

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 16th, 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*



CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**FOR THE SECOND QUARTER OF FISCAL YEAR 2026
AS AT JUNE 30, 2026**

**SAIGON BINH TAY BEER GROUP JOINT
STOCK COMPANY**

**SAIGON BINHTAY BEER GROUP
JOINT STOCK COMPANY**

Consolidated Interim Financial
Statements for the Second Quarter
period ended 30 June 2026

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Corporate Information

Investment Licence No. 0304116373 25/11/2005

Board of Directors

Mr. Tan Teck Chuan Lester	Chairman
Mr. Lam Du An	Vice Chairman
Ms. Pham Thi Thanh Thuy	Vice Chairman
Mr. Van Thao Nguyen	Member
Mr. Dinh Quang Hai	Member

Board of Management

Mr. Lee Chio LimLarry	General Director
Mr. Pham Tan Loi	Deputy General Director
Mr. Ngo Viet Ha	Chief Accountant

Registered Office

No.8 Nam Ky Khoi Nghia, Sai Gon Ward, Ho Chi Minh City
Vietnam

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Statement of the Board of Managements

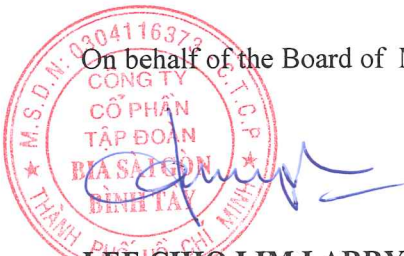
The Board of Managements of SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY (“the Company”) presents this statement and the accompanying consolidated interim financial statements of the Company [and its subsidiaries (collectively “the Group”)] for the year ended 30 June 2026.

The Board of is responsible for the preparation and true and fair presentation of the consolidated interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Board of :

- (a) the consolidated interim financial statements set out on pages 3 to 48 give a true and fair view of the consolidated financial position of the Company as at 30 June 2026, and of [its/their] consolidated results of operations and consolidated cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to [interim] financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

The Board of has on the date of this statement, authorized the accompanying consolidated interim financial statements for issue.

On behalf of the Board of Management



LEE CHIO LIM LARRY
[Legal Representative]

Ho Chi Minh City, day 29-month July year 2026

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated Statement of financial position as at 30 June 2026

Form B 01 –DN/HN

(Issued under Circular No.43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance)

	Code	Note	30/06/2026 VND	01/04/2026 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150 + 160)	100		926,806,993,133	1,000,952,069,872
Cash and cash equivalents	110	5	286,057,587,048	395,714,413,815
Cash	111		172,464,275,451	189,242,391,192
Cash equivalents	112		113,593,311,597	206,472,022,623
Short-term financial investments	120		116,063,328,768	80,587,945,205
Held-to-maturity investments	123		116,063,328,768	80,587,945,205
Accounts receivable – short-term	130		232,006,716,515	223,561,872,297
Accounts receivable from customers	131	7	483,828,980,808	477,297,467,980
Prepayments to suppliers	132		8,431,468,809	8,145,111,933
Other receivables	135	8	3,478,986,561	1,852,012,047
Allowance for doubtful debts	136		(263,732,719,663)	(263,732,719,663)
Inventories	140	9	288,600,981,921	297,439,893,168
Inventories	141		305,412,311,101	312,860,012,639
Allowance for inventories	142		(16,811,329,180)	(15,420,119,471)
Other current assets	160		4,078,378,881	3,647,945,387
Short-term deferred expenses	161	14(a)	2,969,232,036	2,466,336,426
Deductible value added tax	162		-	72,462,116
Taxes and others receivable from the State	163	17(a)	1,109,146,845	1,109,146,845
Long-term assets (200 = 210 + 220 + 230 + 240 + 250 + 260 + 270)	200		1,164,667,116,535	1,191,732,324,713
Accounts receivable – long-term	210		765,752,500	20,440,000
Other long-term receivables	215	8	765,752,500	20,440,000
Allowance for doubtful long-term debts	216			

The accompanying notes are an integral part of these consolidated interim financial statements

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated Statement of financial position as at 30 June 2026 (continued)

Form B 01 – DN/HN

(Issued under Circular No.43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance)

	Code	Note	30/06/2026 VND	01/04/2026 VND
Fixed assets	220		794,198,948,410	927,056,442,215
Tangible fixed assets	221	10	789,293,408,863	864,565,999,208
Cost	222		3,789,595,550,198	3,870,328,550,318
Accumulated depreciation	223		(3,000,302,141,335)	(3,005,762,551,110)
Intangible fixed assets	227	11	4,905,539,547	62,490,443,007
Cost	228		13,830,585,877	88,833,087,377
Accumulated amortisation	229		(8,925,046,330)	(26,342,644,370)
Invested real estate	240	12	103,591,556,521	
The original price	241		162,090,239,411	
Accumulated depreciation (*)	242		(58,498,682,890)	
Long-term work in progress	250	13	5,362,566,036	4,588,349,036
Construction in progress	252		5,362,566,036	4,588,349,036
Long-term financial investments	260		213,554,053,643	213,554,053,643
Investments in associates, joint-ventures	262	6(a)	41,186,788,990	41,186,788,990
Equity investments in other entities	263	6(a)	173,867,264,653	173,867,264,653
Allowance for impairment of long-term financial investments	264	6(a)	(1,500,000,000)	(1,500,000,000)
Other long-term assets	270		47,194,239,425	46,513,039,819
Long-term deferred expenses	271	0	40,929,822,840	40,092,450,812
Deferred tax assets	272		338,237,287	338,237,287
Long-term tools, supplies and spare parts	273		5,926,179,298	6,082,351,720
TOTAL ASSETS (280 = 100 + 200)	280		2,091,474,109,668	2,192,684,394,585

The accompanying notes are an integral part of these consolidated interim financial statements

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated Statement of financial position as at 30 June 2026 (continued)

Form B 01 – DN/HN

(Issued under Circular No.43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance)

	Code	Note	30/06/2026 VND	01/04/2026 VND
RESOURCES				
LIABILITIES (300 = 310 + 330)	300		609,319,542,194	793,876,943,284
Current liabilities	310		482,202,331,905	671,504,892,995
Accounts payable to suppliers	311	15	87,484,932,126	181,008,908,189
Advances from customers	312		21,848,323,565	15,862,294,407
Dividends/Profits payable	313	16	20,229,706,200	2,744,799,000
Taxes and others payable to the State	314	17(b)	293,341,964,308	299,496,071,577
Payable to employees	315		4,672,680,792	3,320,659,514
Accrued expenses	316	18	6,395,327,041	11,841,340,078
Other payables – short-term	320	19(a)	31,204,746,898	29,970,756,482
Short-term borrowings, bonds and finance lease liabilities	321	20(a)	0	111,829,708,466
Bonus and welfare funds	323	21	17,024,650,975	15,430,355,282
Long-term liabilities	330		127,117,210,289	122,372,050,289
Others long term payables	338		4,745,160,000	
Deferred tax liabilities	342		122,372,050,289	122,372,050,289
EQUITY	400		1,482,154,567,474	1,398,807,451,301
Share capital	411	23	875,245,360,000	875,245,360,000
- Ordinary shares with voting rights	411a		875,245,360,000	875,245,360,000
Capital surplus/Share premium	412	22	436,708,750,464	436,708,750,464
Other capital	414	22	(51,168,810,051)	(51,168,810,051)
Retained profits/(accumulated losses)	420		221,369,267,061	138,022,150,888
- Retained profits/(accumulated losses) brought forward	420a		138,022,150,888	45,750,391,273
- Retained profit/(loss) for the current [period/year]	420b		83,347,116,173	92,271,759,615
Non-controlling interest	429		-	-
TOTAL RESOURCES (440 = 300 + 400)	440		2,091,474,109,668	2,192,684,394,585

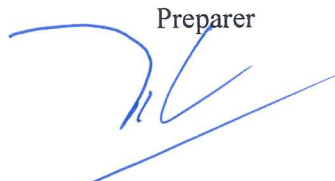
The accompanying notes are an integral part of these consolidated interim financial statements

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated Statement of financial position as at 30 June 2026 (continued)

Form B 01 – DN/HN

(Issued under Circular No.43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance)

[Authorized, day 29-month July year 2026]

Preparer


HOANG LAN HUONG
Senior Manager Accounting

Chief Accountant



NGO VIET HA
Chief Accountant

Legal Representative




LEE CHIO LIM LARRY
General Director

The accompanying notes are an integral part of these consolidated interim financial statements

33/CCT/MLB/42

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated interim Statement of income
for the Second Quarter period ended 30 June 2026

Form B 02 – DN/HN

(Issued under Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)

	Code	Note	Quarter II		Cumulative from the beginning of the year to June 30	
			2026 VND	2025 VND	2026 VND	2025 VND
Revenue from sales of goods and provision of services	01	24	870,932,193,960	883,903,366,159	1,741,772,699,276	1,560,891,909,219
Revenue deductions	02	24				
Net revenue from sales of goods and provision of services (10 = 01 - 02)	10	24	870,932,193,960	883,903,366,159	1,741,772,699,276	1,560,891,909,219
Cost of sales	11	25	740,898,991,541	840,755,105,249	1,487,345,883,367	1,479,608,687,821
Gross profit/(loss) from sales of goods and provision of services (20 = 10 - 11)	20		130,033,202,419	43,148,260,910	254,426,815,909	81,283,221,398
Financial income	22	26	6,217,102,882	6,324,974,429	8,800,878,098	9,473,485,365
Financial expenses	23	27	775,818,832	3,682,287,730	2,898,335,714	8,376,732,213
In which:						
Interest expense	24		518,335,098	3,678,806,156	2,600,264,314	8,370,717,797
Selling expenses	25	28	3,315,375,561	3,810,168,743	6,649,359,209	11,200,193,114
General and administration expenses	26	29	19,331,635,858	12,987,994,619	41,386,875,200	27,269,274,193
Share of profit/(loss) in associates and jointly controlled entities	27		-	6,326,991,170	-	6,326,991,170
Net operating profit/(loss) {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}	30		112,827,475,050	35,319,775,417	212,293,123,884	50,237,498,413
Other income	31	30	489,465,290	239,149,909	735,845,158	155,966,000
Other expenses	32	31	137,190,678	1,176,920,797	291,852,647	2,551,847,510
Results of other activities (40 = 31 - 32)	40		352,274,612	(937,770,888)	443,992,511	(2,395,881,510)

The accompanying notes are an integral part of these consolidated interim financial statements

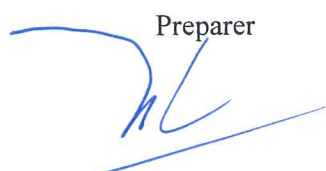
SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated interim Statement of income
for the Second Quarter period ended 30 June 2026

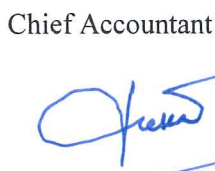
Form B 02 –HN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance [and Circular No.202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance])

	Code	Note	Quarter II		Cumulative from the beginning of the year to June 30	
			2026 VND	2025 VND	2026 VND	2025 VND
Accounting profit/(loss) before tax (50 = 30 + 40)	50		113,179,749,662	34,382,004,529	212,737,116,395	47,841,616,903
Income tax expense – current	51	33	3,828,726,735	4,191,460,592	8,990,313,951	5,779,155,754
Income tax expense/(benefit) – deferred	52	33	-	-		
Net profit/(loss) after tax (60 = 50 - 51 - 52)	60		109,351,022,927	30,190,543,937	203,746,802,444	42,062,461,149
Attributable to:						
[Owners/Ordinary shareholders] of the Company	61		109,351,022,927	30,190,543,937	203,746,802,444	42,062,461,149
Non-controlling interest	62		-	-		
Earnings per share	34					
Basic earnings per share	70		1,125	290	2,132	537
Diluted earnings per share	71		-	-		

Authorized, day 29-month July year 2026

Preparer

HOANG LAN HUONG
Senior Manager Accounting

Chief Accountant

NGO VIET HA
Chief Accountant

Legal Representative

LEE CHIO LIM LARRY
General Director

The accompanying notes are an integral part of these consolidated interim financial statements

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated interim Statement of cash flows
for the Second Quarter period ended 30 June 2026 (Direct method)

Form B 03 –DN/HN

(Issued under Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)

	Code	Note	Quarter II/2026 VND	Quarter II/2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Proceeds from sales and services rendered and other revenues	01		1,755,659,744,198	1,819,352,996,292
Expenditures paid to suppliers	02		(938,017,963,748)	(601,102,442,381)
Expenditures paid to employees	03		(23,655,095,229)	(20,378,230,047)
Paid interests	04		(626,049,258)	(3,517,656,571)
Paid enterprise income tax	05		(4,823,353,929)	
Other proceeds from operating activities	06		111,452,474,241	5,773,458,117
Other expenditures on operating activities	07		(864,046,849,340)	(1,107,170,316,053)
Net cash flows from operating activities	20		35,942,906,935	92,957,809,357
CASH FLOWS FROM INVESTING ACTIVITIES				
Expenditures on purchase and construction of fixed assets and long-term assets	21		(1,771,208,660)	(2,474,854,602)
Proceeds from disposal or transfer of fixed assets and other long-term assets	22		187,000,000	181,818,182
Expenditures on loans and purchase of debt instruments from other entities	23		(34,000,000,000)	-
Proceeds from lending or repurchase of debt instruments from other entities	24		-	18,000,000,000
Proceeds from interests, dividends and distributed profits	27		1,833,183,424	1,219,550,184
Net cash flows from investing activities	30		(33,751,025,236)	16,926,513,764
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		-	354,927,294,484
Payments to settle loan principals	34		(111,829,708,466)	(310,860,978,665)
Dividends and profits paid to owners	36		(19,000,000)	
Net cash flows from financing activities	40		(111,848,708,466)	44,066,315,819

The accompanying notes are an integral part of these consolidated interim financial statements

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Notes to the consolidated interim financial statements (continued)
for the Second Quarter period ended 30 June 2026

Form B 09 – DN/HN

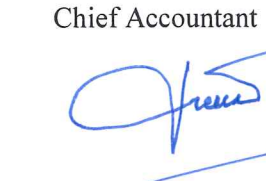
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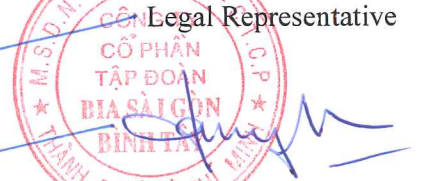
	Code	Note	Quarter II/2026 VND	Quarter II/2025 VND
Net cash flows during the [period/year] (50 = 20 + 30 + 40)	50		(109,656,826,767)	153,950,638,940
Cash and cash equivalents at the beginning of the [period/year]	60		395,714,413,815	210,895,551,002
Effect of exchange rate fluctuations on cash and cash equivalents	61			
Cash and cash equivalents at the end of the [period/year] (70 = 50 + 60 + 61)	70		286,057,587,048	364,846,189,942

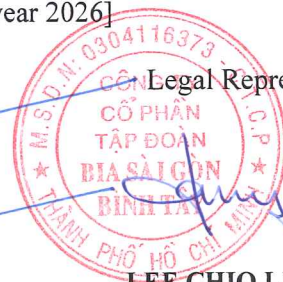
[Authorized, day 29-month July year 2026]

Preparer

HOANG LAN HUONG
Senior Manager Accounting

Chief Accountant

NGO VIET HA
Chief Accountant

Legal Representative

LEE CHIO LIM LARRY
General Director



The accompanying notes are an integral part of these consolidated interim financial statements

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Notes to the consolidated interim financial statements (continued)
for the Second Quarter period ended 30 June 2026

Form B 09 – DN/HN

(Issued under Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)

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

1. Reporting entity

(a) Ownership structure

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY (“the Company”) is incorporated as a joint stock company in Vietnam. The consolidated interim financial statements of the Company for the year ended 30 June 2026 comprise the Company and its subsidiaries (together referred to as “the Group”) and the Group’s interest in associates.

(b) Principal activities

The Company’s business lines include industrial manufacturing, trading, and services.

(c) Normal operating cycle

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

(d) Group structure

As at 30 June 2026, the Group had 3 subsidiaries (01/04/2026: 3 subsidiaries) as listed in Note 6(a).

As at 30 June 2026, the Group had 1 associates (01/04/2026: 1 associates) as listed in Note 6(a).

[Describe any events during the [period/year] that have significant effects on the business of the Group].

As at 30 June 2026, the Company had 292 employees (01/04/2026: 284 employees).

The accompanying notes are an integral part of these consolidated interim financial statements

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2. Basis of preparation

(a) Statement of compliance

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

(b) Basis of measurement

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

(c) Going concern assumption

The consolidated interim financial statements have been prepared on a going concern basis.

(d) Annual accounting period

The annual accounting period of the Company is from [1 January] to [31 December].

(e) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong "VND".

3. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014 on the methods for preparation and presentation of consolidated financial statements. Circular 43 takes effect from the signing date and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after January 1, 2026.

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4. Summary of significant accounting policies

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

(a) Basis of consolidation

(i) Subsidiaries

Subsidiaries are entities controlled by the Group. The financial statements of the subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

(ii) Non-controlling interests

Non-controlling interests (“NCI”) are measured at their proportionate share of the acquiree’s identifiable net assets at date of acquisition.

Changes in the Group’s interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners. The difference between the change in the Group’s share of net assets of the subsidiary and any consideration paid or received is recorded directly in retained profits under equity.

(iii) Loss of control

When the Group loses control over a subsidiary, it derecognizes the assets and liabilities of the subsidiary, and any related NCI and other components of equity. Any resulting gain or loss is recognised in the consolidated income statement. Any interest retained in the former subsidiary when control is lost is stated at the carrying amount of the retained investment in the separate financial statements adjusted for appropriate shares of changes in equity of the investee since the acquisition date, if significant influence in the investee is maintained, or otherwise stated at cost.

(iv) Associates and jointly controlled entities (equity accounted investees)

Associates are those entities in which the Group has significant influence, but not control, over the financial and operating policies. Jointly controlled entities are those entities over whose activities the Group has joint control, established by contractual agreement and requiring unanimous consent for strategic financial and operating decisions.

Associates and jointly controlled entities are accounted for using the equity method (equity accounted investees). They are initially recognised at cost, which includes transaction costs. Subsequent to initial recognition, the consolidated financial statements include the Group’s share of the profit or loss of the equity accounted investees, after adjustments to align the accounting policies with those of the Group, from the date that significant influence or joint control commences until the date that significant influence or joint control ceases. The carrying amount of investments in equity accounted investees is

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also adjusted for the alterations in the investor's proportionate interest in the investees arising from changes in the investee's equity that have not been included in the income statement (such as revaluation of fixed assets, or foreign exchange translation differences, etc.).

When the Group's share of losses exceeds its interest in an equity accounted investee, the carrying amount of that interest (including any long-term investments) is reduced to nil and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the investee.

(v) *Transactions eliminated on consolidation*

Intra-group transactions, balances, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains and losses arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Group's interest in the investee.

(b) *Foreign currency*

(i) *Foreign currency transactions*

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

Monetary assets and liabilities denominated in currencies other than VND, except for (i) (a part of) accounts receivable for which allowance for doubtful debts have been provided, (ii) demand deposits, are translated into VND at the average of the account transfer buying rates and selling rates at the end of the annual accounting period quoted by the commercial bank where the Company [or its subsidiaries] most frequently conducts transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the annual accounting period quoted by the commercial bank where the Company [or its subsidiaries] maintains the demand deposit accounts.

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

(c) *Cash and cash equivalents*

Cash comprises cash balances and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. Bank overdrafts that are repayable on demand and form an integral part of the Company's cash management are included as a component of cash and cash equivalents for the purpose of the consolidated statement of cash flows.

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

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(d) Investments

(i) Held-to-maturity investments

Held-to-maturity investments are those that the Company's or its subsidiaries' management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank, bonds, loans receivables and redeemable preference shares which the issuers are required to repurchase at a certain date. These investments are stated at costs less allowance for held-to-maturity investments.

(ii) Investments in subsidiaries, associates and jointly controlled entities

For the purpose of these separate financial statements, investments in subsidiaries, associates and jointly controlled entities are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose [its/their] invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(iii) Investments in other entities

Investments in other entities comprises investments in equity instruments of other entities that the Company does not have control, joint control or significant influence over the investees and investments in business cooperation contracts ("BCC contracts") that the Company does not have joint control over the activities but is entitled to share of profit or loss of the BCC contracts. These investments are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose [its/their] invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(e) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific
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provisioning rates as below:

	Allowance Percentage
Past due 6 months – 1 year	30%
Past due 1 – 2 years	50%
Past due 2 – 3 years	70%
Past due more than 3 years	100%

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the [annual] accounting period shall have an allowance provided on case-by-case basis.

(f) Inventories

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

(g) Tangible fixed assets

(i) Cost

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

(ii) Depreciation

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

- buildings 08 – 40 years
- office equipment 05– 07 years

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- machinery and equipment 05 – 12 years
- motor vehicles 07 – 10 years
- Other asset 05– 10 years

(h) Intangible fixed assets

(i) Land use rights

Land use rights are stated at cost less accumulated amortisation. The initial cost of a land use rights comprises the value of the right as stated in the Investment Certificate and any directly attributable costs incurred in conjunction with securing the land use rights. Amortisation is computed on a straight-line basis over 45 years. Land use rights with indefinite term are not amortised.

(ii) Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over 05 years.

(i) Construction in progress

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

(j) Long-term deferred expenses

(i) Prepaid land costs

Prepaid land costs comprise prepaid land lease rentals, including those for which the Company obtained land use rights certificate but are not qualified as intangible fixed assets under prevailing laws and regulations, and other costs incurred in conjunction with securing the use of leased land. These costs are recognised in the consolidated statement of income on a straight-line basis over the term of the lease of 45 years.

(ii) Tools and instruments

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

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(k) Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost.

(l) Dividends payable

Dividends payable are recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends.

(m) Share capital

(i) Contributed capital

Contributed capital is recognised on the contribution date at the actual amount contributed less any directly attributable transaction costs.

(ii) Ordinary shares

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issue of shares, net of tax effects. Such costs are recognised as a deduction from share premium.

(n) Taxation

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

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

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

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

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(o) Revenue and other incomes

(i) Goods sold

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

(ii) Services rendered

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

(iii) Processing services

Revenue from processing services is recognised in the consolidated statement of income when the goods have been processed and accepted by the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(iv) Construction contracts

Revenue from construction contracts is recognised in the consolidated statement of income in proportion to the stage of completion of the contract when the outcome of a construction contract can be estimated reliably. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(v) Rental income

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

(vi) Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikelihood of recovery.

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(vii) Dividend income

Dividend income from shares that have been registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation (VSDC) is recognised on the record date. Dividend income from shares that have not been registered with VSDC is recognised when the right to receive dividend is established. Share dividends are not recognised as income (see Note 31 for detail of share dividends received during the [period/year]). Dividends received which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

(p) Leases

(i) Leased assets

Leases in terms of which the Company, as lessee, assumes substantially all the risks and rewards of ownership are classified as finance leases. Tangible fixed assets acquired by way of finance leases are stated at an amount equal to the lower of fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation.

Depreciation on finance leased assets is computed on a straight-line basis over the shorter of the lease term and the estimated useful lives of the leased assets unless it is reasonably certain that the Company will obtain ownership by the end of the lease term. The estimated useful lives of finance leased assets are consistent with the useful lives of tangible fixed assets as described in Note 3(g).

Assets held under other leases are classified as operating leases and are not recognised in the Company's statement of financial position.

(ii) Lease payments

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

Lease payments made under finance leases are apportioned between the finance expense and the reduction of the outstanding liability. The finance expense is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

(q) Production and business expenses

Expenses shall be recognised in the consolidated statement of income in the [period/year] in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the consolidated income statement on a systematic or proportional basis.

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(r) Borrowing costs

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

(s) Earnings per share

The Company presents basic and diluted earnings per share (“EPS”) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders (after deducting any amounts appropriated to bonus and welfare funds for the [annual] accounting period) of the Company by the weighted average number of ordinary shares outstanding during the [period/year]. Diluted EPS is determined by adjusting both the profit or loss attributable to the ordinary shareholders and the weighted average number of ordinary shares outstanding to reflect the effect of all dilutive potential ordinary shares, including convertible bonds and share options.

(t) Related parties

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

(u) Comparative information

Comparative information in these consolidated financial statements is presented as corresponding figures. Under this method, comparative information for the prior are included as an integral part of the current period financial statements and are intended to be read only in relation to the amounts and other disclosures relating to the current [period/year]. Accordingly, the comparative information included in these consolidated financial statements is not intended to present the Company’s consolidated financial position, results of operation or cash flows for the prior.

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5. Cash and cash equivalents

	30/06/2026	01/04/2026
	VND	VND
Cash on hand	13,846,371	63,338,470
Demand deposits at banks	172,450,429,080	189,179,052,722
Cash equivalents	113,593,311,597	206,472,022,623
Cash and cash equivalents	286,057,587,048	395,714,413,815
Bank overdrafts	-	-
Cash and cash equivalents in the [consolidated] statement of cash flows	286,057,587,048	395,714,413,815

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6. Investments

(a) Held-to-maturity investments

	30/06/2026		01/04/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
Short-term held-to-maturity investments				
▪ Term deposits	116,063,328,768	116,063,328,768	80,587,945,205	80,587,945,205
	116,063,328,768	116,063,328,768	80,587,945,205	80,587,945,205

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(b) Equity investments in other entities

	30/06/2026						01/04/2026					
	Quantity	% of equity owned	% of voting rights	Cost million VND	Recoverable amount million VND	Allowance million VND	Quantity	% of equity owned	% of voting rights	Cost million VND	Recoverable amount million VND	Allowance million VND
Equity investments in:												
▪ Subsidiary company												
• Saigon - Phu Ly Beer One Member Limited Liability Company	100%	100%	100%	225,627.04	225,627.04			100%	100%	225,627.04	225,627.04	
• Saigon - Ninh Thuan Beer Limited Liability Company	100%	100%	100%	411,860.25		411,860.25		100%	100%	411,860.25		411,860.25
• Saigon Binh Tay Beer Trading and Services Limited Liability Company	100%	100%	100%	200,000		200,000		100%	100%	200,000		200,000
▪ Associates												
• Saigon Long Khanh Beer Joint Stock Company	- 20.20%	20.20%	20.20%	198,000	198,000	-	-	20.20%	20.20%	198,000	198,000	-

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7. Accounts receivable from customers - short-term

(a) Accounts receivable from customers detailed by significant customer

	30/06/2026		01/04/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	195,742,128,813		188,499,253,427	
Sagota Ca Mau Trading Joint Stock Company	23,388,205,764	(23,388,205,764)	23,388,205,764	(23,388,205,764)
Gota Quang Ngai Joint Stock Company	17,992,290,458	(17,992,290,458)	17,992,290,458	(17,992,290,458)
Sagota Bit Northern Trading Joint Stock Company	17,979,502,716	(17,979,502,716)	17,979,502,716	(17,979,502,716)
Trade Beer Sole Co., Ltd.	13,364,010,784	(13,364,010,784)	13,364,010,784	(13,364,010,784)
Le Tuan Vinh One Member Limited Liability Company	13,261,463,658	(13,261,463,658)	13,261,463,658	(13,261,463,658)
Other trade receivables	215,934,024,606	(177,747,246,283)	202,812,741,173	(177,747,246,283)
	477,297,467,980	(263,732,719,662)	477,297,467,980	(263,732,719,662)

(b) Accounts receivable from customers who are related parties

	30/06/2026		01/04/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)- The Parent Company	195.742.128.813	-	188.499.253.427	-
Saigon Beer Trading One Member Limited Liability Company – The same parent Company	799.865.576	-	553.080.602	-
Chuong Duong Beverages Joint Stock Company	219.094.200			

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8. Other receivables

(a) Other short-term receivables comprised:

	30/06/2026		01/04/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Dividend and profit receivables	1,750,000,500		0	
Receivables from employees	1,296,447,636		1,083,400,491	
Bank deposit interest receivable	0		351,372,100	
Assets lent out	0		133,800,000	
Payments made on behalf of others	0		0	
Other receivables	432,538,425	(204,747,000)	283,439,456	(204,747,000)
	3,478,986,561	(204,747,000)	1,852,012,047	(204,747,000)

(b) Other long-term receivables comprised:

	30/06/2026		01/04/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Long-term deposits	765,752,500	-	20,440,000	-
	765,752,500	-	20,440,000	-

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9. Inventories

	30/06/2026		01/04/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Raw materials	157,227,309,104		184,332,330,708	
Tools and supplies	15,806,196,256	(16,811,329,180)	16,178,294,290	(15,420,119,471)
Work in progress	57,964,910,435		51,043,697,517	
Finished goods	69,624,660,953		55,226,447,604	
Merchandise inventories	902,091,655		1,722,605,447	
Goods on consignment	3,887,142,698		4,356,637,073	
	305,412,311,101	(16,811,329,180)	312,860,012,639	(15,420,119,471)

The accompanying notes are an integral part of these consolidated interim financial statements

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10. Tangible fixed assets

	Buildings VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Other fixed assets VND	Total VND
Cost						
Opening balance	846,910,017,010	2,964,136,665,624	52,285,407,551	4,729,660,437	2,266,799,696	3,870,328,550,318
Additions	-	7,292,676,988	-	-	-	7,292,676,988
Transfer from construction in progress	-	-	-	-	-	-
Transfer to investment property	(87,087,737,911)	-	-	-	-	(87,087,737,911)
Disposals	-	-	(937,939,197)	-	-	(937,939,197)
Written off	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
Closing balance	759,822,279,099	2,971,429,342,612	51,347,468,354	4,729,660,437	2,266,799,696	3,789,595,550,198

The accompanying notes are an integral part of these consolidated interim financial statements

13.10.2026 - 7/30/26

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	Buildings VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Other fixed assets VND	Total VND
Accumulated depreciation						
Opening balance	528,476,457,211	2,434,163,889,644	36,892,258,839	3,963,145,720	2,266,799,696	3,005,762,551,110
Charge for the [period/year]	8,521,836,486	27,061,074,748	1,767,183,240	242,463,114		37,592,557,588
Transfer to investment property	(40,640,944,392)	-	-	-	-	(40,640,944,392)
Disposals	-	-	(2,412,022,971)	-	-	(2,412,022,971)
Closing balance	496,357,349,305	2,461,224,964,392	36,247,419,108	4,205,608,834	2,266,799,696	3,000,302,141,335
Net book value						
Opening balance	318,433,559,799	529,972,775,980	15,393,148,712	766,514,717	0	864,565,999,208
Closing balance	263,464,929,794	510,204,378,220	15,100,049,246	524,051,603	0	789,293,408,863

Included in tangible fixed assets were assets costing VND 3.005.421.099.325 which were fully depreciated as at 30 June 2026 (01/04/2026: VND 2.968.703.431.451), but which are still in active use.

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11. Intangible fixed assets

	Land use rights VND	Software VND	Total VND
Cost			
Opening balance	87,114,712,377	1,718,375,000	88,833,087,377
Transfer from long-term prepayments	0	-	-
Transfer to investment property	(75,002,501,500)	-	(75,002,501,500)
Additions	-	-	-
Disposals	-	-	-
Written off	-	-	-
Reclassification	-	-	-
Closing balance	12,112,210,877	1,718,375,000	13,830,585,877
Accumulated amortisation			
Opening balance	24,624,269,370	1,718,375,000	26,342,644,370
Transfer from long-term prepayments	0	-	-
Transfer to investment property	(17,857,738,498)	-	(17,857,738,498)
Charge for the [period/year]	440,140,458	-	440,140,458
Closing balance	7,206,671,330	1,718,375,000	8,925,046,330
Net book value			
Opening balance	62,490,443,007		62,490,443,007
Closing balance	4,905,539,547		4,905,539,547

Included in intangible fixed assets were assets costing VND 1.718.375.000 which were fully amortised as at 30 June 2026 (01/04/2026: VND 1.718.375.000), but which are still in use.

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12. Invested real estate

	Land use rights	Buildings	Total
	VND	VND	VND
Cost			
Opening balance			
Additions	75.002.501.500	87.087.737.911	162.090.239.411
Disposals	-	-	-
Write-offs	-	-	-
Reclassifications	-	-	-
Closing balance	75.002.501.500	87.087.737.911	162.090.239.411
Accumulated depreciation			
Opening balance			
Depreciation for the period	17.857.738.498	40.640.944.392	58.498.682.890
Disposals	-	-	-
Write-offs	-	-	-
Reclassifications	-	-	-
Closing balance	17.857.738.498	40.640.944.392	58.498.682.890
Net book value			
Opening balance	-	-	-
Closing balance	57.144.763.002	46.446.793.519	103.591.556.521

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13. Construction in progress

	Quarter II/2026 VND	Quarter II/2025 VND
Opening balance	4,588,349,036	4,588,349,036
Additions during the[period/year]	774,217,000	-
Written off	-	-
Transfer to tangible fixed assets	-	-
Closing balance	5,362,566,036	4,588,349,036

Major constructions in progress were as follows:

	30/06/2026 VND	01/04/2026 VND
Construction in progress	2,522,036,036	1,747,819,036
Construction survey costs for Phase 2 – Saigon Beer Plant – Dong Thap	2,840,530,000	2,840,530,000
	5,362,566,036	4,588,349,036

14. Deferred expenses

(a) Short-term deferred expenses

	30/06/2026 VND	01/04/2026 VND
Prepaid insurance expenses	2,466,336,426	2,466,336,426
Prepaid borrowing costs	0	-
Prepaid operating lease expenses	502,895,610	-
Other short-term deferred expenses	-	-
	2,969,232,036	2,466,336,426

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(b) Long-term deferred expenses

	Returnable packaging VND	Tools, equipment and spare parts VND	Repair and renovation costs VND	Prepaid land costs VND	Total VND
Opening balance	133,834,328	7,856,258,736	1,307,502,568	30,794,855,180	40,092,450,812
Additions	-	522,792,871	2,337,715,923	-	2,860,508,794
Amortisation for the [period/year]	(133,834,328)	(1,155,595,637)	(477,377,864)	(256,328,937)	(2,023,136,766)
Closing balance		7,223,455,970	3,167,840,627	30,538,526,243	40,929,822,840

15. Accounts payable to suppliers

(a) Accounts payable to suppliers detailed by significant suppliers

	30/06/2026 VND	01/04/2026 VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	22,685,614,591	131,532,817,845
Other suppliers	64,799,317,535	49,476,090,344
	87,484,932,126	181,008,908,189

(b) Accounts payable to suppliers who are related parties

	30/06/2026 VND	01/04/2026 VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	22,685,614,591	131,532,817,845
Sa Be Co Mechanical One Member Limited Liability Company	4,260,435,471	1,574,384,618
Saigon Beer Trading One Member Limited Liability Company	148,049,405	147,761,574
Saigon Vinh Long Beer Joint Stock Company	25,920,000	25,920,000
Saigon Western Region Beer Joint Stock Company	21,972,099	21,654,897
Saigon Ha Tinh Beer One Member Limited Liability Company	0	16,740,000
Chuong Duong Beverage Joint Stock Company	37,844,000	
San Miguel Yamamura Packaging Phu Tho Company Limited	90,525,600	
Binh Tay Liquor Joint Stock Company	2,913,586,538	
	30,183,947,704	134,265,701,091

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The trade related amounts due to the parent company were unsecured, interest free and are payable within 15 days from invoice date.

16. Dividends payable

	30/06/2026	01/04/2026
	VND	VND
Dividends payable	20,229,706,200	2,744,799,000
	20,229,706,200	2,744,799,000

(a) Dividends payable to related parties

	30/06/2026	01/04/2026
	VND	VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	10,437,440,000	-
Binh Tay Liquor Joint Stock Company	1,008,060,000	-

17. Taxes and others receivable from and payable to the State

(a) Taxes and others receivable from the State

	01/04/2026	Incurred	Received	30/06/2026
	VND	VND	VND	VND
Other receivables from the State				
Deductible value-added tax (VAT)	10.180.897	62.281.219	72.462.116	-
Corporate income tax (CIT)	1.006.554.846	102.591.999	-	1.109.146.845
	1.016.735.743	164.873.218	72.462.116	1.109.146.845

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(b) Taxes and others payable to the State

	01/04/2026 VND	Incurred VND	Paid VND	30/06/2026 VND
Taxes				
Value added tax	28,075,920,177	97,090,146,219	89,948,591,986	35,217,474,410
Special consumption tax	264,905,732,561	745,107,810,500	756,848,118,553	253,165,424,508
Corporate income tax	4,925,945,928	3,828,726,735	4,823,353,929	3,931,318,734
Personal income tax	377,756,141	1,481,592,237	974,110,065	885,238,313
Natural resource taxes	9,546,640	31,949,921	29,510,785	11,985,776
Land and housing taxes	1,109,976,801	1,222,251,773	2,332,228,574	0
Other taxes	91,193,329	260,173,782	220,844,544	130,522,567
	299,496,071,577	849,022,651,167	855,176,758,436	293,341,964,308

18. Accrued expenses

(a) Accrued expenses – short-term

	30/06/2026 VND	01/04/2026 VND
Interest expense	-	107,714,160
Bonus expense	-	1,257,990,076
Consulting expense	2,840,530,000	2,840,530,000
Other short-term accrued expenses	3,554,797,041	7,635,105,842
	6,395,327,041	11,841,340,078

19. Other payables

(a) Other payables – short-term

	30/06/2026 VND	01/04/2026 VND
Trade union fees	1,787,705,998	1,720,170,662
Short-term deposits and collaterals received	27,853,183,552	26,288,588,552
Others	1,563,857,348	1,961,997,268
	31,204,746,898	29,970,756,482

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(b) Others long term payables

	30/06/2026	01/04/2026
	VND	VND
Nhận ký quỹ, ký cược ngắn hạn	4.745.160.000	-
	4.745.160.000	

20. Borrowings

(a) Short-term borrowings

	01/04/2026 Carrying amount VND	Movement during the year	30/06/2026 Carrying amount VND
		Addition VND	Decrease VND
Short-term borrowings	111,829,708,466		(111,829,708,466)
	111,829,708,466		(111,829,708,466)

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

	Lender	Currency	Annual interest rate	30/06/2026 VND	01/04/2026 VND
Bank loan 1	Vietcombank – Ky Dong Branch	VND	5.8 – 6.5%	-	111,829,708,466
				-	111,829,708,466

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21. Bonus and welfare funds

This fund is established by appropriating from profits after tax as approved by shareholders at the General Meeting of Shareholders, This fund is used to pay bonus and welfare to the Company's and subsidiaries' employees in accordance with the Company's bonus and welfare policies, Movements of bonus and welfare fund during the year were as follows:

	Quarter II/2026 VND	Quarter I/2026 VND
Opening balance	15.430.355.282	9.293.838.644
Appropriation	1.594.295.693	6.136.516.638
Utilisation	-	-
Other decreases	-	-
Closing balance	17.024.650.975	15.430.355.282

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22. Changes in owners' equity

	Share capital VND	Share premium VND	Other equity funds VND	Retained profits/ (accumulated losses) VND	Total VND
Balance at 01/01/26 as restated	875.245.360.000	436.708.750.464	(51.168.810.051)	45.750.391.273	1.306.535.691.686
Net profit/(loss) for the [period/year]	-	-	-	94.395.779.517	94.395.779.517
Repurchase of own shares	-	-	-	-	-
Appropriation to equity funds	-	-	-	-	-
Appropriation to bonus and welfare funds	-	-	-	(2.124.019.902)	(2.124.019.902)
Dividends	-	-	-	-	-
Profits reinvested	-	-	-	-	-
Utilisation of funds	-	-	-	-	-
Currency translation differences	-	-	-	-	-
Balance at 01/04/26 as restated	875.245.360.000	436.708.750.464	(51.168.810.051)	138.022.150.888	1.398.807.451.301
Net profit/(loss) for the [period/year]	-	-	-	109.351.022.927	109.351.022.927
Repurchase of own shares	-	-	-	-	-
Gain on asset revaluation	-	-	-	-	-
Appropriation to equity funds	-	-	-	(2,124,019,902)	(2,124,019,902)
Appropriation to bonus and welfare funds	-	-	-	(8.498.999.554)	(8.498.999.554)
Dividends	-	-	-	(17.504.907.200)	(17.504.907.200)
Profits reinvested	-	-	-	-	-
Utilisation of funds	-	-	-	-	-
Balance at 30 June 2026	875.245.360.000	436.708.750.464	(51.168.810.051)	221.369.267.061	1.482.154.567.474

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23. Share capital

The Company's authorised and contributed charter capital are:

	Contributed VND	%
Binh Tay Liquor Joint Stock Company	55,200,000,000	6,31%
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	521,872,000,000	59,63%
Capital contributed by other shareholders	298,173,360,000	34,06%
	875,245,360,000	100%

(a) Foreign currencies

	30/06/2026		01/04/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	USD 62,140,38	1,623,596,303	USD 823.399,88	21,616,392,978
		1,623,596,303		21,616,392,978

(b) Bad debts written off

	Written off in year	30/06/2026 VND	01/04/2026 VND
Receivable	2016	3,632,047,000	3,632,047,000
		3,632,047,000	3,632,047,000

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24. Revenue from sales of goods and provision of services

Total revenue from sales of goods and provision of services represents the gross value of goods sold and services rendered exclusive of value added tax [and special consumption tax],

Net revenue from sales of goods and provision of services comprised:

	Quarter II/2026 VND	Quarter II/2025 VND
Total revenue		
▪ Sales	866,390,072,758	877,185,702,032
▪ Services	4,542,121,202	6,717,664,127
	870,932,193,960	883,903,366,159
Less revenue deductions		
▪ Sales discounts	-	-
▪ Sales allowances	-	-
▪ Sales returns	-	-
	-	-
Net revenue from sales of goods and provision of services	870,932,193,960	883,903,366,159

Revenue from related parties	Quarter II/2026 VND	Quarter II/2025 VND
Saigon Beer – Alcohol – Beverage Corporation	724,269,520,900	797,668,216,321
Saigon Beer Trading One Member Limited Liability Company	1,656,411,963	1,053,340,479
Chuong Duong Beverages Joint Stock Company	202,865,000	

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25. Cost of sales

	Quarter II/2026 VND	Quarter II/2025 VND
Total cost of sales		
▪ Finished goods sold	738,094,719,895	835,976,930,331
▪ Services provided	2,804,271,646	4,778,174,918
	740,898,991,541	840,755,105,249

26. Financial income

	Quarter II/2026 VND	Quarter II/2025 VND
Interest income from deposits and loans	3,116,625,096	2,418,561,345
Foreign exchange gains	450,286	1,839,728,084
Dividends and profit distributions	3,100,027,500	2,066,685,000
	6,217,102,882	6,324,974,429

27. Financial expenses

	Quarter II/2026 VND	Quarter II/2025 VND
Interest expense	518,335,098	3,678,806,156
Foreign exchange losses	257,483,734	3,481,574
	775,818,832	3,682,287,730

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28. Selling expenses

	Quarter II/2026 VND	Quarter II/2025 VND
Raw materials, materials and tools costs	42,380,734	1,480,827,305
Employee costs	458,507,340	888,386,385
Depreciation expenses	19,118,670	-
External services expenses	2,777,772,390	1,167,938,910
Other cash expenses	17,596,427	273,016,143
	3,315,375,561	3,810,168,743

29. General and administration (“G&A”) expenses

	Quarter II/2026 VND	Quarter II/2025 VND
Raw materials, materials and tools costs	133,445,101	391,206,665
Employee costs salaries, fees, bonus and other benefits of the members)	10,297,048,892	7,542,457,971
Depreciation expense	1,994,549,951	2,037,187,953
Outsourced services expenses	4,384,887,387	1,878,803,978
Other cash expenses	2,521,704,527	1,138,338,052
	19,331,635,858	12,987,994,619

30. Other income

	Quarter II/2026 VND	Quarter II/2025 VND
Gain from disposals of fixed assets	359,281,533	181,818,182
Others	130,183,757	57,331,727
	489,465,290	239,149,909

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31. Other expenses

	Quarter II/2026 VND	Quarter II/2025 VND
Penalties	23,472,997	1,176,920,801
Others	113,717,681	(4)
	137,190,678	1,176,920,797

32. Production and business costs by element

	Quarter II/2026 VND	Quarter II/2025 VND
Raw material costs included in production costs	688,056,722,953	674,777,768,163
Labour costs and staff costs	38,181,655,187	31,356,695,372
Depreciation and amortisation	37,156,770,884	35,855,633,317
Outside services	17,853,315,483	28,991,425,376
Other expenses	1,016,471,175	1,713,126,549
	782,264,935,682	772,694,648,777

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33. Income tax

(a) Recognised in the consolidated statement of income

	Quarter II/2026 VND	Quarter II/2025 VND
Profit before tax (PBT)	113.179.749.662	34.382.004.529
Adjustments (increase/decrease)	99.084.030	266.236.013
Non-deductible expenses	99.084.030	266.236.013
Taxable-exempt income (dividends, profit distributions)	(3.100.027.500)	(2.066.685.000)
Loss carried forward from prior periods	(91.035.381.278)	(11.624.252.582)
Taxable income	19.143.424.914	20.957.302.960
Corporate income tax rate = 20%	20%	20%
Current corporate income tax	3.828.726.735	4.191.460.592
Prior-year corporate income tax reassessment		

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

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34. Earnings per share

(a) Basic earnings per share

The calculation of basic earnings per share for the year ended 30 June 2026 was based on the net profit attributable to ordinary shareholders of the parent company, after deducting the amounts appropriated to bonus and welfare funds for the annual accounting period, of VND 15,430,355,282 Quarter II/2025: VND 4,799,757,232) and a weighted average number of ordinary shares outstanding of 87,524,536 share Quarter II/2025: 87,524,536 share), calculated as follows:

(i) Net profit attributable to ordinary shareholders

	Quarter II/2026 VND	Quarter II/2025 VND
Net profit for the [period/year]	109.351.022.927	30.190.543.937
Dividend on preference shares	-	-
Appropriation to bonus and welfare funds (*)	(15.430.355.282)	(4.799.757.232)
Net profit attributable to ordinary shareholders	92,271,759,615	11,871,917,212

(ii) Weighted average number of ordinary shares

	Quarter II/2026	Quarter II/2025
Issued ordinary shares at the beginning of the [period/year]	87,524,536	87,524,536
Effect of treasury shares held	-	-
Effect of shares issued in [time of issuance]	-	-
Effect of share reduction in [time of reduction]	-	-
Weighted average number of ordinary shares for the [period/year] ended 30 June	87,524,536	87,524,536

The accompanying notes are an integral part of these consolidated interim financial statements

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Notes to the consolidated interim financial statements (continued)
for the Second Quarter period ended 30 June 2026

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35. Significant transactions with related parties

In addition to related party balances disclosed in other notes to the consolidated interim financial statements, the Company had the following significant transactions with related parties during the [period/year]:

	Transaction value		Balance outstanding as at	
	Quarter II/2026 Million VND	Quarter II/2025 Million VND	30/06/2026 Million VND	01/04/2026 Million VND
Parent company				
Saigon Beer – Alcohol – Beverage Corporation (SABECO)				
Sales of goods and services	1,615,870	1,575,641	195,742	229,545
Purchase of goods and services	573,408	536,330	22,685	184,722
Related companies				
Binh Tay Liquor Joint Stock Company				
Land lease in Binh Duong	4,606	833	2,702	811
Purchase of liquor	127	0	0	0
Saigon – Western Beer Joint Stock Company	1,386	0	21	0
Outsourced beer production				
Chuong Duong Beverages Joint Stock Company	78	0	0	0
Purchase of soft drinks and bottled mineral water				
Saigon Beer Trading One Member Limited Liability Company	363	-	147	183
Rental of pallets	1,700	-	553	
Rental of premises				
SA BE CO Mechanical One Member Limited Liability Company	3,053	-	4,260	869
Purchase of goods and services	1,854	-	-	-
Purchase of fixed assets				

The accompanying notes are an integral part of these consolidated interim financial statements

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Notes to the consolidated interim financial statements (continued)
for the Second Quarter period ended 30 June 2026

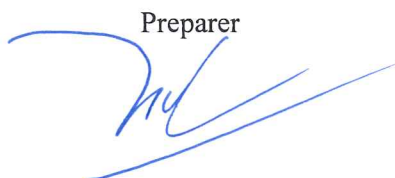
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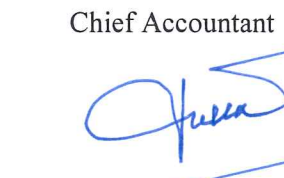
(Issued under Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)

36. Comparative information

Comparative figures are the figures presented in the audited financial statements for the period ended 30 June 2025 and in the unaudited financial statements for the accounting period from 01 January 2026 to 30 June 2026,

Authorized, day 29-month July year 2026

Preparer

HOANG LAN HUONG
Senior Manager Accounting

Chief Accountant

NGO VIET HA
Chief Accountant

Legal Representative

LEE CHIO LIM LARRY
General Director



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

