,983,674,419**
Other long-term payables	338	18(b)	26,315,061,324	27,253,496,324
Long-term borrowings	339	19(b)	2,244,266,971,985	2,239,730,178,095
EQUITY (400 = 411 + 412 + 415 + 420)	**400**	**20**	**19,517,772,830,581**	**18,995,076,246,537**
Share capital	411	21	12,944,935,450,000	10,676,207,460,000
Share premium	412	21	387,729,129,375	3,648,154,315,858
Repurchased own shares	415	21	(2,969,130,638)	(994,666,327,121)
Undistributed profits after tax	420		6,188,077,381,844	5,665,380,797,800
- Undistributed profits after tax brought forward	*420a*		*3,023,617,402,800*	*-*
- Undistributed profit after tax for the current period/prior period	*420b*		*3,164,459,979,044*	*5,665,380,797,800*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**31,822,752,324,556**	**31,410,791,971,392**

27 -07- 2026

Prepared

Authorized

CÔNG TY CỔ PHẦN HÀNG TIÊU DÙNG MASAN
M.S.D.N: 0302017440-C.T.C.P.
P. SÀI GÒN - TP. HỒ CHÍ MINH

Phan Thi Thuy Hoa
Chief Accountant

Huynh Viet Thang
Chief Financial Officer

Truong Cong Thang
Chief Executive Officer

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

Masan Consumer Corporation
Separate statement of income for the period ended 30 June 2026

Form B 02a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	Quarter II From 1/4/2026 to 30/6/2026 VND	From 1/4/2025 to 30/6/2025 VND Reclassified	Period to date 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	23	**7,030,849,538,547**	**6,210,699,178,899**	**15,397,305,739,487**	**13,528,872,437,373**
Revenue deductions	02	23	**69,429,376,125**	**79,429,545,067**	**122,070,451,367**	**126,514,783,772**
Net revenue from sale of goods and provision of services (10 = 01 - 02)	10	23	**6,961,420,162,422**	**6,131,269,633,832**	**15,275,235,288,120**	**13,402,357,653,601**
Cost of sales and provision of services	11	24	**5,155,550,541,949**	**4,613,463,410,603**	**11,312,625,439,194**	**10,011,388,812,612**
Gross profit (20 = 10 - 11)	20		**1,805,869,620,473**	**1,517,806,223,229**	**3,962,609,848,926**	**3,390,968,840,989**
Financial income	22	25	2,791,148,115,980	2,690,010,495,335	3,076,290,741,506	2,864,170,543,668
Financial expenses	23	26	*153,471,290,737*	*99,711,500,467*	*281,205,885,040*	*217,476,955,535*
In which: borrowing costs	*24*		*139,434,681,273*	*91,987,149,486*	*258,207,262,346*	*197,793,616,985*
Selling expenses	25	27	1,334,895,835,477	1,117,618,704,198	3,093,291,081,685	2,618,742,536,237
General and administration expenses	26	28	165,008,144,997	149,165,915,421	333,454,850,838	312,991,096,679
Net operating profit {30 = 20 + 22 - (23 + 25 + 26)}	30		**2,943,642,465,242**	**2,841,320,598,478**	**3,330,948,772,869**	**3,105,928,796,206**
Other income	31		39,135	77,164,345	45,584,475	185,374,004
Other expenses	32		194,130,043	435,813,684	194,146,842	2,121,042,561
Results of other activities (40 = 31 - 32)	40		(194,090,908)	(358,649,339)	(148,562,367)	(1,935,668,557)
Accounting profit before tax (50 = 30 + 40) (carried forward to next page)	50		**2,943,448,374,334**	**2,840,961,949,139**	**3,330,800,210,502**	**3,103,993,127,649**

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

Form B 02a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	Quarter II From 1/4/2026 to 30/6/2026 VND	Quarter II From 1/4/2025 to 30/6/2025 VND	Period to date From 1/1/2026 to 30/6/2026 VND	Period to date From 1/1/2025 to 30/6/2025 VND
Accounting profit before tax (brought forward from previous page)	50		2,943,448,374,334	2,840,961,949,139	3,330,800,210,502	3,103,993,127,649
Income tax expense – current	51		66,928,731,896	31,546,334,403	180,958,726,498	65,632,309,212
Income tax expense/(benefit) – deferred	52		21,779,689,688	43,726,334,929	(14,618,495,040)	62,844,672,617
Net profit after tax (60 = 50 - 51 - 52)	60		2,854,739,952,750	2,765,689,279,807	3,164,459,979,044	2,975,516,145,820

27 -07- 2026

Prepared

Phan Thi Thuy Hoa
Chief Accountant

Authorized

Huynh Viet Thang
Chief Financial Officer

M.S.D.N:0302017440-C.T.C.P.
CÔNG TY
CỔ PHẦN
HÀNG TIÊU DÙNG
MASAN
P. SÀI GÒN - TP. HỒ CHÍ MINH

Truong Cong Thang
Chief Executive Officer

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

Masan Consumer Corporation
Separate statement of cash flows for the period ended 30 June 2026
(Indirect method)

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 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**	**3,330,800,210,502**	**3,103,993,127,649**
Adjustments for			
Depreciation and amortisation	02	7,543,955,920	5,234,932,200
Allowances and provisions	03	47,561,149,286	32,314,777,860
Exchange gains arising from revaluation of monetary items denominated in foreign currencies	04	(191,176,460)	(507,272,104)
Losses on disposals of fixed assets	05	144,374,999	435,763,461
Interest income, distributed profits and related income from investing activities	05	(3,071,154,290,229)	(2,858,715,100,257)
Borrowing costs	06	258,207,262,346	197,793,616,985
Operating profit before changes in working capital	**08**	**572,911,486,364**	**480,549,845,794**
Change in receivables and other assets	09	(95,216,079,648)	(162,821,083,759)
Change in inventories	10	1,340,401,545	(220,940,166,737)
Change in payables and other liabilities	11	(85,677,596,724)	(593,306,434,283)
Change in deferred expenses	12	39,426,751,439	(1,429,705,670,620)
Change in trading securities	13	199,455,025,521	-
		632,239,988,497	**(1,926,223,509,605)**
Borrowing costs paid	14	(227,238,007,632)	(182,523,037,385)
Corporate income tax paid	15	(245,116,605,685)	(224,059,414,633)
Net cash flows from operating activities	**20**	**159,885,375,180**	**(2,332,805,961,623)**

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

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

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 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	(9,197,026,386)	(12,730,289,607)
Proceeds from disposals of fixed assets	22	968,390,589	7,418,935,185
Payments for granting loans	23	(1,950,000,000,000)	(800,000,000,000)
Placement of term deposits to banks	23	(264,067,232,877)	(28,000,000,000)
Receipts from collecting loans	24	550,000,000,000	-
Withdrawal of term deposits from banks and collections of other investments	24	611,200,000,000	60,731,443,768
Payments for investments in a subsidiary	25	-	(190,000,000,000)
Receipts of interests from deposits to banks, distributed profits, loans, trading securities and other investments	27	860,233,271,420	182,634,037,621
Net cash flows from investing activities	**30**	**(200,862,597,254)**	**(779,945,873,033)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from share capital issued	31	-	3,267,515,330,000
Proceeds from bank borrowings	33	8,080,000,000,000	8,303,600,000,000
Payments to settle loan principals to banks	34	(8,090,000,000,000)	(9,490,000,000,000)
Payments of dividends	36	(2,641,580,963,700)	(5,530,695,400)
Net cash flows from financing activities	**40**	**(2,651,580,963,700)**	**2,075,584,634,600**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**	**(2,692,558,185,774)**	**(1,037,167,200,056)**
Cash and cash equivalents at the beginning of the period	**60**	**6,675,560,866,823**	**4,277,472,657,692**
Effect of exchange rate fluctuations on cash and cash equivalents	**61**	**148,131,357**	**38,596,127**
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**	**3,983,150,812,406**	**3,240,344,053,763**

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

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

27 -07- 2026

Prepared		Authorized
Phan Thi Thuy Hoa	Huynh Viet Thang	Truong Cong Thang
Chief Accountant	*Chief Financial Officer*	*Chief Executive Officer*

M.S.D.N: 0302017440-C.T.C.P
CÔNG TY
CỔ PHẦN
HÀNG TIÊU DÙNG
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P. SÀI GÒN - TP. HỒ CHÍ MINH

Form B 09a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

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

1. Reporting entity

(a) Ownership structure

Masan Consumer Corporation ("the Company") is a joint stock company incorporated in Vietnam

(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.

(d) The Company's structure

As at 30 June 2026, the Company had 1,172 employees (1/1/2026: 1,215 employees).

2. Basis of preparation

(a) Statement of compliance

These separate 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.

The Company prepares and issues its quarterly consolidated financial statements separately. For a comprehensive understanding of the consolidated financial position as at 30 June 2026 of the Company and its subsidiaries (collectively referred to as "the Group"), their consolidated results of operations and their consolidated cash flows for the period then ended, these quarterly separate financial statements should be read in conjunction with the quarterly consolidated financial statements of the Group as at 30 June 2026 and for the period then ended.

(b) Basis of measurement

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

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December. These separate financial statements are prepared for 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 financial statements presentation purposes.

3. Comparative information

Comparative information in these separate 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 separate financial statements and are 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 separate financial statements is not intend to present the Company's separate financial position, results of operation or 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.

The Company 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 Company's accounting policies and the effects on the separate financial statements, if any, are disclosed in the following notes to the separate financial statements:

- Foreign currency transactions (Note 5(a));
- Held-to-maturity investments (Note 5(c)(ii)); and
- Dividends payable (Note 5(k)).

5. Summary of significant accounting policies

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

(a) 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 most frequently conducts 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 maintains the demand deposit accounts.

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

(b) 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.

(c) Investments

(i) Trading securities

Trading securities are bonds and certificates of deposit held by the Company 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 its 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.

(ii) Held-to-maturity investments

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

(iii) Investments in subsidiaries

For the purpose of these separate financial statements, investments in subsidiaries are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment value if the subsidiary has suffered a loss. The allowance is reversed if the subsidiary subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(d) 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.

(e) 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 directed costs to sell.

(f) 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 separate 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:

▪ leasehold improvements	5 – 7 years
▪ machinery and equipment	2 – 14 years
▪ motor vehicles	6 – 7 years
▪ office equipment	3 – 7 years

(g) Intangible fixed assets

(i) 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 3 years to 8 years.

(ii) 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 5 years.

(h) Construction in progress

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

(i) Long-term deferred expenses

(i) 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.

(ii) Tools and supplies

Tools and supplies also include assets held for use by the Company 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.

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

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

(k) Dividends payable

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

(l) Provisions

A provision is recognised if, as a result of a past event, the Company 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.

(m) 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) 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.

(n) Taxation

Income tax on the separate profit or loss for the period comprises current and deferred tax. Income tax is recognised in the separate 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.

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(o) Revenue

(i) Sale of goods

Revenue from sale of goods is recognised in the separate 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) Provision of services

Revenue from provision of services is recognised in the separate 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

(p) Financial income and financial expenses

(i) Financial income

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

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

Profits distributed by subsidiaries are recognised when the right to receive profits distributed by subsidiaries is established. Distributed profits which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

(ii) Financial expenses

Financial expenses mainly comprise interest expense on borrowing 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.

(q) Operating lease payments

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

(r) Related parties

Parties are considered to be related to the Company 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 Company 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.

6. Cash and cash equivalents

	30/6/2026 VND	1/1/2026 VND Reclassified
Cash at banks	35,796,746,653	24,278,522,986
Cash equivalents	3,947,354,065,753	6,651,282,343,837
	3,983,150,812,406	6,675,560,866,823

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

7. Financial investments

	30/6/2026 VND	1/1/2026 VND Reclassified
Short-term financial investments		
Trading securities (a)	2,201,357,647,463	2,400,812,672,984
Held-to-maturity investments – short-term (b)	258,482,473,312	644,333,041,095
	2,459,840,120,775	3,045,145,714,079
Long-term financial investments		
Investment in subsidiaries (c)	9,233,271,509,348	9,233,271,509,348
Held-to-maturity investments – long-term (b)	9,723,277,901,840	7,969,835,818,074
	18,956,549,411,188	17,203,107,327,422
	21,416,389,531,963	20,248,253,041,501

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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	2,949,870	295,820,837,239	(*)	-	4,950,000	495,275,862,760	(*)	-
		2,201,357,647,463				2,400,812,672,984		

The Company purchased these bonds 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 Company purchased these certificates of deposit 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 Company has not determined the fair value of the trading securities for disclosure in the separate 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 trading securities may differ from its carrying amount.

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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 (*)	258,482,473,312	203,598,794,520
Short-term deposits for investing activities (**)	-	440,734,246,575
	258,482,473,312	644,333,041,095
Held-to-maturity investments - long-term		
Long-term loans receivable from related parties (***)	9,723,277,901,840	7,969,835,818,074
	9,723,277,901,840	7,969,835,818,074
	9,981,760,375,152	8,614,168,859,169

(*) These represented term deposits at banks with remaining terms to maturity of twelve months or less from the end of the accounting period.

(**) These balances represented the amounts deposited to third parties under investment cooperation contracts. According to these contracts, these third parties committed to pay the Company a minimum rate of return as agreed in the investment cooperation contracts.

(***) These loans receivable from related parties were unsecured and earned annual interest as agree in these contracts during the period. These loans mature in December 2027, September 2028, January 2029 and February 2029.

(c) Investments in subsidiaries

	30/6/2026		1/1/2026	
	% of equity owned and voting rights	Cost VND	% of equity owned and voting rights	Cost VND
Investments in subsidiaries:				
▪ Masan Food Company Limited (i)	100%	4,188,500,009,348	100%	4,188,500,009,348
▪ Masan Beverage Company Limited (ii)	100%	4,315,000,000,000	100%	4,315,000,000,000
▪ Masan Consumer (Thailand) Limited (iii)	99.99%	64,771,500,000	99.99%	64,771,500,000
▪ Masan HPC Company Limited (iv)	100%	605,000,000,000	100%	605,000,000,000
▪ Masan Innovation Company Limited (v)	100%	60,000,000,000	100%	60,000,000,000
		9,233,271,509,348		9,233,271,509,348

The Company has not determined the fair values of investments in subsidiaries for disclosure in the separate 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 investments in subsidiaries may differ from their carrying amounts.

There was no allowance for diminution in value of investments in subsidiaries of the Company in these separate financial statements for the periods ended 30 June 2026 and 30 June 2025.

(i) Masan Food Company Limited ("MSF") has 11 subsidiaries and 1 associate: (1) Masan Industrial One Member Company Limited ("MSI"), (2) Viet Tien Food Technology One Member Company Limited ("VTF"), (3) Masan PQ Corporation ("MPQ"), (4) Masan HD One Member Company Limited ("MHD"), (5) Masan MB One Member Company Limited ("MMB"), (6) Masan HG One Member Company Limited ("MHG"), (7) Nam Ngu Phu Quoc One Member Company Limited ("NPQ"), (8) Masan Long An Company Limited ("MLA"), (9) Masan HN Company Limited ("HNF"), (10) Masan HG 2 Company Limited ("MH2") and (11) Huong Giang Manufacturing Trading Services Company Limited ("HGC") and an associate, Cholimex Food Joint Stock Company.

(ii) Masan Beverage Company Limited has 4 subsidiaries, which include (1) VinaCafé Bien Hoa Joint Stock Company ("VCF"), (2) Vinh Hao Mineral Water Corporation ("VHC"), (3) Kronfa., JSC ("KRP") and (4) Quang Ninh Mineral Water Corporation ("QNW").

(iii) Masan Consumer (Thailand) Limited ("MTH") was established in 2016.

(iv) Masan HPC Company Limited ("HPC") has 1 subsidiary, Net Detergent Joint Stock Company ("NET").

(v) Masan Innovation Company Limited ("INV") has 1 subsidiary Chanté Self - Service Laundry Company Limited ("CTE").

MTH is incorporated in Thailand. Other subsidiaries are incorporated in Vietnam.

Movements of the investments in subsidiaries 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	9,233,271,509,348	9,043,271,509,348
Additions during the period	-	190,000,000,000
Closing balance	9,233,271,509,348	9,233,271,509,348

8. Other receivables

(a) Other short-term receivables

	30/6/2026 VND	1/1/2026 VND Reclassified
Amounts due from related parties:		
▪ Distributed profits receivable	2,213,296,085,000	313,296,085,000
▪ Deposits for warehouse rental	67,199,190,493	67,199,190,493
▪ Other receivables	2,151,811,066	5,403,274,115
Accrued interest receivable from trading securities	30,651,447,870	34,454,712,167
Short-term deposits for operating activities	12,520,481,538	19,274,778,720
Others	10,462,654,239	9,415,441,462
	2,336,281,670,206	449,043,481,957

(b) Other long-term receivables

	30/6/2026 VND	1/1/2026 VND Reclassified
Long-term deposits for operating activities	611,689,980	308,776,001

9. Inventories

	30/6/2026		1/1/2026	
	Cost VND	**Allowance VND**	**Cost VND**	**Allowance VND**
Goods in transit	41,591,169,519	-	101,927,093,468	-
Raw materials	53,365,978,139	(4,900,922,163)	56,731,765,686	(10,265,581,719)
Tools and supplies	718,570,705	-	718,570,705	-
Finished goods	70,514,163,159	(512,911,298)	66,525,362,282	(2,794,223,664)
Merchandise inventories	862,602,752,366	(17,026,089,604)	864,907,450,901	(18,301,842,321)
Goods on consignment	4,194,333,684	-	-	-
	1,032,986,967,572	(22,439,923,065)	1,090,810,243,042	(31,361,647,704)

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	31,361,647,704	33,169,702,482
Increase in allowance during the period	47,561,149,286	32,314,777,860
Allowance utilised during the period	(56,482,873,925)	(45,127,021,171)
Closing balance	22,439,923,065	20,357,459,171

Included in inventories of the Company as at 30 June 2026 was VND22,440 million (1/1/2026: VND31,362 million) of slow-moving inventories.

10. 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 of ordinary shares under the Employee Stock 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 Company has completed the required procedures to utilise this bank deposit.

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11. Tangible fixed assets

	Leasehold improvements VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	13,639,677,188	41,472,716,775	17,195,472,548	9,264,016,702	81,571,883,213
Additions during the period	-	432,887,250	-	233,580,000	666,467,250
Transfer from construction in progress	950,682,962	6,753,038,800	-	2,460,042,323	10,163,764,085
Disposal	-	(55,000,000)	(1,616,938,546)	(80,000,000)	(1,751,938,546)
Closing balance	14,590,360,150	48,603,642,825	15,578,534,002	11,877,639,025	90,650,176,002
Accumulated depreciation					
Opening balance	12,728,337,637	7,583,668,820	11,507,303,252	6,993,421,234	38,812,730,943
Charge for the period	134,910,574	2,564,209,722	1,175,904,776	612,820,558	4,487,845,630
Disposal	-	(11,785,713)	(1,192,033,245)	(80,000,000)	(1,283,818,958)
Closing balance	12,863,248,211	10,136,092,829	11,491,174,783	7,526,241,792	42,016,757,615
Net book value					
Opening balance	911,339,551	33,889,047,955	5,688,169,296	2,270,595,468	42,759,152,270
Closing balance	1,727,111,939	38,467,549,996	4,087,359,219	4,351,397,233	48,633,418,387

12. Intangible fixed assets

	Software VND	Brand name VND	Total VND
Cost			
Opening balance	299,947,716,394	636,363,636	300,584,080,030
Transfer from construction in progress	27,402,195,848	-	27,402,195,848
Written off	(45,000,000)	-	(45,000,000)
Closing balance	327,304,912,242	636,363,636	327,941,275,878
Accumulated amortisation			
Opening balance	290,666,156,672	636,363,636	291,302,520,308
Charge for the period	3,056,110,290	-	3,056,110,290
Written off	(45,000,000)	-	(45,000,000)
Closing balance	293,677,266,962	636,363,636	294,313,630,598
Net book value			
Opening balance	9,281,559,722	-	9,281,559,722
Closing balance	33,627,645,280	-	33,627,645,280

13. Construction in progress

	From 1/1/2026 to 30/6/2026 VND
Opening balance	47,944,026,569
Additions during the period	27,304,575,357
Transfer to tangible fixed assets	(10,163,764,085)
Transfer to intangible fixed assets	(27,402,195,848)
Transfer to long-term deferred expenses	(763,720,000)
Disposal	(644,646,000)
Closing balance	36,274,275,993

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

	30/6/2026 VND	1/1/2026 VND
Machinery and equipment	3,785,270,279	10,515,555,079
Software	29,618,551,204	34,108,227,167
Others	2,870,454,510	3,320,244,323
	36,274,275,993	47,944,026,569

14. Long-term deferred expenses

	Office rental fee VND	Tools and supplies VND	Total VND
Opening balance (reclassified)	1,399,888,939,090	15,109,433,816	1,414,998,372,906
Additions during the period	-	950,713,888	950,713,888
Transfer from construction in progress	-	763,720,000	763,720,000
Amortisation for the period	(31,695,598,620)	(4,510,856,759)	(36,206,455,379)
Closing balance	1,368,193,340,470	12,313,010,945	1,380,506,351,415

15. Accounts payable to suppliers

	30/6/2026 Cost/Amount within payment capacity VND	1/1/2026 Cost/Amount within payment capacity VND
Short-term	2,731,561,633,848	3,071,114,350,741

16. Taxes payable to State Treasury

	30/6/2026 VND	1/1/2026 VND
Corporate income tax	102,875,716,919	167,033,596,106
Personal income tax	5,849,659,441	4,702,719,003
Other taxes	12,542,376	911,236,989
	108,737,918,736	172,647,552,098

17. Accrued expenses

	30/6/2026 VND	1/1/2026 VND
Advertising, promotion expenses and sales support	1,015,717,320,251	1,103,809,037,601
Logistic expense	255,639,713,027	144,784,734,459
Exhibition expense	82,634,725,001	71,998,668,235
Purchases of goods payables	59,290,244,716	40,525,975,984
Sales discounts	74,547,213,930	41,954,264,695
Accrued borrowing costs	60,862,585,206	34,823,304,382
Accrued information and technology expenses	39,987,809,591	38,518,199,669
Bonus and 13th month salary	32,475,782,946	61,853,903,743
Market research expense	22,281,409,557	18,127,457,330
Others	129,562,856,890	109,525,211,983
	1,772,999,661,115	1,665,920,758,081

18. Other payables

(a) Other short-term payables

	30/6/2026 VND	1/1/2026 VND Reclassified
Obligation to share issues	1,881,085,000	6,792,055,000
Share capital pending registration (*)	129,439,870,000	-
Trade union fee, social, health and unemployment insurances	2,173,940,791	779,637,376
Others	41,710,528,061	5,833,569,832
	175,205,423,852	13,405,262,208

(*) 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 separate 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.

(b) Other long-term payables

	30/6/2026 VND	1/1/2026 VND
Long-term deposits received	26,315,061,324	27,253,496,324
	26,315,061,324	27,253,496,324

19. Borrowings

	1/1/2026 Carrying amount/ Amount within repayment capacity VND Reclassified	Movements during the period Addition VND	Payment VND	30/6/2026 Carrying amount/ Amount within repayment capacity VND
Short-term borrowings	5,090,000,000,000	8,080,000,000,000	(8,090,000,000,000)	5,080,000,000,000
Long-term borrowings	2,239,730,178,095	4,536,793,890	-	2,244,266,971,985
	7,329,730,178,095	8,084,536,793,890	(8,090,000,000,000)	7,324,266,971,985

(a) Short-term borrowings

	30/6/2026 VND	1/1/2026 VND
Short-term borrowings	5,080,000,000,000	5,090,000,000,000
	5,080,000,000,000	5,090,000,000,000

(b) Long-term borrowings

	30/6/2026 VND	1/1/2026 VND Reclassified
Long-term borrowings	2,273,000,000,000	2,273,000,000,000
Arrangement fees	(28,733,028,015)	(33,269,821,905)
Repayable after 12 months	2,244,266,971,985	2,239,730,178,095

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20. Changes in owners' equity

	Share capital VND	Share premium VND	Repurchased own shares VND	Undistributed profits after tax VND	Total VND
Balance as at 1 January 2025	7,355,531,790,000	3,648,755,415,858	(994,666,327,121)	569,983,391,631	10,579,604,270,368
Share capital issued	3,268,116,430,000	(601,100,000)	-	-	3,267,515,330,000
Net profit for the period	-	-	-	2,975,516,145,820	2,975,516,145,820
Balance as at 30 June 2025	10,623,648,220,000	3,648,154,315,858	(994,666,327,121)	3,545,499,537,451	16,822,635,746,188
Balance as at 1 January 2026	10,676,207,460,000	3,648,154,315,858	(994,666,327,121)	5,665,380,797,800	18,995,076,246,537
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	-	-	-	3,164,459,979,044	3,164,459,979,044
Dividends(*)	-	-	-	(2,641,763,395,000)	(2,641,763,395,000)
Balance as at 30 June 2026	12,944,935,450,000	387,729,129,375	(2,969,130,638)	6,188,077,381,844	19,517,772,830,581

(*) 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)

21. 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 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 attributable 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

22. Off statement of financial position item

Foreign currencies

	30/6/2026		1/1/2026	
	Original currency	**VND equivalent**	**Original currency**	**VND equivalent**
USD	919,021	24,158,635,553	667,417	17,431,605,564
EUR	13,456	403,885,749	-	-
		24,562,521,302		17,431,605,564

23. 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	15,397,305,739,487	13,528,872,437,373
Less revenue deductions		
▪ Sales discounts	88,352,192,528	70,346,451,366
▪ Sales returns	33,718,258,839	56,168,332,406
	122,070,451,367	126,514,783,772
Net revenue	15,275,235,288,120	13,402,357,653,601

24. 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	11,265,064,289,908	9,979,074,034,752
▪ Allowance for inventories	47,561,149,286	32,314,777,860
	11,312,625,439,194	10,011,388,812,612

25. Financial income

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Distributed profits from subsidiaries	2,500,000,000,000	2,500,000,000,000
Interest income from deposits at banks, trading securities and other investments	196,013,576,326	187,623,393,732
Interest income from loans to related parties	375,140,713,903	171,091,706,525
Foreign exchange gains	5,136,451,277	5,427,990,411
Other financial income	-	27,453,000
	3,076,290,741,506	2,864,170,543,668

26. Financial expenses

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Borrowing costs from banks	253,277,288,456	190,318,281,858
Borrowing costs from arrangement fees	4,929,973,890	7,475,335,127
Foreign exchange losses	1,957,231,671	1,090,121,680
Others	21,041,391,023	18,593,216,870
	281,205,885,040	217,476,955,535

27. 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	2,100,681,722,909	1,825,934,016,450
Logistic expenses	584,129,639,385	376,092,560,867
Staff costs	239,037,690,082	249,869,101,649
Exhibition expenses	83,744,603,526	108,128,496,661
Leased line system and information technology services	24,128,482,110	17,168,964,159
Marketing research expense	26,869,656,034	9,214,514,221
Others	34,699,287,639	32,334,882,230
	3,093,291,081,685	2,618,742,536,237

28. General and administration expenses

	From 1/1/2026 to 30/6/2026 VND	From 1/1/2025 to 30/6/2025 VND
Staff costs	155,838,078,862	143,911,576,441
Office rental	51,915,904,154	59,815,093,251
Leased line system and information technology services	29,289,617,543	36,392,430,741
Research and development expenses	16,327,780,505	19,199,145,649
Depreciation and amortisation of fixed assets	4,773,810,602	3,949,724,100
Others	75,309,659,172	49,723,126,497
	333,454,850,838	312,991,096,679

29. Significant transactions with related parties

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

		Transactions		Receivable/(payable) as at	
Relationship	**Nature of transactions**	**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**
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 recharge	-	-	(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	-	-
	Purchase 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
	Purchase of 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	-	-	-
	Dividends paid by cash	1,851,496,030,000	-	-	-
	Receive capital contribution	-	692,452,670,000	-	-
Subsidiaries					
Masan Food One Member Company Limited	Distributed profits	2,500,000,000,000	2,500,000,000,000	2,213,296,085,000	213,296,085,000
	Capital contribution	-	190,000,000,000	-	-

Relationship	Nature of transactions	Transactions From 1/1/2026 to 30/6/2026 VND	Transactions From 1/1/2025 to 30/6/2025 VND	Receivable/(payable) as at 30/6/2026 VND	Receivable/(payable) as at 1/1/2026 VND
Masan HD One Member Company Limited	Sale of goods	36,971,178,670	43,412,087,044	-	-
	Sale of fixed assets	36,363,636	4,492,533	-	-
	Purchase of goods and services	906,887,557,615	804,403,553,109	(102,902,147,180)	(302,637,607,151)
Masan Industrial One Member Company Limited	Sale of goods	141,259,104,210	132,313,960,516	-	-
	Sale of fixed assets	52,380,953	879,044,169	-	-
	Purchases of goods and services	3,135,337,737,957	2,781,048,527,466	(410,875,409,448)	(594,580,844,413)
	Loans provided	-	400,000,000,000	2,803,622,797,885	2,976,643,620,818
	Loans collected by cash	280,000,000,000	-	-	-
	Interest income from loans receivable	118,025,752,409	85,460,159,052	-	-
	Interest receivable collected by cash	11,046,575,342	-	-	-
	Management fee	151,226,141	72,902,822	(21,479,766)	-
Masan MB One Member Company Limited	Sale of goods	86,499,977,206	83,244,905,525	-	-
	Purchase of goods	2,443,121,932,479	2,212,778,841,581	(653,576,627,360)	(963,015,695,817)
	Loans provided	-	400,000,000,000	2,818,870,446,421	2,981,309,457,530
	Loans collected by cash	270,000,000,000	-	-	-
	Interest income from loans receivable	118,213,043,686	85,631,547,473	-	-
	Interest receivable collected by cash	10,652,054,795	-	-	-
Masan Beverage One Member Company Limited	Distributed profits	-	-	-	100,000,000,000

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Masan HG One Member Company Limited	Sale of goods	147,725,595,439	141,522,370,492	-	-
	Sale of fixed assets	516,000,000	6,187,091,689	-	-
	Purchase of goods	2,459,456,458,383	2,255,776,626,185	(703,308,775,492)	(284,876,622,770)
Masan PQ Corporation	Sale of goods	6,310,173	-	-	-
	Purchase of goods	3,175,447,076	475,323,168	(2,582,884,845)	(1,004,206,454)
Nam Ngu Phu Quoc One Member Company Limited	Sale of goods	-	70,864,857	-	-
	Purchase of goods	-	20,336,195,773	-	-
VinaCafé Bien Hoa Joint Stock Company	Sale of goods	28,565,786,733	39,607,845,628	-	-
	Purchase of goods and services	1,085,287,601,163	1,103,317,708,751	(238,261,242,173)	(357,555,080,064)
Vinh Hao Mineral Water Corporation	Sale of goods	526,164,150	46,271,656	-	-
	Purchases of goods and services	244,832,144,838	222,922,374,233	(50,312,116,817)	(21,632,000,190)
Quang Ninh Mineral Water Corporation	Sale of goods	10,287,390	11,353,090	-	-
	Purchases of goods and services	132,529,395,724	111,445,076,736	(84,191,955,975)	(29,509,888,461)
Masan Consumer (Thailand) Limited	Sale of goods	25,724,620,691	26,903,680,819	15,167,529,910	12,946,100,781
Net Detergent Joint Stock Company	Sale of goods	1,132,935,303	12,680,852,950	-	-
	Purchase of goods and services	339,404,999,636	201,326,036,406	(53,373,520,063)	(39,059,614,690)

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Relationship	Nature of transactions	Transactions From 1/1/2026 to 30/6/2026 VND	Transactions From 1/1/2025 to 30/6/2025 VND	Receivable/(payable) as at 30/6/2026 VND	Receivable/(payable) as at 1/1/2026 VND
Chanté Self - Service Laundry Company Limited	Sale of goods	96,933,372	71,413,636	57,456,041	110,000,449
	Purchase of services	1,411,091,104	1,531,800,000	(229,770,000)	(275,724,000)
Other related parties					
Masan JinJu Joint Stock Company and its branch	Sales of goods	22,438,690,333	6,042,851,240	-	-
	Sale of fix assets	-	-	-	-
	Purchase of goods	699,856,220	560,249,155	(149,609,900)	(38,261,970)
	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 service fees	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	-	-
Masan Brewery Distribution One Member Company Limited	Sale of goods	589,783,216	426,949,906	622,519,146	-
	Purchase of goods	1,170,015,300	1,200,820,910	-	-
	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
Masan Brewery HG One Member Company Limited	Sale of goods	-	85,806,154	-	-
	Purchases of services	56,727,270	56,727,270	(31,200,000)	(31,200,000)

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Relationship	Nature of transactions	Transactions From 1/1/2026 to 30/6/2026 VND	Transactions From 1/1/2025 to 30/6/2025 VND	Receivable/(payable) as at 30/6/2026 VND	Receivable/(payable) as at 1/1/2026 VND
Masan Brewery MB Company Limited	Purchase of services	2,814,000,000	2,814,000,000	(554,217,106)	(560,517,126)
	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	13,071,694,386	11,577,936,930	11,743,373,405	3,492,497,149
	Other payables	500,000	-	500,000	-
MEATDeli HN Company Limited	Sale of goods	57,951,948	59,014,576	16,549,016	27,587,930
MEATDeli Sai Gon Company Limited	Sale of goods	-	86,318,384	-	79,680,637
	Purchases of goods and services	12,659,391	1,719,247,752	-	-
3F Viet Food Company Limited	Purchase of goods	-	500,750	-	-
3F Viet Joint Stock Company and its branch	Sale of goods	9,277,778	15,000,000	3,540,000	270,765,049
	Purchase of goods	-	-	-	-
Nui Phao Mining Company Limited	Sale of goods	481,944,232	508,978,492	185,563,297	109,399,707

		Transactions		Receivable/(payable) as at	
Relationship	**Nature of transactions**	**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**
Wincommerce General Commercial Services Joint Stock Company	Sale of goods	1,309,314,096,816	965,746,143,456	712,763,782,571	714,192,247,715
	Purchases of goods and services	241,752,711,051	267,214,242,674	-	(37,203,425)
	Prepayments for purchases of goods	-	-	32,128,550	32,128,550
	Office rental support fee	-	11,944,136,052	-	8,923,404,640
	Discounted payment and other sale support expenses payables	16,733,016,390	19,870,793,279	-	-
	Other receivables	-	-	17,000,000	17,000,000
Phuc Long Heritage Corporation	Sale of goods	689,161,388	886,777,921	221,605,043	188,508,307
	Purchase of goods	48,261,344	29,458,567	-	-
Mobicast Joint Stock Company	Purchase of services	3,345,635,083	3,494,857,495	-	-
The Supra Joint Stock Company	Sale of goods	310,971,821	2,751,565,570	85,830,041	26,394,700
	Sale of fixed assets	-	161,915,142	-	-
	Purchase of services	584,388,481,987	203,794,593,559	(219,958,977,310)	(120,364,004,557)
	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
	Purchase of trading securities	787,386,600,000	-	-	-
	Sale of trading securities	794,405,400,000	-	-	-
	Loans provided	1,950,000,000,000	-	4,100,784,657,534	2,011,882,739,726
	Interest income from loans receivable	138,901,917,808	-	-	-

		Transactions		Receivable/(payable) as at	
Relationship	**Nature of transactions**	**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**
The WinX Corporation	Purchase of services	6,332,019,019	-	-	-
Huong Giang Manufacturing Trading Service Company Limited	Sale of goods	2,282,403	-	-	-
Vietnam Technological and Commercial Joint Stock Bank(*)	Sale of goods	1,856,779,595	-	743,110,221	772,895,150
Key management personnel	Remuneration to key management personnel (*)	6,488,616,688	4,315,176,335	-	-

(*) As at 30 June 2026 and 1 January 2026, the Company has current and term deposit accounts and certificates of deposits 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.

30. Comparative information

As described in Note 4, the Company 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) Separate statement of financial position

	Code	1/1/2026 VND (reclassified)	1/1/2026 VND (as previously reported)
Cash equivalents	112	6,651,282,343,837	6,632,900,000,000
Held-to-maturity investments – short-term	123	644,333,041,095	201,200,000,000
Other short-term receivables	135	449,043,481,957	910,558,866,889
Long-term loans receivable		-	7,927,953,078,348
Other long-term receivables	215	308,776,001	42,191,515,727
Held-to-maturity investments – long-term	265	7,969,835,818,074	-
Long-term deferred expenses	271	1,414,998,372,906	1,448,268,194,811
Dividends payable	313	13,317,109,100	-
Short-term other payables	320	13,405,262,208	26,722,371,308
Long-term borrowing	339	2,239,730,178,095	2,273,000,000,000

(b) Separate 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			
In which: borrowing costs	*24*	*197,793,616,985*	*190,318,281,858*

(c) Separate 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, distributed profits, loans, trading securities and other investments	27	182,634,037,621	186,282,911,512
Cash and cash equivalents at the beginning of the period	60	4,277,472,657,692	4,266,833,729,774
Cash and cash equivalents at the end of the period	70	3,240,344,053,763	3,233,353,999,736

31. 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 separate financial statements.

27 -07- 2026

Prepared		Authorized
Phan Thi Thuy Hoa	Huynh Viet Thang	Truong Cong Thang
Chief Accountant	*Chief Financial Officer*	*Chief Executive Officer*

M.S.D.N:0302017440-C.T.C.P.
CÔNG TY CỔ PHẦN HÀNG TIÊU DÙNG MASAN
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