

NET Detergent Joint-Stock Company

Quarterly Financial statements for the period ended
30 September 2026



CÔNG TY CỔ
PHẦN BỘT
GIẶT NET

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GIẶT NET
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NET Detergent Joint-Stock Company

Corporate Information

Business Registration Certificate No.

3600642822

1 July 2003

The Company's Business Registration Certificate has been amended several times, the most recent of which is by Business Registration Certificate No. 3600642822 dated 12 May 2026. The Business 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



NET Detergent Joint-Stock Company
Statement of financial position as at 30 September 2026

Form B 01a – DN

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

	Code	Note	30/9/2026 VND	1/1/2026 VND (Reclassified)
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 160)	100		843,936,202,938	817,750,790,716
Cash and cash equivalents	110	7	28,333,152,466	279,118,033,623
Cash	111		4,292,549,727	5,775,058,280
Cash equivalents	112		24,040,602,739	273,342,975,343
Short-term financial investments	120		504,161,030,138	300,400,721,644
Held-to-maturity investments	123	8	504,161,030,138	300,400,721,644
Accounts receivable – short-term	130		71,875,257,916	51,847,033,430
Accounts receivable from customers	131	9	67,199,081,944	48,663,287,259
Prepayments to suppliers	132		4,591,137,872	2,811,264,660
Other short-term receivables	135	10	85,038,100	372,481,511
Inventories	140	11	235,289,608,749	184,415,394,996
Inventories	141		240,601,238,741	186,879,759,686
Allowance for inventories	142		(5,311,629,992)	(2,464,364,690)
Other current assets	160		4,277,153,669	1,969,607,023
Short-term deferred expenses	161		852,980,498	753,809,347
Deductible value added tax	162		3,407,974,385	1,215,797,676
Taxes receivable from State Treasury	163	17	16,198,786	-

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The accompanying notes are an integral part of these financial statements

NET Detergent Joint-Stock Company
Statement of financial position as at 30 September 2026 (continued)

Form B 01a – DN

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

	Code	Note	30/9/2026 VND	1/1/2026 VND (Reclassified)
Long-term assets (200 = 220 + 250 + 260 + 270)	200		249,522,174,934	258,365,945,948
Fixed assets	220		180,948,930,137	199,495,481,922
Tangible fixed assets	221	12	178,320,004,949	196,392,194,436
Cost	222		390,607,004,447	456,310,971,086
Accumulated depreciation	223		(212,286,999,498)	(259,918,776,650)
Intangible fixed assets	227	13	2,628,925,188	3,103,287,486
Cost	228		4,531,881,407	4,531,881,407
Accumulated amortisation	229		(1,902,956,219)	(1,428,593,921)
Long-term work in progress	250		27,660,352,065	16,417,852,539
Construction in progress	252	14	27,660,352,065	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		40,912,892,732	42,452,611,487
Long-term deferred expenses	271	15	40,560,112,119	42,268,357,787
Deferred tax assets	272		352,780,613	184,253,700
TOTAL ASSETS (280 = 100 + 200)	280		1,093,458,377,872	1,076,116,736,664

The accompanying notes are an integral part of these financial statements

NET Detergent Joint-Stock Company
Statement of financial position as at 30 September 2026 (continued)

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

	Code	Note	30/9/2026 VND	1/1/2026 VND (Reclassified)
RESOURCES				
LIABILITIES (300 = 310 + 330)	300		498,861,339,166	534,096,454,424
Current liabilities	310		498,021,481,166	533,075,185,924
Accounts payable to suppliers	311	16	182,777,724,138	229,778,302,514
Advances from customers	312		16,526,531,375	11,683,500,274
Dividends payable	313		13,011,430	13,011,430
Taxes payable to State Treasury	314	17	2,329,191,743	16,485,386,118
Payables to employees	315		3,813,958,444	75,964,851
Accrued expenses	316	18	43,165,617,273	40,218,971,038
Other short-term payables	320	19	1,235,060,134	1,240,679,808
Short-term borrowings	321	20	242,187,297,816	227,606,281,078
Bonus and welfare funds	323		5,973,088,813	5,973,088,813
Long-term liabilities	330		839,858,000	1,021,268,500
Other long-term payables	338		-	100,000,000
Long-term provisions	343		839,858,000	921,268,500
EQUITY	400	21	594,597,038,706	542,020,282,240
(400 = 411 + 418 + 420)				
Share capital	411	22	223,983,740,000	223,983,740,000
Investment and development fund	418	23	28,929,813,094	28,929,813,094
Undistributed profits after tax	420		341,683,485,612	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 period	420b		52,576,756,466	158,682,736,144
TOTAL RESOURCES	440		1,093,458,377,872	1,076,116,736,664
(440 = 300 + 400)				

Authorized, 20 October 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 financial statements

NET Detergent Joint-Stock Company
Statement of income for the period ended 30 September 2026

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

	Code	Note	Quarter III		Period to date	
			From 1/7/2026 to 30/9/2026 VND	From 1/7/2025 to 30/9/2025 VND	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Revenue from sales of goods and provision of services	01	25	432,382,500,984	408,350,185,059	1,323,758,172,096	1,154,400,810,857
Revenue deductions	02	25	1,168,959,965	2,238,812,055	1,213,757,273	9,730,829,655
Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		431,213,541,019	406,111,373,004	1,322,544,414,823	1,144,669,981,202
Cost of sales and services provided	11	26	377,620,777,015	312,563,899,985	1,123,312,079,950	874,542,495,471
Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		53,592,764,004	93,547,473,019	199,232,334,873	270,127,485,731
Financial income	22	27	10,026,799,549	7,176,436,126	26,306,049,630	18,056,050,855
Financial expenses	23	28	3,918,708,387	2,734,491,353	7,721,749,103	7,846,586,714
<i>In which: Borrowing costs</i>	24		3,620,766,630	2,311,132,763	6,349,934,680	5,975,109,676
Selling expenses	25	29	42,570,702,691	47,644,874,130	129,633,631,342	113,232,682,639
General and administration expenses	26	30	7,082,228,993	6,490,256,295	21,119,523,852	21,224,287,753
Net operating profit {30 = 20 + 22 - (23 + 25 + 26)}	30		10,047,923,482	43,854,287,367	67,063,480,206	145,879,979,480
Other income	31		23,756,582	5,839	3,703,704,741	48,197,330
Other expenses	32		2,518,456,945	2,080,109,723	5,006,263,702	2,085,987,794
Results of other activities (40 = 31 - 32)	40		(2,494,700,363)	(2,080,103,884)	(1,302,558,961)	(2,037,790,464)
Accounting profit before tax (50 = 30 + 40) (carried forward to next page)	50		7,553,223,119	41,774,183,483	65,760,921,245	143,842,189,016

The accompanying notes are an integral part of these financial statements

NET Detergent Joint-Stock Company
Statement of income for the ended 30 September 2026 (continued)

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

	Code	Note	Quarter III		Period to date	
			From 1/7/2026 to 30/9/2026 VND	From 1/7/2025 to 30/9/2025 VND	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Accounting profit before tax (brought forward from previous page)	50		7,553,223,119	41,774,183,483	65,760,921,245	143,842,189,016
Income tax expense – current	51		1,448,996,442	13,355,966,119	13,352,691,692	29,753,641,745
Income tax expense/(benefit) – deferred	52		66,428,712	(3,609,298,689)	(168,526,913)	407,798,017
Net profit after tax (60 = 50 - 51 - 52)	60		6,037,797,965	32,027,516,053	52,576,756,466	113,680,749,254
Earnings per share						
Basic earnings per share	70	31	270	1,430	2,347	5,075

Authorized, 20 October 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 financial statements

NET Detergent Joint-Stock Company
Statement of cash flows for the period ended 30 September 2026
(Indirect method)

Form B 03a – DN

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

	Code Note	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND (Reclassified)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax	01	65,760,921,245	143,842,189,016
Adjustments for			
Depreciation and amortisation	02	16,187,247,828	16,636,369,515
Allowances and provisions	03	6,901,099,418	1,741,010,663
Foreign exchange losses arising from revaluation of monetary items denominated in foreign currencies	04	(235,299,414)	(49,247,526)
Profits from investing activities	05	(25,214,048,819)	(15,024,258,545)
Borrowing costs	06	6,349,934,680	5,975,109,676
Operating profit before changes in working capital	08	69,749,854,938	153,121,172,799
Change in receivables and other assets	09	(20,258,838,809)	(14,136,301,458)
Change in inventories	10	(57,856,723,671)	48,581,375,429
Change in payables and other liabilities	11	(39,887,135,243)	(35,824,459,458)
Change in deferred expenses	12	2,059,736,417	1,966,742,308
		(46,193,106,368)	153,708,529,620
Borrowing costs paid	14	(6,388,354,023)	(5,932,049,716)
Corporate income tax paid	15	(26,948,543,095)	(22,662,267,948)
Net cash flows from operating activities	20	(79,530,003,486)	125,114,211,956
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(12,676,293,187)	(13,998,225,877)
Proceeds from disposals of fixed assets	22	6,488,190,909	-
Payments for term deposits at banks	23	(584,900,000,000)	(278,200,000,000)
Collections from term deposits at banks	24	389,900,000,000	200,300,000,000
Receipts of interest	27	15,337,089,373	12,913,893,339
Net cash flows from investing activities	30	(185,851,012,905)	(78,984,332,538)

The accompanying notes are an integral part of these financial statements



NET Detergent Joint-Stock Company
Statement of cash flows for the ended 30 September 2026
(Indirect method - continued)

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

	Code	Note	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND (Reclassified)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		411,885,762,571	653,738,227,647
Payments to settle loan principals	34		(397,304,745,833)	(591,808,364,793)
Net cash flows from financing activities	40		14,581,016,738	61,929,862,854
Net cash flows during the period (50 = 20 + 30 + 40)	50		(250,799,999,653)	108,059,742,272
Cash and cash equivalents at the beginning of the period	60		279,118,033,623	347,366,622,908
Effect of exchange rate fluctuations	61		15,118,496	5,547,825
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		28,333,152,466	455,431,913,005

Authorized, 20 October 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 financial statements

NET Detergent Joint-Stock Company
Notes to the financial statements for the period ended 30 September 2026

Form B 09a – DN

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

These notes form an integral part of and should be read in conjunction with the accompanying 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
- wholesale 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) Company structure

As at 30 September 2026, the Company has 3 dependent branches which are Hanoi Branch, Ho Chi Minh City Branch and Bien Hoa Branch (1/1/2026: 3 dependent branches).

As at 30 September 2026, the Company had 243 employees (1/1/2026: 261 employees).

2. Basis of preparation

(a) Statement of compliance

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

(b) Basis of measurement

The 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.

(c) Annual accounting period

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

(d) Accounting and presentation currency

The Company’s accounting currency is Vietnam Dong (“VND”), which is also the currency used for financial statement presentation purpose.



3. Comparative information

Comparative information in these 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 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 financial statements is not intended to present the Company's 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 financial statements, if any, are disclosed in the following notes to the financial statements:

- Foreign currency transactions (Note 5(a));
- Held-to-maturity investments (Note 5(c)(i)); 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 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 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.

NET Detergent Joint-Stock Company

Notes to the financial statements for the period ended 30 September 2026 (continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
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(c) Investments

(i) Held-to-maturity investments

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks with original term to maturity of more than three months. These investments are stated at 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 values if the investee has suffered a loss, except where such a loss was anticipated by the Company's management before making the investment. 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.

(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 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 selling expenses.

(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 and maintenance and overhaul cost, is charged to the statement of income in the period in which the costs are 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 new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis arrange from 7 years to 10 years.

(h) Construction in progress

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

(i) Long-term deferred expenses

(i) Infrastructure usage

Infrastructure usage expenses 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. Cost of tools and supplies are amortised on a straight-line basis over 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 cost.

(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.

NET Detergent Joint-Stock Company

Notes to the financial statements for the period ended 30 September 2026 (continued)

Form B 09a – DN

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

(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.

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 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.

(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 to 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 annual 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 amount of assets and liabilities using the tax rates enacted or substantively enacted at the end of the annual 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 differences 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 financial statements for the period ended 30 September 2026 (continued)

Form B 09a – DN

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

(o) Revenue

(i) Sales of goods

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

(ii) Processing services

Revenue from processing services is recognised in the statement of income when the goods have been processed and accepted by the client. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(iii) 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) 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 funds for the period.

(r) 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 assessed that the Company only operates in one main business segment, which is producing washing powder, detergents and chemicals. The Company’s primary format for segment reporting is based on geographical segments.

NET Detergent Joint-Stock Company

Notes to the financial statements for the period ended 30 September 2026 (continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
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(s) 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.

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NET Detergent Joint-Stock Company

Notes to the financial statements for the period ended 30 September 2026 (continued)

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6. 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	
	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Net revenue from sale of goods and provision of services	1,239,439,833,061	1,021,797,654,690	83,104,581,762	122,872,326,512	1,322,544,414,823	1,144,669,981,202
Cost of sales and services provided	1,059,955,385,037	789,033,253,914	63,356,694,913	85,509,241,557	1,123,312,079,950	874,542,495,471
Gross profit from sales of goods and provision of services	179,484,448,024	232,764,400,776	19,747,886,849	37,363,084,955	199,232,334,873	270,127,485,731

NET Detergent Joint-Stock Company**Notes to the financial statements for the period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)***7. Cash and cash equivalents**

	30/9/2026 VND	1/1/2026 VND (Reclassified)
Cash on hand	72,810,000	96,608,111
Demand deposits at banks (*)	4,219,739,727	5,678,450,169
Cash equivalents (**)	24,040,602,739	273,342,975,343
	28,333,152,466	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:

	30/9/2026 VND	1/1/2026 VND
Bank No. 1	3,406,690,945	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:

	30/9/2026 VND	1/1/2026 VND (Reclassified)
Term deposits:		
▪ Deposit No.1	3,005,075,342	-
▪ Deposit No.2	21,035,527,397	-
▪ Deposit No.3	-	62,808,172,603
▪ Deposit No.4	-	40,010,410,959
▪ Deposit No.5	-	31,052,445,205
▪ Deposit No.6	-	29,158,506,849
▪ Deposit No.7	-	28,072,876,712



NET Detergent Joint-Stock Company**Notes to the financial statements for the period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)***9. Accounts receivable from customers**

	30/9/2026 VND	1/1/2026 VND
Accounts receivable from related parties	64,260,289,266	39,064,378,610
Accounts receivable from third parties	2,938,792,678	9,598,908,649
	67,199,081,944	48,663,287,259

Accounts receivable from customers who are related parties

	30/9/2026 VND	1/1/2026 VND
Masan Consumer Corporation	64,225,616,426	39,059,614,690
MEATDeli Sai Gon Company Limited	13,724,000	-
3F Viet Food Company Limited	13,724,000	-
Masan MB One Member Company Limited	7,224,840	4,763,920
	64,259,365,266	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.

10. Other short-term receivables

	30/9/2026 VND	1/1/2026 VND (Reclassified)
Short-term deposits	10,000,000	111,760,000
Others	75,038,100	260,721,511
	85,038,100	372,481,511

NET Detergent Joint-Stock Company**Notes to the financial statements for the period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)***11. Inventories**

	30/9/2026		1/1/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit	12,586,533,750	-	1,762,405,632	-
Raw materials	161,317,527,150	(3,456,407,943)	138,546,615,588	(2,293,275,929)
Tools and supplies	2,524,648,333	-	2,030,921,341	-
Finished goods	64,172,529,508	(1,855,222,049)	41,201,281,344	(171,088,761)
Merchandise goods	-	-	93,189,149	-
Goods on consignment	-	-	3,245,346,632	-
	240,601,238,741	(5,311,629,992)	186,879,759,686	(2,464,364,690)

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

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Opening balance	2,464,364,690	534,564,671
Increase in allowance during the period	6,982,509,918	1,795,875,621
Allowance utilised during the period	(4,135,244,616)	(489,952,588)
Closing balance	5,311,629,992	1,840,487,704

Included in inventories of the Company as at 30 September 2026 was VND5,312 million (1/1/2026: VND2,464 million) of slow-moving inventories.

Notes to the financial statements for the period ended 30 September 2026 (continued)

(Issued under Circular No. 99/2025/TT-BTC
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	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 process	-	2,791,163,000	-	-	2,791,163,000
Disposals during the period	(39,206,023,926)	(28,449,134,310)	(730,637,091)	(330,407,312)	(68,716,202,639)
Closing balance	234,386,294,702	151,179,574,418	3,219,518,427	1,821,616,900	390,607,004,447
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	8,859,230,802	6,432,811,051	345,366,946	75,476,731	15,712,885,530
Disposals during the period	(34,034,467,714)	(28,449,134,310)	(530,653,346)	(330,407,312)	(63,344,662,682)
Closing balance	99,929,894,531	108,005,521,188	2,693,405,896	1,658,177,883	212,286,999,498
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	134,456,400,171	43,174,053,230	526,112,531	163,439,017	178,320,004,949

Included in tangible fixed assets were assets costing VND64,527 million which were fully depreciated as at 30 September 2026 (1/1/2026: VND97,798 million), but which are still in active use.

NET Detergent Joint-Stock Company

Notes to the financial statements for the period ended 30 September 2026 (continued)

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13. Intangible fixed assets

	Software VND
Cost	
Opening and closing balances	4,531,881,407
Accumulated amortisation	
Opening balance	1,428,593,921
Charge for the period	474,362,298
Closing balance	1,902,956,219
Net book value	
Opening balance	3,103,287,486
Closing balance	2,628,925,188

14. Construction in progress

	From 1/1/2026 to 30/9/2026 VND
Opening balance	16,417,852,539
Additions during the period	14,484,324,426
Transfer to tangible fixed assets	(2,791,163,000)
Transfer to long-term deferred expenses	(450,661,900)
Closing balance	27,660,352,065

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

	30/9/2026 VND	1/1/2026 VND
Buildings and structures	1,125,293,450	660,000,000
Machinery and equipment	25,904,065,764	15,708,509,064
Others	630,992,851	49,343,475
	27,660,352,065	16,417,852,539

NET Detergent Joint-Stock Company

Notes to the financial statements for the period ended 30 September 2026 (continued)

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*(Issued under Circular No. 99/2025/TT-BTC
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15. 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
Additions during the period	-	282,641,333	282,641,333
Transfer from construction in progress	-	450,661,900	450,661,900
Amortisation for the period	(846,187,353)	(1,595,361,548)	(2,441,548,901)
Closing balance	37,890,389,311	2,669,722,808	40,560,112,119

16. Accounts payable to suppliers

	30/9/2026 VND	1/1/2026 VND (Reclassified)
Accounts payable to third parties	182,701,433,241	229,739,802,514
Accounts payable to related parties	76,290,897	38,500,000
	182,777,724,138	229,778,302,514

Accounts payable to suppliers who are related parties

	Cost/Amount within payment capacity 30/9/2026 VND	1/1/2026 VND
Masan Consumer Corporation	37,790,897	-
Masan Brewery MB Company Limited	38,500,000	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.

NET Detergent Joint-Stock Company

Notes to the financial statements for the period ended 30 September 2026 (continued)

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*(Issued under Circular No. 99/2025/TT-BTC
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17. Taxes receivable and payable to State Treasury

	1/1/2026 VND	Incurred VND	Paid VND	Deducted/Refunded VND	30/9/2026 VND
Value added tax	-	99,946,754,187	(1,450,251,777)	(98,496,502,410)	-
Import goods value added tax	-	20,885,312,449	(20,885,312,449)	-	-
Corporate income tax	15,925,043,146	13,352,691,692	(26,948,543,095)	-	2,329,191,743
Personal income tax	560,342,972	796,009,269	(777,105,314)	(595,445,713)	(16,198,786)
Import tax	-	740,420,736	(740,420,736)	-	-
Others	-	834,966,989	(834,966,989)	-	-
	16,485,386,118	136,556,155,322	(51,636,600,360)	(99,091,948,123)	2,312,992,957

Presentation on the Statement of Financial Position

	30/9/2026 VND	1/1/2026 VND
Taxes receivable from State Treasury	16,198,786	-
Taxes payable to State Treasury	2,329,191,743	16,485,386,118



NET Detergent Joint-Stock Company**Notes to the financial statements for the period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)***18. Accrued expenses**

	30/9/2026 VND	1/1/2026 VND (Reclassified)
Advertisement, promotion and sale support expenses	19,473,282,344	17,876,557,605
Logistics expenses	11,107,651,350	5,611,307,952
Bonus and 13th month salary	6,157,860,616	7,742,926,995
Borrowing costs	142,729,240	181,148,583
Others	6,284,093,723	8,807,029,903
	43,165,617,273	40,218,971,038

19. Other short-term payables

	30/9/2026 VND	1/1/2026 VND (Reclassified)
Deposits received	906,958,017	906,958,017
Union fee, social insurance	32,960,537	69,318,747
Others	295,141,580	264,403,044
	1,235,060,134	1,240,679,808

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NET Detergent Joint-Stock Company
Notes to the financial statements for the period ended 30 September 2026 (continued)

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20. Short-term borrowings

	1/1/2026 Carrying amount/ Amount within repayment capacity VND	Movements during the period		30/9/2026 Carrying amount/ Amount within repayment capacity VND
		Increase VND	Decrease VND	
Short-term borrowings	227,606,281,078	411,885,762,571	(397,304,745,833)	242,187,297,816

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

	Currency	Annual interest rate	30/9/2026 VND	1/1/2026 VND
Unsecured bank loan				
▪ Loan from a commercial bank	VND	7.0% - 7.3%	242,187,297,816	227,606,281,078

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

NET Detergent Joint-Stock Company

Notes to the financial statements for the period ended 30 September 2026 (continued)

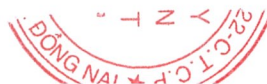
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21. Changes in owners' equity

	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	-	-	113,680,749,254	113,680,749,254
Balance as at 30 September 2025	223,983,740,000	28,929,813,094	389,694,173,256	642,607,726,350
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	-	-	52,576,756,466	52,576,756,466
Balance as at 30 September 2026	223,983,740,000	28,929,813,094	341,683,485,612	594,597,038,706

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



NET Detergent Joint-Stock Company**Notes to the financial statements for the period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)***22. Share capital**

The Company's authorised and issued share capital are:

	30/9/2026		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 shares				
Ordinary shares	22,398,374	223,983,740,000	22,398,374	223,983,740,000
Shares currently 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 dividend 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 was no movements in share capital during the period.

23. Investment and development fund

Investment and development funds were appropriated from retained profits in accordance with the resolution of General Meeting of Shareholders. These funds were established for the purpose of future business expansion.

24. Off Statement of financial position item**Foreign currencies**

	30/9/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
▪ USD	125,423	3,257,211,579	183,055	4,781,017,953
▪ EUR	163	4,809,559	170	5,194,752
		<u>3,262,021,138</u>		<u>4,786,212,705</u>

25. Revenue from sales of goods and provision of services

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

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Total revenue		
▪ Sales of finished goods	1,322,306,583,962	1,150,296,859,987
▪ Provision of services and other revenue	1,451,588,134	4,103,950,870
	1,323,758,172,096	1,154,400,810,857
Less revenue deductions		
▪ Sales discounts	1,198,189,835	6,892,616,521
▪ Sales return	15,567,438	2,838,213,134
	1,213,757,273	9,730,829,655
Net revenue	1,322,544,414,823	1,144,669,981,202

26. Cost of sales and services provided

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Total cost of sales		
▪ Finished goods sold	1,115,675,587,916	870,324,599,597
▪ Services provided and other cost of sales	653,982,116	2,422,020,253
▪ Allowance for inventories	6,982,509,918	1,795,875,621
	1,123,312,079,950	874,542,495,471

27. Financial income

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Interest income	24,097,397,867	15,024,258,545
Foreign exchange gains	2,208,651,763	3,031,792,310
	26,306,049,630	18,056,050,855

28. Financial expense

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Borrowing costs	6,349,934,680	5,975,109,676
Foreign exchange losses	1,371,814,423	1,871,477,038
	7,721,749,103	7,846,586,714

29. Selling expenses

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Promotion, advertising and sale support expenses	72,497,661,539	58,327,161,550
Logistic expenses	35,121,649,975	28,126,281,908
Staff costs	15,431,355,530	18,594,366,845
Depreciation and amortisation	3,288,034,093	3,056,424,913
Others	3,294,930,205	5,128,447,423
	129,633,631,342	113,232,682,639

30. General and administration expenses

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Staff costs	9,914,652,914	10,012,488,211
Depreciation and amortisation	3,353,518,056	2,711,137,024
Office materials and equipment	1,317,152,001	319,520,482
Others	6,534,200,881	8,181,142,036
	21,119,523,852	21,224,287,753

31. Earnings per share**(a) Basic earnings per share**

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

(i) Net profit attributable to ordinary shareholders

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Net profit attributable to ordinary shareholders after deducting the amounts appropriated to bonus and welfare funds	52,576,756,466	113,680,749,254

(ii) Weighted average number of ordinary shares

	From 1/1/2026 to 30/9/2026 Shares	From 1/1/2025 to 30/9/2025 Shares
Weighted average number of ordinary shares during the period - in circulation	22,398,374	22,398,374

(iii) Basic earnings per share

	From 1/1/2026 to 30/9/2026 VND/share	From 1/1/2025 to 30/9/2025 VND/share
Basic earnings per share	2,347	5,075

NET Detergent Joint-Stock Company**Notes to the financial statements for the period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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As at 30 September 2026 and 1 January 2026, the Company did not have potential diluted shares. Therefore, the presentation of diluted earnings per share is not applicable.

32. Significant transactions with related parties

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

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
<i>The parent of parent company</i>		
Masan Consumer Corporation		
Sales of goods and provision of services	539,086,349,468	332,979,284,850
Purchase of goods	1,321,535,559	12,983,042,819
Outsite services paid on behalf	1,284,956,295	-
<i>Other related parties</i>		
South Chemicals Import – Export Joint Stock Company		
Purchase of goods	-	19,246,049,500
Bien Hoa Chemicals Plant – South Basic Chemicals Joint Stock Company		
Purchase of goods	21,994,860,500	-
Wincommerce General Commercial Services Joint Stock Company		
Purchase of goods	159,176,321	165,426,197
MEATDeli Sai Gon Company Limited		
Sale of goods	23,708,907	22,264,409
Meatdeli HN Company Limited		
Sale of goods	-	13,064,975
3F Viet Joint Stock Company and its branch		
Sale of goods	-	11,262,909
3F Viet Food Company Limited		
Sale of goods	12,707,407	11,001,500
Mobicast Joint Stock Company		
Purchase of services	147,579,928	175,091,695
Masan Brewery MB Company Limited		
Purchase of services	315,000,000	315,000,000
Masan Brewery Distribution Company Limited		
Purchase of goods	90,057,960	138,712,728
Phuc Long Heritage Joint Stock Company		
Purchase of goods	-	316,667

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Notes to the financial statements for the period ended 30 September 2026 (continued)

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	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Masan Industrial One Member Company Limited		
Purchase of goods	12,540,000	-
Masan MB One Member Company Limited		
Sale of goods	32,333,389	-
The Winx Joint Stock Company		
Purchase of services	157,795,662	-
The Supra Corporation		
Purchase of services	29,764,041,863	13,963,212,977
Key management personnel		
Remuneration to key management personnel	2,694,593,875	3,200,564,645

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

33. 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 September 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 restated is as follows:

(a) Statement of financial position

	Code	1/1/2026 (Reclassified) VND	1/1/2026 (As previously reported) VND
Cash equivalents	112	273,342,975,343	272,800,000,000
Held-to-maturity investments – short-term	123	300,400,721,644	299,100,000,000
Other short-term receivables	135	372,481,511	2,216,178,498
Accounts payable to suppliers	211	229,778,302,514	229,604,949,514
Dividends payable	313	13,011,430	-
Accrued expenses	316	40,218,971,038	40,392,324,038
Other short-term payables	320	1,240,679,808	1,253,691,238

NET Detergent Joint-Stock Company**Notes to the financial statements for the period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)***(b) Statement of cash flows**

	Code	From 1/1/2025 to 30/9/2025 (Reclassified)	From 1/1/2025 to 30/9/2025 (As previously reported)
Receipts of interest	27	12,913,893,339	12,022,180,413
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	455,431,913,005	454,015,595,558

34. Post statement of financial position events

In September 2026, the Company's Board of Directors approved the resolution to distribute the dividends by cash for the year 2025 at the rate of 65% (VND6,500/share). The finalisation of the list of entitled shareholders is completed in October 2026. The recognition and settlement of the dividends will take place once the list of entitled shareholders has been finalised.

Other than listed above, there has been no significant event occurred after the financial position date which would require adjustments or disclosures to be made in the financial statements.

Authorized, 20 October 2026

Preparer

Chief Accountant

Legal Representative



Nguyen Thi Thuy Dieu
General Accountant



Nguyen Thanh Luan
Chief Accountant



Mai Duc Lam
General Director