



NET Detergent Joint Stock Company

Interim Financial Statements
for the six-month period ended 30 June 2026



NET Detergent Joint Stock Company

Corporate Information

Enterprise Registration Certificate No.

3600642822

1 July 2003

The Company's Enterprise Registration Certificate has been amended several times, the most recent of which is dated 12 May 2026. The Enterprise Registration Certificate and its amendments were issued by the Department of Finance of Dong Nai City.

Board of Directors

Mr. Truong Cong Thang	Chairman
Ms. Nguyen Hoang Yen	Member
Mr. Huynh Viet Thang	Member
Mr. Nguyen Hong Hai	Member
Ms. Chu Phuong Linh	Member
Mr. Pham Huu Tin	Member
Mr. Doan Quoc Hung	Member
	(from 17 April 2026)
Mr. Vu Quoc Tuan	Member
	(until 16 April 2026)

Audit Committee

Mr. Huynh Viet Thang	Chairman
Mr. Pham Huu Tin	Member

Board of Management

Mr. Mai Duc Lam	General Director
Mr. Pham Quoc Cuong	Deputy General Director of Technology and Production
Mr. Cao Tran Dang Khoa	Quality Director

Registered Office

D4 Street, Loc An - Binh Son Industrial Park
Long Thanh Ward
Dong Nai City
Vietnam

Auditor

KPMG Limited
Vietnam

NET Detergent Joint Stock Company Statement of the Board of Management

The Board of Management of NET Detergent Joint Stock Company (“the Company”) presents this statement and the accompanying interim financial statements of the Company for the six-month period ended 30 June 2026.

The Company’s Board of Management is responsible for the preparation and true and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Company’s Board of Management:

- (a) the interim financial statements set out on pages 5 to 42 give a true and fair view of the financial position of the Company as at 30 June 2026, and its results of operations and of its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

The Company’s Board of Management has, on the date of this statement, authorised the accompanying interim financial statements for issue.

On behalf of the Board of Management



Mai Duc Lam
General Director

Dong Nai City, 5 August 2026



KPMG Limited Branch
No. 115 Nguyen Hue Street,
Sai Gon Ward, Ho Chi Minh City, Vietnam
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INTERIM FINANCIAL INFORMATION REVIEW REPORT

To the Shareholders NET Detergent Joint Stock Company

We have reviewed the accompanying interim financial statements of NET Detergent Joint Stock Company ("the Company"), which comprise the statement of financial position as at 30 June 2026, the statements of income and cash flows for the six-month period then ended and the explanatory notes thereto, which were authorised for issue by the Company's Board of Management on 5 August 2026, as set out on pages 5 to 42.

Management's Responsibility

The Company's Board of Management is responsible for the preparation and true and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of Management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 – *Review of interim financial information performed by the independent auditor of the entity*.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of NET Detergent Joint Stock Company as at 30 June 2026 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

~~Vietnam~~

Review Report

Thun

Nguyen Thi Thuy
Practicing Auditor Registration
Certificate No. 3463-2022-007-1

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NET Detergent Joint Stock Company
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		738,710,202,631	817,750,790,716
Cash and cash equivalents	110	9	27,491,555,302	279,118,033,623
Cash	111		6,751,850,507	5,775,058,280
Cash equivalents	112		20,739,704,795	273,342,975,343
Short-term financial investments	120		358,374,670,137	300,400,721,644
Held-to-maturity investments	123	10	358,374,670,137	300,400,721,644
Accounts receivable – short-term	130		66,971,552,266	51,847,033,430
Accounts receivable from customers	131	11	61,612,871,027	48,663,287,259
Prepayments to suppliers	132		5,115,018,070	2,811,264,660
Other short-term receivables	135	12	243,663,169	372,481,511
Inventories	140	13	278,046,705,565	184,415,394,996
Inventories	141		281,975,143,634	186,879,759,686
Allowance for inventories	142		(3,928,438,069)	(2,464,364,690)
Other current assets	160		7,825,719,361	1,969,607,023
Short-term deferred expenses	161		1,437,266,427	753,809,347
Deductible value added tax	162		6,238,924,291	1,215,797,676
Taxes receivable from the State				
Treasury	163		149,528,643	-

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

NET Detergent Joint Stock Company
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 = 220 + 250 + 260 + 270)	200		255,598,835,463	258,365,945,948
Fixed assets	220		188,188,037,193	199,495,481,922
Tangible fixed assets	221	14	185,400,991,239	196,392,194,436
Cost	222		395,463,935,345	456,310,971,086
Accumulated depreciation	223		(210,062,944,106)	(259,918,776,650)
Intangible fixed assets	227	15	2,787,045,954	3,103,287,486
Cost	228		4,531,881,407	4,531,881,407
Accumulated amortisation	229		(1,744,835,453)	(1,428,593,921)
Long-term work in progress	250		25,882,633,801	16,417,852,539
Construction in progress	252	16	25,882,633,801	16,417,852,539
Long-term financial investments	260		-	-
Equity investments in other entities	263		716,390,400	716,390,400
Allowance for diminution in the value of long-term financial investments	264		(716,390,400)	(716,390,400)
Other long-term assets	270		41,528,164,469	42,452,611,487
Long-term deferred expenses	271	17	41,108,955,144	42,268,357,787
Deferred tax assets	272	18	419,209,325	184,253,700
TOTAL ASSETS (280 = 100 + 200)	280		994,309,038,094	1,076,116,736,664

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

NET Detergent Joint Stock Company
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		405,749,797,353	534,096,454,424
Current liabilities	310		404,828,528,853	533,075,185,924
Accounts payable to suppliers	311	19	260,231,197,968	229,604,949,514
Advances from customers	312		18,649,754,283	11,683,500,274
Dividends payable	313		13,011,430	13,011,430
Taxes payable to State Treasury	314	20	892,551,986	16,485,386,118
Payables to employees	315		3,844,959,435	75,964,851
Accrued expenses	316	21	49,035,728,375	40,392,324,038
Other short-term payables	320	22	1,702,878,771	1,240,679,808
Short-term borrowings	321	23	64,485,357,792	227,606,281,078
Bonus and welfare fund	323	24	5,973,088,813	5,973,088,813
Long-term liabilities	330		921,268,500	1,021,268,500
Other long-term payables	338		-	100,000,000
Long-term provisions	343		921,268,500	921,268,500
EQUITY (400 = 411 + 418 + 420)	400	25	588,559,240,741	542,020,282,240
Share capital	411	26	223,983,740,000	223,983,740,000
Investment and development fund	418	27	28,929,813,094	28,929,813,094
Undistributed profits after tax	420		335,645,687,647	289,106,729,146
- Undistributed profits after tax brought forward	420a		289,106,729,146	130,423,993,002
- Undistributed profit after tax for the current period/prior year	420b		46,538,958,501	158,682,736,144
TOTAL RESOURCES (440 = 300 + 400)	440		994,309,038,094	1,076,116,736,664

Authorized, 5 August 2026

Preparer

Nguyen Thi Thuy Dieu
General Accountant

Chief Accountant

Nguyen Thanh Luan
Chief Accountant

Legal Representative

Mai Duc Lam
General Director

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

NET Detergent Joint Stock Company
Statement of income for the six-month 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	Six-month period ended 30/6/2026 VND	30/6/2025 VND
Revenue from sales of goods and provision of services	01	29	891,375,671,112	746,050,625,798
Revenue deductions	02	29	44,797,308	7,492,017,600
Net revenue from sales of goods and provision of services (10 = 01 - 02)	10	29	891,330,873,804	738,558,608,198
Cost of sales and services provided	11	30	745,691,302,935	561,978,595,486
Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		145,639,570,869	176,580,012,712
Financial income	22	31	16,279,250,081	10,879,614,729
Financial expenses	23	32	3,803,040,716	5,112,095,361
<i>In which: Borrowing costs</i>	24		2,729,168,050	3,663,976,913
Selling expenses	25	33	87,062,928,651	65,587,808,509
General and administration expenses	26	34	14,037,294,859	14,734,031,458
Net operating profit {30 = 20 + 22 - (23 + 25 + 26)}	30		57,015,556,724	102,025,692,113
Other income	31		3,679,948,159	48,191,491
Other expenses	32		2,487,806,757	5,878,071
Results of other activities (40 = 31 - 32)	40		1,192,141,402	42,313,420
Accounting profit before tax (50 = 30 + 40)	50		58,207,698,126	102,068,005,533
Income tax expense – current	51	36	11,903,695,250	16,397,675,626
Income tax (benefit)/expense – deferred	52	36	(234,955,625)	4,017,096,706
Net profit after tax (60 = 50 - 51 - 52) (carried forward to the next page)	60		46,538,958,501	81,653,233,201

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

NET Detergent Joint Stock Company**Statement of income for the six-month period ended 30 June 2026 (continued)****Form B 02a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Note	Six-month period ended	
			30/6/2026 VND	30/6/2025 VND
Net profit after tax (60 = 50 - 51 - 52) (brought forward from the previous page)	60		46,538,958,501	81,653,233,201
Earnings per share				
Basic earnings per share	70	37	2,078	3,645

Authorized, 5 August 2026

Preparer



Nguyen Thi Thuy Dieu
General Accountant

Chief Accountant



Nguyen Thanh Luan
Chief Accountant

Legal Representative



Mai Duc Lam
General Director

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

NET Detergent Joint Stock Company
Statement of cash flows for the six-month 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	Six-month period ended 30/6/2026 VND	30/6/2025 VND (Reclassified)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax	01	58,207,698,126	102,068,005,533
Adjustments for			
Depreciation and amortisation	02	11,015,403,841	11,053,173,000
Allowances and provisions	03	3,705,431,018	791,578,378
Exchange losses arising from revaluation of monetary items denominated in foreign currencies	04	76,068,250	104,536,759
Profits from investing activities	05	(18,417,831,744)	(9,061,023,528)
Borrowing costs	06	2,729,168,050	3,663,976,913
Operating profit before changes in working capital	08	57,315,937,541	108,620,247,055
Change in receivables and other assets	09	(17,710,473,692)	(31,681,524,924)
Change in inventories	10	(97,336,741,587)	28,717,363,411
Change in payables and other liabilities	11	45,999,519,335	(69,129,626,668)
Change in deferred expenses	12	926,607,463	773,238,459
		(10,805,150,940)	37,299,697,333
Borrowing costs paid	14	(2,845,831,275)	(3,638,897,732)
Corporate income tax paid	15	(26,948,543,095)	(15,606,082,873)
Net cash flows from operating activities	20	(40,599,525,310)	18,054,716,728
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(10,463,260,339)	(10,184,437,826)
Proceeds from disposals of fixed assets	22	5,736,363,636	-
Placements of term deposits at banks	23	(340,600,000,000)	(274,200,000,000)
Withdrawals of term deposits at banks	24	286,100,000,000	127,300,000,000
Receipts of interest	27	11,311,796,503	8,472,954,212
Net cash flows from investing activities	30	(47,915,100,200)	(148,611,483,614)

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

NET Detergent Joint Stock Company
Statement of cash flows for the six-month 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	Six-month period ended 30/6/2026 VND	30/6/2025 VND (Reclassified)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	33	169,698,464,755	436,011,857,856
Payments to settle loan principals	34	(332,819,388,041)	(391,914,913,815)
Net cash flows from financing activities	40	(163,120,923,286)	44,096,944,041
Net cash flows during the period (50 = 20 + 30 + 40)	50	(251,635,548,796)	(86,459,822,845)
Cash and cash equivalents at the beginning of the period	60	279,118,033,623	347,366,622,908
Effect of exchange rate fluctuations on cash and cash equivalents	61	9,070,475	71,620,826
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	27,491,555,302	260,978,420,889

Authorized, 5 August 2026

Preparer



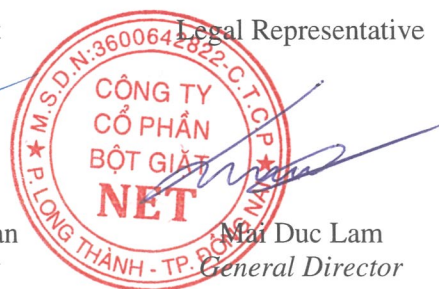
Nguyen Thi Thuy Dieu
General Accountant

Chief Accountant



Nguyen Thanh Luan
Chief Accountant

Legal Representative



Mai Duc Lam
General Director

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

NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2026

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 the accompanying interim financial statements.

1. Reporting entity

(a) Ownership structure

NET Detergent Joint Stock Company (“the Company”) is incorporated as a joint stock company in Vietnam.

(b) Principal activities

The principal activities of the Company are to:

- manufacture of washing powder and detergents; and
- trade of washing powder, hygiene products and cleaning chemicals.

(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 a head office located in Long Thanh Ward, Dong Nai City and 3 dependent branches, which are Ha Noi Branch, Ho Chi Minh City Branch and Bien Hoa Branch (1/1/2026: 3 dependent branches).

As at 30 June 2026, the Company had 246 employees (1/1/2026: 261 employees).

2. Basis of preparation

(a) Statement of compliance

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

(b) Basis of measurement

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

NET Detergent Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)**

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

(c) Accounting period

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

3. 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, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Company's accounting policies and their effects on the interim financial statements, if any, are disclosed in the following notes to the interim financial statements.

- Foreign currency transactions (Note 4(a));
- Held-to-maturity investments (Note 4(c)(i)); and
- Dividends payable (Note 4(k)).

4. Significant accounting policies

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

The accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements, except for those mentioned in Note 3.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

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

(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, except for demand deposits, 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 by the commercial bank where the Company maintains the demand deposit accounts.

All foreign exchange differences are recorded in the 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) Held-to-maturity investments

Held-to-maturity investments are those that the Board of Management of the Company has the intention and ability to hold until maturity. Held-to-maturity investments are term deposits at bank (included related interest income receivables). These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for held-to-maturity investments.

(ii) Investments in equity instruments of other entities

Investments in equity instruments of other entities are initially recognised at cost which include 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 investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee 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.

NET Detergent Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)**

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

(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 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 includes raw materials, direct labour and an appropriate allocation of manufacturing overheads based on normal operating capacity. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and the estimated 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 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	5 – 40 years
▪ machinery and equipment	3 – 15 years
▪ motor vehicles	6 – 10 years
▪ office equipment	3 – 15 years

(g) Intangible fixed assets

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 estimated useful lives ranging from 7 years to 10 years.

NET Detergent Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)**

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

(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) Infrastructure usage fees

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 contract for using the infrastructure of 47 years.

(ii) Tools and supplies

Tools and supplies 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. Costs of tools and supplies are 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 that the list of shareholders that are entitled to receive the dividends has been finalised, after the Annual General Meeting of Shareholders and/or the Board of Directors of the Company or its subsidiaries approved the resolution to distribute dividends to shareholders.

(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.

NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2026 (continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

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 Company are excluded.

(m) Share capital

Ordinary shares

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

(n) Taxation

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

NET Detergent Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2026
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(o) Revenue

(i) Sales of goods

Revenue from sales of goods is recognised in the 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 sales of goods is recognised at the net amount after deducting sale discounts stated on the invoice.

(ii) Interest income

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

(p) Borrowing costs

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

(r) Production and business expenses

Expenses shall be recognised in the statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the income statement on a systematic or proportional basis.

(s) Earnings per share

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

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

NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2026 (continued)

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(t) Segment reporting

A segment is a distinguishable component of the Company 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 segments.

The Company's Board of Management assesses that the Company only operates in one main business segment, which is manufacturing and trading washing powder, detergents and chemicals. Therefore, the Company's primary format for segment reporting is based on geographical segments.

(u) 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.

(v) Comparative information

Comparative information in these interim 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 interim 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 interim financial statements is not intended to present the Company's financial position, results of operations or cash flows for the prior period.

Except for certain reclassifications as disclosed in Note 39, other comparative information as at 1 January 2026 was derived from balances and amounts reported in the Company's audited financial statements for the year ended 31 December 2025 and other comparative information for the six-month period ended 30 June 2025 was derived from balances and amounts reported in the Company's reviewed interim financial statements for the six-month period ended 30 June 2025.

5. Seasonality of operations

The Company's operations is not subject to seasonal fluctuations.

6. Changes in accounting estimates

In preparing these interim financial statements, the Company's Board of Management has made several accounting estimates. Actual results may differ from these estimates. There were no significant changes in accounting estimates made in the interim financial statements for the six-month period ended 30 June 2026 compared to those made in the most recent annual financial statements or those made in the same interim period of the prior year.

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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There were no significant changes in the composition of the Company since the end of the latest annual accounting period which affect the Company's interim financial statements for the six-month period ended 30 June 2026.

8. Segment reporting

In presenting information on the basis of geographical segments, segment revenue is allocated based on the geographical location of customers, which is located in Vietnam ("Domestic") or countries other than Vietnam ("Overseas"). All segment assets and capital expenditure are allocated in Vietnam. The Company's net revenue, cost of sales and gross profit of geographical segments are as follows:

	Domestic		Overseas		Total	
	Six-month period ended 30/6/2026 VND	30/6/2025 VND	Six-month period ended 30/6/2026 VND	30/6/2025 VND	Six-month period ended 30/6/2026 VND	30/6/2025 VND
Net revenue from sales of goods and provision of services	822,091,996,614	655,814,091,653	69,238,877,190	82,744,516,545	891,330,873,804	738,558,608,198
Cost of sales and services provided	694,443,407,307	504,548,247,574	51,247,895,628	57,430,347,912	745,691,302,935	561,978,595,486
Gross profit	127,648,589,307	151,265,844,079	17,990,981,562	25,314,168,633	145,639,570,869	176,580,012,712



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	30/6/2026 VND	1/1/2026 VND (Reclassified)
Cash on hand	72,810,000	96,608,111
Demand deposits at banks (*)	6,679,040,507	5,678,450,169
Cash equivalents (**)	20,739,704,795	273,342,975,343
	27,491,555,302	279,118,033,623

- (*) Details of demand deposits balance accounting for 10% or more of the total demand deposits at banks balance were as follows:

	30/6/2026 VND	1/1/2026 VND
Bank No. 1	5,996,739,646	4,853,639,838

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

Details of cash equivalents balance accounting for 10% or more of the total cash equivalents balance were as follows:

	30/6/2026 VND	1/1/2026 VND (Reclassified)
Term deposits:		
▪ Deposit No.1	8,505,530,822	-
▪ Deposit No.2	6,025,767,123	-
▪ Deposit No.3	4,000,520,548	-
▪ Deposit No.4	-	62,808,172,603
▪ Deposit No.5	-	40,010,410,959
▪ Deposit No.6	-	31,052,445,205
▪ Deposit No.7	-	29,158,506,849
▪ Deposit No.8	-	28,072,876,712

NET Detergent Joint Stock Company

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10. Held-to-maturity investments

	Cost VND	30/6/2026 Recoverable amount VND	Allowance VND	Cost VND (Reclassified)	1/1/2026 Recoverable amount VND (Reclassified)	Allowance VND
Held-to-maturity investments - short-term						
▪ Term deposits at banks (*)	358,374,670,137	358,374,670,137	-	300,400,721,644	300,400,721,644	-

(*) These balances 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 not greater than twelve months from the end of the accounting period.

Details of term deposit at banks balance accounting for 10% or more of the total term deposits at banks balance were as follows:

	Cost VND	30/6/2026 Recoverable amount VND	Allowance VND	Cost VND (Reclassified)	1/1/2026 Recoverable amount VND (Reclassified)	Allowance VND
Term deposits:						
▪ Deposit No.1	68,684,668,493	68,684,668,493	-	-	-	-
▪ Deposit No.2	-	-	-	80,202,301,370	80,202,301,370	-
▪ Deposit No.3	-	-	-	54,337,019,178	54,337,019,178	-
▪ Deposit No.4	-	-	-	52,391,353,425	52,391,353,425	-
▪ Deposit No.5	-	-	-	35,204,246,575	35,204,246,575	-

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Notes to the interim financial statements for the six-month period ended 30 June 2026
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11. Accounts receivable from customers

	30/6/2026 VND	1/1/2026 VND
Receivable from related parties	53,373,520,063	39,064,378,610
Receivable from third parties	8,239,350,964	9,598,908,649
	61,612,871,027	48,663,287,259

Accounts receivable from customers who are related parties

	30/6/2026 VND	1/1/2026 VND
<i>Parent of the parent company</i>		
Masan Consumer Corporation	53,373,520,063	39,059,614,690
<i>Other related party</i>		
Masan MB One Member Company Limited	-	4,763,920
	53,373,520,063	39,064,378,610

The trade related amounts due from related parties were unsecured, interest free and are receivable within 15 days to 90 days from invoice issued date.

12. Other short-term receivables

	30/6/2026 VND	1/1/2026 VND (Reclassified)
Short-term deposits	34,000,000	111,760,000
Others	209,663,169	260,721,511
	243,663,169	372,481,511

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(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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	30/6/2026		1/1/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit	26,055,853,173	-	1,762,405,632	-
Raw materials	192,372,156,725	(1,976,575,341)	138,546,615,588	(2,293,275,929)
Tools and supplies	2,417,131,331	-	2,030,921,341	-
Finished goods	61,006,502,405	(1,951,862,728)	41,201,281,344	(171,088,761)
Merchandise goods	123,500,000	-	93,189,149	-
Goods on consignment	-	-	3,245,346,632	-
	281,975,143,634	(3,928,438,069)	186,879,759,686	(2,464,364,690)

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

	Six-month period ended	
	30/6/2026 VND	30/6/2025 VND
Opening balance	2,464,364,690	534,564,671
Allowance made during the period	3,705,431,018	831,956,086
Allowance utilised during the period	(2,241,357,639)	(220,286,499)
Closing balance	3,928,438,069	1,146,234,258

Included in inventories at 30 June 2026 was VND3,928 million (1/1/2026: VND2,464 million) of slow-moving inventories.

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14. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	273,592,318,628	176,681,122,728	3,950,155,518	2,087,374,212	456,310,971,086
Additions during the period	-	156,423,000	-	64,650,000	221,073,000
Transfer from construction in progress	-	1,591,163,000	-	-	1,591,163,000
Disposals	(33,879,730,119)	(28,449,134,310)	-	(330,407,312)	(62,659,271,741)
Closing balance	239,712,588,509	149,979,574,418	3,950,155,518	1,821,616,900	395,463,935,345
Accumulated depreciation					
Opening balance	125,105,131,443	130,021,844,447	2,878,692,296	1,913,108,464	259,918,776,650
Charge for the period	6,127,283,492	4,282,007,267	234,303,726	55,567,824	10,699,162,309
Disposals	(31,775,453,231)	(28,449,134,310)	-	(330,407,312)	(60,554,994,853)
Closing balance	99,456,961,704	105,854,717,404	3,112,996,022	1,638,268,976	210,062,944,106
Net book value					
Opening balance	148,487,187,185	46,659,278,281	1,071,463,222	174,265,748	196,392,194,436
Closing balance	140,255,626,805	44,124,857,014	837,159,496	183,347,924	185,400,991,239

Included in tangible fixed assets as at 30 June 2026 were assets costing VND64,317 million (1/1/2026: VND97,798 million) which were fully depreciated, but still in active use.

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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	Software VND
Cost	
Opening and closing balance	4,531,881,407
Accumulated amortisation	
Opening balance	1,428,593,921
Charge for the period	316,241,532
Closing balance	1,744,835,453
Net book value	
Opening balance	3,103,287,486
Closing balance	2,787,045,954

16. Construction in progress

	Six-month period ended 30/6/2026 VND
Opening balance	16,417,852,539
Additions during the period	11,506,606,162
Transfer to tangible fixed assets	(1,591,163,000)
Transfer to long-term deferred expenses	(450,661,900)
Closing balance	25,882,633,801

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

	30/6/2026 VND	1/1/2026 VND
Buildings and structures	1,125,293,450	660,000,000
Machinery and equipment	24,677,196,340	15,708,509,064
Others	80,144,011	49,343,475
	25,882,633,801	16,417,852,539

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Notes to the interim financial statements for the six-month period ended 30 June 2026
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17. Long-term deferred expenses

	Infrastructure usage fees VND	Tools and supplies VND	Total VND
Opening balance	38,736,576,664	3,531,781,123	42,268,357,787
Transfer from construction in progress	-	450,661,900	450,661,900
Amortisation for the period	(564,124,902)	(1,045,939,641)	(1,610,064,543)
Closing balance	38,172,451,762	2,936,503,382	41,108,955,144

18. Deferred tax assets

Recognised deferred tax assets

	30/6/2026 VND	1/1/2026 VND
Others accrued expenses	419,209,325	184,253,700

19. Accounts payable to suppliers

	30/6/2026 VND	1/1/2026 VND
Payable to related parties	3,054,155,596	38,500,000
Payable to third parties	257,177,042,372	229,566,449,514
	260,231,197,968	229,604,949,514

Accounts payable to suppliers who are related parties

	Cost/Amount within repayment capacity 30/6/2026 VND	1/1/2026 VND
Related parties		
Masan Brewery MB Company Limited	38,500,000	38,500,000
Bien Hoa Chemicals Plant – Branch of South Basic Chemicals Joint Stock Company	3,015,655,596	-
	3,054,155,596	38,500,000

The trade related amounts due to related parties were unsecured, interest free and are payable within 30 days from invoice issued date.

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dated 27 October 2025 of the Ministry of Finance)***20. Taxes payable to State Treasury**

	1/1/2026 VND	Incurred VND	Paid VND	Deducted/Refunded VND	30/6/2026 VND
Value added tax	-	66,422,110,451	(1,450,251,777)	(64,971,858,674)	-
Value added tax of import goods	-	15,783,293,717	(15,783,293,717)	-	-
Corporate income tax	15,925,043,146	11,903,695,250	(26,948,543,095)	-	880,195,301
Import tax	-	576,675,600	(576,675,600)	-	-
Personal income tax	560,342,972	675,036,097	(777,105,314)	(445,917,070)	12,356,685
Others	-	803,508,465	(803,508,465)	-	-
	16,485,386,118	96,164,319,580	(46,339,377,968)	(65,417,775,744)	892,551,986

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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	30/6/2026 VND	1/1/2026 VND
Promotion, advertising and sale support expenses	17,206,497,279	17,876,557,605
Logistic expenses	17,182,596,912	5,611,307,952
Bonus and 13th salary	4,685,907,220	7,742,926,995
Exhibition expenses	326,393,585	1,483,093,811
Borrowing costs	64,485,358	181,148,583
Others	9,569,848,021	7,497,289,092
	49,035,728,375	40,392,324,038

22. Other short-term payables

	30/6/2026 VND	1/1/2026 VND (Reclassified)
Deposits received	1,406,958,017	906,958,017
Union fees, social insurance	26,169,604	69,318,747
Others	269,751,150	264,403,044
	1,702,878,771	1,240,679,808

NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2026 (continued)

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23. Short-term borrowings

	1/1/2026 Carrying amount/ Amount within repayment capacity VND	Movements during the period		30/6/2026 Carrying amount/ Amount within repayment capacity VND
		Additions VND	Paid VND	
Short-term borrowings	227,606,281,078	169,698,464,755	(332,819,388,041)	64,485,357,792

Terms and conditions of outstanding short-term borrowings were as follows:

	Currency	Annual interest rate	30/6/2026 VND	1/1/2026 VND
Unsecured bank loan				
▪ Loan from a commercial bank	VND	7.3%	64,485,357,792	227,606,281,078

As at 30 June 2026 and 1 January 2026, the Company did not have any overdue borrowings including principal and interest.



NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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Bonus and welfare fund is appropriated from undistributed profits after tax in accordance with the resolution of the General Meeting of Shareholders. This fund is used to pay bonus and welfare to the Company's employees in accordance with the Company's bonus and welfare policies.

There were no movements of bonus and welfare funds during the period.

25. Changes in owners' equity

	Share capital VND	Investment and development fund VND	Undistributed profits after tax VND	Total VND
Balance as at 1 January 2025	223,983,740,000	28,929,813,094	276,013,424,002	528,926,977,096
Net profit for the period	-	-	81,653,233,201	81,653,233,201
Balance as at 30 June 2025	223,983,740,000	28,929,813,094	357,666,657,203	610,580,210,297
Balance as at 1 January 2026	223,983,740,000	28,929,813,094	289,106,729,146	542,020,282,240
Net profit for the period	-	-	46,538,958,501	46,538,958,501
Balance as at 30 June 2026	223,983,740,000	28,929,813,094	335,645,687,647	588,559,240,741

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Notes to the interim financial statements for the six-month period ended 30 June 2026
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26. Share capital

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

	30/6/2026		1/1/2026	
	Number of shares	VND	Number of shares	VND
Authorised share capital	22,398,374	223,983,740,000	22,398,374	223,983,740,000
Issued share capital				
Ordinary shares	22,398,374	223,983,740,000	22,398,374	223,983,740,000
Share in circulation				
Ordinary shares	22,398,374	223,983,740,000	22,398,374	223,983,740,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at shareholder's 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. In respect of shares bought back by the Company, all rights are suspended until those shares are reissued.

There were no movements of share capital during the six-month periods ended 30 June 2026 and 30 June 2025.

27. Investment and development fund

Investment and development fund is appropriated from undistributed profits after tax in accordance with the resolution of the General Meeting of Shareholders. This fund is established for the purpose of future business expansion.

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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The future minimum lease payments under non-cancellable operating leases were as follows:

	30/6/2026 VND	1/1/2026 VND
Within one year	1,994,451,576	2,202,034,057
From two to five years	7,977,806,304	7,977,806,304
More than five years	41,786,292,026	42,783,517,814
	51,758,549,906	52,963,358,175

(b) Capital expenditure commitment

The Company had the following outstanding capital commitment approved but not provided for in the statement of financial position:

	30/6/2026 VND	1/1/2026 VND
Approved but not contracted	18,435,827,697	22,008,161,981
Approved and contracted	22,438,287,330	24,704,527,688
	40,874,115,027	46,712,689,669

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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	30/6/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	214,016	5,625,612,741	183,055	4,781,017,953
EUR	165	4,977,291	170	5,194,752
		5,630,590,032		4,786,212,705

29. Revenue from sales of goods and provision of services

Total revenue represented the gross value of goods sold and services rendered, exclusive of value added tax.

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Total revenue		
▪ Revenue from sales of goods	890,360,013,493	742,550,260,361
▪ Revenue from provision of services and others	1,015,657,619	3,500,365,437
	891,375,671,112	746,050,625,798
Less revenue deductions		
▪ Sale discounts	29,229,870	7,146,127,845
▪ Sale returns	15,567,438	345,889,755
	44,797,308	7,492,017,600
Net revenue	891,330,873,804	738,558,608,198

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Total cost of sales and services provided		
▪ Goods sold	741,536,525,571	559,458,073,267
▪ Services provided and other cost of sales	449,346,346	1,688,566,133
▪ Allowance for inventories	3,705,431,018	831,956,086
	745,691,302,935	561,978,595,486

31. Financial income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Interest income	14,785,744,996	9,061,023,528
Foreign exchange gains	1,493,505,085	1,818,591,201
	16,279,250,081	10,879,614,729

32. Financial expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Borrowing costs	2,729,168,050	3,663,976,913
Foreign exchange losses	1,073,872,666	1,448,118,448
	3,803,040,716	5,112,095,361

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***33. Selling expenses**

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Promotion, advertising and sale support expenses	46,983,788,282	30,551,083,724
Logistic expenses	25,431,635,175	16,793,647,071
Staff costs	10,469,359,175	13,805,049,799
Depreciation and amortisation	2,214,957,388	1,987,769,243
Others	1,963,188,631	2,450,258,672
	87,062,928,651	65,587,808,509

34. General and administration expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Staff costs	6,655,474,212	7,336,971,645
Depreciation and amortisation	2,410,869,990	1,811,011,618
Office materials and equipment	877,591,662	271,610,664
Others	4,093,358,995	5,314,437,531
	14,037,294,859	14,734,031,458

35. Production and business costs by elements

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Raw material costs included in production costs	707,636,795,350	525,093,107,683
Labour costs and staff costs	36,584,550,551	39,272,461,158
Depreciation and amortisation	11,015,403,841	11,053,173,000
Others	91,554,776,703	66,881,693,612

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***36. Corporate income tax****(a) Recognised in the statement of income**

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Current tax expense		
Current period	11,903,695,250	16,397,675,626
Deferred tax (benefit)/expense		
Origination and reversal of temporary differences	(234,955,625)	4,017,096,706
Income tax expense	11,668,739,625	20,414,772,332

(b) Reconciliation of effective tax rate

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Accounting profit before tax	58,207,698,126	102,068,005,533
Tax at the Company's tax rate	11,641,539,625	20,413,601,107
Non-deductible expenses	27,200,000	1,171,225
	11,668,739,625	20,414,772,332

(c) Applicable tax rates

In accordance with the corporate income tax law, the Company has an obligation to pay the government income tax at rate of 20% of taxable profits.

(d) Tax contingencies

The taxation laws and their application in Vietnam are subject to interpretation and change over time as well as from one tax office to another. The final tax position may be subject to review and audit by a number of authorities, who are enabled by law to impose severe fines, penalties and interest charges. These facts may create tax risks in Vietnam that are substantially more significant than in other countries. Management believes that it has adequately provided for tax liabilities based on its interpretation of tax legislation, including transfer pricing requirements and computation of corporate income tax. However, the relevant authorities may have different interpretations and the effects could be significant.

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***37. Earnings per share****(a) Basic earnings per share**

The calculation of basic earnings per share for the six-month 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 fund for the period and a weighted average number of ordinary shares in circulation during the period, calculated as follows:

(i) Net profit attributable to ordinary shareholders

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Net profit attributable to ordinary shareholders	46,538,958,501	81,653,233,201

(ii) Weighted average number of ordinary shares

	Six-month period ended	
	30/6/2026	30/6/2025
	Shares	Shares
Weighted average number of ordinary shares in circulation during the period	22,398,374	22,398,374

(iii) Basic earnings per share

	Six-month period ended	
	30/6/2026	30/6/2025
	VND/share	VND/share
Basic earnings per share	2,078	3,645

(b) Diluted earnings per share

As at 30 June 2026 and 1 January 2026, the Company did not have any dilutive potential ordinary shares. Therefore, the presentation of diluted earnings per share is not applicable.

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***38. Significant transactions with related parties**

In addition to related party balances disclosed in other notes to the interim financial statements, the Company had the following significant transactions with related parties during the period:

	Transaction value	
	Six-month period ended	30/6/2025
	30/6/2026	30/6/2025
	VND	VND
<i>Parent of parent company</i>		
Masan Consumer Corporation		
Sales of goods and services	339,404,999,636	201,326,036,406
Purchases of goods	1,132,935,303	12,680,852,950
<i>Other related parties</i>		
Bien Hoa Chemicals Plant – Branch of South Basic Chemicals Joint Stock Company		
Purchases of goods	16,029,415,500	14,856,708,500
The Supra Corporation		
Purchases of services	21,294,855,636	4,856,978,926
Masan Brewery MB Company Limited		
Purchases of services	210,000,000	210,000,000
Masan MB One Member Company Limited		
Sales of goods	13,379,334	-
Masan Industrial One Member Company Limited		
Purchases of goods	12,540,000	-
Wincommerce General Commercial Services Joint Stock Company		
Purchase of goods	155,005,026	155,139,688
Masan Brewery Distribution Company Limited		
Purchases of goods	90,057,960	101,272,728
Mobicast Joint Stock Company		
Purchases of services	67,221,094	59,748,424
MEATDeli HN Company Limited		
Sales of goods	-	13,064,975
MEATDeli Sai Gon Company Limited		
Sales of goods	11,001,500	11,262,909

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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	Transaction value	
	Six-month period ended	Six-month period ended
	30/6/2026	30/6/2025
	VND	VND
3F Viet Joint Stock Company and its branch		
Sales of goods	-	11,262,909
Phuc Long Heritage Joint Stock Company		
Purchases of goods	-	102,778
Members of Board of Directors and Board of Management		
Remuneration	1,844,189,440	2,134,949,054

As at 30 June 2026 and 1 January 2026, the Company had current and term deposit accounts at Vietnam Technological and Commercial Joint Stock Bank, a related party, at normal commercial terms.

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***39. Comparative information**

As described in Note 3, effective from 1 January 2026, the Company has adopted Circular 99 and has changed its accounting policies accordingly. The changes have been applied prospectively. As a result of the change in accounting policies, the comparative information as at 1 January 2026 and for the six month period ended 30 June 2025 have been reclassified to conform with the requirements of Circular 99 in respect of financial statements presentation. A comparison of the amounts previously reported and as reclassified is as follows:

(a) Statement of financial position

	Code	1/1/2026 VND (as reclassified)	1/1/2026 VND (as previously reported)
Cash equivalents (*)	112	273,342,975,343	272,800,000,000
Held-to-maturity investments (*)	123	300,400,721,644	299,100,000,000
Other short-term receivables (*)	135	372,481,511	2,216,178,498
Dividends payable (**)	313	13,011,430	-
Other short-term payables (**)	320	1,240,679,808	1,253,691,238

(*) Interest income receivables from term deposits at banks were reclassified from other short-term receivables to cash equivalents and held-to-maturity investments, respectively.

(**) Dividends payable were reclassified from other short-term payables to dividends payable, a separate code on the statement of financial position.

(b) Statement of cash flows

	Code	Six-month period ended 30/6/2025 VND (as reclassified)	30/6/2025 VND (as previously reported)
Receipts of interest	27	8,472,954,212	8,515,938,185
Cash and cash equivalents at the beginning of the period	60	347,366,622,908	346,842,018,387
Cash and cash equivalents at the end of the period	70	260,978,420,889	260,496,800,341

Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

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

Legal Representative

Legal Representative

**CÔNG TY
CỔ PHẦN
BỘT GIẶT
NET**

Mã Dục 1
General Director

Nguyen Thanh Luan
Chief Accountant

Mai Duc Lam
General Director