CÔNG TY CỔ PHẦN **BIA SÀI GÒN – MIỀN TÂY** ***WESTERN – SAIGON BEER*** ***JOINT STOCK COMPANY***	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập – Tự do – Hạnh phúc** ***THE SOCIALIST REPUBLIC OF VIETNAM*** ***Independence - Freedom - Happiness***
Số/No: 147/2026/WSB *(Công bố thông tin Báo cáo tài chính hợp nhất quý 2 năm 2026)* *(Information disclosure of Consolidated Financial Statements in Quarter 2/2026)*	*Cần Thơ, ngày 24 tháng 07 năm 2026* *Can Tho, July 24, 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 CP Bia Sài Gòn - Miền Tây thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 2/2026 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, Western - Saigon Beer Joint Stock Company would like to disclose the financial statements in Quarter 2/2026 with Hanoi Stock Exchange as follows:

1. **Tên tổ chức: Công ty Cổ phần Bia Sài Gòn - Miền Tây**

   Name of Organization: Western – Saigon Beer Joint Stock Company

- Mã chứng khoán: WSB

  Stock code: WSB

- Địa chỉ: KCN Trà Nóc, P. Thới An Đông, Tp. Cần Thơ, Việt Nam

  Address: Tra Noc Industrial Zone, Thoi An Dong Ward, Can Tho City, Vietnam

- Điện thoại/*Tel*: 02923 843 333 Fax: 02923 843 222
- Email: sabecomientay@mientay.sabeco.com.vn

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

- **BCTC quý 2/2026/*Financial Statements in Quarter 2/2026***

☐ 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 (CTNY 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:

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:

☒ Có/*Yes* ☐ Không/*No*

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

☒ Có/*Yes* ☐ Không/*No*

+ 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:

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:

☐ Có/*Yes* ☒ Không/*No*

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

☐ Có/*Yes* ☒ Không/*No*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 24/07/2026 tại đường dẫn: http://www.wsb-sabeco.com.vn/vi/quan-he-co-dong.html.

This information was published on the company's website on July 24, 2026 at the link: http://www.wsb-sabeco.com.vn/vi/quan-he-co-dong.html.

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

Tài liệu đính kèm:

- BCTC HN quý 2/2026/ *Consolidated Financial Statements in Quarter 2/2026*

CÔNG TY CỔ PHẦN BIA SÀI GÒN - MIỀN TÂY

Digitally signed by CÔNG TY CỔ PHẦN BIA SÀI GÒN - MIỀN TÂY
DN: C=VN, CN=CÔNG TY CỔ PHẦN BIA SÀI GÒN - MIỀN TÂY, L=Quận Bình Thủy, ST=CẦN THƠ, UID=MST:1800586579
Reason: I am the author of this document
Location:
Date: 2026.07.24 11:02:04 +07'00'
Foxit PDF Reader Version: 2026.1.2

M.S.D.N:1800586579-C.T.C.P
CÔNG TY CỔ PHẦN BIA SÀI GÒN - MIỀN TÂY
P.THỚI AN ĐÔNG - TP. CẦN THƠ

Lê Đăng Khoa

CÔNG TY CỔ PHẦN **BIA SÀI GÒN – MIỀN TÂY** ***WESTERN – SAIGON BEER*** ***JOINT STOCK COMPANY***	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập – Tự do – Hạnh phúc** ***THE SOCIALIST REPUBLIC OF VIETNAM*** ***Independence - Freedom - Happiness***
Số/No.: 148/2026/WSB *Giải trình BCTC hợp nhất quý 2/2026* *Explanation of the Consolidated Financial Statements in Quarter 2/2026*	*Cần Thơ, ngày 24 tháng 07 năm 2026* *Can Tho, July 24, 2026*

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

– Tên tổ chức: Công ty Cổ phần Bia Sài Gòn - Miền Tây
Name of Organization: Western – Saigon Beer Joint Stock Company

– Mã chứng khoán: WSB
Stock code: WSB

– Địa chỉ: KCN Trà Nóc, P. Thới An Đông, Tp. Cần Thơ, Việt Nam
Address: Tra Noc Industrial Zone, Thoi An Dong Ward, Can Tho City, Vietnam

– Điện thoại/*Tel*: 02923 843 333 Fax: 02923 843 222

– Email: sabecomientay@mientay.sabeco.com.vn

Căn cứ Thông tư số 96/2020/TT-BTC của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán. Công ty CP Bia Sài Gòn - Miền Tây giải trình Báo cáo tài chính hợp nhất Quý 2 năm 2026 như sau:

Pursuant to the Finance Ministry's Circular No.96/2020/TT-BTC guiding information disclosure on the stock market. Western - Saigon Beer Joint Stock Company explained the Consolidated Financial Statements in Quarter 2/2026 as follows:

Giải trình chênh lệch lợi nhuận sau thuế quý 2/2026 so với cùng kỳ: Lợi nhuận sau thuế quý 2 năm 2026 giảm so với cùng kỳ năm 2025 vì: doanh thu bán hàng (sản lượng bán hàng) giảm

Explanation of the difference in net profit after tax in Q2/2026 compared to the same period last year: Profit after tax in Q2/2026 decreased compared to Q2/2025 mainly due to: Decrease in sales revenue: Primarily due to a decline in sales volume.

Nơi nhận/*Recipients:* - Như trên/*As above;* - Lưu: Văn thư/*Save at the Office.*	**Đại diện tổ chức/*Representative*** Người đại diện theo pháp luật/Người UQCBTT *Legal representative/Disclosure Authorization* M.S.D.N: 1800586579 - C.T.C.P. CÔNG TY CỔ PHẦN BIA SÀI GÒN - MIỀN TÂY P.THỚI AN ĐÔNG - TP. CẦN THƠ **Lê Đăng Khoa**

WESTERN - SAIGON BEER JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS

Quarter 2 year 2026

CONSOLIDATED FINANCIAL REPORT
As at 30 June 2026

VND

ASSETS	*Code*	*Note*	**30/6/2026**	**01/01/2026**
CURRENT ASSETS	***100***		***647,135,016,435***	***577,630,220,883***
Cash and cash equivalents	***110***	*3*	***107,493,317,566***	***83,835,812,196***
Cash	111		258,317,566	99,812,196
Cash equivalents	112		107,235,000,000	83,736,000,000
Short-term financial investments	***120***	*4*	***386,350,919,479***	***324,051,184,658***
Held-to-maturity investments	123		386,350,919,479	324,051,184,658
Accounts receivable – short-term	***130***		***74,025,493,668***	***107,428,055,461***
Accounts receivable from customers	131	5	70,539,120,089	104,887,955,075
Prepayments to suppliers	132	6	2,158,489,800	2,309,077,582
Other short-term receivables	135	7	1,327,883,779	231,022,804
Inventories	***140***		***77,897,061,251***	***61,401,830,173***
Inventories	141	8	79,363,860,431	62,470,944,371
Allowance for inventories	142		(1,466,799,180)	(1,069,114,198)
Short-term biological assets	**150**			
Other current assets	***160***		***1,368,224,471***	***913,338,395***
Short-term pending allocation costs	161	13	1,368,224,471	913,338,395
Taxes and other receivables from the State	163		-	

WESTERN-SAIGON BEER JOINT STOCK COMPANY

Form B01-DN/HN

CONSOLIDATED FINANCIAL REPORT
As at 30 June 2026

VND

ASSETS	*Code*	*Note*	**30/6/2026**	**01/01/2026**
LONG-TERM ASSETS	***200***		***307,103,562,458***	***358,701,119,174***
Accounts receivable – long-term	***210***			***6,000,000***
Other long-term receivables	215			6,000,000
Fixed assets	***220***	***9***	***205,879,471,045***	***234,406,283,414***
Tangible fixed assets	221		**205,879,471,045**	**234,406,283,414**
Cost	222		1,040,892,066,704	1,038,640,491,954
Accumulated depreciation	223		(835,012,595,659)	(804,234,208,540)
Biological assets long-term	**230**			
Investment properties	***240***	***11***	***1,872,193,610***	***1,952,430,476***
Cost	241		4,011,843,370	4,011,843,370
Accumulated depreciation	242		(2,139,649,760)	(2,059,412,894)
Long-term work in progress	***250***	***12***	***14,160,685,892***	***15,725,040,510***
Construction in progress	252		14,160,685,892	15,725,040,510
Long-term financial investments	***260***	***4***	***61,601,834,360***	***86,229,025,270***
Investments in associate	262		36,186,588,904	35,693,020,281
Equity investments in other entities	263		13,980,715,400	13,980,715,400
Allowance for diminution in the value of long-term financial investments	264		(2,380,154,876)	-
Held-to-maturity investments	265		13,814,684,932	36,555,289,589
Other long-term assets	***270***		***23,589,377,551***	***20,382,339,504***
Long-term pending allocation costs	271	13	21,711,948,039	18,184,223,415
Deferred tax assets	272		1,877,429,512	2,198,116,089
TOTAL ASSETS	***280***		***954,238,578,893***	***936,331,340,057***

CÔNG TY CỔ PHẦN BIA SÀI GÒN - MIỀN TÂY

CONSOLIDATED FINANCIAL REPORT
As at 30 June 2026

VND

RESOURCES	*Code*	*Note*	30/6/2026	01/01/2026
LIABILITIES	***300***		***158,144,683,653***	***151,177,004,401***
Current liabilities	***310***		***152,434,491,823***	***145,538,540,001***
Accounts payable to suppliers	311	14	16,593,045,676	7,941,304,679
Advances from customers	312		6,360,294	5,880,294
Dividends payable	313	15	6,174,452,808	5,771,602,808
Taxes payable to State Treasury	314	18	105,269,175,092	105,571,128,946
Payable to employees	315		1,810,005,510	3,495,271,847
Accrued expenses	316	16	10,022,812,470	7,687,298,116
Other payables – short-term	320	17	4,747,014,277	5,308,154,121
Bonus and welfare fund	323		7,811,625,696	9,757,899,190
Long-term liabilities	***330***		***5,710,191,830***	***5,638,464,400***
Other payables – long-term	338		258,798,400	52,500,000
Provisions – long-term	342		5,451,393,430	5,585,964,400

WESTERN-SAIGON BEER JOINT STOCK COMPANY *Form B01-DN/HN*

CONSOLIDATED FINANCIAL REPORT
As at 30 June 2026

VND

RESOURCES	***Code***	***Note***	**30/6/2026**	**01/01/2026**
EQUITY	***400***		***796,093,895,240***	***785,154,335,656***
Owners' equity	***410***	***19***	***796,093,895,240***	***785,154,335,656***
Share capital	411		145,000,000,000	145,000,000,000
- Ordinary shares with voting rights	*411a*		145,000,000,000	*145,000,000,000*
Investment and development fund	418		219,010,945,308	219,010,945,308
Retained profits	420		432,082,949,932	421,143,390,348
- Retained profits brought forward	*420a*		377,728,521,443	*359,115,348,217*
- Retained profit for the current period	*420b*		54,354,428,489	*62,028,042,131*
TOTAL RESOURCES	***440***		***954,238,578,893***	***936,331,340,057***

Approved, day 10 month 7 year 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Duong Thi Thuy Hong	Truong Thi My Hong	Le Dang Khoa

M.S.D.N:180... C.C.P. CÔNG TY CỔ PHẦN BIA SÀI GÒN-MIỀN TÂY P.THỚI AN ĐÔNG - TP. CẦN THƠ

WESTERN-SAIGON BEER JOINT STOCK COMPANY

B02-DN/HN

CONSOLIDATED STATEMENT OF INCOME
As at 30 June 2026

VND

ITEMS	*Code*	*Note*	*Quarter 2*		*For the 6 month period ended 30 June*	
			2026	*2025*	*2026*	*2025*
Revenue from sales of goods and provision of services	1	20	251,266,849,505	279,748,366,375	506,739,704,597	519,274,755,509
Net revenue (10 = 01 - 02)	10	20	251,266,849,505	279,748,366,375	506,739,704,597	519,274,755,509
Cost of goods sold and services provided	11	21	220,930,735,893	244,861,081,430	443,735,100,834	464,751,144,077
Gross profit (20 = 10 - 11)	20		30,336,113,612	34,887,284,945	63,004,603,763	54,523,611,432
Profit/loss from sale and liquidation of investment real estate	21					
Financial income	22	22	8,417,126,345	6,143,928,515	14,883,556,961	11,263,826,734
Financial expenses	23	23	2,380,154,876	-	2,380,154,876	-
Share of loss in associate	*24*		887,473,708	111,679,920	493,568,623	(86,592,468)
Selling expenses	25	24	263,398,592	358,467,325	486,198,966	639,640,150
General and administration expenses	26	25	4,902,417,162	4,874,596,873	10,423,649,115	10,401,912,895
Net operating profit (30=20+21-22-24-25-26)	30		32,094,743,035	35,909,829,182	65,091,726,390	54,659,292,653
Other income	31		52,022,428	193,368,147	120,646,468	252,649,748
Other expenses	32		184,221,229	158,658,887	368,366,322	315,808,484
Results of other activities (40 = 31 - 32)	40		(132,198,801)	34,709,260	(247,719,854)	(63,158,736)
Accounting profit before tax (50 = 30 + 40)	50		31,962,544,234	35,944,538,442	64,844,006,536	54,596,133,917
Income tax expense – current	51		3,498,033,804	3,333,918,207	6,007,668,611	4,322,628,868
Income tax expense/ (benefit) – deferred	52		53,834,181	128,323,448	320,686,577	384,406,707
Net profit after tax (60 = 50 - 51 - 52)	60		28,410,676,249	32,482,296,787	58,515,651,348	49,889,098,342
Basic earnings per share	70		1,802	2,095	3,768	3,218

Approved, day 10 month 7 year 2026

PREPARED BY

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE

M.S.D.N:1800586579 C.T.C.P CÔNG TY CỔ PHẦN BIA SÀI GÒN-MIỀN TÂY P.THỚI AN ĐÔNG-TP.CẦN THƠ

Duong Thi Thuy Hong

Truong Thi My Hong

Le Dang Khoa

WESTERN-SAIGON BEER JOINT STOCK COMPANY

Form 03-DN/HN

CONSOLIDATED CASH FLOW STATEMENT
As at 30 June 2026

VND

ITEMS	*Code*	*For the 6 month period ended 30 June*	
		2026	***2025***
I. CASH FLOWS FROM OPERATING ACTIVITIES			
Accounting profit before tax	**01**	**64,844,006,536**	**54,596,133,917**
Adjustments for:			
Depreciation and amortisation	02	31,205,541,050	32,281,097,309
Allowances and provisions	03	2,798,794,858	(163,530,983)
Profits from investing activities	05	(15,382,001,305)	(11,376,170,046)
Interest expenses	06		
Operating profit before changes in working capital	**08**	**83,466,341,139**	**75,337,530,197**
Change in receivables	09	35,919,017,379	23,130,427,394
Change in inventories	10	(16,892,916,060)	28,552,022,347
Change in payables and other liabilities	11	9,249,001,746	46,166,600,144
Change in prepaid expenses	12	(3,904,688,699)	761,914,970
Interest paid	14		
Corporate income tax paid	15	(6,703,688,250)	(3,369,183,400)
Other cash inflows from operating activities	16	(5,848,079,619)	(7,270,309,575)
Other payments for operating activities	17		
Net cash flows from operating activities	**20**	**95,284,987,636**	**163,309,002,077**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets	21	(2,924,179,198)	(10,715,344,085)
Proceeds from disposals of fixed assets and rental of investment property	22	4,875,721	210,853,343
Placements of term deposits at banks	23	(189,620,000,000)	(162,280,000,000)
Collections of term deposits at banks	24	153,180,000,000	147,380,000,000
Receipts of interests and dividends	27	10,828,971,211	9,412,150,050
Net cash flows from investing activities	**30**	**(28,530,332,266)**	**(15,992,340,692)**

WESTERN-SAIGON BEER JOINT STOCK COMPANY

Form 03-DN/HN

CONSOLIDATED CASH FLOW STATEMENT
As at 30 June 2026

VND

ITEMS	*Code*	*For the 6 month period ended 30 June*	
		2026	*2025*
III. CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	33		
Payments to settle loan principals	34		
Payments of dividends	36	(43,097,150,000)	(43,106,750,000)
Net cash flows from financing activities	**40**	**(43,097,150,000)**	**(43,106,750,000)**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**	**23,657,505,370**	**104,209,911,385**
Cash and cash equivalents at beginning of period	**60**	**83,835,812,196**	**69,803,995,008**
Effect of exchange rate fluctuations on cash and cash equivalents	**61**		
Cash and cash equivalents at end of period	**70**	**107,493,317,566**	**174,013,906,393**

Approved, day 15 month 7 year 2026

PREPARED BY | CHIEF ACCOUNTANT | LEGAL REPRESENTATIVE

Duong Thi Thuy Hong | Truong Thi My Hong | Le Dang Khoa

M.S.D.N: 1800586579 C.T.C.P
CÔNG TY CỔ PHẦN BIA SÀI GÒN-MIỀN TÂY
P. THỚI AN ĐÔNG - TP. CẦN THƠ

Quarter 2/2026

CHARACTERISTICS AND APPLICATION OF ACCOUNTING POLICIES AT THE COMPANY

OPERATION CHARACTERISTICS OF ENTERPRISE

Western - Saigon Beer Joint Stock Company (the Company) is a joint stock company established on the basis a merger between Saigon - Can Tho Beer Joint Stock Company and Saigon - Soc Trang Beer Joint Stock Company. Business registration certificate number 5703000144 was issued by the Department of Planning and Investment of Can Tho City on April 13, 2005 for Saigon - Can Tho Beer Joint Stock Company. Registration for the 1st revision on June 6, 2006 to change the name of Saigon - Can Tho Beer Joint Stock Company to Western Saigon Beer Joint Stock Company because of the merger of the two companies. The latest business registration certificate No. 1800586579 was revised for the 12th time on November 27, 2023 issued by the Department of Planning and Investment of Can Tho City.

On August 10, 2010, the Company's shares were officially traded on UPCom market at Hanoi Stock Exchange, according to Announcement No. 694/TB-SGDHN dated August 3, 2010

Head office: Tra Noc Industrial Zone, Tra Noc Ward, Binh Thuy District, Can Tho City

Business lines: Production, trade, services.

Manufacture of beer and malt fermented with beer yeast, non-alcoholic beverages, mineral water;Distilling and mixing various types of spirits;Wholesale of beverages;Trading in and export agricultural products, raw materials for beer, alcohol and beverage production; Trading in feed for cattles, poultry, and aquaculture; by-products busines;Processing agricultural raw materials for beer, alcohol and beverage production, etc;

Form of capital ownership: Joint Stock Company

Corporate structure: The company has 01 subsidiary (100% ownership & voting right) and 01 associate (20% ownership & voting right)

Subsidiary: Saigon - Soc Trang Beer One Member Limited Company. Address Lot S, An Nghiep Industrial Zone, An Hiep Commune, Chau Thanh District, Soc Trang Province. Main business line is manufacturing and trading beer, alcohol, beverage products..

Associate: Saigon - Bac Lieu Beer Joint Stock Company. Address: Lot B5, Tra Kha Industrial Zone, Ward 8, Bac Lieu City, Bac Lieu Province. Main business line is manufacturing and trading beer, alcohol, beverage products..

Currently, the company can still compare the information on the financial statements with the same period last year.

ACCOUNTING POLICIES AT THE COMPANY

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

Acounting currency is Vietnam Dong (VND.

Economic transactions arising in foreign currencies are translated into VND at the actual exchange rate of the bank opening the account (or the average inter-bank exchange rate) at the time of transaction. At year-end, monetary items denominated in foreign currencies are translated at the average inter-bank exchange rate announced by the State Bank of Vietnam at the balance sheet date.

Actual exchange differences arising during the period and exchange differences due to revaluation of monetary items' balances at the end of the year are accounted in financial revenue or expenses in the fiscal year.

Applicable accounting standards and accounting policies

Applicable accounting policies

Complying with Accounting Standards and Accounting Policies

The Company has applied Vietnamese Accounting Standards and standard guiding documents issued by the Ministry of Finance. The financial statements are prepared and presented in accordance with all provisions of each standard, circular on guidelines for the standard and the applicable accounting policies.

System and form of accounting books applied

The company uses accounting software to record arising economic transactions.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, bank deposits, cash in transit, call deposits and other short-term investments not exceeding 3 months that are readily convertible to cash and are subject to an insignificant risk of being convertible to cash from the date of acquisition of the investment at the reporting time.

Financial investments

Financial investments include trading securities; held-to-maturity investments ; Loans; investments in subsidiaries and associates; investments in equity instruments of other entities, used to reflect the purchase, sale and payment for the purpose of making a profit. Trading securities must be recognised at cost. Listed securities are recognized at the time of order matching; unlisted securities are recognized at the time of official ownership in accordance with the law. At the end of the accounting year, if the market value of trading securities is lower than the cost, a provision is made. Paying dividends in shares, investors only track the amount on the notes. All stock swaps must be valued at fair value, at the date of exchange. When liquidating or selling, the cost is determined on a weighted average basis.

Investments in subsidiaries and associates are recognised at cost. Net profit distributed from subsidiaries and associates arising after the investment date is recognized in the income statement. Other distributions (except for net profit) are considered to be the recovery of investments and are recognized as a deduction from cost of investment.

Accounts receivable

Trade receivables are stated at the original invoice amount less allowance for doubtful receivables estimated based on the Management's review of all outstanding debts at end of the year. Debts determined to be uncollectible will be written off.

Inventories

Inventories are stated at the cost and net realisable value. Cost is determined on a weighted average basis and includes all purchase costs, manufacturing costs, other direct related costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price of inventory items in the normal course of business, less the estimated costs necessary for consumption.

Inventories are determined on a weighted average basis

Inventories are accounted by the perpetual method.

Provision for devaluation of inventories made at year-end is the difference between the cost of inventories and their net realisable value.

Depreciation of fixed assets, finance lease fixed assets, investment properties

Tangible fixed assets, intangible fixed assets are recognised at cost. When using, tangible fixed assets, intangible fixed assets are stated at cost, accumulated depreciation and carrying amount.

Finance lease fixed assets are stated at their fair value or the present value of the minimum lease payments (excluding VAT) and the initial direct costs incurred related to finance lease fixed assets. When using, finance lease fixed assets are stated at cost, accumulated depreciation and carrying amount.

Applicable depreciation method and special depreciation cases: Depreciation is deducted using the straight-line method, the depreciation period is estimated as prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 by the Ministry of Finance.

Buildings and structures: 5 – 25 years

Machinery and equipment: 5 – 10 years

Motor vehicle: 6-10 years

Office equipment: 3-8 years

Land use right: 49 years

Finance lease fixed assets are depreciated like the Company's fixed assets. For finance lease fixed assets that are not certain to be repurchased, depreciation will be computed over the lease term when the lease term is shorter than its useful lives.

Investment properties are stated at cost. While held for appreciation, or under an operating lease, investment properties are recognized at cost, accumulated amortization, and carrying amount.

Investment properties are computed and depreciated like the Company's other fixed assets.

Business cooperation contracts (BCC)

A contractual agreement between two or more parties to jointly conduct economic activities but do not form an independent legal entity. The party receiving the contributed capital does not record it in equity but records it in Account 338. BCC divides the profit after tax controlled by one party or jointly controlled by one party, and by one party accounting and finalizing. The parties must consider the risks they may incur.

Investments in joint ventures are accounted at cost. The joint venture capital contribution is not adjusted for the change in the company's share of the joint venture's net assets. The income statement of the Company reflects the income distributed from the accumulated net profit of the joint venture arising after the contribution of capital to the joint venture.

Joint venture activities in the form of jointly controlled businesses and jointly controlled assets are subject to the same general accounting principles as with other ordinary business activities. Including:

The Company separately monitors the incomes and expenses related to joint venture activities and makes allocations to the parties in the joint venture according to the joint venture A125;

The Company separately monitors assets contributed to joint ventures, capital contributions to jointly controlled assets and joint liabilities and separate liabilities arising from joint venture activities.

Securities investments at the reporting time, if:

With a maturity or withdrawal period not exceeding 3 months from the date of purchase, such investment is considered "cash equivalent";
Having a withdrawal period of less than 1 year or within 1 business cycle, which is classified as a short-term asset;
Having a withdrawal period of more than 1 year or more than 1 business cycle, which is classified as a long-term asset;

Provision for devaluation of investments made at year-end is the difference between the cost of investments accounted in the accounting books and their market value at the time of making the provision.

If BCC stipulates that other parties participating in BCC are entitled to a fixed profit regardless of the business performance of the contract; In this case, although the legal form of the contract is BCC, the nature of the contract is to lease the property. If BCC stipulates that another party in BCC only classifies profit sharing if BCC's operating results are profitable and at the same time incurs losses, although the legal form of BCC is to divide profit after tax, the nature of BCC is the division of revenue and expenses.

Borrowing costs

Borrowing costs are recognised in business expenses in the period in which they are incurred, except where the borrowing costs related to the investment in construction or production of unfinished assets which are included in the value of assets (capitalized) when all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs" are met.

borrowing costs related to the investment in construction or production of unfinished assets are included in the value of the asset (capitalized), including interest on the loan, amortization of discounts or additional fees when issuing bonds, additional costs incurred related to loan procedures.

Loans and finance lease liabilities

Monitor details of terms of loans and finance lease liabilities. Accounts with a repayment period of more than 12 months from the time of preparation of the financial statements are presented as loans and long-term financial lease liabilities. Accounts due to be paid within the next 12 months from the time of preparation of the financial statements, are presented as loans and short-term financial lease payables to have a repayment plan.
Finance lease liability is the total lease liability calculated at the present value of the minimum lease payments or the fair value of the leased asset.
The capitalization rate of interest expense for the period is: 0%

Prepaid expenses

Actual prepaid expenses incurred during the fiscal year or related to the business performance of many accounting periods and transferred to many later accounting periods.

Establishment costs

- Pre-operation costs/production preparation costs (including training costs);
- Expenses for relocation, expenses for business reorganization;

Cost for load tests and trial production;

Tools and instruments delivered are of great value;

Loss on exchange rate difference of capital construction investment stage;

The cost of major repair of fixed assets incurred once is too large.

Calculation and allocation of prepaid expenses into production and business expenses in each accounting period is based on the nature and extent of each type of expense in order to choose a method and reasonable allocation criteria. Prepaid expenses are gradually amortized to production and business expenses on a straight-line basis.

Payables

The classification is done on the same principle as receivables.

Payable expenses

Actual expenses that have not been incurred but are deducted in advance into production and business expenses in the period to ensure that when incurred costs actually do not cause a sudden change in production and business costs on the basis of ensuring the matching rule between revenue and cost. When such expenses are incurred, if there is a difference with the deducted amount, the accountant shall record additional or decrease expenses corresponding to the difference.

Payable provisions

The recognized amount of a payable provision is the most reasonable estimate of the amount that will be required to settle the present obligation as at the end of accounting period or at the end of six-month period.

Only expenses related to the payable provision initially made will be offset by such provision.

The difference between the provision for payables made in the previous accounting period that has not been used up is larger than the provision for payables made in the reporting period, which is reversed and recorded as a decrease in production and business expenses in the period minus the difference. The larger amount of the provision for warranty payments for construction works is reversed into other income in the period.

Equity

The owner's investment equity is recognized according to the amount of equity contributed by the owner.

Share premium is recognized according to the larger or smaller difference between the actual value of the issue and the par value of the shares upon the initial issuance, additional issuance or re-issuance of treasury shares.

Other equity of the owner is stated according to the residual value between the fair value of assets that the enterprise is donated or donated by other organizations and individuals after deducting (-) payable taxes (if any) related to these donated assets and not additional business capital from business performance.

Difference in revaluation of assets due to revaluation of existing assets and handling of the difference.

Exchange rate differences reflected on the balance sheet are exchange rate differences arising or revaluation at the end of the period of items denominated in foreign currencies.

Undistributed profit after tax is the profit from the enterprise's activities after deducting (-) adjustments due to retrospective application of changes in accounting policies and retrospective adjustment of material misstatements of the previous years.

Revenue

Sales revenue

Sales revenue is recognized when the following conditions are simultaneously satisfied:

The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;

The company no longer holds the right to manage the goods as the owner of the goods or control the goods;

The revenue can be measured reliably;

The Company has obtained or will receive economic benefits from the sale transaction;

Determine the costs associated with the sale transaction

Service revenue

Service revenue is recognized when the outcome of the transaction can be measured reliably. Where the provision of services involves multiple periods, revenue is recognized in the period according to the results of the work completed at the balance sheet date of that period. The outcome of a service provision transaction is determined when the following conditions are satisfied:

The revenue can be measured reliably;

It is likely to obtain economic benefits from the transaction of providing that service;

The work completed at the balance sheet date can be determined;

Determine the costs incurred for the transaction and the cost to complete the transaction of providing that service.

The work of providing services completed has been determined by work completion assessment method

Financial income

Revenue arising from interest, royalties, dividends, distributed profits and other financial income is recognized when the following two (2) conditions are satisfied simultaneously:

It is likely to obtain economic benefits from the transaction;

The revenue can be measured reliably.

Dividends and distributed profits are recognized when the Company receives dividends or receives rofits from capital contribution.

Revenue from construction contracts

The completed work of the construction contract as the basis for determining the revenue is determined by the method of percentage (%) between the actual costs incurred of the completed work at a given time compared to with the total estimated cost of the contract.

Financial expenses

Expenses recognized in financial expenses include:

'Expenses or losses related to financial investments;

Loan and borrowing costs;

Losses due to changes in exchange rates of transactions related to foreign currencies;

Provision for devaluation of securities investment.

The above amounts are recognized according to the total amount incurred during the period, not offset against financial income.

Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expense is determined on the basis of taxable income and CIT rate in the current year.

Deferred corporate income tax expense is determined on the basis of deductible temporary difference, taxable temporary difference and CIT rate.

3 CASH AND CASH EQUIVALENTS

	30/6/2026 VND	01/01/2026 VND
Cash on hand		
Cash in bank	258,317,566	99,812,196
Cash equivalents (*)	107,235,000,000	83,736,000,000
TOTAL	**107,493,317,566**	**83,835,812,196**

(*) Cash equivalents represented term deposits at banks with original terms to maturity of three months or less

Details of term deposit balances with maturities of three months or less at key banks are as follows:

Name of bank	30/06/2026 VND	01/01/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	54,959,000,000	28,593,000,000
Vietnam Joint Stock Commercial Bank for Foreign Trade	20,285,000,000	16,232,000,000
Vietnam Joint Stock Commercial Bank for Investment and Development	9,870,000,000	7,958,000,000
Vietnam Bank for Agriculture and Rural Development	22,121,000,000	30,953,000,000
TOTAL	**107,235,000,000**	**83,736,000,000**

4 INVESTMENTS

(a) Held-to-maturity investments

(i) *Short-term*

	30/06/2026 VND	01/01/2026 VND (Reclassified)
Term deposits at banks		
Vietnam Bank for Agriculture and Rural Development	103,199,974,274	69,140,859,508
Vietnam Joint Stock Commercial Bank for Industry and Trade	94,150,923,947	61,829,524,439
Vietnam Joint Stock Commercial Bank for Investment and Development	58,315,141,917	101,990,677,533
Vietnam Joint Stock Commercial Bank for Foreign Trade	130,684,879,341	91,090,123,178
TOTAL	**386,350,919,479**	**324,051,184,658**

Held-to-maturity investments – short-term represented term deposits at banks with original terms to maturity of greater than 3 months from their transaction dates and remaining terms to maturity of not greater than 12 months from the end of accounting period. These term deposits were denominated in VND and earned interest at rates ranging from 5.0% to 8.1% per annum (1/1/2026: 5.0% to 6.7% per annum).

(ii) Long-term

Long-term investments held-to-maturity represent investments

	30/06/2026 VND	01/01/2026 VND (Reclassified)
Vietnam Joint Stock Commercial Bank for Industry and Trade	4,400,000,000	33,355,013,425
Vietnam Joint Stock Commercial Bank for Foreign Trade	9,414,684,932	1,800,000,000
Other banks	-	1,400,276,164
TOTAL	**13,814,684,932**	**36,555,289,589**

Held-to-maturity investments – long-term represented term deposits at banks with remaining terms to maturity of greater than 12 months from the end of accounting period. These term deposits were denominated in VND and earned interest at rate of 8.0% per annum (1/1/2026: 6.7 to 7.2% per annum).

INVESTMENTS (continued)

(b). Equity investments in other entities

	30/6/2026						1/1/2026					
	No of shares	**% of equity owned and voting rights**	Cost	**Carrying amount/cost**	**Allowance for diminution in value**	**Fair value**	**No of shares**	**% of equity owned and voting rights**	Cost	**Carrying amount/cost**	**Allowance for diminution in value**	**Fair value**
			VND	**VND**	**VND**	**VND**			**VND**	**VND**	**VND**	**VND**
Invest in associates												
Saigon - Bac Lieu Beer Joint Stock Company	2,402,400	20.00%	7,000,000,000	36,186,588,904		12,350,738,400	2,402,400	20.00%	7,000,000,000	35,693,020,281		17,161,144,000
Other long-term investments												
(a) Investing in stocks												
Development Investment Construction JSC												
(b) Other long-term investments												
Saigon Tay Do Beer - NGK Joint Stock Company	1,891,807	9.46%	13,980,715,400	13,980,715,400	(2,380,154,876)	11,600,560,524	1,891,807	9.46%	13,980,715,400	13,980,715,400		(*)
				50,167,304,304	**(2,380,154,876)**	**23,951,298,924**				**49,673,735,681**		

(*) The Group has not determined fair values of this investment for disclosure in the consolidated interim financial statements because information about its market price is not available and there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair values of this investment may differ from its carrying amount.

5 ACCOUNTS RECEIVABLE FROM CUSTOMERS

	30/6/2026 VND	01/01/2026 VND
(a) Accounts receivable from customers		
Third parties	431,451,182	785,745,794
Related party	70,107,668,907	104,102,209,281
TOTAL	**70,539,120,089**	**104,887,955,075**
(b) Accounts receivable from customers who is a related party		
Saigon Beer - Alcohol - Beverage Corporation	69,738,519,516	102,143,795,780
Saigon Beer Trading Company Limited	347,177,292	521,950,004
Saigon Beer Group Joint Stock Company Binh Tay	-	1,425,971,976
Saigon Binh Tay Beer Trading & Services Co., Ltd.	21,972,099	10,491,521
TOTAL	**70,107,668,907**	**104,102,209,281**

6 PREPAYMENTS TO SUPPLIERS

	30/6/2026 VND	01/01/2026 VND
Third parties	511,489,800	539,929,769
Related party	1,647,000,000	1,769,147,813
Saigon Beer - Alcohol - Beverage Corporation	-	1,318,611,183
Sa Be Co Mechanical Co., Ltd	1,647,000,000	*224,670,000*
Saigon Song Hau Beer Trading Joint Stock Company	-	*225,866,630*
	2,158,489,800	**2,309,077,582**

7 OTHER RECEIVABLES

	30/6/2026 VND	01/01/2026 VND
(a) Other short-term receivables		
Interest income receivables	205,293,179	215,743,959
Profits distribution and dividends receivable	945,903,500	-
Other short-term receivables	176,687,100	15,278,845
TOTAL	**1,327,883,779**	**231,022,804**
In which:		
Third parties	381,980,279	231,022,804
Related party	945,903,500	
	1,327,883,779	**231,022,804**

(b) Other long-term receivables

Form 09-DN/HN

8 INVENTORIES

	30/6/2026		01/01/2026	
	Cost	**Allowance**	**Cost**	**Allowance**
	VND	**VND**	**VND**	**VND**
Goods in transit	*-*		*122,200,000*	
Raw materials	*44,544,151,712*		23,154,240,146	
Tools and supplies and spare parts	*4,682,531,085*	*(1,466,799,180)*	*5,288,017,349*	*(1,069,114,198)*
Work in progress	*18,691,151,594*		*19,446,109,796*	
Finished goods	*11,437,483,600*		*14,445,481,720*	
Merchandise inventories	*8,542,440*		*14,895,360*	
TOTAL	**79,363,860,431**	**(1,466,799,180)**	**62,470,944,371**	**(1,069,114,198)**

9 TANGIBLE FIXED ASSETS

	Buildings and structures VND	*Machinery and Equipment* VND	*Motor vehicles* VND	*Office equipment, other* VND	*Total* VND
Cost					
Opening balance	**191,066,926,401**	**816,944,730,699**	**15,520,060,212**	**15,108,774,642**	**1,038,640,491,954**
Increases in the period:		**2,317,220,815**		**281,271,000**	**2,598,491,815**
Additions		812,900,000		281,271,000	1,094,171,000
Transferred from construction in progress		1,504,320,815			1,504,320,815
increase due to adjustment from investment property					
Reclassification					
Other increases					
Decreases in the period:		**346,917,065**			**346,917,065**
In which:					
decrease due to asset liquidation		346,917,065			346,917,065
Orther Decreases					
Closing balance	**191,066,926,401**	**818,915,034,449**	**15,520,060,212**	**15,390,045,642**	**1,040,892,066,704**
Accumulated depreciation					
Opening balance	**110,007,429,280**	**666,913,314,277**	**13,959,766,545**	**13,353,698,438**	**804,234,208,540**
Charge for the period	3,821,412,331	26,798,051,004	405,037,587	100,803,262	**31,125,304,184**
increase due to adjustment from investment property					
Decrease in the period					
Disposals		346,917,065			**346,917,065**
Closing balance	**113,828,841,611**	**693,364,448,216**	**14,364,804,132**	**13,454,501,700**	**835,012,595,659**
Net book value					
Opening balance	**81,059,497,121**	**150,031,416,422**	**1,560,293,667**	**1,755,076,204**	**234,406,283,414**
Closing balance	**77,238,084,790**	**125,550,586,233**	**1,155,256,080**	**1,935,543,942**	**205,879,471,045**

Included in tangible fixed assets as at 30 June 2026 were assets costing VND 163,000 million (1/1/2026: VND 157,475 million) which were fully depreciated but still in active use.

10 INTANGIBLE FIXED ASSETS

11 INVESTMENT PROPERTIES

	Buildings and structures	***Total***
	VND	**VND**
Cost		
Opening balance	**4,011,843,370**	**4,011,843,370**
Disposals		
Transfer to fixed assets		
Closing balance	**4,011,843,370**	**4,011,843,370**
Accumulated depreciation		
Opening balance	**2,059,412,894**	**2,059,412,894**
Charge for the period	80,236,866	**80,236,866**
Disposals		
Transfer to fixed assets		
Closing balance	**2,139,649,760**	**2,139,649,760**
Opening balance	**1,952,430,476**	**1,952,430,476**
Closing balance	**1,872,193,610**	**1,872,193,610**

12 CONSTRUCTION IN PROGRESS

	30/6/2026	01/01/2026
	VND	VND
Opening balance	15,725,040,510	13,657,078,670
Additions	104,698,847	19,825,194,291
Transfer from/(to) tangible fixed assets	(1,504,320,815)	(17,757,232,451)
Transfer to long-term prepaid expenses	(164,732,650)	-
Closing balance	**14,160,685,892**	**15,725,040,510**

Major constructions in progress at the end of accounting period were as follows

	30/6/2026	01/01/2026
	VND	VND
Land clearance cost for factory expansion project	12,632,749,763	12,632,749,763
Heat pump equipment installation		1,085,000,000
Others	1,527,936,129	2,007,290,747
	14,160,685,892	**15,725,040,510**

13 PREPAID EXPENSES

(a) Short-term pending expenses

	30/6/2026	01/01/2026
	VND	VND
Tools and instruments	211,884,071	110,998,711
Others	1,156,340,400	802,339,684
Total	**1,368,224,471**	**913,338,395**

(b) Long-term pending expenses

	30/6/2026	01/01/2026
	VND	VND
Returnable packaging	5,393,615,194	429,821,454
Prepaid land costs	9,062,726,083	9,295,463,407
Tools and instruments	1,819,001,605	2,267,075,432
Others	5,436,605,157	6,191,863,122
Total	**21,711,948,039**	**18,184,223,415**

14 ACCOUNTS PAYABLE TO SUPPLIERS

	30/6/2026	01/01/2026
Third parties	4,026,080,563	6,855,331,908
Related parties	12,566,965,113	1,085,972,771
Total	**16,593,045,676**	**7,941,304,679**
Accounts payable to suppliers who are related parties	**12,566,965,113**	**1,085,972,771**
The parent company	**12,566,965,113**	**1,085,972,771**
Saigon Beer - Alcohol - Beverage Corporation	12,148,411,269	-
Saigon Beer Trading Company Limited	7,846,985	59,607,745
Sa Be Co Mechanial Co., Ltd	410,706,859	1,026,365,026

15 DIVIDENDS PAYABLE

	30/6/2026 VND	01/01/2026 VND
Dividends payable	6,174,452,808	5,771,602,808
	6,174,452,808	**5,771,602,808**

16 ACCRUED EXPENSES

	30/6/2026 VND	01/01/2026 VND
Others	10,022,812,470	7,687,298,116
Total	**10,022,812,470**	**7,687,298,116**

17 OTHER PAYABLES

(a) Other payables – short-term

	30/6/2026 VND	01/01/2026 VND
Short-term deposits received	1,060,044,643	1,368,834,275
Other payables	3,686,969,634	3,939,319,846
Total	**4,747,014,277**	**5,308,154,121**
In which:		
Third parties	4,747,014,277	5,308,154,121
Related parties		
	4,747,014,277	**5,308,154,121**

(b) Other payables – long-term

	30/6/2026 VND	01/01/2026 VND
Long-term deposits received	258,798,400	52,500,000
Total	**258,798,400**	**52,500,000**

18 Taxes payable to/ receivable from State Treasury

(a) Taxes payable to State Treasury

	01/01/2026	Incurred	Paid	Net-off	30/06/2026
	VND	VND	VND	VND	VND
Value added tax	12,753,868,989	99,754,835,457	70,050,975,906	(30,513,765,210)	11,943,963,330
Special sales tax	87,174,900,850	494,549,861,877	493,955,222,344		87,769,540,383
Corporate income tax	4,390,274,473	6,007,668,611	6,703,688,250		3,694,254,834
Personal income tax	68,765,017	967,621,768	949,949,665		86,437,120
Land rent	1,183,319,617	1,183,319,616			1,774,979,425
Other taxes					
	105,571,128,946	**602,463,307,329**	**572,251,495,973**	**(30,513,765,210)**	**105,269,175,092**

19 SHARE CAPITAL

19.1 Owners' capital

	30/6/2026			01/01/2026		
	Ordinary shares	*Total par value*	*%*	*Ordinary shares*	*Total par value*	*%*
	VND	**VND**		**VND**	**VND**	
Saigon Beer - Alcohol - Beverage Corporation	12,517,050	125,170,500,000	86.32%	12,517,050	125,170,500,000	86.32%
Other shareholders	1,982,950	19,829,500,000	13.68%	1,982,950	19,829,500,000	13.68%
Total	**14,500,000**	**145,000,000,000**		**14,500,000**	**145,000,000,000**	

Number of shares

	30/6/2026	*01/01/2026*
	(Ordinary shares)	*(Ordinary shares)*
Number of shares registered	14,500,000	14,500,000
Number of shares issued	14,500,000	14,500,000
Số lượng cổ phiếu quỹ	-	-
Number of existing shares in circulation	14,500,000	14,500,000

Capital transactions with owners and dividend distribution, profit sharing	**Number of shares**		**Total par value**	
- Owner's investment capital	**VND**		**VND**	
Capital contributed at the beginning of the year	14,500,000		145,000,000,000	
Capital contributed at the end of the year	14,500,000		145,000,000,000	
-Dividends and profits shared	**2026**		**2025**	
	VND	**%**	**VND**	**%**
Total:	***43,500,000,000***	***30%***	***72,500,000,000***	***20%***
- Closing the remaining 30% dividend in 2024 to be paid on June 06 2025.			43,500,000,000	30%
- Advance dividend for the first time in 2025 at the rate of 20% (paid on November 28, 2025).			29,000,000,000	20%
- Closing the remaining 30% dividend in 2025 to be paid on May 22 2026.	43,500,000,000	30%		
Funds of the company	**VND**		**VND**	
- Investment and development fund	219,010,945,308		219,010,945,308	
- Retained profits	432,082,949,932		421,143,390,348	

19.2 CHANGE IN OWNERS' EQUITY

	Share capital VND	Investment and development fund VND	Retained profits VND	Total VND
Balance as at 1 January 2025	**145,000,000,000**	**219,010,945,308**	**403,815,193,632**	**767,826,138,940**
Net profit for the period			97,850,983,854	**97,850,983,854**
Last year's dividend			(43,500,000,000)	**(43,500,000,000)**
This year's dividend			(29,000,000,000)	**(29,000,000,000)**
Appropriation to bonus and welfare fund			(6,412,131,095)	**(6,412,131,095)**
Adjustment to bonus and welfare fund			(1,199,845,415)	**(1,199,845,415)**
Appropriation to social activities fund			(410,810,628)	**(410,810,628)**
Balance as at 31 December 2025	**145,000,000,000**	**219,010,945,308**	**421,143,390,348**	**785,154,335,656**
Balance as at 1 January 2026	**145,000,000,000**	**219,010,945,308**	**421,143,390,348**	**785,154,335,656**
Net profit for the period			58,515,651,348	58,515,651,348
Last year's dividend			(43,500,000,000)	(43,500,000,000)
Appropriation to bonus and welfare fund			(3,884,500,000)	(3,884,500,000)
Adjustment to bonus and welfare fund			85,131,095	85,131,095
Appropriation to social activities fund			(276,722,859)	(276,722,859)
Balance as at 30 June 2026	**145,000,000,000**	**219,010,945,308**	**432,082,949,932**	**796,093,895,240**

20 REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Sales of finished goods	247,260,939,617	273,316,930,422
Provision of services	658,954,089	799,354,539
Others	3,346,955,799	5,632,081,414
Total Revenue	**251,266,849,505**	**279,748,366,375**
Of which: Revenue from related parties		
Saigon Beer - Alcohol - Beverage Joint Stock Corporation	247,424,199,617	273,316,930,422
Saigon Beer Trading One Member Limited Liability Company	855,154,852	1,445,811,224
Saigon Binh Tay Beer Trading Company Limited	63,170,837	-
Saigon - Tay Do Beer and Beverage Joint Stock Company	-	60,760,800
	248,342,525,306	**274,823,502,446**

21 COST OF GOODS SOLD AND SERVICES PROVIDED

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Finished goods sold	220,461,268,645	244,224,024,498
Services provided	284,762,362	382,436,520
Reversal of allowance for inventories	65,241,129	(186,049,260)
Others	119,463,757	440,669,672
Total	**220,930,735,893**	**244,861,081,430**

22 FINANCIAL INCOME

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Dividends and profits distribution	945,903,500	
Interest income from terms deposits	7,471,222,845	6,143,928,064
Other financial income		451
Total	**8,417,126,345**	**6,143,928,515**

23 FINANCIAL EXPENSES

	Quarter 2 of year 2026 VND	Quarter 2 of year 2025 VND
Allowance for diminution in the value of long-term financial investments	2,380,154,876	
Total	**2,380,154,876**	

24 SELLING EXPENSES

	Quarter 2 of year 2026 VND	Quarter 2 of year 2025 VND
Cost of loading and unloading labor	263,398,592	358,467,325
Total	**263,398,592**	**358,467,325**

25 GENERAL AND ADMINISTRATION EXPENSES

	Quarter 2 of year 2026 VND	Quarter 2 of year 2025 VND
Staff costs	3,248,496,262	3,311,732,909
Depreciation	218,153,915	222,236,877
Outside services	417,282,064	468,451,470
Other expenses	1,018,484,921	872,175,617
Total	**4,902,417,162**	**4,874,596,873**

26 OTHER INCOME

	Quarter 2 of year 2026 VND	Quarter 2 of year 2025 VND
Liquidation and sale of fixed assets, packages, bottles, and scraps	-	175,572,147
Others	52,022,428	17,796,000
Total	**52,022,428**	**193,368,147**

27 OTHER EXPENSES

	Quarter 2 of year 2026 VND	Quarter 2 of year 2025 VND
Expenses for fixed assets disposals		14,354,546
Others	184,221,229	144,304,341
Total	**184,221,229**	**158,658,887**

Approved, day 20 month 7 year 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Duong Thi Thuy Hong	Truong Thi My Hong	Le Dang Khoa

CÔNG TY CỔ PHẦN BIA SÀI GÒN-MIỀN TÂY