

**Vinacafé Bien Hoa Joint Stock Company**

Quarterly Financial Statements  
for the period ended 30 September 2023

## **Vinacafé Bien Hoa Joint Stock Company Corporate Information**

### **Enterprise Registration Certificate No.**

3600261626

29 December 2004

The Company's Enterprise Registration Certificate has been amended several times, the most recent of which is dated 14 August 2023. The Enterprise Registration Certificate and its amendments were issued by the Planning and Investment Department of Dong Nai Province.

### **Board of Directors**

Mr Pham Hong Son	Chairman
Ms Nguyen Hoang Yen	Member
Mr Huynh Cong Hoan	Member
Ms Ho Thuy Hanh	Member

### **Audit Committees**

Ms Ho Thuy Hanh	Chairwoman
Mr Huynh Cong Hoan	Member

### **Board of Management**

Mr Nguyen Tan Ky	Chief Executive Officer (from 4 August 2023)
Mr Doan Quoc Hung	Chief Executive Officer (until 4 August 2023)

### **Registered Office**

Bien Hoa Industrial Zone 1  
An Binh Ward  
Bien Hoa City  
Dong Nai Province  
Vietnam

**Vinacafé Bien Hoa Joint Stock Company**  
**Balance sheet as at 30 September 2023**

**Form B 01a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	30/9/2023 VND	1/1/2023 VND
<b>ASSETS</b>				
<b>Current assets</b> (100 = 110 + 120 + 130 + 140 + 150)	<b>100</b>		<b>2,133,672,245,978</b>	<b>1,770,245,687,000</b>
<b>Cash and cash equivalents</b>	<b>110</b>	<b>5</b>	<b>214,392,033,870</b>	<b>220,747,303,628</b>
Cash	111		12,392,033,870	4,247,303,628
Cash equivalents	112		202,000,000,000	216,500,000,000
<b>Short-term financial investments</b>	<b>120</b>		<b>258,800,000,000</b>	<b>400,000,000</b>
Held-to-maturity investments	123	6	258,800,000,000	400,000,000
<b>Accounts receivable – short-term</b>	<b>130</b>		<b>1,404,830,889,909</b>	<b>1,175,231,017,068</b>
Accounts receivable from customers	131		288,560,951,126	443,509,322,563
Prepayments to suppliers	132		242,465,701	806,435,532
Other short-term receivables	136	7(a)	1,116,027,473,082	730,915,258,973
<b>Inventories</b>	<b>140</b>	<b>8</b>	<b>253,793,437,951</b>	<b>372,812,797,741</b>
Inventories	141		257,512,903,924	379,286,373,904
Allowance for inventories	149		(3,719,465,973)	(6,473,576,163)
<b>Other current assets</b>	<b>150</b>		<b>1,855,884,248</b>	<b>1,054,568,563</b>
Short-term prepaid expenses	151		793,865,863	1,054,568,563
Taxes and other receivables from State Treasury	153		1,062,018,385	-

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*The accompanying notes are an integral part of these financial statements*

**Vinacafé Bien Hoa Joint Stock Company**  
**Balance sheet as at 30 September 2023 (continued)**

**Form B 01a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	30/9/2023 VND	1/1/2023 VND
<b>Long-term assets</b> <b>(200 = 210 + 220 + 240 + 260)</b>	<b>200</b>		<b>360,069,843,920</b>	<b>336,004,350,270</b>
<b>Accounts receivable – long-term</b>	<b>210</b>		<b>62,517,500,000</b>	<b>5,000,000</b>
Other long-term receivables	216	7(b)	62,517,500,000	5,000,000
<b>Fixed assets</b>	<b>220</b>		<b>276,669,481,868</b>	<b>313,821,666,357</b>
Tangible fixed assets	221	9	276,669,481,868	313,759,810,920
<i>Cost</i>	222		1,024,375,399,238	1,026,229,652,894
<i>Accumulated depreciation</i>	223		(747,705,917,370)	(712,469,841,974)
Intangible fixed assets	227	10	-	61,855,437
<i>Cost</i>	228		1,880,358,879	1,880,358,879
<i>Accumulated amortisation</i>	229		(1,880,358,879)	(1,818,503,442)
<b>Long-term work in progress</b>	<b>240</b>		<b>400,000,000</b>	<b>460,000,000</b>
Construction in progress	242	11	400,000,000	460,000,000
<b>Other long-term assets</b>	<b>260</b>		<b>20,482,862,052</b>	<b>21,717,683,913</b>
Long-term prepaid expenses	261	12	17,225,079,405	17,904,136,113
Deferred tax assets	262		3,257,782,647	3,813,547,800
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>2,493,742,089,898</b>	<b>2,106,250,037,270</b>

*The accompanying notes are an integral part of these financial statements*

**Vinacafé Bien Hoa Joint Stock Company**  
**Balance sheet as at 30 September 2023 (continued)**

**Form B 01a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	30/9/2023 VND	1/1/2023 VND
<b>RESOURCES</b>				
<b>LIABILITIES (300 = 310 + 330)</b>	<b>300</b>		<b>523,877,925,106</b>	<b>443,418,098,090</b>
<b>Current liabilities</b>	<b>310</b>		<b>519,135,448,606</b>	<b>438,501,046,840</b>
Accounts payable to suppliers – short-term	311	13	143,491,828,221	121,866,794,835
Advances from customers	312		29,024,216	806,093,746
Taxes payable to State Treasury	313	14	110,579,671,179	13,312,725,973
Payables to employees	314		3,742,779,487	-
Accrued expenses	315	15	30,339,293,606	26,957,408,885
Other short-term payables	319	16(a)	2,974,492,391	2,955,586,185
Short-term borrowings	320	17	206,946,462,048	251,570,539,758
Bonus and welfare funds	322		21,031,897,458	21,031,897,458
<b>Long-term liabilities</b>	<b>330</b>		<b>4,742,476,500</b>	<b>4,917,051,250</b>
Other long-term payables	337	16(b)	279,450,000	279,450,000
Long-term provisions	342		4,463,026,500	4,637,601,250
<b>EQUITY (400 = 410)</b>	<b>400</b>		<b>1,969,864,164,792</b>	<b>1,662,831,939,180</b>
<b>Owners' equity</b>	<b>410</b>	<b>18</b>	<b>1,969,864,164,792</b>	<b>1,662,831,939,180</b>
Share capital	411	19	265,791,350,000	265,791,350,000
Share premium	412	19	29,974,241,968	29,974,241,968
Investment and development fund	418		213,510,848,947	213,510,848,947
Undistributed profits after tax	421		1,460,587,723,877	1,153,555,498,265
- Undistributed profits after tax brought forward	421a		1,153,555,498,265	834,448,773,274
- Undistributed profit after tax for the current period/prior period	421b		307,032,225,612	319,106,724,991
<b>TOTAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>2,493,742,089,898</b>	<b>2,106,250,037,270</b>

19 October 2023

Prepared by:



Nguyen Thi Ngoc Tram  
General Accountant

Approved by:



Phan Thi Thuy Hoa  
Chief Accountant



Nguyen Tan Ky  
Chief Executive Officer

*The accompanying notes are an integral part of these financial statements*

**Vinacafé Bien Hoa Joint Stock Company**  
**Statement of income for the period ended 30 September 2023**

**Form B 02a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	Quarter III		Period to date	
			2023 VND	2022 VND	2023 VND	2022 VND
<b>Revenue from sale of goods and provision of services</b>	<b>01</b>	<b>21</b>	<b>549,355,051,072</b>	<b>547,947,268,388</b>	<b>1,558,572,777,901</b>	<b>1,501,833,765,340</b>
<b>Revenue deductions</b>	<b>02</b>	<b>21</b>	<b>1,810,513,364</b>	<b>2,410,727,336</b>	<b>16,995,094,915</b>	<b>3,784,501,465</b>
<b>Net revenue (10 = 01 - 02)</b>	<b>10</b>	<b>21</b>	<b>547,544,537,708</b>	<b>545,536,541,052</b>	<b>1,541,577,682,986</b>	<b>1,498,049,263,875</b>
<b>Cost of sales</b>	<b>11</b>	<b>22</b>	<b>422,695,283,363</b>	<b>449,000,858,173</b>	<b>1,191,994,346,105</b>	<b>1,137,485,068,187</b>
<b>Gross profit (20 = 10 - 11)</b>	<b>20</b>		<b>124,849,254,345</b>	<b>96,535,682,879</b>	<b>349,583,336,881</b>	<b>360,564,195,688</b>
Financial income	21	23	24,683,772,183	10,402,191,393	61,045,529,026	29,606,257,445
Financial expenses	22	24	2,017,777,585	2,052,574,930	7,134,430,279	88,452,313,398
<i>In which: Interest expense</i>	23		1,725,044,940	1,544,748,998	6,561,899,668	4,675,574,751
Selling expenses	25		802,479,152	4,693,978,378	2,936,251,188	10,015,873,758
General and administration expenses	26		5,639,759,945	6,130,166,558	15,600,171,157	26,218,746,910
<b>Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}</b>	<b>30</b>		<b>141,073,009,846</b>	<b>94,061,154,406</b>	<b>384,958,013,283</b>	<b>265,483,519,067</b>
Other income	31		2,633,523	1,328	68,695,250	1,328
Other expenses	32		1,434,503	434,346,661	72,244,793	530,892,158
<b>Results of other activities (40 = 31 - 32)</b>	<b>40</b>		<b>1,199,020</b>	<b>(434,345,333)</b>	<b>(3,549,543)</b>	<b>(530,890,830)</b>
<b>Accounting profit before tax (50 = 30 + 40) (carried forward to next page)</b>	<b>50</b>		<b>141,074,208,866</b>	<b>93,626,809,073</b>	<b>384,954,463,740</b>	<b>264,952,628,237</b>

*The accompanying notes are an integral part of these financial statements*

**Vinacafé Bien Hoa Joint Stock Company**  
**Statement of income for the period ended 30 September 2023 (continued)**

**Form B 02a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	Quarter III		Period to date	
			2023 VND	2022 VND	2023 VND	2022 VND
Accounting profit before tax (brought forward from previous page)	50		141,074,208,866	93,626,809,073	384,954,463,740	264,952,628,237
Income tax expense – current	51		29,771,873,123	18,245,478,686	77,366,472,975	52,878,060,887
Income tax (benefit)/expense – deferred	52		(665,247,956)	578,546,285	555,765,153	267,003,016
<b>Net profit after tax (60 = 50 - 51 - 52)</b>	<b>60</b>		<b>111,967,583,699</b>	<b>74,802,784,102</b>	<b>307,032,225,612</b>	<b>211,807,564,334</b>
<b>Earnings per share</b>						
Basic earnings per share	70	24	4,213	2,814	11,552	7,969

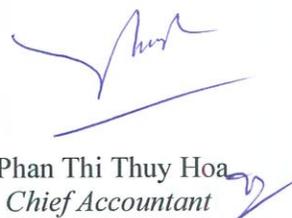
19 October 2023

Prepared by:



Nguyen Thi Ngoc Tram  
*General Accountant*

Approved by:



Phan Thi Thuy Hoa  
*Chief Accountant*



Nguyen Tan Ky  
*Chief Executive Officer*

*The accompanying notes are an integral part of these financial statements*

**Vinacafé Bien Hoa Joint Stock Company**  
**Statement of cash flows for the period ended 30 September 2023**  
**(Indirect method)**

**Form B 03a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC*  
*dated 22 December 2014 of the Ministry of Finance)*

	Code	For the period ended	
		30/9/2023 VND	30/9/2022 VND
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Accounting profit before tax</b>	<b>01</b>	<b>384,954,463,740</b>	<b>264,952,628,237</b>
<b>Adjustments for</b>			
Depreciation and amortisation	02	37,887,184,489	41,700,114,868
Allowances and provisions	03	7,280,554,171	84,581,503,326
Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04	(147,864,402)	234,954,737
Profit from investing activities	05	(59,289,812,316)	(27,973,464,117)
Interest expense	06	6,561,899,668	4,675,574,751
<b>Operating profit before changes in working capital</b>	<b>08</b>	<b>377,246,425,350</b>	<b>368,171,311,802</b>
Change in receivables and other assets	09	154,663,478,359	(277,437,802,661)
Change in inventories	10	111,564,230,869	(110,844,778,395)
Change in payables and other liabilities	11	75,288,714,812	(72,295,662,929)
Change in prepaid expenses	12	2,495,010,308	1,584,437,630
		<b>721,257,859,698</b>	<b>(90,822,494,553)</b>
Interest paid	14	(7,784,272,519)	(4,731,621,073)
Corporate income tax paid	15	(26,203,421,146)	(25,055,348,113)
<b>Net cash flows from operating activities</b>	<b>20</b>	<b>687,270,166,033</b>	<b>(120,609,463,739)</b>

*The accompanying notes are an integral part of these financial statements*

**Vinacafé Bien Hoa Joint Stock Company**  
**Notes to the financial statements for the period ended 30 September 2023**  
**(Indirect method - continued)**

**Form B 03a – DN/HN**  
*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

	Code	For the period ended 30/9/2023 VND	30/9/2022 VND
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for additions to fixed assets	21	(1,807,565,480)	(3,125,983,382)
Proceeds from disposals of fixed assets	22	63,068,183	-
Placement of term deposits to banks and payment for other investments	23	(1,433,900,000,000)	(700,000,000,000)
Collection of term deposits to banks and other investments	24	713,000,000,000	-
Receipts of interests from banks and other investments	27	73,642,213,174	10,256,943,084
<b>Net cash flows from investing activities</b>	<b>30</b>	<b>(649,002,284,123)</b>	<b>(616,333,000,298)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from bank borrowings	33	341,570,012,420	438,407,865,930
Payments to settle loan principals to banks	34	(386,194,090,130)	(683,213,387,150)
Payments of dividends	36	-	(427,700,000)
<b>Net cash flows from financing activities</b>	<b>40</b>	<b>(44,624,077,710)</b>	<b>(245,233,221,220)</b>
<b>Net cash flows during the period (50 = 20 + 30 + 40)</b>	<b>50</b>	<b>(6,356,195,800)</b>	<b>(982,175,685,257)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>	<b>220,747,303,628</b>	<b>1,112,648,169,018</b>
<b>Effect of exchange rate fluctuations</b>	<b>61</b>	<b>926,042</b>	<b>23,695,603</b>
<b>Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)</b>	<b>70</b>	<b>214,392,033,870</b>	<b>130,496,179,364</b>

Prepared by: 19 October 2023

Approved by:

Nguyen Thi Ngoc Tram  
*General Accountant*

Phan Thi Thuy Hoa  
*Chief Accountant*

Nguyen Tan Ky  
*Chief Executive Officer*



*The accompanying notes are an integral part of these financial statements*

**Vinacafé Bien Hoa Joint Stock Company**  
**Notes to the financial statements for the period ended 30 September 2023**

**Form B 09a – DN**  
*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

These notes form an integral part of and should be read in conjunction with these accompanying financial statements.

**1. Reporting entity**

**(a) Ownership structure**

Vinacafé Bien Hoa Joint Stock Company (“the Company”) is a joint stock company incorporated in Vietnam

**(b) Principal activities**

The principal activities of the Company are to manufacture and sell various kinds of coffees, instant cereals and non-alcoholic drinks in the domestic and oversea markets.

**(c) Normal operating cycle**

The normal operating cycle of the Company is generally within 12 months.

**(d) Company structure**

As at 30 September 2023, the Company had 236 employees (1/1/2023: 245 employees).

**2. Basis of preparation**

**(a) Statement of compliance**

These financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting.

**(b) Basis of measurement**

These financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method.

**(c) Annual accounting period**

The annual accounting period of the Company is from 1 January to 31 December. These financial statements are prepared for the period ended 30 September 2023.

**(d) Accounting and presentation currency**

The Company’s accounting currency is Vietnam Dong (“VND”) which is also the currency used for these financial statements presentation purposes.

**(e) Corresponding figures**

The corresponding figures as at 1 January 2023 were brought forward from the audited figures as at 31 December 2022.

**Vinacafé Bien Hoa Joint Stock Company**  
**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN/HN**  
*(Issued under Circular No. 200/2014/TT-BTC  
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**3. Summary of significant accounting policies**

The following significant accounting policies have been adopted by the Company in the preparation of these financial statements.

**(a) Foreign currency transactions**

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conduct transactions.

All foreign exchange differences are recorded in the statement of income.

**(b) Cash and cash equivalents**

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

**(c) Held-to-maturity investments**

Held-to-maturity investments are those that the Board of Management of the Company has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks. These investments are stated at costs less allowance for doubtful debts.

**(d) Accounts receivable from customers and other receivables**

Accounts receivable from customers and other receivables are stated at cost less allowance for doubtful debts.

**(e) Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and the estimated costs to sell.

The Company applies the perpetual method of accounting for inventories.



**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
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**(f) Tangible fixed assets**

**(i) Cost**

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

**(ii) Depreciation**

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ Buildings and structures	5 – 25 years
▪ office equipment	3 – 7 years
▪ machinery and equipment	3 – 20 years
▪ motor vehicles	5 – 10 years

**(g) Intangible fixed assets**

**(i) Software**

Cost of acquiring a new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible fixed asset. Software cost is amortised on a straight-line basis over 3 years.

**(ii) Brand name**

Cost of acquiring a brand name is capitalised and treated as an intangible fixed asset and is amortised on a straight-line basis over 8 years.

**(h) Construction in progress**

Construction in progress represents the costs of construction and machinery which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.



**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
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**(i) Long-term prepaid expenses**

**(i) Infrastructure usage fees**

Infrastructure usage fees are prepaid expenses incurred in connection with securing the use of infrastructure in the industrial park. These costs are amortised on a straight-line basis over the remaining term of the contract for using the infrastructure of 43 years.

**(ii) Tools and supplies**

Tools and supplies also include assets held for use by the Company in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulation. Cost of those assets is amortised on a straight-line basis over a period ranging from 2 years to 3 years.

**(j) Accounts payable to suppliers and other payables**

Accounts payable to suppliers and other payables are stated at their costs.

**(k) Provisions**

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

***Severance allowance***

Under the Vietnamese Labour Code, when an employee who has worked for 12 months or more (“the eligible employees”) voluntarily terminates his/her labour contract, the employer is required to pay the eligible employee severance allowance calculated based on years of service and employee’s compensation at termination. Provision for severance allowance has been provided based on employees’ years of service and their average salary for the six-month period prior to the end of the accounting period. For the purpose of determining the number of years of service by an employee, the period for which the employee participated in and contributed to unemployment insurance in accordance with prevailing laws and regulations and the period for which severance allowance has been paid by the Company are excluded.

**(l) Share capital and share premium**

Ordinary shares are classified as equity. Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issuance of shares, net of tax effects. Such costs are recognised as a deduction from share premium. The excess of proceeds from issuance of shares over the par value of shares issued is recorded as share premium.

**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
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**(m) Taxation**

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

**(n) Revenue**

**(i) *Sale of goods***

Revenue from sale of goods is recognised in the statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue from sale of goods is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue from sale of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

**(ii) *Rental income***

Rental income from leased property is recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income.

**(iii) *Provision of services***

Revenue from provision of services is recognised in the statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
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**(o) Financial income and financial expenses**

**(i) Financial income**

Financial income mainly comprises interest income from deposits at banks, interest income from other investing activities and foreign exchange gains.

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

**(ii) Financial expenses**

Financial expenses mainly comprise interest expense on borrowings from banks, allowance for diminution in value of long-term investments, foreign exchange losses and other financial expenses.

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalised as part of the cost of the assets concerned.

**(p) Operating lease payments**

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income as an integral part of the total lease expense, over the term of the lease.

**(q) Earnings per share**

The Company presents basic and diluted earnings per share (“EPS”) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year. Diluted EPS is determined by adjusting the profit or loss attributable to the ordinary shareholders of the Company and the weighted average number of ordinary shares outstanding for the effect of all dilutive potential ordinary shares.

The profit or loss attributable to the ordinary shareholders of Company is determined after deducting any amounts appropriated to bonus and welfare funds for the period.

**(r) Segment reporting**

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company’s primary format and secondary format for segment reporting are based on business segments and geographical segments, respectively.

## **Vinacafé Bien Hoa Joint Stock Company**

### **Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
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Segment results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items mainly comprise cash and cash equivalents and related income, investments and related income and expenses, loans and borrowings and related expenses, the Company's headquarters' corporate assets, selling expenses, general and administration expenses, income tax assets and liabilities and expenses, and items that are attributable to more than one segment and cannot reasonably be allocated to a segment.

#### **(s) Related parties**

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

Related companies refer to the parent company, the ultimate parent company and their subsidiaries and associates.



**Vinacafé Bien Hoa Joint Stock Company**  
**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN/HN**  
*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

**4. Segment reporting**

**(a) Reporting in the following main business segment:**

- Coffee and non-alcoholic drinks; and
- Others: include cereals and other items.

	Coffee and non-alcoholic drinks		Others		Total	
	For the period ended		For the period ended		For the period ended	
	30/9/2023	30/9/2022	30/9/2023	30/9/2022	30/9/2023	30/9/2022
	VND	VND	VND	VND	VND	VND
Total segment net revenue	1,287,386,701,806	1,235,950,545,418	254,190,981,180	262,098,718,457	1,541,577,682,986	1,498,049,263,875
Segment cost of sales and services	(1,044,179,218,599)	(985,674,839,530)	(147,815,127,506)	(151,810,228,657)	(1,191,994,346,105)	(1,137,485,068,187)
Segment gross profit	243,207,483,207	250,275,705,888	106,375,853,674	110,288,489,800	349,583,336,881	360,564,195,688
Unallocated selling expenses					(2,936,251,188)	(10,015,873,758)
Unallocated general and administration expenses					(15,600,171,157)	(26,218,746,910)
Financial income					61,045,529,026	29,606,257,445
Financial expenses					(7,134,430,279)	(88,452,313,398)
Net operating profit					384,958,013,283	265,483,519,067
Results of other activities					(3,549,543)	(530,890,830)
Income tax expense					(77,922,238,128)	(53,145,063,903)
Net profit after tax					307,032,225,612	211,807,564,334

Assets and liabilities cannot be segregated to different segments on a reasonable basis.

**(b) Reporting in the following geographical segment:**

The Company mainly operated in one geographical segment which is in Vietnam.

**Vinacafé Bien Hoa Joint Stock Company****Notes to the financial statements for the period ended 30 September 2023 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)***5. Cash and cash equivalents**

	<b>30/9/2023</b> <b>VND</b>	<b>1/1/2023</b> <b>VND</b>
Cash on hand	12,421,782	20,369,002
Cash at banks	12,379,612,088	4,226,934,626
Cash equivalents	202,000,000,000	216,500,000,000
	<hr/>	<hr/>
	214,392,033,870	220,747,303,628

Cash equivalents represented term deposits at banks with original terms to maturity of three months or less from their transaction dates.

**6. Held-to-maturity investments**

	<b>30/9/2023</b> <b>VND</b>	<b>1/1/2023</b> <b>VND</b>
Term deposits at banks	258,800,000,000	400,000,000

Held-to-maturity investments represented term deposits at banks with remaining terms to maturity of twelve months or less from the end of the accounting period.

**7. Other receivables****(a) Other short-term receivables**

	<b>30/9/2023</b> <b>VND</b>	<b>1/1/2023</b> <b>VND</b>
Short-term deposits for investing activities (*)	1,100,000,000,000	700,000,000,000
Accrued interest receivable from deposits at banks and other investments	15,907,358,082	30,335,327,123
Short-term deposits for operating activities	84,315,000	84,315,000
Others	35,800,000	495,616,850
	<hr/>	<hr/>
	1,116,027,473,082	730,915,258,973

(\*) These balances represented the amounts – short-term deposited to third parties under investment cooperation contracts. According to these contracts, these third parties committed to pay the Company a minimum rate of return as agreed in the investment cooperation contracts.

**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

**(b) Other long-term receivables**

	<b>30/9/2023</b>	<b>1/1/2023</b>
	<b>VND</b>	<b>VND</b>
Long-term deposits for investing activities (*)	62,500,000,000	-
Accrued interest receivable from other long-term investments	12,500,000	-
Long-term deposits	5,000,000	5,000,000
	<hr/>	<hr/>
	62,517,500,000	5,000,000
	<hr/>	<hr/>

- (\*) This balance represented the amounts - long-term deposited to a third party under investment cooperation contract. According to these contracts, this third party committed to pay the Company a minimum rate of return as agreed in the investment cooperation contract.

**8. Inventories**

	<b>30/9/2023</b>		<b>1/1/2023</b>	
	<b>Cost</b>	<b>Allowance</b>	<b>Cost</b>	<b>Allowance</b>
	<b>VND</b>	<b>VND</b>	<b>VND</b>	<b>VND</b>
Goods in transit	11,998,318	-	-	-
Raw materials	172,558,053,907	(3,719,465,973)	272,260,453,369	(6,473,576,163)
Tools and supplies	9,065,145,685	-	9,773,985,669	-
Finished goods	75,625,498,470	-	97,248,250,321	-
Merchandise inventories	252,207,544	-	3,684,545	-
	<hr/>	<hr/>	<hr/>	<hr/>
	257,512,903,924	(3,719,465,973)	379,286,373,904	(6,473,576,163)
	<hr/>	<hr/>	<hr/>	<hr/>

Movements of the allowance for inventories during the period were as follows:

	<b>For the period ended</b>	
	<b>30/9/2023</b>	<b>30/9/2022</b>
	<b>VND</b>	<b>VND</b>
Opening balance	6,473,576,163	644,729,157
Increase in allowance during the period	7,523,144,254	1,618,619,913
Allowance utilised during the period	(10,209,239,111)	(1,497,178,358)
Written back during the period	(68,015,333)	-
	<hr/>	<hr/>
Closing balance	3,719,465,973	766,170,712
	<hr/>	<hr/>

Included in inventories of the Company as at 30 September 2023 was VND3,719 million (1/1/2023: VND6,474 million) of slow-moving inventories.

**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**

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**9. Tangible fixed assets**

	<b>Buildings VND</b>	<b>Office equipment VND</b>	<b>Machinery and equipment VND</b>	<b>Motor vehicles VND</b>	<b>Total VND</b>
<b>Cost</b>					
Opening balance	203,568,960,136	5,757,020,909	812,746,184,614	4,157,487,235	1,026,229,652,894
Additions during the period	-	-	85,000,000	-	85,000,000
Transfer from construction in progress	-	-	650,000,000	-	650,000,000
Disposals	-	(214,562,301)	(2,319,263,155)	-	(2,533,825,456)
Written off	-	-	(55,428,200)	-	(55,428,200)
Closing balance	203,568,960,136	5,542,458,608	811,106,493,259	4,157,487,235	1,024,375,399,238
<b>Accumulated depreciation</b>					
Opening balance	103,317,210,611	4,455,629,284	600,788,654,488	3,908,347,591	712,469,841,974
Charge for the period	6,283,661,346	347,954,714	31,081,093,580	112,619,412	37,825,329,052
Disposals	-	(214,562,301)	(2,319,263,155)	-	(2,533,825,456)
Written off	-	-	(55,428,200)	-	(55,428,200)
Closing balance	109,600,871,957	4,589,021,697	629,495,056,713	4,020,967,003	747,705,917,370
<b>Net book value</b>					
Opening balance	100,251,749,525	1,301,391,625	211,957,530,126	249,139,644	313,759,810,920
Closing balance	93,968,088,179	953,436,911	181,611,436,546	136,520,232	276,669,481,868

Included in the cost of tangible fixed assets were assets costing VND333,856 million which were fully depreciated as of 30 September 2023 (1/1/2023: VND327,017 million), but are still in active use.

**Vinacafé Bien Hoa Joint Stock Company****Notes to the financial statements for the period ended 30 September 2023 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)***10. Intangible fixed assets**

	<b>Software VND</b>	<b>Brand name VND</b>	<b>Tostal VND</b>
<b>Cost</b>			
Opening and close balance	1,004,073,640	876,285,239	1,880,358,879
<b>Accumulated depreciation</b>			
Opening balance	1,004,073,640	814,429,802	1,818,503,442
Charge for the period	-	61,855,437	61,855,437
Closing balance	1,004,073,640	876,285,239	1,880,358,879
<b>Net book value</b>			
Opening balance	-	61,855,437	61,855,437
Closing balance	-	-	-

Included in the cost of intangible fixed assets were assets costing VND1,880 million which were fully depreciated as of 30 September 2023 (1/1/2023: VND1,004 million), but are still in active use.

**11. Construction in progress**

<b>For the period ended</b>	<b>30/9/2023 VND</b>
Opening balance	460,000,000
Additions during the period	2,145,250,900
Transfer to tangible fixed assets	(650,000,000)
Transfer to long-term prepaid expenses	(1,555,250,900)
Closing balance	400,000,000



**Vinacafé Bien Hoa Joint Stock Company****Notes to the financial statements for the period ended 30 September 2023 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)***12. Long-term prepaid expenses**

	<b>Infrastructure usage fees VND</b>	<b>Tools and supplies VND</b>	<b>Total VND</b>
Opening balance	12,889,217,309	5,014,918,804	17,904,136,113
Additions during the period	-	876,350,000	876,350,000
Transfer from construction in progress	-	1,555,250,900	1,555,250,900
Amortisation for the period	(302,091,030)	(2,808,566,578)	(3,110,657,608)
Closing balance	12,587,126,279	4,637,953,126	17,225,079,405

**13. Accounts payable to suppliers**

	<b>30/9/2023</b>		<b>1/1/2023</b>	
	<b>Cost VND</b>	<b>Amount within payment capacity VND</b>	<b>Cost VND</b>	<b>Amount within payment capacity VND</b>
Short-term	143,491,828,221	143,491,828,221	121,866,794,835	121,866,794,835
	143,491,828,221	143,491,828,221	121,866,794,835	121,866,794,835

**14. Taxes payable to State Treasury**

	<b>30/9/2023 VND</b>	<b>1/1/2023 VND</b>
Corporate income tax	61,552,668,002	10,389,616,173
Value added tax	49,027,003,177	2,843,004,226
Personal income tax	-	80,105,574
	110,579,671,179	13,312,725,973

**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**

*(Issued under Circulars No. 200/2014/TT-  
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**15. Accrued expenses**

	<b>30/9/2023</b>	<b>1/1/2023</b>
	<b>VND</b>	<b>VND</b>
Bonus and 13 <sup>th</sup> month salary	10,700,059,704	9,835,765,541
Purchases of goods payables	6,138,283,520	434,366,190
Processing fee	4,064,431,305	6,632,978,648
Logistic expense	1,751,533,860	1,673,123,281
Accrued interest expense	711,559,302	1,933,932,153
Construction in progress	340,000,000	322,000,000
Others	6,633,425,915	6,125,243,072
	<hr/>	<hr/>
	30,339,293,606	26,957,408,885
	<hr/>	<hr/>

**16. Other payables**

**(a) Other short-term payables**

	<b>30/9/2023</b>	<b>1/1/2023</b>
	<b>VND</b>	<b>VND</b>
Dividends payable	2,106,665,000	2,106,665,000
Trade union fee, social, health and unemployment insurances	225,091,805	204,822,505
Short-term deposits received	381,882,500	381,882,500
Others	260,853,086	262,216,180
	<hr/>	<hr/>
	2,974,492,391	2,955,586,185
	<hr/>	<hr/>

**(b) Other long-term payables**

	<b>30/9/2023</b>	<b>1/1/2023</b>
	<b>VND</b>	<b>VND</b>
Long-term deposits received	279,450,000	279,450,000
	<hr/>	<hr/>

**Vinacafé Bien Hoa Joint Stock Company****Notes to the financial statements for the period ended 30 September 2023 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)***17. Short-term Borrowings**

	30/9/2023		1/1/2023	
	Carrying amount VND	Amount within repayment capacity VND	Carrying Amount VND	Amount within repayment capacity VND
Short-term borrowings	206,946,462,048	206,946,462,048	251,570,539,758	251,570,539,758

Terms and conditions of outstanding short-term borrowings were as follows:

	Currency	Annual interest rate	30/9/2023 VND	1/1/2023 VND
Unsecured bank loans	VND	4.1 – 5.6%	206,946,462,048	251,570,539,758

As at 30 September 2023 and 1 January 2023, the Company does not have any overdue borrowings including principal and interest.

**Vinacafé Bien Hoa Joint Stock Company**  
**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**  
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**18. Changes in owners' equity**

	Share capital VND	Share premium VND	Investment and development fund VND	Undistributed profits after tax VND	Total VND
<b>Balance as at 1 January 2022</b>	265,791,350,000	29,974,241,968	213,510,848,947	834,448,773,274	1,343,725,214,189
Net profit for the period	-	-	-	211,807,564,334	211,807,564,334
<b>Balance as at 30 September 2022</b>	265,791,350,000	29,974,241,968	213,510,848,947	1,046,256,337,608	1,555,532,778,523
<b>Balance as at 1 January 2023</b>	265,791,350,000	29,974,241,968	213,510,848,947	1,153,555,498,265	1,662,831,939,180
Net profit for the period	-	-	-	307,032,225,612	307,032,225,612
<b>Balance as at 30 September 2023</b>	265,791,350,000	29,974,241,968	213,510,848,947	1,460,587,723,877	1,969,864,164,792

(\*) Investment and development fund was appropriated from undistributed profits after tax in accordance with the resolution of Annual General Meeting of Shareholders. This fund was established for the purpose of future business expansion.

**Vinacafé Bien Hoa Joint Stock Company****Notes to the financial statements for the period ended 30 September 2023 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)***19. Share capital, treasury shares and share premium**

The Company's authorised and issued share capital are as follows:

	30/9/2023		1/1/2023	
	Number of shares	VND	Number of shares	VND
<b>Authorised and issued share capital</b>				
Ordinary shares	26,579,135	265,791,350,000	26,579,135	265,791,350,000
<b>Shares currently in circulation</b>				
Ordinary shares	26,579,135	265,791,350,000	26,579,135	265,791,350,000
<b>Share premium</b>		29,974,241,968		29,974,241,968

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividends as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. All rights of shares bought back by the Company are suspended until those shares are reissued.

Share premium represents the excess of the proceeds on issuance of shares over their par value.

There were no movements in share capital during the period.

**20. Off balance sheet item****Foreign currencies**

	30/9/2023		1/1/2023	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	61,944	1,495,012,165	14,433	337,883,319



## 21. Revenue from sale of goods and provision of services

Total revenue represents the gross value of goods sold and provision of services exclusive of value added tax.

Net revenue comprised of:

	For the period ended	
	30/9/2023	30/9/2022
	VND	VND
Total revenue	1,558,572,777,901	1,501,833,765,340
Less revenue deductions		
▪ Sales discounts	5,168,096,635	1,300,490,640
▪ Sales returns	11,826,998,280	2,484,010,825
	<u>16,995,094,915</u>	<u>3,784,501,465</u>
Net revenue	<u>1,541,577,682,986</u>	<u>1,498,049,263,875</u>

## 22. Cost of sales

	For the period ended	
	30/9/2023	30/9/2022
	VND	VND
Total cost of sales		
▪ Goods sold	1,184,539,217,184	1,135,866,448,274
▪ Allowance for inventories	7,455,128,921	1,618,619,913
	<u>1,191,994,346,105</u>	<u>1,137,485,068,187</u>

## 23. Financial income

	For the period ended	
	30/9/2023	30/9/2022
	VND	VND
Interest income from deposits at banks and other investments	59,226,744,133	27,948,042,262
Foreign exchange gains	1,818,784,893	1,632,793,328
Other financial income	-	25,421,855
	<u>61,045,529,026</u>	<u>29,606,257,445</u>

**Vinacafé Bien Hoa Joint Stock Company****Notes to the financial statements for the period ended 30 September 2023 (continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)***24. Financial expenses**

	For the period ended	
	30/9/2023 VND	30/9/2022 VND
Interest expense on borrowings from banks	6,561,899,668	4,675,574,751
Foreign exchange losses	572,530,611	835,021,734
Allowance for diminution in value of investment in a subsidiary	-	82,941,716,913
	7,134,430,279	88,452,313,398

**25. Basic earnings per share**

The calculation of basic earnings per share for the period ended 30 September 2023 was based on the profit attributable to ordinary shareholders of the Company after deducting the amounts appropriated to bonus and welfare funds for the period and a weighted average number of ordinary shares during the period – currently in circulation calculated as follows:

**(i) Net profit attributable to ordinary shareholders**

	For the period ended	
	30/9/2023 VND	30/9/2022 VND
Net profit attributable to ordinary shareholders	307,032,225,612	211,807,564,334

**(ii) Weighted average number of ordinary shares**

	For the period ended	
	30/9/2023 Shares	30/9/2022 Shares
Weighted average number of ordinary shares during the period – currently in circulation	26,579,135	26,579,135

**(iii) Basic earnings per share**

	For the period ended	
	30/9/2023 VND	30/9/2022 VND
Basic earnings per share	11,552	7,969

**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

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**26. Significant transactions with related parties**

During the period and as at the period ended, the Company has the following significant transactions and balances with their related parties:

Relationship	Nature of transactions	Transaction value For the period ended		Receivable/(payable) as at	
		30/9/2023 VND	30/9/2022 VND	30/9/2023 VND	1/1/2023 VND
<b>Parent of parent company</b>					
Masan Consumer Corporation	Sales of goods	1,333,448,769,437	1,290,056,814,324	248,783,611,474	382,201,922,442
	Purchases of goods	43,122,456,257	35,021,621,997	-	-
<b>Other related parties</b>					
Masan Industrial One Member Company Limited	Purchase of services	11,620,051,662	13,867,534,282	(3,054,764,297)	(5,441,546,589)
	Purchase of goods	167,701,790	150,531,524	(16,786,186)	(2,565,000)
	Sale of goods	-	21,129,352	-	-
	Sale of returns	11,167,598	-	-	-
Vinh Hao Mineral Water Corporation	Sale of goods and services	927,282,586	-	-	-
	Purchase of goods	7,392,923,675	13,429,568,119	(1,480,012,579)	(2,621,126,177)
	Purchases of services	7,308,460,452	6,003,302,400	(3,339,245,985)	(2,726,234,496)
Masan MB One Member Company Limited	Sale of goods and services	22,929,146,080	19,931,304,960	3,101,457,859	8,488,415,051
	Purchase of goods	-	2,686,684,000	-	-
Masan HG One Member Company Limited	Sale of goods and services	23,217,292,876	22,437,695,720	8,242,933,508	12,490,268,004
	Purchase of goods	8,753,300	69,400,161	-	-

**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

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Relationship	Nature of transactions	Transaction value For the period ended		Receivable/(payable) as at	
		30/9/2023 VND	30/9/2022 VND	30/9/2023 VND	1/1/2023 VND
Masan Brewery Distribution One Member Company limited	Purchase of goods	-	89,969,091	-	(48,510,000)
Phuc Long Heritage Corporation	Sale of goods	3,852,310,638	9,392,220,183	699,730,769	3,554,389,075
	Purchase of goods	-	861,204,000	-	-
Mobicast Joint Stock Company	Purchase of services	83,775,227	61,756,714	-	-
Wincommerce General Commercial Services Joint Stock Company	Purchase of goods	-	56,201,245	-	-
Masan JinJu Joint Stock Company	Sale of goods	2,016,252	8,418,249	-	-
<b>Key management personnel</b>	Remuneration to key management personnel (*)	550,730,225	10,516,028,710	-	-

As at 30 September 2023 and 1 January 2023, the Company has current and term deposit accounts at Vietnam Technological and Commercial Joint Stock Bank at normal trading terms.

(\*) No board fees were paid to members of the Board of Directors of the Company for the periods ended 30 September 2023 and 30 September 2022.

**Vinacafé Bien Hoa Joint Stock Company**

**Notes to the financial statements for the period ended 30 September 2023 (continued)**

**Form B 09a – DN**

*(Issued under Circular No. 200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)*

19 October 2023

Prepared by:



Nguyen Thi Ngoc Tram  
*General Accountant*

Approved by:



Phan Thi Thuy Hoa  
*Chief Accountant*



Nguyen Tan Ky  
*Chief Executive Officer*

