CÔNG TY CỔ PHẦN TẬP ĐOÀN BIA SÀI GÒN – BÌNH TÂY	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
SAIGON BINH TAY BEER GROUP JOINT STOCK COMPANY	**Độc lập – Tự do – Hạnh phúc**
	THE SOCIALIST REPUBLIC OF VIETNAM
	Independence - Freedom – Happiness
Số/No 248 /2026/SBB	*TP.Hồ Chí Minh, ngày 29 tháng 10 năm 2026*
	Ho Chi Minh City, October 29 ,2026

(Công bố thông tin Báo cáo tài chính riêng và hợp nhất quý III năm 2026, kết thúc tại ngày 30/09/2026)

(Information disclosure of Separate and Consolidated Interim Financial Statements for the Third Quarter III of year 2026 Ended September 30, 2026)

Kính gửi: Ủy Ban Chứng Khoán Nhà nước
Sở Giao dịch Chứng khoán TP. Hà Nội
Respectfully to: The State Securities Commission
Ha Noi City Stock Exchange

V/v: Công bố Báo cáo Tài chính Riêng và Hợp nhất Quý III năm 2026 và giải trình kết quả SXKD so với cùng kỳ năm 2025

Re: Disclosure of the Separate and Consolidated Interim Financial Statements for the Third Quarter of year 2026 and Explanation of Business Results Compared to the Same Period in 2025

Tên tổ chức	: Công ty Cổ Phần Tập Đoàn Bia Sài Gòn - Bình Tây
Organization name	*: 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.Hồ Chí Minh, Việt Nam
Address	*: 08 Nam Ky Khoi Nghia, Sai Gon Ward, HCM City, Vietnam*

Căn cứ Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài Chính về việc công bố thông tin Báo cáo tài chính hằng quý, Công ty Cổ Phần Tập Đoàn Bia Sài Gòn - Bình Tây (Mã chứng khoán SBB) xin thuyết minh, trình bày các thông tin như sau:

Pursuant to Circular No. 96/2020/TT-BTC dated 16 Nov, 2020 of the Ministry of Finance regarding information disclosure of Quarterly Financial Statement, Saigon Binh Tay Beer Group Joint Stock Company (Stock code: SBB) would like to provide information and explanations as follows:

1- Báo cáo kết quả kinh doanh riêng quý III/2026.

Separate statement of income for the Third quarter of year 2026 ended September 30, 2026.

CHỈ TIÊU	DESCRIPTION	Mã Code	Quý III Quarter III of year		Biến động QIII.2026/QIII.2025 Variance for QIII 2026 compared to QIII 2025	
			2026	2025	Amount	%
1	1	2	4	5	6	7
1. Doanh thu bán hàng và cung cấp dịch vụ	1. Revenues from sales and services rendered	01	390.059.712.577	412.960.455.344	(22.900.742.767)	-5,55%
2. Các khoản giảm trừ doanh thu	2. Revenue deductions	02				
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ	3. Net sales from goods and services sold	10	390.059.712.577	412.960.455.344	(22.900.742.767)	-5,55%
4. Giá vốn hàng bán	4. Costs of goods sold	11	353.801.946.638	366.693.537.271	(12.891.590.633)	-3,52%
5. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ (20 = 10 - 11)	**5. Gross profit from goods and services sold**	**20**	**36.257.765.939**	**46.266.918.073**	**(10.009.152.134)**	**-21,63%**
7. Doanh thu hoạt động tài chính	7. Revenue from financing activity	22	65.622.558.982	6.105.770.738	59.516.788.244	974,76%
9. Chi phí tài chính	9. Financial activities expenses	23		2.464.920.367	(2.464.920.367)	-100,00%
- Trong đó: Chi phí đi vay	*- In which: Interest expense*	24		2.464.781.056	(2.464.781.056)	-100,00%
10. Chi phí bán hàng	10. Selling expenses	*25*	1.228.985.993	1.667.147.307	(438.161.314)	-26,28%
11. Chi phí quản lý doanh nghiệp	11. General & administration expenses	26	10.471.927.929	5.560.267.287	4.911.660.642	88,33%
12. Lợi nhuận thuần từ hoạt động kinh doanh {30 = 20 + 22 - (24+ 26 + 27)}	**12. Net profit from operating activity**	**30**	**90.179.410.999**	**42.680.353.850**	**47.499.057.149**	**111,29%**
13. Thu nhập khác	13. Other incomes	31	61.570.767	58.773.635	2.797.132	4,76%
14. Chi phí khác	14. Other expenses	32	228.167.845	783.856.079	(555.688.234)	-70,89%
15. Lợi nhuận khác (40 = 31 - 32)	15. Other profits (40 = 31 - 32)	40	(166.597.078)	(725.082.444)	558.485.366	77,02%
16. Tổng lợi nhuận kế toán trước thuế (50 = 30 + 40)	**16. Total accounting profit before tax**	**50**	**90.012.813.921**	**41.955.271.406**	**48.057.542.515**	**114,54%**
17. Chi phí thuế TNDN hiện hành	17. Current profit tax expense	51				
18. Chi phí thuế TNDN hoãn lại	18. Deferred profit tax expense	52				
19. Lợi nhuận sau thuế thu nhập doanh nghiệp (60 = 50 - 51 - 52)	**19. Profit after profit tax**	**60**	**90.012.813.921**	**41.955.271.406**	**48.057.542.515**	**114,54%**

- *Mặc dù lợi nhuận gộp giảm so với cùng kỳ, nhưng lợi nhuận thuần từ hoạt động kinh doanh của Công ty vẫn tăng 47,50 tỷ đồng, tương ứng tăng 111,29%. Nguyên nhân chủ yếu là doanh thu hoạt động tài chính tăng 59,52 tỷ đồng so với cùng kỳ năm trước, đồng thời chi phí tài chính giảm 2,46 tỷ đồng và chi phí bán hàng giảm 438,16 triệu đồng. Bên cạnh đó, chi phí quản lý doanh nghiệp tăng 4,91 tỷ đồng, tương ứng tăng 88,33%.*
- *Although gross profit decreased compared with the same period last year, the Company's net profit from operating activities increased by VND 47.50 billion, representing an increase of 111.29%. This increase was mainly attributable to a rise of VND 59.52 billion in revenue from financial activities compared with the same period last year, together with a decrease of VND 2.46 billion in financial expenses and a decrease of VND 438.16 million in selling expenses. Meanwhile, general and administrative expenses increased by VND 4.91 billion, or 88.33%.*

2- Báo cáo kết quả kinh doanh hợp nhất quý III/2026.

Consolidated statement of income for the Third quarter of 2026 ended September 30, 2026.

Chỉ tiêu	Description	Mã Code	Quý III Quarter III of year		Biến động QIII.2026/QIII.2025 Variance for QIII 2026 compared to QIII 2025	
			2026	2025	Amount	%
[1]		[2]	[4]	[5]	6 =[4]-[5]	[7]=[6]/[5]
Doanh thu bán hàng và cung cấp dịch vụ	Revenues from sales and services rendered	01	790.962.326.606	744.803.518.106	46.158.808.500	6,20%
Các khoản giảm trừ doanh thu	Revenue deductions	02	-	-	-	
Doanh thu thuần về bán hàng và cung cấp dịch vụ	Net sales from goods and services sold	10	790.962.326.606	744.803.518.106	46.158.808.500	6,20%
Giá vốn hàng bán	Costs of goods sold	11	716.731.037.772	659.020.105.181	57.710.932.591	8,76%
Lợi nhuận gộp về bán hàng và cung cấp dịch vụ	**Gross profit from goods and services sold**	**20**	**74.231.288.834**	**85.783.412.925**	**(11.552.124.091)**	**-13,47%**
Doanh thu hoạt động tài chính	Revenue from financing activity	22	4.878.119.054	2.519.122.875	2.358.996.179	93,64%
Chi phí tài chính	Financial activities expenses	23	135.199.951	2.464.920.367	(2.329.720.416)	-94,52%
- Trong đó: Chi phí đi vay	*- In which: Interest expense*	24		2.464.781.056	(2.464.781.056)	-100,00%
Chi phí bán hàng	Selling expenses	*25*	2.195.324.326	2.424.101.893	(228.777.567)	-9,44%
Chi phí quản lý doanh nghiệp	General & administration expenses	26	19.081.721.431	11.761.111.732	7.320.609.699	62,24%
Phần lãi hoặc lỗ trong công ty Liên doanh, Liên kết	Shares of profit of associates, joint-ventures	27	-	-	-	0,00%
Lợi nhuận thuần từ hoạt động kinh doanh {30 = 20 + 21 + 22 +23- (24+ 26 + 27)}	**Net profit from operating activity**	**30**	**57.697.162.180**	**71.652.401.808**	**(13.955.239.628)**	**-19,48%**
Thu nhập khác	Other incomes	31	401.727.867	71.953.484	329.774.383	458,32%
Chi phí khác	Other expenses	32	678.093.799	790.239.058	(112.145.259)	-14,19%
Lợi nhuận khác (40 = 31 - 32)	Other profits	40	(276.365.932)	(718.285.574)	441.919.642	61,52%
Tổng lợi nhuận kế toán trước thuế (50 = 30 + 40)	**Total accounting profit before tax**	**50**	**57.420.796.248**	**70.934.116.234**	**(13.513.319.986)**	**-19,05%**
Chi phí thuế TNDN hiện hành	Current profit tax expense	51	3.721.480.996	5.193.489.006	(1.472.008.010)	-28,34%
Chi phí thuế TNDN hoãn lại	Deferred profit tax expense	52	(207.716)	(450.594.484)	450.386.768	99,95%
Lợi nhuận sau thuế thu nhập doanh nghiệp (60 = 50 - 51 - 52)	**Profit after profit tax**	**60**	**53.699.522.968**	**66.191.221.712**	**(12.491.698.744)**	**-18,87%**
Lãi cơ bản trên cổ phiếu (*)	Earning per share (*)	70	614	735	(121)	-16,51%

➢ *Mặc dù doanh thu Quý III năm 2026 tăng 6,20% so với cùng kỳ, nhưng lợi nhuận sau thuế vẫn giảm 18,87%. Nguyên nhân do giá vốn hàng bán tăng nhanh hơn doanh thu, lợi nhuận gộp giảm, tác động ảnh hưởng bởi giá cả nguyên vật liệu tăng và chi phí quản lý doanh nghiệp tăng do chi phí dự phòng nợ phải thu khó đòi.*

- *Although the Company's revenue for the third quarter of 2026 increased by 6.20% compared with the same period last year, profit after corporate income tax nevertheless decreased by 18.87%. This decline was mainly attributable to cost of goods sold increasing at a faster rate than revenue, resulting in lower gross profit due to rising raw material prices, as well as an increase in general and administrative expenses arising from the provision for doubtful receivables.*

Chúng tôi xin được đính kèm Báo cáo tài chính riêng và hợp nhất giữa niên độ kết thúc tại 30/09/2026.

We would like to attach the separate and consolidated financial statements for the period as at September 30, 2026.

Trân trọng ./.

Respectfully./.

M.S.D.N: 0304116373 CÔNG TY C.P CỔ PHẦN TẬP ĐOÀN BIA SÀI GÒN BÌNH TÂY THÀNH PHỐ HỒ CHÍ MINH

Lee Chio Lim Larry

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

Tài liệu đính kèm:

☐ BCTC riêng Quý III/2026 kết thúc tại ngày 30/09/2026 /*Separate interim Financial Statements for the Quarter III/2026 period ended September 30, 2026*

☐ BCTC hợp nhất Quý III/2026 kết thúc tại ngày 30/09/2026 /*Consolidated Financial Statements for the Quarter III/2026 period 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 23:09:44 +07'00'

C.T.C.P * THÀNH PHỐ HỒ CHÍ MINH *

SEPARATE INTERIM FINANCIAL STATEMENTS

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

SAI GON BINH TAY BEER GROUP JOINT STOCK COMPANY

SAIGON BINH TAY BEER GROUP JOINT STOCK COMPANY **Form No. B 01a-DN**

(Issued with Circular No. 99/2025/TT-BTC on Oct 27, 2025, of the Minister of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 Sep 2026

Unit: VND

ASSETS	Code	Notes	30/09/2026	01/07/2026
1	2	3	4	5
A - SHORT-TERM ASSETS	**100**		**666.991.498.679**	**511.868.828.267**
I. Cash and cash exchangeable	**110**	**V.1**	**95.231.342.243**	**91.661.357.669**
1. Cash	111		65.231.342.243	91.661.357.669
2. Cash exchangeable	112		30.000.000.000	
II. Short-term financial investments	**120**		**91.977.972.603**	**23.035.287.671**
1. Trading securities	121			
3. Short-term held-to-Maturity investments	123	**V.2 a**	91.977.972.603	23.035.287.671
III. Short-term receivables	**130**		**384.692.774.029**	**255.946.660.945**
1. Short-term Receivables from Customers	131	**V.3**	373.819.370.603	246.061.464.688
2. Prepayment to suppliers	132		4.814.006.548	2.143.131.815
5. Other receivalbe	135	**V.4**	35.837.420.373	37.520.087.937
6. Provision for bad short-term receivables (*)	136		(29.778.023.495)	(29.778.023.495)
7. A shortage of assets awaiting resolutions	137			
IV. Inventories	**140**	**V.5**	**92.294.948.638**	**138.245.685.993**
1. Inventory	141		106.994.635.564	153.440.123.655
2. Provision for devaluation of stocks (*)	142		(14.699.686.926)	(15.194.437.662)
VI. Other short-term assets	**160**		**2.794.461.166**	**2.979.835.989**
1. Short-term prepaid expenses	161	**V.10b**	1.957.377.000	2.142.751.823
3. Taxes and Receivables from State Budget	163		837.084.166	837.084.166
B - LONG-TERM ASSETS	**200**		**1.341.525.358.656**	**1.364.671.612.470**
I. Long-term receivables	**210**		**771.312.500**	**761.312.500**
5. Long-term others receivable	215		771.312.500	761.312.500
II. Fixed assets	**220**		**355.953.309.422**	**370.202.574.377**
1. Tangible fixed assets	221	**V.7**	351.011.381.281	365.297.034.830
- The original price	222		1.949.087.049.955	1.945.198.052.773
- Accumulated depreciation (*)	223		(1.598.075.668.674)	(1.579.901.017.943)
3. Intangible fixed assets	227	**V.8**	4.941.928.141	4.905.539.547
- The original price	228		10.611.693.524	10.515.148.490
- Accumulated depreciation (*)	229		(5.669.765.383)	(5.609.608.943)
IV. Invested real estate	**240**	**V.9**	**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)
V. Long-term progressing assets	**250**	**V.6**	**3.230.250.000**	**3.614.747.000**
1. Production in progress: long-term	251			
2. Capital Construction in Progress	252		3.230.250.000	3.614.747.000

ASSETS	Code	Notes	30/09/2026	01/07/2026
1	2	3	4	5
VI. Long-term financial investments	**260**		**832.730.899.287**	**842.801.019.835**
1. Subsidiary company investments	261	**V.2 b**	837.487.284.146	837.487.284.146
2. Investments in Associates, Joint-Ventures	262		40.000.000.000	40.000.000.000
3. Investments in Other Companies	263		222.772.113.158	222.772.113.158
4. Provision for impairment of long-term investments in other entities (*)	264		(613.360.251.442)	(613.360.251.442)
5. Long-term held-to-maturity investments	265		345.831.753.425	355.901.873.973
VII. Other long term assets	**270**		**46.501.574.130**	**43.700.402.237**
1. Long-term prepaid expenses	271	**V.10b**	43.895.967.627	40.020.385.094
2. Deferred income tax assets	272	**V.10b**		
3. Long-term Equipment and Spare Parts	273		2.605.606.503	3.680.017.143
4. Other investments: long-term	274			
TOTAL ASSSETS (280 = 100 + 200)	**280**		**2.008.516.857.335**	**1.876.540.440.737**

RESOURCES	Code	Notes	30/09/2026	01/07/2026
1	2	3	4	5
C - LIABILITIES	**300**		**282.080.681.765**	**244.845.196.774**
I. Current liabilities	**310**		**277.335.521.765**	**240.100.036.774**
1. Payables to seller: short-term	311	**V.11**	60.486.718.998	51.804.643.357
2. Short-term Advances Received from the Customers	312		9.668.220.869	18.289.377.186
3. Dividends and profits payable	313	**V.12**	4.633.396.140	20.229.706.200
4. Short-term taxes and amounts payable to the State	314	**V.13**	180.109.032.750	128.520.513.532
5. Payables to employees	315		3.385.673.128	1.948.161.457
6. Short-term payable expenses	316	**V.14**	10.701.872.252	6.104.002.157
9. Short-term unearned revenue	319			
10. Other short-term payables	320	**V.15**	2.960.707.943	3.085.615.514
13. Reward and Welfare Fund	323		5.389.899.685	10.118.017.371
II. Long-term liabilities	**330**		**4.745.160.000**	**4.745.160.000**
8. Others long term payables	338	**V.15**	4.745.160.000	4.745.160.000
D - OWNER'S EQUITY	**400**	**V.16**	**1.726.436.175.570**	**1.631.695.243.963**
1. Owner's equity invested capital	411		875.245.360.000	875.245.360.000
- Ordinary stock with voting right	411a		875.245.360.000	875.245.360.000
- Preferred stock capital	411b			
2. Capital surplus	412		436.708.750.464	436.708.750.464
10. Undistributed Profit	420		414.482.065.106	319.741.133.499
	420a		204.172.336.562	204.172.336.562
	420b		210.309.728.544	115.568.796.937
TOTAL RESOURCES (440 = 300 + 400)	**440**		**2.008.516.857.335**	**1.876.540.440.737**

Approved, day 29 month October year 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Sign, fullname)	*(Sign, fullname)*	*(Sign, fullname, stamp)*
HOANG LAN HUONG	NGO VIET HA	LEE CHIO LIM LARRY

SAIGON BINH TAY BEER GROUP JOINT STOCK COMPANY

Form No. B 02a-DN

(Issued with Circular No. 99/2025/TT-BTC on Oct 27, 2025, of the Minister of Finance)

INTERIM STATEMENT OF PROFIT AND LOSS

Quarter 3 of year 2026

Unit: VND

DESCRIPTION	Code	Notes	Quarter 3 of year		Accumulated from opening to 30/09/2026	
			2026	2025	2026	2025
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	VI.1	390.059.712.577	412.960.455.344	1.380.229.342.840	1.261.884.146.149
2. Revenue deductions	02	VI.2				
3. Net sales from goods and services sold (10 = 01-02)	10	VI.3	390.059.712.577	412.960.455.344	1.380.229.342.840	1.261.884.146.149
4. Costs of goods sold	11	VI.4	353.801.946.638	366.693.537.271	1.185.068.801.158	1.172.095.018.987
5. Gross profit from goods and services sold (20 = 10 - 11)	**20**		**36.257.765.939**	**46.266.918.073**	**195.160.541.682**	**89.789.127.162**
6. Gain (loss) on disposal of investment properties	21					
7. Revenue from financing activity	22	VI.5	65.622.558.982	6.105.770.738	80.792.118.990	41.282.811.258
8. Financial activities expenses	23	VI.6		2.464.920.367	2.893.946.276	10.841.652.580
- In which: Interest expense	*24*			*2.464.781.056*	*2.600.264.314*	*10.835.498.853*
9. Selling expenses	25	VI.7	1.228.985.993	1.667.147.307	5.848.638.767	9.451.498.924
10. General & administration expenses	26	VI.7	10.471.927.929	5.560.267.287	50.239.644.792	18.403.876.366
11. Net profit from operating activity {30 = 20 + 21 + 22 - (23+ 25 + 26)}	**30**		**90.179.410.999**	**42.680.353.850**	**216.970.430.837**	**92.374.910.550**
12. Other incomes	31	VI.8	61.570.767	58.773.635	365.413.468	157.324.408
13. Other expenses	32	VI.9	228.167.845	783.856.079	416.879.698	818.267.203
14. Other profits (40 = 31 - 32)	**40**		**(166.597.078)**	**(725.082.444)**	**(51.466.230)**	**(660.942.795)**
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**90.012.813.921**	**41.955.271.406**	**216.918.964.607**	**91.713.967.755**
16. Current profit tax expense	51					
17. Deferred profit tax expense	52					
18. Profit after profit tax (60 = 50 - 51 - 52)	**60**		**90.012.813.921**	**41.955.271.406**	**216.918.964.607**	**91.713.967.755**
19. Earning per share (*)	**70**					
20. Diluted earning per share (*)	**71**					

Approved, day 29 month October year 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Sign, fullname)	*(Sign, fullname)*	*(Sign, fullname, stamp)*
HOANG LAN HUONG	NGO VIET HA	LEE CHIO LIM LARRY

SAIGON BINH TAY BEER GROUP JOINT STOCK COMPANY

Form No. B 03a-DN
(Issued with Circular No. 99/2025/TT-BTC on Oct 27, 2025, of the Minister of Finance)

INTERIM STATEMENT OF CASH FLOWS

(Full form)

(Under direct method)

Quarter 3 of year 2026

Unit: VND

Description	Code	Notes	Accumulated from opening to the end of this quarter	
			2026	2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Proceeds from sales and services rendered and other revenues	01		641.848.320.229	936.492.912.302
2. Expenditures paid to suppliers	02		(355.618.297.616)	(430.346.875.902)
3. Expenditures paid to employees	03		(13.132.849.092)	(16.779.818.606)
4. Paid interests	04			(836.232.701)
5. Paid enterprise income tax	05			
6. Other proceeds from operating activities	06		125.858.289.291	286.442.534
7. Other expenditures on operating activities	07		(323.536.829.514)	(480.434.267.662)
Net cash flows from operating activities	**20**		**75.418.633.298**	**8.382.159.965**
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(4.545.045.257)	
3. Expenditures on loans and purchase of debt instruments from other entities	23		(68.000.000.000)	
4. Proceeds from lending or repurchase of debt instruments from other entities	24		10.000.000.000	
7. Proceeds from interests, dividends and distributed profits	27		6.293.706.593	58.801.642
Net cash flows from investing activities	**30**		**(56.251.338.664)**	**58.801.642**
III. Cash flows from financing activities				
3. Proceeds from borrowings	33			148.820.532.172
4. Repayment of principal	34			(181.164.991.597)
5. Repayment of financial principal	35			
6. Dividends and profits paid to owners	36		(15.597.310.060)	(855.000.000)
Net cash flows from financing activities	**40**		**(15.597.310.060)**	**(33.199.459.425)**
Net cash flows during the fiscal year (50 = 20+30+40)	**50**		**3.569.984.574**	**(24.758.497.818)**
Cash and cash equivalents at the beginning of fiscal year	**60**		**91.661.357.669**	**49.515.094.424**
Effect of foreign exchange difference on cash	61			
Cash and cash equivalents at the end of fiscal year (70=50+60+61)	**70**		**95.231.342.243**	**24.756.596.606**

Approved, day 29 month October year 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Sign, fullname)	*(Sign, fullname)*	*(Sign, fullname, stamp)*
HOANG LAN HUONG	NGO VIET HA	LEE CHIO LIM LARRY

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

I. Characteristics of Business Operations

1. Capital Ownership Form

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

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

2. Business Scope

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

3. Principal business activities

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

4. Typical Production and Business Cycle

In cases where the production and business cycle exceeds 12 months, additional disclosure shall be provided on the average production and business cycle of the relevant industry or sector.

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

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

6. Corporate Structure

Branch Name	**Address**
Saigon – Binh Duong Brewery	Tan Dong Hiep B Industrial Park, Tan Dong Hiep Ward, Ho Chi Minh City
Saigon – Hoang Quynh Brewery	Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City
Saigon – Dong Thap Brewery	Tran Quoc Toan Industrial Park, My Ngai Ward, Dong Thap Province

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

The following are the subsidiaries and associated companies:

Company Name	Principal activities	Charter capital (VND)	Ownership (%)
Subsidiaries			
Sai Gon Binh Tay Beer Trading and Services Company Limited	Wholesale of beverages (alcoholic beverages, beer, and soft drinks) and restaurant services; …	200.000.000.000	100,00%
Sai Gon - Ninh Thuan Beer Company Limited	Manufacture of beer	193.000.000.000	100,00%
Sai Gon - Phu Ly Beer One Member Company Limited	Manufacture of beer	164.383.000.000	100,00%
Associates			
Sai Gon - Long Khanh Beer Joint Stock Company	Manufacture of beer	198.000.000.000	20,20%

7. The number of employees at the end of Quarter 3/2026 was 284.

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

II. Accounting period and currency used in accounting

1. Annual accounting period (beginning on 01/01 and ending on 31/12 each year).

2. Currency Used in Accounting: VND.

III. Accounting standards and Regulations applied

1. Applied Accounting Regulations
The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Minister of Finance.

2. Statement of Compliance with Accounting Standards and Regulations Applied
The Company has applied Vietnamese Accounting Standards and the guidance on these Standards issued by the State. The financial statements are prepared and presented in full compliance with the provisions of each standard, the circulars guiding their implementation, and the prevailing accounting regime.

IV. Accounting policies applied (under the going concern assumption)

1. Principles for translating financial statements prepared in a foreign currency into Vietnamese Dong (where the accounting currency differs from Vietnamese Dong); effects (if any) of translating financial statements from a foreign currency into Vietnamese Dong.
The exchange rates applied in translating the financial statements comply with the guidance in Point a, Clause 3, Article 6 of Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance.

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

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

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

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

5. Accounting policies for financial investments
a) Trading securities;
- Timing of recognition (for listed securities, clearly specify whether it is T+0 or another point in time);
- Carrying value: whether it is determined at fair value, cost, or another value; principles for determining the fair value of trading securities;
- Basis for making allowance for diminution in value of trading securities;
- Method for determining the cost of trading securities; and any changes in accounting policies if the Company changes the cost determination method.
b) Held-to-maturity investments;
- The carrying value is determined at fair value, cost, or another basis;
- Basis for making allowance for investments in other entities (specifically for held-to-maturity investments);
- Are items that meet the definition of foreign currency monetary items revalued?
c) Investments in subsidiaries, joint ventures, and associates;
- For subsidiaries, joint ventures and associates acquired during the period, when is initial recognition made?
Do they comply with Vietnamese Accounting Standard No. 11 – Business Combinations for subsidiaries acquired during the period?
Do they comply with Vietnamese Accounting Standard No. 07 – Accounting for Investments in Associates and Vietnamese Accounting Standard No. 08 – Financial Reporting of Interests in Joint Ventures?
- Principles for determining subsidiaries, joint ventures, and associates (based on voting rights, ownership interest, or economic benefits);
- The carrying value of investments in subsidiaries is determined at cost, fair value, or another basis; the carrying value of investments in joint ventures and associates is determined at cost, the equity method, or another method?
- Basis for making allowance for impairment of investments in subsidiaries, joint ventures, and associates; basis for determining impairment based on the type of Financial Statements (consolidated Financial Statements or separate Financial Statements of subsidiaries, joint ventures, and associates); principles for determining the recoverable amount of investments in other entities when there are indications of impairment.
d) Investments in equity instruments of other entities;
- The carrying value of investments in other entities is determined at cost or another basis?
- Basis for making allowance for impairment of investments in other entities; the Financial Statements used to determine impairment (consolidated Financial Statements or separate Financial Statements of the investee).
e) Accounting methods for other transactions relating to financial investments.
- Share swap transactions;

- Investment transactions in the form of capital contributions;
- Transactions in the form of repurchase of contributed capital;
- Accounting methods for stock dividends.

6. Accounting principles for receivables
- Criteria for classification of receivables (trade receivables, other receivables, intercompany receivables);
- Are receivables tracked in detail by original maturity, remaining maturity at the reporting date, by currency, and by counterparty?
- Are receivables that meet the definition of foreign currency monetary items revalued? What exchange rate is used for revaluation?
- Are receivables recognized at amounts not exceeding their recoverable value?
- Principles and methods for making allowance for doubtful debts.

7. Accounting principles for inventories:
- Principles for recognition of inventories;
Specify whether inventories are recognized at cost or at net realizable value.
- Methods for determining inventory cost;
Weighted average; FIFO; specific identification; retail method; etc.
- Inventory accounting method;
Determination of inventory issued either on a transaction-by-transaction basis or based on ending inventory.
- Method for making allowance for inventory write-downs;
Specify that the Company makes allowance for inventory write-downs based on the excess of cost over net realizable value of inventories. Is the net realizable value determined in accordance with Vietnamese Accounting Standard No. 02 – Inventories? Is the allowance determined based on the difference between the required allowance for the current year and the unused allowance from the previous year, resulting in additional allowance or reversal?
- Criteria for allocation of materials and supplies;
- Accounting policies for inventories relating to contracts with significant risks.

8. Accounting principles and depreciation or amortization of tangible fixed assets (including perennial plants yielding periodic produce and working animals), intangible fixed assets, finance lease assets and investment property.
- Principles for recognition of fixed assets
  + Specify whether the carrying value of fixed assets is recorded at cost or revalued amount;
  + Accounting principles for costs incurred after initial recognition (such as routine repairs and maintenance, periodic repairs and maintenance, upgrades and improvements) are recorded in the carrying amount or recognized as production and operating expenses;
  + Specify the depreciation methods applied and whether depreciation is calculated based on cost or depreciable amount;
  + Are regulations on management, use, and depreciation of fixed assets complied with?
- Principles for recognition of intangible fixed assets
  + Specify whether the carrying amount of fixed assets is stated at original cost or revalued amount;
  + Accounting principles for costs incurred after initial recognition (routine repairs and maintenance; periodic repairs and maintenance; upgrades and improvements) recognized in the carrying amount or in production and business expenses;
  + Specify the amortization methods applied to intangible fixed assets and whether amortization is based on original cost or the amortizable amount;
  + Are other regulations on the management, use and amortization of intangible fixed assets complied with?
- Principles for recognition of finance lease assets.
  + Specify how the carrying amount is determined;
  + Specify the depreciation methods applied to finance lease assets.
- Principles for recognition of investment property:

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

+ By which method is the carrying amount of investment property determined?

+ Specify the depreciation methods applied to investment property.

9. Accounting principles for prepaid expenses.
- Specify which expenses are classified as prepaid expenses and allocated to production and business operations?
- Method and period of allocation of prepaid expenses;
- Are prepaid expenses tracked in detail by term?

10. Accounting principles for payables to suppliers.
- How are payables classified?
- Are payables tracked in detail by original repayment term, remaining term at the reporting date, by currency, and by counterparty?
- Are payables that meet the definition of foreign currency monetary items revalued? What exchange rate is used for revaluation?
- Are payables recognized at amounts lower than the obligations to be settled?

11. Accounting principles for dividends and profit distributions payable.
- Timing of recognition of dividends and profit distributions payable;
- Committed payment period for dividends and profit distributions to the owners;
- Status of settlement of committed dividends and profit distributions payable;
- Whether the dividends and profit distributions payable during the period can be determined as relating to the distribution of profits of which financial year?

12. Principles for recognition of accrued expenses.
- Specify which expenses are estimated to be recognized as production and business expenses during the period?
- Basis for determining the value of such expenses.

13. Principles for recognition of unearned revenue.
- The circumstances in which deferred revenue arises;

- The method of allocating deferred revenue.

14. Accounting principles for provisions.
- Principles for recognizing provisions: Specify whether the provisions recognized satisfy the conditions set out in Vietnamese Accounting Standard No. 18 - Provisions, Contingent Liabilities and Contingent Assets.
- Methods for recognizing provisions:
  + Basis for recognizing provisions;
  + Specify whether provisions are increased (or reversed) by the excess (or shortfall) of the provision required for the current year over the unused provision from the preceding year recorded in the accounting books.

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

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

- Tax rate (%) used to determine the value of deferred tax liabilities;
- Is there an offset against deferred tax assets?

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

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

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

19. Principles for recognition of equity:
- Is owners' contributed capital recognized based on the actually contributed amount? How is share premium recognized? How is the option component of convertible bonds determined?
- Reasons for recognizing revaluation differences of assets and foreign exchange differences?
- How are undistributed earnings determined? Principles for profit distribution and dividends.

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

- Revenue from sale of goods and rendering of services

+ Revenue from sale of goods.

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

(a) The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;

(b) The Company no longer retains managerial involvement to the degree usually associated with ownership or control over the goods;

(c) Revenue can be measured reliably;

(d) The Company will obtain economic benefits from the sales transaction; and

(e) Costs related to the sales transaction can be measured reliably.

+ Revenue from rendering of services.

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

(a) Revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the service transaction will flow to the Company;

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

(c) The stage of completion at the balance sheet date can be measured reliably; and

(d) Costs incurred for the transaction and costs to complete the service transaction can be measured reliably.

+ Revenue from construction contracts.

Revenue from construction contracts of the Company is recognized in accordance with the Company's accounting policies for construction contracts.

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

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

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

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

+ Revenue from sale of investment property.

- Financial income;

Interest on deposits is recognized on an accrual basis, based on deposit account balances and applicable interest rates (if any, and where deposit interest is considered material). Income from investments is recognized when the Company has the right to receive such income (if any, and where investment income is considered material).

- Other income

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

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

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

24. Accounting principles for selling expenses and general and administrative expenses.
- Are selling expenses and general and administrative expenses incurred during the period fully recognized?
- What items reduce selling expenses and general and administrative expenses?

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

- Principles for recognizing provisions for corporate restructuring, allowances for doubtful debts, and provisions for warranties on products, goods and construction works.

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

26. Principles and methods for recognition of current corporate income tax expense (including additional corporate income tax expense in accordance with global minimum tax regulations) and deferred corporate income tax expense.
Current corporate income tax expense includes current corporate income tax expense in accordance with the Law on Corporate Income Tax and additional corporate income tax expense in accordance with global minimum tax regulations.

+ Current corporate income tax expense in accordance with the Law on Corporate Income Tax is the amount of corporate income tax payable calculated based on taxable income for the year and the prevailing corporate income tax rate.

+ Additional corporate income tax expense in accordance with global minimum tax regulations is the amount of corporate income tax that the enterprise is required to additionally pay to the State budget as determined in accordance with the regulations on global minimum tax.

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate. Current corporate income tax expense is not offset against deferred corporate income tax expense.

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

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

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

(Unit: VND)

1.Cash and cash equivalents

	30/09/2026	01/07/2026
- Cash on hand	7.930.924	8.930.924
- Demand deposits with banks	65.223.411.319	91.652.426.745
- Cash in transit	30.000.000.000	-
Total	**95.231.342.243**	**91.661.357.669**

- Details of demand deposit balances by bank.

	30/09/2026	01/07/2026
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ky Dong Branch - HCMC	64.809.841.640	91.612.699.538
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 4, HCMC	412.158.620	39.727.207
+ Vietnam Bank for Agriculture and Rural Development - Mien Dong Branch - Transaction Office No. 2	1.000.100	
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Ba Thang Hai Branch	410.959	
	65.223.411.319	**91.652.426.745**

2.Financial investments

a) Held-to-maturity investments

	30/09/2026			01/07/2026		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
Short-term	91.977.972.603	91.977.972.603		23.035.287.671	23.035.287.671	
6-month term						
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ky Dong Branch - HCMC	15.128.219.178	15.128.219.178		-	-	
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 4, HCMC	51.712.767.124	51.712.767.124		23.035.287.671	23.035.287.671	
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Ba Thang Hai Branch	20.112.876.712	20.112.876.712		-	-	

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

	30/09/2026			01/07/2026		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
+ Vietnam Bank for Agriculture and Rural Development - Mien Dong Branch - Transaction Office No. 2	5.024.109.589	5.024.109.589		-	-	
- Long-term						
+ Loans						
Sai Gon - Ninh Thuan Beer Company Limited	345.831.753.425	345.831.753.425		355.901.873.973	355.901.873.973	
Total	**345.831.753.425**	**345.831.753.425**		**355.901.873.973**	**355.901.873.973**	

b) Investments in other entities (details of each investment by ownership interest and voting rights)

Items	30/09/2026			01/07/2026		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
- Investments in subsidiaries	837.487.284.146		(611.860.251.442)	837.487.284.146		(611.860.251.442)
- Investments in joint ventures and associates;	40.000.000.000		0	40.000.000.000		
- Investments in other entities;	222.772.113.158		(1.500.000.000)	222.772.113.158		(1.500.000.000)
Total	**1.100.259.397.304**		**(613.360.251.442)**	**1.100.259.397.304**		**(613.360.251.442)**

- Investments in joint ventures and associates;

	30/09/2026			01/07/2026		
	Owner ship (%)	Number of shares	Carrying amount (VND)	Owner ship (%)	Number of shares	Carrying amount (VND)
Sai Gon - Long Khanh Beer Joint Stock Company	20,20%	4.000.000	40.000.000.000	20,20%	4.000.000	40.000.000.000
Total			**40.000.000.000**			**40.000.000.000**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

3.Trade receivables

Items	30/09/2026		01/07/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
a) Short-term trade receivables				
- Details of individual trade receivables accounting for 10% or more of total trade receivables				
Saigon Beer - Alcohol - Beverage Corporation	244.437.408.485		121.188.896.653	
Sai Gon Binh Tay Beer Trading and Services Company Limited	111.831.965.080	(17.432.719.909)	111.155.053.352	(17.432.719.909)
- Other trade receivables	17.549.997.038	(12.345.303.586)	13.258.857.824	(12.345.303.586)
Total	**373.819.370.603**	**(29.778.023.495)**	**246.061.464.688**	**(29.778.023.495)**
c) Trade receivables from related parties				
Saigon Beer - Alcohol - Beverage Corporation	244.437.408.485		121.188.896.653	
Sai Gon Beer Trading One Member Company Limited	316.927.447		204.089.285	
Chuong Duong Beverages Joint Stock Company	-		219.094.200	
Sai Gon Binh Tay Beer Trading and Services Company Limited	111.831.965.080		111.155.053.352	

4.Other receivables

Items	30/09/2026		01/07/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
a) Short-term				
- Dividends and profit distributions receivable	34.810.000.000		36.560.000.500	
- Receivables from employees	195.000.000	(204.747.000)	209.747.000	(204.747.000)
- Deposits and collateral	1.350.000			
- Non-monetary assets lent	0		0	
- Payments made on behalf of others	0		0	
- Other receivables	1.026.070.373		755.340.437	
Total	**35.837.420.373**	**(204.747.000)**	**37.520.087.937**	**(204.747.000)**
b) Long-term				
- Deposits and collateral	771.312.500		761.312.500	
Total	**771.312.5000**		**761.312.500**	

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

5.Inventories:

Items	30/09/2026		01/07/2026	
	Cost	Allowance	Cost	Allowance
- Raw materials and supplies	49.477.040.244	(4.488.533.313)	68.607.578.430	(5.205.081.593)
- Tools and instruments	10.143.368.222	(7.679.519.842)	7.260.944.247	(7.237.790.640)
- Work in progress	34.972.711.459	0	34.208.664.473	0
- Finished products	9.641.285.317	0	39.460.138.878	0
- Merchandise	8.664.893	0	15.654.929	0
- Goods on consignment	2.751.565.429	(2.751.565.429)	3.887.142.698	(2.751.565.429)
Total	**153.440.123.655**	**(12.168.053.155)** **(15.194.437.662)**	**153.440.123.655**	**(15.194.437.662)** **(15.194.437.662)**

6.Long-term assets in progress

	30/09/2026		01/07/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
a) Construction in progress (details of projects accounting for 10% or more of total construction in progress)				
- Purchases				
+ Installation of a new heat exchanger	53.720.000	53.720.000	438.217.000	438.217.000
+ Construction of project warehouse - Phase 2	336.000.000	336.000.000	336.000.000	336.000.000
+ Warehouse and yard works - Dong Thap Brewery, Phase 2	2.840.530.000	2.840.530.000	2.840.530.000	2.840.530.000
Total	**3.230.250.000**	**3.230.250.000**	**3.614.747.000**	**3.614.747.000**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

7.Movements in tangible fixed assets:

Items	Buildings and structures	Machinery and equipment	Vehicles and transmission equipment	Management equipment and tools	Other fixed assets	Total
Cost						
Balance at 01/07/2026	301.876.167.006	1.618.525.571.322	18.201.482.493	4.328.032.256	2.266.799.696	1.945.198.052.773
- Purchases during the year	0	3.640.453.000	0	248.544.182		3.888.997.182
- Completed construction	0		0			0
- Transfers to investment property	0		0			0
- Disposals and liquidations			0			0
- Other decreases						
Balance at 30/09/2026	301.876.167.006	1.622.166.024.322	18.201.482.493	4.576.576.438	2.266.799.696	1.949.087.049.955
Accumulated depreciation						
Balance at 01/07/2026	186.033.441.240	1.371.199.334.717	16.813.170.829	3.588.271.461	2.266.799.696	1.579.901.017.943
- Depreciation for the year	3.984.256.758	13.822.334.600	243.429.069	124.630.304		18.174.650.731
- Other increases	0	0	0	0	0	0
- Transfers to investment property	0	0	0	0		0
- Disposals and liquidations	0	0	0	0		0
- Other decreases	0	0	0	0	0	
Balance at 30/09/2026	190.017.697.998	1.371.199.334.717	17.056.599.898	3.712.901.765	2.266.799.696	1.598.075.668.674
Net carrying amount						
- At 01/07/2026	**115.842.725.766**	**247.326.236.605**	**1.388.311.664**	**739.760.795**	**0**	**365.297.034.830**
- At 30/09/2026	**111.858.469.008**	**237.144.355.005**	**1.144.882.595**	**863.674.673**	**0**	**351.011.381.281**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

- Net carrying amount at 30/09/2026 of tangible fixed assets mortgaged or pledged as security for loans;
- Fixed assets fully depreciated at 30/09/2026 but still in use;
- Commitments for significant future purchases and sales of tangible fixed assets;
- Fixed assets awaiting disposal at 30/09/2026;
- Other changes in tangible fixed assets.

8.Movements in intangible fixed assets:

Items	Land use rights	Software	Total
Cost			
Balance at 01/07/2026	9.387.523.490	1.127.625.000	10.515.148.490
- Purchases during the year		96.545.034	96.545.034
- Internally generated assets			
- Additions from business combinations			
- Other increases			
- Transfers to investment property			
- Other decreases			
Balance at 30/09/2026	9.387.523.490	1.224.170.034	10.611.693.524
Accumulated amortization			
Balance at 01/07/2026	4.481.983.943	1.127.625.000	5.609.608.943
- Amortization for the year	57.474.633	2.681.807	60.156.440
- Other increases			
- Transfers to investment property			
- Other decreases			
Balance at 30/09/2026	4.539.458.576	1.130.306.807	5.669.765.383
Net carrying amount			
- At 01/07/2026	4.905.539.547	0	4.905.539.547
- At 30/09/2026	4.848.064.914	93.863.227	4.941.928.141

- Closing net carrying amount of intangible fixed assets mortgaged or pledged as security for loans;
- Fully amortized intangible fixed assets still in use;

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

9.Movements in investment property

Items	Opening balance	Increases during the period	Decreases during the year	Closing balance
a) Investment property held for lease				
Cost	**162.090.239.411**			**162.090.239.411**
- Land use rights	75.002.501.500			75.002.501.500
- Buildings	87.087.737.911			87.087.737.911
- Buildings and land use rights				
- Infrastructure				
Accumulated depreciation	**58.498.682.890**	**1.253.543.204**		**59.752.226.094**
- Land use rights	17.857.738.498	382.665.825		18.240.404.323
- Buildings	40.640.944.392	870.877.379		41.511.821.771
- Buildings and land use rights				
- Infrastructure				
Net carrying amount	**103.591.556.521**		**1.253.543.204**	**102.338.013.317**
- Land use rights	57.144.763.002		382.665.825	56.762.097.177
- Buildings	46.446.793.519		870.877.379	45.575.916.140
- Buildings and land use rights				
- Infrastructure				

- Year-end net carrying amount of investment property mortgaged or pledged as security for loans;
- Cost of fully depreciated investment property still leased out or held for capital appreciation;
- Other disclosures and explanations.

10.Other assets

	30/09/2026	01/07/2026
a) Short-term	**1.957.377.000**	**2.142.751.823**
Costs of tools, instruments and spare parts - short-term	350.018.901	197.240.104
Insurance expenses	483.274.160	1.589.697.851
Office rent at 422 Vo Van Kiet for 2 months	248.437.500	248.437.500
Other expenses	875.646.439	107.376.368
b) Long-term	**43.895.967.628**	**40.020.385.094**
- Land rent and value of land use rights;	30.282.197.306	30.538.526.243
- Tools and instruments in use;	6.340.773.432	6.399.768.400
- Other long-term prepaid expenses	7.272.996.890	3.082.090.451
- Value of spare parts	**2.605.606.503**	**3.680.017.143**
- Long-term spare parts	*13.696.325.535*	*13.810.770.387*
- Allowance for write-down of long-term inventories	*-11.090.719.032*	*-10.130.753.244*
Total	**48.458.951.131**	**45.843.154.060**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

11.Trade payables

	30/09/2026	01/07/2026
a) Short-term trade payables		
Details of each counterparty accounting for 10% or more of total payables;		
Saigon Beer - Alcohol - Beverage Corporation	17.750.894.733	5.938.451.687
Saigon Packaging Group Joint Stock Company	23.043.318.591	18.305.771.745
Thai Tan Trading and Transport Company Limited	865.387.083	750.464.892
Le Loi Trading and Production Joint Stock Company	3.617.718.300	4.558.628.900
Tho Cang Company Limited	1.676.463.800	831.084.100
Other suppliers	13.532.936.491	13.977.636.505
Total	**60.486.718.998**	**51.804.643.357**

	30/09/2026	01/07/2026
b) Trade payables to related parties		
Saigon Beer - Alcohol - Beverage Corporation	17.750.894.733	5.938.451.687
Binh Tay Liquor Joint Stock Company	0	2.702.590.038
Branch of Binh Tay Liquor Joint Stock Company - Binh Duong Alcohol Distillery	0	210.996.500
Sai Gon Beer Trading One Member Company Limited	59.740.230	94.693.350
Sa Be Co Mechanical One Member Company Limited	111.767.040	4.140.811.080
Sai Gon Binh Tay Beer Trading and Services Company Limited	45.784.475	62.461.960
Chuong Duong Beverages Joint Stock Company	5.582.500	37.844.000
Sai Gon - Phu Ly Beer One Member Company Limited	0	34.397.000
San Miguel Yamamura Phu Tho Packaging Company Limited	104.133.600	90.525.600
Sai Gon - Vinh Long Beer Joint Stock Company	6.480.000	25.920.000
Sai Gon - Ninh Thuan Beer Company Limited	155.156.000	42.366.000
Sai Gon - Mien Tay Beer Joint Stock Company	1.353.611.860	0

12.Dividends and profit distributions payable

	30/09/2026	01/07/2026
- Dividends and profit distributions payable	4.633.396.140	20.229.706.200

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

13.Taxes and other amounts payable to the State

	01/07/2026	Amounts payable during the year	Amounts actually paid during the year	30/09/2026
a) Payables				
+ Value added tax payable	13.903.722.887	45.102.580.900	700.000	58.260.412.424
+ Special consumption tax	131.095.205.523	349.988.020.822	343.560.888.984	121.288.749.982
+ Personal income tax	47.043.355	164.186.546	106.307.474	445.582.435
+ Natural resources tax	9.546.640	32.577.264	30.949.856	13.613.184
+ Property tax and land rent	0	15.893.209	15.893.209	0
+ Fees, charges and other amounts payable	90.274.598	200.246.199	200.246.199	100.674.725
Total	**145.145.793.003**	**395.503.504.940**	**343.914.985.722**	**180.109.032.750**
b) Receivables				
+ Corporate income tax	837.084.166			837.084.166
Total	**837.084.166**			**837.084.166**

14.Accrued expenses

	30/09/2026	01/07/2026
Binh Tay Liquor Joint Stock Company	5.751.590.037	
Sa Be Co Mechanical One Member Company Limited	750.000.000	750.000.000
Kim Thanh Phat Joint Stock Company	2.840.530.000	2.840.530.000
Branch of Ho Chi Minh City Power Corporation Limited - Binh Phu Power Company	224.237.808	173.039.441
An Luat One Member Law Company Limited	0	1.100.000.000
Branch of Ho Chi Minh City Power Corporation Limited - Thuan An Power Company	197.429.164	500.623.060
Branch of KPMG Limited	516.000.000	352.000.000
	170.000.000170.000.000170.000	
Ho Chi Minh City Department of Agriculture and Environment	170.000.000	170.000.000
Vietcombank - Ky Dong Branch - HCMC	0	107.714.160
Branch of Ho Chi Minh City Power Corporation Limited - Sai Gon Power Company	0	17.265.910
Bao Viet Sai Gon Company	0	113.423.031
Dong Thap Power Company	207.485.243	488.933.801
Ngoc Phu Logistics Services Company Limited	18.400.000	0
Total	**10.701.872.252**	**6.104.002.157**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

15.Other payables

Items	30/09/2026	01/07/2026
a) Short-term		
- Trade union contributions	1.158.322.697	1.250.653.075
- Cao Lanh Local Social Insurance Agency	4.568.998	4.568.998
- Social Work Fund	936.646.248	936.646.248
- Other payables and remittances	11.170.000	43.747.193
- Short-term deposits and collateral received	850.000.000	850.000.000
Total	**2.960.707.943**	**3.085.615.514**
b) Long-term		
- Long-term deposits and collateral received	4.745.160.000	4.745.160.000
Total	**4.745.160.000**	**4.745.160.000**

16.Equity

a)Reconciliation of movements in equity

Items	Owners' contributed capital	Share premium	Undistributed profit after tax	Total
Balance at 01/01/2026	**875.245.360.000**	**436.708.750.464**	**219.997.887.472**	**1.531.951.997.936**
- Capital increases in the previous year				
- Profit for the previous year			62.159.182.587	62.159.182.587
- Other increases			0	0
- Dividends declared			(17.504.907.200)	(17.504.907.200)
- Other decreases			(8.264.204.269)	(8.264.204.269)
Balance at 01/07/2026	**875.245.360.000**	**436.708.750.464**	**319.741.133.499**	**1.631.695.243.963**
- Capital increases in the current year			0	0
- Profit for the current year			90.012.813.921	90.012.813.921
- Other increases			4.728.117.686	4.728.117.686
- Dividends declared				
- Other decreases				
Balance at 30/09/2026	**875.245.360.000**	**436.708.750.464**	**414.482.065.106**	**1.726.436.175.570**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

b) Capital transactions with owners and distributions of dividends and profits

Items	Current quarter	Previous quarter
- Owners' invested capital		
+ Contributed capital at 01/07/2026	875.245.360.000	875.245.360.000
+ Capital contributions increased during the year		
+ Capital contributions decreased during the year		
+ Contributed capital at 30/09/2026	875.245.360.000	875.245.360.000
- Dividends and profits distributed	0	17.504.907.200

c) Shares

Items	30/09/2026	01/07/2026
- Number of shares registered for issuance	87.524.536	87.524.536
- Number of shares sold to the public		
+ Ordinary shares	87.524.536	87.524.536
+ Preference shares (classified as equity)		
- Number of shares repurchased (treasury shares and own shares repurchased)		

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT

1.Revenue from sale of goods and rendering of services

	Quarter III/2026	Quarter III/2025
- Revenue from sale of merchandise	-	245.246.000
- Revenue from sale of finished products	380.992.083.255	411.103.018.032
- Revenue from rendering of services;	2.253.114.897	1.271.831.736
- Other revenue	2.501.948.707	340.359.576
- Rental income from investment property	4.312.565.718	-
Total	**390.059.712.577**	**412.960.455.344**

Revenue from related parties

	Quarter III/2026	Quarter III/2025
+ Saigon Beer - Alcohol - Beverage Corporation	313.307.415.293	358.413.380.234
+ Sai Gon Binh Tay Beer Trading and Services Company Limited	9.985.973.454	7.308.693.722
+ Sai Gon Beer Trading One Member Company Limited	871.994.836	644.603.330

2.Revenue deductions

	Quarter III/2026	Quarter III/2025
Revenue deductions		

3.Net revenue from sale of goods and rendering of services

	Quarter III/2026	Quarter III/2025
Net revenue from sale of merchandise	-	245.246.000
Net revenue from sale of finished products	380.992.083.255	411.103.018.032
Revenue from rendering of services;	2.253.114.897	1.271.831.736
Other revenue	2.501.948.707	340.359.576
Rental income from investment property	4.312.565.718	
Total	**390.059.712.577**	**412.960.455.344**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

4.Cost of sales

	Quarter III/2026	Quarter III/2025
- Cost of merchandise sold	1.676.208.920	172.000.000
- Cost of finished products sold	351.687.502.363	365.967.824.961
- Cost of services rendered	657.644.673	13.843.555
- Allowance for/(reversal of allowance for) inventory write-downs	(1.907.812.673)	539.868.755
-Cost of leasing investment property	1.365.994.503	-
Total	**353.801.946.638**	**366.693.537.271**

Cost of sales to related parties

	Quarter III/2026	Quarter III/2025
Saigon Beer - Alcohol - Beverage Corporation	307.370.306.303	334.707.784.989
Sai Gon Binh Tay Beer Trading and Services Company Limited	9.555.188.633	5.376.033.984
Sai Gon Beer Trading One Member Company Limited	2.192.762	-

5.Financial income

	Quarter III/2026	Quarter III/2025
- Interest on deposits and loans	7.252.463.363	6.022.418.078
- Foreign exchange gains;	0	83.352.660
- Dividends and profit distributions received	58.370.095.619	-
Total	**65.622.558.982**	**6.105.770.738**

6.Financial expenses

	Quarter III/2026	Quarter III/2025
- Interest expense;	-	2.464.781.056
- Foreign exchange losses;	-	139.311
Total	**0**	**2.464.920.367**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

7.Selling expenses and general and administrative expenses

	Quarter III/2026	Quarter III/2025
a) General and administrative expenses incurred during the period	**10.471.927.929**	**5.560.267.287**
- Details of items accounting for 10% or more of total general and administrative expenses	6.233.749.727	4.381.813.549
+ *Salaries and wages*	*4.046.978.177*	*2.894.606.446*
+ *Depreciation of buildings*	*1.616.270.598*	*1.487.207.103*
+ *Other provision expenses*		*0*
+ *Consultancy (audit consultancy, ISO consultancy, etc.)*	*570.500.952*	
- Other general and administrative expenses.	4.238.178.202	1.178.453.738
b) Selling expenses incurred during the period	**1.228.985.993**	**1.667.991.217**
- Details of items accounting for 10% or more of total selling expenses;		
+ Transportation	1.132.698.236	1.667.991.217
+ Wear and tear of returnable bottles, crates and pallets, etc. (depreciation, allocation, etc.)	-	-
- Other selling expenses.	96.287.757	
Total	**11.700.913.922**	**7.227.414.594**

8.Other income

Other income

	Quarter III/2026	Quarter III/2025
- Other income	61.570.767	58.773.635
Total	**61.570.767**	**58.773.635**

9.Other expenses

	Quarter III/2026	Quarter III/2025
- Penalties and compensation under employment contracts	199.495.555	783.713.579
- Other items.	28.672.290	-
Total	**228.167.845**	**783.713.579**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

10.Current corporate income tax expense

	Quarter III/2026	Quarter III/2025
Total accounting profit before tax from production and business activities	87.066.242.699	41.955.271.406
Upward and downward adjustments	(57.922.315.827)	1.155.813.681
+ Non-deductible expenses	447.778.814	*1.155.813.681*
+ Income already taxed (dividends and profit distributions)	(58.370.094.641)	-
+ Tax losses carried forward from the previous year	(29.143.926.872)	(43.111.085.087)
Total taxable profit from production and business activities	0	0
Total taxable profit from leasing investment property	**2.946.571.222**	-
+ *Rental income from investment property*	*4.312.565.718*	
+ *Cost of leasing investment property*	*(1.365.994.503)*	
- Corporate income tax rate = 20%	20%	-
Total current income tax expense from leasing investment property	589.314.244	-

11.Production and operating expenses by nature

	Quarter III/2026	Quarter III/2025
Raw materials and supplies	277.247.951.584	349.811.049.291
Labour costs	19.025.242.075	18.711.285.266
Depreciation and amortization of fixed assets	19.488.350.375	19.744.002.249
Provision expenses	0	0
Outsourced service expenses	13.645.120.283	9.516.755.040
Other cash expenses	1.792.354.202	272.623.712
Total	**331.199.018.519**	**398.055.715.558**

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

VII. OTHER INFORMATION

1.Events after the end of the accounting period

The Company's Board of Directors confirms that no material events have occurred after the reporting date that require adjustment to, or disclosure in, the financial statements.

2.Related party information

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

Related parties	Relationship	Nature of transaction	Transaction value (VND)
Sai Gon Binh Tay Beer Trading and Services Company Limited	Subsidiary	Supply of goods and services	15.216.352.700
		Purchase of beer for employees and business hospitality	224.076.112
Saigon Beer - Alcohol - Beverage Corporation	Parent company	Sale of goods and services to Sabeco	631.781.703.828
		Purchase of raw materials from Sabeco	209.039.324.563
		Payment of dividends for 2025	(10.437.440.000)
Sai Gon - Ninh Thuan Beer Company Limited (Y2600)	Subsidiary	Interest on long-term loans	5.831.753.425
		Collection of loan interest for Q2/26	(5.901.873.973)
		Purchase of beer for sale to TMBT	193.908.600
Sai Gon - Phu Ly Beer One Member Company Limited (Y0400)	Subsidiary	Purchase of beer for sale to TMBT	30.975.000
		Payment of land and infrastructure rent for Binh Duong Brewery	(2.775.252.738)
Binh Tay Liquor Joint Stock Company (Z600)	Under common parent company	Land and infrastructure rent for Binh Duong Brewery	5.751.590.037
		Payment for liquor purchased for employees	(138.333.800)
		Payment of dividends for 2025	1.104.000.000
Sai Gon Beer Trading One Member Company Limited (Z1100)	Under common parent company	Pallet usage fees	105.914.931
		Warehouse service fee revenue	871.994.836
Chuong Duong Beverages Joint Stock Company (Z200)	Under common parent company	Collection of proceeds from empty plastic crates	(219.094.200)
		Purchase of bottled water	14.481.060
Sa Be Co Mechanical One Member Company Limited (Z2100)	Under common parent company	Purchase of spare equipment and parts, supplies, machinery and equipment	5.509.013.070
		Payment for purchases	(9.076.439.134)

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of 2026

3.Comparative figures

The comparative figures are taken from the audited financial statements for the financial year ended 31/12/2025 and the unreviewed financial statements for the accounting period from 01/01/2026 to 30/09/2026.

4.Going concern information

During the accounting period from 01/07/2026 to 30/09/2026, the Company had no activities or events that significantly affected its ability to continue as a going concern. Accordingly, the Company's financial statements are prepared on a going concern basis.

Approved on 29 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature and full name)	*(Signature and full name)*	*(Signature, full name and seal)*
HOÀNG LAN HƯƠNG	NGÔ VIỆT HÀ	LEE CHIO LIM LARRY