

CHUONG DUONG BEVERAGES JSC

SOCIALIST REPUBLIC OF VIETNAM

Independence-Freedom-Happiness

No: 34/CV-CD

Ho Chi Minh City, August 14, 2026

Re: Disclosure of the audited Financial Statements
half year of 2026 and explanation for operating performance
results compared to the same period year 2025

Respectfully to: - The State Securities Commission
 - Ha Noi City Stock Exchange

Organization name : Chuong Duong Beverages Joint Stock Company
Security symbol : SCD
Address : 606 Vo Van Kiet. Cau Ong Lanh Ward, Ho Chi Minh City

Pursuant to Circular No. 96/2020/TT-BTC dated 16 Nov, 2020 of the Ministry of the audited Financial Statements half-year of 2025, Chuong Duong beverages Joint Stock Company (Stock code: SCD) would like to provide information and explanations as follows:

Currency: Dong

Items	6 months		(±) Increase/ Decrease	Percent (%)
	Year 2026	Year 2025		
A	1	2	3 = (1-2)	4 = (3/2)
1. Revenue from sales of goods and provision of services	111,740,000,864	79,635,446,015	32,104,554,849	40.31%
2. Revenue deductions	4,649,878,731	3,118,006,277	1,531,872,454	49.13%
3. Net revenue	107,090,122,133	76,517,439,738	30,572,682,395	39.96%
4. Cost of goods sold and services provided	65,443,272,423	57,605,813,160	7,837,459,263	13.61%
5. Gross profit	41,646,849,710	18,911,626,578	22,735,223,132	120.22%
6. Gain (loss) on disposal of investment properties				
7. Financial Income	1,632,232,802	1,096,989,977	535,242,825	48.79%
8. Financial expense	24,160,967,517	21,000,265,660	3,160,701,857	15.05%
- In which: Interest expense	24,159,069,920	20,974,629,370	3,184,440,550	15.18%

9. Selling expenses	24,474,010,353	32,119,932,866	(7,645,922,513)	-23.80%
10. General and administration expenses	10,066,521,859	9,052,855,206	1,013,666,653	11.20%
11. Net operating profit	(15,422,417,217)	(42,164,437,177)	26,742,019,960	63.42%
12. Other Income	359,528,769	88,906,768	270,622,001	304.39%
13. Other expenses	2,327,503,879	5,073,732,371	(2,746,228,492)	-54.13%
14. Results of other activities	(1,967,975,110)	(4,984,825,603)	3,016,850,493	60.52%
15. Accounting profit before tax	(17,390,392,327)	(47,149,262,780)	29,758,870,453	63.12%
16. Income tax expense - current				
17. Income tax expense (benefit)-deferred	(291,844,548)	(254,281,910)	(37,562,638)	-14.77%
18. Net Profit after tax	(17,098,547,779)	(46,894,980,870)	29,796,433,091	63.54%

In the first half of 2026, the Company's business performance improved significantly, with net loss after tax decreasing by 64% compared to the corresponding period of 2025. The improvement was primarily driven by the higher revenues from both the beverage business segment and warehouse leasing activities, together with improved cost management and operational efficiency. Despite continued cost pressures arising from exchange rate fluctuations, which affected packaging, fuel and other operating expenses, the Company achieved significantly improved business performance compared to the same period last year.

The Company is continuing to implement its restructuring plan to address these structural challenges, improve cash flows, and optimize the deployment of its assets and resources toward higher-value activities.

Our company would like to enclose audited Financial Statements for the half-year of 2026. Respectfully report to State Securities Commission of Viet Nam, Ha Noi City Stock Exchange.

Recipients:

- As above
- Accounting Dept. archive



DIRECTOR

NGUYEN THUY PHUONG