

CÔNG TY CỔ PHẦN
TẬP ĐOÀN MASAN
MASAN GROUP CORPORATION

Số/No.: 406/2026/TB

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

Tp. Hồ Chí Minh, ngày 29 tháng 09 năm 2026
Ho Chi Minh City, 29. September 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EX-TRAORDINARY INFORMATION DISCLOSURE

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

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

Name of organization: Masan Group Corporation

Mã chứng khoán/Mã thành viên: MSN

Stock code/Broker code: MSN

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

Address: No. 23 Le Duan, Sai Gon Ward, 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 tình hình sử dụng số tiền thu được từ đợt phát hành cổ phiếu theo chương trình lựa chọn cho người lao động năm 2026 được kiểm toán

Contents of disclosure: Audited Report on the use of cash generated from issuance of shares under the Employee's Share Ownership Plan in 2026.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 29/09/2026 tại đường dẫn <https://masangroup.com/vi/investor-relations.html>

This information was disclosed in the folder Corporate Announcements of section Investor Center on the Company's website on 29. September 2026 at <https://masangroup.com/investor-relations.html>



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

Tài liệu đính kèm/Attached documents:

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

Documents related to disclosed information at mentioned in Item 2.

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



TRẦN PHƯƠNG BẮC





Masan Group Corporation

Report on the use of cash generated from the issuance of
ordinary shares under employees' stock ownership plan ("ESOP")
for the period from 23 June 2026
(completion date of the issuance)
to 15 September 2026 (completion date of the use)



Masan Group Corporation Corporate Information

Enterprise Registration Certificate No.

0303576603

18 November 2004

The Enterprise Registration Certificate has been amended several times, the most recent of which is dated 17 July 2026. The Enterprise Registration Certificate and its amendments were issued by the Department of Planning and Investment (now referred as the Department of Finance) of Ho Chi Minh City.

Board of Directors

Dr Nguyen Dang Quang	Chairman
Ms Nguyen Hoang Yen	Member
Mr Nguyen Thieu Nam	Member
Mr Nguyen Doan Hung	Member
Mr David Tan Wei Ming	Member
Ms Nguyen Thi Thu Ha	Member

Board of Management

Mr Le Danny	Chief Executive Officer
Mr Nguyen Thieu Nam	Deputy Chief Executive Officer
Mr Michael Hung Nguyen	Deputy Chief Executive Officer

Audit Committee

Mr Nguyen Doan Hung	Chairman
Ms Nguyen Thi Thu Ha	Member

Legal Representative

Dr Nguyen Dang Quang	Chairman of the Board of Directors
Mr Le Danny	Chief Executive Officer

Registered Office

23 Le Duan Street
Sai Gon Ward
Ho Chi Minh City
Vietnam

Auditor

KPMG Limited
Vietnam



KPMG Limited Branch
No. 115 Nguyen Hue Street,
Sai Gon Ward, Ho Chi Minh City, Vietnam
+84 (28) 3821 9266 | kpmg.com.vn

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors Masan Group Corporation

We have audited the accompanying report on the use of cash generated from the issuance of ordinary shares under the employees' stock ownership plan ("ESOP") for the period from 23 June 2026 (completion date of the issuance) to 15 September 2026 (completion date of the use) of Masan Group Corporation ("the Company"), and a summary of significant accounting policies and explanatory notes (hereafter referred to as "the Report on the use of cash") which was authorised for issue by the Company's Board of Management on 25 September 2026, as set out on pages 4 to 7.

Management's Responsibility

The Company's Board of Management is responsible for the preparation and presentation of the Report on the use of cash in accordance with the basis of preparation and significant accounting policies described in Note 2 to the Report on the use of cash, and for such internal control as the Board of Management determines is necessary to enable the preparation of the Report on the use of cash that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Report on the use of cash based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Report on the use of cash is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Report on the use of cash. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Report on the use of cash, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and presentation of the Report on the use of cash in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies adopted and the reasonableness of accounting estimates made by the Company's Board of Management, as well as evaluating the overall presentation of the Report on the use of cash.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Auditor's Opinion

In our opinion, the report on the use of cash generated from the issuance of ordinary shares under employees' stock ownership plan ("ESOP") for the period from 23 June 2026 (completion date of the issuance) to 15 September 2026 (completion date of the use) of Masan Group Corporation has been prepared, in all material respects, in accordance with the basis of preparation and significant accounting policies described in Note 2 to the Report on the use of cash.

Basis of Accounting and Restriction on Use

Without qualifying our opinion, we draw attention to Note 2 to the Report on the use of cash, which describes the basis of preparation and significant accounting policies adopted in the preparation of the Report on the use of cash. The Report on the use of cash has been prepared solely for the purpose of complying with the prevailing laws and regulations governing the reporting on the use of proceeds from the share issuance. As a result, the Report on the use of cash may not be suitable for another purpose.

KPMG Limited Branch

Vietnam

Audit Report No.: 26-01-00716-26-1



Phạm Thị Hoàng Anh
Practicing Auditor Registration
Certificate No. 3434-2022-007-1
Deputy General Director

Chang Hung Chun
Practicing Auditor Registration
Certificate No. 0863-2023-007-1

Ho Chi Minh City, 25 September 2026

Masan Group Corporation

Report on the use of cash generated from the issuance of ordinary shares under employees' stock ownership plan ("ESOP") for the period from 23 June 2026 (completion date of the issuance) to 15 September 2026 (completion date of the use)

I. General information of the issuance of new shares

▪ Type of shares issued:	Ordinary shares
▪ Total number of shares issued:	14,459,154 shares
▪ Par value:	VND10,000 per share
▪ Issuance price:	VND10,000 per share
▪ Buyer:	286 employees (according to the list of eligible employees in Result Report No. 211/2026/TB dated 23 June 2026)
▪ Total proceeds from the shares issued:	VND144,591,540,000

II. The Report on the use of cash

The Company's 2026 Annual General Meeting of Shareholders on 24 April 2026 and Resolution No. 132/2026/NQ-DHDCD dated 24 April 2026 have approved the plan to issue new shares under the employees' stock ownership plan ("ESOP") in 2026. Accordingly, the proceeds from the issuance will be used to increase the Company's charter capital and meet its business operating needs by supplementing working capital and/or repaying short-term and long-term liabilities, including but not limited to settling payments to suppliers, repaying short-term and long-term loans, and paying bond principal and interest.

Resolution of the Board of Directors No. 181/2026/NQ-HDQT dated 01 June 2026 of the Company has approved the plan for use of proceeds from the issuance shall be used for payments of employee wages, settle payments to suppliers, repay short-term and long-term loans, and principal and interest of bonds of the Company.

The detail of the use of cash generated from issuance of ordinary shares under ESOP is as follows:

	Issuance completion date	Amount VND
▪ Cash received from the issuance of ordinary shares under ESOP	23/6/2026	144,591,540,000
Total cash received from the issuance of ordinary shares under ESOP		144,591,540,000

The accompanying notes are an integral part of this Report on the use of cash

Masan Group Corporation

Report on the use of cash generated from the issuance of ordinary shares under employees' stock ownership plan ("ESOP") for the period from 23 June 2026 (completion date of the issuance) to 15 September 2026 (completion date of the use) (continued)

Report on the use of cash generated from issuance of ordinary shares under ESOP as follows:

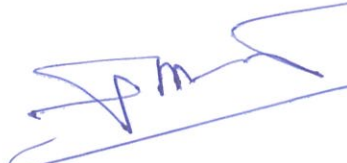
No.	Purpose of use	Payment date/ Date of use	Amount VND
1	Payment for personal income tax of Quarter 2, 2026	29/7/2026	3,612,192,092
2	Payment for social insurance of July 2026	31/7/2026	1,173,052,000
3	Payment for salaries of July 2026	31/7/2026	7,186,654,197
4	Payment for interest of bond MSNH2227001, period 7	17/8/2026	31,848,564,975
5	Payment for interest of bond MSNH2227002, period 7	19/8/2026	36,398,360,000
6	Payment for social insurance of August 2026	28/8/2026	1,176,306,000
7	Payment for salaries of August 2026	28/8/2026	7,673,841,422
8	Payment for interest of bond MSNH2328001, period 7	15/9/2026	55,522,569,314
Total			144,591,540,000

Authorised, 25 September 2026

Prepared by:



Nguyen Huy Hung
Chief Accountant



Doan Thi My Duyen
Chief Financial Officer

Approved by:



Le Danny
Chief Executive Officer

The accompanying notes are an integral part of this Report on the use of cash

Masan Group Corporation

Notes to the Report on the use of cash generated from the issuance of ordinary shares under employees' stock ownership plan ("ESOP") for the period from 23 June 2026 (completion date of the issuance) to 15 September 2026 (completion date of the use)

These notes form an integral part of and should be read in conjunction with the accompanying Report on the use of cash.

1. Reporting entity

Masan Group Corporation ("the Company") is a joint stock company incorporated in Vietnam. The principal activities of the Company include management consulting, investment consulting (except for finance, accounting and legal consulting) and carrying out investment activities under the Enterprise Registration Certificate No. 0303576603 issued by the Department of Finance of Ho Chi Minh City on 18 November 2004 and its amendments.

2. Basis of preparation and significant accounting policies

The following basis of preparation and significant accounting policies have been adopted by the Company in the preparation of the Report on the use of cash.

(a) Basis of preparation

The Report on the use of cash contains the financial information relating to the use of cash generated from the issuance of ordinary shares under employees' stock ownership plan ("ESOP") for the period from 23 June 2026 (completion date of the issuance) to 15 September 2026 (completion date of the use). The Report on the use of cash is prepared solely for the purpose of reporting to relevant authorities. As a result, the Report on the use of cash may not be suitable for another purpose.

The Report on the use of cash has been prepared based on the accounting books and records of the Company.

(b) Basis of recognition and measurement

The Report on the use of cash has been prepared on the cash basis using the historical cost concept. Under this basis:

- The cash generated from the issuance of ordinary shares under employees' stock ownership plan is recognised when the Company receives cash; and
- The cash used is recognised when the payments are made.

This Report on the use of cash only reflects the initial use.

Transaction values are measured according to the measurement requirements of Vietnamese Accounting Standards and the Vietnamese Accounting System for enterprises.

Masan Group Corporation

Notes to the Report on the use of cash generated from the issuance of ordinary shares under employees' stock ownership plan ("ESOP") for the period from 23 June 2026 (completion date of the issuance) to 15 September 2026 (completion date of the use) (continued)

(c) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for the purpose of preparing and presenting the Report on the use of cash.

Authorised, 25 September 2026

Prepared by:



Nguyen Huy Hung
Chief Accountant



Doan Thi My Duyen
Chief Financial Officer

Approved by



Le Danny
Chief Executive Officer

