

CÔNG TY CỔ PHẦN
TẬP ĐOÀN MASAN
MASAN GROUP CORPORATION

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

Số: 257 /2026
No.: /2026

Tp. HCM, ngày 27 tháng 07 năm 2026
Ho Chi Minh City, 27 July 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
ORDINARY INFORMATION DISCLOSURE

Kính gửi: Ủy ban Chứng khoán Nhà nước
Sở Giao dịch Chứng khoán Hà Nội
Sở Giao dịch Chứng khoán Hồ Chí Minh
To: *State Securities Commission of Vietnam*
Hanoi Stock Exchange
Ho Chi Minh Stock Exchange

1. Tên tổ chức: Công ty Cổ phần Tập đoàn Masan

Name of organization: Masan Group Corporation

Mã chứng khoán/Mã thành viên: MSN

Stock code/ Broker code: MSN

Địa chỉ: Số 23 Lê Duẩn, Phường Sài Gòn, Tp. Hồ Chí Minh, Việt Nam

Address: No. 23 Le Duan, Sai Gon Ward, Ho Chi Minh City, Vietnam

Điện thoại liên hệ/Tel.: 28 6256 3862

Fax: 28 3827 4115

2. Nội dung thông tin công bố: Công văn giải trình biến động lợi nhuận cho Báo cáo tài chính
Riêng lẻ và Hợp nhất không kiểm toán Quý 2 năm 2026

Contents of disclosure: Profit fluctuations explanation letter for Unaudited Separated and Consolidated Financial Statements in Q2.2026

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 27/07/2026 tại đường dẫn <https://masangroup.com/vi/investor-relations.html>

This information was disclosed in the folder Corporate Announcements of section Investor Center on the Company's website on 27 July 2026 at <https://masangroup.com/investor-relations.html>



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

Tài liệu đính kèm/Attached documents:

Tài liệu liên quan đến nội dung thông tin công bố như nêu tại Mục 2;

Documents related to disclosed information at mentioned in Item 2.

ĐẠI DIỆN TỔ CHỨC
ORGANIZATION REPRESENTATIVE
Người được ủy quyền công bố thông tin
Authorized representative for information disclosure
LUẬT SƯ TRƯỞNG / GENERAL COUNSEL



TRẦN PHƯƠNG BẮC



MASAN GROUP CORPORATION

No: 253.../2026/CV-MSN

*Re: Explanation of fluctuations in profit after
corporate income tax***SOCIALIST REPUBLIC OF VIETNAM**

Independence – Freedom – Happiness

Ho Chi Minh City, 27 July 2026

**To: - State Securities Commission
- Ho Chi Minh City Stock Exchange
- Hanoi Stock Exchange**

- Based on Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market; and Circular No. 68/2024/TT-BTC dated 18 September 2024, amending and supplementing certain provisions of Circular No. 96/2020/TT-BTC.
- Based on the business performance results (on a consolidated and separate basis) in the financial statements for Q2/2026 and Q2/2025.

Masan Group Corporation (“MSN” or “Company” or “Group”) would like to explain the fluctuations in profit after corporate income tax on a consolidated and separate basis for Q2/2026 and Q2/2025 as follows:

Difference in profit after corporate income tax on a consolidated basis compared to the same period last year

No	Indicator (consolidated financial statement)	Q2/2026	Q2/2025	Variance	
		(VND million)	(VND million)	Change (VND million)	%
		[1]	[2]	[3] = [1] – [2]	[4] = [3] / [2]
1	Net revenue	28,117,678	18,315,140	9,802,538	54%
2	Gross margin	8,910,850	5,689,428	3,221,422	57%
3	Net financial incomes/(expenses)	(1,325,804)	(1,020,532)	(305,272)	30%
4	Share of profit or loss in joint ventures and associates	1,475,419	1,241,070	234,349	19%
5	Selling expenses	(4,302,886)	(3,328,768)	(974,118)	29%
6	General and administrative expenses	(564,054)	(956,663)	392,609	-41%
7	Net profit after corporate income tax (consolidated)	3,799,903	1,619,376	2,180,527	135%

The net profit after corporate income tax (on a consolidated basis) of the Group in Q2/2026 was VND 3,800 billion, an increase of 135% compared to the same period last year of VND 1,619 billion mainly due to the following factors:

- Increase in revenue (from VND 18,315 billion in Q2/2025 to VND 28,118 billion in Q2/2026) and gross margin (from VND 5,689 billion in Q2/2025 to VND 8,910 billion in Q2/2026) of 54% and 57% respectively was primarily driven by strong revenue growth momentum and improved operating profit margins across all consumer-retail business segments, as well as the recovery of the high-tech materials segment;
- Increase in share of profit in associates by 19% mainly due to better performance from these entities during Q2/2026, from VND 1,241 billion in Q2/2025 to VND 1,475 billion in Q2/2026.



For detailed results on the movements on the Group's consolidated performance during the period, please refer to the Company's earnings release which is made publicly by the Company and is available in the Company's website.

Difference in profit after corporate income tax on a separate basis compared to the same period last year

No	Indicator (Separate financial statement)	Q2/2026	Q2/2025	Variance	
		(VND million)	(VND million)	Change (VND million)	%
		[1]	[2]	[3] = [1] – [2]	[4] = [3] / [2]
1	Financial incomes	1,176,773	483,773	693,000	143%
2	Financial expenses	(500,295)	(516,564)	16,269	3%
3	General and administrative expenses	(189,519)	(120,412)	(69,107)	7660.57%
4	Net profit/(loss) after corporate income tax(separate)	486,959	(195,363)	682,322	

The company's profit after corporate income tax in Q2/2026 was VND 487 billion, while in the same period last year the company made a loss of VND 195 billion, mainly due to in Q2/2026, the Company recognised a dividend income of VND734 billion from an associate while in 2025, the Company received a similar dividend from that associate in Q4/2025.

Sincerely,

MASAN GROUP CORPORATION
AUTHORIZED PERSON FOR INFORMATION DISCLOSURE



TRAN PHUONG BAC