

OUR SUSTAINABILITY ACTIONS



Fostering collective actions
TO BREW A BETTER VIETNAM

OUR STRATEGY

ENVIRONMENTAL

- Net Zero
- Circularity
- Water & nature



Our Progress by THE NUMBERS

98%
Renewable Energy in production

98% Glass bottles are reused

100%
Water balance in Tien river basin

HEINEKEN® 0.0
Partners with HCMC Traffic Police to promote responsible drinking and safe driving

14th year
Partnership with the National Traffic Safety Committee to promote "Drink don't Drive"

0.0 Rest Stops
Scaled up for the driver community

3/5
Brewery Managers are women

100%
Compliance to equal pay and fair wages

VND 12.5Bn
Supporting needy communities

0.5% GDP contributed through value chain

172,100 Jobs supported through value chain

Pioneering
Business in circularity and decarbonization ranked by VCCI



ACHIEVING 2030 WATER BALANCING AMBITION IN TIEN RIVER BASIN

In 2024, HEINEKEN Vietnam has achieved its 2030 water balancing ambition in the Tien River Basin, 5 years ahead of schedule.

Specifically, more than 690 million liters of water has been replenished annually into the natural ecosystem, exceeding the total amount of water used in its products and evaporated during the brewing process at the Tien Giang brewery.

This achievement is largely attributed to HEINEKEN Vietnam's water conservation partnership launched in 2022, in collaboration with its strategic partners

including the Ministry of Agriculture and Environment, WWF-Vietnam, and various Protected Areas and National Parks to strengthen water resources management in the Red River, Dong Nai River, and Tien River basins.



By 2024, the program successfully replenished 560 million liters of water into the Tien River Basin through various water conservation activities at the Dong Thap Muoi Ecological Reserve.

These include planting and nurturing 12.3 hectares of melaleuca and native vegetation; providing expert consultation for the development of hydrological management strategies; supporting the modification of sluice gate systems; and supplying mobile pumping systems on boats to help prevent fires. In addition, the project has conducted training for local authorities in hydrological management and biodiversity conservation, as well as community outreach campaigns to enhance water protection awareness.



Previously, HEINEKEN Vietnam also collaborated with local authorities and partners to implement clean water initiatives for communities, such as boreholes installation, construction of water pipeline systems, water storage tanks, water filtration and desalination systems, replenishing an additional 131 million liters of water into the Tien River Basin.



This initiative is a testament to the power of collective action, contributing to addressing Vietnam's water security challenges for future generations. We are eager to deepen our partnership in preserving water resources and biodiversity, and to continue joining hands with HEINEKEN to brew a better Vietnam.

Mr. Van Ngoc Thinh
Chief Executive Officer, WWF-Vietnam



PIONEERING HEAT PUMP TECHNOLOGY AT VUNG TAU BREWERY

To reach Net Zero in production by 2030, we are focused on reducing the energy demand in our production through optimizing processes, and leveraging innovation and technology.

We are proud to be the first HEINEKEN brewery worldwide to implement heat pump, an innovative technology that helps reduce energy consumption.



In industrial brewing, a significant amount of heat generated by the brewery's refrigeration systems is often wasted. Our heat pumps capture and convert it into high-temperature heat. This recovered heat is then reused to heat the water for the pasteurization process during packaging.

With operation starting in June 2024, the heat pumps reduce 15% of the brewery's thermal purchase on average, lowering thermal consumption by 6.64 MJ/hl and CO₂ emissions by 0.01 kg/hl.



The heat pumps play a key role in improving energy efficiency, thereby contributing to our emissions reduction target. This is also a testament to HEINEKEN Vietnam's continuous efforts to apply innovation and technology to realize our Net Zero ambitions.

Mr. Ngo Van Tuan,
Senior Utilities Specialist, HEINEKEN Vietnam





CAN-TO-CAN: CLOSING THE CAN LOOP THROUGH VALUE CHAIN COLLABORATION

Our circularity strategy for packaging prioritizes three areas – Reuse, Recycled content and Recyclable by design – to embed a closed-loop approach in packaging development.

To comply with the Extended Producer Responsibility (EPR) legislation, HEINEKEN Vietnam has collaborated with local recyclers to self-recycle the required volume of aluminum cans and paper cartons. Our approach aims to support enhancing the collection and recycling rates of packaging materials in Vietnam.



Going beyond, HEINEKEN Vietnam has ambitions to embed a closed loop in packaging. However, for aluminum cans in Vietnam, the primary challenge to achieving closed-loop recycling is the absence of local rolling mills. Most collected used cans are currently recycled locally into lower-grade aluminum for the automotive and cookware sectors.



In 2024, HEINEKEN Vietnam took a bold step towards its ambition with the can-to-can pilot project, by looping overseas rolling mills into its value chain to close the can loop. Our model ensures that used beverage cans are collected and recycled into ingots, then exported and rolled into high-quality aluminum coil sheets by overseas rolling mills and finally re-imported for our local suppliers to produce new cans.

Through this cross-border collaboration, the project successfully collected and recycled over 850 tons of used beverage cans into new cans, which helps improve high-quality recycled content for our cans and enables closed-loop recycling.



We are proud to be part of HEINEKEN Vietnam's can-to-can project. This partnership project not only helps enable closed-loop recycling, but also contributes to improving the recycling industry, as well as the working conditions of informal waste pickers in this sector.

Mr. Duong Quang Huy,
Director, **Nguyet Minh 2 Company**





ACCELERATE COLLECTIVE ACTIONS TOWARDS NET ZERO ACROSS VALUE CHAIN

Reaching Net Zero across our value chain will be a formidable undertaking, as Scope 3 emissions account for over 90% of our carbon footprint, from activities beyond our direct control. It is crucial to collaborate with and support our suppliers to set targets and develop reduction roadmaps.

In 2024, we partnered with the Vietnam Business Council for Sustainable Development (VBCSD – VCCI) to host the “GHG Reduction & Energy Transition Towards Net Zero” workshop.



The event provided our strategic suppliers with updates on GHG reduction and renewable energy development regulations, shared good practices in emissions reduction and circular economy implementation, and facilitated multi-stakeholder discussions on key challenges and initiatives to promote joint efforts in reducing emissions across the value chain.



Additionally, to ensure the climate benefits of our renewable thermal energy sources, we conducted two workshops in 2024 for our steam suppliers on HEINEKEN's sustainable biomass sourcing policy. These workshops aimed to support the transition to ensure that all biomass sourced for HEINEKEN is sustainable and verified through an approved third-party sustainable biomass certification.



We highly appreciate HEINEKEN Vietnam's continuous efforts in sustainability practices, not only within its business but also in its role of inspiring, supporting, and broadly sharing best practices and initiatives with the wider business community.

Mr. Nguyen Tien Huy,
Director of the Business Office
for Sustainable Development – VCCI





ACCELERATING DIVERSITY, EQUITY AND INCLUSION IN 2024

With Diversity, Equity, and Inclusion (DEI) integral to our growth, we accelerated our DEI agenda in 2024 and concluded the year on a high note with remarkable progress in gender representation:

Women hold 44% of Management Team roles, 60% of Brewery Manager positions, and 39% of senior leadership roles (up from 30% in 2023). This contributed to our Top 3 Gender-Inclusive Workplace ranking at the 2024 UN Women APAC WEPs Awards.



Our strong results are driven by 3 focus approaches: starting with courageous leadership, with 100% of People Managers completing the All-Inclusive Leadership training. Since 2023, our DEI council, sponsored by our Managing Director and People Director and represented by managers from all functions, has actively engaged with employees across all levels for continuous feedback and strategy improvement.



Secondly, we continue to cultivate an inclusive workplace. Through celebrating occasions like Women's Day, Men's Day, and Pride Month, we foster recognition and understanding, encouraging appreciation for diverse voices.



Lastly, we create equal opportunities for all. We empower our female colleagues through initiatives like Women in Sales and Women Interactive Network, designed to help them reach their full potential. We offer equal remuneration for equal work to both direct and indirect employees, regardless of gender, as well as family-friendly policies such as flexible work arrangements and comprehensive health and safety programs.



HEINEKEN Vietnam's Top 3 ranking at the 2024 UN Women APAC WEPs Awards is a recognition of its relentless efforts to promote gender equality in the workplace. We look forward to our continued collaboration in supporting and inspiring the business community, contributing to accelerating positive changes in gender equality and social inclusion in Vietnam.

Ms. Nguyen Kim Lan,
 Manager of the Program for Advancing Women Economic Empowerment in Vietnam, UN Women Vietnam





OPEN DAY: FOSTERING PSYCHOLOGICAL SAFETY IN THE WORKPLACE

In 2024, HEINEKEN Vietnam launched the Open Day initiative across its Sales offices nationwide, aiming to foster psychological safety and an inclusive environment where employees can speak openly and be heard.



The initiative facilitated one-on-one conversations between Sales employees and senior leaders, allowing individuals to raise concerns, share career aspirations, and contribute improvement ideas without fear of bias or judgment. In the first phase, this initiative helped over 150 Sales employees build greater trust, while fostering openness, and mutual understanding across teams.



Looking ahead, we plan to build on this strong foundation by scaling up the initiative in 2025, reinforcing a culture of inclusion, open dialogue, and psychological safety across the Sales organization.

👂👂

I really value the transparency and clarity of my manager at the Open Day dialogue and feel appreciative for being genuinely listened to. The dialogue also strengthened my confidence and motivation in my role. Overall, this initiative demonstrates that the Company truly cares and is actively working to create a safe and equal work environment for all.

Ms. Duong Thi Ly Na,
Key Accounts Supervisor, HEINEKEN Vietnam



REINFORCING COMMUNITY SUPPORTS IN A VOLATILE YEAR

Over more than three decades of growth alongside Vietnam, community support has consistently been at the heart of HEINEKEN Vietnam's sustainability agenda.

In the challenging year of 2024, marked by extreme weather conditions, HEINEKEN Vietnam, through our beloved brands Bia Viet, Bivina, and Larue, has intensified our support for the affected communities.



Early in 2024, we immediately responded to one of the Mekong Delta's most severe droughts by delivering 640,000 liters of clean water to families in Tien Giang province through swift and effective collaborations with local authorities.

In September, following Typhoon Yagi's devastation in Northern Vietnam, we mobilized urgent support worth VND 3.5 billion, including VND 2 billion for the Vietnamese Fatherland Front's Central Disaster Relief Fund and 1,300 essential packages delivered by our volunteers to communities in Yen Bai and Lao Cai provinces.



To end the challenging year, we continued our annual Tet charity program for the 14th consecutive time. In celebration of the Year of the Snake 2025, we collaborated with the Vietnam Red Cross Society and local authorities, supporting 7,100 households across 28 provinces with VND 8.8 billion worth of benefits. Following our unique approach of combining the "An" (Healthy) and "Vui" (Happy) elements of Tet, the program offered free medical checkups and essential medicine packages, as well as Tet markets where beneficiaries used vouchers to select necessities while enjoying various Tet festivities.



The Vietnam Red Cross Society (VNRC) highly appreciates HEINEKEN Vietnam's partnership and meaningful contributions through the program "HEINEKEN Cares – Joining Hands for a Happy and Healthy Tet". This initiative has played an important role in advancing our "Tet of Humanity" movement in the Year of the Snake 2025. HEINEKEN Vietnam has not only demonstrated its commitment as a responsible and sustainable business, but also as a trusted partner with whom VNRC looks forward to strengthening collaboration in future humanitarian efforts.

Mr. Nguyen Hai Anh,
Vice President, Vietnam Red Cross Society



HEINEKEN® 0.0 – CHAMPIONING RESPONSIBLE CHOICES THROUGH EXPANDING PARTNERSHIPS

Heineken® 0.0 has continued to lead the way in championing responsible choices, with a strong focus on drink driving behavior.

In 2024, this commitment has been elevated through relentless efforts to expand and strengthen partnerships with government agencies, media outlets, and partners, realizing the brand's purpose through practical actions.



In Ho Chi Minh City, Heineken® 0.0 strengthened its collaboration with Traffic Police Department (PC08) through the “Refresh Station” initiative. At ten of the city's busiest traffic hubs, the Heineken® 0.0 team and PC08 officers offered high-quality helmets, snacks, and Heineken® 0.0 – a non-alcoholic malt beverage to motorbike riders heading home for the holiday, thereby conveying the message: “Drink responsibly – Drive safely.”



Following this, the brand has extended its efforts to promote responsible drinking by signing MOU to implement long-term cooperation with Da Nang City Traffic Police in the period from 2025 to 2027.



Additionally, Heineken® 0.0 also partnered with Gumball 3000 car showcase, Xanh SM and BE (ride-hailing platforms) to amplify responsible drinking messages to the driver community.



Practical solutions, such as non-alcoholic malt beverages, are also contributing to changing people's habits. We highly appreciate HEINEKEN Vietnam's as well as the brand Heineken® 0.0's positive contributions to promoting the culture of responsible drinking and driving.

Mr. Nguyen Minh Tien,
Secretary of the HCMC Traffic Police
Department's Youth Union





“DRINK DON'T DRIVE” INNOVATES RESPONSIBLE DRINKING MESSAGING

“When You Drink, Don't Drive” is HEINEKEN Vietnam's long-standing partnership program with the National Traffic Safety Committee to inculcate a culture of road safety and responsible consumption.

In its 14th year, the program has introduced the innovative “Drink Don't Drive” campaign, featuring engaging activities for three audience groups: office workers, consumers and university students. This new campaign follows a two-pronged approach: raising awareness and encouraging responsible choices.



Key awareness activities included a series of “Drink Don't Drive” stations and events at selected office buildings and outlets during the festive season. These activities reiterated the importance of responsible drinking, while encouraging participants to become “Drink Don't Drive” ambassadors to amplify the messages to the wider community.



Additionally, we also encouraged and enabled responsible choices with practical solutions such as Grab ride-hailing vouchers and Heineken® 0.0, a zero-alcohol malt beverage.



Throughout the festive season, the campaign successfully organized 35 events, engaging more than 5,000 ambassadors who pledged “Drink Don't Drive” commitment. Concurrently, over 18,000 safe trips have been offered to consumers after drinking.



We welcome and highly value the sustainable and effective cooperation between NTSC and HEINEKEN Vietnam in initiatives aimed at raising “Responsible Drinking” awareness. This is a concrete example of corporate social responsibility, which goes beyond production and business activities to encompass practical contributions to the community's sustainable development.

Mr. Le Kim Thanh,
Standing Vice Chairman of the National
Traffic Safety Committee



HEINEKEN Vietnam Brewery Limited Company

Summary of Sustainability Indicators
for the year ended 31 December 2024

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HEINEKEN Vietnam Brewery Limited Company
General Information

**Investment Registration
Certificate No.**

4303447008

9 October 2015

The Investment Registration Certificate was issued by the Ho Chi Minh City Department of Planning and Investment. The latest amendment (7th amendment) was made on 30 June 2022.

**Enterprise Registration
Certificate No.**

0300831132

24 October 2008

The Enterprise Registration Certificate has been amended several times with the most recent Enterprise Registration Certificate No. 0300831132 dated 31 July 2024. The Enterprise Registration Certificate and its amendments were issued by the Department of Planning and Investment of Ho Chi Minh City.

Registered Office

18th & 19th Floors, Vietcombank Tower,
No. 5 Me Linh Square, Ben Nghe Ward, District 1,
Ho Chi Minh City, Vietnam

Auditor

Branch of Deloitte Vietnam Audit Company Limited

No.: 0697/VN1A-HC-BC

LIMITED ASSURANCE REPORT OF THE INDEPENDENT AUDITOR ON SELECTED SUSTAINABILITY INDICATORS

To: The Board of Management
HEINEKEN Vietnam Brewery Limited Company

Report on Selected Sustainability Indicators

We have been engaged with HEINEKEN Vietnam Brewery Limited Company (“the Company”) to perform a limited assurance on Selected Sustainability Indicators for the year ended 31 December 2024, in accordance with the Applicable Criteria defined by the Board of Management set out in the Summary of Sustainability Indicators (“Applicable Criteria”). These Applicable Criteria are also defined by the Board of Management of Heineken N.V. and presented in the Heineken N.V. Annual Report 2024.

Board of Management’ Responsibility

The Board of Management is responsible for the preparation and presentation of the Selected Sustainability Indicators for the year ended 31 December 2024 as presented from page 5 to page 9 of this report. This responsibility includes:

- Identifying criteria for preparing and presenting the Summary of Sustainability Indicators that appropriately meet the needs of users;
- Preparing and presenting the Selected Sustainability Indicators in accordance with the Applicable Criteria;
- Determining the level of information disclosure;
- Establishing internal controls to ensure that the Selected Sustainability Indicators are prepared and presented free from material misstatements, whether due to fraud or error; and
- Keeping the auditor informed of any identified and/or controversial issues related to the disclosed information.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviours.

Our firm applies International Standard on Quality Management 1 and accordingly, maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

INDEPENDENT LIMITED ASSURANCE REPORT ON SELECTED SUSTAINABILITY INDICATORS (Continued)

Our responsibility

Our responsibility is to express a limited assurance conclusion on the Selected Sustainability Indicators based on the procedures we have performed and the evidence we have obtained in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) *“Assurance Engagements other than Audits or Reviews of Historical Financial Information”*. This Standard requires that we comply with ethical requirements, plan and perform the engagement to obtain limited assurance about whether the Selected Sustainability Indicators are free from material misstatement.

The accuracy and completeness of the non-financial information, including the Selected Sustainability Indicators, is subject to more inherent limitations than financial information given its nature and the methods used for determining, calculating, sampling and estimating such information. This could have a material impact on comparability. Qualitative interpretations of relevance, materiality and the accuracy of such information are subject to individual assumptions and judgements.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Subject Matter and Scope of limited assurance engagement

We performed limited assurance procedures on the Selected Sustainability Indicators for the year ended 31 December 2024 including:

- I. Reduction of CO₂ equivalent emissions in Scopes 1 & 2 in 2024 versus 2022 baseline (%) (page 5);
- II. Percentage of renewable energy consumption in 2024 (%) (page 6);
- III. Percentage of production sites with zero waste to landfill in 2024 (%) (page 7);
- IV. Percentage of reused returnable packaging material in production in 2024 (%) (page 8);
- V. Average water usage in 2024 (hl/hl) (page 9).

We performed limited assurance procedures on the Selected Sustainability Indicators for the year ended 31 December 2024. Our limited assurance engagement is neither related to prior periods nor extended to any other information.

Summary of procedures performed

Our limited assurance conclusion is based on the evidence obtained from performing the following procedures:

- Inquiry, primarily with the Company’s Board of Management and personnel who are responsible for the preparation and presentation of the Selected Sustainability Indicators;
- Review the appropriateness of the Company’s internal policy and process for collection, aggregation and management of information for preparation and presentation of the Selected Sustainability Indicators;
- Evaluation of the design and implementation of the control of collecting, recording, summary and reporting the Selected Sustainability Indicators;
- Re-calculation procedure in relation to the Selected Sustainability Indicators;
- Analytical procedure in relation to the Selected Sustainability Indicators;
- Inspection, on a sample basis, of vouchers, internal report provided by the Company and invoices provided by suppliers supporting the preparation and presentation of the Selected Sustainability Indicators;
- Evaluation of the appropriateness of the presentation of the Sustainability Indicators with respect to the Applicable Criteria.

**INDEPENDENT LIMITED ASSURANCE REPORT ON
SELECTED SUSTAINABILITY INDICATORS (Continued)**

Summary of procedures performed (Continued)

In accordance with the Standard, we have:

- Used our professional judgement to plan and perform the engagement to give our conclusion for the limited assurance;
- Performed design and implementation testing for relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and
- Ensured that the engagement team possesses the appropriate knowledge, skills and professional competencies.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Sustainability Indicators for the year ended 31 December 2024 have not been prepared, in all material respects, in accordance with the Company's internal sustainability reporting policies.

Other Matter

Our scope of work only includes the Selected Sustainability Indicators above; accordingly, we do not express an assurance conclusion on other information in the Summary of Sustainability Indicators of the Company for the year ended 31 December 2024. The Selected Sustainability Indicators of the Company for the year ended 31 December 2022 are not assured.

Use of this report and Limitation of liability

This report has been prepared solely for the Board of Management of the Company for the purpose of reporting on the Selected Sustainability Indicators for the year ended 31 December 2024 and should not be used for any other purposes. We do not, therefore, accept any obligations or responsibilities to any other parties than the Board of Management of the Company, for the use of this report.



Trần Hồng Quan

Audit Partner

Audit Practising Registration Certificate

No. 2758-2025-001-1

BRANCH OF DELOITTE VIETNAM AUDIT COMPANY LIMITED

14 May 2025

Ho Chi Minh City, S.R Vietnam

Summary of Sustainability Indicators for the year ended 31 December 2024
prepared by HEINEKEN Vietnam Brewery Limited Company

This section provides an overview of the measurements/units, key definitions, and data and statistics of the Company’s Selected Sustainability Indicators. The Selected Sustainability Indicators are presented in accordance with Applicable Criteria defined by the Board of Management. These criteria are developed in accordance with HEINEKEN N.V.’s Brew a Better World (BaBW) strategy and BaBW 2030 goals, and the Company’s internal sustainability policies and used solely by the Company’s Board of Management for the purpose of managing the Company’s sustainability objectives and activities.

The report data is aggregated from the Business Control System (“BCS”).

The reporting scope covers all 6 breweries controlled by the Company for the year ended 31 December 2024, including:

- HEINEKEN Vietnam – Vung Tau Brewery (Vung Tau);
- HEINEKEN Vietnam – Da Nang Brewery (Da Nang);
- HEINEKEN Vietnam – Hanoi Brewery (Hanoi);
- HEINEKEN Vietnam – Ho Chi Minh City Brewery (Ho Chi Minh City);
- HEINEKEN Vietnam – Quang Nam Brewery (Quang Nam); and
- HEINEKEN Vietnam – Tien Giang Brewery (Tien Giang).

I. Reduction of CO₂-equivalent (“CO₂-eq”) emissions in Scopes 1 & 2 versus 2022 Baseline

Description	Unit	2024	2022 <i>(unreviewed)</i>
CO ₂ -eq emissions in Scopes 1 & 2	kg	2,210,524	6,965,131
Reduction in 2024 versus 2022 baseline	%	68%	

Applicable Criteria:

Measurements/Units

The percentage of CO₂-eq emissions reduction in production in Scopes 1 and 2 in the year compared to the CO₂-eq emissions in production in 2022.

$$\begin{aligned}
 & \text{Percentage of CO}_2\text{-eq emissions} \\
 & \text{reduction in production} \\
 & \text{in Scope 1 \& 2 (\%)} = 1 - \frac{\text{CO}_2\text{-eq emissions in production in} \\
 & \hspace{15em} \text{Scopes 1 \& 2 in 2024}}{\text{CO}_2\text{-eq emissions in production in} \\
 & \hspace{15em} \text{Scopes 1 \& 2 in 2022}}
 \end{aligned}$$

In which:

$$\begin{aligned}
 & \text{CO}_2\text{-eq emissions in production} \\
 & \text{in Scopes 1 \& 2 (kg)} = \text{Fuel purchased and energy} \\
 & \hspace{10em} \text{imported (MJ or kWh)} \times \text{GHG emission} \\
 & \hspace{10em} \text{factors}
 \end{aligned}$$

Key Definitions and Assumptions

- The Company voluntarily reports its Green House Gas (“GHG”) emissions in alignment with GHG Protocol and Science Based Targets initiative (“SBTi”).
- The CO₂-eq emissions are calculated in alignment with the GHG Protocol Corporate Accounting and Reporting Standard.

Summary of Sustainability Indicators for the year ended 31 December 2024
prepared by HEINEKEN Vietnam Brewery Limited Company

- The CO₂-eq emission sources include:
 - Scope 1: Direct emission from on-site energy sources owned or controlled by the Company. This includes emissions from combustion in owned boilers and furnaces, and fuel for owned vehicles and refrigerant.
 - Scope 2: Indirect emissions from imported (purchased) electricity, heat or steam.
- Emission factor: The energy emission factor is based on the International Energy Agency (“IEA”, <https://www.iea.org/>) for grid electricity, the Department for Environment, Food & Rural Affairs, UK (“DEFRA”) for biofuels and IPCC 5th Assessment Report for fossil fuels.
- Net zero as defined by the SBTi.
- CO₂-eq emissions include emissions caused by direct emissions from combustion of fuels, indirect emissions from imported (purchased) electricity, heat or steam and emissions from refrigerant losses. Direct emission from on-site energy sources owned or controlled by the Company. This includes emissions from combustion in owned boilers and furnaces, fuel for owned vehicles.
- The Company has changed its baseline year for CO₂-eq emissions reduction from 2018 to 2022 to align with the revised global baseline set by the Heineken N.V and reflect its operations in Vietnam.

II. Percentage of Renewable Energy Consumption

Description	Unit	2024
Total renewable energy consumption	MJ	880,200,606
Total energy consumption	MJ	894,695,279
Percentage of renewable energy consumption	%	98%

Applicable Criteria:

Measurement/units

The percentage of renewable energy consumption compared to the total amount of energy consumption.

$$\begin{array}{l}
 \text{Percentage of} \\
 \text{Renewable Energy} \\
 \text{Consumption (\%)}
 \end{array}
 = \frac{
 \begin{array}{l}
 \text{Renewable Thermal Energy} \\
 \text{Consumption}
 \end{array}
 +
 \begin{array}{l}
 \text{Renewable Electricity} \\
 \text{Consumption}
 \end{array}
 }{
 \begin{array}{l}
 \text{Total Thermal Energy} \\
 \text{Consumption}
 \end{array}
 +
 \begin{array}{l}
 \text{Total Electricity} \\
 \text{Consumption}
 \end{array}
 }$$

Summary of Sustainability Indicators for the year ended 31 December 2024
prepared by HEINEKEN Vietnam Brewery Limited Company

Key Definitions and Assumptions

Renewable energy consumption comprises:

- Thermal energy from renewable sources, including imported heat generated from biomass/biogas sources and owned thermal energy production from biogas.
- Electricity from renewable sources:
 - Own renewable energy production: all electricity generated from renewable resources on-site (including solar); and
 - Purchased electricity covered by Energy Attribute Certificates (“EACs”).
- Non-renewable energy sources derived from the use of diesel fuel in boilers and generators.

III. Percentage of Production Sites with Zero Waste to Landfill

Description	Unit	2024
Number of landfill free sites	site	6
Total number of sites	site	6
Percentage of production sites with zero waste to landfill	%	100%

In which:

Description	Vung Tau	Da Nang	Hanoi	Ho Chi Minh City	Quang Nam	Tien Giang
% Waste Diverted from Landfill	100	100	100	100	100	99.19
Zero Waste to Landfill status	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Applicable Criteria:

Measurement/units

The percentage of number of landfill free sites compared to the total number of sites.

Key Definitions and Assumptions

- Landfill-free site: A site is considered to be landfill free in case less than 2% of the waste (in kilograms) of that site is sent to landfill.
- Waste: Material, substance, or by-product eliminated or discarded as no longer useful or required after the completion of a process. The majority of the Company’s production waste comprises of organic co-products like brewers’ grain, surplus yeast, anaerobic sludge from wastewater, spent kieselguhr and spent alcohol.
- Waste treatment destinations/methodology include reuse, human consumption, animal feed, material recycling, compost/soil improvement, energy (biogas), combustion with energy recovery, combustion without energy recovery.

Summary of Sustainability Indicators for the year ended 31 December 2024
prepared by HEINEKEN Vietnam Brewery Limited Company

- Landfill: deposit into or on to land, deep injection, surface impoundment (e.g., discard into pits, ponds or lagoons), release into water bodies, permanent storage (e.g., containers in a mine); sanitary landfills, all waste which is not reused, recycled or combusted/incinerated, all waste brought to landfill by parties contracted by the Company, dump and/or waste with unknown waste destination are also considered to be landfilled.

IV. Percentage of Reused Returnable Packaging Material (“RPM”) in Production

Description	Unit	2024	
		Bottles	Crates
Total RPM used in production	bottle/crate	542,621,108	24,371,031
Total new RPM purchased	bottle/crate	6,427,896	401,740
Total RPM used in sales volume (November 2023 – October 2024)	bottle/crate	546,056,828	25,449,949
Percentage of reused RPM in production	%	98%	94%

Applicable Criteria:

Measurements/Units

The percentage of returnable packaging material (“RPM”) reused in packaging per total RPM used in sales volume.

$$\text{Percentage of reused RPM in production (\%)} = \frac{\text{Total RPM used in production} - \text{Total new RPM purchased}}{\text{Total RPM used in sales volume (November 2023 – October 2024)}}$$

Key Definitions and Assumptions

- Returnable packaging material (RPM) is manufactured of durable materials and is specifically designed for multiple trips and extended life such as Crates and Bottles. Once returned from the market, RPM is sorted and then reused for packaging process. This may involve cleaning or small adjustments, so it is ready for the next use without significant definition.
- The total RPM used in production refers to the quantity of finished products, ready for distribution and suitable for market release.
- Total new RPM purchased presents total quantity of returnable package material purchased in 2024.
- Total RPM used in sales volume represents total quantity of returnable packaging material used in the finished goods sold by the Company.
- The Company’s average circulation time for RPM is approximately 60 days, meaning that on average RPM is back to production after 60 days from sales date of finished goods. Therefore, sales volume is calculated from November 2023 to October 2024 with the assumption that the returned RPM in that period would be entered into production from January 2024 to December 2024.

Summary of Sustainability Indicators for the year ended 31 December 2024
prepared by HEINEKEN Vietnam Brewery Limited Company

V. Average Water Usage

Description	Unit	2024
Average water usage in all breweries	hl/hl	2.39
Average water usage in Tien Giang brewery	hl/hl	2.54

Applicable Criteria:

Measurements/Units

Hectoliter (“hl”) water withdrawal per hl of volume produced.

$$\text{Average water usage (hl/hl)} = \frac{\text{Total Water Withdrawal (hl)}}{\text{Total Volume Beverage Produced (hl)}}$$

Key Definitions and Assumptions

- Total water Withdrawal: Sources of water withdrawal by production sites include groundwater or well water abstraction, water purchased from a public or private water supply company, surface water from rivers, lakes or sea and collected rainwater.
- Total volume Beverage Produced is calculated as the average volume recorded during the brewing and packaging phases.