

**NET Detergent Joint-Stock Company**

Quarterly Financial statements for the period ended  
30 June 2025

## **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 (now the Department of Finance) 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 (until 18 April 2025)
Mr. Nguyen Hong Hai	Member
Mr. Vu Quoc Tuan	Member
Ms. Luu Thanh Hong	Member (until 24 June 2025)
Ms. Chu Phuong Linh	Member (from 25 June 2025)
Mr. Pham Huu Tin	Member (from 25 June 2025)

#### **Audit Committee**

Mr. Huynh Viet Thang	Chairman
Ms. Luu Thanh Hong	Member (until 24 June 2025)
Mr. Pham Huu Tin	Member (from 25 June 2025)

#### **Board of Management**

Mr. Mai Duc Lam	General Director
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  
Long Thanh Commune, Dong Nai Province  
Vietnam

**NET Detergent Joint-Stock Company**  
**Balance sheet as at 30 June 2025**

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

	Code	Note	30/6/2025 VND	1/1/2025 VND
<b>ASSETS</b>				
<b>Current assets</b> <b>(100 = 110 + 120 + 130 + 140 + 150)</b>	<b>100</b>		<b>777,219,397,917</b>	<b>714,889,274,816</b>
<b>Cash and cash equivalents</b>	<b>110</b>	<b>6</b>	<b>260,496,800,341</b>	<b>346,842,018,387</b>
Cash	111		21,696,800,341	25,942,018,387
Cash equivalents	112		238,800,000,000	320,900,000,000
<b>Short-term financial investments</b>	<b>120</b>		<b>232,000,000,000</b>	<b>85,100,000,000</b>
Held-to-maturity investments	123	7	232,000,000,000	85,100,000,000
<b>Accounts receivable – short-term</b>	<b>130</b>		<b>84,170,123,007</b>	<b>53,404,766,484</b>
Accounts receivable from customers	131	8	78,827,183,203	47,836,026,902
Prepayments to suppliers	132		2,860,254,739	4,171,323,622
Other short-term receivables	136	9	2,482,685,065	1,397,415,960
<b>Inventories</b>	<b>140</b>	<b>10</b>	<b>198,354,643,747</b>	<b>227,903,963,244</b>
Inventories	141		199,500,878,005	228,438,527,915
Allowance for inventories	149		(1,146,234,258)	(534,564,671)
<b>Other current assets</b>	<b>150</b>		<b>2,197,830,822</b>	<b>1,638,526,701</b>
Short-term prepaid expenses	151		1,682,785,656	1,170,501,575
Deductible value added tax	152		515,045,166	2,853,083
Taxes and other receivables from State Treasury	153		-	465,172,043

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

**NET Detergent Joint-Stock Company**  
**Balance sheet as at 30 June 2025 (continued)**

**Form B 01a – DN**

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

	<b>Code</b>	<b>Note</b>	<b>30/6/2025 VND</b>	<b>1/1/2025 VND</b>
<b>Long-term assets</b> <b>(200 = 220 + 230 + 240 + 250 + 260)</b>	<b>200</b>		<b>267,582,510,299</b>	<b>271,416,043,825</b>
<b>Fixed assets</b>	<b>220</b>		<b>194,887,200,761</b>	<b>203,515,065,821</b>
Tangible fixed assets	221	11	191,467,671,746	199,779,295,274
Cost	222		409,415,691,108	407,750,841,108
Accumulated depreciation	223		(217,948,019,362)	(207,971,545,834)
Intangible fixed assets	227	12	3,419,529,015	3,735,770,547
Cost	228		4,531,881,407	4,531,881,407
Accumulated amortisation	229		(1,112,352,392)	(796,110,860)
<b>Investment property</b>	<b>230</b>	<b>13</b>	<b>3,405,126,104</b>	<b>4,165,584,044</b>
Cost	231		34,505,676,919	34,505,676,919
Accumulated depreciation	232		(31,100,550,815)	(30,340,092,875)
<b>Long-term work in progress</b>	<b>240</b>		<b>22,726,905,609</b>	<b>11,869,496,889</b>
Construction in progress	242	14	22,726,905,609	11,869,496,889
<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>46,563,277,825</b>	<b>51,865,897,071</b>
Long-term prepaid expenses	261	15	41,235,759,656	42,521,282,196
Deferred tax assets	262		5,327,518,169	9,344,614,875
<b>TOTAL ASSETS</b> <b>(270 = 100 + 200)</b>	<b>270</b>		<b>1,044,801,908,216</b>	<b>986,305,318,641</b>

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



**NET Detergent Joint-Stock Company**  
**Balance sheet as at 30 June 2025 (continued)**

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

	Code	Note	30/6/2025 VND	1/1/2025 VND
<b>RESOURCES</b>				
<b>LIABILITIES (300 = 310 + 330)</b>	<b>300</b>		<b>434,221,697,919</b>	<b>457,378,341,545</b>
<b>Current liabilities</b>	<b>310</b>		<b>433,165,495,764</b>	<b>456,281,761,682</b>
Accounts payable to suppliers	311	16	153,774,454,411	208,854,987,326
Advances from customers	312		13,901,864,907	7,875,918,376
Taxes payable to State Treasury	313	17	30,744,889,632	26,727,970,671
Payables to employees	314		3,612,971,540	76,639,214
Accrued expenses	315	18	35,382,804,898	56,833,777,959
Other short-term payables	319	19	1,299,555,320	5,560,457,121
Short-term borrowings	320	20	188,475,866,243	144,378,922,202
Bonus and welfare funds	322		5,973,088,813	5,973,088,813
<b>Long-term liabilities</b>	<b>330</b>		<b>1,056,202,155</b>	<b>1,096,579,863</b>
Other long-term payables	337		100,000,000	100,000,000
Long-term provisions	342		956,202,155	996,579,863
<b>EQUITY (400 = 410)</b>	<b>400</b>		<b>610,580,210,297</b>	<b>528,926,977,096</b>
<b>Owners' equity</b>	<b>410</b>	<b>21</b>	<b>610,580,210,297</b>	<b>528,926,977,096</b>
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	421		357,666,657,203	276,013,424,002
- Undistributed profits after tax brought forward	421a		276,013,424,002	69,389,036,412
- Undistributed profit after tax for the current period/prior period	421b		81,653,233,201	206,624,387,590
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>1,044,801,908,216</b>	<b>986,305,318,641</b>

18 July 2025

Prepared by:




Phan Thi Thanh Tinh  
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 income for the period ended 30 June 2025**

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

	Code	Note	Quarter II		Period to date	
			From 1/4/2025 to 30/6/2025 VND	From 1/4/2024 to 30/6/2024 VND	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Revenue from sales of goods and provision of services	01	25	353,191,904,097	418,526,271,245	746,050,625,798	788,512,374,673
Revenue deductions	02	25	914,018,240	29,110,139,204	7,492,017,600	35,322,125,604
Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		352,277,885,857	389,416,132,041	738,558,608,198	753,190,249,069
Cost of sales and services provided	11	26	274,730,032,379	285,145,625,860	561,978,595,486	552,797,322,362
Gross profit (20 = 10 - 11)	20		77,547,853,478	104,270,506,181	176,580,012,712	200,392,926,707
Financial income	21	27	5,943,195,579	4,153,540,815	10,879,614,729	7,885,951,367
Financial expenses	22	28	2,811,034,954	3,012,242,545	5,112,095,361	5,980,028,472
<i>In which: Interest expense</i>	23		2,002,925,396	1,152,255,761	3,663,976,913	2,896,343,434
Selling expenses	25	29	34,557,528,142	32,433,117,097	65,587,808,509	65,520,113,251
General and administration expenses	26	30	8,475,471,212	9,965,626,202	14,734,031,458	16,640,828,265
Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		37,647,014,749	63,013,061,152	102,025,692,113	120,137,908,086
Other income	31		2,498,494	8,288,087	48,191,491	333,290,549
Other expenses	32		5,109,089	1,127,395	5,878,071	3,408,220
Results of other activities (40 = 31 - 32)	40		(2,610,595)	7,160,692	42,313,420	329,882,329
Accounting profit before tax (50 = 30 + 40) (carried forward to next page)	50		37,644,404,154	63,020,221,844	102,068,005,533	120,467,790,415

*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 2025 (continued)**

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

	Code	Note	Quarter II		Period to date	
			From 1/4/2025 to 30/6/2025 VND	From 1/4/2024 to 30/6/2024 VND	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Accounting profit before tax (brought forward from previous page)	50		37,644,404,154	63,020,221,844	102,068,005,533	120,467,790,415
Income tax expense – current	51		8,797,206,915	13,516,596,591	16,397,675,626	29,477,279,009
Income tax (benefit)/expense – deferred	52		(1,267,306,483)	(910,204,370)	4,017,096,706	(5,376,825,275)
Net profit after tax (60 = 50 - 51 - 52)	60		30,114,503,722	50,413,829,623	81,653,233,201	96,367,336,681
<b>Earnings per share</b>						
Basic earnings per share	70	31	1,344	2,251	3,645	4,302

18 July 2025

Prepared by:



Phan Thi Thanh Tinh  
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 2025**  
**(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 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Accounting profit before tax</b>	<b>01</b>	<b>102,068,005,533</b>	<b>120,467,790,415</b>
<b>Adjustments for</b>			
Depreciation and amortisation	02	11,053,173,000	10,702,443,739
Allowances and provisions	03	791,578,378	(311,209,668)
Losses exchange arising from revaluation of monetary items denominated in foreign currencies	04	104,536,759	112,819,647
Profits from investing activities	05	(9,061,023,528)	(5,741,576,342)
Interest expense	06	3,663,976,913	2,896,343,434
<b>Operating profit before changes in working capital</b>	<b>08</b>	<b>108,620,247,055</b>	<b>128,126,611,225</b>
Change in receivables	09	(31,681,524,924)	40,849,526,498
Change in inventories	10	28,717,363,411	(63,887,894,842)
Change in payables and other liabilities	11	(69,129,626,668)	4,767,768,742
Change in prepaid expenses	12	773,238,459	(1,068,392,391)
		<b>37,299,697,333</b>	<b>108,787,619,232</b>
Interest paid	14	(3,638,897,732)	(2,921,890,585)
Corporate income tax paid	15	(15,606,082,873)	(22,750,575,798)
<b>Net cash flows from operating activities</b>	<b>20</b>	<b>18,054,716,728</b>	<b>83,115,152,849</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for additions to fixed assets and other long-term assets	21	(10,184,437,826)	(9,330,197,986)
Proceeds from disposals of fixed assets	22	-	1,250,925,927
Payments for term deposits at banks	23	(274,200,000,000)	(193,000,000,000)
Collections from term deposits at banks	24	127,300,000,000	142,500,000,000
Receipts of interest	27	8,515,938,185	5,808,499,588
<b>Net cash flows from investing activities</b>	<b>30</b>	<b>(148,568,499,641)</b>	<b>(52,770,772,471)</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 2025**  
**(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 1/1/2025 30/6/2025 VND	From 1/1/2024 30/6/2024 VND
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds from borrowings		33	436,011,857,856	259,666,873,052
Payments to settle loan principals		34	(391,914,913,815)	(323,122,349,495)
<b>Net cash flows from financing activities</b>		<b>40</b>	<b>44,096,944,041</b>	<b>(63,455,476,443)</b>
<b>Net cash flows during the period (50 = 20 + 30 + 40)</b>		<b>50</b>	<b>(86,416,838,872)</b>	<b>(33,111,096,065)</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>60</b>	<b>346,842,018,387</b>	<b>263,529,637,698</b>
<b>Effect of exchange rate fluctuations</b>		<b>61</b>	<b>71,620,826</b>	<b>16,794,194</b>
<b>Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)</b>		<b>70</b>	<b>260,496,800,341</b>	<b>230,435,335,827</b>

18 July 2025

Prepared by:



Phan Thi Thanh Tinh  
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**

## **Notes to the financial statements for the period ended 30 June 2025**

**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 2025, the Company has 3 dependent branches which are Hanoi Branch, Ho Chi Minh City Branch and Bien Hoa Branch (1/1/2025: 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.

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

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

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

As at 30 June 2025, the Company had 271 employees (1/1/2025: 303 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 2025 (continued)**

**Form B 09a – DN**

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

### **(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 2025.

### **(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 2024.

## **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 2025 (continued)

Form B 09a – DN

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

### (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



**(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 from 7 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 2025 (continued)**

**Form B 09a – DN**

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

**(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 2025 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry 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) 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 2025 (continued)**

**Form B 09a – DN**

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

**(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 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 2025 (continued)**

**Form B 09a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

**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 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>	<b>From 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>
Net revenue from sale of goods and provision of services	655,814,091,653	655,096,917,395	82,744,516,545	98,093,331,674	738,558,608,198	753,190,249,069
Cost of sales and services provided	504,548,247,574	486,356,208,599	57,430,347,912	66,441,113,763	561,978,595,486	552,797,322,362
Gross profit	151,265,844,079	168,740,708,796	25,314,168,633	31,652,217,911	176,580,012,712	200,392,926,707

**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2025 (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>30/6/2025 VND</b>	<b>1/1/2025 VND</b>
Cash on hand	96,608,111	96,608,111
Cash in banks	21,600,192,230	25,845,410,276
Cash equivalents	238,800,000,000	320,900,000,000
	<hr/>	<hr/>
	260,496,800,341	346,842,018,387

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>30/6/2025 VND</b>	<b>1/1/2025 VND</b>
Term deposits at banks	232,000,000,000	85,100,000,000
	<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****Accounts receivable from customers who are related parties**

	<b>30/6/2025 VND</b>	<b>1/1/2025 VND</b>
Masan Consumer Corporation	72,924,927,241	18,114,013,543
	<hr/>	<hr/>

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

**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)***9. Other short-term receivables**

	<b>30/6/2025</b>	<b>1/1/2025</b>
	<b>VND</b>	<b>VND</b>
Interest accrued on deposits at banks	1,785,472,603	1,240,387,260
Deposits	113,200,000	103,200,000
Others	584,012,462	53,828,700
	<hr/>	<hr/>
	2,482,685,065	1,397,415,960

**10. Inventories**

	<b>30/6/2025</b>		<b>1/1/2025</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	7,019,312,200	-	2,985,519,371	-
Raw materials	128,710,897,538	(805,334,810)	165,354,389,355	(259,703,247)
Tools and supplies	1,823,594,610	-	1,579,739,031	-
Finished goods	61,846,232,062	(340,899,448)	55,640,537,216	(274,861,424)
Merchandise goods	100,841,595	-	83,629,293	-
Goods on consignment	-	-	2,794,713,649	-
	<hr/>	<hr/>	<hr/>	<hr/>
	199,500,878,005	(1,146,234,258)	228,438,527,915	(534,564,671)

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

	<b>From 1/1/2025 to 30/6/2025</b>	<b>From 1/1/2024 to 30/6/2024</b>
	<b>VND</b>	<b>VND</b>
Opening balance	534,564,671	21,113,339,475
Increase in allowance during the period	831,956,086	3,118,446,843
Allowance utilised during the period	(220,286,499)	(17,191,196,487)
Written back during the period	-	(4,426,236,374)
	<hr/>	<hr/>
Closing balance	1,146,234,258	2,614,353,457

Included in inventories of the Company as at 30 June 2025 was VND1,146 million (1/1/2025: VND535 million) of slow-moving inventories.

**NET Detergent Joint-Stock Company**  
**Notes to the financial statements for the period ended 30 June 2025 (continued)**

**Form B 09a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

**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	229,898,525,989	171,900,785,389	3,864,155,518	2,087,374,212	407,750,841,108
Additions during the period	-	-	86,000,000	-	86,000,000
Transfer from construction in progress	-	1,578,850,000	-	-	1,578,850,000
Closing balance	229,898,525,989	173,479,635,389	3,950,155,518	2,087,374,212	409,415,691,108
<b>Accumulated depreciation</b>					
Opening balance	82,405,002,847	121,388,764,436	2,410,084,828	1,767,693,723	207,971,545,834
Charge for the period	5,354,521,439	4,310,850,085	234,303,726	76,798,278	9,976,473,528
Closing balance	87,759,524,286	125,699,614,521	2,644,388,554	1,844,492,001	217,948,019,362
<b>Net book value</b>					
Opening balance	147,493,523,142	50,512,020,953	1,454,070,690	319,680,489	199,779,295,274
Closing balance	142,139,001,703	47,780,020,868	1,305,766,964	242,882,211	191,467,671,746

Included in tangible fixed assets were assets costing VND88,087 million which were fully depreciated as at 30 June 2025 (1/1/2025: VND86,395 million), but which are still in active use.



**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)***12. Intangible fixed assets**

	<b>Software VND</b>
<b>Cost</b>	
Opening and closing balances	4,531,881,407
<b>Accumulated amortisation</b>	
Opening balance	796,110,860
Charge for the period	316,241,532
Closing balance	1,112,352,392
<b>Net book value</b>	
Opening balance	3,735,770,547
Closing balance	3,419,529,015

**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	27,859,370,211	2,480,722,664	30,340,092,875
Charge for the period	728,542,116	31,915,824	760,457,940
Closing balance	28,587,912,327	2,512,638,488	31,100,550,815
<b>Net book value</b>			
Opening balance	3,867,703,000	297,881,044	4,165,584,044
Closing balance	3,139,160,884	265,965,220	3,405,126,104

Included in investment property were assets costing VND3,960 million which were fully depreciated as at 30 June 2025 (1/1/2025: VND3,960 million), but which are still in active use.

**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)***14. Construction in progress**

	<b>From 1/1/2025 to 30/6/2025 VND</b>
Opening balance	11,869,496,889
Additions during the year	12,436,258,720
Transfer to tangible fixed assets	(1,578,850,000)
	<hr/>
Closing balance	22,726,905,609
	<hr/>

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

	<b>30/6/2025 VND</b>	<b>1/1/2025 VND</b>
Buildings and structures	10,481,045,307	676,128,000
Machinery and equipment	11,757,438,302	10,800,408,889
Others	488,422,000	392,960,000
	<hr/>	<hr/>
	22,726,905,609	11,869,496,889
	<hr/>	<hr/>

**15. Long-term prepaid expenses**

	<b>Infrastructure usage VND</b>	<b>Tools and instruments VND</b>	<b>Total VND</b>
Opening balance	39,864,826,469	2,656,455,727	42,521,282,196
Additions during the period	-	39,307,000	39,307,000
Amortisation for the period	(564,124,902)	(760,704,638)	(1,324,829,540)
	<hr/>	<hr/>	<hr/>
Closing balance	39,300,701,567	1,935,058,089	41,235,759,656
	<hr/>	<hr/>	<hr/>

**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)***16. Accounts payable to suppliers****Accounts payable to suppliers who are related parties**

	<b>Cost/Amount within payment capacity</b>	
	<b>30/6/2025</b>	<b>1/1/2025</b>
	<b>VND</b>	<b>VND</b>
Bien Hoa Chemicals Plant - South Basic Chemicals Joint Stock Company	2,793,390,300	2,444,950,440
Masan Brewery MB Company Limited	38,500,000	38,500,000
Mobicast Joint Stock Company	-	12,917,405

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 2025 (continued)**

**Form B 09a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

**17. Taxes payable to State Treasury**

	<b>1/1/2025 VND</b>	<b>Incurred VND</b>	<b>Paid/net-off VND</b>	<b>30/6/2025 VND</b>
Value added tax	3,442,814,148	65,372,781,482	(62,471,219,085)	6,344,376,545
Import goods value added tax	-	8,368,315,412	(8,368,315,412)	-
Import tax	-	214,624,097	(214,624,097)	-
Corporate income tax	23,277,626,127	16,397,675,626	(15,606,082,873)	24,069,218,880
Personal income tax	7,530,396	1,660,584,354	(1,336,820,543)	331,294,207
Others	-	248,960,141	(248,960,141)	-
	<b>26,727,970,671</b>	<b>92,262,941,112</b>	<b>(88,246,022,151)</b>	<b>30,744,889,632</b>



**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)***18. Accrued expenses**

	<b>30/6/2025</b> <b>VND</b>	<b>1/1/2025</b> <b>VND</b>
Advertisement, promotion and sale support expenses	12,596,295,928	31,314,254,166
Bonus and 13th month salary	6,404,716,274	8,825,841,579
Logistics expenses	6,267,886,403	6,102,569,879
Sales discounts	276,671,688	2,923,859,904
Interest expenses	110,715,906	85,636,725
Others	9,726,518,699	7,581,615,706
	<hr/>	<hr/>
	35,382,804,898	56,833,777,959

**19. Other short-term payables**

	<b>30/6/2025</b> <b>VND</b>	<b>1/1/2025</b> <b>VND</b>
Deposits received	906,958,017	4,907,106,249
Union fee, social insurance	113,308,720	58,245,682
Dividends payables	11,126,430	11,126,430
Others	268,162,153	583,978,760
	<hr/>	<hr/>
	1,299,555,320	5,560,457,121

**NET Detergent Joint-Stock Company**  
**Notes to the financial statements for the period ended 30 June 2025 (continued)**

**Form B 09a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

**20. Short-term borrowings**

	<b>1/1/2025 Carrying amount/ Amount within repayment capacity VND</b>	<b>Movements during the period</b>		<b>30/6/2025 Carrying amount/ Amount within repayment capacity VND</b>
		<b>Addition VND</b>	<b>Payment VND</b>	
Short-term borrowings	144,378,922,202	436,011,857,856	(391,914,913,815)	188,475,866,243

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

	<b>Currency</b>	<b>Annual interest rate</b>	<b>30/6/2025 VND</b>	<b>1/1/2025 VND</b>
Unsecured bank loans	VND	4.4%	188,475,866,243	144,378,922,202

As at 30 June 2025 and 1 January 2025, 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 2025 (continued)**

**Form B 09a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

**21. 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 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
<b>Balance as at 1 January 2025</b>	223,983,740,000	28,929,813,094	276,013,424,002	528,926,977,096
Net profit for the period	-	-	81,653,233,201	81,653,233,201
<b>Balance as at 30 June 2025</b>	223,983,740,000	28,929,813,094	357,666,657,203	610,580,210,297

(\*) 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 June 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)***22. Share capital**

The Company's authorised and issued share capital are:

	30/6/2025		1/1/2025	
	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.

**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 balance sheet item****Foreign currencies**

	30/6/2025		1/1/2025	
	Original currency	VND equivalent	Original currency	VND equivalent
▪ USD	696,940	18,089,071,471	431,119	10,845,266,716
▪ EUR	176	5,319,658	181	4,729,566
		<u>18,094,391,129</u>		<u>10,849,996,282</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.

	<b>From 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>
Total revenue		
▪ Sales of finished goods	742,550,260,361	784,413,186,905
▪ Provision of service	1,961,998,465	2,421,497,241
▪ Other revenue	1,538,366,972	1,677,690,527
	<hr/>	<hr/>
	746,050,625,798	788,512,374,673
Less revenue deductions		
▪ Sales discounts	7,146,127,845	16,830,788,450
▪ Sales return	345,889,755	18,491,337,154
	<hr/>	<hr/>
	7,492,017,600	35,322,125,604
Net revenue	<hr/>	<hr/>
	738,558,608,198	753,190,249,069

## **26. Cost of sales and services provided**

	<b>From 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>
Total cost of sales		
▪ Finished goods sold	559,458,073,267	552,493,282,408
▪ Services provided	1,121,803,165	1,278,189,465
▪ Other cost of sales	566,762,968	333,640,020
▪ Allowance for inventories	831,956,086	(1,307,789,531)
	<hr/>	<hr/>
	561,978,595,486	552,797,322,362

**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)***27. Financial income**

	<b>From 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>
Interest income	9,061,023,528	5,416,595,341
Foreign exchange gains	1,818,591,201	2,469,356,026
	<hr/>	<hr/>
	10,879,614,729	7,885,951,367
	<hr/>	<hr/>

**28. Financial expense**

	<b>From 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>
Interest expense	3,663,976,913	2,896,343,434
Foreign exchange losses	1,448,118,448	3,083,685,038
	<hr/>	<hr/>
	5,112,095,361	5,980,028,472
	<hr/>	<hr/>

**29. Selling expenses**

	<b>From 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>
Promotion, advertising and sale support expenses	30,551,083,724	31,886,310,972
Logistic expenses	16,793,647,071	16,484,627,954
Staff costs	13,805,049,799	10,168,085,496
Depreciation and amortisation	1,987,769,243	1,915,574,957
Others	2,450,258,672	5,065,513,872
	<hr/>	<hr/>
	65,587,808,509	65,520,113,251
	<hr/>	<hr/>



**30. General and administration expenses**

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Staff costs	7,336,971,645	6,190,738,225
Depreciation and amortisation	1,811,011,618	1,773,014,085
Office materials and equipment	271,610,664	684,388,742
Others	5,314,437,531	7,992,687,213
	14,734,031,458	16,640,828,265

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

The calculation of basic earnings per share for the period ended 30 June 2025 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 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Net profit attributable to ordinary shareholders after deducting the amounts appropriated to bonus and welfare funds	81,653,233,201	96,367,336,681

**(ii) Weighted average number of ordinary shares**

	From 1/1/2025 to 30/6/2025 Shares	From 1/1/2024 to 30/6/2024 Shares
Weighted average number of ordinary shares during the period - in circulation	22,398,374	22,398,374

**(iii) Basic earnings per share**

	From 1/1/2025 to 30/6/2025 VND/share	From 1/1/2024 to 30/6/2024 VND/share
Basic earnings per share	3,645	4,302

**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)***(b) Diluted earnings per share**

As at 30 June 2025 and 1 January 2025, 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:

	<b>From 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>
<b><i>The parent of parent company</i></b>		
<b>Masan Consumer Corporation</b>		
Sales of goods and services	201,326,036,406	148,765,607,782
Purchase of goods	12,680,852,950	3,542,728,303
<b><i>Other related parties</i></b>		
<b>South Chemicals Import – Export Joint Stock Company</b>		
Purchase of goods	-	6,323,350,000
<b>Bien Hoa Chemicals Plant – South Basic Chemicals Joint Stock Company</b>		
Purchase of goods	14,856,708,500	9,832,385,000
<b>Wincommerce General Commercial Services Joint Stock Company</b>		
Purchase of goods	155,139,688	277,624,966
<b>MEATDeli Sai Gon Company Limited</b>		
Sale of goods	11,262,909	10,724,550
<b>Meatdeli HN Company Limited</b>		
Sale of goods	13,064,975	-
<b>Mobicast Joint Stock Company</b>		
Purchase of services	59,748,424	55,251,237
<b>Masan Brewery MB Company Limited</b>		
Purchase of services	210,000,000	105,000,000
<b>Masan Brewery Distribution Company Limited</b>		
Purchase of goods	101,272,728	46,080,000
<b>MEATDeli HN Company Limited – Ha Nam Branch 02</b>		
Sale of goods	11,262,909	-
<b>Phuc Long Heritage Joint Stock Company - Dong Nai Branch</b>		
Purchase of goods	102,778	-
<b>Masan Industrial One Member Company Limited</b>		
Management fee	-	23,017,083
<b>The Supra Corporation</b>		
Purchase of services	4,856,978,926	-

**NET Detergent Joint-Stock Company****Notes to the financial statements for the period ended 30 June 2025 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC**dated 22 December 2014 of the Ministry of Finance*

	<b>From 1/1/2025 to 30/6/2025 VND</b>	<b>From 1/1/2024 to 30/6/2024 VND</b>
<b>Key management personnel</b>		
Remuneration to key management personnel	2,134,949,054	2,936,574,031

**33. Post balance sheet events**

There has been no significant event occurred after the balance sheet date which would require adjustments or disclosures to be made in the financial statements.

18 July 2025


Prepared by:




Phan Thi Thanh Tinh  
*General Accountant*

Approved by:



 Nguyen Thanh Luan  
*Chief Accountant*



 Mai Duc Lam  
*General Director*