

Số/No 166.../2026/SBB

(Công bố thông tin Báo cáo tài chính riêng và  
hợp nhất Quý II/2026, kết thúc tại ngày  
30/06/2026)

(Information disclosure of Separate and  
Consolidated Interim Financial Statements for  
the Second Quarter of year 2026 ended June 30,  
2026)

TP.Hồ Chí Minh, ngày 29 tháng 07 năm 2026

Ho Chi Minh City, July 29, 2026

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH  
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội  
To: **Hanoi Stock Exchange (HNX)**

Thực hiện quy định tại khoản 3, khoản 4 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ Phần Tập Đoàn Bia Sài Gòn - Bình Tây thực hiện công bố thông tin báo cáo tài chính (BCTC) Quý 2 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Complying with the provisions of Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16<sup>th</sup>, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Saigon Binh Tay Beer Group Joint Stock Company would like to disclose the financial statements second quarter of year 2026 with Hanoi Stock Exchange as follows:

**1. Tên Công ty: Công ty Cổ Phần Tập Đoàn Bia Sài Gòn - Bình Tây**

Name of Organization: Saigon Binh Tay Beer Group Joint Stock Company

– Mã chứng khoán: SBB

Stock code: SBB

– Địa chỉ: 08 Nam Kỳ Khởi Nghĩa, phường Sài Gòn, TP.HCM, Việt Nam

Address: 08 Nam Ky Khoi Nghia, Ward Sai Gon, HCMC, Vietnam

– Điện thoại/Tel:

Fax:

– Email: info@sabibeco.com

**2. Nội dung thông tin công bố/ Content of information disclosure:**

– **BCTC Quý 2 năm 2026/Financial Statements for second quarter of year 2026**

☒ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

Separate Financial Statements (Listed organizations has no subsidiaries and superior accounting units have affiliated units);

☒ BCTC hợp nhất (TCNY có công ty con);

*Consolidated Financial Statements (Listed organizations has subsidiaries)*

BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng);

*General Financial Statements (Listed organizations has an accounting unit directly under its own accounting system);*

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

*Cases in which the cause must be explained:*

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được kiểm toán năm .....):

*The auditing organization expresses an opinion that is not a fully accepted opinion for financial statements (for audited financial statements in ..)*

☐ Có

☒ Không

Văn bản giải trình trong trường hợp tích có/ *Explanatory documents in case of integration:*

☐ Có

☒ Không

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm...):

*Profit after tax in the reporting period has a difference before and after the audit of 5% or more, converted from loss to profit or vice versa (for audited financial statements in ....)*

☐ Có

☒ Không

Văn bản giải trình trong trường hợp tích có/ *Explanatory documents in case of integration:*

☐ Có

☒ Không

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo có thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

☒ Có

☐ Không

*The profit after corporate income tax in the business performance statement of the reporting period change by 10% or more compared to the same period of the previous year*

☒ Yes

☐ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory documents in case of integration:*

+ Lợi nhuận sau thuế trong kỳ báo cáo có bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại:

☐ Có

☒ Không

*The profit after tax in the reporting period suffered a loss, converted from profit in the same period last year to a loss in this period or vice versa:*

☐ Yes

☒ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory documents in case of integration:*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty tại đường dẫn:  
<https://sabibeco.com/quan-he-co-dong/>

*This information was published on the company's website at the link: <https://sabibeco.com/shareholder/>*

 **Đại diện tổ chức/Representative**  
Người đại diện theo pháp luật/Người UQCBTT  
*Legal representative/Disclosure Authorization*



**Tài liệu đính kèm:**

- BCTC riêng Quý 2 năm 2026/ *Separate Interim Financial Statements for the second quarter of year 2026 Ended June 30, 2026*
- BCTC hợp nhất Quý 2 năm 2026/ *Consolidated Interim Financial Statements for the second Quarter of year 2026 Ended June 30, 2026*



**SEPARATE INTERIM  
FINANCIAL STATEMENTS**  
FOR THE SECOND QUARTER OF FISCAL YEAR 2026  
AS AT JUNE 30, 2026

**SAI GON BINH TAY BEER GROUP JOINT  
STOCK COMPANY**

## INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As at 30 Jun 2026

Unit: VND

| ASSETS                                                   | Code       | Note        | 30/06/2026               | 01/04/2026               |
|----------------------------------------------------------|------------|-------------|--------------------------|--------------------------|
| 1                                                        | 2          | 3           | 4                        | 5                        |
| <b>A - SHORT-TERM ASSETS</b>                             | <b>100</b> |             | <b>511.868.828.267</b>   | <b>533.443.398.221</b>   |
| <b>I. Cash and cash exchangeable</b>                     | <b>110</b> | <b>V.1</b>  | <b>91.661.357.669</b>    | <b>135.184.562.763</b>   |
| 1. Cash                                                  | 111        |             | 91.661.357.669           | 135.184.562.763          |
| 2. Cash exchangeable                                     | 112        |             |                          |                          |
| <b>II. Short-term financial investments</b>              | <b>120</b> | <b>V.2a</b> | <b>23.035.287.671</b>    |                          |
| 3. Short-term held-to-Maturity investments               | 123        |             | 23.035.287.671           |                          |
| <b>III. Short-term receivables</b>                       | <b>130</b> |             | <b>255.946.660.945</b>   | <b>272.239.698.710</b>   |
| 1. Short-term Receivables from Customers                 | 131        | V.3         | 246.061.464.688          | 246.441.773.468          |
| 2. Prepayment to suppliers                               | 132        |             | 2.143.131.815            | 2.461.657.296            |
| 3. Short-term Internal Receivables                       | 133        |             |                          |                          |
| 4. Receivables by the Progress of Construction Contracts | 134        |             |                          |                          |
| 5. Other receivable                                      | 135        | V.4a        | 37.520.087.937           | 35.681.571.532           |
| 6. Provision for bad short-term receivables (*)          | 136        | V.3         | (29.778.023.495)         | (12.345.303.586)         |
| 7. A shortage of assets awaiting resolutions             | 137        |             |                          |                          |
| <b>IV. Inventories</b>                                   | <b>140</b> | <b>V.5</b>  | <b>138.245.685.993</b>   | <b>122.947.413.311</b>   |
| 1. Inventory                                             | 141        |             | 153.440.123.655          | 136.737.929.234          |
| 2. Provision for devaluation of stocks (*)               | 142        |             | (15.194.437.662)         | (13.790.515.923)         |
| <b>VI. Other short-term assets</b>                       | <b>160</b> |             | <b>2.979.835.989</b>     | <b>3.071.723.437</b>     |
| 1. Short-term prepaid expenses                           | 161        | V.9a        | 2.142.751.823            | 2.234.639.271            |
| 2. Input VAT                                             | 162        |             |                          |                          |
| 3. Taxes and Receivables from State Budget               | 163        |             | 837.084.166              | 837.084.166              |
| <b>B - LONG-TERM ASSETS</b>                              | <b>200</b> |             | <b>1.364.671.612.470</b> | <b>1.390.136.851.208</b> |
| <b>I. Long-term receivables</b>                          | <b>210</b> |             | <b>761.312.500</b>       | <b>16.000.000</b>        |
| 5. Long-term others receivable                           | 215        | V.4b        | 761.312.500              | 16.000.000               |
| 6. Provision for long-term doubtful debts (*)            | 216        |             |                          |                          |
| <b>II. Fixed assets</b>                                  | <b>220</b> |             | <b>370.202.574.377</b>   | <b>487.702.961.712</b>   |
| 1. Tangible fixed assets                                 | 221        | V.6         | 365.297.034.830          | 425.212.518.705          |
| - The original price                                     | 222        |             | 1.945.198.052.773        | 2.026.828.026.711        |
| - Accumulated depreciation (*)                           | 223        |             | (1.579.901.017.943)      | (1.601.615.508.006)      |
| 3. Intangible fixed assets                               | 227        | V.7         | 4.905.539.547            | 62.490.443.007           |
| - The original price                                     | 228        |             | 10.515.148.490           | 85.517.649.990           |
| - Accumulated depreciation (*)                           | 229        |             | (5.609.608.943)          | (23.027.206.983)         |

| ASSETS                                                                     | Code       | Note        | 30/06/2026               | 01/04/2026               |
|----------------------------------------------------------------------------|------------|-------------|--------------------------|--------------------------|
| 1                                                                          | 2          | 3           | 4                        | 5                        |
| <b>IV. Invested real estate</b>                                            | <b>240</b> | <b>V.8</b>  | <b>103.591.556.521</b>   |                          |
| - The original price                                                       | 241        |             | 162.090.239.411          |                          |
| - Accumulated depreciation (*)                                             | 242        |             | (58.498.682.890)         |                          |
| <b>V. Long-term progressing assets</b>                                     | <b>250</b> |             | <b>3.614.747.000</b>     | <b>2.840.530.000</b>     |
| 1. Production in progress: long-term                                       | 251        |             |                          |                          |
| 2. Capital Construction in Progress                                        | 252        |             | 3.614.747.000            | 2.840.530.000            |
| <b>VI. Long-term financial investments</b>                                 | <b>260</b> | <b>V.2b</b> | <b>842.801.019.835</b>   | <b>856.912.625.314</b>   |
| 1. Subsidiary company investments                                          | 261        |             | 837.487.284.146          | 837.487.284.146          |
| 2. Investments in Associates, Joint-Ventures                               | 262        |             | 40.000.000.000           | 40.000.000.000           |
| 3. Investments in Other Companies                                          | 263        |             | 222.772.113.158          | 222.772.113.158          |
| 4. Provision for impairment of long-term investments in other entities (*) | 264        |             | (613.360.251.442)        | (613.360.251.442)        |
| 5. Long-term held-to-maturity investments                                  | 265        |             | 355.901.873.973          | 370.013.479.452          |
| 6. Provision for impairment of long-term held-to-maturity investments (*)  | 266        |             |                          |                          |
| <b>VII. Other long term assets</b>                                         | <b>270</b> | <b>V.9b</b> | <b>43.700.402.237</b>    | <b>42.664.734.182</b>    |
| 1. Long-term prepaid expenses                                              | 271        |             | 40.020.385.094           | 38.943.826.406           |
| 2. Deferred income tax assets                                              | 272        |             |                          |                          |
| 3. Long-term Equipment and Spare Parts                                     | 273        |             | 3.680.017.143            | 3.720.907.776            |
| 4. Other investments: long-term                                            | 274        |             |                          |                          |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                                      | <b>280</b> |             | <b>1.876.540.440.737</b> | <b>1.923.580.249.429</b> |

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| RESOURCES                                            | Code       | Note         | 30/06/2026               | 01/04/2026               |
|------------------------------------------------------|------------|--------------|--------------------------|--------------------------|
| 1                                                    | 2          | 3            | 4                        | 5                        |
| <b>C - LIABILITIES</b>                               | <b>300</b> |              | <b>244.845.196.774</b>   | <b>328.275.076.584</b>   |
| <b>I. Current liabilities</b>                        | <b>310</b> |              | <b>240.100.036.774</b>   | <b>328.275.076.584</b>   |
| 1. Payables to seller: short-term                    | 311        | V.10         | 51.804.643.357           | 34.384.243.890           |
| 2. Short-term Advances Received from the Customers   | 312        |              | 18.289.377.186           | 12.161.042.574           |
| 3. Dividends and profits payable                     | 313        | V.12         | 20.229.706.200           | 2.744.799.000            |
| 4. Short-term taxes and amounts payable to the State | 314        | V.13         | 128.520.513.532          | 145.145.793.003          |
| 5. Payables to employees                             | 315        |              | 1.948.161.457            | 1.296.310.862            |
| 6. Short-term payable expenses                       | 316        | V.14         | 6.104.002.157            | 11.490.407.250           |
| 10. Other short-term payables                        | 320        | V.15a        | 3.085.615.514            | 2.755.819.391            |
| 11. Short-term borrowings and financial leases       | 321        | V.11a        |                          | 111.829.708.466          |
| 12. Provision of Short-term Payables                 | 322        |              |                          |                          |
| 13. Reward and Welfare Fund                          | 323        |              | 10.118.017.371           | 6.466.952.148            |
| <b>II. Long-term liabilities</b>                     | <b>330</b> | <b>V.15b</b> | <b>4.745.160.000</b>     |                          |
| 8. Others long term payables                         | 338        |              | 4.745.160.000            |                          |
| <b>D - OWNER'S EQUITY</b>                            | <b>400</b> | <b>V.16</b>  | <b>1.631.695.243.963</b> | <b>1.595.305.172.845</b> |
| 1. Owner's equity invested capital                   | 411        |              | 875.245.360.000          | 875.245.360.000          |
| - Ordinary stock with voting right                   | 411a       |              | 875.245.360.000          | 875.245.360.000          |
| - Preferred stock capital                            | 411b       |              |                          |                          |
| 2. Capital surplus                                   | 412        |              | 436.708.750.464          | 436.708.750.464          |
| 10. Undistributed Profit                             | 420        |              | 319.741.133.499          | 283.351.062.381          |
|                                                      | 420a       |              | 204.172.336.562          | 219.997.887.472          |
|                                                      | 420b       |              | 115.568.796.937          | 63.353.174.909           |
| <b>TOTAL RESOURCES (440 = 300 + 400)</b>             | <b>440</b> |              | <b>1.876.540.440.737</b> | <b>1.923.580.249.429</b> |

Approved, day 28 month July. year 2026

PREPARED BY

(Sign, fullname)



HOANG LAN HUONG

CHIEF ACCOUNTANT

(Sign, fullname)



NGO VIET HA

LEGAL REPRESENTATIVE

(Sign, fullname, stamp)



LEE CHIO LIM LARRY

## INTERIM STATEMENT OF PROFIT AND LOSS

(Full form)

Quarter 2 of year 2026

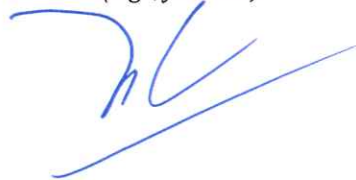
Unit: VND

| DESCRIPTION                                                                 | Code | Note | Quarter 2 of    |                 | Accumulated from opening to 30/06 |                 |
|-----------------------------------------------------------------------------|------|------|-----------------|-----------------|-----------------------------------|-----------------|
|                                                                             |      |      | Year 2026       | Year 2025       | Year 2026                         | Year 2025       |
| 1                                                                           | 2    | 3    | 4               | 5               | 6                                 | 7               |
| 1. Revenues from sales and services rendered                                | 01   | VI.1 | 511.419.580.568 | 496.363.672.091 | 990.169.630.263                   | 848.923.690.805 |
| 2. Revenue deductions                                                       | 02   | VI.2 |                 |                 |                                   |                 |
| 3. Net sales from goods and services sold (10 = 01 - 02)                    | 10   | VI.3 | 511.419.580.568 | 496.363.672.091 | 990.169.630.263                   | 848.923.690.805 |
| 4. Costs of goods sold                                                      | 11   | VI.4 | 426.089.677.204 | 468.627.806.435 | 831.266.854.520                   | 805.401.481.716 |
| 5. Gross profit from goods and services sold (20 = 03 - 04)                 | 20   |      | 85.329.903.364  | 27.735.865.656  | 158.902.775.743                   | 43.522.209.089  |
| 6. Gain (loss) on disposal of investment properties                         | 21   |      |                 |                 |                                   |                 |
| 7. Revenue from financing activity                                          | 22   | VI.5 | 9.116.717.443   | 31.126.062.044  | 15.169.560.008                    | 35.177.040.520  |
| 8. Financial activities expenses                                            | 23   | VI.6 | 775.818.832     | 3.682.287.730   | 2.893.946.276                     | 8.376.732.213   |
| - In which: Interest expense                                                | 24   |      | 518.335.098     | 3.678.806.156   | 2.600.264.314                     | 8.370.717.797   |
| 9. Selling expenses                                                         | 25   | VI.9 | 2.591.029.068   | 2.197.083.277   | 4.619.652.774                     | 7.784.351.617   |
| 10. General & administration expenses                                       | 26   | VI.9 | 28.961.917.288  | 6.410.874.689   | 39.767.716.863                    | 12.843.609.079  |
| 11. Net profit from operating activity {30 = 20 + 21 + 22 - (23 + 25 + 26)} | 30   |      | 62.117.855.619  | 46.571.682.004  | 126.791.019.838                   | 49.694.556.700  |
| 12. Other incomes                                                           | 31   | VI.7 | 107.194.819     | 181.877.182     | 303.842.701                       | 98.693.273      |
| 13. Other expenses                                                          | 32   | VI.8 | 65.867.851      | 29.833.726      | 188.711.853                       | 34.553.624      |
| 14. Other profits (40 = 31 - 32)                                            | 40   |      | 41.326.968      | 152.043.456     | 115.130.848                       | 64.139.649      |
| 15. Total accounting profit before tax (50 = 30 + 40)                       | 50   |      | 62.159.182.587  | 46.723.725.460  | 126.906.150.686                   | 49.758.696.349  |
| 16. Current profit tax expense                                              | 51   |      |                 |                 |                                   |                 |
| 17. Deferred profit tax expense                                             | 52   |      |                 |                 |                                   |                 |
| 18. Profit after profit tax (60 = 50 - 51 - 52)                             | 60   |      | 62.159.182.587  | 46.723.725.460  | 126.906.150.686                   | 49.758.696.349  |

Approved, day 28 month July year 2026

PREPARED BY

(Sign, fullname)



HOANG LAN HUONG

CHIEF ACCOUNTANT

(Sign, fullname)



NGO VIET HA

LEGAL REPRESENTATIVE

(Sign, fullname, stamp)



LEE CHIO LIM LARRY

## INTERIM STATEMENT OF CASH FLOWS

(Full form)  
(Under direct method)  
Quarter 2 of year 2026

Unit: VND

| Description                                                                       | Code      | Note | Accumulated from opening to the end of this quarter |                         |
|-----------------------------------------------------------------------------------|-----------|------|-----------------------------------------------------|-------------------------|
|                                                                                   |           |      | This year                                           | Prior year              |
| 1                                                                                 | 2         | 3    | 4                                                   | 5                       |
| <b>I. Cash flows from operating activities</b>                                    |           |      |                                                     |                         |
| 1. Proceeds from sales and services rendered and other revenues                   | 01        |      | 1.001.648.266.533                                   | 956.371.822.869         |
| 2. Expenditures paid to suppliers                                                 | 02        |      | (546.744.671.298)                                   | (386.661.447.434)       |
| 3. Expenditures paid to employees                                                 | 03        |      | (13.232.854.136)                                    | (12.201.990.507)        |
| 4. Paid interests                                                                 | 04        |      | (626.049.258)                                       | (3.517.656.571)         |
| 5. Paid enterprise income tax                                                     | 05        |      |                                                     |                         |
| 6. Other proceeds from operating activities                                       | 06        |      | 110.650.633.216                                     | 2.628.762.889           |
| 7. Other expenditures on operating activities                                     | 07        |      | (478.691.170.490)                                   | (588.931.631.148)       |
| <b>Net cash flows from operating activities</b>                                   | <b>20</b> |      | <b>73.004.154.567</b>                               | <b>(32.312.139.902)</b> |
| <b>II. Cash flows from investing activities</b>                                   |           |      |                                                     |                         |
| 1. Expenditures on purchase and construction of fixed assets and long-term assets | 21        |      | (1.771.208.660)                                     | (1.380.500.000)         |
| 2. Proceeds from disposal or transfer of fixed assets and other long-term assets  | 22        |      |                                                     | 181.818.182             |
| 3. Expenditures on loans and purchase of debt instruments from other entities     | 23        |      | (23.000.000.000)                                    |                         |
| 4. Proceeds from lending or repurchase of debt instruments from other entities    | 24        |      | 14.000.000.000                                      |                         |
| 7. Proceeds from interests, dividends and distributed profits                     | 27        |      | 6.092.557.465                                       | 165.126.878.160         |
| <b>Net cash flows from investing activities</b>                                   | <b>30</b> |      | <b>(4.678.651.195)</b>                              | <b>163.928.196.342</b>  |
| <b>III. Cash flows from financing activities</b>                                  |           |      |                                                     |                         |
| 3. Proceeds from borrowings                                                       | 33        |      |                                                     | 210.927.294.484         |
| 4. Repayment of principal                                                         | 34        |      | (111.829.708.466)                                   | (310.860.978.665)       |
| 5. Repayment of financial principal                                               | 35        |      |                                                     |                         |
| 6. Dividends and profits paid to owners                                           | 36        |      | (19.000.000)                                        |                         |
| <b>Net cash flows from financing activities</b>                                   | <b>40</b> |      | <b>(111.848.708.466)</b>                            | <b>(99.933.684.181)</b> |
| <b>Net cash flows during the fiscal year (50 = 20+30+40)</b>                      | <b>50</b> |      | <b>(43.523.205.094)</b>                             | <b>31.682.372.259</b>   |
| <b>Cash and cash equivalents at the beginning of fiscal year</b>                  | <b>60</b> |      | <b>135.184.562.763</b>                              | <b>17.832.722.165</b>   |
| <b>Effect of foreign exchange difference on cash</b>                              | <b>61</b> |      |                                                     |                         |
| <b>Cash and cash equivalents at the end of fiscal year (70=50+60+61)</b>          | <b>70</b> |      | <b>91.661.357.669</b>                               | <b>49.515.094.424</b>   |

Approved, day 28 month 07 year 2026

PREPARED BY

(Sign, fullname)

HOANG LAN HUONG

CHIEF ACCOUNTANT

(Sign, fullname)

NGO VIET HA

LEGAL REPRESENTATIVE

(Sign, fullname, stamp)

LEE CHIO LIM LARRY



**NOTES TO THE FINANCIAL STATEMENTS***Quarter 2 year 2026***I. Characteristics of Business Operations****1. Capital Ownership Form**

Saigon Binh Tay Beer Group Joint Stock Company was incorporated under Business Registration Certificate No. 0304116373 dated 25 November 2005, issued by the Department of Planning and Investment of Ho Chi Minh City (formerly No. 4103004075). The Company's Business Registration Certificate was amended for the 13th time on 19 September 2025, by the Department of Planning and Investment of Ho Chi Minh City.

The Company's head office is located at No. 8 Nam Ky Khoi Nghia Street, Sai Gon Ward, Ho Chi Minh City.

**2. Business Scope**

The Company's business scope includes industrial manufacturing, trading, and services.

**3. Principal business activities**

The Company's principal activities include: Manufacturing and processing of food and foodstuffs, alcoholic beverages, beer, and soft drinks; manufacturing of construction materials (not manufactured or processed at the head office). Industrial and civil construction, construction of bridges, roads, transportation, and irrigation works. Trading of agricultural products, food, alcoholic beverages, beer, and soft drinks. Leasing of warehouses and factories. Real estate business. Real estate brokerage. Wholesale of scrap, metal waste, and non-metallic waste. Restaurant business

**4. Typical Production and Business Cycle**

In cases where the production and business cycle exceeds 12 months, additional disclosure shall be provided on the

**5. Characteristics of the Company's operations during the financial year affecting the Financial Statements**

During the period, the Company had no unusual changes in its business operations.

**6. Corporate Structure****Branch Name**

Saigon – Binh Duong Brewery

Saigon – Hoang Quynh Brewery

Saigon – Dong Thap Brewery

**Address**

Tan Dong Hiep B Industrial Park, Tan Dong Hiep Ward, Ho Chi Minh City

Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City

Tran Quoc Toan Industrial Park, My Ngai Ward, Dong Thap Province

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

The following are the subsidiaries and associated companies:

| Company Name                                  | Principal activities                                                                         | Charter Capital<br>(VND) | Ownership<br>percentage |
|-----------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------|-------------------------|
| <b>Subsidiaries</b>                           |                                                                                              |                          |                         |
| Sai Gon Binh Tay Beer Trading Company Limited | Wholesale of beverages (alcoholic beverages, beer, and soft drinks) and restaurant services; | 200.000.000.000          | 100,00%                 |
| Sai Gon - Ninh Thuan Beer Company Limited     | Manufacture of beer                                                                          | 193.000.000.000          | 100,00%                 |
| Sai Gon - Phu Ly Beer Company Limited         | Manufacture of beer                                                                          | 164.383.000.000          | 100,00%                 |
| <b>Associates</b>                             |                                                                                              |                          |                         |
| Sai Gon - Long Khanh Beer Joint Stock Company | Manufacture of beer                                                                          | 198.000.000.000          | 20,20%                  |

7. The number of employees at the end of Quarter 1/2026 is 284

8. Statement on the comparability of information in the financial statements: In the event that the financial statements are not comparable, the enterprise must clearly disclose and explain the reasons for the lack of comparability between the reporting period's information and the comparative information in the Notes to the financial statements

### II. Accounting period and currency used in accounting

1. Accounting Period: The annual accounting period begins on 01 January and ends on 31 December each year.
2. Currency Used in Accounting: VND.

### III. Accounting standards and Regulations applied

#### 1. Applied Accounting Regulations

The Company applies the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance.

#### 2. Statement of Compliance with Accounting Standards and Regulations Applied

The Company has complied with Vietnamese Accounting Standards and relevant guiding documents issued by the State. The Financial Statements are prepared and presented in accordance with Vietnamese Accounting Standards and the accounting regulations currently applied.

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**NOTES TO THE FINANCIAL STATEMENTS***Quarter 2 year 2026***IV. Accounting policies applied (under the going concern assumption)**

1. Principles for translating Financial Statements prepared in foreign currency into Vietnam Dong (in cases where the accounting currency is different from Vietnam Dong); effects (if any) of translating Financial Statements from foreign currencies into Vietnam Dong.

The exchange rates applied in translating the Financial Statements comply with the guidance stipulated in Point a, Clause 3, Article 6 of Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance.

2. Exchange rates applied in accounting.

- Exchange rates used to account for exchange differences arising during the period and for revaluation of monetary items denominated in foreign currencies;
- Cross exchange rates applied where commercial banks do not publish transaction exchange rates;
- Gold buying prices announced by the State Bank or reference buying prices of licensed gold trading entities used for revaluation of monetary gold at the reporting date.

3. Principles for determining the effective interest rate (effective yield) used to discount cash flows.

- Basis for determining the effective interest rate (whether it is the market interest rate, commercial bank interest rate, the rate applied to the Company's borrowings, or other bases);
- Reasons for selecting the effective interest rate.

4. Principles for recognition of cash and cash equivalents

- Specify whether bank deposits are term deposits or demand deposits;
- Specify what types of monetary gold are included and whether they are used as inventories;
- Clearly state the basis for determining cash equivalents. Is it in compliance with Vietnamese Accounting Standard No. 24 – Statement of Cash Flows?

5. Accounting policies for financial investments

a) Trading securities;

- Timing of recognition (for listed securities, clearly specify whether it is T+0 or another point in time);
- Carrying value: whether it is determined at fair value, cost, or another value; principles for determining the fair value of trading securities;
- Basis for making allowance for diminution in value of trading securities;
- Method for determining the cost of trading securities; and any changes in accounting policies if the Company changes the cost determination method.

b) Held-to-maturity investments;

- The carrying value is determined at fair value, cost, or another basis;
- Basis for making allowance for investments in other entities (specifically for held-to-maturity investments);
- Are items that meet the definition of foreign currency monetary items revalued?

c) Investments in subsidiaries, joint ventures, and associates;

- For subsidiaries, joint ventures, and associates acquired during the period, specify the timing of initial recognition

nào?  
Do they comply with Vietnamese Accounting Standard No. 11 – Business Combinations for subsidiaries acquired during the period?

Do they comply with Vietnamese Accounting Standard No. 07 – Accounting for Investments in Associates and Vietnamese Accounting Standard No. 08 – Financial Reporting of Interests in Joint Ventures?

## **NOTES TO THE FINANCIAL STATEMENTS**

*Quarter 2 year 2026*

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- Principles for determining subsidiaries, joint ventures, and associates (based on voting rights, ownership interest, or economic benefits);
  - The carrying value of investments in subsidiaries is determined at cost, fair value, or another basis; the carrying value of investments in joint ventures and associates is determined at cost, the equity method, or another method?
  - Basis for making allowance for impairment of investments in subsidiaries, joint ventures, and associates; basis for determining impairment based on the type of Financial Statements (consolidated Financial Statements or separate Financial Statements of subsidiaries, joint ventures, and associates); principles for determining the recoverable amount of investments in other entities when there are indications of impairment.
  - d) Investments in equity instruments of other entities;
    - The carrying value of investments in other entities is determined at cost or another basis?
    - Basis for making allowance for impairment of investments in other entities; the Financial Statements used to determine impairment (consolidated Financial Statements or separate Financial Statements of the investee).
  - d) Accounting methods for other transactions related to financial investments.
    - Share swap transactions;
    - Investment transactions in the form of capital contributions;
    - Transactions in the form of repurchase of contributed capital;
    - Accounting methods for stock dividends.
  - 6. Accounting principles for receivables
    - Criteria for classification of receivables (trade receivables, other receivables, intercompany receivables);
    - Are receivables tracked in detail by original maturity, remaining maturity at the reporting date, by currency, and by counterparty?
    - Are receivables that meet the definition of foreign currency monetary items revalued? What exchange rate is used for revaluation?
    - Are receivables recognized at amounts not exceeding their recoverable value?
    - Principles and methods for making allowance for doubtful debts.
  - 7. Accounting principles for inventories:
    - Principles for recognition of inventories;  
Specify whether inventories are recognized at cost or at net realizable value.
    - Methods for determining inventory cost;  
Weighted average; FIFO; specific identification; retail method; etc.
    - Inventory accounting method;  
Determination of inventory issued either on a transaction-by-transaction basis or based on ending inventory.
    - Method for making allowance for inventory obsolescence;  
Specify that the Company makes allowance for inventory obsolescence based on the excess of cost over net realizable value of inventories. Is the net realizable value determined in accordance with Vietnamese Accounting Standard No. 02 – Inventories? Is the allowance determined based on the difference between the required allowance for the current year and the unused allowance from the previous year, resulting in additional allowance or reversal?
    - Criteria for allocation of materials and supplies;
    - Accounting policies for inventories relating to contracts with significant risks.
  - 8. Accounting principles and depreciation of tangible fixed assets, intangible fixed assets, finance lease assets, and investment property.
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## **NOTES TO THE FINANCIAL STATEMENTS**

*Quarter 2 year 2026*

- Principles for recognition of tangible fixed assets
    - + Specify whether the carrying value of fixed assets is recorded at cost or revalued amount;
    - + Accounting principles for costs incurred after initial recognition (such as routine repairs and maintenance, periodic repairs and maintenance, upgrades and improvements) are recorded in the carrying amount or recognized as
    - + Specify the depreciation methods applied and whether depreciation is calculated based on cost or depreciable
    - + Are regulations on management, use, and depreciation of fixed assets complied with?
  - Principles for recognition of intangible fixed assets
    - + Specify whether the carrying value is recorded at cost or revalued amount;
    - + Accounting principles for costs incurred after initial recognition (routine repairs and maintenance; periodic repairs and maintenance; upgrades and improvements) recognized in the carrying amount or in production and
    - + Specify the depreciation methods applied and whether depreciation is calculated based on cost or depreciable
    - + Are regulations on the management, use, and depreciation of fixed assets complied with?
  - Principles for recognition of finance lease assets.
    - + Specify how the carrying amount is determined;
    - + Specify the depreciation methods applied to finance lease assets.
  - Principles for recognition of investment property:
    - + By which method is the carrying amount of investment property determined?
    - + Specify the depreciation methods applied to investment property.
9. Accounting principles for prepaid expenses.
- Specify which expenses are classified as prepaid expenses and allocated to production and business operations?
  - Method and period of allocation of prepaid expenses;
  - Are prepaid expenses tracked in detail by term?
10. Accounting principles for payables to suppliers.
- How are payables classified?
  - Are payables tracked in detail by original repayment term, remaining term at the reporting date, by currency, and by counterparty?
  - Are payables that meet the definition of foreign currency monetary items revalued? What exchange rate is used for revaluation?
  - Are payables recognized at amounts lower than the obligations to be settled?
11. Accounting principles for dividends and profit distributions payable.
- Timing of recognition of dividends and profit distributions payable;
  - Committed payment period for dividends and profit distributions to the owners;
  - Status of settlement of committed dividends and profit distributions payable;
  - Whether the dividends and profit distributions payable during the period can be determined as relating to the distribution of profits of which financial year?
12. Principles for recognition of accrued expenses.
- Specify which expenses are estimated to be recognized as production and business expenses during the period?
  - Basis for determining the value of such expenses.
13. Principles for recognition of unearned revenue.

## **NOTES TO THE FINANCIAL STATEMENTS**

*Quarter 2 year 2026*

- The circumstances in which deferred revenue arises;
- The method of allocating deferred revenue.

### **14. Accounting principles for allowances.**

- Principles for recognition of allowances: Specify whether the allowances recognized satisfy the conditions set out in Vietnamese Accounting Standard No. 18 – allowances, Contingent Assets and Contingent Liabilities?
- Methods for recognizing allowances:
  - + Basis for recognition of allowances;
  - + Specify whether allowances are additionally made (or reversed) based on the difference between the allowances required for the current year and the unused allowances from the previous year currently recorded in the accounting books.

### **15. Accounting principles for deferred corporate income tax.**

#### **a) Accounting principles for deferred tax assets**

- Basis for recognition of deferred tax assets (deductible temporary differences, tax losses, or unused tax incentives);
- Tax rate (%) used to determine the value of deferred tax assets;
- Is there an offset against deferred tax liabilities?
- Is the probability of future taxable income assessed when recognizing deferred tax assets? Are unrecognized deferred tax assets reassessed?

#### **b) Accounting principles for deferred corporate income tax liabilities**

- Basis for recognition of deferred tax liabilities (taxable temporary differences);
- Tax rate (%) used to determine the value of deferred tax liabilities;
- Is there an offset against deferred tax assets?

### **16. Principles for recognition of borrowings and finance lease liabilities.**

- How are borrowings and finance lease liabilities recognized?
- Are they tracked by counterparty, maturity, and original currency?
- Are borrowings and finance lease liabilities denominated in foreign currencies remeasured?

### **17. Principles for recognition and capitalization of borrowing costs.**

- Clearly state that borrowing costs are recognized as production and business expenses in the period in which they are incurred, except where they are capitalized in accordance with Vietnamese Accounting Standard No. 16 –
- Capitalization rate used to determine borrowing costs capitalized during the period: Clearly state what this capitalization rate is (this rate is determined in accordance with the formula prescribed in the Circular guiding the accounting of Vietnamese Accounting Standard No. 16 – Borrowing Costs).

### **18. Principles for recognition of convertible bonds.**

- Basis for determining the liability component and the equity component of convertible bonds.
- Separate recognition of the liability component and the equity component, and the timing of settlement of these
- What interest rate is used to discount cash flows?

### **19. Principles for recognition of equity:**

- Are owners' contributed capital recognized based on the actually contributed amount? How is share premium recognized? How is the option component of convertible bonds determined?

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

- Reasons for recognizing revaluation differences of assets and foreign exchange differences?
- How are undistributed earnings determined? Principles for profit distribution and dividends.

20. Principles and methods for recognition of revenue and other income:

- Revenue from sale of goods and rendering of services  
+ Revenue from sale of goods.

Revenue from sale of goods is recognized when all five (5) of the following conditions are simultaneously satisfied:

- (a) The Company has transferred to the buyer the significant risks and rewards of ownership of the products or
- (b) The Company no longer retains managerial involvement to the degree usually associated with ownership or
- (c) Revenue can be measured reliably;
- (d) The Company will obtain economic benefits from the sales transaction; and
- (e) Costs related to the sales transaction can be measured reliably.

+ Revenue from rendering of services.

Revenue from service transactions is recognized when the outcome of such transactions can be measured reliably. Where a service transaction relates to multiple periods, revenue is recognized in the period based on the stage of completion of the transaction at the balance sheet date of that period. The outcome of a service transaction can be determined when all four (4) of the following conditions are satisfied:

- (a) Revenue can be measured reliably;  
(b) It is probable that the economic benefits associated with the service transaction will flow to the Company;  
(c) The stage of completion at the balance sheet date can be measured reliably; and  
(d) Costs incurred for the transaction and costs to complete the service transaction can be measured reliably.
- + Revenue from construction contracts.

Revenue from construction contracts of the Company is recognized in accordance with the Company's accounting. When the outcome of a construction contract can be estimated reliably, revenue and costs related to the contract are recognized by reference to the stage of completion at the end of the accounting period, measured as the percentage of costs incurred for work performed to date over the total estimated contract costs, except where such costs do not correspond to the completed portion of construction work. These costs may include additional costs, claims, and incentive payments under agreements with customers.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognized only to the extent of contract costs incurred that are likely to be recoverable.

+ Revenue from the sale of real estate such as tourist apartments, office-lodging units, or similar products.

Content, characteristics, and substance of contracts regarding rights and obligations of the parties; accounting policies applied for revenue recognition, etc.

+ Revenue from sale of investment property.

- Financial income;

Interest income is recognized on an accrual basis, determined based on the balances of deposit accounts and applicable interest rates (if any, and when interest income is considered material).

Income from investments is recognized when the Company has the right to receive such income (if any, and when such income is considered material).

- Other income

**NOTES TO THE FINANCIAL STATEMENTS***Quarter 2 year 2026***21. Accounting principles for revenue deductions.**

- What items are included in revenue deductions?
- Is compliance with the Accounting Standard "Events after the end of the annual accounting period" ensured for

**22. Accounting principles for cost of goods sold.**

- What items are included in deductions from cost of goods sold?
- Is the matching principle between revenue and expenses ensured?
- Whether the prudence principle is ensured, including the immediate recognition of abnormal costs of inventories?
- How are inventory losses and shortages recognized?
- Principles for recognizing the allowance for inventory write-downs.

**23. Accounting principles for financial expenses.**

- What items are included in financial expenses?
- Principles for recognition of interest expenses on borrowings used for production and business activities;
- Principles for accounting for foreign exchange losses upon occurrence and remeasurement of monetary items denominated in foreign currencies at the reporting date.

**24. Accounting principles for selling expenses and general and administrative expenses.**

- Are selling expenses and general and administrative expenses incurred during the period fully recognized?
- What items reduce selling expenses and general and administrative expenses?
- Principles for recognition of allowances for corporate restructuring, allowance for doubtful receivables, and allowances for product warranties, goods, and construction works.

**25. Accounting principles for disposal and liquidation of fixed assets and investment property.**

26. Principles and methods for recognition of current corporate income tax expense (including additional corporate income tax expense in accordance with global minimum tax regulations) and deferred corporate income tax
- Current corporate income tax expense includes current corporate income tax expense in accordance with the Law on Corporate Income Tax and additional corporate income tax expense in accordance with global minimum tax
- + Current corporate income tax expense in accordance with the Law on Corporate Income Tax is the amount of corporate income tax payable calculated based on taxable income for the year and the prevailing corporate income
  - + Additional corporate income tax expense in accordance with global minimum tax regulations is the amount of corporate income tax that the enterprise is required to additionally pay to the State budget as determined in
- Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate. Current corporate income tax expense is not offset against deferred corporate income tax expense.

**27. Other accounting principles and methods.**

Clearly state other accounting principles and methods to enable users to understand that the Financial Statements of the enterprise have been prepared in compliance with accounting standards and the accounting regime issued by the Ministry of Finance.

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

## V. Additional information on items in the Statement of Financial Position

(Unit: VND)

## 1. Cash and cash equivalents

| Items                        | 30/06/2026            | 01/04/2026            |
|------------------------------|-----------------------|-----------------------|
| - Cash                       | 8.930.924             | 8.930.924             |
| - Demand deposits with banks | 91.652.426.745        | 35.289.721.377        |
| <b>Total</b>                 | <b>91.661.357.669</b> | <b>35.298.652.301</b> |

- Details of demand deposit balances by bank.

| Details                                                                                      | 30/06/2026            | 01/04/2026            |
|----------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| + Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ky Dong                         | 91.612.699.538        | 34.302.298.736        |
| + Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 4<br>Ho Chi Minh City. | 39.727.207            | 987.422.641           |
|                                                                                              | <b>91.652.426.745</b> | <b>35.289.721.377</b> |

## 2. Financial investments

## a) Held-to-maturity investments

| Items                                     | 30/06/2026             |                        |           | 01/04/2026             |                        |           |
|-------------------------------------------|------------------------|------------------------|-----------|------------------------|------------------------|-----------|
|                                           | Cost                   | Recoverable value      | Allowance | Cost                   | Recoverable value      | Allowance |
| <b>Short-term</b>                         |                        |                        |           |                        |                        |           |
| 6-month term deposit at Vietcombank       | 23.035.287.671         | 23.035.287.671         |           | 0                      |                        | 0         |
| <b>- Long-term</b>                        |                        |                        |           |                        |                        |           |
| + Loans                                   |                        |                        |           |                        |                        |           |
| Sai Gon - Ninh Thuan Beer Company Limited | 355.901.873.973        | 355.901.873.973        |           | 370.013.479.452        | 370.013.479.452        |           |
| <b>Total</b>                              | <b>355.901.873.973</b> | <b>355.901.873.973</b> |           | <b>370.013.479.452</b> | <b>370.013.479.452</b> |           |

## b) Investments in other entities (detailed by each investment according to ownership interest and voting rights)

| Items                                           | 30/06/2026               |                   |                          | 01/04/2026               |                   |                          |
|-------------------------------------------------|--------------------------|-------------------|--------------------------|--------------------------|-------------------|--------------------------|
|                                                 | Cost                     | Recoverable value | Allowance                | Cost                     | Recoverable value | Allowance                |
| - Investments in                                | 837.487.284.146          |                   | (611.860.251.442)        | 837.487.284.146          |                   | (611.860.251.442)        |
| - Investments in joint ventures and associates; | 40.000.000.000           |                   | 0                        | 40.000.000.000           |                   |                          |
| - Investments in other                          | 222.772.113.158          |                   | (1.500.000.000)          | 222.772.113.158          |                   | (1.500.000.000)          |
| <b>Total</b>                                    | <b>1.100.259.397.304</b> |                   | <b>(613.360.251.442)</b> | <b>1.100.259.397.304</b> |                   | <b>(613.360.251.442)</b> |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

## - Investments in joint ventures and associates;

|                                                  | 30/06/2026                             |                             | 01/04/2026                             |                             |
|--------------------------------------------------|----------------------------------------|-----------------------------|----------------------------------------|-----------------------------|
|                                                  | Ownership Number<br>interest of shares | Carrying<br>amount<br>(VND) | Ownership Number<br>interest of shares | Carrying<br>amount<br>(VND) |
| Sai Gon - Long Khanh Beer<br>Joint Stock Company | 20,20% 4.000.000                       | 40.000.000.000              | 20,20% 4.000.000                       | 40.000.000.000              |
| <b>Total</b>                                     |                                        | <b>40.000.000.000</b>       |                                        | <b>40.000.000.000</b>       |

## 3. Trade receivables

| Chỉ tiêu                                         | 30/06/2026             |                         | 01/04/2026             |                         |
|--------------------------------------------------|------------------------|-------------------------|------------------------|-------------------------|
|                                                  | Carrying amount        | Allowance               | Carrying amount        | Allowance               |
| <b>a) Short-term trade receivables</b>           |                        |                         |                        |                         |
| Saigon Beer - Alcohol - Beverage Corporation     | 121.188.896.653        |                         | 121.117.262.267        |                         |
| Sai Gon Beer Trading Company Limited             | 239.562.659            |                         | 204.089.285            |                         |
| Chuong Duong Beverages Joint Stock Company       | 219.094.200            |                         | -                      |                         |
| Sai Gon Binh Tay Beer Trading Company Limited    | 111.155.053.352        | (17.432.719.909)        | 111.704.660.324        |                         |
| - Other trade receivables                        | 13.258.857.824         | (12.345.303.586)        | 13.415.761.592         | (12.345.303.586)        |
| <b>Total</b>                                     | <b>246.061.464.688</b> | <b>(29.778.023.495)</b> | <b>351.590.594.255</b> | <b>(12.345.303.586)</b> |
| <b>c) Trade receivables from related parties</b> |                        |                         |                        |                         |
| Saigon Beer - Alcohol - Beverage Corporation     | 121.188.896.653        |                         | 121.117.262.267        |                         |
| Sai Gon Beer Trading Company Limited             | 204.089.285            |                         | 204.089.285            |                         |
| Chuong Duong Beverages Joint Stock Company       | 219.094.200            |                         | -                      |                         |
| Sai Gon Binh Tay Beer Trading Company Limited    | 111.155.053.352        |                         | 111.704.660.324        |                         |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

## 4. Other receivables

| Chỉ tiêu                                              | 30/06/2026            |                      | 01/04/2026            |                      |
|-------------------------------------------------------|-----------------------|----------------------|-----------------------|----------------------|
|                                                       | Carrying amount       | Allowance            | Carrying amount       | Allowance            |
| <b>a) Short-term</b>                                  |                       |                      |                       |                      |
| - Receivables from dividends and profit distributions | 36.560.000.500        |                      | 34.810.000.000        |                      |
| - Receivables from employees                          | 204.747.000           | (204.747.000)        | 209.747.000           | (204.747.000)        |
| - Deposits and escrow                                 | 0                     |                      |                       |                      |
| - Lending of non-monetary assets                      | 0                     |                      | 133.800.000           |                      |
| - Advances on behalf of others                        | 0                     |                      |                       |                      |
| - Other receivables                                   | 755.340.437           |                      | 5.227.365             |                      |
| <b>Total</b>                                          | <b>37.520.087.937</b> | <b>(204.747.000)</b> | <b>35.681.571.532</b> | <b>(204.747.000)</b> |
| <b>b) Long-term</b>                                   |                       |                      |                       |                      |
| - Deposits and escrow                                 | 761.312.500           |                      | 16.000.000            |                      |
| <b>Total</b>                                          | <b>761.312.500</b>    |                      | <b>16.000.000</b>     |                      |

## 5. Inventory:

| Items                  | 30/06/2026             |                         | 01/04/2026             |                         |
|------------------------|------------------------|-------------------------|------------------------|-------------------------|
|                        | Carrying amount        | Allowance               | Carrying amount        | Allowance               |
| - Raw materials        | 68.607.578.430         | (5.205.081.593)         | 64.317.659.934         | (3.801.159.854)         |
| - Tools and supplies   | 7.260.944.247          | (7.237.790.640)         | 7.523.420.642          | (7.237.790.640)         |
| - Work in progress     | 34.208.664.473         | 0                       | 29.675.769.386         |                         |
| - Finished goods       | 39.460.138.878         | 0                       | 32.459.841.612         |                         |
| - Goods for resale     | 15.654.929             | 0                       | 9.672.231              |                         |
| - Goods on consignment | 3.887.142.698          | (2.751.565.429)         | 2.751.565.429          | (2.751.565.429)         |
| <b>Total</b>           | <b>153.440.123.655</b> | <b>(15.194.437.662)</b> | <b>136.737.929.234</b> | <b>(13.790.515.923)</b> |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

## 6. Increases and decreases in tangible fixed assets:

| Items                                | Buildings and structures | Machinery and equipment | Vehicles and transmission equipment | Office equipment and tools | Other tangible fixed assets | Total             |
|--------------------------------------|--------------------------|-------------------------|-------------------------------------|----------------------------|-----------------------------|-------------------|
| <b>Cost</b>                          |                          |                         |                                     |                            |                             |                   |
| Opening balance 01/04/2026           | 388.963.904.917          | 1.612.803.686.322       | 18.636.178.520                      | 4.157.457.256              | 2.266.799.696               | 2.026.828.026.711 |
| - Additions during the year          | 0                        | 5.721.885.000           | 0                                   | 170.575.000                |                             | 5.892.460.000     |
| - Construction in progress completed | 0                        |                         | 0                                   |                            |                             | 0                 |
| - Transfer to investment property    | -87.087.737.911          |                         | 0                                   |                            |                             | -87.087.737.911   |
| - Disposals / write-offs             |                          |                         | -434.696.027                        |                            |                             | -434.696.027      |
| - Other decreases                    |                          |                         |                                     |                            |                             |                   |
| Closing balance 31/06/2026           | 301.876.167.006          | 1.618.525.571.322       | 18.201.482.493                      | 4.328.032.256              | 2.266.799.696               | 1.945.198.052.773 |
| <b>Accumulated</b>                   |                          |                         |                                     |                            |                             |                   |
| Opening balance 01/04/2026           | 221.819.251.497          | 1.357.153.438.987       | 16.906.631.190                      | 3.469.386.636              | 2.266.799.696               | 1.601.615.508.006 |
| - Depreciation for the               | 4.855.134.135            | 14.045.895.730          | 244.153.562                         | 118.884.825                |                             | 19.264.068.252    |
| - Other increases                    | 0                        | 0                       | 0                                   | 0                          | 0                           | 0                 |
| - Transfer to investment property    | -40.640.944.392          | 0                       | 0                                   | 0                          |                             | -40.640.944.392   |
| - Disposals / write-offs             | 0                        | 0                       | -337.613.923                        | 0                          |                             | -337.613.923      |

**SAIGON BINH TAY BEER GROUP JOINT**

Tax Code: 0304116373

Form No. B09-DN

(Enclosed with Circular No. 99/2025/TT-BTC dated October 27,  
2025 of the Minister of Finance)

**NOTES TO THE FINANCIAL STATEMENTS**

Quarter 2 year 2026

|                               |                 |                   |                |               |               |                   |
|-------------------------------|-----------------|-------------------|----------------|---------------|---------------|-------------------|
| - Other decreases             | 0               | 0                 | 0              | 0             | 0             | 0                 |
| Closing balance<br>31/06/2026 | 186.033.441.240 | 1.371.199.334.717 | 16.813.170.829 | 3.588.271.461 | 2.266.799.696 | 1.579.901.017.943 |
| <b>Net book value</b>         |                 |                   |                |               |               |                   |
| - As at 01/04/2026            | 167.144.653.420 | 255.650.247.335   | 1.729.547.330  | 688.070.620   | 0             | 425.212.518.705   |
| - As at 30/06/2026            | 115.842.725.766 | 247.326.236.605   | 1.388.311.664  | 739.760.795   | 0             | 365.297.034.830   |

**NOTES TO THE FINANCIAL STATEMENTS***Quarter 2 year 2026*

- Net carrying amount of tangible fixed assets as at 30/06/2026 used as collateral or pledged for loans;
- Tangible fixed assets as at 30/06/2026 fully depreciated but still in use;
- Commitments to purchase or sell tangible fixed assets with significant value in the future;
- Tangible fixed assets as at 30/06/2026 held for disposal;
- Other changes in tangible fixed assets.

**7. Increases and decreases in intangible fixed assets:**

| Items                                 | Land use rights | Software      | Total           |
|---------------------------------------|-----------------|---------------|-----------------|
| Opening balance 01/04/2026            | 84.390.024.990  | 1.127.625.000 | 85.517.649.990  |
| - Additions during the year           |                 |               |                 |
| - Internally generated                |                 |               |                 |
| - Increase from business combinations |                 |               |                 |
| - Other increases                     |                 |               |                 |
| - Transfer to investment properties   | -75.002.501.500 |               | -75.002.501.500 |
| - Other decreases                     |                 |               |                 |
| Closing balance 30/06/2026            | 9.387.523.490   | 1.127.625.000 | 10.515.148.490  |
| Accumulated depreciation              |                 |               |                 |
| Opening balance 01/04/2026            | 21.460.478.973  | 1.127.625.000 | 22.588.103.973  |
| - Depreciation for the year           | 440.140.458     |               | 440.140.458     |
| - Other increases                     |                 |               |                 |
| - Transfer to investment properties   | -17.857.738.498 |               | -17.857.738.498 |
| - Other decreases                     |                 |               |                 |
| Closing balance 30/06/2026            | 4.481.983.943   | 1.127.625.000 | 5.609.608.943   |
| Net carrying amount                   |                 |               |                 |
| - As at 01/04/2026                    | 62.929.546.017  | 0             | 62.929.546.017  |
| - As at 30/06/2026                    | 4.905.539.547   | 0             | 4.905.539.547   |

- Carrying amount at the end of the period of intangible fixed assets pledged or mortgaged as security for
- Fully depreciated intangible fixed assets that are still in use;

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

### 8. Increase, decrease in investment properties

| Items                                         | Số đầu kỳ | Tăng trong năm         | Giảm trong năm | Số cuối kỳ             |
|-----------------------------------------------|-----------|------------------------|----------------|------------------------|
| <b>a, Investment properties held for rent</b> |           |                        |                |                        |
| <b>Cost</b>                                   |           | <b>162.090.239.411</b> |                | <b>162.090.239.411</b> |
| - Land use rights                             |           | 75.002.501.500         |                | 75.002.501.500         |
| - Buildings                                   |           | 87.087.737.911         |                | 87.087.737.911         |
| - Buildings and land use rights               |           |                        |                |                        |
| - Infrastructure                              |           |                        |                |                        |
| <b>Accumulated depreciation</b>               |           | <b>58.498.682.890</b>  |                | <b>58.498.682.890</b>  |
| - Land use rights                             |           | 17.857.738.498         |                | 17.857.738.498         |
| - Buildings                                   |           | 40.640.944.392         |                | 40.640.944.392         |
| - Buildings and land use rights               |           |                        |                |                        |
| - Infrastructure                              |           |                        |                |                        |
| <b>Net carrying amount</b>                    |           | <b>103.591.556.521</b> |                | <b>103.591.556.521</b> |
| - Land use rights                             |           | 57.144.763.002         |                | 57.144.763.002         |
| - Buildings                                   |           | 46.446.793.519         |                | 46.446.793.519         |
| - Buildings and land use rights               |           |                        |                |                        |
| - Infrastructure                              |           |                        |                |                        |

- Net carrying amount of investment properties pledged as security for loans at the end of the year;
- Cost of fully depreciated investment properties still held for rent or capital appreciation;
- Explanation of figures and other disclosures.

### 9. Other assets

| Khoản mục                                                | 30/06/2026            | 01/04/2026            |
|----------------------------------------------------------|-----------------------|-----------------------|
| <b>a) Short-term</b>                                     | <b>2.142.751.823</b>  | <b>2.234.639.271</b>  |
| Expenses of tools, supplies and spare parts - Short-term | 197.240.104           | 240.585.469           |
| Insurance expenses                                       | 1.589.697.851         | 1.994.053.802         |
| Office rental expenses at 422 Vo Van Kiet                | 248.437.500           | -                     |
| Office equipment expenses at 422 Vo Van Kiet             | 107.376.368           | -                     |
| <b>b) Long-term</b>                                      | <b>40.020.385.094</b> | <b>38.943.826.406</b> |
| - Land rental, value of land lease rights;               | 30.538.526.243        | 30.794.855.180        |
| - Tools and supplies issued for use;                     | 6.399.768.400         | 6.841.468.658         |
| - Other long-term prepaid expenses                       | 3.082.090.451         | 1.307.502.568         |
| <b>- Value of spare parts</b>                            | <b>3.680.017.143</b>  | <b>3.720.907.776</b>  |
| - Long-term spare parts                                  | 13.810.770.387        | 13.879.404.655        |
| - Provision for impairment of long-term inventories      | -10.130.753.244       | -10.158.496.879       |
| <b>Total</b>                                             | <b>45.843.154.060</b> | <b>44.899.373.453</b> |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

### 10. Accounts payable to suppliers

| Items                                                              | 30/06/2026            | 01/04/2026            |
|--------------------------------------------------------------------|-----------------------|-----------------------|
| <b>a) Short-term trade payables</b>                                |                       |                       |
| Saigon Beer - Alcohol - Beverage Corporation                       | 5.938.451.687         | 9.470.127.180         |
| Binh Tay Liquor Joint Stock Company                                | 2.702.590.038         | 0                     |
| Binh Tay Liquor Joint Stock Company - Binh Duong Distillery Branch | 210.996.500           | 72.662.700            |
| Sai Gon Beer Trading Company Limited                               | 94.693.350            | 96.509.913            |
| Sa Be Co Mechanical Co., Ltd                                       | 4.140.811.080         | 559.613.816           |
| Sai Gon Binh Tay Beer Trading                                      | 62.461.960            | 51.534.450            |
| Chuong Duong Beverages Joint Stock Company                         | 37.844.000            | 3.402.005             |
| Công ty TNHH MTV Bia Sài Gòn - Phú Lý                              | 34.397.000            |                       |
| San Miguel Yamamura Phu Tho Packaging Company Limited              | 90.525.600            | 0                     |
| Sai Gon - Vinh Long Beer Joint Stock Company                       | 25.920.000            | 6.480.000             |
| Sai Gon - Ninh Thuan Beer Company Limited                          | 42.366.000            |                       |
| Western - Sai Gon Beer Joint Stock Company                         | 0                     | 1.425.971.976         |
| Sabeco-Song Lam Packaging Joint Stock Company                      | 18.305.771.745        | 6.216.397.036         |
| Thai Tan Trading and Transport Company Limited                     | 750.464.892           | 565.499.598           |
| Le Loi Production Trading Joint Stock Company                      | 4.558.628.900         | 3.813.152.000         |
| Tho Cang Company Limited                                           | 831.084.100           | 1.591.531.200         |
| Other suppliers                                                    | 13.977.636.505        | 8.759.531.945         |
| <b>Total</b>                                                       | <b>51.804.643.357</b> | <b>34.384.243.890</b> |
|                                                                    | <b>30/06/2026</b>     | <b>01/04/2026</b>     |
| <b>b) Trade payables to related parties</b>                        |                       |                       |
| Saigon Beer - Alcohol - Beverage Corporation                       | 5.938.451.687         | 9.470.127.180         |
| Binh Tay Liquor Joint Stock Company                                | 2.702.590.038         | 0                     |
| Binh Tay Liquor Joint Stock Company - Binh Duong Distillery Branch | 210.996.500           | 72.662.700            |
| Sai Gon Beer Trading Company Limited                               | 94.693.350            | 96.509.913            |
| Sa Be Co Mechanical Co., Ltd                                       | 4.140.811.080         | 559.613.816           |
| Sai Gon Binh Tay Beer Trading                                      | 62.461.960            | 51.534.450            |
| Chuong Duong Beverages Joint Stock Company                         | 37.844.000            | 3.402.005             |
| Sai Gon - Phu Ly Beer Company Limited                              | 34.397.000            |                       |
| San Miguel Yamamura Phu Tho Packaging Company Limited              | 90.525.600            | 0                     |
| Sai Gon - Vinh Long Beer Joint Stock Company                       | 25.920.000            | 6.480.000             |
| Sai Gon - Ninh Thuan Beer Company Limited                          | 42.366.000            |                       |
| Western - Sai Gon Beer Joint Stock Company                         | 0                     | 1.425.971.976         |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

### 11. Borrowings and finance lease liabilities

| Items                                                                     | 01/04/2026      | During the year |                 | End of year |
|---------------------------------------------------------------------------|-----------------|-----------------|-----------------|-------------|
|                                                                           |                 | Increases       | Increases       |             |
| a) Short-term borrowings                                                  |                 |                 |                 |             |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ky Dong Branch | 111.829.708.466 |                 | 111.829.708.466 |             |
| Cộng                                                                      | 111.829.708.466 |                 | 111.829.708.466 |             |

### 12. Dividends and profit payables

| Items                           | 30/06/2026     | 01/04/2026    |
|---------------------------------|----------------|---------------|
| - Dividends and profit payables | 20.229.706.200 | 2.744.799.000 |

### 13. Taxes and other amounts payable to the State

| Items                              | 01/04/2026             | Amount payable during the year | Amount paid during the year | 30/06/2026             |
|------------------------------------|------------------------|--------------------------------|-----------------------------|------------------------|
| a) Payable                         |                        |                                |                             |                        |
| + Value added tax payable          | 13.903.722.887         | 48.366.059.048                 | 49.111.250.411              | 13.158.531.524         |
| + Special consumption tax          | 131.095.205.523        | 403.702.388.883                | 419.935.976.262             | 114.861.618.144        |
| + Personal income tax              | 47.043.355             | 769.969.991                    | 429.309.983                 | 387.703.363            |
| + Natural resource tax             | 9.546.640              | 31.949.921                     | 29.510.785                  | 11.985.776             |
| + Land tax, land rent              | 0                      | 15.893.209                     | 15.893.209                  | 0                      |
| + Fees, charges and other payables | 90.274.598             | 231.234.768                    | 220.834.641                 | 100.674.725            |
| <b>Total</b>                       | <b>145.145.793.003</b> | <b>453.117.495.820</b>         | <b>469.742.775.291</b>      | <b>128.520.513.532</b> |
| b) Receivable                      |                        |                                |                             |                        |
| + Corporate income tax             | 837.084.166            |                                |                             | 837.084.166            |
| <b>Total</b>                       | <b>837.084.166</b>     |                                |                             | <b>837.084.166</b>     |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

## 14. Accrued expenses

| Items                                                                         | 30/06/2026           | 01/04/2026            |
|-------------------------------------------------------------------------------|----------------------|-----------------------|
| a) Short-term                                                                 |                      |                       |
| Binh Tay Liquor Joint Stock Company                                           | -                    | 4.606.106.892         |
| Sa Be Co Mechanical Co., Ltd                                                  | 750.000.000          | 750.000.000           |
| Kim Thanh Phat Joint Stock Company                                            | 2.840.530.000        | 2.840.530.000         |
| Branch of Ho Chi Minh City Power Corporation - Binh Phu Power Company Limited | 173.039.441          | 328.402.806           |
| PVI Insurance Southern Branch                                                 | 0                    | 670.998.349           |
| Thuan An Electricity Company – Branch of Ho Chi Minh City Power               | 500.623.060          | 861.617.651           |
| KPMG Limited Branch                                                           | 352.000.000          | 352.000.000           |
| Department of Agriculture and Environment of Ho Chi Minh City                 | 170.000.000          | 170.000.000           |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ky Dong            | 0                    | 107.714.160           |
| Sai Gon Power Company – Branch Of Ho Chi Minh City Power Corporation Limited  | 17.265.910           | 37.706.224            |
| Bao Viet Insurance Corporation Saigon Branch                                  | 0                    | 113.423.031           |
| Dong Thap Power Company                                                       | 200.543.745          | 488.933.801           |
| An Luat Law One Member Limited Liability Company                              | 1.100.000.000        |                       |
| <b>Total</b>                                                                  | <b>6.104.002.156</b> | <b>11.490.407.250</b> |

## 15. Other payables

| Items                                         | 30/06/2026           | 01/04/2026           |
|-----------------------------------------------|----------------------|----------------------|
| a) Short-term                                 |                      |                      |
| - Trade union fees                            | 1.250.653.075        | 1.255.322.739        |
| - Cao Lanh District Social Insurance Office   | 4.568.998            | 1.417.500            |
| - Other payables and liabilities              | 980.393.441          | 1.499.079.152        |
| - Short-term deposits and collateral received | 850.000.000          |                      |
| <b>Total</b>                                  | <b>3.085.615.514</b> | <b>2.755.819.391</b> |
| b) Long-term                                  |                      |                      |
| - Long-term deposits and collateral received  | 4.745.160.000        | 0                    |
| <b>Total</b>                                  | <b>4.745.160.000</b> |                      |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

### 16. Owners' equity

#### a) Statement of changes in equity

| Items                                 | Contributed capital | Share premium   | Retained earnings | Total             |
|---------------------------------------|---------------------|-----------------|-------------------|-------------------|
| Opening balance<br>01/01/2026         | 875.245.360.000     | 436.708.750.464 | 219.997.887.472   | 1.531.951.997.936 |
| - Capital increase in<br>prior year   |                     |                 |                   |                   |
| - Profit in prior year                |                     |                 | 64.746.968.099    | 64.746.968.099    |
| - Other increases                     |                     |                 |                   |                   |
| - Loss in prior year                  |                     |                 |                   |                   |
| - Other decreases                     |                     |                 | (1.393.793.190)   | 1.393.793.190     |
| Balance as 01/04/2026                 | 875.245.360.000     | 436.708.750.464 | 283.351.062.381   | 1.595.305.172.845 |
| - Capital increase in<br>current year |                     |                 | 0                 | 0                 |
| - Profit in current year              |                     |                 | 62.159.182.587    | 62.159.182.587    |
| - Other increases                     |                     |                 | 0                 | 0                 |
| - Dividends declared                  |                     |                 | (17.504.907.200)  | (17.504.907.200)  |
| - Other decreases                     |                     |                 | (8.264.204.269)   | (8.264.204.269)   |
| Ending balance<br>30/06/2026          | 875.245.360.000     | 436.708.750.464 | 319.741.133.499   | 1.631.695.243.963 |

#### b) Transactions with owners and dividend/profit distribution

| Items                                  | Current year    | Previous year   |
|----------------------------------------|-----------------|-----------------|
| - Owner's investment capital           |                 |                 |
| + Contributed capital as at 01/04/2026 | 875.245.360.000 | 875.245.360.000 |
| + Capital increase during the year     |                 |                 |
| + Capital decrease during the year     |                 |                 |
| + Contributed capital as at 30/06/2026 | 875.245.360.000 | 875.245.360.000 |
| - Dividends and profit distributed     | 17.504.907.200  | 0               |

#### c) Shares

| Items                                                | 30/06/2026 | 01/04/2026 |
|------------------------------------------------------|------------|------------|
| - Number of registered shares for issuance           | 87.524.536 | 87.524.536 |
| - Number of shares issued to the public              |            |            |
| + Common shares                                      | 87.524.536 | 87.524.536 |
| + Preference shares (classified as equity)           |            |            |
| - Number of treasury shares (repurchased own shares) |            |            |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

### VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

#### 1. Revenues from sales and services rendered

|                                      | Quarter II/2026        | Quarter II/2025        |
|--------------------------------------|------------------------|------------------------|
| - Revenue from sale of goods         | 521.615.576            | -                      |
| - Revenue from finished goods        | 503.053.897.277        | 494.399.602.577        |
| - Revenue from provision of services | 2.601.146.733          | 1.671.257.514          |
| - Other revenue                      | 5.242.920.982          | 251.993.905            |
| <b>Total</b>                         | <b>511.419.580.568</b> | <b>511.537.674.391</b> |

#### Revenue from related parties

|                                               | Quarter II/2026 | Quarter II/2025 |
|-----------------------------------------------|-----------------|-----------------|
| Saigon Beer - Alcohol - Beverage Corporation  | 393.134.996.045 | 438.527.889.001 |
| Sai Gon Binh Tay Beer Trading Company Limited | 6.645.155.218   | 8.552.693.096   |
| + Sai Gon Beer Trading Company Limited        | 840.506.760     | 612.221.148     |
| + Sai Gon - Ninh Thuan Beer Company Limited   | -               | 20.907.840      |
| + Chuong Duong Beverages Joint Stock Company  | 202.865.000     | -               |

#### 2. Revenue deductions

|                    | Quarter II/2026 | Quarter II/2025 |
|--------------------|-----------------|-----------------|
| Revenue deductions |                 |                 |

#### 3. Net sales from goods and services sold

|                                      | Quarter II/2026        | Quarter II/2025        |
|--------------------------------------|------------------------|------------------------|
| - Revenue from sale of goods         | 521.615.576            | -                      |
| - Revenue from finished goods        | 503.053.897.277        | 494.399.602.577        |
| - Revenue from provision of services | 2.601.146.733          | 1.671.257.514          |
| Other revenue                        | 5.242.920.982          | 251.993.905            |
| <b>Total</b>                         | <b>511.419.580.568</b> | <b>511.537.674.391</b> |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

### 4. Costs of goods sold

|                                                 | Quarter II/2026        | Quarter II/2025        |
|-------------------------------------------------|------------------------|------------------------|
| - Cost of goods sold                            |                        |                        |
| - Cost of finished goods sold                   | 423.272.693.528        | 457.263.999.051        |
| - Cost of services rendered                     | 0                      | 0                      |
| - Provision for decline in value of inventories | 2.816.983.676          | 11.363.807.384         |
| <b>Total</b>                                    | <b>426.089.677.204</b> | <b>468.627.806.435</b> |

### Cost of goods sold with related parties

|                                               | Quarter II/2026 | Quarter II/2025 |
|-----------------------------------------------|-----------------|-----------------|
| Saigon Beer - Alcohol - Beverage Corporation  | 360.778.522.560 | 358.341.317.426 |
| Sai Gon Binh Tay Beer Trading Company Limited | 5.800.749.176   | 8.099.009.670   |

### 5. Financial income

|                                           | Quarter II/2026      | Quarter II/2025       |
|-------------------------------------------|----------------------|-----------------------|
| - Interest income from deposits and loans | 6.016.239.657        | 4.871.700.078         |
| - Foreign exchange gains                  | 450.286              | 353.843.284           |
| - Dividends and profits distributed       | 3.100.027.500        | 25.900.518.682        |
| <b>Cộng</b>                               | <b>9.116.717.443</b> | <b>31.126.062.044</b> |

### 6. Financial expenses

|                           | Quarter II/2026    | Quarter II/2025      |
|---------------------------|--------------------|----------------------|
| - Interest expense        | 518.335.098        | 3.678.806.156        |
| - Foreign exchange losses | 257.494.316        | 3.481.574            |
| <b>Total</b>              | <b>775.829.414</b> | <b>3.682.287.730</b> |

### 7. Other income

|                            | Quarter II/2026    | Quarter II/2025    |
|----------------------------|--------------------|--------------------|
| - Disposal of fixed assets | 34.736.078         | 181.818.182        |
| - Others.                  | 72.458.741         | 59.000             |
| <b>Total</b>               | <b>107.194.819</b> | <b>181.877.182</b> |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

### 8. Other expenses

|                        | Quarter II/2026   | Quarter II/2025   |
|------------------------|-------------------|-------------------|
| - Fines and penalties; | 23.472.997        | 29.833.730        |
| - Others.              | 42.394.854        | (4)               |
| <b>Total</b>           | <b>65.867.851</b> | <b>29.833.726</b> |

### 9. Selling and administrative expenses

|                                                                                                         | Quarter II/2026       | Quarter II/2025      |
|---------------------------------------------------------------------------------------------------------|-----------------------|----------------------|
| a) General and administrative expenses incurred during the period                                       | 22.215.457.773        | 3.142.047.510        |
| - Details of items representing 10% or more of total general and administrative expenses                |                       |                      |
| + <i>Salary expenses</i>                                                                                | 3.911.860.487         | 2.271.170.130        |
| + <i>Depreciation of buildings</i>                                                                      | 870.877.377           | 870.877.380          |
| + <i>Other provision expenses</i>                                                                       | 17.432.719.909        |                      |
| - Other general and administrative expenses.                                                            | 6.746.459.515         | 3.268.827.179        |
| b) Selling expenses incurred during the period                                                          |                       |                      |
| - Details of items representing 10% or more of total selling expenses:                                  | 2.453.047.651         | 2.142.674.075        |
| + Transportation                                                                                        | 2.453.047.651         | 795.521.245          |
| + Depreciation/Amortization of returnable bottles, crates, pallets...<br>(Depreciation, allocation,...) |                       | 1.347.152.830        |
| - Other selling expenses.                                                                               | 137.981.417           | 54.409.202           |
| <b>Total</b>                                                                                            | <b>31.552.946.356</b> | <b>8.607.957.966</b> |

### 10. Current corporate income tax expense

|                                                        | Quarter II/2026  | Quarter II/2025  |
|--------------------------------------------------------|------------------|------------------|
| Accounting profit before tax                           | 62.159.182.587   | 46.723.725.460   |
| Adjustments (increase / decrease)                      | 458.385.527      | -25.699.406.554  |
| + Non-deductible expenses                              | 458.385.527      | 201.112.128      |
| + Income already taxed (dividends and profit received) |                  | -25.900.518.682  |
| + Loss carry-forward from previous years               | (65.205.353.626) | (21.024.318.906) |
| Taxable income                                         |                  |                  |
| - Corporate income tax rate= 20%                       |                  |                  |
| <b>Total current corporate income tax expense</b>      |                  |                  |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

## 11. Production and business expenses by nature

|                                     | Quarter II/2026        | Quarter II/2025        |
|-------------------------------------|------------------------|------------------------|
| Raw materials and supplies expenses | 405.202.579.936        | 387.555.809.115        |
| Labour costs                        | 17.767.597.567         | 19.418.001.872         |
| Depreciation of fixed assets        | 19.704.208.710         | 18.417.994.928         |
| Provision expenses                  | 17.432.719.909         | -                      |
| Purchased services expenses         | 16.633.104.931         | 15.476.871.264         |
| Other cash expenses                 | 1.536.410.275          | 679.921.357            |
| <b>Total</b>                        | <b>478.276.621.328</b> | <b>441.548.598.536</b> |

## VII. OTHER INFORMATION

## 1. Subsequent events

The Company's Board of Directors confirms that there are no material events occurring after the balance sheet date that require adjustments or disclosures in the financial statements.

## 2. Information about affiliated persons

During the period, in addition to the related party transactions disclosed in the above sections, the Company had the following significant transactions with related parties:

| Related parties                              | Relationship   | Content of transaction                           | Value of transaction (VND) |
|----------------------------------------------|----------------|--------------------------------------------------|----------------------------|
| Sai Gon Binh Tay Beer Trading                | Subsidiary     | Provision of goods and services                  | 10.573.920.476             |
|                                              |                | Purchase of beer for employees and entertainment | 412.403.612                |
| Saigon Beer - Alcohol - Beverage Corporation | Parent Company | Sale of goods and services to Sabeco             | 792.706.077.720            |
|                                              |                | Purchase of raw materials from Sabeco            | 305.586.172.171            |
|                                              |                | Dividends payable for 2025                       | 10.437.440.000             |
| Sai Gon - Ninh Thuan Beer Company Limited    | Subsidiary     | Interest on long-term                            | 5.901.873.973              |
|                                              |                | Collection of loan interest for Q1/2026          | 6.013.479.452              |
|                                              |                | Collection of principal                          | 14.000.000.000             |
|                                              |                | Purchase of beer for sale to TMBT                | 403.759.984                |
| Sai Gon - Phu Ly Beer Company Limited        | Subsidiary     | Purchase of beer for sale to TMBT                | 96.016.000                 |

## NOTES TO THE FINANCIAL STATEMENTS

Quarter 2 year 2026

| Related parties                            | Relationship      | Content of transaction                               | Value of transaction<br>(VND) |
|--------------------------------------------|-------------------|------------------------------------------------------|-------------------------------|
| Binh Tay Liquor Joint Stock Company        | Fellow subsidiary | Land and infrastructure lease for Binh Duong brewery | 6.896.131.237                 |
|                                            |                   | Purchase of liquor for employees                     | 135.292.000                   |
|                                            |                   | Dividends payable                                    | 1.008.060.000                 |
| Sai Gon Beer Trading Company Limited       | Fellow subsidiary | Warehouse service fee                                | 840.506.760                   |
| Chuong Duong Beverages Joint Stock Company | Fellow subsidiary | Sale of empty plastic crates                         | 202.865.000                   |
| SA BE CO Mechanical Co., Ltd               | Fellow subsidiary | Purchase of spare parts and materials                | 2.211.276.484                 |

## 3. Comparative figures

The comparative figures are the figures in the audited financial statements for the financial year ended December 31, 2025, and the unreviewed financial statements for the accounting period from January 01, 2026 to June 30, 2026.

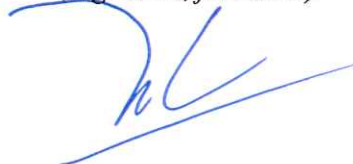
## 4. Information on going concern assumption

During the accounting period from April 1, 2026 to June 30, 2026, there were no activities or events that had a significant impact on the Company's ability to continue as a going concern. Therefore, the Company's financial statements are prepared on the going concern assumption.

Approved, on 28, July, 2026

PREPARED BY

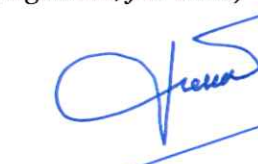
(Signature, full name)



HOANG LAN HUONG

CHIEF ACCOUNTANT

(Signature, full name)



NGO VIET HA

LEGAL REPRESENTATIVE

(Signature, full name, seal)



LEE CHIO LIM LARRY

