

**Saigon - Songlam Beer Joint Stock Company**

Interim Financial Statements for the 3<sup>rd</sup> Quarter of 2026



**Saigon - Songlam Beer Joint Stock Company  
Corporate Information**

**Investment Certificate No.** 271110000018 7 December 2007

The investment certificate was issued by the People's Committee of Nghe An Province and is valid for 50 years from the initial investment certificate.

**Enterprise Registration Certificate No.** 2703001077 20 December 2006  
2900783332 5 September 2023

The Company's enterprise registration certificate has been amended several times, the most recent of which is by Enterprise Registration Certificate No. 2900783332 dated 20 October 2025. The initial enterprise registration certificate and its amendments were issued by the Department of Finance of Nghe An Province.

|                           |                           |          |
|---------------------------|---------------------------|----------|
| <b>Board of Directors</b> | Mr. Tan Teck Chuan Lester | Chairman |
|                           | Mr. Van Thanh Liem        | Member   |
|                           | Mr. Cao Thanh Bich        | Member   |
|                           | Mr. Nguyen Hong Anh       | Member   |
|                           | Mr. Vo Phuoc Giau         | Member   |

|                             |                       |                              |
|-----------------------------|-----------------------|------------------------------|
| <b>Board of Supervisors</b> | Ms. Hoang Thanh Van   | Head of Board of Supervisors |
|                             | Ms. Nguyen Thanh Thuy | Member                       |
|                             | Ms. Luu Thanh Thao    | Member                       |

|                            |                     |                  |
|----------------------------|---------------------|------------------|
| <b>Board of Management</b> | Mr. Nguyen Hong Anh | Director         |
|                            | Mr. Nguyen Anh Tuan | Deputy Director  |
|                            | Mr. Van Ba Thi      | Chief Accountant |

**Registered Office** Hung Dao Hamlet 8, Hung Nguyen Commune  
Nghe An Province  
Vietnam

**Auditor** KPMG Limited  
Viet Nam

**Saigon - Songlam Beer Joint Stock Company**  
**Statement of financial position as at 30 September 2026**

**Form B 01a – DN**

(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)

|                                                              | Code       | Note         | 30/9/2026<br>VND       | 1/1/2026<br>VND<br>(Reclassified) |
|--------------------------------------------------------------|------------|--------------|------------------------|-----------------------------------|
| <b>ASSETS</b>                                                |            |              |                        |                                   |
| <b>Current assets</b><br>(100 = 110 + 120 + 130 + 140 + 160) | <b>100</b> |              | <b>590.068.728.694</b> | <b>526.596.794.004</b>            |
| <b>Cash and cash equivalents</b>                             | <b>110</b> |              | <b>36.270.158.648</b>  | <b>42.294.730.920</b>             |
| Cash                                                         | 111        | 9(a)         | 36.270.158.648         | 42.294.730.920                    |
| <b>Short-term financial investments</b>                      | <b>120</b> |              | <b>418.729.283.613</b> | <b>319.035.203.486</b>            |
| Held-to-maturity investments                                 | 123        | 10           | 418.729.283.613        | 319.035.203.486                   |
| <b>Accounts receivable – short-term</b>                      | <b>130</b> |              | <b>75.699.847.621</b>  | <b>86.367.704.629</b>             |
| Accounts receivable from customers                           | 131        | 11           | 72.088.638.190         | 82.448.633.790                    |
| Prepayments to suppliers                                     | 132        |              | 1.560.768.670          | 2.955.250.245                     |
| Other receivables                                            | 135        | 12           | 2.050.440.761          | 963.820.594                       |
| <b>Inventories</b>                                           | <b>140</b> | <b>13(a)</b> | <b>59.199.179.077</b>  | <b>78.685.773.205</b>             |
| Inventories                                                  | 141        |              | 59.655.673.466         | 79.004.395.773                    |
| Allowance for inventories                                    | 142        |              | (456.494.389)          | (318.622.568)                     |
| <b>Other current assets</b>                                  | <b>160</b> |              | <b>170.259.735</b>     | <b>213.381.764</b>                |
| Short-term deferred expenses                                 | 161        |              | 170.259.735            | 213.381.764                       |
| <b>Long-term assets</b><br>(200 = 210 + 220 + 250 + 270)     | <b>200</b> |              | <b>146.917.071.921</b> | <b>142.607.031.370</b>            |
| <b>Accounts receivable – long-term</b>                       | <b>210</b> |              | <b>30.000.000</b>      | <b>30.000.000</b>                 |
| Other long-term receivables                                  | 215        |              | 30.000.000             | 30.000.000                        |
| <b>Fixed assets</b>                                          | <b>220</b> |              | <b>135.161.088.670</b> | <b>129.286.586.318</b>            |
| Tangible fixed assets                                        | 221        | 14           | 134.679.079.329        | 128.709.413.533                   |
| Cost                                                         | 222        |              | 1.323.619.980.876      | 1.304.977.937.172                 |
| Accumulated depreciation                                     | 223        |              | (1.188.940.901.547)    | (1.176.268.523.639)               |
| Intangible fixed assets                                      | 227        | 15           | 482.009.341            | 577.172.785                       |
| Cost                                                         | 228        |              | 940.522.924            | 940.522.924                       |
| Accumulated amortisation                                     | 229        |              | (458.513.583)          | (363.350.139)                     |
| <b>Long-term work in progress</b>                            | <b>250</b> |              | <b>576.433.731</b>     | <b>241.039.091</b>                |
| Construction in progress                                     | 252        |              | 576.433.731            | 241.039.091                       |
| <b>Other long-term assets</b>                                | <b>270</b> |              | <b>11.149.549.520</b>  | <b>13.049.405.961</b>             |
| Long-term deferred expenses                                  | 271        | 16           | 2.443.739.113          | 4.549.312.585                     |
| Deferred tax assets                                          | 272        |              | 2.261.978.358          | 2.422.488.253                     |
| Long-term tools, supplies and spare parts                    | 273        | 13(b)        | 6.443.832.049          | 6.077.605.123                     |
| <b>TOTAL ASSETS</b><br>(280 = 100 + 200)                     | <b>280</b> |              | <b>736.985.800.615</b> | <b>669.203.825.374</b>            |

**Saigon - Songlam Beer Joint Stock Company**  
**Statement of financial position as at 30 September 2026**  
**(continued)**

**Form B 01a – DN**  
*(Issued under Circular No. 99/2025/TT-BTC*  
*dated 27 October 2025 of the Ministry of Finance)*

|                                                    | Code       | Note      | 30/9/2026<br>VND       | 1/1/2026<br>VND<br>(Reclassified) |
|----------------------------------------------------|------------|-----------|------------------------|-----------------------------------|
| <b>RESOURCES</b>                                   |            |           |                        |                                   |
| <b>Liabilities (300 = 310 + 330)</b>               | <b>300</b> |           | <b>176.305.571.236</b> | <b>155.583.284.811</b>            |
| <b>Current liabilities</b>                         | <b>310</b> |           | <b>176.133.920.866</b> | <b>155.411.634.441</b>            |
| Accounts payable to suppliers                      | 311        | 17        | 18.810.952.984         | 26.588.561.839                    |
| Dividends payable                                  | 313        | 18        | 3.637.300.000          | 3.499.500.000                     |
| Taxes and others payable to the State              | 314        | 19        | 140.775.591.500        | 111.957.556.382                   |
| Payable to employees                               | 315        |           | 1.701.215.880          | 2.332.491.840                     |
| Accrued expenses                                   | 316        | 20        | 5.327.468.681          | 5.481.714.420                     |
| Other payables – short-term                        | 320        | 21        | 1.137.247.280          | 563.871.940                       |
| Bonus and welfare fund                             | 323        | 22        | 4.744.144.541          | 4.987.938.020                     |
| <b>Long-term liabilities</b>                       | <b>330</b> |           | <b>171.650.370</b>     | <b>171.650.370</b>                |
| Provisions – long-term                             | 343        |           | 171.650.370            | 171.650.370                       |
| <b>EQUITY</b>                                      | <b>400</b> | <b>23</b> | <b>560.680.229.379</b> | <b>513.620.540.563</b>            |
| Contributed capital                                | 411        | 24        | 450,000,000,000        | 450,000,000,000                   |
| - Ordinary shares with voting rights               | 411a       |           | 450,000,000,000        | 450,000,000,000                   |
| Investment and development fund                    | 418        | 26        | 6,516,196,015          | 6,516,196,015                     |
| Retained profits                                   | 420        |           | 104,164,033,364        | 57,104,344,548                    |
| - Retained profits brought forward                 | 420a       |           | 25,875,211,321         | 19,725,267,328                    |
| - Retained profit for the current period/year      | 420b       |           | 78,288,822,043         | 37,379,077,220                    |
| <b>TOTAL RESOURCES</b><br><b>(440 = 300 + 400)</b> | <b>440</b> |           | <b>736.985.800.615</b> | <b>669.203.825.374</b>            |

October 2026

Prepared by:

Reviewed by:

Approved by:

Tran Thi Nguyet  
Assistant Accountant

Van Ba Thi  
Chief Accountant



Nguyen Hong Anh  
Director

**Saigon - Songlam Beer Joint Stock Company**  
**Statement of income for the 3<sup>rd</sup> quarter ended 30 September 2026**

**Form B 02a – DN**

(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)

|                                                                  | Code | Note | 3 <sup>rd</sup> Quarter |                 | The period ended |                  |
|------------------------------------------------------------------|------|------|-------------------------|-----------------|------------------|------------------|
|                                                                  |      |      | 2026<br>VND             | 2025<br>VND     | 30/9/2026<br>VND | 30/9/2025<br>VND |
| Revenue from sales of goods                                      | 01   | 28   | 243.207.705.087         | 227.287.479.529 | 712.431.132.422  | 634.770.166.035  |
| Cost of sales                                                    | 11   | 29   | 210.554.425.952         | 214.457.706.413 | 615.885.743.970  | 210.554.425.952  |
| <b>Gross profit</b><br>(20 = 01 - 11)                            | 20   |      | 32.653.279.135          | 12.829.773.116  | 96.545.388.452   | 32.653.279.135   |
| Financial income                                                 | 21   | 30   | 7.402.307.916           | 4.236.330.060   | 17.140.231.966   | 10.818.019.798   |
| Financial expenses                                               | 22   |      | -                       | -               | -                | 4.936.438        |
| Selling expenses                                                 | 25   |      | 108.605                 | 205.304         | 1.294.125        | 281.937.860      |
| General and administration expenses                              | 26   | 31   | 3.571.710.335           | 3.412.662.955   | 11.282.113.813   | 10.527.747.069   |
| <b>Net operating profit</b><br>{30 = 20 + (21 - 22) - (25 + 26)} | 30   |      | 36.483.768.111          | 13.653.234.917  | 102.402.212.480  | 20.940.340.369   |
| Other income                                                     | 31   |      | 1.195.800.359           | 14.779.810      | 2.054.009.111    | 15.593.351       |
| Other expenses                                                   | 32   |      | 30.431.497              | 11.773.495      | 818.494.611      | 16.428.660       |
| <b>Results of other activities</b><br>(40 = 31 - 32)             | 40   |      | 1.165.368.862           | 3.006.315       | 1.235.514.500    | (835.309)        |
| <b>Accounting profit before tax</b><br>(50 = 30 + 40)            | 50   |      | 37.649.136.973          | 13.656.241.232  | 103.637.726.980  | 20.939.505.060   |
| <b>Income tax expense – current</b>                              | 51   | 33   | 7.908.846.205           | 2.991.603.019   | 20.984.682.368   | 4.363.291.984    |
| <b>Income tax expense – deferred</b>                             | 52   | 33   | 38.628.056              | 69.883.330      | 160.509.895      | 154.847.131      |
| <b>Net profit after tax</b><br>(60 = 50 - 51 - 52)               | 60   |      | 29.701.662.712          | 10.594.754.883  | 82.492.534.717   | 16.421.365.945   |
|                                                                  |      |      |                         |                 |                  | (Restated)       |
| Basic earnings per share                                         | 70   |      | 632                     | 210             | 1.749            | 293              |

October 2026

Prepared by:

  
Tran Thi Nguyet  
Assistant Accountant

Reviewed by:

  
Van Ba Thi  
Chief Accountant

Approved by:

  
  
Nguyen Hong Anh  
Director

**Saigon - Songlam Beer Joint Stock Company**  
**Statement of cash flows for the 3<sup>rd</sup> quarter 30 September 2026.**  
**(Indirect method)**

**Form B 03a – DN**  
*(Issued under Circular No. 99/2025/TT-BTC*  
*dated 27 October 2025 of the Ministry of Finance)*

|                                                                             | Code Note | 3 <sup>rd</sup> quarter period ended<br>30/9/2026<br>VND | 30/9/2025<br>VND  |
|-----------------------------------------------------------------------------|-----------|----------------------------------------------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES                                        |           |                                                          |                   |
| Profit before tax                                                           | 01        | 103.637.726.980                                          | 20.939.505.060    |
| Adjustments for                                                             |           |                                                          |                   |
| Depreciation and amortisation                                               | 02        | 12.767.541.352                                           | 58.324.019.729    |
| Allowances and provisions                                                   | 03        | (508.296.741)                                            | (876.605.238)     |
| Profits from investing, financing activities                                | 05        | (17.140.231.966)                                         | (10.818.019.798)  |
| Borrowing costs                                                             | 06        | -                                                        | 4.936.438         |
| Operating profit before changes in working capital                          | 08        | 98.756.739.625                                           | 67.573.836.191    |
| Change in receivables                                                       | 09        | 8.398.881.948                                            | 5.942.783.762     |
| Change in inventories                                                       | 10        | 18.241.645.541                                           | 26.458.697.065    |
| Change in payables and other liabilities                                    | 11        | 11.931.031.675                                           | 23.209.963.614    |
| Change in deferred expenses                                                 | 12        | 2.148.695.501                                            | 1.978.147.475     |
|                                                                             |           | 139.476.994.290                                          | 125.163.428.107   |
| Borrowing costs paid                                                        | 14        | -                                                        | (4.936.438)       |
| Income tax paid                                                             | 15        | (12.199.214.139)                                         | (5.756.596.416)   |
| Other payments for operating activities                                     | 17        | (8.723.881.177)                                          | (640.062.600)     |
| Net cash flows from operating activities                                    | 20        | 118.553.898.974                                          | 118.761.832.653   |
| CASH FLOWS FROM INVESTING ACTIVITIES                                        |           |                                                          |                   |
| Payments for additions to fixed assets and other long-term assets           | 21        | (16.248.848.644)                                         | (8.120.412.776)   |
| Payments for granting loans, purchase of debt instruments of other entities | 23        | (245.000.000.000)                                        | (186.000.000.000) |
| Receipts from collecting loans, sales of debt instruments of other entities | 24        | 156.902.520.548                                          | 109.500.000.000   |
| Receipts of interests and dividends                                         | 27        | 11.366.056.850                                           | 9.954.674.984     |
| Net cash flows from investing activities                                    | 30        | (93.216.271.246)                                         | (74.665.737.792)  |

**Saigon - Songlam Beer Joint Stock Company**  
**Statement of cash flows for the 3<sup>rd</sup> quarter ended 30 September 2026.**  
**(Indirect method - continued)**

**Form B 03a – DN**

*(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)*

|                                                                             | Code      | Note | 3 <sup>rd</sup> quarter period ended |                         |
|-----------------------------------------------------------------------------|-----------|------|--------------------------------------|-------------------------|
|                                                                             |           |      | 30/9/2026                            | 30/9/2025               |
|                                                                             |           |      | VND                                  | VND                     |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                 |           |      |                                      |                         |
| Proceeds from borrowings                                                    | 33        |      | -                                    | 15.400.000.000          |
| Payments to settle loan principals                                          | 34        |      | -                                    | (15.400.000.000)        |
| Payments of dividends                                                       | 36        |      | (31.362.200.000)                     | (30.544.200.000)        |
| <b>Net cash flows from financing activities</b>                             | <b>40</b> |      | <b>(31.362.200.000)</b>              | <b>(30.544.200.000)</b> |
| <b>Net cash flows during the period</b><br>(50 = 20 + 30 + 40)              | <b>50</b> |      | <b>(6.024.572.272)</b>               | <b>13.551.894.861</b>   |
| <b>Cash and cash equivalents at the beginning of the period</b>             | <b>60</b> |      | <b>42,294,730,920</b>                | <b>50,433,344,833</b>   |
| <b>Cash and cash equivalents at the end of the period</b><br>(70 = 50 + 60) | <b>70</b> |      | <b>36.270.158.648</b>                | <b>63.985.239.694</b>   |

October 2026

Prepared by:

  
Tran Thi Nguyet  
Assistant Accountant

Reviewed by:

  
Van Ba Thi  
Chief Accountant

Approved by:

  
  
Nguyen Hong Anh  
Director

## Saigon - Songlam Beer Joint Stock Company

### Notes of financial statements for the 3<sup>rd</sup> quarter ended 30 September 2026

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)*

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

#### 1. Reporting entity

##### (a) Ownership structure

Saigon - Songlam Beer Joint Stock Company (“the Company”) is incorporated as a joint stock company in Vietnam.

On 16 June 2017, the Company’s shares were officially traded on the unlisted public companies market (UPCOM) of the Hanoi Stock Exchange in accordance with Decision No. 421/QD-SGDHN dated 8 June 2017 of the Hanoi Stock Exchange with the code of BSL.

##### (b) Principal activities

The principal activities of the Company are to produce and trade beer products.

##### (c) Normal operating cycle

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

##### (d) Company structure

As at 30 September 2026, the Company had 173 employees (1/1/2026: 174 employees).

#### 2. Basis of preparation

##### (a) Statement of compliance

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

##### (c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December. The 3<sup>rd</sup> quarter financial statements are prepared for the 3<sup>rd</sup> quarter period ended 30 September 2026.

**Saigon - Songlam Beer Joint Stock Company**  
**Notes of financial statements for the 3rd quarter ended 30 September 2026**  
**(continued)**

**Form B 09a – DN**

*(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)*

**(d) Accounting and presentation currency**

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

**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.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Company's accounting policies and their effects on the financial statements, if any, are disclosed in the following notes to the financial statements.

- Held-to-maturity investments (Note 4(c));
- Dividends payables (Note 4(k)).

**4. Summary of significant accounting policies**

The following significant accounting policies have been adopted by the Company in the preparation of these 3<sup>rd</sup> quarter financial statements.

The accounting policies that have been adopted by the Company in the preparation of these 3<sup>rd</sup> quarter financial statements are consistent with those adopted in the preparation of the latest annual financial statements, except for those mentioned in Note 3.

**(a) Foreign currency transactions**

Transactions in currencies other than VND during the period 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 are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

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

**Saigon - Songlam Beer Joint Stock Company**  
**Notes of financial statements for the 3rd quarter ended 30 September 2026**  
**(continued)**

**Form B 09a – DN**

*(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)*

**(b) Cash**

Cash comprises cash balances and demand deposits.

**(c) Held-to-maturity investments**

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank and any related interest receivables. These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for held-to-maturity investments.

Effective from 1 January 2026, accrued interest receivables on held to maturity investments are recognised under the related held-to-maturity investments account in the statement of financial position. Prior to 1 January 2026, accrued interest receivables were recognised under other receivables (Note 4(d)).

**(d) 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:

|                            | <b>Allowance<br/>Percentage</b> |
|----------------------------|---------------------------------|
| 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 accounting period shall have an allowance provided on case-by-case basis.

As described in Note 4 (c), prior to 1 January 2026, accrued interest receivables on held-to-maturity investments were recognised under other receivables.

**(e) 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.

**Saigon - Songlam Beer Joint Stock Company**  
**Notes of financial statements for the 3rd quarter ended 30 September 2026**  
**(continued)**

**Form B 09a – DN**

*(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)*

**(f) Tangible fixed assets**

**(i) Cost**

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the period 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 and structures | 10 – 25 years |
| ▪ machinery and equipment  | 5 – 15 years  |
| ▪ motor vehicles           | 6 years       |
| ▪ office equipment         | 3 – 5 years   |
| ▪ others                   | 6 years       |

**(g) Intangible fixed assets**

**(i) 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 3 years.

**(ii) Environmental protection license**

Environmental protection license is stated at cost less accumulated amortisation. The initial cost of an environmental protection license comprises the directly attributable costs necessary to obtain the license. Environmental protection license is amortised on a straight-line basis over 7 years.

**Saigon - Songlam Beer Joint Stock Company**  
**Notes of financial statements for the 3rd quarter ended 30 September 2026**  
**(continued)**

**Form B 09a – DN**

*(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)*

**(h) Construction in progress**

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

**(i) Long-term deferred expenses**

**(i) 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 2 years.

**(ii) Maintenance expenses**

Maintenance expenses are initially stated at cost. Maintenance expenses are amortised on a straight-line basis over 3 years.

**(j) Trade and other payables and accruals**

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

Effective from 1 January 2026, dividends payable are recognised under dividends payable account in the statement of financial position (Note 4(k)). Prior to 1 January 2026, dividends payable were recognised under other payables.

**(k) Dividends payable**

Dividends payable are recognised at the date when the shareholders' right to receive the dividends is established and the obligation of the Company becomes unconditional.

As described in Note 4 (j), effective from 1 January 2026, dividends payable are recognised under dividends payable account in the statement of financial position.

**(l) Provisions**

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

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**(m) Share capital**

***Ordinary shares***

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

**(n) Taxation**

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

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

Deferred tax is provided using the 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 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 income**

**(i) *Goods sold***

Revenue from the sale of goods is recognised in the 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) *Interest income***

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

**(p) Operating lease payments**

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

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**(q) Production and business expenses**

Expenses shall be recognised in the statement of income in the period 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 statement of income on a systematic or proportional basis.

**(r) 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 accounting period) of the Company by the weighted average number of ordinary shares outstanding during the period.

The Company did not have potentially dilutive shares and therefore does not present diluted earnings per share.

**(s) Segment reporting**

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

**(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 3<sup>rd</sup> quarter financial statements is presented as corresponding figures. Under this method, comparative information for the prior period are included as an integral part of the current period 3<sup>rd</sup> quarter financial statements and are intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these 3<sup>rd</sup> quarter financial statements is not intended to present the Company’s financial position, results of operation or cash flows for the prior period.

**5. Seasonality of operations**

The Company’s principal business activities are the manufacturing and trading of beer. Other business activities include the trading of products related to the beer production process. Management is of the opinion that these segments are not subjected to significant seasonal fluctuations.

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**6. Changes in accounting estimates**

In preparing these 3<sup>rd</sup> quarter financial statements, the Board of Management has made several accounting estimates. Actual results may differ from these estimates.

There have been no significant changes in the accounting estimates compared to those made in the most recent annual financial statements or those made in same 3<sup>rd</sup> quarter period of the prior year.

**7. Changes in the composition of the Company**

There were no significant changes in the composition of the Company since the end of the last annual accounting period which affect the Company's 3<sup>rd</sup> quarter financial statements for the 3<sup>rd</sup> quarter period ended 30 September 2026.

**8. Segment reporting**

The Company's principal business activities are to produce and trade beers. Other business activities include the trading of products related to the beer production process. During the period, other business activities accounted for an insignificant proportion of total revenue and operating results of the Company. Accordingly, the financial information presented in the statement of financial position as at 30 September 2026 and 1 January 2026 and all revenue and expenses presented in the statement of income for the six-month periods ended 30 September 2026 and 30 September 2025 were mainly related to the Company's principal business activities.

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

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**9. Cash**

|               | <b>30/9/2026</b>      | <b>1/1/2026</b>       |
|---------------|-----------------------|-----------------------|
|               | <b>VND</b>            | <b>VND</b>            |
| Cash on hand  | 245.679.607           | 470.439.007           |
| Cash in banks | 36.024.479.041        | 41.824.291.913        |
|               | <b>36.270.158.648</b> | <b>42.294.730.920</b> |

Details of cash in banks by significant banks are as follows:

| <b>Bank name</b>                                                      | <b>30/9/2026</b>      | <b>1/1/2026</b>       |
|-----------------------------------------------------------------------|-----------------------|-----------------------|
|                                                                       | <b>VND</b>            | <b>VND</b>            |
| Joint Stock Commercial Bank for Investment and Development of Vietnam | 23.995.111.141        | 40.167.810.081        |
| Agribank Viet Nam                                                     | 7.361.045.170         | 30.777.517            |
| Other banks                                                           | 4.668.322.730         | 1.625.704.315         |
|                                                                       | <b>36.024.479.041</b> | <b>41.824.291.913</b> |

**10. Held-to-maturity investments**

|                                           | <b>Remaining time to maturity</b> | <b>30/9/2026</b>       | <b>1/1/2026</b>           |
|-------------------------------------------|-----------------------------------|------------------------|---------------------------|
|                                           |                                   | <b>VND</b>             | <b>VND (Reclassified)</b> |
| Held-to-maturity investments - short term |                                   |                        |                           |
| Bank term deposit                         | 1-3 tháng                         | 125.000.000.000        | 126.902.520.548           |
| Bank term deposit                         | 4-6 tháng                         | 137.626.413.024        | 185.691.232.877           |
| Bank term deposit                         | 7-9 tháng                         | 143.887.245.412        | -                         |
| Interest receivable                       |                                   | 12.215.625.177         | 6.441.450.061             |
|                                           |                                   | <b>418.729.283.613</b> | <b>319.035.203.486</b>    |

Held-to-maturity investments represented term deposits at banks with original terms to maturity of more than three months from their transaction dates and remaining terms to maturity of not greater than twelve months from the reporting date. These term deposits were denominated in VND and earned interest at rates ranging from 5.0% to 8.0% per annum (1/1/2026: from 4.7% to 5.2% per annum).

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**11. Accounts receivable from customers**

**(a) Accounts receivable from customers detailed by significant customers**

|                                              | 30/9/2026       |           | 1/1/2026        |           |
|----------------------------------------------|-----------------|-----------|-----------------|-----------|
|                                              | Carrying amount | Allowance | Carrying amount | Allowance |
|                                              | VND             | VND       | VND             | VND       |
| Saigon Beer - Alcohol - Beverage Corporation | 66.547.979.718  | -         | 81.370.827.828  | -         |
| Other customers                              | 5.540.658.472   | -         | 1.077.805.962   | -         |
|                                              | 72.088.638.190  | -         | 82.448.633.790  | -         |

**(b) Accounts receivable from customers who are related parties**

|                                              | 30/9/2026       |           | 1/1/2026        |           |
|----------------------------------------------|-----------------|-----------|-----------------|-----------|
|                                              | Carrying amount | Allowance | Carrying amount | Allowance |
|                                              | VND             | VND       | VND             | VND       |
| <i>The parent company</i>                    |                 |           |                 |           |
| Saigon Beer - Alcohol - Beverage Corporation | 66.547.979.718  | -         | 81.370.827.828  | -         |
| <i>Related company</i>                       |                 |           |                 |           |
| Sai Gon Beer Trading Company Limited         | 189.794.593     | -         | 110.036.334     | -         |

The trade related amounts due from the related parties were unsecured, interest free and are receivable upon demand.

**12. Other receivables – short-term**

|                        | 30/9/2026     | 1/1/2026       |
|------------------------|---------------|----------------|
|                        | VND           | VND            |
|                        |               | (Reclassified) |
| Insurance compensation | 1.715.440.761 | 795.741.907    |
| Deposits               | 15.000.000    | 15.000.000     |
| Others                 | 320.000.000   | 153.078.687    |
|                        | 2.050.440.761 | 963.820.594    |

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**13. Inventories**

**(a) Inventories**

|                    | <b>30/9/2026</b>    |                          | <b>1/1/2026</b>     |                          |
|--------------------|---------------------|--------------------------|---------------------|--------------------------|
|                    | <b>Cost<br/>VND</b> | <b>Allowance<br/>VND</b> | <b>Cost<br/>VND</b> | <b>Allowance<br/>VND</b> |
| Goods in transit   | 1.733.063.133       | -                        | 14.291.205.003      | -                        |
| Raw materials      | 30.552.129.701      | -                        | 29.287.099.149      | -                        |
| Tools and supplies | 1.071.379.852       | (456.494.389)            | 949.356.514         | (318.622.568)            |
| Work in progress   | 16.400.298.394      | -                        | 16.310.077.804      | -                        |
| Finished goods     | 9.898.802.386       | -                        | 18.166.657.303      | -                        |
|                    | 59.655.673.466      | (456.494.389)            | 79.004.395.773      | (318.622.568)            |

Raw materials and consumable costs are allocated to the cost of products based on allocation drivers that are appropriate to the nature of the business (including, but not limited to, production volume, direct labour hours, etc.) ensuring a fair presentation of product cost and consistency, across reporting period.

During the period, the Company identified certain inventories that became slow-moving and decided to make allowance for those inventories in accordance with prevailing regulations and applicable internal policies.

Movements of the allowance for inventories during the period were as follows:

|                                      | <b>3<sup>rd</sup> quarter period ended</b> |                          |
|--------------------------------------|--------------------------------------------|--------------------------|
|                                      | <b>30/9/2026<br/>VND</b>                   | <b>30/9/2025<br/>VND</b> |
| Opening balance                      | 318.622.568                                | 696.812.598              |
| Allowance made during the period     | 201.829.651                                | 207.758.380              |
| Allowance reversed during the period | (63.957.830)                               | (62.094.000)             |
| Inventory adjustment                 | -                                          | (491.625.609)            |
| Closing balance                      | 456.494.389                                | 350.851.369              |

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**(b) Long-term tools, supplies and spare parts**

|                                              | <b>30/9/2026</b> |                  | <b>1/1/2026</b> |                  |
|----------------------------------------------|------------------|------------------|-----------------|------------------|
|                                              | <b>Cost</b>      | <b>Allowance</b> | <b>Cost</b>     | <b>Allowance</b> |
|                                              | <b>VND</b>       | <b>VND</b>       | <b>VND</b>      | <b>VND</b>       |
| Long term tools,<br>supplies and spare parts | 18.356.575.694   | (11.912.743.645) | 17.619.923.848  | (11.542.318.725) |

Movements of allowance for long-term tools, supplies and spare parts during the period were as follows:

|                                      | <b>3<sup>rd</sup> quarter period ended</b> |                  |
|--------------------------------------|--------------------------------------------|------------------|
|                                      | <b>30/9/2026</b>                           | <b>30/9/2025</b> |
|                                      | <b>VND</b>                                 | <b>VND</b>       |
| Opening balance                      | 11.542.318.725                             | 10.862.500.468   |
| Allowance made during the period     | (694.091.643)                              | (712.141.649)    |
| Allowance reversed during the period | 1.064.516.563                              | 144. 3432137     |
| Closing balance                      | 11.912.743.645                             | 10.497.289.466   |

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**14. Tangible fixed assets**

|                                 | Buildings and<br>structures<br>VND | Machinery and<br>equipment<br>VND | Motor vehicles<br>VND | Office<br>equipment<br>VND | Others<br>VND | Total<br>VND      |
|---------------------------------|------------------------------------|-----------------------------------|-----------------------|----------------------------|---------------|-------------------|
| <b>Cost</b>                     |                                    |                                   |                       |                            |               |                   |
| Opening balance                 | 222.519.101.471                    | 1.058.351.446.454                 | 9.750.541.526         | 12.654.795.214             | 1.702.052.507 | 1.304.977.937.172 |
| Additions                       | 1.231.602.778                      | 15.693.990.926                    | -                     | 1.716.450.000              | -             | 18.642.043.704    |
| Closing balance                 | 223.750.704.249                    | 1.074.045.437.380                 | 9.750.541.526         | 14.371.245.214             | 1.702.052.507 | 1.323.619.980.876 |
| <b>Accumulated depreciation</b> |                                    |                                   |                       |                            |               |                   |
| Opening balance                 | 130.478.221.919                    | 1.024.594.041.457                 | 8.021.172.345         | 11.473.035.411             | 1.702.052.507 | 1.176.268.523.639 |
| Charge for the period           | 7.594.394.399                      | 4.436.072.104                     | 262.499.994           | 379.411.411                | -             | 12.672.377.908    |
| Closing balance                 | 138.072.616.318                    | 1.029.018.353.613                 | 8.283.672.339         | 11.864.206.770             | 1.702.052.507 | 1.188.940.901.547 |
| <b>Net book value</b>           |                                    |                                   |                       |                            |               |                   |
| Opening balance                 | 92.040.879.552                     | 33.757.404.997                    | 1.729.369.181         | 1.181.759.803              | -             | 128.709.413.533   |
| Closing balance                 | 85.678.087.931                     | 45.027.083.767                    | 1.466.869.187         | 2.507.038.444              | -             | 134.679.079.329   |

Included in tangible fixed assets were assets costing VND 1.023.247 million which were fully depreciated as at 30 September (1/1/2026: VND1.020.999 million), but which are still in active use.

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Major tangible fixed assets in use (presented at net book value):

|                  | <b>30/9/2026</b>       | <b>1/1/2026</b>        |
|------------------|------------------------|------------------------|
|                  | <b>VND</b>             | <b>VND</b>             |
| Factory building | 85.678.087.931         | 92.040.879.552         |
| Other assets     | 49.000.991.398         | 36.668.533.981         |
|                  | <u>134.679.079.329</u> | <u>128.709.413.533</u> |

**15. Intangible fixed assets**

|                                 | <b>Software</b>    | <b>Environmental<br/>protection<br/>license</b> | <b>Total</b>       |
|---------------------------------|--------------------|-------------------------------------------------|--------------------|
|                                 | <b>VND</b>         | <b>VND</b>                                      | <b>VND</b>         |
| <b>Cost</b>                     |                    |                                                 |                    |
| Opening and closing balance     | 492.629.405        | 447.893.519                                     | 940.522.924        |
| <b>Accumulated amortisation</b> |                    |                                                 |                    |
| Opening balance                 | 356.951.660        | 6.398.479                                       | 363.350.139        |
| Charge for the period           | 47.174.850         | 47.988.594                                      | 95.163.444         |
| Closing balance                 | <u>404.126.510</u> | <u>54.387.073</u>                               | <u>458.513.583</u> |
| <b>Net book value</b>           |                    |                                                 |                    |
| Opening balance                 | 135.677.745        | 441.495.040                                     | 577.172.785        |
| Closing balance                 | <u>88.502.895</u>  | <u>393.506.446</u>                              | <u>482.009.341</u> |

Included in intangible fixed assets were assets costing VND304 million which were fully amortised as at 30 September 2026 (1/1/2026: VND304 million), but which are still in use.

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**16. Long-term deferred expenses**

|                                | <b>Tools and<br/>instruments<br/>VND</b> | <b>Maintenance<br/>expenses<br/>VND</b> | <b>Others<br/>VND</b> | <b>Total<br/>VND</b> |
|--------------------------------|------------------------------------------|-----------------------------------------|-----------------------|----------------------|
| Opening balance                | 412.056.636                              | 3.254.939.600                           | 882.316.349           | 4.549.312.585        |
| Additions                      | 320.154.666                              | -                                       | 506.784.258           | 826.938.924          |
| Amortisation for the<br>period | (284.783.112)                            | (1.774.580.175)                         | (873.149.109)         | (2.932.512.396)      |
| Closing balance                | 447.428.187                              | 1.480.359.426                           | 515.951.500           | 2.443.739.113        |

**17. Accounts payable to suppliers**

**(a) Accounts payable to suppliers detailed by significant suppliers**

|                                                | <b>Cost/Amount within<br/>repayment capacity</b> |                         |
|------------------------------------------------|--------------------------------------------------|-------------------------|
|                                                | <b>30/9/2026<br/>VND</b>                         | <b>1/1/2026<br/>VND</b> |
| Saigon Beer - Alcohol - Beverage Corporation   | 11.922.173.039                                   | 18.582.713.731          |
| Thai Tan Transport and Trading Company Limited | 136.638.360                                      | 536.973.840             |
| Thinh Duc Company Limited                      | 1.030.421.400                                    | 332.899.980             |
| Other suppliers                                | 5.721.720.185                                    | 7.135.974.288           |
|                                                | 18.810.952.984                                   | 26.588.561.839          |

**(b) Accounts payable to suppliers who are related parties**

|                                               | <b>Cost/Amount within<br/>repayment capacity</b> |                         |
|-----------------------------------------------|--------------------------------------------------|-------------------------|
|                                               | <b>30/6/2026<br/>VND</b>                         | <b>1/1/2026<br/>VND</b> |
| <i>The parent company</i>                     |                                                  |                         |
| Saigon Beer - Alcohol - Beverage Corporation  | 11.922.173.039                                   | 18.582.713.731          |
| <i>Related companies</i>                      |                                                  |                         |
| Sai Gon - Quang Ngai Beer Joint Stock Company | 65.772.000                                       | -                       |
| Sai Gon Beer Trading Company Limited          | -                                                | 738.312.156             |

The trade related amounts due to the related parties were unsecured, interest free and are payable within 30 days from invoice date.

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**18. Dividends payable**

|                                  | <b>Payment period</b> | <b>30/9/2026<br/>VND</b> | <b>1/1/2026<br/>VND<br/>(Reclassified)</b> |
|----------------------------------|-----------------------|--------------------------|--------------------------------------------|
| Dividends to be paid in cash     | 2026                  | 637.500.000              | -                                          |
| Dividends to be paid in cash (*) | Before 2026           | 2.999.800.000            | 3.499.500.000                              |
|                                  |                       | <hr/> 3.637.300.000      | <hr/> 3.499.500.000                        |

(\*) As at the reporting date, these dividends payable represented those dividends not yet claimed by certain minority shareholders.

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**19. Taxes and others payable to the State**

|                      | 1/1/2026<br>VND | Incurred<br>VND | Paid<br>VND       | Net-off/ Refund<br>VND | 30/9/2026<br>VND |
|----------------------|-----------------|-----------------|-------------------|------------------------|------------------|
| Special sales tax    | 11.176.136.058  | 144.490.036.780 | (65.693.948.013)  | (42.484.277.075)       | 47.487.947.750   |
| Value added tax      | 94.186.180.898  | 738.215.426.503 | (754.809.628.940) | -                      | 77.591.978.461   |
| Corporate income tax | 6.549.030.288   | 20.984.682.368  | (12.199.214.139)  | -                      | 15.334.498.517   |
| Personal income tax  | 46.209.138      | 820.325.237     | (541.838.705)     | (287.829.075)          | 36.866.595       |
| Other taxes          | -               | 973.704.472     | (649.404.295)     | -                      | 324.300.177      |
|                      | 111.957.556.382 | 905.484.175.360 | (833.894.034.092) | (42.772.106.150)       | 140.775.591.500  |

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**20. Accrued expenses**

|                  | <b>30/9/2026</b>     | <b>1/1/2026</b>      |
|------------------|----------------------|----------------------|
|                  | <b>VND</b>           | <b>VND</b>           |
| Interest expense | 4.223.840.202        | 4.223.840.202        |
| Others           | 1.103.628.479        | 1.257.874.218        |
|                  | <u>5.327.468.681</u> | <u>5.481.714.420</u> |

**21. Other payables – short-term**

|                   | <b>30/9/2026</b>     | <b>1/1/2026</b>       |
|-------------------|----------------------|-----------------------|
|                   | <b>VND</b>           | <b>VND</b>            |
|                   |                      | <b>(Reclassified)</b> |
| Deposits received | 35.000.000           | 35.000.000            |
| Others            | 1.102.247.280        | 528.871.940           |
|                   | <u>1.137.247.280</u> | <u>563.871.940</u>    |

**22. Bonus and welfare fund**

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

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

|                                                 | <b>3<sup>rd</sup> quarter ended</b> |                      |
|-------------------------------------------------|-------------------------------------|----------------------|
|                                                 | <b>30/9/2026</b>                    | <b>30/9/2025</b>     |
|                                                 | <b>VND</b>                          | <b>VND</b>           |
| Opening balance                                 | 4.987.938.020                       | 4.023.000.000        |
| Appropriation during the period (Note 23)       | 3.791.250.000                       | 3.476.386.521        |
| Adjustments to bonus and welfare fund (Note 23) | (3.792.861.455)                     | (3.961.619.224)      |
| Utilisation during the period                   | (242.182.024)                       | 291.375.220          |
|                                                 | <u>4.744.144.541</u>                | <u>3.829.142.517</u> |
| Closing balance                                 |                                     |                      |

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**23. Changes in owners' equity**

|                                                   | Share capital<br>VND | Investment and<br>development fund<br>VND | Retained profits<br>VND | Total<br>VND     |
|---------------------------------------------------|----------------------|-------------------------------------------|-------------------------|------------------|
| <b>Balance at 1 January 2025</b>                  | 450.000.000.000      | 6.516.196.015                             | 51.718.461.039          | 508.234.657.054  |
| Net profit for the period                         | -                    | -                                         | 16.421.365.945          | 16.421.365.945   |
| Appropriation to bonus and welfare fund (Note 22) | -                    | -                                         | (3.476.386.521)         | (3.476.386.521)  |
| Appropriation to social activities fund           | -                    | -                                         | (179.966.865)           | (179.966.865)    |
| Adjustments to 2024 bonus and welfare fund        | -                    | -                                         | (291.375.220)           | (291.375.220)    |
| Adjustments to 2024 social activities fund        | -                    | -                                         | (201.818.491)           | (201.818.491)    |
| Dividends (Note 25)                               | -                    | -                                         | (31.500.000.000)        | (31.500.000.000) |
| <b>Balance at 30 September 2025</b>               | 450.000.000.000      | 6.516.196.015                             | 32.490.279.887          | 489.006.475.902  |
| <b>Balance at 1 January 2026</b>                  | 450.000.000.000      | 6.516.196.015                             | 57.104.344.548          | 513.620.540.563  |
| Net profit for the period                         | -                    | -                                         | 82.492.534.717          | 82.492.534.717   |
| Appropriation to bonus and welfare fund (Note 22) | -                    | -                                         | (3.791.250.000)         | (3.791.250.000)  |
| Appropriation to social activities fund           | -                    | -                                         | (412.462.674)           | (412.462.674)    |
| Adjustments to 2025 bonus and welfare fund        | -                    | -                                         | 242.182.024             | 242.182.024      |
| Adjustments to 2025 social activities fund        | -                    | -                                         | 28.684.749              | 28.684.749       |
| Dividends (Note 25)                               | -                    | -                                         | (31.500.000.000)        | (31.500.000.000) |
| <b>Balance at 30 September 2026</b>               | 450.000.000.000      | 6.516.196.015                             | 104.164.033.364         | 560.680.229.379  |

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**24. Share capital**

The Company's authorised and issued share capital are:

|                                            | <b>30/9/2026 and 1/1/2026</b> |                 |
|--------------------------------------------|-------------------------------|-----------------|
|                                            | <b>Number of shares</b>       | <b>VND</b>      |
| <b>Authorised and issued share capital</b> |                               |                 |
| Ordinary shares                            | 45,000,000                    | 450,000,000,000 |
| <hr/>                                      |                               |                 |
| <b>Shares in circulation</b>               |                               |                 |
| Ordinary shares                            | 45,000,000                    | 450,000,000,000 |
| <hr/>                                      |                               |                 |

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares repurchased by the Company, all rights are suspended until those shares are reissued.

**25. Dividends**

The Annual General Meeting of shareholders of the Company on 17 April 2026 resolved to declare dividends amounting to VND31,500 million (equivalent to VND700 per share) from retained profits of 2025 (3<sup>rd</sup> quarter ended 30 September 2025: VND31,500 million (equivalent to VND700 per share) from retained profits of 2024).

**26. Investment and development fund**

Investment and development fund was appropriated from retained profits in accordance with the resolution of the General Meeting of shareholders. This fund was established for the purpose of future business expansion.

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**27. Off statement of financial position items**

**(a) Lease**

The future minimum lease payments under non-cancellable operating leases were:

|                          | <b>30/9/2026</b> | <b>1/1/2026</b> |
|--------------------------|------------------|-----------------|
|                          | <b>VND</b>       | <b>VND</b>      |
| Within one year          | 1.297.200.718    | 1.297.200.718   |
| Within two to five years | 5.188.802.872    | 5.188.802.872   |
| More than five years     | 35.673.019.746   | 36.645.920.284  |
|                          | 42.159.023.326   | 43.131.923.874  |

Leased assets under operating leases comprised:

| <b>Lease</b> | <b>Quantity</b> | <b>Lease term</b> | <b>30/9/2026</b> | <b>1/1/2026</b> |
|--------------|-----------------|-------------------|------------------|-----------------|
|              |                 |                   | <b>VND</b>       | <b>VND</b>      |
| Land lease   | 1               | 50 years          | 42.159.023.326   | 43.131.923.874  |

**(b) Capital expenditure commitments**

As at 30 September 2026, the Company had the following outstanding capital commitments approved but not provided for in the statement of financial position:

|                             | <b>30/9/2026</b> | <b>1/1/2026</b> |
|-----------------------------|------------------|-----------------|
|                             | <b>VND</b>       | <b>VND</b>      |
| Approved but not contracted | 4.759.261.700    | 20.943.070.000  |
| Approved and contracted     | 651.447.300      | 7.725.500.000   |
|                             | 5.410.709.000    | 28.668.570.000  |

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**28. Revenue from sales of goods**

Total revenue from sales of goods represents the gross value of goods sold exclusive of value added tax.

|                              | <b>3<sup>rd</sup> quarter</b> |                 | <b>3<sup>rd</sup> quarter ended</b> |                  |
|------------------------------|-------------------------------|-----------------|-------------------------------------|------------------|
|                              | <b>2026</b>                   | <b>2025</b>     | <b>30/9/2026</b>                    | <b>30/9/2025</b> |
|                              | <b>VDN</b>                    | <b>VND</b>      | <b>VND</b>                          | <b>VND</b>       |
| Total revenue                |                               |                 |                                     |                  |
| ▪ Sale of finished goods     | 236.212.034.206               | 224.042.015.090 | 699.850.152.487                     | 626.656.157.205  |
| ▪ Sales of scraps and others | 6.995.670.881                 | 3.245.464.439   | 12.580.979.935                      | 8.114.008.830    |
|                              | 243.207.705.087               | 227.287.479.529 | 712.431.132.422                     | 634.770.166.035  |

**29. Cost of sales**

|                             | <b>3<sup>rd</sup> quarter</b> |                 | <b>3<sup>rd</sup> quarter ended</b> |                  |
|-----------------------------|-------------------------------|-----------------|-------------------------------------|------------------|
|                             | <b>2026</b>                   | <b>2025</b>     | <b>30/9/2026</b>                    | <b>30/9/2025</b> |
|                             | <b>VDN</b>                    | <b>VND</b>      | <b>VND</b>                          | <b>VND</b>       |
| Total revenue               |                               |                 |                                     |                  |
| ▪ Finished goods sold       | 210.010.204.233               | 213.073.499.386 | 615.058.899.860                     | 612.466.421.416  |
| ▪ Allowance for inventories | 390.512.801                   | 1.301.773.870   | 508.296.741                         | 1.145.491.746    |
| ▪ Others                    | 153.708.918                   | 82.433.157      | 318.547.369                         | 221.310.935      |
|                             | 210.554.425.952               | 214.457.706.413 | 615.885.743.970                     | 613.833.224.097  |

**30. Financial income**

|                                      | <b>3<sup>rd</sup> quarter</b> |               | <b>3<sup>rd</sup> quarter ended</b> |                  |
|--------------------------------------|-------------------------------|---------------|-------------------------------------|------------------|
|                                      | <b>2026</b>                   | <b>2025</b>   | <b>30/9/2026</b>                    | <b>30/9/2025</b> |
|                                      | <b>VDN</b>                    | <b>VND</b>    | <b>VND</b>                          | <b>VND</b>       |
| ▪ Interest income from term deposits | 7.402.307.916                 | 4.236.330.060 | 17.140.231.966                      | 10.818.019.798   |

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**31. General and administration expenses**

|                  | <b>3<sup>rd</sup> quarter</b> |                      | <b>3<sup>rd</sup> quarter ended</b> |                       |
|------------------|-------------------------------|----------------------|-------------------------------------|-----------------------|
|                  | <b>2026</b>                   | <b>2025</b>          | <b>2026</b>                         | <b>2025</b>           |
|                  | <b>VDN</b>                    | <b>VND</b>           | <b>VDN</b>                          | <b>VND</b>            |
| Staff costs      | 1.835.103.498                 | 1.714.783.524        | 5.427.133.996                       | 4.954.814.159         |
| Depreciation     | 111.761.745                   | 126.611.398          | 335.285.235                         | 384.272.178           |
| Outside services | 857.428.861                   | 982.214.218          | 2.789.453.247                       | 2.870.409.466         |
| Others           | 767.416.231                   | 589.053.815          | 2.730.241.335                       | 2.318.251.266         |
|                  | <u>3.571.710.335</u>          | <u>3.412.662.955</u> | <u>11.282.113.813</u>               | <u>10.527.747.069</u> |

**32. Production and business costs by element**

|                                                 | <b>3<sup>rd</sup> quarter</b> |                 | <b>3<sup>rd</sup> quarter ended</b> |                 |
|-------------------------------------------------|-------------------------------|-----------------|-------------------------------------|-----------------|
|                                                 | <b>2026</b>                   | <b>2025</b>     | <b>2026</b>                         | <b>2025</b>     |
|                                                 | <b>VDN</b>                    | <b>VND</b>      | <b>VDN</b>                          | <b>VND</b>      |
| Raw material costs included in production costs | 190.341.216.635               | 183.086.324.389 | 536.044.120.462                     | 489.462.279.583 |
| Depreciation and amortisation                   | 4.465.458.679                 | 19.477.397.257  | 12.767.541.352                      | 58.324.019.729  |
| Labour and staff costs                          | 9.756.725.842                 | 9.500.050.903   | 28.857.839.389                      | 28.004.567.301  |
| outside services                                | 11.914.288.386                | 12.647.899.425  | 35.081.774.634                      | 34.407.186.148  |
| Others                                          | 3.719.443.255                 | 807.574.077     | 7.030.717.440                       | 3.552.246.710   |
|                                                 | <u></u>                       | <u></u>         | <u></u>                             | <u></u>         |

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**33. Income tax**

**(a) Recognised in the statement of income**

|                                                   | <b>3<sup>rd</sup> quarter</b> |                     | <b>3<sup>rd</sup> quarter ended</b> |                     |
|---------------------------------------------------|-------------------------------|---------------------|-------------------------------------|---------------------|
|                                                   | <b>2026<br/>VND</b>           | <b>2025<br/>VND</b> | <b>2026<br/>VND</b>                 | <b>2025<br/>VND</b> |
| <b>Current tax expense</b>                        |                               |                     |                                     |                     |
| Current tax expense                               | 7.908.846.205                 | 2.991.603.019       | 20.984.682.368                      | 4.363.291.984       |
| <b>Deferred tax expense</b>                       |                               |                     |                                     |                     |
| Origination and reversal of temporary differences | 38.628.056                    | 69.883.330          | 160.509.895                         | 154.847.131         |
| Income tax expense                                | 7.947.474.261                 | 3.061.486.349       | 21.145.192.263                      | 4.518.139.115       |

**(b) Reconciliation of effective tax rate**

|                               | <b>3<sup>rd</sup> quarter</b> |                     | <b>3<sup>rd</sup> quarter ended</b> |                          |
|-------------------------------|-------------------------------|---------------------|-------------------------------------|--------------------------|
|                               | <b>2026<br/>VND</b>           | <b>2025<br/>VND</b> | <b>30/9/2026<br/>VND</b>            | <b>30/9/2025<br/>VND</b> |
| Accounting profit before tax  | 37.649.136.973                | 13.656.241.232      | 103.637.726.980                     | 20.939.505.060           |
| Tax at the Company's tax rate | 7.529.827.395                 | 2.731.248.246       | 20.727.545.396                      | 4.187.901.012            |
| Non-deductible expenses       | 417.646.866                   | 330.238.103         | 417.646.866                         | 330.238.103              |
| Income tax expense            | 7.947.474.261                 | 3.061.486.349       | 21.145.192.262                      | 4.518.139.115            |

**(c) Applicable tax rate**

Under the Corporate Income Tax Law, the Company has an obligation to pay the government income tax at the rate of 20% of taxable profits.

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**34. Basic earnings per share**

The calculation of basic earnings per share for the 3<sup>rd</sup> quarter ended 30 September 2026 was based on the net profit attributable to ordinary shareholders after deducting the amounts appropriated to bonus and welfare fund and the weighted average number of ordinary shares, calculated as follows:

**(i) Net profit attributable to ordinary shareholders**

|                                                  | <b>3<sup>rd</sup> quarter ended</b> |                  |
|--------------------------------------------------|-------------------------------------|------------------|
|                                                  | <b>30/9/2026</b>                    | <b>30/9/2025</b> |
|                                                  | <b>VND</b>                          | <b>VND</b>       |
| Net profit for the period                        | 82.492.534.717                      | 16.421.365.945   |
| Appropriation to bonus and welfare fund (*)      | (3.791.250.000)                     | (3.476.386.521)  |
| Adjustments to bonus and welfare fund (**)       |                                     | 242.182.024      |
| Net profit attributable to ordinary shareholders | 78.701.284.717                      | 13.187.161.448   |

(\*) The appropriation to the bonus and welfare fund for the 3<sup>rd</sup> quarter period ended 30 September 2026 was estimated based on the budgeted amount approved by shareholders at the Annual General Meeting of shareholders.

(\*\*) The appropriation to the bonus and welfare fund for the 3<sup>rd</sup> quarter ended 30 September 2025 were restated based on the actual appropriation approved by shareholders at the Annual General Meeting of shareholders.

**(ii) Weighted average number of ordinary shares**

There was no movement in the number of shares for the 3<sup>rd</sup> quarter periods ended 30 September 2026 and 30 September 2025. The weighted average number of ordinary shares used to calculate the basic earnings per share for two presented periods is 45,000,000 shares.

**(iii) Basic earnings per share**

|                          | <b>30/9/2026</b> | <b>30/9/2025</b>  | <b>30/9/2025</b>                |
|--------------------------|------------------|-------------------|---------------------------------|
|                          | <b>VND</b>       | <b>VND</b>        | <b>VND</b>                      |
|                          |                  | <b>(Restated)</b> | <b>(as previously reported)</b> |
|                          |                  | <b>(*)</b>        |                                 |
| Basic earnings per share | 1.749            | 293               | 288                             |

(\*) The restatement represented the impact of the restatement of bonus and welfare fund as mentioned above.

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**35. Significant transactions with related parties**

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

|                                                             | Transaction value                                 |                   |
|-------------------------------------------------------------|---------------------------------------------------|-------------------|
|                                                             | 3 <sup>rd</sup> quarter period ended<br>30/9/2026 | 30/9/2025         |
|                                                             | VND                                               | VND               |
| <i>he parent company</i>                                    |                                                   |                   |
| <b>Saigon Beer - Alcohol - Beverage Corporation</b>         |                                                   |                   |
| Sales of finished goods (inclusive of special sales tax)    | 1.438.065.578.990                                 | 1.277.783.356.130 |
| Sales of raw materials                                      | -                                                 | 70.050.430        |
| Purchases of services                                       | 161.144.360                                       | 153.664.030       |
| Purchases of raw materials                                  | 477.491.227.060                                   | 435.745.708.054   |
| Dividends declared                                          | 21.665.000.000                                    | 21.665.000.000    |
| Dividends paid                                              | 21.665.000.000                                    | 21.665.000.000    |
| <i>Other related parties</i>                                |                                                   |                   |
| <b>Sai Gon Beer Trading Company Limited</b>                 |                                                   |                   |
| Bottle replacement fee                                      | 317.170.127                                       | 172.685.144       |
| Crate usage fee                                             | 1.523.164.262                                     | 3.944.873.031     |
| Pallet using fee                                            | 53.223.709                                        | 14.776.250        |
| Sales of service                                            | 842.617.988                                       | 735.593.963       |
| <b>Sa Be Co Mechanical Co., Ltd</b>                         |                                                   |                   |
| Purchases of fixed assets                                   | 13.972.490.000                                    | 812.200.000       |
| Purchases of tools and supplies                             | 1.154.782.720                                     | 184.730.000       |
| Purchases of services                                       | 375.000.000                                       | 49.500.000        |
| <b>Saigon Bac Trung Bo Beer Trading Joint Stock Company</b> |                                                   |                   |
| Purchases of goods                                          | 1.039.684.540                                     | 1.184.227.060     |
| <b>Sai Gon - Quang Ngai Beer Joint Stock Company</b>        |                                                   |                   |
| Purchases of raw materials                                  | 487.500.000                                       | 452.400.000       |
| <b>Saigon Beer Group Company Limited</b>                    |                                                   |                   |
| Purchases of goods                                          | 229.796.950                                       | -                 |
| <b>Saigon – Ha Tinh Beer One Member Company Limited</b>     |                                                   |                   |
| Purchases of raw materials                                  | 117.800.000                                       | -                 |

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|                                                    | <b>Transaction value</b>                   |                  |
|----------------------------------------------------|--------------------------------------------|------------------|
|                                                    | <b>3<sup>rd</sup> quarter period ended</b> |                  |
|                                                    | <b>30/9/2026</b>                           | <b>30/9/2025</b> |
|                                                    | <b>VND</b>                                 | <b>VND</b>       |
| <b>Chuong Duong Beverages Joint Stock Company</b>  |                                            |                  |
| Purchases of goods                                 | 58.542.020                                 | 64.162.037       |
| <b>Binh Tay Liquor Joint Stock Company</b>         |                                            |                  |
| Purchases of goods                                 | 39.498.000                                 | 32.200.000       |
| <b>Saigon – Phu Tho Beer Joint Stock Company</b>   |                                            |                  |
| Sales raw materials                                | 24.800.000                                 | -                |
| <b>Board of Directors</b>                          |                                            |                  |
| <i>Fees</i>                                        |                                            |                  |
| Mr. Tan Teck Chuan Lester – Chairman               | 97.500.000                                 | 97.500.007       |
| Mr. Van Thanh Liem – Member                        | 68.249.998                                 | 68.249.996       |
| Mr. Cao Thanh Bich – Member                        | 68.249.997                                 | 68.249.996       |
| Mr. Nguyen Hong Anh – Member                       | 68.249.997                                 | 68.249.996       |
| Mr. Vo Phuoc Giau – Member                         | 68.249.997                                 | 68.249.996       |
| <b>Board of Supervisors</b>                        |                                            |                  |
| <i>Fees</i>                                        |                                            |                  |
| Ms. Hoang Thanh Van – Head of Board of Supervisors | 68.249.997                                 | 68.249.995       |
| Ms. Nguyen Thanh Thuy – Member                     | 39.000.006                                 | 39.000.007       |
| Ms. Luu Thanh Thao – Member                        | 39.000.006                                 | 39.000.007       |
| <b>Board of Management</b>                         |                                            |                  |
| Remuneration                                       | 2.084.505.690                              | 1.696.248.814    |

**36. Non-cash investing activities**

|                                             | <b>3<sup>rd</sup> quarter period ended</b> |                  |
|---------------------------------------------|--------------------------------------------|------------------|
|                                             | <b>30/9/2026</b>                           | <b>30/9/2025</b> |
|                                             | <b>VND</b>                                 | <b>VND</b>       |
| Tangible fixed assets acquired not yet paid | 611.780.000                                | 1.000.044.162    |

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**37. Comparative information**

Unless otherwise stated, comparative information as at 1 January 2026 was derived from the balances and amounts reported in the Company's annual financial statements for the year ended 31 December 2025. Comparative information for the 3<sup>rd</sup> quarter period ended 30 September 2025 was derived from the balances and amounts reported in the Company's financial statements for the 3<sup>rd</sup> quarter period ended 30 September 2025.

As described in Note 3, effective from 1 January 2026, the Company adopted the applicable requirements of Circular 99. Accordingly, certain comparative information as at 1 January 2026 has been reclassified to conform with the requirements of Circular 99 in respect of financial statements presentation. A comparison of the amounts previously reported and as reclassified is as follows:

**Statement of financial position**

|                              | Code | 1/1/2026<br>(as reclassified)<br>VND | 1/1/2026<br>(as previously<br>reported)<br>VND |
|------------------------------|------|--------------------------------------|------------------------------------------------|
| Held-to-maturity investments | 123  | 319,035,203,486                      | 312,593,753,425                                |
| Other receivables            | 135  | 963,820,594                          | 7,405,270,655                                  |
| Dividends payable            | 313  | 3,499,500,000                        | -                                              |
| Other payables – short term  | 320  | 563,871,940                          | 4,063,371,940                                  |

October 2026

Prepared by:

  
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Chief Accountant

Approved by:

  
  
Nguyen Hong Anh  
Director