

**CÔNG TY CỔ PHẦN
TẬP ĐOÀN MASAN**
MASAN GROUP CORPORATION

Số: 94 /2025
No.: /2025

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

Tp. HCM, ngày 03 tháng 03 năm 2025
Ho Chi Minh City, 03 March 2025

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
ORDINARY INFORMATION DISCLOSURE

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



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

Name of organization: Masan Group Corporation

Mã chứng khoán/Mã thành viên: **MSN**

Stock code/ Broker code: MSN

Địa chỉ: Số 23 Lê Duẩn, phường Bến Nghé, Quận 1, Tp. Hồ Chí Minh

Address: No. 23 Le Duan, Ben Nghe Ward, District 1, Ho Chi Minh City

Điện thoại liên hệ/Tel.: 28 6256 3862

Fax: 28 3827 4115

2. Nội dung thông tin công bố: Báo cáo Tài chính Riêng lẻ và Hợp nhất được kiểm toán năm 2024 và Công văn giải trình biến động lợi nhuận.

Contents of disclosure: Audited Separated and Consolidated Financial Statements in 2024 and Profit fluctuations explanation letter.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 03/03/2025 tại đường dẫn <https://masangroup.com/vi/investor-relations.html>

This information was disclosed in the folder Corporate Announcements of section Investor Center on the Company's website on 3 March 2025 at <https://masangroup.com/investor-relations.html>

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

Tài liệu đính kèm/Attached documents:

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

Documents related to disclosed information at mentioned in Item 2.

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



TRẦN PHƯƠNG BẮC



MASAN GROUP CORPORATION

No.: 23.../2025/CV-MSN

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Re: Explanation of fluctuations in profit after
corporate income tax

Ho Chi Minh City, 03 March, 2025

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

- Base on Circular No.96/2020/TT-BTC date November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market; and
- Based on the business performance results (on a consolidated and separate basis) in the financial statements for the fiscal year ending December 31, 2024, and the same period in 2023.

Masan Group Corporation (“MSN” or “Company” or “Group”) would like to explain the fluctuations in profit after corporate income tax on a consolidated and separate basis for the fiscal year ending December 31, 2024, and the same period in 2023 as follows:

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

No	Indicator	Financial year ended		Variance	
		31/12/2024	31/12/2023	Change	Increase/ (decrease)
		(million VND)	(million VND)	(million VND)	(%)
1	Net revenue	83,177,720	78,251,619	4,926,101	6%
2	Gross margin	24,655,738	22,121,112	2,534,626	11%
3	Net financial expenses	(3,856,609)	(5,724,308)	1,867,699	(33%)
4	Share of profit or loss in joint ventures and associates	4,443,769	3,895,982	547,787	14%
5	Selling expenses	(14,565,375)	(14,192,355)	(373,020)	3%
6	General and administrative expenses	(3,916,974)	(3,750,002)	(166,972)	4%
3	Profit after corporate income tax (consolidated report)	4,272,384	1,869,927	2,402,457	128%

The net profit after corporate income tax (on a consolidated basis) was 4,272 billion VND for the fiscal year ending December 31, 2024, compared to 1,870 billion VND for the same period last year, an increase of 128%, mainly due to the following indicators:

- Growth in revenue and gross profit of the Group’s consumer business; and
- Lower financial expenses due to reduction of borrowing interest rates compared to the same period last year; and
- Higher profit shared from associate compared to the same period last year.



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

No	Indicator	Financial year ended		Variance	
		31/12/2024	31/12/2023	Change	Increase/ (decrease)
		(million VND)	(million VND)	(million VND)	(%)
1	Financial incomes	3,511,863	3,377,401	134,462	4%
2	Financial expense	(2,470,921)	(3,208,276)	737,355	(23%)
3	Profit after corporate income tax (separate report)	626,222	(112,295)	738,517	658%

The company's profit after tax for the year ending December 31, 2024, was 626 billion VND compared to a loss after tax of 112 billion VND for the year ending December 31, 2023, mainly due to increased financial activity income.

Sincerely,

MASAN GROUP CORPORATION
AUTHORIZED PERSON FOR INFORMATION DISCLOSURE



TRAN PHUONG BAC

