

**NET Detergent Joint-Stock Company**

Quarterly Financial statements for the period ended  
30 June 2024



## 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 5 March 2024. The Business Registration Certificate and its amendments were issued by the Department of Planning and Investment of Dong Nai Province.

### Board of Directors

Mr. Truong Cong Thang	Chairman
Ms. Nguyen Hoang Yen	Member
Mr. Huynh Viet Thang	Member
Mr. Tran Quoc Cuong	Member
Mr. Nguyen Hong Hai	Member (from 17 April 2024)
Ms. Nguyen Thi Phuong Thuy	Member (until 16 April 2024)
Mr. Vu Quoc Tuan	Member
Ms. Luu Thanh Hong	Member

### Audit Committee

Mr. Huynh Viet Thang	Chairman
Ms. Luu Thanh Hong	Member (from 17 April 2024)
Ms. Nguyen Thi Phuong Thuy	Member (until 16 April 2024)

### Board of Management

Mr. Mai Duc Lam	General Director (from 1 March 2024)
Mr. Phan Trong Chinh	General Director (until 29 February 2024)
Mr. Pham Quoc Cuong	Deputy General Director/ Production Director
Mr. Cao Tran Dang Khoa	Quality Director

### Registered Office

D4 Street, Loc An - Binh Son Industrial Park  
Binh Son Commune, Long Thanh District  
Dong Nai Province  
Viet Nam

**NET Detergent Joint-Stock Company**  
**Balance sheet as at 30 June 2024**

**Form B 01a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	30/6/2024 VND	1/1/2024 VND
<b>ASSETS</b>				
<b>Current assets</b> (100 = 110 + 120 + 130 + 140 + 150)	<b>100</b>		<b>668,237,294,857</b>	<b>625,160,914,563</b>
<b>Cash and cash equivalents</b>	<b>110</b>	<b>6</b>	<b>230,435,335,827</b>	<b>263,529,637,698</b>
Cash	111		10,135,335,827	19,029,637,698
Cash equivalents	112		220,300,000,000	244,500,000,000
<b>Short-term financial investments</b>	<b>120</b>		<b>169,500,000,000</b>	<b>119,000,000,000</b>
Held-to-maturity investments	123	7	169,500,000,000	119,000,000,000
<b>Accounts receivable – short-term</b>	<b>130</b>		<b>25,493,486,772</b>	<b>66,690,256,372</b>
Accounts receivable from customers	131	8	19,046,670,044	62,611,417,844
Prepayments to suppliers – short-term	132		4,425,875,764	1,601,744,485
Other short-term receivables	136	9	2,020,940,964	2,477,094,043
<b>Inventories</b>	<b>140</b>	<b>10</b>	<b>240,655,335,112</b>	<b>175,459,650,739</b>
Inventories	141		243,269,688,569	196,572,990,214
Allowance for inventories	149		(2,614,353,457)	(21,113,339,475)
<b>Other current assets</b>	<b>150</b>		<b>2,153,137,146</b>	<b>481,369,754</b>
Short-term prepaid expenses	151		1,707,608,866	479,295,288
Deductible value added tax	152		2,344,253	2,074,466
Taxes and other receivables from State Treasury	153		443,184,027	-

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

**NET Detergent Joint-Stock Company**  
**Balance sheet as at 30 June 2024 (continued)**

**Form B 01a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	30/6/2024 VND	1/1/2024 VND
<b>Long-term assets</b> (200 = 220 + 230 + 240 + 250 + 260)	<b>200</b>		<b>270,386,995,274</b>	<b>268,653,284,857</b>
<b>Fixed assets</b>	<b>220</b>		<b>209,817,866,469</b>	<b>209,729,591,479</b>
Tangible fixed assets	221	11	205,765,854,393	209,439,049,788
<i>Cost</i>	222		404,585,310,935	400,512,388,310
<i>Accumulated depreciation</i>	223		(198,819,456,542)	(191,073,338,522)
Intangible fixed assets	227	12	4,052,012,076	290,541,691
<i>Cost</i>	228		4,531,881,407	549,000,000
<i>Accumulated amortisation</i>	229		(479,869,331)	(258,458,309)
<b>Investment property</b>	<b>230</b>	<b>13</b>	<b>4,941,869,253</b>	<b>5,749,808,985</b>
Cost	231		34,505,676,919	34,505,676,919
Accumulated depreciation	232		(29,563,807,666)	(28,755,867,934)
<b>Long-term work in progress</b>	<b>240</b>		<b>5,245,313,000</b>	<b>8,008,841,929</b>
Construction in progress	242		5,245,313,000	8,008,841,929
<b>Long-term financial investments</b>	<b>250</b>		<b>-</b>	<b>-</b>
Equity investments in other entities	253		716,390,400	716,390,400
Allowance for diminution in the value of long-term financial investments	254		(716,390,400)	(716,390,400)
<b>Other long-term assets</b>	<b>260</b>		<b>50,381,946,552</b>	<b>45,165,042,464</b>
Long-term prepaid expenses	261	14	43,113,155,732	43,273,076,919
Deferred tax assets	262		7,268,790,820	1,891,965,545
<b>TOTAL ASSETS</b> (270 = 100 + 200)	<b>270</b>		<b>938,624,290,131</b>	<b>893,814,199,420</b>

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



**NET Detergent Joint-Stock Company**  
**Balance sheet as at 30 June 2024 (continued)**

**Form B 01a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	30/6/2024 VND	1/1/2024 VND
<b>RESOURCES</b>				
<b>LIABILITIES (300 = 310 + 330)</b>	<b>300</b>		<b>407,962,493,944</b>	<b>459,519,739,914</b>
<b>Current liabilities</b>	<b>310</b>		<b>406,865,914,081</b>	<b>459,341,029,914</b>
Accounts payable to suppliers – short-term	311	15	180,579,085,272	157,056,143,754
Advances from customers – short-term	312		9,780,221,933	7,812,041,961
Taxes payable to State Treasury	313	16	16,173,624,976	12,320,435,052
Payables to employees	314		3,690,114,443	46,273,051
Accrued expenses	315	17	40,172,065,279	62,120,556,294
Other short-term payables	319	18	576,040,254	645,022,789
Short-term borrowings	320	19	149,921,673,111	213,367,468,200
Bonus and welfare funds	322		5,973,088,813	5,973,088,813
<b>Long-term liabilities</b>	<b>330</b>		<b>1,096,579,863</b>	<b>178,710,000</b>
Other payables – long-term	337		100,000,000	178,710,000
Long-term provisions	342		996,579,863	-
<b>EQUITY (400 = 410)</b>	<b>400</b>		<b>530,661,796,187</b>	<b>434,294,459,506</b>
<b>Owners' equity</b>	<b>410</b>	<b>20</b>	<b>530,661,796,187</b>	<b>434,294,459,506</b>
Share capital	411	21	223,983,740,000	223,983,740,000
Investment and development fund	418	22	28,929,813,094	28,929,813,094
Undistributed profits after tax	421		277,748,243,093	181,380,906,412
- Undistributed profits after tax brought forward	421a		181,380,906,412	2,946,148,174
- Undistributed profit after tax for the current period/prior period	421b		96,367,336,681	178,434,758,238
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>938,624,290,131</b>	<b>893,814,199,420</b>

18 July 2024

Prepared by:

  
Nguyen Thi Thuy Dieu  
General Accountant

Approved by:

  
Nguyen Thanh Luan  
Chief Accountant

  
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 June 2024

**Form B 02a – DN**  
(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	From 1/4/2024 to 30/6/2024 VND	From 1/4/2023 to 30/6/2023 VND	From 1/1/2024 to 30/6/2024 VND	From 1/1/2023 to 30/6/2023 VND
Revenue from sales of goods and provision of services	01	24	418,526,271,245	463,627,198,160	788,512,374,673	869,615,723,278
Revenue deductions	02	24	29,110,139,204	2,321,790,000	35,322,125,604	5,332,568,920
<b>Net revenue from sales of goods and provision of services (10 = 01 - 02)</b>	<b>10</b>		<b>389,416,132,041</b>	<b>461,305,408,160</b>	<b>753,190,249,069</b>	<b>864,283,154,358</b>
Cost of sales and services provided	11	25	285,145,625,860	350,948,520,260	552,797,322,362	662,178,592,905
<b>Gross profit (20 = 10 - 11)</b>	<b>20</b>		<b>104,270,506,181</b>	<b>110,356,887,900</b>	<b>200,392,926,707</b>	<b>202,104,561,453</b>
Financial income	21	26	4,153,540,815	5,990,673,520	7,885,951,367	9,881,992,579
Financial expenses	22	27	3,012,242,545	3,095,840,456	5,980,028,472	5,717,204,486
<i>In which: Interest expense</i>	23		<i>1,152,255,761</i>	<i>2,279,834,296</i>	<i>2,896,343,434</i>	<i>4,223,657,198</i>
Selling expenses	25		32,433,117,097	37,723,592,782	65,520,113,251	98,431,500,693
General and administration expenses	26		9,965,626,202	7,823,923,175	16,640,828,265	22,522,329,242
<b>Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}</b>	<b>30</b>		<b>63,013,061,152</b>	<b>67,704,205,007</b>	<b>120,137,908,086</b>	<b>85,315,519,611</b>
Other income	31		8,288,087	130,000,000	333,290,549	1,852,341,324
Other expenses	32		1,127,395	20,103,838	3,408,220	72,024,440
<b>Results of other activities (40 = 31 - 32)</b>	<b>40</b>		<b>7,160,692</b>	<b>109,896,162</b>	<b>329,882,329</b>	<b>1,780,316,884</b>
<b>Accounting profit before tax (50 = 30 + 40) (carried forward to next page)</b>	<b>50</b>		<b>63,020,221,844</b>	<b>67,814,101,169</b>	<b>120,467,790,415</b>	<b>87,095,836,495</b>

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

NET Detergent Joint-Stock Company  
Statement of income for the period ended 30 June 2024 (continued)

Form B 02a – DN  
(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	From 1/4/2024 to 30/6/2024 VND	From 1/4/2023 to 30/6/2023 VND	From 1/1/2024 to 30/6/2024 VND	From 1/1/2023 to 30/6/2023 VND
Accounting profit before tax (brought forward from previous page)	50		63,020,221,844	67,814,101,169	120,467,790,415	87,095,836,495
Income tax expense – current	51		13,516,596,591	8,729,677,101	29,477,279,009	11,372,263,212
Income tax expense – deferred	52		(910,204,370)	-	(5,376,825,275)	-
Net profit after tax (60 = 50 - 51 - 52)	60		50,413,829,623	59,084,424,068	96,367,336,681	75,723,573,283
<b>Earnings per share</b>						
Basic earnings per share	70	28	2,251	2,638	4,302	3,381

18 July 2024

Prepared by:



Nguyen Thi Thuy Dieu  
General Accountant



Nguyen Thanh Luan  
Chief Accountant

Approved by:




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 June 2024**  
**(Indirect method)**

**Form B 03a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC*  
*dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	From 1/1/2024 to 30/6/2024 VND	From 1/1/2023 to 30/6/2023 VND
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Accounting profit before tax</b>	<b>01</b>		<b>120,467,790,415</b>	<b>87,095,836,495</b>
<b>Adjustments for</b>				
Depreciation and amortisation	02		10,702,443,739	10,675,598,357
Allowances and provisions	03		(311,209,668)	3,265,341,140
Losses exchange arising from revaluation of monetary items denominated in foreign currencies	04		112,819,647	330,912,870
Profits from investing activities	05		(5,741,576,342)	(7,871,278,083)
Interest expense	06		2,896,343,434	4,223,657,198
<b>Operating profit before changes in working capital</b>	<b>08</b>		<b>128,126,611,225</b>	<b>97,720,067,977</b>
Change in receivables	09		40,849,526,498	37,322,373,235
Change in inventories	10		(63,887,894,842)	(166,105,900)
Change in payables and other liabilities	11		4,767,768,742	(9,012,889,007)
Change in prepaid expenses	12		(1,068,392,391)	581,990,409
			<b>108,787,619,232</b>	<b>126,445,436,714</b>
Interest paid	14		(2,921,890,585)	(4,229,224,282)
Corporate income tax paid	15		(22,750,575,798)	-
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>83,115,152,849</b>	<b>122,216,212,432</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for additions to fixed assets and other long-term assets	21		(9,330,197,986)	(4,982,381,023)
Proceeds from disposals of fixed assets	22		1,250,925,927	130,000,000
Payments for term deposits at banks	23		(193,000,000,000)	(228,000,000,000)
Collections from term deposits at banks	24		142,500,000,000	6,500,000,000
Receipts of interest	27		5,808,499,588	3,941,942,466
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>(52,770,772,471)</b>	<b>(222,410,438,557)</b>

*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 June 2024  
(Indirect method - continued)

Form B 03a – DN  
(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	From 1/1/2024 to 30/6/2024 VND	From 1/1/2023 to 30/6/2023 VND
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds from borrowings	33		259,666,873,052	275,489,128,906
Payments to settle loan principals	34		(323,122,349,495)	(196,859,228,114)
<b>Net cash flows from financing activities</b>	<b>40</b>		<b>(63,455,476,443)</b>	<b>78,629,900,792</b>
<b>Net cash flows during the period (50 = 20 + 30 + 40)</b>	<b>50</b>		<b>(33,111,096,065)</b>	<b>(21,564,325,333)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>		<b>263,529,637,698</b>	<b>192,322,689,219</b>
<b>Effect of exchange rate fluctuations</b>	<b>61</b>		<b>16,794,194</b>	<b>(9,075,813)</b>
<b>Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)</b>	<b>70</b>		<b>230,435,335,827</b>	<b>170,749,288,073</b>

18 July 2024

Prepared by:



Nguyen Thi Thuy Dieu  
General Accountant



Nguyen Thanh Luan  
Chief Accountant

Approved by:



Ma 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 June 2024**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry 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.

As at 30 June 2024, the Company has 3 dependent branches which are Hanoi Branch, Ho Chi Minh City Branch and Bien Hoa Branch (1/1/2024: 3 dependent branches).

##### **(b) Principal activities**

The principal activities of the Company are to:

- manufacture of washing power and detergents;
- wholesale of washing power, hygiene products and cleaning chemicals; and
- rental of warehouses and factories and offices.

##### **(c) Normal operating cycle**

The normal operating cycle of the Company is generally within 12 months.

##### **(d) Company structure**

As at 30 June 2024, the Company had 277 employees (1/1/2024: 316 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.



## NET Detergent Joint-Stock Company

### Notes to the financial statements for the period ended 30 June 2024 (continued)

Form B 09a – DN

(Issued under Circular No. 200/2014/TT-BTC  
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#### (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 June 2024.

#### (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. Corresponding figures

Corresponding figures were derived from the balances and amounts reported in the Company's financial statements as at and for the year ended 31 December 2023.

### 4. 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 account transfer buying rate and account transfer selling rate, respectively, at the end of the annual accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

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 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 doubtful debts.

## NET Detergent Joint-Stock Company

### Notes to the financial statements for the period ended 30 June 2024 (continued)

Form B 09a – DN

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#### (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**

Accounts receivable from customers and other receivables are stated at cost less allowance for doubtful debts.

#### (e) **Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and direct selling expenses.

The Company applies the perpetual method of accounting for inventories.

#### (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	5 – 15 years
▪ motor vehicles	6 – 10 years
▪ office equipment	3 – 15 years

**NET Detergent Joint-Stock Company**

**Notes to the financial statements for the period ended 30 June 2024 (continued)**

**Form B 09a – DN**

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**(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 8 years to 10 years.

**(h) Investment property held to earn rental**

**(i) Cost**

Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its price of buildings, infrastructures and any directly attributable expenditures of bringing the property to the condition necessary for it to be capable of operating in the manner intended by the Board of Management of the Company's subsidiary. Expenditure incurred after the investment property held to earn rental has been put into operation, such as repair and maintenance cost, is charged to the statement of income in the period in which the expenditure is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in future economic benefits in excess of the originally assessed standard of performance of the existing investment property held to earn rental, the expenditure is capitalised as an additional cost of the investment property.

**(ii) Depreciation**

Depreciation is computed on a straight-line basis over the estimated useful lives of investment property. The estimated useful lives are as follows:

- buildings 20 – 25 years
- structures 5 – 20 years

**(i) 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.

**(j) Long-term prepaid expenses**

**(i) Infrastructure usage**

Infrastructure usage expenses are prepaid 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 contract for using the infrastructure of 47 years.

**(ii) Tools and instruments**

Tools and instruments 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 instruments are amortised on a straight-line basis over 2 years to 3 years.



**NET Detergent Joint-Stock Company**

**Notes to the financial statements for the period ended 30 June 2024 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
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**(k) Accounts payable to suppliers and other payables**

Accounts payable to suppliers and other payables are stated at their cost.

**(l) Provisions**

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

**(m) 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 balance sheet 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 June 2024 (continued)**

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**(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) Rental income**

Rental income from leased property is recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income.

**(iv) 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.

**NET Detergent Joint-Stock Company**

**Notes to the financial statements for the period ended 30 June 2024 (continued)**

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**(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 Board of Management assessed that the Company only operates in one main business segment, which is producing detergents and chemicals. The Company's primary format for segment reporting is based on geographical segments.

**(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.



**NET Detergent Joint-Stock Company**  
**Notes to the financial statements for the period ended 30 June 2024 (continued)**

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**5. 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 geographical segments are as follows:

	<b>Domestic</b>		<b>Overseas</b>		<b>Total</b>	
	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>
Net revenue from sale of goods and provision of services	655,096,917,395	760,219,689,636	98,093,331,674	104,063,464,722	753,190,249,069	864,283,154,358
Cost of sales and services provided	486,356,208,599	588,330,215,507	66,441,113,763	73,848,377,398	552,797,322,362	662,178,592,905
Gross profit	168,740,708,796	171,889,474,129	31,652,217,911	30,215,087,324	200,392,926,707	202,104,561,453

**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2024 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)***6. Cash and cash equivalents**

	<b>30/6/2024</b>	<b>1/1/2024</b>
	<b>VND</b>	<b>VND</b>
Cash on hand	96,608,111	96,608,111
Cash in banks	10,038,727,716	18,933,029,587
Cash equivalents	220,300,000,000	244,500,000,000
	<hr/>	<hr/>
	230,435,335,827	263,529,637,698
	<hr/>	<hr/>

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

**7. Held-to-maturity investments**

	<b>30/6/2024</b>	<b>1/1/2024</b>
	<b>VND</b>	<b>VND</b>
Term deposits at banks	169,500,000,000	119,000,000,000
	<hr/>	<hr/>

Held-to-maturity investments represented term deposits at banks with terms to maturity of more than 12 months from the accounting period.

**8. Accounts receivable from customers – short-term****Accounts receivable from customers who are related parties**

	<b>30/6/2024</b>	<b>1/1/2024</b>
	<b>VND</b>	<b>VND</b>
Masan Consumer Corporation	5,774,012,722	50,191,064,962
MeatDeli HN Company Limited	-	14,863,268
MeatDeli HN Company Limited – Ha Nam 02 Branch	-	12,344,070
	<hr/>	<hr/>

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

**NET Detergent Joint-Stock Company**

**Notes to the financial statements for the period ended 30 June 2024 (continued)**

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**9. Other short-term receivables**

	<b>30/6/2024</b>	<b>1/1/2024</b>
	<b>VND</b>	<b>VND</b>
Accrued interest from deposits at banks	1,871,115,068	2,263,019,315
Deposits	103,200,000	103,200,000
Others	46,625,896	110,874,728
	<hr/>	<hr/>
	2,020,940,964	2,477,094,043
	<hr/> <hr/>	<hr/> <hr/>

**10. Inventories**

	<b>30/6/2024</b>		<b>1/1/2024</b>	
	<b>Cost</b>	<b>Allowance</b>	<b>Cost</b>	<b>Allowance</b>
	<b>VND</b>	<b>VND</b>	<b>VND</b>	<b>VND</b>
Goods in transit	9,720,226,786	-	2,855,317,174	-
Raw materials	180,036,462,671	(2,530,321,882)	149,792,881,267	(21,113,339,475)
Tools and supplies	782,352,778	-	560,226,854	-
Finished goods	49,973,602,547	(84,031,575)	43,178,000,326	-
Merchandise goods	83,062,000	-	186,564,593	-
Goods on consignment	2,673,981,787	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	243,269,688,569	(2,614,353,457)	196,572,990,214	(21,113,339,475)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<b>From 1/1/2024</b>	<b>From 1/1/2023</b>
	<b>to 30/6/2024</b>	<b>to 30/6/2023</b>
	<b>VND</b>	<b>VND</b>
Opening balance	21,113,339,475	562,154,745
Increase in allowance during the period	3,118,446,843	3,265,341,140
Allowance utilised during the period	(17,191,196,487)	(1,431,713,583)
Written back during the period	(4,426,236,374)	-
	<hr/>	<hr/>
Closing balance	2,614,353,457	2,395,782,302
	<hr/> <hr/>	<hr/> <hr/>

Included in inventories of the Company as at 30 June 2024 was VND2,614 million (1/1/2024: VND21,113 million) of slow-moving inventories.

**NET Detergent Joint-Stock Company**  
**Notes to the financial statements for the period ended 30 June 2024 (continued)**

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**11. Tangible fixed assets**

	<b>Buildings and structures VND</b>	<b>Machinery and equipment VND</b>	<b>Motor vehicles VND</b>	<b>Office equipment VND</b>	<b>Total VND</b>
<b>Cost</b>					
Opening balance	228,308,924,086	162,549,171,876	7,566,918,136	2,087,374,212	400,512,388,310
Additions during the period	-	168,750,000	143,000,000	-	311,750,000
Transfer from construction in progress	1,322,701,903	5,291,390,613	-	-	6,614,092,516
Disposals during the period	-	-	(2,852,919,891)	-	(2,852,919,891)
Closing balance	229,631,625,989	168,009,312,489	4,856,998,245	2,087,374,212	404,585,310,935
<b>Accumulated depreciation</b>					
Opening balance	71,738,479,503	113,180,013,513	4,550,923,189	1,603,922,317	191,073,338,522
Charge for the period	5,291,717,913	4,023,929,071	271,926,423	85,519,578	9,673,092,985
Disposals during the period	-	-	(1,926,974,965)	-	(1,926,974,965)
Closing balance	77,030,197,416	117,203,942,584	2,895,874,647	1,689,441,895	198,819,456,542
<b>Net book value</b>					
Opening balance	156,570,444,583	49,369,158,363	3,015,994,947	483,451,895	209,439,049,788
Closing balance	152,601,428,573	50,805,369,905	1,961,123,598	397,932,317	205,765,854,393

Included in tangible fixed assets were assets costing VND82,363 million which were fully depreciated as at 30 June 2024 (1/1/2024: VND82,940 million), but which are still in active use.

**NET Detergent Joint-Stock Company**

**Notes to the financial statements for the period ended 30 June 2024 (continued)**

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**12. Intangible fixed assets**

	<b>Software VND</b>
<b>Cost</b>	
Opening balance	549,000,000
Additions during the period	3,982,881,407
Closing balance	<u>4,531,881,407</u>
<b>Accumulated amortisation</b>	
Opening balance	258,458,309
Charge for the period	221,411,022
Closing balance	<u>479,869,331</u>
<b>Net book value</b>	
Opening balance	290,541,691
Closing balance	<u><u>4,052,012,076</u></u>

**13. Investment property**

	<b>Buildings VND</b>	<b>Infrastructure VND</b>	<b>Total VND</b>
<b>Cost</b>			
Opening and closing balances	31,727,073,211	2,778,603,708	34,505,676,919
<b>Accumulated amortisation</b>			
Opening balance	26,338,976,919	2,416,891,015	28,755,867,934
Charge for the period	776,023,908	31,915,824	807,939,732
Closing balance	<u>27,115,000,827</u>	<u>2,448,806,839</u>	<u>29,563,807,666</u>
<b>Net book value</b>			
Opening balance	5,388,096,292	361,712,693	5,749,808,985
Closing balance	<u>4,612,072,384</u>	<u>329,796,869</u>	<u>4,941,869,253</u>

Included in investment property were assets costing VND2,593 million which were fully depreciated as at 30 June 2024 (1/1/2024: VND2,593 million), but which are still in active use.



**NET Detergent Joint-Stock Company**

Notes to the financial statements for the period ended 30 June 2024 (continued)

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	<b>Infrastructure usage VND</b>	<b>Tools and instruments VND</b>	<b>Total VND</b>
Opening balance	40,993,076,274	2,280,000,645	43,273,076,919
Additions during the period	-	1,219,408,000	1,219,408,000
Amortisation for the period	(564,124,902)	(815,204,285)	(1,379,329,187)
Closing balance	40,428,951,372	2,684,204,360	43,113,155,732

**15. Accounts payable to suppliers – short-term**

Accounts payable to suppliers who are related parties

	<b>Cost/Amount within payment capacity</b>	
	<b>30/6/2024 VND</b>	<b>1/1/2024 VND</b>
Bien Hoa Chemicals Plant - South Basic Chemicals Joint Stock Company	2,861,810,460	4,157,088,480
Mobicast Joint Stock Company	4,292,931	-
Masan Brewery MB Company Limited	38,500,000	-

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



**NET Detergent Joint-Stock Company**

Notes to the financial statements for the period ended 30 June 2024 (continued)

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**16. Taxes payable to State Treasury**

	1/1/2024 VND	Incurred VND	Paid/net-off VND	Reclassify to receivable VND	30/6/2024 VND
Value added tax	3,427,243,693	65,902,949,055	(68,736,725,955)	-	593,466,793
Import goods value added tax	-	12,461,489,704	(12,461,489,704)	-	-
Import tax	-	205,972,492	(205,972,492)	-	-
Corporate income tax	8,842,366,453	29,477,279,009	(22,750,575,798)	-	15,569,069,664
Personal income tax	50,824,906	1,292,925,798	(1,775,846,212)	443,184,027	11,088,519
Others	-	11,000,000	(11,000,000)	-	-
	12,320,435,052	109,351,616,058	(105,941,610,161)	443,184,027	16,173,624,976

**NET Detergent Joint-Stock Company**

Notes to the financial statements for the period ended 30 June 2024 (continued)

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	<b>30/6/2024</b>	<b>1/1/2024</b>
	<b>VND</b>	<b>VND</b>
Advertisement, promotion and sale support expenses	21,435,438,964	42,470,253,851
Sales discounts	3,704,389,450	1,282,624,000
Logistics expenses	4,923,050,037	3,309,556,195
Bonus and 13 <sup>th</sup> month salary	3,878,713,423	9,996,821,594
Exhibition expenses	1,722,127,207	252,404,000
Interest expenses	61,869,921	87,417,072
Others	4,446,476,277	4,721,479,582
	<hr/>	<hr/>
	40,172,065,279	62,120,556,294
	<hr/> <hr/>	<hr/> <hr/>

**18. Other short-term payables**

	<b>30/6/2024</b>	<b>1/1/2024</b>
	<b>VND</b>	<b>VND</b>
Union fee, social insurance	59,162,533	55,952,206
Deposits received	210,000,000	210,000,000
Dividends payables	9,676,430	9,676,430
Others	297,201,291	369,394,153
	<hr/>	<hr/>
	576,040,254	645,022,789
	<hr/> <hr/>	<hr/> <hr/>

**NET Detergent Joint-Stock Company**  
**Notes to the financial statements for the period ended 30 June 2024 (continued)**

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**19. Short-term borrowings**

	1/1/2024		Movements during the period		30/6/2024	
	Carrying amount/ Amount within repayment capacity	Addition VND	Decrease VND	Revaluation difference VND	Carrying amount/ Amount within repayment capacity	
	VND				VND	
Short-term borrowings	213.367.468.200	259.666.873.052	(323.122.349.495)	9.681.354	149.921.673.111	

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

	Currency	Annual interest rate	30/6/2024 VND	1/1/2024 VND
Unsecured bank loans	VND	3.0% - 3.1%	130,180,790,977	182,722,757,031
Unsecured bank loans	USD	3.6%	19,740,882,134	30,644,711,169
			149,921,673,111	213,367,468,200

As at 30 June 2024 and 1 January 2024, 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 June 2024 (continued)

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20. Changes in owners' equity

	Share capital VND	Investment and development fund VND	Undistributed profits after tax VND	Total VND
<b>Balance as at 1 January 2023</b>	223,983,740,000	15,706,553,642	94,563,716,626	334,254,010,268
Net profit for the period	-	-	75,723,573,283	75,723,573,283
Appropriation to equity fund	-	13,223,259,452	(13,223,259,452)	-
<b>Balance as at 30 June 2023</b>	223,983,740,000	28,929,813,094	157,064,030,457	409,977,583,551
<b>Balance as at 1 January 2024</b>	223,983,740,000	28,929,813,094	181,380,906,412	434,294,459,506
Net profit for the period	-	-	96,367,336,681	96,367,336,681
<b>Balance as at 30 June 2024</b>	223,983,740,000	28,929,813,094	277,748,243,093	530,661,796,187

**NET Detergent Joint-Stock Company**  
**Notes to the financial statements for the period ended 30 June 2024 (continued)**

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## 21. Share capital

The Company's authorised and issued share capital are:

	30/6/2024		1/1/2024	
	Number of shares	VND	Number of shares	VND
<b>Authorised share capital</b>	22,398,374	223,983,740,000	22,398,374	223,983,740,000
<b>Issued shares</b>				
Ordinary shares	22,398,374	223,983,740,000	22,398,374	223,983,740,000
<b>Shares currently in circulation</b>				
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.

## 22. 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.

## 23. Off balance sheet item

### Foreign currencies

	30/6/2024		1/1/2024	
	Original currency	VND equivalent	Original currency	VND equivalent
▪ USD	160,568	4,056,738,393	677,461	16,326,799,737
▪ EUR	186	5,010,897	191	5,055,815
		4,061,749,290		16,331,855,552

**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2024 (continued)**

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*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)***24. 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.

	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>
Total revenue		
▪ Sales of finished goods	784,413,186,905	865,422,482,950
▪ Sales of services and investment property held to earn rental	2,421,497,241	2,485,034,560
▪ Other revenue	1,677,690,527	1,708,205,768
	<hr/> 788,512,374,673	<hr/> 869,615,723,278
Less revenue deductions		
▪ Sales discounts	16,830,788,450	5,332,568,920
▪ Sales return	18,491,337,154	-
	<hr/> 35,322,125,604	<hr/> 5,332,568,920
Net revenue	<hr/> <hr/> 753,190,249,069	<hr/> <hr/> 864,283,154,358

**25. Cost of sales and services provided**

	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>
Total cost of sales		
▪ Finished goods sold	552,493,282,408	657,309,519,570
▪ Cost of services and investment property held to earn rental	1,278,189,465	1,446,053,796
▪ Other cost of sales	333,640,020	157,678,399
▪ Allowance for inventories	(1,307,789,531)	3,265,341,140
	<hr/> 552,797,322,362	<hr/> 662,178,592,905



NET Detergent Joint-Stock Company  
Notes to the financial statements for the period ended 30 June 2024 (continued)

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**26. Financial income**

	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>
Interest income	5,416,595,341	7,741,278,083
Foreign exchange gains	2,469,356,026	2,140,714,496
	7,885,951,367	9,881,992,579

**27. Financial expense**

	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>
Interest expense	2,896,343,434	4,223,657,198
Foreign exchange losses	3,083,685,038	1,493,547,288
	5,980,028,472	5,717,204,486

**28. Earnings per share**

**(a) Basic earnings per share**

The calculation of basic earnings per share for the period ended 30 June 2024 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**

	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>
Net profit attributable to ordinary shareholders	96,367,336,681	75,723,573,283
Less bonus and welfare funds during the period	-	-
Net profit attributable to ordinary shareholders after deducting the amounts appropriated to bonus and welfare funds	96,367,336,681	75,723,573,283

**NET Detergent Joint-Stock Company**  
**Notes to the financial statements for the period ended 30 June 2024 (continued)**

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(ii) *Weighted average number of ordinary shares*

	<b>From 1/1/2024 to 30/6/2024 Shares</b>	<b>From 1/1/2023 to 30/6/2023 Shares</b>
Weighted average number of ordinary shares during the period - in circulation	22,398,374	22,398,374

(iii) *Basic earnings per share*

	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>
Basic earnings per share	4,302	3,381

(b) **Diluted earnings per share**

As at 30 June 2024 and 1 January 2024, the Company did not have potential diluted shares. Therefore, the presentation of diluted earnings per share is not applicable.

**29. 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:

	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>
<i>The parent of parent company</i>		
<b>Masan Consumer Corporation</b>		
Sales of goods and services	148,765,607,782	206,223,666,779
Purchase of goods	3,542,728,303	110,039,541

**NET Detergent Joint-Stock Company**  
**Notes to the financial statements for the period ended 30 June 2024 (continued)**

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*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2023 to 30/6/2023 VND</b>
<b><i>Other related parties</i></b>		
<b>Bien Hoa Chemicals Plant - South Basic Chemicals Joint Stock Company</b>		
Purchase of goods	9,832,385,000	28,898,936,600
<b>South Chemicals Import - Export Joint Stock Company</b>		
Purchase of goods	6,323,350,000	8,524,581,306
<b>Wincommerce General Commercial Services Joint Stock Company</b>		
Purchase of goods	277,624,966	-
<b>Masan Industrial One Member Company Limited</b>		
Sale of goods	-	7,489,274
Management fee	23,017,083	-
<b>Masan JinJu Joint Stock Company</b>		
Sale of goods	-	9,160,720
<b>Mobicast Joint Stock Company</b>		
Purchase of services	55,251,237	30,578,310
<b>Masan Brewery Distribution Company Limited</b>		
Purchase of goods	46,080,000	-
<b>Masan Brewery MB Company Limited</b>		
Purchase of services	105,000,000	-
<b>MEATDeli Saigon Company Limited</b>		
Sale of goods	10,724,550	11,450,900
<b>3F Viet Food Company Limited</b>		
Sale of goods	-	8,015,630
<b>MEATDeli HN Company Limited</b>		
Sale of goods	-	10,688,048
<b>3F Viet Joint Stock Company – Branch Ha Nam 02</b>		
Sale of goods	-	10,688,048
<b>Key management personnel</b>		
Remuneration to key management personnel	2,936,574,031	72,000,000

