

**NET DETERGENT
JOINT-STOCK COMPANY**

No.: 33/2026/QĐ-NE

Re: Explanation for profit variation in the
reviewed interim financial statements for
the six-month period ended 30/6/2026

SOCIALIST REPUBLIC OF VIETNAM

Independence – Liberty – Happiness

Dong Nai City, 7 August 2026

**Attention: State Securities Commission of Vietnam
Ha Noi Stock Exchange**

- Pursuant to Circular No. 96/2020/TT-BTC (“Circular 96”) dated 16 November 2020, issued by the Ministry of Finance regarding Information Disclosure in the Securities Market, and other circulars amending and supplementing Circular 96; and
- Based on the Business Operation Results for the six-month period ended 30/6/2026 and compared to the same period last year of NET Detergent Joint-Stock Company.

NET Detergent Joint-Stock Company (hereinafter referred to as “the Company”) hereby provides an explanation regarding the variation in profit after tax of the Company for the six-month period ended 30/6/2026 compared to the same period last year, as follows:

Indicators	For the six-month period ended 30/6/2026	For the six-month period ended 30/6/2025	Variation	
	VND	VND	VND	%
Net revenue	891,330,873,804	738,558,608,198	152,772,265,606	21%
Net operating profit before tax ⁽¹⁾	44,539,347,359	96,258,172,745	(51,718,825,386)	-54%
Net financial income ⁽²⁾	12,476,209,365	5,767,519,368	6,708,689,997	116%
Profit after tax	46,538,958,501	81,653,233,201	(35,114,274,700)	-43%

The profit after tax for the six-month period ended 30/6/2026 decreased by 43% compared to the corresponding period last year primarily driven by the following factors:

- Net operating profit before tax decreased by 54%, mainly due to the following:
 - net revenue reached VND891 billion and increased 21% compared to the corresponding period, driven primarily by growth in sales of liquid laundry detergent.
 - the increase in net revenue above was offset by the higher input costs and operating expenses. The input costs increased mainly attributable to the fluctuations in raw material prices consistent with prevailing market trends during the period. In addition, the Company also invested in its advertising and promotional expenditures aimed at building and enhancing brand awareness and driving the Company’s sales.
- Net financial income increased by 116% compared to the same period last year, primarily driven by optimized cash flow for investment activities.

⁽¹⁾ Net operating profit before corporate income tax is calculated as gross profit (-) minus total selling expenses and general and administration expenses

⁽²⁾ Net financial income is calculated as financial income (-) minus financial expenses.



Best regards.

NET DETERGENT JOINT-STOCK COMPANY

LEGAL REPRESENTATIVE



MAI DUC LAM

General Director

