CÔNG TY CỔ PHẦN TẬP ĐOÀN BIA SÀI GÒN – BÌNH TÂY ***SAIGON BINH TAY BEER GROUP 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 2144/2026/SBB *(Công bố thông tin Báo cáo tài chính riêng và hợp nhất Quý III/2026, kết thúc tại ngày 30/09/2026)* *(Information disclosure of Separate and Consolidated Interim Financial Statements for the Third Quarter of year 2026 ended September 30, 2026)*	*TP.Hồ Chí Minh, ngày 29 tháng 10 năm 2026* *Ho Chi Minh City, October 29,2026*

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

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

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

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

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

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

   - Mã chứng khoán: SBB

     Stock code: SBB

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

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

   - Điện thoại/Tel: Fax:

   - Email: info@sabibeco.com

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

   - **BCTC Quý 3 năm 2026/*Financial Statements for Third quarter of year 2026***

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

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

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

Consolidated Financial Statements (Listed organizations has subsidiaries)

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

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

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

Cases in which the cause must be explained:

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

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

☐ Có ☒ Không

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

☐ Có ☒ Không

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

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

☐Có ☒ Không

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

☐Có ☒ Không

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

☒ Có ☐ Không

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

☒ *Yes* ☐ *No*

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

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

☐ Có ☒ Không

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

☐ *Yes* ☒ *No*

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

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

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

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

CÔNG TY CỔ PHẦN TẬP ĐOÀN BIA SÀI GÒN BÌNH TÂY

Lee Chio Lim Larry

Tài liệu đính kèm:

- BCTC riêng Quý 3 năm 2026/ *Separate Interim Financial Statements for the Third quarter of year 2026 Ended September 30, 2026*
- BCTC hợp nhất Quý 3 năm 2026/ *Consolidated Interim Financial Statements for the Third Quarter of year 2026 Ended September 30, 2026*

CÔNG TY CỔ PHẦN TẬP ĐOÀN BIA SÀI GÒN BÌNH TÂY

Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN BIA SÀI GÒN BÌNH TÂY
Date: 2026.10.29 23:51:50 +07'00'

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

FOR THE THIRD QUARTER OF FISCAL YEAR 2026
AS AT SEPTEMBER 30, 2026

SAIGON BINH TAY BEER GROUP JOINT STOCK COMPANY

SAIGON BINHTAY BEER GROUP
JOINT STOCK COMPANY

Consolidated Interim Financial
Statements for the Third Quarter period
ended 30 September 2026

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Corporate Information

Investment Licence No.	0304116373	25/11/2005

Board of Directors

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

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

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

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

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

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

(a) the consolidated interim financial statements set out on pages 3 to 48 give a true and fair view of the consolidated financial position of the Company as at 30 September 2026, and of [its/their] consolidated results of operations and consolidated cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to [interim] financial reporting; and

(b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

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

On behalf of the Board of Management

LEE CHIO LIM LARRY
[Legal Representative]

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

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

Form B 01 –DN/HN

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

	Code	Note	30/09/2026 VND	01/07/2026 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150 + 160)	**100**		**1.144.113.486.664**	**926.806.993.133**
Cash and cash equivalents	**110**	**5**	**360.891.981.722**	**286.057.587.048**
Cash	111		112.891.981.722	172.464.275.451
Cash equivalents	112		248.000.000.000	113.593.311.597
Short-term financial investments	**120**		**184.750.109.588**	**116.063.328.768**
Held-to-maturity investments	123		184.750.109.588	116.063.328.768
Accounts receivable – short-term	**130**		**405.959.979.243**	**232.006.716.515**
Accounts receivable from customers	131	7	657.790.037.164	483.828.980.808
Prepayments to suppliers	132		13.112.085.594	8.431.468.809
Other receivables	135	8	1.808.901.764	3.478.986.561
Allowance for doubtful debts	136		(266.751.045.279)	(263.732.719.663)
Inventories	**140**	**9**	**188.603.155.252**	**288.600.981.921**
Inventories	141		205.312.438.202	305.412.311.101
Allowance for inventories	142		(16.709.282.950)	(16.811.329.180)
Other current assets	**160**			
Short-term deferred expenses	161	14(a)	**3.908.260.859**	**4.078.378.881**
Deductible value added tax	162		2.689.568.054	2.969.232.036
Taxes and others receivable from the State	163	17(a)	109.545.960	
			1.109.146.845	1.109.146.845
Long-term assets (200 = 210 + 220 + 230 + 240 + 250 + 260 + 270)	**200**		**1.138.942.684.322**	**1.164.667.116.535**
Accounts receivable – long-term	**210**		**780.752.500**	**765.752.500**
Other long-term receivables	215	8	780.752.500	765.752.500
Allowance for doubtful long-term debts	216			

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

Form B 01 – DN/HN

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

	Code	Note	30/09/2026 VND	01/07/2026 VND
Fixed assets	**220**		**763.152.288.240**	**794.198.948.410**
Tangible fixed assets	221	10	**758.210.360.099**	**789.293.408.863**
Cost	222		*3.791.332.158.336*	*3.789.595.550.198*
Accumulated depreciation	223		*(3.033.121.798.237)*	*(3.000.302.141.335)*
Intangible fixed assets	227	11	**4.941.928.141**	**4.905.539.547**
Cost	228		*13.927.130.911*	*13.830.585.877*
Accumulated amortisation	229		*(8.985.202.770)*	*(8.925.046.330)*
Invested real estate	240	12	**102.338.013.317**	**103.591.556.521**
The original price	241		*162.090.239.411*	*162.090.239.411*
Accumulated depreciation (*)	242		*(59.752.226.094)*	*(58.498.682.890)*
Long-term work in progress	**250**	13	**4.978.069.036**	**5.362.566.036**
Construction in progress	252		4.978.069.036	5.362.566.036
Long-term financial investments	**260**			
Investments in associates, joint-ventures	262	6(a)	**213.554.053.643**	**213.554.053.643**
Equity investments in other entities	263	6(a)	41.186.788.990	41.186.788.990
Allowance for impairment of long-term financial investments	264	6(a)	173.867.264.653 (1.500.000.000)	173.867.264.653 (1.500.000.000)
Other long-term assets	**270**			
Long-term deferred expenses	271	14(b)	**54.139.507.586**	**47.194.239.425**
Deferred tax assets	272		49.060.926.072	40.929.822.840
Long-term tools, supplies and spare parts	273		338.445.003	338.237.287
			4.740.136.511	5.926.179.298
TOTAL ASSETS (280 = 100 + 200)	**280**		**2.283.056.170.986**	**2.091.474.109.668**

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

	Code	Note	30/09/2026 VND	01/07/2026 VND
RESOURCES				
LIABILITIES (300 = 310 + 330)	**300**		**747.174.075.005**	**609.319.542.194**
Current liabilities	**310**		**616.570.320.734**	**482.202.331.905**
Accounts payable to suppliers	311	15	139.736.040.931	87.484.932.126
Advances from customers	312		13.387.187.724	21.848.323.565
Dividends/Profits payable	313	16	4.633.396.140	20.229.706.200
Taxes and others payable to the State	314	17(b)	396.598.377.010	293.341.964.308
Payable to employees	315		6.882.183.129	4.672.680.792
Accrued expenses	316	18	11.861.979.255	6.395.327.041
Other payables – short-term	320	19(a)	30.037.123.255	31.204.746.898
Short-term borrowings, bonds and finance lease liabilities	321		0	0
Bonus and welfare funds	323	20	13.434.033.290	17.024.650.975
Long-term liabilities	**330**		**130.603.754.271**	**127.117.210.289**
Others long term payables	338		4.745.160.000	4.745.160.000
Deferred tax liabilities	342		125.858.594.271	125.858.594.271
EQUITY	**400**		**1.535.882.095.981**	**1.482.154.567.474**
Share capital	411	22	875,245,360,000	875,245,360,000
- *Ordinary shares with voting rights*	*411a*		875,245,360,000	875,245,360,000
Capital surplus/Share premium	412	21	436,708,750,464	436,708,750,464
Other capital	414	21	(51,168,810,051)	(51,168,810,051)
Retained profits/ (accumulated losses)	420		275.096.795.568	217.882.723.079
- *Retained profits/(accumulated losses) brought forward*	*420a*		221.397.272.600	112.018.244.134
- *Retained profit/(loss) for the current [period/year]*	*420b*		53.699.522.968	105.864.478.945
Non-controlling interest	429		-	-
TOTAL RESOURCES (440 = 300 + 400)	**440**		**2.283.056.170.986**	**2.091.474.109.668**

[Authorized, day 29-month October year 2026]

Preparer	Chief Accountant	Legal Representative
HOANG LAN HUONG	**NGO VIET HA**	**LEE CHIO LIM LARRY**
Senior Manager Accounting	*Chief Accountant*	*General Director*

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

Form B 02 – DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)

	Code	Note	Quarter III		Cumulative from the beginning of the year to September 30	
			2026 VND	2025 VND	2026 VND	2025 VND
Revenue from sales of goods and provision of services	**01**	**23**	790.962.326.606	744.803.518.106	2.532.735.025.882	2.305.695.427.325
Revenue deductions	**02**	**23**				
Net revenue from sales of goods and provision of services (10 = 01 - 02)	**10**	**23**	790.962.326.606	744.803.518.106	2.532.735.025.882	2.305.695.427.325
Cost of sales	**11**	**24**	716.731.037.772	659.020.105.181	2.204.076.921.139	2.138.628.793.002
Gross profit/(loss) from sales of goods and provision of services (20 = 10 - 11)	**20**		**74.231.288.834**	**85.783.412.925**	**328.658.104.743**	**167.066.634.323**
Financial income	22	25	4.878.119.054	2.519.122.875	13.678.997.152	11.992.608.240
Financial expenses	23	26	135.199.951	2.464.920.367	3.033.535.665	10.841.652.580
In which:						
Interest expense	*24*		-	*2.464.781.056*	*2.600.264.314*	*10.835.498.853*
Selling expenses	25	27	2.195.324.326	2.424.101.893	8.844.683.535	13.624.295.007
General and administration expenses	26	28	19.081.721.431	11.761.111.732	60.468.596.631	39.030.385.925
Share of profit/(loss) in associates and jointly controlled entities	27		-	-	-	6,326,991,170
Net operating profit/(loss) {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}	**30**		**57.697.162.180**	**71.652.401.808**	**269.990.286.064**	**121.889.900.221**
Other income	31	29	401.727.867	71.953.484	1.137.573.025	227.776.984
Other expenses	32	30	678.093.799	790.239.058	969.946.446	3.341.944.068
Results of other activities (40 = 31 - 32)	**40**		**(276.365.932)**	**(718.285.574)**	**167.626.579**	**(3.114.167.084)**

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated interim Statement of income

for the Third Quarter period ended 30 September 2026

Form B 02 –HN

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

	Code	Note	Quarter III		Cumulative from the beginning of the year to September 30	
			2026 VND	2025 VND	2026 VND	2025 VND
Accounting profit/(loss) before tax (50 = 30 + 40)	**50**		**57.420.796.248**	**70.934.116.234**	**270.157.912.643**	**118.775.733.137**
Income tax expense – current	**51**	**32**	3.721.480.996	5.193.489.006	12.711.794.947	10.972.644.760
Income tax expense/(benefit) – deferred	**52**	**32**	(207.716)	(450.594.484)	3.486.336.266	(450.594.484)
Net profit/(loss) after tax (60 = 50 - 51 - 52)	**60**		**53.699.522.968**	**66.191.221.712**	**253.959.781.430**	**108.253.682.861**
Attributable to:						
[Owners/Ordinary shareholders] of the Company	61		53.699.522.968	66.191.221.712	253.959.781.430	108.253.682.861
Non-controlling interest	62		-	-		
Earnings per share		**33**				
Basic earnings per share	70		614	735	2.902	537
Diluted earnings per share	71		-	-		

Authorized, day 29-month October year 2026

Preparer	Chief Accountant	Legal Representative
HOANG LAN HUONG	**NGO VIET HA**	**LEE CHIO LIM LARRY**
Senior Manager Accounting	*Chief Accountant*	*General Director*

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

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

Form B 03 –DN/HN

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

	Code	Note	Quarter III/2026 VND	Quarter III/2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Proceeds from sales and services rendered and other revenues	01		1.469.873.619.019	1.681.330.736.580
Expenditures paid to suppliers	02		(622.043.581.931)	(853.071.858.059)
Expenditures paid to employees	03		(21.499.680.413)	(29.550.032.136)
Paid interests	04		-	(836.232.701)
Paid enterprise income tax	05		-	(1.587.695.162)
Other proceeds from operating activities	06		67.585.737.051	1.030.341.786
Other expenditures on operating activities	07		(734.540.129.938)	(877.367.186.487)
Net cash flows from operating activities	**20**		**159.375.963.788**	**(80.051.926.179)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Expenditures on purchase and construction of fixed assets and long-term assets	21		(5.002.845.257)	(6.917.448.548)
Proceeds from disposal or transfer of fixed assets and other long-term assets	22			
Expenditures on loans and purchase of debt instruments from other entities	23		(68.586.602.740)	
Proceeds from lending or repurchase of debt instruments from other entities	24			10.000.000.000
Proceeds from interests, dividends and distributed profits	27		4.648.944.943	3.327.683.605
Net cash flows from investing activities	**30**		**(68.940.503.054)**	**6.410.235.057**
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		-	148.820.532.172
Payments to settle loan principals	34		-	(181.164.991.597)
Dividends and profits paid to owners	36		(15.603.310.060)	(855.000.000)
Net cash flows from financing activities	**40**		**(15.603.310.060)**	**(33.199.459.425)**

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

Form B 09 – DN/HN

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

	Code	Note	Quarter III/2026 VND	Quarter III/2025 VND
Net cash flows during the [period/year] (50 = 20 + 30 + 40)	**50**		**74.832.150.674**	**(106.841.150.547)**
Cash and cash equivalents at the beginning of the [period/year]	60		286.059.831.048	364.846.189.942
Effect of exchange rate fluctuations on cash and cash equivalents	61			
Cash and cash equivalents at the end of the [period/year] (70 = 50 + 60 + 61)	**70**		**360.891.981.722**	**258.005.039.395**

[Authorized, day 29-month October year 2026]

Preparer	Chief Accountant	Legal Representative
HOANG LAN HUONG	**NGO VIET HA**	**LEE CHIO LIM LARRY**
Senior Manager Accounting	*Chief Accountant*	*General Director*

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

1. Reporting entity

(a) Ownership structure

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

(b) Principal activities

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

(c) Normal operating cycle

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

(d) Group structure

As at 30 September 2026, the Group had 3 subsidiaries (30/09/2026: 3 subsidiaries) as listed in Note 6(a).

As at 30 September 2026, the Group had 1 associates (30/09/2026): 1 associates) as listed in Note 6(a).

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

As at 30 September 2026, the Company had 292 employees (01/07/2026): 284 employees).

2. Basis of preparation

(a) Statement of compliance

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

(b) Basis of measurement

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

(c) Going concern assumption

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

(d) Annual accounting period

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

(e) Accounting and presentation currency

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

3. Adoption of new guidance on accounting system for enterprises

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

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

4. Summary of significant accounting policies

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

(a) Basis of consolidation

(i) Subsidiaries

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

(ii) Non-controlling interests

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

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

(iii) Loss of control

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

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

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

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

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

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

(v) Transactions eliminated on consolidation

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

(b) Foreign currency

(i) Foreign currency transactions

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

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

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

(c) Cash and cash equivalents

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

(d) Investments

(i) Held-to-maturity investments

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

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

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

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

(iii) Investments in other entities

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

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

(e) Accounts receivable

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

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific

provisioning rates as below:

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

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

(f) Inventories

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

(g) Tangible fixed assets

(i) Cost

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

(ii) Depreciation

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

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

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

(h) Intangible fixed assets

(i) Land use rights

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

(ii) Software

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

(i) Construction in progress

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

(j) Long-term deferred expenses

(i) Prepaid land costs

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

(ii) Tools and instruments

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

(k) Trade and other payables and accruals

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

(l) Dividends payable

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

(m) Share capital

(i) Contributed capital

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

(ii) Ordinary shares

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

(n) Taxation

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

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

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

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

(o) Revenue and other incomes

(i) Goods sold

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

(ii) Services rendered

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

(iii) Processing services

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

(iv) Construction contracts

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

(v) Rental income

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

(vi) Interest income

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

(vii) Dividend income

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

(p) Leases

(i) Leased assets

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

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

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

(ii) Lease payments

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

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

(q) Production and business expenses

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

(r) Borrowing costs

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

(s) Earnings per share

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

(t) Related parties

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

(u) Comparative information

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

5. Cash and cash equivalents

	30/09/2026 VND	01/07/2026 VND
Cash on hand	8.791.371	13.846.371
Demand deposits at banks	112.883.190.351	172.450.429.080
Cash equivalents	248.000.000.000	113.593.311.597
Cash and cash equivalents	**360.891.981.722**	**286.057.587.048**
Bank overdrafts	-	-
Cash and cash equivalents in the [consolidated] statement of cash flows	**360.891.981.722**	**286.057.587.048**

Details of Demand Deposits by Bank

	30/09/2026 VND	01/07/2026 VND
Vietcombank – Ky Dong Branch – HCM City	64.809.841.640	91.612.699.538
Vietcombank – Ky Dong Branch – HCM City	28.090.894.778	19.723.706.808
Vietinbank – Branch 4 HCM City	9.892.637.883	23.923.164.943
Vietinbank Ha Nam Province	5.598.492.113	31.869.045.014
Vietcombank – Ky Dong Branch – HCM City	3.589.826.873	4.426.612.457
Vietinbank – Branch 4 HCM City	412.158.620	39.727.207
Vietcombank – Ky Dong Branch – HCM City	263.645.201	445.619.026
Vietinbank – Branch 4 HCM City	130.746.796	118.266.340
VIB City Branch	62.401.852	262.925.630
Vietcombank - Ha Nam Branch	28.805.077	28.790.561
BIDV - Ha Nam Branch	1.223.445	1.011.829
BIDV - Bac Sai Gon Branch	1.104.711	-
Agribank- Mien Dong - Transaction Office No. 2	1.000.100	-
BIDV- Ba Thang Hai Branch	410.959	-
BIDV - Transaction Office No. 2	303	1.103.727

6. Investments

(a) Held-to-maturity investments

	30/09/2026			01/07/2026		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
	VND	VND	VND	VND	VND	VND
Short-term held-to-maturity investments						
▪ Term deposits	184.750.109.588	184.750.109.588		116.063.328.768	116.063.328.768	
	184.750.109.588	**184.750.109.588**		**116.063.328.768**	**116.063.328.768**	

(b) Equity investments in other entities

	30/09/2026						01/07/2026				
	Quantity	% of equity owned	% of voting rights	Cost million VND	Recoverable amount million VND	Allowance million VND	Quantity	% of equity owned	% of voting rights	Cost million VND	Recoverable amount million VND	Allowance million VND
Equity investments in:												
▪ Subsidiary company												
• Saigon - Phu Ly Beer One Member Limited Liability Company		100%	100%	225,627.04	225,627.04			100%	100%	225,627.04	225,62704	
• Saigon - Ninh Thuan Beer Limited Liability Company		100%	100%	411,860.25		411,860.25		100%	100%	411,860.25		411,860.25
• Saigon Binh Tay Beer Trading and Services Limited Liability Company		100%	100%	200,000		200,000		100%	100%	200,000		200,000
▪ Associates												
• Saigon Long Khanh Beer Joint Stock Company	-	20.20%	20.20%	198,000	198,000	-	-	20.20%	20.20%	198,000	198,000	-

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	30/09/2026						01/07/2026					
	Quantity	% of equity owned	% of voting rights	Cost million VND	Recoverable amount million VND	Allowance million VND	Quantity	% of equity owned	% of voting rights	Cost million VND	Recoverable amount million VND	Allowance million VND
▪ Others												
• Saigon Quang Ngai Beer Joint Stock Company	1,166,667	-	-	11,666.67	19.250,00	-	1,166,667	-	-	11,666,67	21,583,34	-
• Saigon Ha Noi Beer Joint Stock Company	900,018	-	-	9,000.18	14.850,29	-	900,018	-	-	9,000,18	14,670,29	-
• Saigon Packaging Group Joint Stock Company	10,350,000	18.46%	18.4%	151,700.4	151,700.4		10,350,000	18.46%	18.4%	151,700,4	151,700.4	-
• Truong Sa Food and Foodstuff Trading JSC	100,000	-	-	1,500	0	1.500	100,000	-	-	1,500	0	1,500

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

7. Accounts receivable from customers - short-term

(a) Accounts receivable from customers detailed by significant customer

	Error! Reference source not found.		30/09/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	365.907.555.602	-	195.742.128.813	-
Sagota Ca Mau Trading Joint Stock Company	23.388.205.764	(23.388.205.764)	23.388.205.764	(23.388.205.764)
Gota Quang Ngai Joint Stock Company	17.992.290.458	(17.992.290.458)	17.992.290.458	(17.992.290.458)
Sagota Bita Northern Trading Joint Stock Company	17.979.502.716	(17.979.502.716)	17.979.502.716	(17.979.502.716)
Trade Beer Sole Co., Ltd.	13.364.010.784	(16.382.336.401)	13.364.010.784	(13.364.010.784)
Le Tuan Vinh One Member Limited Liability Company	13.261.463.658	(13.261.463.658)	13.261.463.658	(13.261.463.658)
Other trade receivables	205.897.008.182	(177.747.246.283)	202.101.378.615	(177.747.246.283)
	657.790.037.164	**(266.751.045.280)**	**483.828.980.808**	**(263.732.719.662)**

(b) Accounts receivable from customers who are related parties

	30/09/2026		01/07/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)- The Parent Company	365.907.555.602	-	195.742.128.813	-
Saigon Beer Trading One Member Limited Liability Company – The same parent Company	856.068.206	-	799.865.576	-
Chuong Duong Beverages Joint Stock Company			219.094.200	

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

7. Accounts receivable from customers - short-term

(a) Accounts receivable from customers detailed by significant customer

	30/09/2026		01/07/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	365.907.555.602	-	195.742.128.813	-
Sagota Ca Mau Trading Joint Stock Company	23.388.205.764	(23.388.205.764)	23.388.205.764	(23.388.205.764)
Gota Quang Ngai Joint Stock Company	17.992.290.458	(17.992.290.458)	17.992.290.458	(17.992.290.458)
Sagota Bita Northern Trading Joint Stock Company	17.979.502.716	(17.979.502.716)	17.979.502.716	(17.979.502.716)
Trade Beer Sole Co., Ltd.	13.364.010.784	(16.382.336.401)	13.364.010.784	(13.364.010.784)
Le Tuan Vinh One Member Limited Liability Company	13.261.463.658	(13.261.463.658)	13.261.463.658	(13.261.463.658)
Other trade receivables	205.897.008.182	(177.747.246.283)	202.101.378.615	(177.747.246.283)
	657.790.037.164	**(266.751.045.280)**	**483.828.980.808**	**(263.732.719.662)**

(b) Accounts receivable from customers who are related parties

	30/09/2026		01/07/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)- The Parent Company	365.907.555.602	-	195.742.128.813	-
Saigon Beer Trading One Member Limited Liability Company – The same parent Company	856.068.206	-	799.865.576	-
Chuong Duong Beverages Joint Stock Company			219.094.200	

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

Trade receivables from the parent company are unsecured, non-interest-bearing and payable within 30 days from the invoice date.

8. Other receivables

(a) Other short-term receivables comprised:

	30/09/2026		01/07/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Dividend and profit receivables	-		1.750.000.500	
Receivables from employees	1.243.898.000		1.296.447.636	
Bank deposit interest receivable	0		0	
Assets lent out	0		0	
Payments made on behalf of others	79.853.198		0	
Other receivables	485.150.566	(204.747.000)	432.538.425	(204.747.000)
	1.808.901.764	**(204.747.000)**	**3.478.986.561**	**(204.747.000)**

(b) Other long-term receivables comprised:

	30/09/2026		01/07/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Long-term deposits	780.752.500	-	765.752.500	-
	780.752.500	**-**	**765.752.500**	**-**

9. Inventories

	30/09/2026		01/07/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Raw materials	115.707.332.460	(245.186.027)	157.227.309.104	
Tools and supplies	13.712.531.494	(13.712.531.494)	15.806.196.256	(14.059.763.751)
Work in progress	58.291.086.600		57.964.910.435	
Finished goods	13.456.708.326		69.624.660.953	
Merchandise inventories	1.393.213.893		902.091.655	
Goods on consignment	2.751.565.429	(2.751.565.429)	3.887.142.698	(2.751.565.429)
	205.312.438.202	**(16.709.282.950)**	**305.412.311.101**	**(16.811.329.180)**

10. Tangible fixed assets

	Buildings VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Other fixed assets VND	Total VND
Cost						
Opening balance	759.822.279.099	2.971.429.342.612	51.347.468.354	4.729.660.437	2.266.799.696	3.789.595.550.198
Additions	479.459.000	3.777.453.000	0	291.136.775	-	4.548.048.775
Transfer from construction in progress	-	-	-	-	-	-
Transfer to investment property	-	-	-	-	-	-
Disposals		-	(2.811.440.637)	-	-	(2.811.440.637)
Written off	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
Closing balance	**760.301.738.099**	**2.975.206.795.612**	**48.536.027.717**	**5.020.797.212**	**2.266.799.696**	**3.791.332.158.336**

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	Buildings VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Other fixed assets VND	Total VND
Accumulated depreciation						
Opening balance	496.357.349.305	2.461.224.964.392	36.247.419.108	4.205.608.834	2.266.799.696	3.000.302.141.335
Charge for the [period/year]	8.160.713.148	26.281.304.594	742.844.810	139.732.848		35.324.595.400
Transfer to investment property	-	-	-	-	-	-
Disposals			(2.504.938.498)	-	-	(2.504.938.498)
	-	-	-	-	-	-
Closing balance	**504.518.062.453**	**2.487.506.268.986**	**34.485.325.420**	**4.345.341.682**	**2.266.799.696**	**3.033.121.798.237**
Net book value						
Opening balance	**263.464.929.794**	**510.204.378.220**	**15.100.049.246**	**524.051.603**	**0**	**789.293.408.863**
Closing balance	**255.783.675.646**	**487.700.526.626**	**14.050.702.297**	**675.455.530**	**0**	**758.210.360.099**

Included in tangible fixed assets were assets costing VND 3.005.421.099.325 which were fully depreciated as at 30 September 2026 (**Error! Reference source not found.**: VND 2.968.703.431.451), but which are still in active use.

11. Intangible fixed assets

	Land use rights VND	Software VND	Total VND
Cost			
Opening balance	12.112.210.877	1.718.375.000	13.830.585.877
Transfer from long-term prepayments	0	-	-
Transfer to investment property	-	-	-
Additions	-	96.545.034	96.545.034
Disposals	-	-	-
Written off	-	-	-
Reclassification	-	-	-
Closing balance	**12.112.210.877**	**1.814.920.034**	**13.927.130.911**
Accumulated amortisation			
Opening balance	7.206.671.330	1.718.375.000	8.925.046.330
Transfer from long-term prepayments	0	-	-
Transfer to investment property			
Charge for the [period/year]	57.474.633	2.681.807	60.156.440
Closing balance	**7.206.671.330**	**1.721.056.807**	**8.985.202.770**
Net book value			
Opening balance	4.905.539.547	-	4.905.539.547
Closing balance	**4.905.539.547**	**93.863.227**	**4.941.928.141**

Included in intangible fixed assets were assets costing VND 1.718.375.000 which were fully amortised as at 30 September 2026 (01/07/2026 VND 1.718.375.000), but which are still in use.

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

which are still in use.

12. Invested real estate

	Land use rights	Buildings	Total
	VND	VND	VND
Cost			
Opening balance			
Additions	75.002.501.500	87.087.737.911	162.090.239.411
Disposals	-	-	-
Write-offs	-	-	-
Reclassifications	-	-	-
Closing balance	**75.002.501.500**	**87.087.737.911**	**162.090.239.411**
Accumulated depreciation			
Opening balance	17.857.738.498	40.640.944.392	58.498.682.890
Depreciation for the period	382.665.825	870.877.379	1.253.543.204
Disposals	-	-	-
Write-offs	-	-	-
Reclassifications	-	-	-
Closing balance	**18.240.404.323**	**41.511.821.771**	**59.752.226.094**
Net book value			
Opening balance	57.144.763.002	46.446.793.519	103.591.556.521
Closing balance	**56.762.097.177**	**45.575.916.140**	**102.338.013.317**

13. Construction in progress

	Quarter III/2026 VND	Quarter III/2025 VND
Opening balance	5.362.566.036	4.588.349.036
Additions during the[period/year]	492.441.551	774.217.000
Written off	0	-
Transfer to tangible fixed assets	(876.938.551)	-
Closing balance	**4.978.069.036**	**5.362.566.036**

Major constructions in progress were as follows:

	Quarter III/2026 VND	Quarter III/2025 VND
Construction in progress	2.137.539.036	2.522.036.036
Construction survey costs for Phase 2 – Saigon Beer Plant – Dong Thap	2.840.530.000	2.840.530.000
	4.978.069.036	**5.362.566.036**

14. Deferred expenses

(a) Short-term deferred expenses

	30/09/2026 VND	01/07/2026 VND
Prepaid insurance expenses	2.145.141.344	2.466.336.426
Prepaid borrowing costs	0	0
Prepaid operating lease expenses	544.426.710	502.895.610
Other short-term deferred expenses	-	-
	2.689.568.054	**2.969.232.036**

(b) Long-term deferred expenses

	Returnable packaging VND	Tools, equipment and spare parts VND	Repair and renovation costs VND	Prepaid land costs VND	Total VND
Opening balance	-	7.223.455.970	3.167.840.627	30.538.526.243	40.929.822.840
Additions	5.222.768.691	1.160.685.009	4.798.430.743	0	11.181.884.443
Amortisation for the [period/year]	(870.461.449)	(1.301.553.447)	(622.437.378)	(256.328.937)	(3.050.781.211)
Closing balance	**4.352.307.242**	**7.082.587.532**	**7.343.833.992**	**30.282.197.306**	**49.060.926.072**

15. Accounts payable to suppliers

(a) Accounts payable to suppliers detailed by significant suppliers

	30/09/2026 VND	01/07/2026 VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	76.928.021.648	22.685.614.591
Saigon Packing Coporation	27.565.051.363	22.827.504.517
Other suppliers	35.242.967.920	41.971.813.018
	139.736.040.931	**87.484.932.126**

(b) Accounts payable to suppliers who are related parties

	30/09/2026 VND	01/07/2026 VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	76.928.021.648	22.685.614.591
Sa Be Co Mechanical One Member Limited Liability Company	6.210.000	4.260.435.471
Saigon Beer Trading One Member Limited Liability Company	98.751.595	148.049.405
Saigon Vinh Long Beer Joint Stock Company	6.480.000	25.920.000
Saigon Western Region Beer Joint Stock Company	1.372.417.963	21.972.099
Chuong Duong Beverage Joint Stock Company	5.582.500	37.844.000
San Miguel Yamamura Packaging Phu Tho Company Limited	104.133.600	90.525.600
Binh Tay Liquor Joint Stock Company		2.913.586.538
	78.521.597.306	**30.183.947.704**

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

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

16. Dividends payable

	30/09/2026 VND	01/07/2026 VND
Dividends payable	4.633.396.140	20.229.706.200
	4.633.396.140	**20.229.706.200**

(a) Dividends payable to related parties

	30/09/2026 VND	01/07/2026 VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	-	10.437.440.000
Binh Tay Liquor Joint Stock Company	-	1.008.060.000

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

(a) Taxes and others receivable from the State

	01/07/2026 VND	Incurred VND	Received VND	30/09/2026 VND
Other receivables from the State				
Deductible value-added tax (VAT)	-	256.481.590	146.935.630	109.545.960
Corporate income tax (CIT)	1.109.146.845			1.109.146.845
	1.109.146.845	**256.481.590**	**146.935.630**	**1.218.692.805**

(b) Taxes and others payable to the State

	01/07/2026 VND	Incurred VND	Paid VND	30/09/2026 VND
Taxes				
Value added tax	35.217.474.410	104.307.087.953	11.824.312.880	127.700.249.483
Special consumption tax	253.165.424.508	743.911.718.635	738.083.124.078	258.994.019.065
Corporate income tax	3.931.318.734	3.721.480.996	0	7.652.799.730
Personal income tax	885.238.313	349.799.065	208.912.087	1.026.125.291
Natural resource taxes	11.985.776	32.577.264	30.949.856	13.613.184
Land and housing taxes	0	1.109.976.801	0	1.109.976.801
Other taxes	130.522.567	205.476.499	234.405.610	101.593.456
	293.341.964.308	**853.638.117.213**	**750.381.704.511**	**396.598.377.010**

18. Accrued expenses

(a) Accrued expenses – short-term

	30/09/2026 VND	01/07/2026 VND
Consulting expense	2.840.530.000	2.840.530.000
Other short-term accrued expenses	9.021.449.255	3.554.797.041
	11.861.979.255	**6.395.327.041**

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

19. Other payables

(a) Other payables – short-term

	30/09/2026 VND	01/07/2026 VND
Trade union fees	1.620.827.996	1.787.705.998
Short-term deposits and collaterals received	26.886.958.552	27.853.183.552
Others	1.529.336.707	1.563.857.348
	30.037.123.255	**31.204.746.898**

(b) Others long term payables

	30/09/2026 VND	01/07/2026 VND
Nhận ký quỹ, ký cược ngắn hạn	4.745.160.000	4.745.160.000
	4.745.160.000	**4.745.160.000**

20.Bonus and welfare funds

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

	Quarter III/2026 VND	Quarter I/2026 VND
Opening balance	17.024.650.975	15.430.355.282
Appropriation	0	1.594.295.693
Utilisation	-	-
Other decreases	(3.590.617.685)	-
Closing balance	**13.434.033.290**	**17.024.650.975**

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

21. Changes in owners' equity

	Share capital VND	Share premium VND	Other equity funds VND	Retained profits/ (accumulated losses) VND	Total VND
Balance at 01/01/26 as restated	**875.245.360.000**	**436.708.750.464**	**(51.168.810.051)**	**138.022.150.888**	**1.398.807.451.301**
Net profit/(loss) for the [period/year]	-	-	-	105.864.478.945	105.864.478.945
Repurchase of own shares	-	-	-	-	-
Appropriation to equity funds	-	-	-		-
Appropriation to bonus and welfare funds	-	-	-	(8.498.999.554)	(8.498.999.554)
Dividends	-	-	-	(17.504.907.200)	(17.504.907.200)
Profits reinvested	-	-	-	-	-
Utilisation of funds	-	-	-	-	-
Currency translation differences	-	-	-	-	-
Balance at 01/07/26 as restated	**875.245.360.000**	**436.708.750.464**	**(51.168.810.051)**	**217.882.723.079**	**1.478.668.023.492**
Net profit/(loss) for the [period/year]	-	-	-	53.699.522.968	53.699.522.968
Repurchase of own shares	-	-	-	-	-
Gain on asset revaluation	-	-	-	-	-
Appropriation to equity funds	-	-	-	28.005.539	28.005.539
Appropriation to bonus and welfare funds	-	-	-		
Dividends	-	-	-		
Profits reinvested	-	-	-	-	-
Utilisation of funds	-	-	-	-	-
	-	-	-	-	-
Balance at 30 September 2026	**875.245.360.000**	**436.708.750.464**	**(51.168.810.051)**	**275.096.795.568**	**1.535.882.095.981**

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

22. Share capital

The Company's authorised and contributed charter capital are:

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

(a) Foreign currencies

	Error! Reference source not found.		01/07/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	USD 1.052.249,58	27.554.498.384	USD 62.140,38	1.623.596.303
		27.554.498.384		**1.623.596.303**

(b) Bad debts written off

	Written off in year	30/09/2026	01/07/2026
		VND	VND
Receivable	2016	3,632,047,000	3,632,047,000
		3,632,047,000	**3,632,047,000**

23. Revenue from sales of goods and provision of services

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

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

	Quarter III/2026 VND	Quarter III/2025 VND
Total revenue		
▪ Sales	782.670.919.942	739.647.756.509
▪ Services	3.978.840.946	5.155.761.597
▪ Revenue from Investment Property Leasing	4.312.565.718	
	790.962.326.606	**744.803.518.106**
Less revenue deductions		
▪ Sales discounts	-	-
▪ Sales allowances	-	-
▪ Sales returns	-	-
	-	-
Net revenue from sales of goods and provision of services	**790.962.326.606**	**744.803.518.106**

Revenue from related parties	Quarter III/2026 VND	Quarter III/2025 VND
Saigon Beer – Alcohol – Beverage Corporation	698.978.689.153	671.138.272.295
Saigon Beer Trading One Member Limited Liability Company	1.787.776.915	

24. Cost of sales

	Quarter III/2026 VND	Quarter III/2025 VND
Total cost of sales		
▪ Finished goods sold	713.843.548.142	655.266.549.202
▪ Services provided	1.521.495.127	3.753.555.979
▪ Cost from Investment Property Leasing	1.365.994.503	-
	716.731.037.772	**659.020.105.181**

25. Financial income

	Quarter III/2026 VND	Quarter III/2025 VND
Interest income from deposits and loans	4.878.118.076	2.435.770.215
Foreign exchange gains	978	83.352.660
Dividends and profit distributions		
	4.878.119.054	**2.519.122.875**

26. Financial expenses

	Quarter III/2026 VND	Quarter III/2025 VND
Interest expense	-	2.464.781.056
Foreign exchange losses	135.199.951	139.311
	135.199.951	**2.464.920.367**

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

27. Selling expenses

	Quarter III/2026 VND	Quarter III/2025 VND
Raw materials, materials and tools costs	271.770.020	32.842.060
Employee costs	1.458.690.676	431.377.933
Depreciation expenses	0	0
External services expenses	0	1.800.760.327
Other cash expenses	464.863.630	159.121.573
	2.195.324.326	**2.424.101.893**

28. General and administration ("G&A") expenses

	Quarter III/2026 VND	Quarter III/2025 VND
Raw materials, materials and tools costs	133.954.368	60.322.499
Employee costs salaries, fees, bonus and other benefits of the members)	8.419.777.317	7.364.266.753
Depreciation expense	678.600.738	2.037.625.272
Outsourced services expenses	3.018.325.616	0
Other cash expenses	4.135.234.554	1.250.908.482
	19.081.721.431	**11.761.111.732**

29. Other income

	Quarter III/2026 VND	Quarter III/2025 VND
Gain from disposals of fixed assets	266.225.133	64.872.115
Others	135.502.734	7.081.369
	401.727.867	**71.953.484**

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

30.Other expenses

	Quarter III/2026 VND	Quarter III/2025 VND
Penalties	678.093.799	-
Others	-	790.096.558
	678.093.799	**790.096.558**

31. Production and business costs by element

	Quarter III/2026 VND	Quarter III/2025 VND
Raw material costs included in production costs	568.937.242.764	636.259.355.652
Labour costs and staff costs	32.865.426.753	31.533.536.744
Depreciation and amortisation	34.133.356.546	37.266.242.765
Outside services	20.205.372.229	12.608.744.596
Other expenses	4.117.115.614	1.406.668.255
	660.258.513.906	**719.074.548.012**

32. Income tax

(a) Recognised in the consolidated statement of income

	Quarter III/2026 VND	Quarter III/2025 VND
Profit before tax (PBT)	57.420.796.248	70.934.116.234
Adjustments (increase/decrease)	(32.903.311)	1.330.108.348
Non-deductible expenses	(32.903.311)	1.330.108.348
Taxable-exempt income (dividends, profit distributions)		
Loss carried forward from prior periods	(57.387.892.937)	(72.264.224.582)
Taxable income		
Corporate income tax rate = 20%	20%	20%
Current corporate income tax	3.721.480.996	5.193.489.006
Prior-year corporate income tax reassessment		

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

33. Earnings per share

(a) Basic earnings per share

The calculation of basic earnings per share for the year ended 30 September 2026 was based on the net profit attributable to ordinary shareholders of the parent company, after deducting the amounts appropriated to bonus and welfare funds for the annual accounting period, of VND 0 Quarter III/2025: VND 1.870.108.399) and a weighted average number of ordinary shares outstanding of 87,524,536 share Quarter III/2025: 87,524,536 share), calculated as follows:

(i) Net profit attributable to ordinary shareholders

	Quarter III/2026 VND	Quarter III/2025 VND
Net profit for the [period/year]	53.699.522.968	66.191.221.712
Dividend on preference shares	0	0
Appropriation to bonus and welfare funds (*)	0	(1.870.108.399)
Net profit attributable to ordinary shareholders	**53.699.522.968**	**64.321.113.313**

(ii) Weighted average number of ordinary shares

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

34. Significant transactions with related parties

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

	Transaction value		Balance outstanding as at	
	Quarter III/2026 Million VND	Quarter III/2025 Million VND	30/09/2026 Million VND	30/09/2025 Million VND
Parent company				
Saigon Beer – Alcohol – Beverage Corporation (SABECO)				
Sales of goods and services	1.547.626,03	1.472.159,19	36.5907,56	114.623,05
Purchase of goods and services	495.263,68	621.343,58	(76.928,02)	(78.933,87)
Related companies				
Binh Tay Liquor Joint Stock Company				
Land lease in Binh Duong	5.824,25	1.666,84	(5751,59)	(3.725,22)
Purchase of liquor	0	0	0	0
Saigon – Western Beer Joint Stock Company	0	0	(1.372,42)	0
Outsourced beer production				
Chuong Duong Beverages Joint Stock Company	78	0	0	0
Purchase of soft drinks and bottled mineral water	17,41		(5,58)	660,50
Saigon Beer Trading One Member Limited Liability Company	288,84	324,33	(98,75)	(180,64)
Rental of pallets	1.945,16		856,07	
Rental of premises				
SA BE CO Mechanical One Member Limited Liability Company	7.813,29	1.265,43	4.169,67	770,07
Purchase of goods and services	500,00		(1.250,00)	
Purchase of fixed assets				

35. Comparative information

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

Authorized, day 29-month October year 2026

Preparer	Chief Accountant	Legal Representative
HOANG LAN HUONG	**NGO VIET HA**	**LEE CHIO LIM LARRY**
Senior Manager Accounting	*Chief Accountant*	*General Director*