

Số/No. 108/2026/SBB

(Công bố thông tin Báo cáo tài chính riêng và
hợp nhất Quý 1/2026, kết thúc tại ngày
31/03/2026)

(Information disclosure of Separate and
Consolidated Interim Financial Statements for
the Quarter I of year 2026 ended March 31, 2026)

TP. Hồ Chí Minh, ngày 28 tháng 04 năm 2026

Ho Chi Minh City, April 28, 2026

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

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

To: *Hanoi Stock Exchange (HNX)*

Thực hiện quy định tại khoản 3, khoản 4 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ Phần Tập Đoàn Bia Sài Gòn - Bình Tây thực hiện công bố thông tin báo cáo tài chính (BCTC) Quý 4 năm 2025 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Complying with the provisions of Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Saigon Binh Tay Beer Group Joint Stock Company would like to disclose the financial statements quarter 4 year 2025 with Hanoi Stock Exchange as follows:

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

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

– Mã chứng khoán: SBB

Stock code: SBB

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

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

– Điện thoại/Tel:

Fax:

– Email: info@sabibeco.com

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

– BCTC Quý 4/2025/Financial Statements for quarter IV of year 2025

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

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

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



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Consolidated Financial Statements (Listed organizations has subsidiaries)

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

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

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

Cases in which the cause must be explained:

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

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

☐ Có

☒ Không

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

☐ Có

☒ Không

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

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

☐ Có

☒ Không

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

☐ Có

☒ Không

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

☒ Có

☐ Không

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

☒ Yes

☐ No

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

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

☒ Có

☐ Không

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


☒ Yes

☐ No

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

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

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


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



Lee Chio Lim Larry

Tài liệu đính kèm:

- BCTC riêng Quý 1 năm 2026/ *Separate Interim Financial Statements for the quarter I of year 2026 Ended March 31, 2026*
- BCTC hợp nhất Quý 1 năm 2026/ *Consolidated Interim Financial Statements for the Quarter I of year 2026 Ended March 31, 2026*



CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**FOR THE FIRST QUARTER OF FISCAL YEAR 2026
AS AT MARCH 31, 2026**

**SAIGON BINH TAY BEER GROUP JOINT
STOCK COMPANY**

**SAIGON BINHTAY BEER GROUP
JOINT STOCK COMPANY**

Consolidated Interim Financial
Statements for the Quarter period ended
31 March 2026



SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Corporate Information

Investment Licence No. 0304116373 25/11/2005

Board of Directors

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

Board of Management

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

Registered Office

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

Auditor

KPMG Limited
Vietnam

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

The Board of Managements of SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY ("the Company") presents this statement and the accompanying consolidated interim financial statements of the Company [and its subsidiaries (collectively "the Group")] for the year ended 31 March 2026.

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

- (a) the consolidated interim financial statements set out on pages 3 to 46 give a true and fair view of the consolidated financial position of the Company as at 31 March 2026, and of [its/their] consolidated results of operations and consolidated cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to [interim] financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

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

On behalf of the Board of

LEE CHIO LIM LARRY
[Legal Representative]

Ho Chi Minh City, day 28 month April year 2026

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated Statement of financial position as at 31 March 2026

Form B 01 –HN

(Issued under Circular No.202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Note	31/03/2026 VND	1/1/2026 VND
ASSETS				
Current assets				
(100 = 110 + 120 + 130 + 140 + 150 + 160)	100		1,000,952,069,872	905,170,951,249
Cash and cash equivalents	110	5	395,714,413,815	231,238,370,231
Cash	111		189,242,391,192	119,890,241,641
Cash equivalents	112		206,472,022,623	111,348,128,590
Short-term financial investments	120		1,000,952,069,872	905,170,951,249
Held-to-maturity investments	123		80,587,945,205	51,096,767,123
Accounts receivable – short-term	130		80,587,945,205	51,096,767,123
Accounts receivable from customers	131	7	223,561,872,297	331,685,624,743
Prepayments to suppliers	132		477,297,467,980	572,582,897,813
Other receivables	135	8	8,145,111,933	17,055,360,284
Allowance for doubtful debts	136		1,852,012,047	5,780,086,309
			(263,732,719,663)	(263,732,719,663)
Inventories	140	9	297,439,893,168	287,733,491,880
Inventories	141		312,860,012,639	303,612,898,583
Allowance for inventories	142		(15,420,119,471)	(15,879,406,703)
Other current assets	160		3,647,945,387	3,416,697,272
Short-term deferred expenses	161	13(a)	2,466,336,426	2,399,961,529
Deductible value added tax	162		72,462,116	10,180,897
Taxes and others receivable from the State	163	16(a)	1,109,146,845	1,006,554,846
Long-term assets (200 = 210 + 220 + 230 + 240 + 250 + 260 + 270)	200		1,191,732,324,713	1,227,381,978,496
Accounts receivable – long-term	210		20,440,000	20,440,000
Other long-term receivables	215	8	20,440,000	20,440,000
Allowance for doubtful long-term debts	216			
Fixed assets	220		927,056,442,215	962,008,705,974
Tangible fixed assets	221	10	864,565,999,208	899,079,159,957
Cost	222		3,870,328,550,318	3,869,017,511,800
Accumulated depreciation	223		(3,005,762,551,110)	(2,969,938,351,843)

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Consolidated Statement of financial position as at 31 March 2026 (continued)

Form B 01 – HN

(Issued under Circular No.202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Note	31/03/2026 VND	1/1/2026 VND
Intangible fixed assets	227	11	62,490,443,007	62,929,546,017
<i>Cost</i>	228		88,833,087,377	88,833,087,377
<i>Accumulated amortisation</i>	229		(26,342,644,370)	(25,903,541,360)
 Long-term work in progress	 250		 4,588,349,036	 4,588,349,036
Construction in progress	252	12	4,588,349,036	4,588,349,036
 Long-term financial investments	 260		 213,554,053,643	 213,554,053,643
Investments in associates, joint-ventures	262	6(a)	41,186,788,990	41,186,788,990
Equity investments in other entities	263	6(a)	173,867,264,653	173,867,264,653
Allowance for impairment of long-term financial investments	264	6(a)	(1,500,000,000)	(1,500,000,000)
 Other long-term assets	 270		 46,513,039,819	 47,210,429,843
Long-term deferred expenses	271	13(b)	40,092,450,812	41,153,250,429
Deferred tax assets	272		338,237,287	338,237,287
Long-term tools, supplies and spare parts	273		6,082,351,720	5,718,942,127
 TOTAL ASSETS (280 = 100 + 200)	 280		 2,192,684,394,585	 2,132,552,929,745

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated Statement of financial position as at 31 March 2026 (continued)

Form B 01 – HN

(Issued under Circular No.202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Note	31/03/2026 VND	1/1/2026 VND
RESOURCES				
LIABILITIES (300 = 310 + 330)	300		793,876,943,284	826,017,238,059
Current liabilities	310		671,504,892,995	703,645,187,770
Accounts payable to suppliers	311	14	181,008,908,189	146,842,185,449
Advances from customers	312		15,862,294,407	15,072,770,550
Dividends/Profits payable	313	15	2,744,799,000	2,744,799,000
Taxes and others payable to the State	314	16(b)	299,496,071,577	336,426,356,663
Payable to employees	315		3,320,659,514	7,123,077,696
Accrued expenses	316	17	11,841,340,078	7,535,383,390
Other payables – short-term	320	18(a)	29,970,756,482	28,231,014,174
Short-term borrowings, bonds and finance lease liabilities	321	19(a)	111,829,708,466	150,375,762,204
Bonus and welfare funds	323	20	15,430,355,282	9,293,838,644
Long-term liabilities	330		122,372,050,289	122,372,050,289
Deferred tax liabilities	342		122,372,050,289	122,372,050,289
EQUITY	400		1,398,807,451,301	1,306,535,691,686
Share capital	411	22	875,245,360,000	875,245,360,000
- Ordinary shares with voting rights	411a		875,245,360,000	875,245,360,000
Capital surplus/Share premium	412	21	436,708,750,464	436,708,750,464
Other capital	414	21	(51,168,810,051)	(51,168,810,051)
Retained profits/(accumulated losses)	420		138,022,150,888	45,750,391,273
- Retained profits/(accumulated losses) brought forward	420a		45,750,391,273	45,750,391,273
- Retained profit/(loss) for the current [period/year]	420b		92,271,759,615	-
Non-controlling interest	429		-	-
TOTAL RESOURCES (440 = 300 + 400)	440		2,192,684,394,585	2,132,552,929,745


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


SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated Statement of financial position as at 31 March 2026 (continued)

Form B 01 – HN

(Issued under Circular No.202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

[Authorized, day 28 month April year 2026]

Preparer

HOANG LAN HUONG
Senior Manager Accounting

Chief Accountant

NGO VIET HA
Chief Accountant

Legal Representative

LEE CHIO LIM LARRY
General Director



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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated interim Statement of income for the Quarter period ended 31 March
2026

Form B 02 – HN

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

	Code	Note	2026 VND	2025 VND
Revenue from sales of goods and provision of services	01	23	870,840,505,316	688,902,548,963
Revenue deductions	02	23	-	-
Net revenue from sales of goods and provision of services (10 = 01 - 02)	10	23	870,840,505,316	688,902,548,963
Cost of sales	11	24	746,446,891,826	650,759,255,142
Gross profit/(loss) from sales of goods and provision of services (20 = 10 - 11)	20		124,393,613,490	38,143,293,821
Financial income	22	25	2,583,775,216	6,674,538,333
Financial expenses	23	26	2,122,516,882	8,220,471,880
In which: Interest expense	24		2,081,929,216	8,217,939,038
Selling expenses	25	27	3,333,983,648	7,390,024,371
General and administration expenses	26	28	22,055,239,342	14,289,612,907
Share of profit/(loss) in associates and jointly controlled entities	27		-	-
Net operating profit/(loss) {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}	30		99,465,648,834	14,917,722,996
Other income	31	29	246,379,868	(83,183,909)
Other expenses	32	30	154,661,969	1,374,926,713
Results of other activities (40 = 31 - 32)	40		91,717,899	(1,458,110,622)
Accounting profit/(loss) before tax (50 = 30 + 40)	50		99,557,366,733	13,459,612,374
Income tax expense – current	51	32	5,161,587,216	1,587,695,162
Income tax expense/(benefit) – deferred	52	32	-	-

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Consolidated interim Statement of income for the Quarter period ended 31 March
2026

Form B 02 –HN

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

	Code	Note	2026 VND	2025 VND
Net profit/(loss) after tax (60 = 50 - 51 - 52)	60		94,395,779,517	11,871,917,212
Attributable to:				
[Owners/Ordinary shareholders] of the Company	61		94,395,779,517	11,871,917,212
Non-controlling interest	62		-	-
Earnings per share		33		
Basic earnings per share	70		1,054	136
Diluted earnings per share	71		-	-

Authorized, day 28 month April year 2026

Preparer


HOANG LAN HUONG
Senior Manager Accounting

Chief Accountant



NGO VIET HA
Chief Accountant



Legal Representative



LEE CHIO LIM LARRY
General Director

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Consolidated interim Statement of cash flows for the Quarter period ended 31 March 2026 (Indirect method)

Form B 03 –HN

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

	Code	Note	2026 VND	2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit/(loss) before tax	01		99,557,366,733	13,459,612,374
Adjustments for				
Depreciation and amortisation	02		37,156,770,884	46,063,500,573
Allowances and provisions	03		(710,028,146)	-
Exchange losses/(gains) arising from revaluation of monetary items denominated in foreign currencies	04		-	-
(Profits)/losses from investing, financing activities	05		(2,668,527,634)	(2,648,647,427)
Interest expense	06		2,081,929,216	5,860,602,054
Other adjustments	07		-	-
Operating profit/(loss) before changes in working capital	08		135,417,511,053	62,735,067,574
Change in receivables	09		107,515,342,070	(39,863,547,810)
Change in inventories	10		(9,706,401,288)	(20,650,256,058)
Change in payables and other liabilities	11		6,405,758,963	39,990,964,410
Change in deferred expenses	12		994,424,720	8,176,018,279
Change in trading securities	13		-	-
			7,400,183,683	(12,346,821,179)
Interest paid	14		(2,099,084,576)	(6,108,866,205)
Income tax paid	15		(4,783,436,488)	(1,910,160,651)
Other receipts from operating activities	16		20,000,000	20,000,000
Other payments for operating activities	17		(32,500,000)	(9,255,254,579)
Net cash flows from operating activities	20		233,731,614,454	33,133,964,960

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY
Notes to the consolidated interim financial statements for the Quarter period ended
31 March 2026 (continued)

Form B 03 – HN

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

	Code	Note	2026 VND	2025 VND
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets and other long-term assets	21		(2,312,479,988)	(10,006,413,754)
Proceeds from disposals of fixed assets and other long-term assets	22		84,754,398	-
Payments for granting loans, purchase of debt instruments of other entities	23		(29,491,178,082)	(709,877,267)
Receipts from collecting loans, sales of debt instruments of other entities	24			55,110,213,178
Receipts of interests and dividends	27		1,009,386,540	2,648,647,427
Net cash flows from investing activities	30		(30,709,517,132)	47,042,569,584
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		47,446,632,915	183,130,275,967
Payments to settle loan principals	34		(85,992,686,653)	(199,189,002,200)
Net cash flows from financing activities	40		(38,546,053,738)	(16,058,726,233)

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)

Form B 03 – HN

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

	Code	Note	2026 VND	2025 VND
Net cash flows during the [period/year] (50 = 20 + 30 + 40)	50		164,476,043,584	1,382,740,737
Cash and cash equivalents at the beginning of the [period/year]	60		231,238,370,231	146,777,742,691
Effect of exchange rate fluctuations on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the [period/year] (70 = 50 + 60 + 61)	70		395,714,413,815	148,160,483,428

[Authorized, day 28 month April year 2026]

Preparer

HOANG LAN HUONG
Senior Manager Accounting

Chief Accountant

NGO VIET HA
Chief Accountant

Legal Representative

LEE CHIO LIM LARRY
General Director



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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)

Form B 09 – HN

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

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

1. Reporting entity

(a) Ownership structure

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY (“the Company”) is incorporated as a joint stock company in Vietnam. The consolidated interim financial statements of the Company for the year ended 31 March 2026 comprise the Company and its subsidiaries (together referred to as “the Group”) and the Group’s interest in associates.

(b) Principal activities

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

(c) Normal operating cycle

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

(d) Group structure

As at 31 March 2026, the Group had 3 subsidiaries (1/1/2026: 3 subsidiaries) as listed in Note 6(a).

As at 31 March 2026, the Group had 1 associates (1/1/2026: 1 associates) as listed in Note 6(a).

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

As at 31 March 2026, the Company had 284 employees (1/1/2026: 284 employees).

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)

Form B 03 – HN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance and Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

2. Basis of preparation

(a) Statement of compliance

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

(b) Basis of measurement

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

(c) Going concern assumption

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

(d) Annual accounting period

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

(e) Accounting and presentation currency

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

3. Adoption of new guidance on accounting system for enterprises

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

4. Summary of significant accounting policies

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

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)

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

(a) Basis of consolidation

(i) Subsidiaries

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

(ii) Non-controlling interests

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

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

(iii) Loss of control

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

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

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

Associates and jointly controlled entities are accounted for using the equity method (equity accounted investees). They are initially recognised at cost, which includes transaction costs. Subsequent to initial recognition, the consolidated financial statements include the Group's share of the profit or loss of the equity accounted investees, after adjustments to align the accounting policies with those of the Group, from the date that significant influence or joint control commences until the date that significant influence or joint control ceases. The carrying amount of investments in equity accounted investees is also adjusted for the alterations in the investor's proportionate interest in the investees arising from changes in the investee's equity that have not been included in the income statement (such as revaluation of fixed assets, or foreign exchange translation differences, etc.).

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

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

(v) Transactions eliminated on consolidation

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

(b) Foreign currency

(i) Foreign currency transactions

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

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

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

(c) Cash and cash equivalents

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

(d) Investments

(i) Held-to-maturity investments

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)

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

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

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

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

(iii) *Investments in other entities*

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

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

(c) *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:

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SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

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

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

(f) Inventories

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

(g) Tangible fixed assets

(i) Cost

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

(ii) Depreciation

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

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

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

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

(h) Intangible fixed assets

(i) Land use rights

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

(ii) Software

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

(i) Construction in progress

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

(j) Long-term deferred expenses

(i) Prepaid land costs

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

(ii) Tools and instruments

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

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

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(k) Trade and other payables and accruals

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

(l) Dividends payable

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

(m) Share capital

(i) Contributed capital

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

(ii) Ordinary shares

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

(n) Taxation

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

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

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

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

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

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(o) Revenue and other incomes

(i) Goods sold

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

(ii) Services rendered

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

(iii) Processing services

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

(iv) Construction contracts

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

(v) Rental income

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

(vi) Interest income

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

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(vii) Dividend income

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

(p) Leases

(i) Leased assets

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

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

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

(ii) Lease payments

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

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

(q) Production and business expenses

Expenses shall be recognised in the consolidated statement of income in the [period/year] in which they are incurred. Except where the expenses relate to the results of production and business activities of

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

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multiple accounting periods, they shall be allocated to the consolidated income statement on a systematic or proportional basis.

(r) Borrowing costs

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

(s) Earnings per share

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

(t) Related parties

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

(u) Comparative information

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

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

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5. Cash and cash equivalents

	31/03/2026	1/1/2026
	VND	VND
Cash on hand	63.338.470	70.721.572
Demand deposits at banks	189.179.052.722	119.819.520.069
Cash equivalents	206.472.022.623	111.348.128.590
Cash and cash equivalents	395.714.413.815	231.238.370.231
Bank overdrafts	-	-
Cash and cash equivalents in the [consolidated] statement of cash flows	395.714.413.815	231.238.370.231

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

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[and Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance])

6. Investments

(a) Held-to-maturity investments

	31/03/2026		01/01/2026	
	Cost	Recoverable amount	Allowance	Recoverable amount
	VND	VND	VND	VND
Short-term held-to-maturity investments				
▪ Term deposits	80.587.945.205	80.587.945.205	51.096.767.123	51.096.767.123
	80.587.945.205	80.587.945.205	51.096.767.123	51.096.767.123

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)

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Ministry of Finance)

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(b) Equity investments in other entities

	31/03/2026					1/1/2026						
	Quantity	% of equity owned	% of voting rights	Cost million VND	Recoverable amount million VND	Allowance million VND	Quantity	% of equity owned	% of voting rights	Cost million VND	Recoverable amount million VND	Allowance million VND
Equity investments in:												
▪ Associates												
• Saigon Long Khanh Beer Joint Stock Company	-	20.20%	20.20%	198,000	198,000	-	-	20.20%	20.20%	198,000	198,000	-
▪ Others												
• Saigon Quang Ngai Beer Joint Stock Company	1,166,667	-	-	11,666.67	20,766.67	-	1,166,667	-	-	11,666.67	22,400.00	-
• Saigon Ha Noi Beer Joint Stock Company	900,018	-	-	9,000.18	19,710.39	-	900,018	-	-	9,000.18	15,120.30	-
• Saigon Packaging Group Joint Stock Company	10,350,000	18.46%	18.4%	151,700.4	151,700.4	-	10,350,000	18.46%	18.4%	151,700.4	151,700.4	-
• Truong Sa Food and Foodstuff Trading JSC	100,000	-	-	1,500	0	1,500	100,000	-	-	1,500	0	1,500

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



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7. Accounts receivable from customers – short-term

(a) Accounts receivable from customers detailed by significant customer

	31/03/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	188,499,253,427		284,782,804,106	
Sagota Ca Mau Trading Joint Stock Company	23,388,205,764	(23,388,205,764)	23,388,205,764	(23,388,205,764)
Gota Quang Ngai Joint Stock Company	17,992,290,458	(17,992,290,458)	17,992,290,458	(17,992,290,458)
Sagota Bita Northern Trading Joint Stock Company	17,979,502,716	(17,979,502,716)	17,979,502,716	(17,979,502,716)
Trade Beer Sole Co., Ltd.	13,364,010,784	(13,364,010,784)	13,364,010,784	(13,364,010,784)
Le Tuan Vinh One Member Limited Liability Company	13,261,463,658	(13,261,463,658)	13,261,463,658	(13,261,463,658)
Other trade receivables	202,812,741,173	(177,747,246,283)	201,814,620,327	(177,747,246,283)

(b) Accounts receivable from customers who are related parties

	31/03/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)- The Parent Company	188,499,253,427	-	284,782,804,106	-
Saigon Beer Trading One Member Limited Liability Company – The same parent Company	553,080,602	-	-	-

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

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8. Other receivables

(a) Other short-term receivables comprised:

	31/03/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Dividend and profit receivables	-	-	5,175,000,000	-
Receivables from employees	1,083,400,491	-	9,866,709	-
Bank deposit interest receivable	351,372,100	-	-	-
Assets lent out	133,800,000	-	-	-
Payments made on behalf of others	-	-	-	-
Other receivables	283,439,456	(204,747,000)	595,219,600	(204,747,000)
	1,852,012,047	(204,747,000)	5,780,086,309	(204,747,000)

(b) Other long-term receivables comprised:

	31/03/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Long-term deposits	20,440,000	-	20,440,000	-
	20,440,000	-	20,440,000	-

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[and Circular No.202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance])*

9. Inventories

	31/03/2026		1/1/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Raw materials	184,332,330,708		176,183,454,535	
Tools and supplies	16,178,294,290	(15,420,119,471)	15,063,898,203	(15,879,406,703)
Work in progress	51,043,697,517		53,697,729,899	
Finished goods	55,226,447,604		51,566,689,988	
Merchandise inventories	1,722,605,447		2,131,021,660	
Goods on consignment	4,356,637,073		4,970,104,298	
	312,860,012,639	(15,420,119,471)	303,612,898,583	(15,879,406,703)

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[and Circular No. 202.2014-IT-BTC dated 22 December 2014 of the Ministry of Finance])

10. Tangible fixed assets

Cost	Buildings VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Other fixed assets VND	Total VND
Opening balance	846,910,017,010	2,961,824,185,624	53,286,849,033	4,729,660,437	2,266,799,696	3,869,017,511,800
Additions		2,312,480,000				2,312,480,000
Transfer from construction in progress	-	-	-	-	-	-
Transfer [from/(to)] investment property	-	-	-	-	-	-
Disposals			1,001,441,482			1,001,441,482
Written off	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
Closing balance	846,910,017,010	2,964,136,665,624	52,285,407,551	4,729,660,437	2,266,799,696	3,870,328,550,318

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)

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

	Buildings VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Other fixed assets VND	Total VND
Accumulated depreciation						
Opening balance	519,444,002,505	2,407,422,059,987	36,952,921,374	3,852,568,281	2,266,799,696	2,969,938,351,843
Charge for the [period/year]	9,032,454,706	2,407,422,059,987	832,806,072	110,577,439		2,969,938,351,843
Transfer [from/(to)] investment property	-	-	-	-	-	-
Disposals			893,468,607			893,468,607
Closing balance	528,476,457,211	2,434,163,889,644	36,892,258,839	3,963,145,720	2,266,799,696	3,005,762,551,110
Net book value						
Opening balance	327,466,014,505	554,402,125,637	16,333,927,659	877,092,156	0	899,079,159,957
Closing balance	318,433,559,799	529,972,775,980	15,393,148,712	766,514,717	0	864,565,999,208

Included in tangible fixed assets were assets costing VND 3.005.421.099.325 which were fully depreciated as at 31 March 2026 (1/1/2026: VND 2.968.703.431.451), but which are still in active use.

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)

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*(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance
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11. Intangible fixed assets

	Land use rights VND	Software VND	Total VND
Cost			
Opening balance	87,114,712,377	1,718,375,000	88,833,087,377
Transfer from long-term prepayments	-	-	-
Transfer [from/(to)] investment property	-	-	-
Additions	-	-	-
Disposals	-	-	-
Written off	-	-	-
Reclassification	-	-	-
Closing balance	87,114,712,377	1,718,375,000	88,833,087,377
Accumulated amortisation			
Opening balance	24,185,166,360	1,718,375,000	25,903,541,360
Transfer from long-term prepayments	-	-	-
Transfer [from/(to)] investment property	-	-	-
Charge for the [period/year]	439,103,010	-	439,103,010
Closing balance	24,624,269,370	-	26,342,644,370
Net book value			
Opening balance	62,929,546,017	-	62,929,546,017
Closing balance	62,490,443,007	-	62,490,443,007

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY**Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)****Form B 03 – HN**

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Included in intangible fixed assets were assets costing VND 1.718.375.000 which were fully amortised as at 31 March 2026 (1/1/2026: VND 1.718.375.000), but which are still in use.

12. Construction in progress

	QI/2026 VND	QI2025 VND
Opening balance	4,588,349,036	4,588,349,036
Additions during the [period/year]	-	-
Written off	-	-
Transfer to tangible fixed assets	-	-
Closing balance	4,588,349,036	4,588,349,036

Major constructions in progress were as follows:

	31/03/2026 VND	1/1/2026 VND
Construction in progress	1,747,819,036	1,747,819,036
Construction survey costs for Phase 2 – Saigon Beer Plant – Dong Thap	2,840,530,000	2,840,530,000
	4,588,349,036	4,588,349,036

13. Deferred expenses**(a) Short-term deferred expenses**

	31/03/2026 VND	1/1/2026 VND
Prepaid insurance expenses	2,466,336,426	2,399,961,529
Prepaid borrowing costs	-	-
Prepaid operating lease expenses	-	-
Other short-term deferred expenses	-	-
	2.466.336.426	2.399.961.529

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

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(b) Long-term deferred expenses

	Returnable packaging VND	Tools, equipment and spare parts VND	Repair and renovation costs VND	Prepaid land costs VND	Total VND
Opening balance	334,585,820	8,564,571,430	1,192,444,921	31,051,184,117	41,142,786,288
Additions	-	-	115,057,647	-	115,057,647
Amortisation for the [period/year]	-200,751,492	-708,312,694	0	-256,328,937	-1,165,393,123
Closing balance	133,834,328	7,856,258,736	1,307,502,568	30,794,855,180	40,092,450,812

14. Accounts payable to suppliers

(a) Accounts payable to suppliers detailed by significant suppliers

	31/03/2026 VND	1/1/2026 VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	131,532,817,845	94,910,408,130
Other suppliers	49,476,090,344	51,931,777,319
	181,008,908,189	146,842,185,449

(b) Accounts payable to suppliers who are related parties

	31/03/2026 VND	1/1/2026 VND
Saigon Beer – Alcohol – Beverage Corporation (SABECO)	131,532,817,845	94,910,408,130
Sa Be Co Mechanical One Member Limited Liability Company	1,574,384,618	741,283,337
Saigon Beer Transportation and Logistics Joint Stock Company	946,422,157	1,110,243,095
Saigon Beer Trading One Member Limited Liability Company	147,761,574	183,099,386
Saigon Vinh Long Beer Joint Stock Company	25,920,000	6,480,000
Saigon Western Region Beer Joint Stock Company	21,654,897	1,436,463,497
Saigon Ha Tinh Beer One Member Limited Liability Company	16,740,000	-
Chuong Duong Beverage Joint Stock Company	-	3,402,005
San Miguel Yamamura Packaging Phu Tho Company Limited	-	202,091,760
	134,265,701,091	205,493,765

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY**Notes to the consolidated interim financial statements for the Quarter period ended 31 March 2026 (continued)****Form B 03 – HN***(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance and Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)*

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

15. Dividends payable

	31/03/2026 VND	1/1/2026 VND
Dividends payable	2,744,799,000	2,744,799,000
	<u>2,744,799,000</u>	<u>2,744,799,000</u>

16. Taxes and others receivable from and payable to the State**(a) Taxes and others receivable from the State**

	1/1/2026 VND	Incurred VND	Received VND	31/03/2026 VND
Other receivables from the State				
Deductible value-added tax (VAT)	10,180,897	62,281,219		72,462,116
Corporate income tax (CIT)	1,006,554,846	102,591,999		1,109,146,845
	<u>1,016,735,743</u>	<u>164,873,218</u>		<u>1,181,608,961</u>

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

SAIGON BINHTAY BEER GROUP JOINT STOCK COMPANY

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(b) Taxes and others payable to the State

	1/1/2026 VND	Incurred VND	Paid VND	31/03/2026 VND
Taxes				
Value added tax	34,151,296,652	101,847,639,263	(107,923,015,738)	28,075,920,177
Special consumption tax	296,876,118,470	767,352,399,994	(799,322,785,903)	264,905,732,561
Corporate income tax	4,445,203,201	5,161,587,216	(4,783,436,488)	4,925,945,928
Personal income tax	677,265,863	764,241,866	(1,063,751,588)	377,756,141
Natural resource taxes	9,584,080	28,183,040	(28,220,480)	9,546,640
Land and housing taxes	82,969,666	1,109,976,801	(82,969,666)	1,109,976,801
Other taxes	183,918,731		(92,725,402)	91,193,329
	336,426,356,663	876,264,028,180	(913,296,905,265)	299,496,071,577

17. Accrued expenses

(a) Accrued expenses – short-term

	31/03/2026 VND	1/1/2026 VND
Interest expense	107,714,160	124,869,520
Bonus expense	1,257,990,076	1,257,990,076
Consulting expense	2,840,530,000	2,840,530,000
Other short-term accrued expenses	7,635,105,842	3,311,993,794
	11,841,340,078	7,535,383,390

18. Other payables

(a) Other payables – short-term

	31/03/2026 VND	1/1/2026 VND
Trade union fees	1,720,170,662	1,514,728,620
Short-term deposits and collaterals received	26,288,588,552	25,842,168,552
Others	1,961,997,268	874,117,002
	29,970,756,482	28,231,014,174

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

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19. Borrowings**(a) Short-term borrowings**

	1/1/2026 Carrying amount VND	Movement during the year		31/03/2026 Carrying amount VND
		Addition VND	Decrease VND	
Short-term borrowings	150,375,762,204	47,446,632,915	(85,992,686,653)	111,829,708,466
	150,375,762,204	47,446,632,915	(85,992,686,653)	111,829,708,466

Terms and conditions of outstanding short-term borrowings were as follows:

	Lender	Currency	Annual interest rate	31/03/2026 VND	1/1/2026 VND
Bank loan 1	Vietcombank – Ky Dong Branch	VND	5.8 – 6.5%	111,829,708,466	150,375,762,204
				111,829,708,466	150,375,762,204

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

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20. Bonus and welfare funds

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

	Q1/2026 VND	Q1/2025 VND
Opening balance	9,293,838,644	-
Appropriation	6,136,516,638	-
Utilisation	-	-
Other decreases	-	-
Closing balance	15,430,355,282	-

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21. Changes in owners' equity

	Share capital VND	Share premium VND	Other equity funds VND	Retained profits/ (accumulated losses) VND	Total VND
Balance at 1 January 2025 - as restated	875,245,360,000	436,708,750,464	(51,168,810,051)	(25,758,411,745)	1,235,026,888,668
Net profit/(loss) for the [period/year]	-	-	-	73,957,004,169	73,957,004,169
Repurchase of own shares	-	-	-	-	-
Appropriation to equity funds	-	-	-	-	-
Appropriation to bonus and welfare funds	-	-	-	(2,448,201,151)	(2,448,201,151)
Dividends	-	-	-	-	-
Profits reinvested	-	-	-	-	-
Utilisation of funds	-	-	-	-	-
Currency translation differences	-	-	-	-	-
Balance at 1 January 2026 as restated	875,245,360,000	436,708,750,464	(51,168,810,051)	45,750,391,273	1,306,535,691,686
Net profit/(loss) for the [period/year]	-	-	-	94,395,779,517	94,395,779,517
Repurchase of own shares	-	-	-	-	-
Gain on asset revaluation	-	-	-	-	-
Appropriation to equity funds	-	-	-	(2,124,019,902)	(2,124,019,902)
Appropriation to bonus and welfare funds	-	-	-	-	-
Dividends	-	-	-	-	-
Profits reinvested	-	-	-	-	-
Utilisation of funds	-	-	-	-	-
Balance at 31 March 2026	875,245,360,000	436,708,750,464	(51,168,810,051)	92,271,759,615	1,398,807,451,301

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

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22. Share capital

The Company's authorised and contributed charter capital are:

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

(a) Foreign currencies

	31/03/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
	USD		USD	
USD	823.399,88	<u>21,616,392,978</u>	253.539,95	<u>6,623,111,413</u>
		21,616,392,978		6,623,111,413

(b) Bad debts written off

	Written off in year	31/03/2026	1/1/2026
		VND	VND
Receivable	2016	3,632,047,000	3,632,047,000
		<u>3,632,047,000</u>	<u>3,632,047,000</u>

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23. Revenue from sales of goods and provision of services

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

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

	QI/2026 VND	QI/2025 VND
Total revenue		
▪ Sales	865,726,762,222	0
▪ Services	5,113,743,094	5,922,880,229
	870,840,505,316	5,922,880,229
Less revenue deductions		
▪ Sales discounts	-	-
▪ Sales allowances	-	-
▪ Sales returns	-	-
	-	-
Net revenue from sales of goods and provision of services	870,840,505,316	5,922,880,229

24. Cost of sales

	QI/2026 VND	QI/2025 VND
Total cost of sales		
▪ Finished goods sold	757,736,676,855	0
▪ Services provided	1,700,583,548	4,408,748,721
	759,437,260,403	4,408,748,721

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25. Financial income

	Q1/2026 VND	Q1/2025 VND
Interest income from deposits and loans	2,583,773,236	2,648,647,427
Foreign exchange gains	1,980	499,863,509
	<hr/>	<hr/>
	2,583,775,216	3,148,510,936
	<hr/>	<hr/>

26. Financial expenses

	Q1/2026 VND	Q1/2025 VND
Interest expense	2,081,929,216	4,691,911,641
Foreign exchange losses	40,587,666	2,532,842
	<hr/>	<hr/>
	2,122,516,882	4,694,444,483
	<hr/>	<hr/>

27. Selling expenses

	Q1/2026 VND	Q1/2025 VND
Raw materials, materials and tools costs	7,709,933	4,226,955,827
Employee costs	883,011,500	1,111,136,592
Depreciation expenses	19,118,670	-
External services expenses	2,284,041,373	1,641,640,618
Other cash expenses	140,102,172	410,291,334
	<hr/>	<hr/>
	3,333,983,648	2,051,931,952
	<hr/>	<hr/>

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

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28. General and administration (“G&A”) expenses

	QI/2026 VND	QI/2025 VND
Raw materials, materials and tools costs	219,208,339	626,997,056
Employee costs salaries, fees, bonus and other benefits of the members)	13,386,448,892	8,397,662,453
Depreciation expense	2,010,708,963	2,042,483,412
Outsourced services expenses	4,492,547,794	1,482,731,864
Other cash expenses	1,946,325,354	1,731,404,789
	22,055,239,342	14,281,279,574

29. Other income

	QI/2026 VND	QI/2025 VND
Gain from disposals of fixed assets	84,754,398	-
Others	161,625,470	(83,183,909)
	246,379,868	(83,183,909)

30. Other expenses

	QI/2026 VND	QI/2025 VND
Penalties	-	1,374,926,713
Others	154,661,969	-
	154,661,969	1,374,926,713

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31. Production and business costs by element

	Q1/2026 VND	Q1/2025 VND
Raw material costs included in production costs	688,056,722,953	525,909,638,771
Labour costs and staff costs	38,181,655,187	28,801,554,518
Depreciation and amortisation	37,156,770,884	46,063,500,573
Outside services	17,853,315,483	22,817,542,030
Other expenses	1,016,471,175	2,454,041,053
	782,264,935,682	626,046,276,945

32. Income tax**(a) Recognised in the consolidated statement of income**

	Q1/2026 VND	Q1/2025 VND
Profit before tax (PBT)		
Adjustments (increase/decrease)	99,557,366,733	13,459,612,374
Non-deductible expenses	612,441,111	0
Taxable-exempt income (dividends, profit distributions)	612,441,111	0
Loss carried forward from prior periods	(76,053,058,199)	(13,459,612,374)
Taxable income	24,116,749,645	0
Corporate income tax rate = 20%	20%	
Current corporate income tax	4,823,349,929	
Prior-year corporate income tax reassessment	338,237,287	

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33. Earnings per share**(a) Basic earnings per share**

The calculation of basic earnings per share for the year ended 31 March 2026 was based on the net profit attributable to ordinary shareholders of the parent company, after deducting the amounts appropriated to bonus and welfare funds for the [annual] accounting period, of VND 2,124,019,902 (2025: VND 0) and a weighted average number of ordinary shares outstanding of 87,524,536 share (2025: 87,524,536 share), calculated as follows:

(i) Net profit attributable to ordinary shareholders

	QI/2026 VND	QI/2025 VND
Net profit for the [period/year]	94,395,779,517	11,871,917,212
Dividend on preference shares	-	-
Appropriation to bonus and welfare funds (*)	(2,124,019,902)	-
Net profit attributable to ordinary shareholders	<u>92,271,759,615</u>	<u>11,871,917,212</u>

(ii) Weighted average number of ordinary shares

	QI/2026	QI/2025
Issued ordinary shares at the beginning of the [period/year]	87,524,536	87,524,536
Effect of treasury shares held	-	-
Effect of shares issued in [time of issuance]	-	-
Effect of share reduction in [time of reduction]	-	-
Weighted average number of ordinary shares for the [period/year] ended 31 March	<u>87,524,536</u>	<u>87,524,536</u>

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34. Significant transactions with related parties

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

	Transaction value		Balance outstanding as at	
	Q1/2026 Million VND	Q1/2025 Million VND	31/03/2026 Million VND	1/1/2026 Million VND
Parent company				
Saigon Beer – Alcohol – Beverage Corporation (SABECO)				
Sales of goods and services	1,521,457	1,174,718	188,499	284,782
Purchase of goods and services	573,408	508,246	131,532	94,910
Related companies				
Binh Tay Liquor Joint Stock Company				
Land lease in Binh Duong	4,606	1,224,95	4,606	XX
Purchase of liquor	127	0	0	0
Saigon – Western Beer Joint Stock Company				
Outsourced beer production	1,386	0	21	0
Chuong Duong Beverages Joint Stock Company				
Purchase of soft drinks and bottled mineral water	78	0	0	0
Saigon Beer Trading One Member Limited Liability Company				
Rental of pallets	363	-	147	183
Rental of premises	1,700	-	553	
SA BE CO Mechanical One Member Limited Liability Company				
Purchase of goods and services	3,053,99	-	1,574	741
Purchase of fixed assets	1,854,40	-	-	-

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35. Comparative information

Comparative figures are the figures presented in the audited financial statements for the year ended 31 December 2025 and in the unaudited financial statements for the accounting period from 1 January 2026 to 31 March 2026,

Authorized, day 28 month April year 2026

<p>Preparer</p>  <p>HOANG LAN HUONG <i>Senior Manager Accounting</i></p>	<p>Chief Accountant</p>  <p>NGO VIET HA <i>Chief Accountant</i></p>	<p>Legal Representative</p>  <p>LEE CHIO LIM LARRY <i>General Director</i></p>
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The accompanying notes are an integral part of these consolidated interim financial statements

