

**CHUONG DUONG BEVERAGE JOINT STOCK COMPANY**

Address: 606 Vo Van Kiet, Cau Ong Lanh Ward, HCM City

Telephone: 38367518 - 38368747 Fax : 38367176

Tax code: 0300584564

# **FINANCIAL REPORT**

## **1<sup>st</sup> QUARTER, 2026**

- |                                     |                 |
|-------------------------------------|-----------------|
| - Balane Sheet                      | Form No. B01-DN |
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Receiving report: GENERAL ACCOUNTANT

**CHUONG DUONG BEVERAGE JOINT STOCK COMPANY**

606 Vo Van Kiet Street, Ward. Cau Ong Lanh, Ho Chi Minh City

Form No. B 01a-DN

(Issued with Circular No. 99/2025/TT-BTC  
on Oct 27, 2025, of the Minister of Finance)

**STATEMENT OF FINANCIAL POSITION**

As at 31 Mar 2026

ASSETS	Code	Explan ation	31/03/2026	01/01/2026 <i>Unit: VND</i>
1	2	3	4	5
<b>A - SHORT-TERM ASSETS</b>	<b>100</b>		<b>131,245,920,547</b>	<b>105,776,537,831</b>
<b>I. Cash and cash exchangeable</b>	<b>110</b>	<b>V.1</b>	<b>98,823,667,312</b>	<b>70,709,113,114</b>
1. Cash	111	V.1	48,823,667,312	35,709,113,114
2. Cash exchangeable	112	V.1	50,000,000,000	35,000,000,000
<b>II. Short-term financial investments</b>	<b>120</b>			
1. Trading securities	121			
2. Provision for lost due to the decrease in prices of trading securities (*)	122			
3. Short-term held-to-Maturity investments	123			
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments (*)	126			
<b>III. Short-term receivables</b>	<b>130</b>		<b>5,774,670,280</b>	<b>9,987,729,186</b>
1. Short-term Receivables from Customers	131	V.3	6,509,505,656	10,792,049,187
2. Prepayment to suppliers	132		37,907,077	39,307,350
3. Short-term Internal Receivables	133			
4. Receivables by the Progress of Construction Contracts	134			
5. Other receivable	135	V.4	1,369,303,299	1,298,418,401
6. Provision for bad short-term receivables (*)	136		(2,154,476,903)	(2,154,476,903)
7. A shortage of assets awaiting resolutions	137	V.5	12,431,151	12,431,151
<b>IV. Inventories</b>	<b>140</b>	<b>V.7</b>	<b>18,088,468,051</b>	<b>13,959,588,012</b>
1. Inventory	141	V.7	18,994,905,423	14,858,391,601
2. Provision for devaluation of stocks (*)	142	V.7	(906,437,372)	(898,803,589)
<b>V. Short-term biological assets</b>	<b>150</b>			
1. Short-term livestock raised for one-time harvest	151			
2. Short-term crops for seasonal or one-time harvest	152			
3. Provision for impairment of short-term biological assets (*)	153			
<b>VI. Other short-term assets</b>	<b>160</b>		<b>8,559,114,904</b>	<b>11,120,107,519</b>
1. Short-term prepaid expenses	161	V.14	755,397,144	514,829,613
2. Input VAT	162		7,455,999,531	10,183,849,822
3. Taxes and Receivables from State Budget	163	V.19	347,718,229	421,428,084
- Excise tax on imported goods	163A			
- Taxes and other amounts due to government authorities	163B	V.19	347,718,229	421,428,084
4. Repurchase Government Bonds Transactions	164			
5. Others current assets	165			
<b>B - LONG-TERM ASSETS</b>	<b>200</b>		<b>490,556,337,639</b>	<b>496,111,074,711</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>7,001,000,000</b>	<b>7,001,000,000</b>
1. Long-term Receivables from Customers	211			
2. Payables to seller: long-term	212			
3. Capital of units directly under	213			
4. Long-term Internal Receivables	214			
5. Long-term others receivable	215		7,001,000,000	7,001,000,000



6. Provision for long-term doubtful debts (*)	216			
<b>II. Fixed assets</b>	<b>220</b>		<b>190,821,346,026</b>	<b>193,508,693,052</b>
1. Tangible fixed assets	221	V.09	45,555,260,499	46,952,881,994
- The original price	222	V.09	117,741,794,725	117,741,794,725
- Accumulated depreciation (*)	223	V.09	(72,186,534,226)	(70,788,912,731)
2. Financial lease assets	224	V.11	145,266,085,527	146,555,811,058
- The original price	225	V.11	173,582,726,065	173,582,726,065
- Accumulated depreciation (*)	226	V.11	(28,316,640,538)	(27,026,915,007)
3. Intangible fixed assets	227			
- The original price	228	V.10	1,300,192,426	1,300,192,426
- Accumulated depreciation (*)	229	V.10	(1,300,192,426)	(1,300,192,426)
<b>III. Long-term biological assets</b>	<b>230</b>			
1. Livestock producing periodic products / Bearer livestock	231			
a) Immature bearer livestock	232			
b) Mature bearer livestock	233			
2. Long-term livestock raised for one-time harvest	236			
3. Long-term crops for seasonal or one-time harvest	237			
4. Provision for impairment of long-term biological assets (*)	238			
<b>IV. Invested real estate</b>	<b>240</b>	<b>V.13</b>	<b>228,472,366,121</b>	<b>231,039,255,659</b>
- The original price	241	V.13	257,975,775,291	257,975,775,291
- Accumulated depreciation (*)	242	V.13	(29,503,409,170)	(26,936,519,632)
<b>V. Long-term progressing assets</b>	<b>250</b>		<b>966,314,367</b>	<b>966,314,367</b>
1. Production in progress: long-term	251			
2. Capital Construction in Progress	252		966,314,367	966,314,367
<b>VI. Long-term financial investments</b>	<b>260</b>		<b>6,500,000,000</b>	<b>6,500,000,000</b>
1. Subsidiary company investments	261			
2. Investments in Associates, Joint-Ventures	262			
3. Investments in Other Companies	263		6,500,000,000	6,500,000,000
4. Provision for impairment of long-term investments in other entities (*)	264			
5. Long-term held-to-maturity investments	265			
6. Provision for impairment of long-term held-to-maturity investments (*)	266			
<b>VII. Other long term assets</b>	<b>270</b>		<b>56,795,311,125</b>	<b>57,095,811,633</b>
1. Long-term prepaid expenses	271	V.14	50,793,481,188	51,267,839,008
2. Deferred income tax assets	272	V.26	5,968,114,909	5,788,499,697
3. Long-term Equipment and Spare Parts	273		33,715,028	39,472,928
4. Other investments: long-term	274			
<b>TOTAL ASSETS (280 = 100 + 200)</b>	<b>280</b>		<b>621,802,258,186</b>	<b>601,887,612,542</b>

RESOURCES	Code	Explan	31/03/2026	01/01/2026
1	2	3	4	5
<b>C - LIABILITIES</b>	<b>300</b>		<b>790,432,471,507</b>	<b>759,567,163,733</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>595,042,521,730</b>	<b>563,813,543,962</b>
1. Payables to seller: short-term	311	V.17	48,571,331,856	35,405,880,008
2. Short-term Advances Received from the Customers	312		306,552,510	276,112,228
3. Dividends and profits payable	313	V.18	241,910,549	241,910,549
4. Short-term taxes and amounts payable to the State	314	V.19	12,559,582,500	521,364,168
5. Payables to employees	315		1,174,877,247	3,262,600,000
6. Short-term payable expenses	316	V.20	42,653,427,875	34,765,156,191
7. Short-term intercompany payables	317			



8. Short-term payables according to construction contract progress	318			
9. Short-term unearned revenue	319			
10. Other short-term payables	320	V.21	716,987,684	555,067,772
11. Short-term borrowings and financial leases	321	V.16	488,812,201,375	488,779,802,912
12. Provision of Short-term Payables	322			
13. Reward and Welfare Fund	323		5,650,134	5,650,134
14. Price Stabilisation Fund	324			
15. Repurchase Government Bonds Transactions	325			
<b>II. Long-term liabilities</b>	<b>330</b>		<b>195,389,949,777</b>	<b>195,753,619,771</b>
1. Long-term Payables to Suppliers	331			
2. Long term Advances Received from the Customers	332			
3. Long-term taxes and amounts payable to the State	333			
4. Long-term Payable Expenses	334			
5. Internal Payables of Capital	335			
6. Long-term Internal Payables	336			
7. Long-term unearned revenue	337			
8. Others long term payables	338	V.21	24,185,642,669	24,095,642,669
9. Long-term borrowings and finance lease	339	V.16	167,488,529,873	167,935,888,117
10. Convertible bonds	340			
11. Preferred shares: liabilities	341			
12. Payable deferred income tax	342			
13. Provision of Long-term Payables	343	V.25	3,715,777,235	3,722,088,985
14. Science and Technology Development Fund	344			
<b>D - OWNER'S EQUITY</b>	<b>400</b>	<b>V.27.a</b>	<b>(168,630,213,321)</b>	<b>(157,679,551,191)</b>
1. Owner's equity invested capital	411	V.27.b	85,000,000,000	85,000,000,000
- Ordinary stock with voting right	411a	V.27.b	85,000,000,000	85,000,000,000
- Preferred stock capital	411b			
2. Capital surplus	412			
3. The Right to convert the Convertible Bonds to shares	413			
4. Other capitals	414			
5. Treasury shares (*)	415	V.27.a	(347,276,838)	(347,276,838)
6. Differences upon asset revaluation	416			
7. Exchange rate difference	417			
8. Development Investment Fund	418	V.27.e	104,569,834,944	104,569,834,944
9. Other funds under owners' equity	419			
10. Undistributed Profit	420	V.27.a	(357,852,771,427)	(346,902,109,297)
- Accumulated Undistributed Profit by The End of The Previous Period	420a	V.27.a	(346,902,109,297)	(266,540,424,803)
- Undistributed Profit of the Current Period	420b	V.27.a	(10,950,662,130)	(80,361,684,494)
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>621,802,258,186</b>	<b>601,887,612,542</b>

Approved, day 18 month 04 year 2026

PERSON IN CHARGE OF ACCOUNTING

(Sign, fullname)



Bùi Thị Kim Chi

LEGAL REPRESENTATIVE

(Sign, fullname, stamp)



Nguyễn Thúy Phương



CHUONG DUONG BEVERAGE JOINT STOCK COMPANY

606 Vo Van Kiet Street, Ward. Cau Ong Lanh, Ho Chi Minh City

Form No. B 02a-DN

(Issued with Circular No. 99/2025/TT-BTC  
on Oct 27, 2025, of the Minister of Finance)

Profit and Lost Statement

Quarter 1st of year 2026

Unit: VND

DESCRIPTION	Code	Explan ation	Quarter 1st		Accumulated from opening to March 31	
			Year 2026	Year 2025	This year	Prior year
1	2	3	4	5	6	7
1. Revenues from sales and services	01	VI.1	63,975,592,426	50,772,258,734	63,975,592,426	50,772,258,734
2. Revenue deductions	02	VI.2	2,922,684,443	1,946,883,226	2,922,684,443	1,946,883,226
- Sales discounts	02b	VI.2	2,922,684,443	1,946,883,226	2,922,684,443	1,946,883,226
3. Net sales from goods and services sold (10 = 01- 02)	10		61,052,907,983	48,825,375,508	61,052,907,983	48,825,375,508
4. Costs of goods sold	11	VI.3	37,411,818,254	37,016,160,244	37,411,818,254	37,016,160,244
5. Gross profit from goods and services sold (20 = 10 - 11)	20		23,641,089,729	11,809,215,264	23,641,089,729	11,809,215,264
6. Gain (loss) on disposal of investment properties	21					
7. Revenue from financing activity	22	VI.5	462,540,802	594,715,618	462,540,802	594,715,618
8. Financial activities expenses	23	VI.6	12,021,900,911	10,346,818,942	12,021,900,911	10,346,818,942
- In which: Interest expense	24		12,020,125,891	10,346,818,942	12,020,125,891	10,346,818,942
9. Selling expenses	25	VI.9.b	17,082,184,446	16,955,244,004	17,082,184,446	16,955,244,004
10. General & administration expenses	26	VI.9.a	4,907,636,630	4,234,472,280	4,907,636,630	4,234,472,280
11. Net profit from operating activity {30 = 20 + 21 + 22 - (23+ 25 + 26)}	30		(9,908,091,456)	(19,132,604,344)	(9,908,091,456)	(19,132,604,344)
12. Other incomes	31	VI.7	175,863,721	18,954,929	175,863,721	18,954,929
13. Other expenses	32	VI.8	1,398,049,607	2,477,933,849	1,398,049,607	2,477,933,849
14. Other profits (40 = 31 - 32)	40		(1,222,185,886)	(2,458,978,920)	(1,222,185,886)	(2,458,978,920)
15. Total accounting profit before tax (50 = 30 + 40)	50		(11,130,277,342)	(21,591,583,264)	(11,130,277,342)	(21,591,583,264)
16. Current profit tax expense	51					
17. Deferred profit tax expense	52	VI.11	(179,615,212)	(146,336,599)	(179,615,212)	(146,336,599)
18. Profit after profit tax (60 = 50 - 51 - 52)	60	V.27.a	(10,950,662,130)	(21,445,246,665)	(10,950,662,130)	(21,445,246,665)
19. Earning per share (*)	70					
20. Diluted earning per share (*)	71					

Approved, day 18 month 04 year 2026

PERSON IN CHARGE OF ACCOUNTING

(Sign, fullname)

Bùi Thị Kim Chi

LEGAL REPRESENTATIVE

(Sign, fullname, stamp)

Nguyễn Thúy Phương





## STATEMENT OF CASH FLOWS

(Under indirect method)

Quarter 1 of year 2026

Unit: VND

Description	Code	Explanati on	Accumulated from the beginning of the year to March 31	
			Year 2026	Year 2025
1	2	3	4	5
<b>I. Cash flows from operating activities</b>				
<b>1. Profit before tax</b>	<b>01</b>		<b>(11,130,277,342)</b>	<b>(21,591,583,264)</b>
<b>2. Adjustments for:</b>				
- Depreciation of fixed assets and investment properties	02		5,254,236,564	5,350,572,176
- Provisions	03		29,622,063	(52,674,869)
- Unrealized foreign exchange gain/loss from revaluation of monetary items denominated in foreign currencies	04		(5,304,060)	
- Gain/loss from investing and financing activities	05		(25,844,165,547)	(14,169,580,254)
- Borrowing costs / interest expenses	06		3,610,422,924	3,640,146,285
- Other adjustments	07			
<b>3. Operating profit before changes in working capital</b>	<b>08</b>		<b>(28,085,465,398)</b>	<b>(26,823,119,926)</b>
- Increase/decrease in receivables	09		6,940,909,197	(99,900,980)
- Increase/decrease in inventories	10		(4,152,744,202)	10,840,275,256
- Increase/decrease in payables (excluding interest and corporate income tax payable)	11		23,431,080,642	867,167,637
- Increase/decrease in prepaid expenses	12		233,790,289	119,693,888
- Increase/decrease in trading securities	13			
- Interest paid	14			
- Corporate income tax paid	15			
- Other cash receipts from operating activities	16		34,394,241,130	13,163,236,179
- Other cash payments for operating activities	17		(1,880,000)	(234,749,767)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>32,759,931,658</b>	<b>(2,167,397,713)</b>
<b>II. Cash flows from investing activities</b>				
1. Cash paid to acquire and construct fixed assets and other long-term assets	21		(5,037,545,709)	(55,116,600)
2. Cash received from disposal or sale of fixed assets and other long-term assets	22			
3. Cash paid for loans granted or purchase of debt instruments of other entities	23			
4. Cash received from loan collections or sale of debt instruments of other entities	24			
5. Cash paid to invest in other entities	25			
6. Cash received from divestments in other entities	26			
7. Cash received from interest, dividends, and profit shares	27		392,168,249	601,674,522
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>(4,645,377,460)</b>	<b>546,557,922</b>
<b>III. Cash flows from financing activities</b>				
1. Proceeds from share issuance and capital contributions from owners	31			
2. Payments to owners for capital withdrawals or share repurchases	32			

Description	Code	Explanati on	Accumulated from the beginning of the year to March 31	
			Year 2026	Year 2025
3. Proceeds from borrowings	33			
4. Repayment of borrowings	34			
5. Repayment of finance lease liabilities	35			
6. Dividends and profits paid to owners	36			
<i>Net cash flows from financing activities</i>	<i>40</i>			
<b>Net increase/(decrease) in cash and cash equivalents during the period (50 = 20 + 30 + 40)</b>	<b>50</b>		<b>28,114,554,198</b>	<b>(1,620,839,791)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>		<b>70,709,113,114</b>	<b>65,872,295,390</b>
Effect of exchange rate changes on cash and cash equivalents	61			
<b>Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)</b>	<b>70</b>		<b>98,823,667,312</b>	<b>64,251,455,599</b>

Approved, day 18 month 04 year 2026

PERSON IN CHARGE OF ACCOUNTING

(Sign, fullname)

  
Bùi Thị Kim Chi

LEGAL REPRESENTATIVE

(Sign, fullname, stamp)

  
Nguyễn Thủy Phương

Unit : CHUONG DUONG BEVERAGE JOINT STOCK COMPANY  
Address : 606 Vo Van Kiet Street, Ward. Cau Ong Lanh, HCMC

**Form No. B09 -DN**

*(Issued under Circular No. 99/2025/TT-BTC  
October 27, 2025 of the Ministry of Finance)*

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1st QUARTER, 2026**

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## **I. Particular of operate enterprise :**

1. Type of owning capital Joint Stock Company
2. Area of operations According to Business Registration Certificate No. 4103002362 issued by Department of Planning and Investment on June 2, 2004. According to Certificate of Business Registration No. 0300584564, registration for the 17th change on January 30, 2026
3. Operate enterprise : Production and sale of beverages. Producing and trading in raw materials, packaging, equipment, technology of beverage manufacturing industry. House business. Real estate brokerage
4. Particular of operate enterprise effected financial reports
5. The characteristics of the business's operations during the fiscal year affect the financial statements: no impact.
6. Business Structure
7. Number of employees at the end of the reporting period: 180 people
8. Statement regarding the comparability of information in financial statements:  
The information and figures presented in the financial statements are prepared and presented consistently with the previous reporting period in terms of content, accounting methods, and classification of indicators.
9. Explanation of other information in the Financial Statements as required by relevant laws such as corporate law and securities law:  
During the period, the entity did not generate any other information requiring explanation as required by relevant laws.

## **II. Financial year, unit of currency using :**

1. Financial year (the first date 01/01 the last date 31/12 )
2. Unit of currency used the year Vietnam dong

## **III. Accounting standard and system using**

1. Accounting system using Vietnamese Accounting
2. Proclaim obeying accounting standard system :Comply with Vietnamese accounting standards and current accounting regime

## **IV. Applicable accounting policies, accounting estimates, and relevant legal regulations.**

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong
2. Types of exchange rates applied in accounting
  - The exchange rate selected for accounting purposes when dealing with exchange rate differences arising during the period and the exchange rate used for revaluation of monetary items denominated in foreign currencies;
3. Principles for determining the effective interest rate (interest rate) used to discount cash flows.  
During the reporting period, the entity did not have any financial items requiring the application of the effective interest rate method to discount cash flows.
4. The principle of posting cash and cash equivalents : According to accounting standards  
Cash includes cash on hand, bank deposits, and cash in transit. Cash equivalents are short-term investments that are easily convertible into cash and do not carry significant risk in the conversion process.  
Method of converting other currencies into currency used in accounting: The selling rate of the bank is trading with the company at the time.
5. Accounting Principles for Financial Investments
  - a) Trading Securities;
  - b) Investments held to maturity;
  - c) Investments in subsidiaries; joint ventures, associates; capital contributions to jointly controlled businesses;
  - d) Investments in other entities: other short-term and long-term investments; equity investments;
  - e) Accounting methods for other transactions related to financial investments.
6. Accounting Principles for Accounts Receivable  
Accounts receivable from customers and other receivables are reflected at their original cost less provisions for doubtful accounts.

7. Principle of posting inventories :

- Principle of recording inventory: Supplies include purchase price, transportation, loading and unloading, import tax (if any). Finished goods include direct material costs, direct labor costs and production costs
- The method of calculating the value of inventories : Equality in family
- The method of posting The value of inventories : Declare regularly
- The method of establishing provision for inventories : According to current accounting standards. Accordingly, the Company is allowed to make allowance for depreciated, outdated, bad quality inventories in case of actual value. Inventories are valued at the lower of market prices at the balance sheet date
- Criteria for allocating raw materials and supplies.

Raw materials and supplies are allocated to users according to the principle of matching costs and revenues, ensuring that they accurately reflect actual consumption levels and are applied consistently across accounting periods.

- Accounting policies related to inventory for high-risk contracts.

8. Principles of accounting and depreciation of tangible fixed assets (including perennial plants for periodic production, working animals) Intangible fixed assets, leased fixed assets, investment properties.

- Principle of recognizing Fixed Assets (Tangible, Intangible, leased): recognized at original cost
- Method of depreciation of tangible fixed assets, intangible fixed assets: depreciation in straight line

9. Accounting principles for biological assets: not yet incurred

10. Accounting principles for various types of business cooperation contracts.

11. Principles of accounting for deferred expenses.

- Method of distribution of prepaid expenses : Allocated in Straight lines
- Method and timing of allocating goodwill: None

12. Accounting Principles for Accounts Payable to Suppliers.

Accounts payable to suppliers are recognized when the Company has an obligation to pay arising from the purchase of goods or services at the value payable based on the contract, invoice, or other valid related documents.

13. Accounting principles for dividend and profit payments.

13. Accounting principles for dividend and profit payments.

Dividend and profit payments are recognized when a profit distribution decision is approved by the General Meeting of Shareholders, the Board of Members, or the Owner in accordance with the law and the Company's charter.

14. Principles for recognizing accrued expenses:

Accrued expenses are recognized based on actual expenses incurred during the period but not yet paid or for which invoices and supporting documents are not yet available at the time of preparing the financial statements, in accordance with the accrual principle and the matching principle between revenue and expenses.

15. Principles for recognizing deferred revenue

16. Principles for accounting for provisions payable: According to plan and contract

17. Principles for accounting for deferred corporate income tax.

Deferred corporate income tax is recognized according to: the matching principle between revenue and expenses  
Reflecting future tax impacts arising from: temporary differences between accounting and tax

18. Principles for Recognizing Loans and Financial Leases.

Loans and financial leases are recognized when the Company receives the loan or leased asset and a future payment obligation arises. These are initially recognized at their original cost.

19. Principles for recognizing and capitalizing borrowing costs.

- Principle for recognizing borrowing costs: not yet defined
- Capitalization rate used to determine borrowing costs capitalized in The period





## 20. Principles for recognizing convertible bonds.

- Principles for recognizing owner's equity, capital surplus, convertible bond options, and other owner's capital:
- + Owner's investment capital: Recognized based on the actual capital contributed by the owner.
- Principle for recognizing revaluation differences of Assets: not yet revalued.
- Principle for recognizing exchange rate differences: exchange rate differences reflected on The Balance Sheet are The exchange rate differences arising at each point in time based on The average interbank exchange rate.
- Principle for recognizing undistributed profits: After deducting current corporate income tax expenses.

## 22. Principles and methods for recognizing revenue and other income: according to Standard No. 14

### - Revenue from sales and provision of services:

#### \* Sales revenue: Simultaneously satisfies all 5 of the following conditions:

- + The enterprise has transferred The majority of risks and benefits associated with ownership of The product to The buyer.
- + The enterprise no longer holds The right to manage The goods as The owner or The right to control The goods.
- + Revenue is determined with reasonable certainty.
- + The enterprise has received or will receive economic benefits from The sales transaction.
- + The costs related to The sales transaction can be determined.

#### \* Revenue from providing services.

- Revenue from construction contracts: not yet generated.
- Revenue from The sale of real estate such as tourist apartments, office buildings with accommodation, or similar products: not yet generated.
- Revenue from The sale of investment properties: not yet generated.
- Financial activity revenue: Has fully complied with the following two conditions:
  - + The likelihood of obtaining economic benefits from The transaction.
  - + Revenue is determined with reasonable certainty.
- Other income.

Includes income from the liquidation and sale of fixed assets, penalties for breach of contract, unidentified liabilities, compensation received, and other income as stipulated.

## 23. Accounting Principles for Revenue Deductions.

- + Revenue deductions include trade discounts, sales price reductions, and returned goods.
- + These amounts are recognized when there is sufficient evidence according to The economic contract or agreement with The customer.
- + The value of The deduction is determined based on The actual amount incurred and is deducted from Revenue to determine net revenue.

## 24. Principles of Cost of Goods Sold Accounting.

The cost of goods sold is recorded according to the principle of matching revenue for the period and fully reflecting the actual costs incurred related to the goods, products, and services sold.

## 25. Principles of Accounting for Financial Expenses.

Financial expenses are recognized on an accrual basis and in line with revenue for the period. Financial expenses are recognized when incurred, based on complete and valid documentation.

Financial expenses include interest expenses, exchange rate losses, provisions for impairment of financial investments, and other expenses related to financial activities.

- + Financial expenses recorded in The income Statement are The total Financial expenses incurred.

## 26. Accounting Principles for Selling Expenses and Administrative Expenses

Recorded:

- + According to The accrual Principle
- + In line with Revenue in The period

Only recorded when:

+ There are complete and valid invoices and documents

+ Related to business operations

28. Principles and methods for recognizing current corporate income tax expense (including supplemental corporate income tax expense as stipulated by global minimum tax regulations) and deferred corporate income tax expense.

Current corporate income tax expense is determined based on taxable income for the period and the corporate income tax rate as prescribed by current tax laws.

Corporate income tax expense is presented in the Income Statement, including current tax expense (including supplemental tax if any) and deferred tax expense.

29. Other accounting principles and methods.

In addition to the information already presented, the unit did not encounter any other accounting principles and methods requiring further explanation during the period.

## V. Additional Information for Items Presented in the Statement of Financial Position

### 1. Cash and Cash Equivalents

Cash and cash equivalents held by the enterprise but not subject to restrictions on their use

	End of quarter	Opening balance
* Cash on hand		42,059,755
* Demand deposits		35,667,053,359
* Cash equivalents		35,000,000,000
<b>Total</b>	<b>-</b>	<b>70,709,113,114</b>

### 02. Financial investments

	End of quarter	Opening balance
a) Trading securities		
b) Investments held to maturity		
c) Equity investments in other entities (details of each investment by ownership percentage and voting rights percentage)		
- Investments in Other entities	6,500,000,000	6,500,000,000
<b>Total</b>	<b>6,500,000,000</b>	<b>-</b>

### 03. Receivable from customers :

	End of quarter	Opening balance
- <b>Accounts receivable from customers - short-term</b>		
* Accounts receivable accounted for 10% of total receivables	4,287,559,361	8,355,432,554
- Tan Gia Han Food Co., Ltd.	1,084,387,020	4,726,087,907
- Supermarket - Coopmart + other supermarkets	1,653,003,848	2,131,700,982
- KUMHO VIETNAM TIRES COMPANY LIMITED	1,093,245,593	1,040,720,765
- Song Ma Viet Joint Stock Company	456,922,900	456,922,900
* Receivables from other customers	2,221,946,295	2,436,616,633
<b>Total</b>	<b>6,509,505,656</b>	<b>10,792,049,187</b>

### 04. Other receivables

	End of quarter	Opening balance
* Interest income receivables		7,808,219
* Receipt of dividend and profit shared		
* Receivables from employees	142,611,941	136,795,536
* Deposit	151,148,646	151,148,646



* Other receivables	1,075,542,712	1,002,666,000
<b>Total</b>	<b>1,369,303,299</b>	<b>1,298,418,401</b>
<b>05. Insufficient assets pending :</b>	<b>End of quarter</b>	<b>Opening balance</b>
* Inventory	12,431,151	12,431,151
* Fixed assets		
* Other assets		
<b>Total</b>	<b>12,431,151</b>	<b>12,431,151</b>
<b>06. Bad Debt :</b>		
<b>07. Inventories :</b>	<b>End of quarter</b>	<b>Opening balance</b>
- Goods in transit	-	-
- Work-in-progress production costs	-	-
- Raw materials	10,423,384,019	8,647,674,291
- Tools and supplies	1,986,736,710	2,000,699,868
- Finished goods	6,584,784,694	4,210,017,442
- Goods	-	-
- Allowance for inventories	(906,437,372)	(898,803,589)
<b>Total</b>	<b>18,088,468,051</b>	<b>13,959,588,012</b>



**08. Unfinished long-term assets :**

**09. Increase and decrease of tangible fixed assets :**

Items	House, building materials	Devices	Means of transport	Equipment management tools	Total
<b>Cost of tangible fixed assets</b>					
Opening balance	8,913,958,699	99,258,826,461	8,235,438,142	1,333,571,423	117,741,794,725
-Purchase during the first quarter	-	-	-	-	-
-Finished capital Investment					-
- Other increases					-
- Conversion into Investment properties					-
- Disposals					-
- Other decreases					-
Closing balance	8,913,958,699	99,258,826,461	8,235,438,142	1,333,571,423	117,741,794,725
<b>Accumulated depreciation</b>					-
Opening balance	8,723,317,085	53,734,519,813	7,302,716,700	1,028,359,133	70,788,912,731
- Depreciation during the first quarter	47,660,403	1,193,154,521	121,659,312	35,147,259	1,397,621,495
- Other increases					-
- Conversion into Investment properties					-
- Disposals	-			-	-
- Other decreases					-
Closing balance	8,770,977,488	54,927,674,334	7,424,376,012	1,063,506,392	72,186,534,226
<b>Residual value</b>					-
- At the beginning of period	190,641,614	45,524,306,648	932,721,442	305,212,290	46,952,881,994
- At the end of period	142,981,211	44,331,152,127	811,062,130	270,065,031	45,555,260,499



**10. Increase or decrease in intangible fixed assets :**

Description	Land use rights	Patents and inventions	Trademarks	Computer software	Other intangible fixed assets	Total
<b>Cost of fixed assets</b>						
Opening balance		-	104,000,000	1,196,192,426		1,300,192,426
- Other decreases (due to conversion into investment properties)						-
Closing balance		-	104,000,000	1,196,192,426		1,300,192,426
<b>Accumulated depreciation</b>						
Opening balance		-	104,000,000	1,196,192,426		1,300,192,426
- Depreciation during the first quarter			-	-		-
- Other decreases						-
Closing balance		-	104,000,000	1,196,192,426		1,300,192,426
<b>Residual value</b>						
- At the beginning of period	-		-	-		-
- At the end of period	-		-	-		-

**11. Increase or decrease in fixed assets of financial leasing**

Khoản mục	House, building materials	Means of transportation and transmitters	Devices	Equipment management tools	Other	Total
<b>Cost of fixed assets</b>						
Opening	173,582,726,065					173,582,726,065
- Financial leasing in the quarter	-					-
Closing	173,582,726,065	-	-	-		173,582,726,065
<b>Accumulated depreciation</b>						
Opening	27,026,915,007					27,026,915,007
- Depreciation in the quarter	1,289,725,531	-	-	-		1,289,725,531
Closing	28,316,640,538	-	-	-		28,316,640,538
<b>Residual value</b>						
- At the beginning of period	146,555,811,058					146,555,811,058
- At the end of period	145,266,085,527					145,266,085,527

**12. Biological Assets**

12.1. Other biological assets, excluding animals that periodically reach maturity

12.2. Animals that periodically reach maturity

**13- Increase or decrease in real estate investment**

Description	Opening balance	Expand	Reduction	Closing balance
<b>a, Real Estate Investments for rent</b>				
<b>Cost of investment property</b>	<b>255,567,525,291</b>	<b>0</b>	<b>0</b>	<b>255,567,525,291</b>
- Land using right				
- Storehouse	255,567,525,291			255,567,525,291
- Infrastructure				
<b>Accumulated depreciation</b>	<b>26,936,519,632</b>	<b>2,566,889,538</b>	<b>0</b>	<b>29,503,409,170</b>
- Land using right				
- Storehouse	26,936,519,632	2,566,889,538		29,503,409,170
- Infrastructure				
<b>Net book value of investment property</b>	<b>228,631,005,659</b>	<b>0</b>	<b>0</b>	<b>226,064,116,121</b>
- Land using right				
- Storehouse	228,631,005,659			226,064,116,121
- Infrastructure				
<b>b, Real Estate Investments held for capital appreciation</b>				
<b>Cost of investment property</b>	<b>2,408,250,000</b>			<b>2,408,250,000</b>
- Land using right				
<b>Net book value of investment property</b>	<b>2,408,250,000</b>			<b>2,408,250,000</b>
- Land using right				
- Infrastructure				

<b>14. Deferred expenses</b>	<b>End of quarter</b>	<b>Opening balance</b>		
- Short - term	755,397,144	514,829,613		
* Packaging				
* Tools	755,397,144	514,829,613		
- Long-term	50,793,481,188	51,267,839,008		
* Packaging				
* Tools	883,336,281	945,213,565		
* Land rent 75,000m2 Binh Duong	49,910,144,907	50,322,625,443		
<b>Total</b>	<b>51,548,878,332</b>	<b>51,782,668,621</b>		
<b>15. Other assets</b>				
<b>16. Borrowings and finance lease liabilities</b>	<b>End of quarter</b>	<b>Opening balance</b>		
- Short-term finance lease debt	1,540,940,751	1,508,542,288		
- Long-term Financial lease debt	167,488,529,873	167,935,888,117		
- Short-term loans	487,271,260,624	487,271,260,624		
- Long-term loans				
- Long-term debt due to be paid		-		
<b>Total</b>	<b>656,300,731,248</b>	<b>656,715,691,029</b>		
<b>17. Accounts payable to suppliers</b>	<b>End of quarter</b>	<b>Opening balance</b>		
- Accounts payable to suppliers - short-term				
* Details for each subject accounts for 10 % or more of total payment;	43,887,637,208	26,450,625,100		
<b>In there:</b>				
+ FPDSV Binh Duong Branch	2,143,345,608			
+ Binh Minh Do Real Estate Co., Ltd	1,708,356,059	1,679,181,903		
+ TBC-BALL Vietnam Cans Beverage Company Limited	30,346,435,541	15,081,943,197		
+ CONSTRUCTION JOINT STOCK COMPANY No.1	9,689,500,000	9,689,500,000		
* Payables to other objects	4,683,694,648	8,955,254,908		
<b>Total</b>	<b>48,571,331,856</b>	<b>35,405,880,008</b>		
<b>18. Dividends and profits must be returned</b>	<b>End of quarter</b>	<b>Opening balance</b>		
* Dividends and profits must be returned	241,910,549	241,910,549		
<b>19. Taxes and other payable to the state</b>	<b>Opening</b>	<b>Incurred</b>	<b>Paid</b>	<b>Closing</b>
* Value added tax (VAT)	-	-	-	-
- VAT on domestic goods	-			-
- VAT on imported goods	-			-
Import, export duties	-			-
- Corporate income tax	(227,149,044)			(227,149,044)
- Personal income tax	95,510,466	172,784,230	388,863,881	(120,569,185)
- Natural resource tax	-			-
- Land and house tax, Land lease charges	(194,279,040)	12,328,007,838		12,133,728,798
- Company service tax	-			-
- Fees and other payables	425,853,702			425,853,702
<b>Total</b>	<b>99,936,084</b>	<b>12,500,792,068</b>	<b>388,863,881</b>	<b>12,211,864,271</b>
<b>20. Accrued expenses</b>	<b>End of quarter</b>	<b>Opening balance</b>		
- Shipping costs	737,849,738	283,952,900		
- Other costs	283,582,820	403,713,944		
- Sales support expense	1,247,455,226	1,260,974,783		
- Marketing expense	20,040,464	307,513,600		
- Interest expenses	12,527,264,366	4,671,765,703		
- Construction in progress expens	27,837,235,261	27,837,235,261		
<b>Total</b>	<b>42,653,427,875</b>	<b>34,765,156,191</b>		
<b>21. Other payables</b>	<b>End of quarter</b>	<b>Opening balance</b>		



- Short - term	716,987,684	555,067,772
* Redundant assets pending ;	8,987,316	8,987,316
* Funding for the union ;	139,119,802	
* Social Insurance	388,125	388,125
* Health insurance	9,054,331	9,054,331
* Unemployment insurance		
* Deposits received	540,836,000	531,192,000
* Accounts payable, other payable	18,602,110	5,446,000
- Long-term	End of quarter	Opening balance
* Receive deposits, long-term deposits	24,185,642,669	24,095,642,669
* Accounts payable , other payable		
<b>Total</b>	<b>24,185,642,669</b>	<b>24,095,642,669</b>
<b>22. Unearned Revenue</b>		
<b>23. Bonds issued</b>		
<b>24. Preferred shares classified as liabilities</b>		
<b>25. Provision for long-term payables</b>	End of quarter	Opening balance
* Provision for severance allowances during period	3,715,777,235	3,722,088,985
<b>Total</b>	<b>3,715,777,235</b>	<b>3,722,088,985</b>
<b>26. Deferred tax assets and deferred income tax payable</b>	End of quarter	Opening balance
* Deferred tax assets recorded on:		
- <i>Deferred income tax assets related to deductible temporary differences relating to provision for severance allowances</i>	743,932,747	745,195,097
- <i>Deferred income tax assets related to Financial leases</i>	4,752,677,015	4,577,723,866
- <i>Deferred income tax assets related to the provision for impaired inventory</i>	471,505,147	465,580,734
<b>Total</b>	<b>5,968,114,909</b>	<b>5,788,499,697</b>

## 27. Equity

a) The table of comparison volatility of equity

[illegible]



<b>b) Details of the owner's equity</b>	<b>Ending balance</b>	<b>Opening</b>
- Capital contributed by the parent company	52,615,000,000	52,615,000,000
- Contributions from other objects	32,385,000,000	32,385,000,000
<b>Total</b>	<b>85,000,000,000</b>	<b>85,000,000,000</b>
<b>c ) The capital transactions with owners and distributions of dividends , profit sharing</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
- Invested by owner		
+ Capital contributed Year	85,000,000,000	85,000,000,000
+ Increase in contributed capital		
+ Reduction in capital contributions		
+ Capital contributed last year	85,000,000,000	85,000,000,000
- Dividends and profit sharing		
<b>d) Shares</b>	<b>Ending balance</b>	<b>Opening</b>
- Authorised shares	8,500,000	8,500,000
- Issued shares	8,500,000	8,500,000
+ Common Stock	8,500,000	8,500,000
+ Preferred stock		
- Treasury shares	22,360	22,360
+ Common Stock	22,360	22,360
+ Preferred stock		
- shares in circulation	8,477,640	8,477,640
+ Common Stock	8,477,640	8,477,640
+ Preferred stock	-	-
* Par value of shares outstanding :	10,000	10,000
<i>According to the Resolution of the Annual General Meeting of April 12, 2006, the amendment of the Company's Charter has been approved, including the change of the Company's face value from VND 100,000 / share to VND 10,000 / share. votes, whereby the number of shares of the Company will also increase from 850,000 shares to 8,500,000 shares. This change is for the listing of the Company's shares on the stock market.</i>		
<b>d) Dividends, profits</b>	<b>Ending balance</b>	<b>Opening</b>
<b>e) Reasons for the increase/decrease in equity items of the enterprise</b>	<b>Ending balance</b>	<b>Opening</b>
- Development Fund ;	104,569,834,944	104,569,834,944
<b>g) Income and expenses, profits or losses are accounted for directly in Equity in accordance with specific Vietnamese accounting standards.</b>		
<b>28. Revaluation Differences of Assets</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
<b>29. Exchange Rate Differences</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
<b>30. Items outside the Statement of Financial Position</b>	<b>Ending balance</b>	<b>Opening</b>
a) Assets outsourcing :		
b) Assets received for safekeeping, consignment, processing, or entrusted for import and export	7,119,982,201	7,247,418,658
* Finished beverage products	7,119,982,201	7,247,418,658
c) Infrastructure assets not included in the state capital component of the enterprise:		
d) Assets of the enterprise used as collateral or mortgage:		
đ ) Foreign currencies :		
* USD money	2,744.77	654.70
* EUR money	485.68	485.45
e) Bad debts already written off:		
g) Interest on late payments and installments when purchasing assets:		

h) Interest on late payments and installments when selling assets:

i) Other information about items outside the Financial Statements to provide useful information to users of the report.

31. The value of assets held by the enterprise from other parties but whose use is restricted due to limitations imposed by law or liabilities that the enterprise is obligated to pay under contractual agreements or legal provisions.

32. Other information that the business deems necessary to explain or clarify further in order to provide useful information to users.

## VI. Additional information for items presented in the report on results of operations

	Currency: Dong	
	1st quarter, 2026	1st quarter, 2025
<b>1. Total revenue from sales and services</b>		
+ Sales of goods		
+ Revenue from beverage sales	50,556,107,411	47,491,768,947
+ Revenue from service provision	48,477,240	47,321,120
+ Revenue from investment real estate business	13,359,723,834	3,228,045,694
+ Other Revenue	11,283,941	5,122,973
<b>Total</b>	<b>63,975,592,426</b>	<b>50,772,258,734</b>
<b>2. Deductions from gross revenues</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
In there:		
-Sales discounts	2,922,684,443	1,946,883,226
- Sales Return		
<b>Total</b>	<b>2,922,684,443</b>	<b>1,946,883,226</b>
<b>3. Cost of goods sold</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
- Cost services rendered		
- Cost of goods sold of finished products and goods	32,944,039,535	34,658,336,445
- Cost of business real estate investment	4,467,778,719	2,410,498,668
- Reversal of allowance for inventories		(52,674,869)
<b>Total</b>	<b>37,411,818,254</b>	<b>37,016,160,244</b>
<b>4. Profit/loss from the sale and liquidation of investment properties.</b>		
<b>5. Financial income</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
- Interest income	457,236,742	594,715,618
- Dividend income		
- Realised foreign exchange gains	5,304,060	
<b>Total</b>	<b>462,540,802</b>	<b>594,715,618</b>
<b>6. Financial expenses</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
- Interest expense	12,020,125,891	10,346,818,942
- Realised foreign exchange loss	1,650,152	
- Other financial expenses .	124,868	
<b>Total</b>	<b>12,021,900,911</b>	<b>10,346,818,942</b>
<b>7. Other income</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
- Gain from disposal of fixed assets		
- Penalties for breach of contract		
- Suppliers support		
- Other items	175,863,721	18,954,929
<b>Total</b>	<b>175,863,721</b>	<b>18,954,929</b>
<b>8. Other costs</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
- The penalty clause ;		
- Loss from disposal of fixed assets		



- Land rental cost	1,202,558,874	1,202,495,574
- Depreciation	-	1,216,920,249
- Others	195,490,733	58,518,026
<b>Total</b>	<b>1,398,049,607</b>	<b>2,477,933,849</b>
<b>9. Selling expenses and administration expenses:</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
<b>a) The management Expenses incurred during the business</b>	<b>4,907,636,630</b>	<b>4,234,472,280</b>
+ Staff cost	2,785,529,638	2,090,393,291
+ Expenses for renting land	121,306,842	126,016,450
+ Depreciation expense	287,616,075	294,068,149
+ Other expenses	459,222,667	938,039,330
+ Outside services	1,253,961,408	785,955,060
<b>b) The cost of sales in the period</b>	<b>17,082,184,446</b>	<b>16,955,244,004</b>
+ Staff cost	3,655,336,601	3,952,066,437
+ Expenses of advertising	76,235,380	125,982,794
+ Expenses of sales support	974,936	27,604,076
+ Expenses for renting land	10,887,328,803	10,681,765,101
+ Transportation expenses	1,651,593,812	1,310,079,069
+ Depreciation expense	395,854,961	395,854,961
+ Other expenses	414,859,953	461,891,566
<b>10. Production and operating costs under factors:</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
- Raw material	33,350,704,000	22,239,669,610
- Labour costs	10,479,932,250	9,894,426,312
- Depreciation expense	2,687,347,026	2,711,203,485
- Outside services	3,011,385,278	2,671,259,309
+ Expenses for renting land	11,129,995,713	10,926,850,219
- Other expenses	1,423,843,619	1,323,823,549
<b>Total</b>	<b>62,083,207,886</b>	<b>49,767,232,484</b>
<b>11. Current Corporate Income Tax Expense</b>	<b>1st quarter, 2026</b>	<b>1st quarter, 2025</b>
- Current corporate income tax expenses	-	-
- Deferred corporate income tax expenses	(179,615,212)	(146,336,599)
<b>Total</b>	<b>(179,615,212)</b>	<b>(146,336,599)</b>

**VII . Additional information for the items shown in the Cash flow statement**

1. Cash held by the business but not used: None
2. Non-cash transactions affecting the future Cash Flow Statement: None
3. Amounts actually collected from borrowings during the period: None
4. Amounts actually repaid in principal during the period: None
5. Purchases and disposals of subsidiaries during the reporting period: None

**VIII. Other informations :**

1. Contingent liabilities, commitments, and other financial information: None
2. Events occurring after the end of the accounting year: None
3. Information about related parties:

In the period, The Company generates operations with related parties. The main operations are as follows :

Currency: Dong			
Related parties	Relationship	Content	Transaction value excluded value VAT
Saigon Beer -Alcohol-Beverage Joint Stock Corporation (SABECO)	Parent company	Sale & service	352,021,554
Saigon Beer -Alcohol-Beverage Joint Stock Corporation (SABECO)	Parent company	Purchase (service)	20,000,000
Saigon Beer -Alcohol-Beverage Joint Stock Corporation (SABECO)	Parent company	Loan interest	7,855,498,663
ABC Brewery - NCT	Related parties	Sale	10,172,222
MM MEGA MARKET (Vietnam) Co., Ltd.	Related parties Thaibev	Sale	368,292,674
Saigon - Lam Dong Beer Joint Stock Company	Related parties	Sale	53,570,694
Me Linh Center Co., Ltd	Related parties	Sale	7,765,344
Saigon - Mien Tay Beer Joint Stock Company	Related parties	Sale	35,000,000
Saigon-Binh Tay Beer Joint Stock Company	Related parties	Sale	61,579,330
Saigon Beer Alcohol Beverage Corporation Branch - Saigon Cu Chi Beer Factory	Related parties	Sale	1,881,818
Saigon-Quang Ngai Beer Joint Stock Company	Related parties	Sale	69,027,778
Binh Tay Wine Joint Stock Company	Related parties	Sale	13,853,745
Saigon - Dong Xuan Beer and Alcohol Joint Stock Company	Related parties	Sale	20,949,074
Saigon-Nghe Tinh Beer Joint Stock Company	Related parties	Sale	30,837,037
Saigon-Song Lam Beer Joint Stock Company	Related parties	Sale	29,161,111
Saigon - Hanoi Beer Joint Stock Company	Related parties	Sale	23,295,370
Saigon Beer Trading Company Limited	Related parties	Sale	115,432,624
Northern Sai Gon Beer Trading Joint Stock Company	Related parties	Sale	53,166,667
Saigon Beer Bac Trung Bo Trading Joint Stock Company	Related parties	Sale	40,779,629
Saigon Beer Central Trading Joint Stock Company	Related parties	Sale	78,654,606
Saigon Mien Trung Trading Joint Stock Company	Related parties	Sale	64,029,629
Saigon Beer Tay Nguyen Trading Joint Stock Company	Related parties	Sale	49,666,667
Branch of Saigon Mien Dong Beer Trading Joint Stock Company in Tay Ninh	Related parties	Sale	7,213,636
Saigon Song Tien Beer Trading Joint Stock Company	Related parties	Sale	71,226,852
Saigon Beer Northeast Trading Joint Stock Company	Related parties	Sale	49,272,222



Sai Gon - Ha Tinh Beer One Member Company Limited	Related parties	Sale	34,333,333
Sai Gon Beer Packaging Joint Stock Company	Related parties	Sale	25,333,333
Saigon Beer Group One Member Company Limited	Related parties	Sale	12,638,889
Saigon Eastern Beer Trading Joint Stock Company	Related parties	Sale	71,459,093
Saigon Beer Nam Trung Bo Trading Joint Stock Company	Related parties	Sale	46,666,667
Branch of Eastern Saigon Beer Trading Joint Stock Company in Dong Nai	Related parties	Sale	6,291,819
Branch of Eastern Saigon Beer Trading Joint Stock Company in Binh Phuoc	Related parties	Sale	5,536,364
Saigon Song Hau Beer Trading Joint Stock Company	Related parties	Sale	76,745,792
SA BE CO MECHANICAL ONE MEMBER COMPANY LIMITED	Related parties	Sale	48,465,654
Saigon Binh Tay Beer Trading & Service Company Limited	Related parties	Sale	9,507,275
TBC-Ball Vietnam Beverage Cans Co., Ltd	Related parties	Purchase	19,943,567,702
MM MEGA MARKET (Vietnam) Co., Ltd.	Related parties Thaibev	Sales support	82,429,881
Binh Tay Liquor Joint Stock Company Branch - Binh Duong	Related parties	Purchase	34,960,000
Liquor Alcohol Factory			

Until March 31st, 2026 unpaid amounts with related parties are as follows :

Currency: Dong

Related parties	Relationship	Content	Value of receivables /payables
Saigon Beer -Alcohol-Bevarage Joint Stock Corporation (SABECO)	Parent company	Sale and service	87,849,169
Saigon Beer -Alcohol-Bevarage Joint Stock Corporation (SABECO)	Parent company	Loan interest	12,527,264,366
Me Linh Center Co., Ltd	Related parties	Sale	2,960,485
Me Linh Center Co., Ltd	Related parties	Service	2,593,920,000
Saigon - Lam Dong Beer Joint Stock Company	Related parties	Sale	6,774,545
MM MEGA MARKET (Vietnam) Co., Ltd.	Related parties Thaibev	Sale	139,422,472
TBC-Ball Vietnam Beverage Cans Co., Ltd	Related parties Thaibev	Sales (service)	30,346,435,541

#### Income of key management personnel :

From January 1st, 2026  
to March 31st, 2026

From January 1st, 2025  
to March 31st, 2025

#### Income of the Executive Board

334,538,697

240,459,062

#### Income of the Board of Directors, Board of Supervisors

269,046,389

264,252,101

Tan Teck Chuan Lester

Chairman of BOD

30,000,000

30,000,000

Trần Đức Hòa

Member

21,000,000

21,000,000

Phạm Tấn Lợi	Member	21,000,000	21,000,000
Phạm Trung Kiên	Member	21,000,000	21,000,000
Lê Tuấn	Member	21,000,000	21,000,000
Nguyễn Phước Thoại	Head of BOS	131,046,389	126,252,101
Nguyễn Thị Ngọc Dung	Member	12,000,000	12,000,000
Nguyễn Hoàng Hiệp	Member	12,000,000	12,000,000

HCM City, April 18th 2026

Person in charge of Accounting

  
Bùi Thị Kim Chi

Legal representative

  
Nguyễn Thúy Phượng

