

CÔNG TY CỔ PHẦN HÀNG
TIÊU DÙNG MASAN
MASAN CONSUMER
CORPORATION

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

Số: 04242/2026/CV-MSC
No: /

Tp. Hồ Chí Minh, ngày 24 tháng 04 năm 2026
....., day ... month ... year

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: Ủy ban chứng khoán Nhà nước
Sở Giao dịch Chứng khoán Thành phố Hồ Chí Minh
To: State Securities Commission
Hochiminh Stock Exchange

1. Tên tổ chức/*Name of organization*: **CÔNG TY CỔ PHẦN HÀNG TIÊU DÙNG MASAN**
- Mã chứng khoán/*Stock code*: **MCH**
- Địa chỉ/*Address*: Số 23 Lê Duẩn, Phường Sài Gòn, Thành phố Hồ Chí Minh
- Điện thoại liên hệ/*Tel.*: 028. 62555660 Fax: 028. 38109463
- E-mail: yen@msn.masangroup.com / information@msc.masangroup.com
- Website: <https://masanconsumer.com/>

2. Nội dung thông tin công bố/*Contents of disclosure*:

- Giải trình biến động lợi nhuận sau thuế thu nhập doanh nghiệp Quý 1/2026 so với cùng kỳ năm trước

Explanation of fluctuations in profit after tax for 1Q2026 compared to the same period.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 24/04/2026 tại đường dẫn <https://masanconsumer.com/> / *This information was published on the company's website on 24 April 2026, as in the link https://masanconsumer.com/:*

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

*** Tài liệu đính kèm/Attached documents:**

- Giải trình biến động lợi nhuận sau thuế thu nhập doanh nghiệp Quý 1/2026 so với cùng kỳ năm trước / *Explanation of fluctuations in profit after tax for 1Q2026 compared to the same period*

Đại diện tổ chức
Organization representative
Người UQ CBTT
Person authorized to disclose information
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(*Signature, full name, position, and seal*)



Đỗ Thị Hoàng Yên

Re: Explanation of fluctuations in profit after tax for Q1/2026 compared to the same period last year

Ho Chi Minh City, 24-04-2026

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

- Based on Circular No. 96/2020/TT-BTC (“Circular 96”) dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market; and other circulars amending and supplementing Circular 96.
- Based on the business performance results (on a consolidated and separate basis) in the financial statements for Q1/2026 and Q1/2025.

Masan Consumer Corporation (“MSC” or “Company” or “Group”) would like to explain the fluctuations in profit after tax on a consolidated and separate basis for Q1/2026 and Q1/2025 as follows:

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

No	Indicator (Consolidated financial statement)	Q1/2026	Q1/2025	Variance	
		(VND)	(VND)	Change (VND)	% increase (decrease)
		[1]	[2]	[3] = [1] – [2]	[4] = [3]/ [2]
1	Net revenue	8,472,243,353,998	7,488,981,925,420	983,261,428,578	13%
2	Gross margin	3,956,420,807,474	3,499,856,174,411	456,564,633,063	13%
3	Net financial income/(expense)	158,007,705,847	104,445,694,908	53,562,010,939	51%
4	Share of profit or loss in associates	25,311,612,679	13,296,085,000	12,015,527,679	90%
5	Selling expenses	1,802,139,167,982	1,537,147,546,235	264,991,621,747	17%
6	General and administrative expenses	248,862,976,954	239,950,773,988	8,912,202,966	4%
7	Net profit after corporate income tax (consolidated)	1,800,064,363,899	1,614,096,737,877	185,967,626,022	12%

The consolidated profit after tax (on consolidated basis) for the 1st Quarter of 2026 increased by 12% compared to the corresponding period last year primarily driven by the following factors:



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- Net revenue grew by 13% compared to the same period last year, primarily driven by growth in seasonings, convenience food and home and personal care; and
- Net financial income increased by 51% compared to the corresponding period last year, primarily due to an increase in income from trading securities and other investment activities.
- The operating expenses comprise of the selling expenses and general and administrative expenses increased during the period as the Group continued to proactively invest in advertising and promotion to strengthen brand equity and drive sustainable growth.

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

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

No	Indicator (Separate financial statement)	Q1/2026	Q1/2025	Variance	
		(VND)	(VND)	Change (VND)	% increase/ (decrease)
		[1]	[2]	[3] = [1] – [2]	[4] = [3]/ [2]
1	Net revenue	8,313,815,125,698	7,271,088,019,769	1,042,727,105,929	14%
2	Gross margin	2,156,740,228,453	1,873,162,617,760	283,577,610,693	15%
3	Net financial income/(expense)	157,408,031,223	56,394,593,265	101,013,437,958	179%
4	Selling expenses	1,758,395,246,208	1,501,123,832,039	257,271,414,169	17%
5	General and administrative expenses	168,446,705,841	163,825,181,258	4,621,524,583	3%
6	Net profit after corporate income tax (separate)	309,720,026,294	209,826,866,013	99,893,160,281	48%

The Company's separate profit after tax for the 1st Quarter of 2026 increased by 48% compared to the corresponding period last year primarily driven by the following factors:

- Net revenue grew by 14% compared to the same period last year, primarily driven by growth in seasonings, convenience food and home and personal care; and
- Net financial income increased by 179% compared to the corresponding period last year, primarily due to an increase in income from trading securities and other investment activities.

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- The operating expenses comprise of the selling expenses and general and administrative expenses increased during the period as the Company continued to proactively invest in advertising and promotion to strengthen brand equity and drive sustainable growth.

Best regards.

MASAN CONSUMER CORPORATION
PER PROC. CHIEF EXECUTIVE OFFICER
DEPUTY CHIEF EXECUTIVE OFFICER



NGUYEN HOANG YEN



MASAN CONSUMER CORPORATION

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ho Chi Minh City, 01 January 2025

No.: 03/2025/GUQ-MSC



POWER OF ATTORNEY

PRINCIPAL:

Mr. **TRUONG CONG THANG**

Title: General Director - Legal Representative

AUTHORIZED PERSON:

Ms. **NGUYEN HOANG YEN**

Citizen ID No.: 001163038116, Date of issuance: 07 June 2023, Place of issuance: Police Department for Administrative Management of Social Order.

AUTHORIZED SCOPE

Article 1. The Principal hereby authorizes the Authorized Person, who agrees to receive this authorization, to perform the following tasks:

No	Kind	Description
1	Finance – Banking	<p>1.1. Full authority to manage, operate, and use the Company’s bank accounts in accordance with the Company’s general policies/regulations, including but not limited to the following rights:</p> <p>1.1.1. Perform requests for opening and closing bank accounts, and carry out all transactions related to account opening at Banks (including but not limited to: changing account information, electronic banking service information; retrieving transaction information related to accounts; updating legal documentation such as business license amendments, charter updates, seal specimen updates, etc.).</p> <p>1.1.2. Sign contracts, agreements, documents, and records related to all account services (including but not limited to card services, SMS services, electronic banking services, fax/email transactions, bank fee correspondence, etc.).</p>

		<p>1.1.3. Sign payroll service contracts, service packages, and solution packages with Banks.</p> <p>1.1.4. Sign and approve requests for early/on-time loan repayment; debit the Company's payment accounts to settle loan principal, interest, fees, and other related charges.</p> <p>1.1.5. Sign official letters requesting confirmation of balances or bank statements; reconcile transactions and/or balances with customers, suppliers, and related parties upon requests from auditors or competent authorities.</p>
		1.2. Sign foreign currency trading contracts (spot, swap, hedging, option, future, etc.) in accordance with the Company's regulations.
		1.3. Sign and execute deposit contracts, early withdrawal letters for deposit contracts - regardless of value/currency/tenor in accordance with Company regulations.
		1.4. Sign collateral and mortgage contracts in accordance with Company regulations.
		1.5. Sign valuation/re-valuation minutes for mortgaged assets; sign handover records for collateral/mortgage documents; sign reports updating the status of mortgaged assets upon Bank request; sign documents for secured transaction registration with competent authorities.
		1.6. Sign first-time credit limit contracts and subsequent amendments/supplements as approved by Resolutions/Decisions and Company regulations; sign annual renewal contracts for working-capital limits (when limits remain unchanged) in accordance with the Company's rules.
		1.7. Sign contracts, records, and documents related to credit and loans (including issuance of letters of credit, guarantees, discounting of documents, debt acknowledgements, extensions, interest-rate changes, etc.); documents related to collateral in accordance with Company policy.



		1.8. Sign and annually re-sign framework agreements relating to Bank programs that support distributors and suppliers, in accordance with the Company’ s general policies/regulations.
		1.9. Act as the Company’ s representative to work with Banks and resolve disputes and complaints (if any).
		1.10. Sign quarterly periodic reports submitted to Banks for credit-rating purpos
		1.11. Sign official letters, documents, and reports related to Finance (such as financial statements, reviewed and audited financial statements, etc.); and other correspondence submitted to competent authorities related to these matters.
		1.12. Certify true copies from originals of documents provided to Banks in accordance with legal requirements and the Company’s document/ record management regulations.
		1.13. Sign documents relating to: tax registration procedures, tax reports, tax inspections and audits, including tax declarations, tax notices, minutes, explanatory letters, and all correspondence to competent authorities concerning such matters.
		1.14. Sign documents arising from or relating to the confirmation/ reconciliation of transactions and/or outstanding balances with Suppliers, Customers, and Related Parties; and obligations relating to taxes, fees, charges, and administrative penalties with State authorities.
		1.15. Execute and sign internal documents relating to financial approval and payment procedures.
		1.16. Sign quarterly periodic asset lists submitted to Insurance Companies for updating insured values related to inventories and assets.
		1.17. Sign other contracts, documents, and transaction records with Banks.
2	Signing Contracts and Documents	<p>2.1. Represent the Principal in signing contracts, agreements, documents, and records arising during the Company’ s operations, including:</p> <p>2.1.1. Sign bidding-related documents, quotation packages, competitive offers, invitations to bid, contractor-selection documentation, price approvals, etc., related to the procurement of goods, services, and IT solutions.</p> <p>2.1.2. Sign commercial contracts for the purchase/sale of goods, services, IT solutions; export and import contracts; and all other types of contracts, regardless of value.</p> <p>2.1.3. Sign invoices, documents, and records related to contract execution (delivery and acceptance minutes, handover records,</p>

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		<p>liquidation minutes, import/export declarations, etc.).</p> <p>2.1.4. Sign official letters and documents (including documents relating to: Information Disclosure; financial statements, tax reports, audit reports, etc.); correspondence, letters of introduction, applications, requests for licenses, product registrations; documents, files, and procedures related to trademarks, industrial designs, copyrights and other intellectual property rights, advertising, promotion, food safety and hygiene; export declarations; certified true copies of documents; and other administrative documents.</p> <p>2.1.5. Sign contracts and documents related to the purchase, sale, transfer of shares or capital contributions of the Company in other enterprises, and related registration dossiers.</p> <p>2.1.6. Sign commitments with partners and customers.</p> <p>2.2. Make payments relating to contractual obligations, agreements, tax obligations, fees, and other financial obligations owed to third parties and/or State authorities.</p>
3	Labor	Sign labor contracts; recruitment, transfer, appointment, dismissal, commendation, temporary suspension, resignation decisions; terminate labor contracts; impose labor discipline; sign transparency/anti-corruption commitments with employees of the Company.
4	Representation with third parties	Represent the Company to work with, and resolve disputes/complaints involving partners, consumers, and competent State authorities as prescribed by law; provide explanations, submit documents and records; sign and affix the Company seal on documents during interactions with the said third parties.
5	Others	Sign and execute decisions relating to fixed-asset investment within the authority prescribed by internal regulations and the Company Charter.
		Decide on the liquidation or destruction of fixed assets, goods, materials, and supplies in accordance with the authority assigned under internal regulations and the Company Charter.

Note: For transactions exceeding 15% of the Company's total assets based on the most recent audited annual financial statements or the most recent reviewed interim financial statements, the Authorized Person must notify the Secretary of the Board of Directors prior to execution, so that the Secretary may coordinate with relevant departments to carry out information-disclosure procedures in accordance with Point m, Clause 1, Article 11 of Circular 96/2020/TT-BTC and its implementing, amending, and supplementing regulations.

Article 2: The Authorized Person is responsible for performing the tasks within the authorized scope and in accordance with the Company's general policies/regulations (if any). The Authorized Person is permitted to further delegate the following items to Third Parties: Section 1; Sections 2.1.1, 2.1.2, 2.1.3, 2.1.4, 2.1.6; Section 4; and Section 5 of Article 1. The Authorized Person shall bear full legal responsibility before the Principal for any sub-authorization.

Article 3: This Power of Attorney shall take effect from the date of signing and remain valid until 31 December 2026, or until a Notice/Power of Attorney replacing or revoking this document is issued. This Power of Attorney supersedes all previously issued powers of attorney that cover the same scope of authorization. This Power of Attorney is made in three (03) originals, all of equal legal validity.

PRINCIPAL

(signed and sealed)

TRUONG CONG THANG

AUTHORIZED PERSON

(signed)

NGUYEN HOANG YEN

