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.: 149/2026/WSB
(Công bố thông tin Báo cáo tài chính riêng quý 2 năm 2026)
(Information disclosure of Separate Financial Statements in Quarter 2/2026)

Cần Thơ, ngày 24 tháng 07 năm 2026
Can Tho, July ..7.., 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 (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:

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

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

Lê Đăng Khoa

Tài liệu đính kèm:

- BCTC riêng quý 2/2026/ *Separate 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
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CÔNG TY CỔ PHẦN **BIA SÀI GÒN – MIỀN TÂY** ***WESTERN – SAIGON BEER JOINT STOCK COMPANY*** *Số/No.: 150/2026/WSB* *Giải trình BCTC riêng quý 2/2026* *Explanation of the Separate Financial Statements in Quarter 2/2026*	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập – Tự do – Hạnh phúc** ***THE SOCIALIST REPUBLIC OF VIETNAM*** ***Independence - Freedom - Happiness*** *Cần Thơ, ngày 21 tháng 07 năm 2026* *Can Tho, July 21, 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 riêng 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 Separate 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 2/2026 giảm so với quý 2/2025 vì:

- Doanh thu bán hàng (sản lượng bán hàng) giảm;
- Doanh thu tài chính (lợi nhuận chuyển về từ công ty con) giảm.

Explanation of the difference in net profit after tax in Q2/2026 compared to the same period last year: Net 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;

- Decrease in financial income: Mainly resulting from lower profit remittances from subsidiaries.

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

CÔNG TY CỔ PHẦN BIA SÀI GÒN-MIỀN TÂY

Lê Đăng Khoa

Nơi nhận/*Recipients:*
- Như trên/*As above;*
- Lưu: Văn thư/*Save at the Office.*

WESTERN - SAIGON BEER JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

Quarter 2 year 2026

WESTERN - SAI GON BEER JOINT STOCK COMPANY

Form No. B 01 - DN
(Attached to Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the MInistry of Finance)

FINANCIAL REPORT

As at 30 Jun 2026

VND

ASSETS	*Code*	*Note*	30/6/2026	01/01/2026
CURRENT ASSETS	***100***		***445,583,532,651***	***404,063,845,211***
Cash and cash equivalents	***110***	***8***	***242,392,883***	***84,151,161***
Cash	111		242,392,883	84,151,161
Cash equivalents	112			
Short-term financial investments	***120***		***386,350,919,479***	***324,051,184,658***
Held-to-maturity investments	123	9(a)	386,350,919,479	324,051,184,658
Accounts receivable – short-term	***130***		***39,954,610,044***	***58,919,472,549***
Accounts receivable from customers	131	10	15,392,186,805	24,634,594,128
Prepayments to suppliers	132	11	85,800,000	781,269,066
Other short-term receivables	135	12	24,476,623,239	33,503,609,355
Inventories	***140***		***18,257,687,276***	***20,416,096,018***
Inventories	141	13	19,437,811,157	21,160,435,774
Allowance for inventories	142		(1,180,123,881)	(744,339,756)
Short-term biological assets	**150**			
Other current assets	***160***		***777,922,969***	***592,940,825***
Short-term pending allocation costs	161	18	777,922,969	592,940,825
Taxes and other receivables from the State	163			

WESTERN - SAI GON BEER JOINT STOCK COMPANY

Form No. B 01 - DN
(Attached to Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the MInistry of Finance)

FINANCIAL REPORT

As at 30 Jun 2026

ASSETS	*Code*	*Note*	30/6/2026	01/01/2026
LONG-TERM ASSETS	***200***		***325,737,621,532***	***361,795,523,303***
Accounts receivable – long-term	***210***		-	***6,000,000***
Other long-term receivables	215			6,000,000
Fixed assets	***220***	***14***	***72,254,796,392***	***86,396,491,828***
Tangible fixed assets	221		**72,254,796,392**	**86,396,491,828**
Cost	222		541,413,813,501	539,645,559,566
Accumulated depreciation	223		(469,159,017,109)	(453,249,067,738)
Intangible fixed assets	227			
Biological assets long-term	**230**			
Investment properties	***240***	***16***	***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***		-	***1,145,033,803***
Construction in progress	252			1,145,033,803
Long-term financial investments	***260***	***9***	***232,415,245,456***	***257,536,004,989***
Investments in subsidiary	261		200,000,000,000	200,000,000,000
Investments in associate	262		7,000,000,000	7,000,000,000
Equity investments in other entities	263		13,980,715,400	13,980,715,400
Provision for long-term investment losses in other entities (*)	264		(2,380,154,876)	
Held-to-maturity investments	265		13,814,684,932	36,555,289,589
Other long-term assets	***270***		***19,195,386,074***	***14,759,562,207***
Long-term pending allocation costs	271	18	17,590,249,412	12,871,129,083
Deferred tax assets	272		1,605,136,662	1,888,433,124
TOTAL ASSETS	***280***		***771,321,154,183***	***765,859,368,514***

WESTERN - SAI GON BEER JOINT STOCK COMPANY

Form No. B 01 - DN
(Attached to Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the MInistry of Finance)

FINANCIAL REPORT

As at 30 Jun 2026

RESOURCES	*Code*	*Note*	30/6/2026	01/01/2026
LIABILITIES	***300***		***45,458,252,542***	***50,442,457,834***
Current liabilities	***310***		***42,420,481,011***	***47,302,249,083***
Accounts payable to suppliers	311	19	1,639,196,015	3,053,465,024
Advances from customers	312		6,360,294	5,880,294
Dividends payable	313	20	6,174,452,808	5,771,602,808
Taxes and state payments	314	25	19,123,282,598	21,490,173,455
Payable to employees	315		1,003,513,590	1,896,980,255
Accrued expenses	316	21	5,444,325,538	4,652,745,126
Other short-term payables	320	22	3,324,489,707	3,681,201,895
Bonus and welfare fund	323	23	5,704,860,461	6,750,200,226
Long-term liabilities	***330***		***3,037,771,531***	***3,140,208,751***
Other payables – long-term	338		52,500,000	52,500,000
Provisions – long-term	342	24	2,985,271,531	3,087,708,751

WESTERN - SAI GON BEER JOINT STOCK COMPANY

Form No. B 01 - DN
(Attached to Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the MInistry of Finance)

FINANCIAL REPORT

As at 30 Jun 2026

RESOURCES	*Code*	*Note*	30/6/2026	01/01/2026
EQUITY	***400***		***725,862,901,641***	***715,416,910,680***
Owners' equity	***410***	***26***	***725,862,901,641***	***715,416,910,680***
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		177,711,446,954	177,711,446,954
Retained profits	420		403,151,454,687	392,705,463,726
- Retained profits brought forward	*420a*		*349,900,393,262*	*330,182,475,582*
- Retained profit for the current period	*420b*		*53,251,061,425*	*62,522,988,144*
TOTAL RESOURCES	***440***		***771,321,154,183***	***765,859,368,514***

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

WESTERN - SAIGON BEER JOINT STOCK COMPANY

Form B02-DN

(Circular No.99/2025/TT-27/10/2025 of the MInistry of Finance)

SEPARATE INCOME STATEMENT

As at 30 June 2026

VND

ITEMS	*Code*	*Note*	*Quarter 2*		*Accumulated from opening to the end of this quarter*	
			2026	*2025*	*2026*	*2025*
Revenue from sales of goods and provision of services	**1**	**27**	**46,774,508,043**	**50,266,633,662**	**89,091,743,205**	**90,575,478,750**
Net revenue (10 = 01 - 02)	**10**		**46,774,508,043**	**50,266,633,662**	**89,091,743,205**	**90,575,478,750**
Cost of goods sold and services provided	**11**	**28**	**39,818,653,072**	**43,739,583,295**	**76,877,734,914**	**83,225,548,416**
Gross profit (20 = 10 - 11)	**20**		**6,955,854,971**	**6,527,050,367**	**12,214,008,291**	**7,349,930,334**
Profit/loss from sale and liquidation of investment real estate	**21**					
Financial income	**22**	**29**	**26,352,385,693**	**29,739,152,431**	**55,850,650,482**	**48,927,992,060**
Financial expenses	**23**	**30**	**2,380,154,876**		**2,380,154,876**	
Selling expenses	**25**	**31**	**212,971,857**	**229,592,300**	**322,408,002**	**300,294,650**
General and administration expenses	**26**	**32**	**2,808,344,875**	**2,887,078,164**	**6,231,346,379**	**6,207,534,636**
Net operating profit (30=20+21+22-(23+25+26)	**30**		**27,906,769,056**	**33,149,532,334**	**59,130,749,516**	**49,770,093,108**
Other income	**31**	**33**	**4,723,172**	**193,368,147**	**25,509,768**	**220,929,248**
Other expenses	**32**	**34**	**11,000,000**		**13,573,170**	
Results of other activities (40 = 31 - 32)	**40**		**(6,276,828)**	**193,368,147**	**11,936,598**	**220,929,248**
Accounting profit before tax (50 = 30 + 40)	**50**		**27,900,492,228**	**33,342,900,481**	**59,142,686,114**	**49,991,022,356**
Income tax expense – current	**51**		**2,030,843,672**	**1,626,405,912**	**3,232,105,368**	**1,755,047,423**
Income tax expense/ (benefit) – deferred	**52**		**16,444,066**	**70,678,092**	**283,296,462**	**326,761,351**
Net profit after tax (60 = 50 - 51 - 52)	**60**		**25,853,204,490**	**31,645,816,477**	**55,627,284,284**	**47,909,213,582**

Approved, day 20 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

WESTERN - SAIGON BEER JOINT STOCK COMPANY

Form B 03a-DN

SEPARATE CASH FLOWS STATEMENT
As at 30 June 2026

VND

ITEMS	*Code*	*Note*	*For the 6 month period ended 30 June*	
			Năm 2026	***Năm 2025***
I. CASH FLOWS FROM OPERATING ACTIVITIES				
Accounting profit before tax	**1**		**59,142,686,114**	**49,991,022,356**
Adjustments for:				
Depreciation and amortisation	2		16,337,103,302	17,624,906,095
Allowances and provisions	3		2,815,939,001	(3,554,649)
Profits from investing activities	5		(55,855,526,203)	(49,126,927,840)
Interest expenses	6			
Operating profit before changes in working capital	**8**		**22,440,202,214**	**18,485,445,962**
Change in receivables	9		9,829,831,000	6,349,090,552
Change in inventories	10		1,722,624,617	9,540,576,797
Change in payables and other liabilities	11		(4,356,652,623)	7,019,541,569
Change in prepaid expenses	12		(4,826,180,472)	561,867,001
Interest paid	14			
Corporate income tax paid	15		(3,391,453,911)	(1,719,877,593)
Other cash inflows from operating activities	16		-	
Other payments for operating activities	17		(2,552,347,449)	(3,914,930,531)
Net cash flows from operating activities	**20**		**18,866,023,376**	**36,321,713,757**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets	21		(1,048,059,198)	(7,563,112,314)
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		61,872,551,823	29,083,926,001
Net cash flows from investing activities	**30**		**24,389,368,346**	**6,831,667,030**

WESTERN - SAIGON BEER JOINT STOCK COMPANY

Form B 03a-DN

SEPARATE CASH FLOWS STATEMENT
As at 30 June 2026

VND

ITEMS	*Code*		*For the 6 month period ended 30 June*	
			Năm 2026	*Năm 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**		**158,241,722**	**46,630,787**
Cash and cash equivalents at beginning of period	**60**		**84,151,161**	**50,972,574**
Cash and cash equivalents at end of period	**70**		**242,392,883**	**97,603,361**

Approved, day 10 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

Quarter 2/2026

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

1. Reporting Entity

(a) Ownership structure

Western - Sai Gon Beer Joint Stock Company ("the Company") is incorporated as a joint stock company in Vietnam.

On 10 August 2010, the Company's shares were officially traded on the unlisted public companies market (UPCoM) on the Hanoi Stock Exchange in accordance with Announcement No. 694/TB-SGDHN dated 3 August 2010 of the Hanoi Stock Exchange with trading code of WSB.

(b) Principal activities

The principal activities of the Company are to produce and trade beer, alcohol and beverage products; to process agricultural products as raw materials for production of beers, alcohol, beverages and for export; and to provide office rental and warehousing services.

(c) Normal operating cycle

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

(d) Company structure

2. Basis of preparation

(a) Statement of compliance

The separate 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.

The Company prepares and issues its consolidated interim financial statements separately. For a comprehensive understanding of the Company's consolidated financial position, its consolidated results of operations and its consolidated cash flows, these separate interim financial statements should be read in conjunction with the consolidated interim financial statements.

(b) Basis of measurement

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

(c) Annual accounting period

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for interim financial statements presentation purpose.

3. Summary of significant accounting policies

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

The accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements.

(a) Cash

Cash comprises cash balances and call deposits.

(b) Investments

(i) *Held-to-maturity investments*

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments are term deposits at banks held to maturity and stated at costs.

(ii) *Investments in subsidiary and associate*

For the purpose of these separate interim financial statements, investments in subsidiary and associate 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 diminution in value. An allowance is made for diminution in investment value if the investee has suffered a loss which may cause the Company to lose its 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 equity instruments of other entity*

Investments in equity instruments of entity other than subsidiary and associate 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 diminution in value. An allowance is made for diminution in investment values if the investee has suffered a loss which may cause the Company to lose its 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.

(c) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts.

(d) Inventories

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

The Company applies the perpetual method of accounting for inventories.

(e) Tangible fixed assets

(i) *Cost*

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhauls cost, is charged to the separate statement of income in the period in which the costs are 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

(ii) *Depreciation*

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

* Buildings and structures 5 – 38 years
* Machinery and equipment 3 – 20 years
* Motor vehicles 6 – 8 years
* Office equipment 2 – 10 years

(f) Investment property

Investment property held to earn rental

Cost

Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its purchase price, cost of land use rights and any directly attributable expenditure of bringing the property to the condition necessary for it to be capable of operating in the manner intended by the Board of Management. Expenditure incurred after the investment property held to earn rental has been put into operation, such as repair and maintenance, is charged to the separate statement of income in the period in which the expenditure is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in future economic benefits in excess of the originally assessed standard of performance of the existing investment property held to earn rental, the expenditure is capitalised as an additional cost of the investment property.

Depreciation

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

* Buildings and structures 8 – 25 years

(g) 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.

(h) Long-term pending allocation 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 separate statement of income on a straight-line basis over the term of the lease of 32 to 35 years.

(ii) Returnable packaging

Returnable packaging includes bottles and crates being used in the Company's production and business activities and is initially stated at cost. Returnable packaging is amortised on a straight-line basis over a period ranging from 2 to 3 years.

(iii) 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 is amortised on a straight-line basis over 3 years.

(i) Trade and other payables

Trade and other payables are stated at their cost.

(j) Provisions

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

Severance allowance

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

(k) Share capital

Ordinary shares

Ordinary shares are stated at par value. Excess of cash receipt from shares issue over par value is recorded as share premium. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognised as a deduction from share premium.

(l) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the separate 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, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

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

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary differences 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.

(m) Revenue and other income

(i) *Goods sold*

Revenue from sales of goods is recognised in the separate statement of income when 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 possible return of goods. Revenue on sales of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

(ii) *Rental income*

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

(iii) *Interest income*

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

(iv) *Dividend income*

Dividend income is recognised when the right to receive dividend is established. Share dividends are not recognised as income.

(n) Operating lease payments

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

(o) Segment reporting

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

(p) Related parties

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

(q) Comparative information

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

4. Seasonality of operations

The Company's principal business activities are to produce and trade beers. Other business activities are to provide office rental and warehousing services. Management is of the opinion that these segments are not subjected to significant seasonal fluctuations.

5. Changes in accounting estimates

In preparing these separate interim financial statements, the Board of Management has made several accounting estimates. Actual results may differ from these estimates.

There have been no significant changes in the accounting estimates compared to those made in the most recent separate annual financial statements or those made in same interim period of the prior year.

6. Changes in the composition of the Company

7. Segment reporting

Geographically, the Company only operates in the territory of Vietnam.

8 CASH AND CASH EQUIVALENTS

	30/6/2026 VND	01/01/2026 VND
Cash on hand		
Cash in bank	242,392,883	84,151,161
Cash equivalents (*)		
TOTAL	**242,392,883**	**84,151,161**

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

9 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).

9 INVESTMENTS

(b) Equity investments in other entities

	30/6/2026					01/01/2026				
	No. of shares	% of equity owned and voting rights	Cost	Allowance for diminution in value	Fair value	No. of shares	% of equity owned and voting rights	Cost	Allowance for diminution in value	Fair value
			VND	VND	VND			VND	VND	VND
Investment in subsidiary	Not applicable	100%	**200,000,000,000**		**(*)**	Not applicable	100%	**200,000,000,000**		**(*)**
Saigon - Soc Trang Beer One Member Limited Company										
Invest in affiliates	2,402,400	20%	**7,000,000,000**		**12,350,738,400**	2,402,400	20%	**7,000,000,000**		**17,161,144,000**
Saigon - BacLieu Beer Joint Stock Company										
Other long-term investments			**13,980,715,400**	**(2,380,154,876)**	**11,600,560,524**			**13,980,715,400**		**(*)**
(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	(2,380,154,876)	11,600,560,524	1,891,807	9.46%	13,980,715,400		

The fair values of long-term financial investment as at 30 March 2026 and 1 January 2026 were determined by reference to the quoted prices.

(*) The Company has not determined fair value of these investments for disclosure in the separate interim financial statements because 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 value of these investments may differ from their carrying amounts.

10 ACCOUNTS RECEIVABLE FROM CUSTOMERS

	30/6/2026 VND	01/01/2026 VND
(a) Accounts receivable from customers		
Third parties	364,132,942	423,173,764
Related party	15,028,053,863	24,211,420,364
TOTAL	**15,392,186,805**	**24,634,594,128**
(b) Accounts receivable from customers who is a related party		
Saigon Beer - Alcohol - Beverage Corporation	14,806,627,836	22,405,191,072
Saigon Beer Trading Company Limited	199,453,928	369,765,795
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	**15,028,053,863**	**24,211,420,364**

11 PREPAYMENTS TO SUPPLIERS

	30/6/2026 VND	01/01/2026 VND
Third parties	13,800,000	85,735,996
Related party	72,000,000	695,533,070
+ Saigon Beer Trading Company Limited		
+ Saigon Beer - Alcohol - Beverage Corporation		*244,996,440*
+ Saigon Song Hau Beer Trading Joint Stock Company		*225,866,630*
+ Sa Be Co Mechanial Co., Ltd	*72,000,000*	*224,670,000*
	85,800,000	**781,269,066**

12 OTHER RECEIVABLES

	30/6/2026 VND	01/01/2026 VND
(a) Other short-term receivables		
Interest income receivables		
Profits distribution and dividends receivable	24,347,296,139	33,488,330,510
Other short-term receivables	129,327,100	15,278,845
TOTAL	**24,476,623,239**	**33,503,609,355**
In which:		
Third parties	129,327,100	15,278,845
Related party	24,347,296,139	33,488,330,510
	24,476,623,239	**33,503,609,355**

(b) Other long-term receivables

13 INVENTORIES

	30/6/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
	VND	VND	VND	VND
Goods in transit			122,200,000	
Raw materials	7,460,351,899		9,160,779,469	
Tools and supplies and spare parts	2,373,535,574	*(1,180,123,881)*	*2,935,259,384*	*(744,339,756)*
Work in progress	6,612,661,235		*7,315,483,499*	
Finished goods	2,991,262,449		*1,626,713,422*	
Merchandise inventories				
TOTAL	**19,437,811,157**	**(1,180,123,881)**	**21,160,435,774**	**(744,339,756)**

14 TANGIBLE FIXED ASSETS

143,271,000

Cost	*Buildings and structures* VND	*Machinery and Equipment* VND	*Motor vehicles* VND	*Office equipment* VND	*Total* VND
Opening balance	**75,154,216,043**	**447,515,443,570**	**8,464,249,179**	**8,511,650,774**	**539,645,559,566**
Increases in the period:		**1,833,900,000**		**281,271,000**	**2,115,171,000**
Additions		748,900,000		281,271,000	1,030,171,000
Transferred from construction in progress		1,085,000,000			1,085,000,000
Decreases in the period:		**346,917,065**			**346,917,065**
In which:					
Decrease due to asset liquidation		346,917,065			346,917,065
Disposals					
Closing balance	**75,154,216,043**	**449,002,426,505**	**8,464,249,179**	**8,792,921,774**	**541,413,813,501**
Accumulated depreciation					
Opening balance	**47,516,620,738**	**389,888,821,954**	**8,038,948,874**	**7,804,676,172**	**453,249,067,738**
Charge for the period	1,558,592,917	14,467,137,174	174,083,607	57,052,738	**16,256,866,436**
Reclassification					
Decrease in the period		**346,917,065**			**346,917,065**
In which:					
Decrease due to asset liquidation		346,917,065			346,917,065
Closing balance	**49,075,213,655**	**404,009,042,063**	**8,213,032,481**	**7,861,728,910**	**469,159,017,109**
Net book value					
Opening balance	**27,637,595,305**	**57,626,621,616**	**425,300,305**	**706,974,602**	**86,396,491,828**
Closing balance	**26,079,002,388**	**44,993,384,442**	**251,216,698**	**931,192,864**	**72,254,796,392**

Included in tangible fixed assets as at 30 June 2026 were assets costing VND 138,992 million (1/1/2026: VND 134,756 million) which were fully depreciated but still in active use.

15 INTANGIBLE FIXED ASSETS

16 INVESTMENT PROPERTIES

	Buildings and structures	*Total*
	VND	VND
Cost		
Opening balance	**4,011,843,370**	**4,011,843,370**
Disposals		
Decreases in the period:		
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**
Transfer to fixed assets		
Disposals		
Closing balance	**2,139,649,760**	**2,139,649,760**
Net book value		
Opening balance	**1,952,430,476**	**1,952,430,476**
Closing balance	**1,872,193,610**	**1,872,193,610**

17 CONSTRUCTION IN PROGRESS

	30/6/2026 VND	01/01/2026 VND
Opening balance	1,145,033,803	39,592,778
Additions	59,508,747	14,287,751,883
Transfer to tangible fixed assets	(1,085,000,000)	(13,182,310,858)
Transfer to long-term prepaid expenses	(119,542,550)	
Closing balance	-	**1,145,033,803**

18 PREPAID EXPENSES

(a) Short-term pending expenses

	30/6/2026 VND	01/01/2026 VND
Tools and instruments	132,134,071	110,998,711
Others	645,788,898	481,942,114
Total	**777,922,969**	**592,940,825**

(b) Long-term pending expenses

	30/6/2026 VND	01/01/2026 VND
Returnable packaging	5,393,615,194	429,821,454
Prepaid land costs	9,062,726,083	9,295,463,407
Tools and instruments	460,737,419	649,166,821
Others	2,673,170,716	2,496,677,401
Total	**17,590,249,412**	**12,871,129,083**

19 ACCOUNTS PAYABLE TO SUPPLIERS

	30/6/2026 VND	01/01/2026 VND
Third parties	1,214,315,013	2,484,495,626
Related parties	424,881,002	568,969,398
Total	**1,639,196,015**	**3,053,465,024**
Accounts payable to suppliers who are third parties	**1,214,315,013**	**2,484,495,626**
Truong Thang Food Processing Co., Ltd		580,401,150
Anh Chau Trading Production Investment Company Limited	296,259,763	427,886,712
Cuu Long Trading Services Joint Company	111,170,413	50,498,727
Khác	806,884,837	1,425,709,037
Accounts payable to suppliers who are related parties	**424,881,002**	**568,969,398**
The parent company	**424,881,002**	**568,969,398**
Saigon Beer - Alcohol - Beverage Corporation	106,525,595	
Saigon Beer Trading Company Limited	7,799,852	55,709,398
Sa Be Co Mechanial Co., Ltd	310,555,555	513,260,000

20 DIVIDENDS PAYABLE

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

21 ACCRUED EXPENSES

	30/6/2026 VND	01/01/2026 VND
Others	5,444,325,538	4,652,745,126
Total	**5,444,325,538**	**4,652,745,126**

22 OTHER PAYABLES

(a) Other payables – short-term

	30/6/2026 VND	01/01/2026 VND
Short-term deposits received	371,057,620	448,614,000
Other payables	2,953,432,087	3,232,587,895
Total	**3,324,489,707**	**3,681,201,895**
Third parties	3,324,489,707	3,681,201,895
Related parties		
	3,324,489,707	**3,681,201,895**

(b) Other payables – long-term

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

23 BONUS AND WELFARE FUND

This fund is established by appropriating from retained profits as approved by the shareholders at the General Meeting of shareholders. This fund is used to pay bonus and welfare to the Company's employees in accordance with the Company's bonus and welfare policies.

Movements of bonus and welfare fund during the period were as follows:

	Six-month period ended	
	30/06/2026 VND	30/06/2025 VND
Opening balance	6,750,200,226	6,473,197,361
Appropriation during the period (Note 26)	2,099,500,000	1,756,464,768
Adjustments to bonus and welfare fund (Note 26)	(694,929,536)	582,968,966
Utilisation during the period	(2,449,910,229)	(3,818,895,637)
Closing balance	**5,704,860,461**	**4,993,735,458**

24 PROVISION - LONG -TERM

Provision – long-term represented provision for severance allowance. Movement of provision for severance allowance during the period was as follows:

	Six-month period ended	
	30/06/2026 VND	30/06/2025 VND
Opening balance	3,087,708,751	3,183,743,645
Provision utilised during the period	(102,437,220)	(96,034,894)
Closing balance	**2,985,271,531**	**3,087,708,751**

25 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	2,587,250,666	16,752,521,881	13,302,133,002	(3,663,097,459)	2,374,542,086
Special sales tax	16,682,506,936	79,082,586,362	81,101,020,050		14,664,073,248
Corporate income tax	2,190,192,215	3,232,105,368	3,391,453,911		2,030,843,672
Personal income tax	30,223,638	643,784,727	620,184,773		53,823,592
Other taxes					
	21,490,173,455	**99,710,998,338**	**98,414,791,736**	**(3,663,097,459)**	**19,123,282,598**

26 SHARE CAPITAL

26.1 *Owners' capital*

	30/6/2026			01/01/2026		
	Ordinary shares VND	*Total par value* VND	%	*Ordinary shares* VND	*Total par value* 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 (Ordinary shares)	*01/01/2026* (Ordinary shares)
Number of shares registered	14,500,000	14,500,000
Number of shares issued	14,500,000	14,500,000
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%		

	30/6/2026	**01/01/2026**
Funds of the company	**VND**	**VND**
- Investment and development fund	177,711,446,954	177,711,446,954
- Retained profits	405,531,609,563	392,705,463,726

26.2 CHANGE IN OWNERS' EQUITY

	Share capital	Investment and development fund	Retained profits	Total
	VND	VND	VND	VND
Balance as at 01 January 2025	**145,000,000,000**	**177,711,446,954**	**374,265,444,548**	**696,976,891,502**
Net profit for the period			95,446,728,308	95,446,728,308
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			(3,512,929,536)	(3,512,929,536)
Adjustment to bonus and welfare fund			(582,968,966)	(582,968,966)
Appropriation to social activities fund			(410,810,628)	(410,810,628)
Balance as at 31 December 2025	**145,000,000,000**	**177,711,446,954**	**392,705,463,726**	**715,416,910,680**
Balance as at 01 January 2026	**145,000,000,000**	**177,711,446,954**	**392,705,463,726**	**715,416,910,680**
Net profit for the period			55,627,284,284	55,627,284,284
Last year's dividend			(43,500,000,000)	(43,500,000,000)
Appropriation to bonus and welfare fund			(2,099,500,000)	(2,099,500,000)
Adjustment to bonus and welfare fund			694,929,536	694,929,536
Appropriation to social activities fund			(276,722,859)	(276,722,859)
Balance as at 30 June 2026	**145,000,000,000**	**177,711,446,954**	**403,151,454,687**	**725,862,901,641**

27 REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Total revenue		
Sales of finished goods	45,209,118,912	48,105,280,654
Provision of services	168,854,357	205,434,899
Others	1,396,534,774	1,955,918,109
Total Revenue	**46,774,508,043**	**50,266,633,662**
Of which: Revenue from related parties		
Saigon Beer - Alcohol - Beverage Joint Stock Corporation	45,209,118,912	48,105,280,654
Saigon Beer Trading One Member Limited Liability Company	538,463,520	935,122,744
Saigon Beer Group Company Limited	63,170,837	
Saigon - Tay Do Beer and Beverage Joint Stock Company		60,760,800
	45,810,753,269	**49,101,164,198**

28 COST OF GOODS SOLD AND SERVICES PROVIDED

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Finished goods sold	39,438,693,403	43,440,709,155
Services provided	5,700,051	1,604,493
Reversal of allowance for inventories	314,539,525	(70,082,918)
Others	59,720,093	367,352,565
Total	**39,818,653,072**	**43,739,583,295**

29 FINANCIAL INCOME

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Dividends and profits distribution	20,217,665,712	25,048,741,455
Interest income from terms deposits	6,134,719,981	4,690,410,525
Other financial income		451
Total	**26,352,385,693**	**29,739,152,431**

30 FINANCIAL EXPENSES

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

31 SELLING EXPENSES

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Cost of loading and unloading labor	212,971,857	229,592,300
Total	**212,971,857**	**229,592,300**

32 GENERAL AND ADMINISTRATION EXPENSES

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Staff costs	2,060,875,428	2,087,212,533
Depreciation	87,144,595	91,575,729
Outside services	260,398,817	297,859,058
Other expenses	399,926,035	410,430,844
Total	**2,808,344,875**	**2,887,078,164**

33 OTHER INCOME

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Other income		
Liquidation and sale of fixed assets, packages, bottles, and scraps		175,572,147
Others	4,723,172	17,796,000
Total	**4,723,172**	**193,368,147**

34 OTHER EXPENSES

	Quarter 2 of year 2026	Quarter 2 of year 2025
	VND	VND
Others	11,000,000	
Total	**11,000,000**	

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