

Số/No. 76.../2025/SBB

(Công bố thông tin Báo cáo tài chính
riêng và hợp nhất giữa niên độ năm
2025, kết thúc tại ngày 30/06/2025)

(Information disclosure of Separate and
Consolidated Interim Financial Statements
for the Six-Month period ended June 30, 2025)

TP. Hồ Chí Minh, ngày 30 tháng 07 năm 2025

Ho Chi Minh City, July 30, 2025

**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) năm 2024 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 year 2024 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 giữa niên độ năm 2025/Financial Statements for half 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);



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:*

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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 giữa niên độ năm 2025/
*Separate Interim Financial Statements
for the Six-Month Period Ended June 30,
2025*
- BCTC hợp nhất giữa niên độ năm
2025/ *Consolidate Interim Financial
Statements for the Six-Month Period
Ended June 30, 2025*



CONSOLIDATED INTERIM FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025

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

CONSOLIDATED INTERIM BALANCE SHEET

As at 30/06/2025

(Issued by No.
202/2014/TT-BTC of the
Minister of Finance on
31/12/2014)

Unit: VND

Items	Code	Note	Closing Balance 30/06/2025	Opening Balance 01/01/2025
A. SHORT-TERM ASSETS	100		920.515.823.048	739.152.494.234
I. CASH AND CASH EQUIVALENT VALUE	110	V.1	364.846.189.942	146.777.742.691
1. Cash	111		218.733.970.149	96.777.742.691
2. Cash equivalents	112		146.112.219.793	50.000.000.000
II. SHORT-TERM FINANCIAL INVESTMENTS	120		60.000.000.000	132.400.335.911
3. Investments held to maturity	123		60.000.000.000	132.400.335.911
III. SHORT-TERM RECEIVABLES	130		274.461.663.948	167.513.543.888
1. Trade accounts receivables	131	V.3	504.448.391.723	400.186.715.142
2. Advances to supplies	132	V.4	14.148.600.488	13.275.435.888
5. Receivables of short-term loans	135			
6. Other receivables	136	V.5	3.033.631.332	1.220.332.453
7. Provisions for short-term bad debts (*)	137		-247.168.959.595	-247.168.959.595
IV. INVENTORIES	140	V.6	217.586.757.852	290.652.395.286
1. Inventories	141		221.123.007.752	290.652.395.286
2. Provisions for devaluation of inventories (*)	149		-3.536.249.900	
V. OTHER SHORT-TERM ASSETS	150		3.621.211.306	1.808.476.458
1. Short-term prepaid expenses	151	V.7	2.614.656.460	801.921.612
3. Taxes and other receivables from State Budget	153		1.006.554.846	1.006.554.846
B. LONG-TERM ASSETS	200		1.295.462.272.306	1.368.005.467.295
I. LONG-TERM RECEIVABLE	210		20.440.000	20.440.000
6. Other long-term receivables	216		20.440.000	20.440.000
II. FIXED ASSETS	220		1.015.562.849.962	1.087.413.784.317
1. Tangible fixed assets	221	V.8	951.753.023.029	1.022.723.676.468
- Historical Cost	222		3.857.316.962.070	3.854.216.188.484
- Accumulated depreciation (*)	223		-2.905.563.939.041	-2.831.492.512.016
3. Intangible assets	227	V.9	63.809.826.933	64.690.107.849
- Historical Cost	228		89.074.087.377	89.074.087.377
- Accumulated amortization (*)	229		-25.264.260.444	-24.383.979.528
IV. UNFINISHED LONG-TERM ASSETS	240		4.155.775.930	424.297.740
2. Capital construction in progress	242	V.10	4.155.775.930	424.297.740
V. LONG-TERM FINANCIAL INVESTMENTS	250	V.2	213.554.053.643	207.227.062.473
1. Investment in subsidiaries	251			
2. Investments in joint venture, corporations	252		41.186.788.990	186.560.212.473
3. Other long-term investments	253		173.867.264.653	22.166.850.000
4. Provision for devaluation of long-term investments (*)	254		-1.500.000.000	-1.500.000.000
II. OTHER NON-CURRENT ASSETS	260		62.169.152.771	72.919.882.765
1. Long-term prepayment	261	V.7	41.599.557.832	52.956.761.638
3. Long-term equipment, supplies and spare parts	263		20.569.594.939	19.963.121.127
TOTAL ASSETS (270 = 100 + 200)	270		2.215.978.095.354	2.107.157.961.529

Items	Code	Note	Closing Balance 30/06/2025	Opening Balance 01/01/2025
C. LIABILITIES	300		991.336.711.837	973.595.238.910
I. CURRENT LIABILITIES	310		878.745.631.249	851.223.188.621
1. Short-term trade accounts payable	311	V.11	228.955.414.062	81.868.658.477
2. Short-term advances from customers	312	V.12	34.255.510.505	19.795.093.569
3. Tax and other payables to State budget	313	V.13	381.668.294.397	401.544.529.643
4. Payables to employees	314		10.306.938.887	13.654.496.080
5. Short-term accrued expenses	315	V.14	4.002.092.632	3.238.543.111
9. Other short-term payables	319	V.15	33.350.254.422	31.586.252.055
10. Short-term borrowings and debts	320	V.16	181.164.991.597	297.157.402.011
12. Bonus and welfare fund	322		5.042.134.747	2.378.213.675
II. LONG-TERM LIABILITIES	330		112.591.080.588	122.372.050.289
11. Payable Deferred Income Tax	341		112.591.080.588	122.372.050.289
D. OWNER'S EQUITY	400	V.17	1.224.641.383.517	1.133.562.722.619
I. OWNER'S EQUITY	410		1.224.641.383.517	1.133.562.722.619
1. Working capital	411		875.245.360.000	875.245.360.000
- Ordinary shares with voting rights	411a		875.245.360.000	875.245.360.000
2. Equity surplus	412		436.708.750.464	436.708.750.464
4. Other owner's funds	414		-51.168.810.051	-51.168.810.051
8. Investment and development funds	418			411.120.769.720
11. Undistributed profits after tax	421		-36.143.916.896	-538.343.347.514
- Accumulated Undistributed Profit by The End of The Previous Period	421a		-76.019.168.508	-484.298.296.829
- Undistributed Profit of the Current Period	421b		93.920.302.297	
TOTAL RESOURCES	440		2.215.978.095.354	2.107.157.961.529

Prepared on July 25, 2025.

Prepared by
(Sign, fullname)

Hoang Lan Huong

Chief accountant
(Sign, fullname)

Tran Nguyen Trung

General Director
(Sign, fullname)

Lee Chio Lim Larry



CONSOLIDATED INTERIM INCOME STATEMENT

For the Six-Month Period Ended 30 June 2025

(Issued by No. 202/2014/TT-BTC of the Minister of Finance on 31/12/2014)

Unit: VND

Items	Code	Note	Quarter		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1. Gross sales of merchandise	01	VI.1	883.903.366.159	482.931.577.028	1.560.891.909.219	1.030.318.873.354
2. Deductions	02	VI.2				
3. Net sales of merchandise (10 = 01 - 02)	10	VI.3	883.903.366.159	482.931.577.028	1.560.891.909.219	1.030.318.873.354
4. Cost of goods sold	11	VI.4	796.611.548.802	446.481.081.330	1.435.465.131.374	964.978.134.525
5. Gross profit from sales of merchandise (20 = 10 - 11)	20		87.291.817.357	36.450.495.698	125.426.777.845	65.340.738.829
6. Financial income	21	VI.5	4.258.289.429	4.081.895.567	7.406.800.365	7.423.930.410
7. Financial expenses	22	VI.6	3.682.287.730	5.591.710.739	8.376.732.213	-9.716.276.712
- In which: Interest expense	23		3.678.806.156	5.590.138.039	8.370.717.797	11.438.937.156
8. Part of profit or loss in joint ventures or associates	24		6.326.991.170	3.888.349.011	6.326.991.170	-24.976.370.586
9. Selling expenses	25	VI.7	3.810.168.743	7.867.825.007	11.200.193.114	16.446.283.575
10. General and administration expenses	26	VI.8	12.987.994.619	82.157.732.280	27.269.274.193	94.359.734.385
11. Operating profit {30 = 20 + (21 - 22) + 24 - (25 + 26)}	30		77.396.646.864	-51.196.527.750	92.314.369.860	-53.301.442.595
12. Other income	31	VI.9	239.149.909	672.054.103	155.966.000	710.954.503
13. Other expenses	32	VI.10	1.176.920.797	229.348.905	2.551.847.510	231.759.077
14. Other profit (40 = 31 - 32)	40		-937.770.888	442.705.198	-2.395.881.510	479.195.426
15. Net profit before tax (50 = 30 + 40)	50		76.458.875.976	-50.753.822.552	89.918.488.350	-52.822.247.169
16. Current tax expense	51	VI.11	4.191.460.592	244.548.121	5.779.155.754	434.287.657
17. Deferred tax expense	52		-9.780.969.701	16.235.869.020	-9.780.969.701	13.571.725.230
18. Net profit after tax (60 = 50 - 51 - 52)	60		82.048.385.085	-67.234.239.693	93.920.302.297	-66.828.260.056
19. Profit after tax of the parent company	61		82.048.385.085	-67.234.239.693	93.920.302.297	-66.828.260.056
20. Profit after tax of shareholders is not under control	62					
21. Profit from basic shares (*)	70		883	-768	743	-1.762
22. Diluted earnings per shares (*)	71					

Prepared by
(Sign, full name)Chief accountant
(Sign, full name)

Prepared on July 25, 2025.

General Director
(Sign, full name)

Hoang Lan Huong

Tran Nguyen Trung

Lee Chio Lim Larry



CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

(Under indirect method)

For the six-month period ended June 30, 2025

Unit: VND

Items	Code	Note	Cumulative from the beginning of this year to the end of the quarter	
			Current year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		89.918.488.350	-74.024.339.425
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		130.207.212.102	80.321.618.853
- Provisions	03		3.536.249.900	69.395.787.827
- Unrelised gains (losses) from revaluation of foreign currencies items	04			
- Gains, loss from investment in other entities	05		-11.576.018.124	18.710.536.652
- Loan Interest	06		9.539.408.210	11.438.937.156
- Other adjustment	07			
3. Operating profit before movements in working capital	08		221.625.340.438	105.842.541.063
- Increase/decrease in receivables	09		-70.475.581.161	7.970.210.649
- Increase/decrease in inventories	10		72.459.163.622	19.281.193.356
- Increase/decrease in payables (excluding interest and income tax payable)	11		47.314.637.802	-143.828.583.360
- Increase/decrease in prepaid expenses	12		9.544.468.958	-6.890.675.514
- Increase or decrease in trading securities	13			
- Interest paid	14		-9.626.522.776	-14.058.546.543
- Corporation income tax paid	15		-1.910.160.651	-1.337.014.720
- Other Cash inflow from operating activities	16		828.450.822	30.000.000
- Other Cash outflow for operating activities	17		-291.379.931	-2.529.851.111
Net cash flows from operating activities	20		269.468.417.123	-35.520.726.180
II. Cash flows from investment activities				
1. Acquisition of fixed assets and other long-term assets	21		-13.394.062.147	-518.362.800
2. Proceeds from sale of fixed assets	22		181.818.182	65.000.000
3. Payments for lending, purchasing debt instruments of other entities	23		-709.877.267	-21.445.608.968
4. Recovery from lending, re-sell debt instruments of other entities	24		73.110.213.178	
5. Payments for investment in other entities	25			
6. Recovery of investment in other entities	26			115.000.000.000
7. Interest, dividend, profit derives from investments	27		5.404.348.596	7.394.939.419
Net cash flows from investment activities	30		64.592.440.542	-14.196.880.613

Items	Code	Note	Cumulative from the beginning of this year to the end of the quarter	
			Current year	Previous year
III. Cash flows from financial activities				
1. Receipts from capital contribution	31			
2. Return capital to equity owners, re-buy share issued by the Company	32			
3. Proceeds from borrowings	33		394.057.570.451	492.229.397.010
4. Payments of loan principal	34		-510.049.980.865	-569.373.880.935
5. Payments for debt from finance leasing	35			
6. Share income, dividend paid to investors	36			-42.943.966.500
Net cash flows from financial activities	40		-115.408.420.496	-80.687.305.721
Net cash flows in the period (50=20+30+40)	50		218.068.447.251	-55.113.208.954
Cash at the beginning of the period	60		146.777.742.691	252.271.213.535
Effect of foreign exchange difference on cash	61			
Cash at the end of the period	70		364.846.189.942	197.158.004.581

Prepared on July 25, 2025.

Prepared by
(sign, fullname)

Hoang Lan Huong

Chief accountant
(sign, fullname)

Tran Nguyen Trung

General Director
(sign, fullname, stamp)

Lee Chio Lim Larry



NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS*For the six-month period ended June 30, 2025***I. CHARACTERISTICS OF BUSINESS OPERATIONS****1. Capital Ownership Form**

Saigon Binh Tay Beer Group Joint Stock Company was incorporated under Business Registration Certificate No. 0304116373 dated November 25, 2005, issued by the Department of Planning and Investment of Ho Chi Minh City (formerly No. 4103004075). The registration certificate was amended for the 9th time on August 14, 2018, and for the 12th time on April 14, 2025, by the same authority.

The company's registered office is located at 8 Nam Ky Khoi Nghia Street, Sai Gon Ward, Ho Chi Minh City.

2. Business Scope

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

3. Business Activities

The Company's principal activities include:

Manufacturing and processing of food products, alcoholic beverages, and non-alcoholic beverages; manufacturing of construction materials (not carried out at the head office); construction of industrial, civil, road, and waterway infrastructure works; trading of agricultural products, food, alcoholic and non-alcoholic beverages; leasing of warehouses and factory premises; real estate business; real estate brokerage; wholesale of metal and non-metal scrap and waste; restaurant business (not operated at the head office).

4. Typical Production and Business Cycle

The Company's typical production and business cycle is within 12 months.

5. Characteristics of Business Operations

There were no significant changes in the Company's business operations during the period.

6. Corporate Structure

The following are the subsidiaries and associated companies:

Company Name	Business Activity	Charter Capital (VND)	Ownership percentage
Subsidiaries			
Saigon Binh Tay Beer Trading Co., Ltd.	Wholesale of beverages (wine, beer, beverages) and Restaurant Services; ...	200.000.000.000	100,00%
Saigon Ninh Thuan Beer Co., Ltd.	Beer production	193.000.000.000	100,00%
Saigon Phu Ly Beer Co., Ltd.	Beer production	164.383.000.000	100,00%
Affiliates			
Saigon Long Khanh Beer Joint Stock Company	Beer production	198.000.000.000	20,20%

The company has the following branches:

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

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. Accounting Period

The Company's accounting year begins on January 1 and ends on December 31 each year.

2. Currency Used in Accounting

The currency used for accounting records is the Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND REGULATIONS APPLIED

1. Applied Accounting Regulations

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, by the Ministry of Finance, which provides guidance on the enterprise accounting regime in Vietnam.

2. Declaration of Compliance with Accounting Standards and Regulations

The Company has adopted the Vietnamese Accounting Standards and the relevant guidance issued by the competent authorities. The financial statements have been prepared and presented in full compliance with the provisions of the applicable standards, the guiding circulars, and the current accounting regime in effect.

IV. APPLIED ACCOUNTING POLICIES

1. Exchange Rates Applied in Accounting.

Transactions arising in foreign currencies are translated into Vietnamese Dong (VND) at the actual exchange rate prevailing at the time of the transaction.

The exchange rate used for revaluation of monetary items denominated in foreign currencies as at the balance sheet date is the rate announced by the commercial bank with which the Company regularly transacts, in accordance with the following principles:

- For monetary items classified as assets: the actual exchange rate used is the buying rate of the commercial bank with which the Company regularly transacts at the balance sheet date. In the case of foreign currency deposits at banks, the revaluation rate shall be the buying rate quoted by the bank where the Company maintains the foreign currency account.
- For monetary items classified as liabilities: the actual exchange rate used is the selling rate of the commercial bank at the balance sheet date.

Foreign exchange differences arising during the year and those resulting from the year-end revaluation of monetary items are recognized in financial income or financial expenses for the period.

2. Recognition Principles for Cash and Cash Equivalents

Cash includes cash on hand, cash in bank accounts, and cash in transit.

Cash equivalents are short-term investments, due within 3 months, that are easily convertible into cash with an insignificant risk of change in value from the date of purchase to the reporting date.

3. Accounting Principles for Financial Investments

Investments in subsidiaries are accounted for using the cost method. Net profit distributed by the subsidiary arising after the date of investment is recognized in the Income Statement. Other distributions (apart from net profit) are considered a recovery of the investment and recorded as a deduction from the investment cost.

Investments in Equity Instruments of Other Entities

Investments in equity instruments of other entities represent investments over which the Company does not have control, joint control, or significant influence.

These investments are recognized at historical cost, less any provision for impairment.

As at the reporting date, investments are classified as follows:

- Those with a maturity or redemption period of not more than three (03) months from the date of purchase are classified as cash equivalents;
- Those with a maturity period of less than one (01) year or within the business cycle are classified as current assets;
- Those with a maturity period of more than one (01) year or beyond the business cycle are classified as non-current assets.

Provision for impairment is the difference between the carrying amount of the investments and their market value at the time of provision. The provision is made in accordance with Circular No. 48/2019/TT-BTC dated August 8, 2019, guiding the recognition and treatment of provisions for inventory devaluation, investment losses, doubtful debts, and product/service/warranty obligations in enterprises.

4. Principles of Accounting for Receivables

Receivables are presented in the financial statements at their book value, including trade receivables and other receivables, after deducting provisions for doubtful debts.

Provisions for doubtful debts represent the estimated unrecoverable amounts as at the end of the financial year. Any increase or decrease in such provisions is recognized in administrative expenses in the income statement. The provisioning rate for overdue receivables is made in accordance with the guidelines set out in Circular No. 48/2019/TT-BTC.

5. Principles for Inventory Recognition:

Inventories are valued at cost. If the net realizable value is lower than cost, the inventory is valued at the net realizable value. The cost of inventories includes purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their present location and condition.

The inventory value is determined using the weighted average cost method.

Inventories are accounted for using the perpetual inventory system.

Provision for inventory write-down is the difference between the cost of inventory and its net realizable value.

6. Principles for Recognizing and Depreciating Fixed Assets

Tangible and intangible fixed assets are recorded at cost. Over time, tangible and intangible fixed assets are recognized at their historical cost, accumulated depreciation, and their remaining value.

Depreciation is charged using the straight-line method. The estimated depreciation periods are as follows:

- | | |
|----------------------------|---------------|
| - Buildings and structures | 08 - 40 years |
| - Machinery and equipment | 05 - 12 years |
| - Vehicles | 07 - 10 years |
| - Office equipment | 05 - 07 years |
| - Other assets | 05 - 10 years |
| - Computer software | 07 years |
| - Land use rights | 41 - 49 years |

7. Principles for Recognizing and Allocating Prepaid Expenses.

Prepaid expenses that relate to the current accounting period's production and business expenses are recognized as short-term prepaid expenses and are accounted for as production and business expenses in the financial year.

The calculation and allocation of long-term prepaid expenses into business expenses for each accounting period are based on the nature and level of each type of cost in order to choose a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business expenses using the straight-line method.

8. Principles for Accounting for Payables

Accounts payable to suppliers and other payables are recorded at their nominal value.

At the reporting date, accounts payable to suppliers and other payables are classified as current liabilities if:

- The payment term is less than one year or within one operating cycle, classified as short-term debt.
- The payment term is over one year or beyond one operating cycle, classified as long-term debt.

9. Principles for Recognizing and Capitalizing Borrowing Costs.

Borrowing costs are recognized as production and business expenses in the year they occur, except for borrowing costs directly related to the construction or production of assets under construction, which are capitalized into the value of the asset (capitalized) when the conditions set forth in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met.

Borrowing costs directly related to the investment in the construction or production of assets under construction are capitalized into the value of the asset. These costs include interest on loans, amortization of any discounts or premiums on bond issues, and other associated costs related to the loan application process.

10. Principles for Recognizing Accrued Expenses.

Accrued expenses, which are actual costs not yet incurred but are pre-recorded as production and business expenses for the year, are made to ensure that when the actual costs arise, there will be no sudden impact on production and business expenses, ensuring alignment with the matching principle between revenue and expenses. When these expenses are incurred, if there is a difference between the amount accrued and the actual cost, adjustments are made by recording either an additional expense or a

11. Principles for Recognizing Equity

Owners' equity is recorded at the actual capital contributed by the owners.

12. Revenue Recognition Principles and Methods

Sales Revenue

Sales revenue is recognized when the following conditions are simultaneously satisfied:

- The majority of risks and rewards associated with the ownership of the product or goods have been transferred to the buyer;
- The company no longer retains control over the goods as the owner or the right to control the goods;
- The revenue is reliably measurable;
- The company has received or will receive economic benefits from the sales transaction;
- The related costs for the sales transaction can be determined.

Service Revenue

Revenue from services is recognized when the result of the transaction can be reliably determined. For services provided over multiple years, revenue is recognized in the year based on the completed portion of the work as of the date of the balance sheet. The result of the service transaction is determined when the following conditions are met:

- The revenue is reliably measurable;
- There is a probability of receiving economic benefits from the service transaction;
- The portion of the work completed as of the balance sheet date can be determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be identified

Financial Activity Revenue

Revenue from interest, royalties, dividends, profit sharing, and other financial activity revenues is recognized when both of the following 2 conditions are met:

- There is a probability of receiving economic benefits from the transaction;
- The revenue is reliably measurable.

Dividends and profit sharing are recognized when the company has the right to receive dividends or profits from its investments.

13. Principles for Accounting for Revenue Reductions

This account is used to reflect reductions in sales revenue or service revenue, including: trade discounts, sales reductions, and returned goods. This account does not reflect taxes that reduce revenue, such as output VAT payable under the direct method. Revenue adjustments are made as follows:

- Trade discounts, sales reductions, and returned goods that occur in the same period as the sale of products, goods, or services are adjusted against revenue in the period they occur;
- If products, goods, or services were sold in previous years, and trade discounts, sales reductions, or returned goods occur in the following year, the company should record a revenue reduction as follows:
 - + If the discount, reduction, or return occurs before the financial statement date, it should be considered an event to adjust after the balance sheet date and reduce revenue in the financial statements for the previous period.
 - + If the discount, reduction, or return occurs after the financial statement date, the company should record the revenue reduction in the period when the transaction occurs (the subsequent period).

14. Principles for Accounting for Cost of Goods Sold.

Cost of goods sold reflects the cost of products, goods, or services sold during the period.

Provisions for inventory valuation reduction are included in the cost of goods sold based on the quantity of inventory and the difference between the net realizable value being lower than the cost price. When determining the inventory volume subject to markdown, the company must exclude the inventory that has been signed under a sales contract (with a net realizable value no lower than the book value) but not yet delivered to the customer, if there is sufficient evidence that the customer will not cancel the contract.

15. Principles and methods for recognizing financial expenses

Financial expenses are recognized as financial costs and include:

- Expenses or losses related to financial investment activities;
- Borrowing costs;
- Losses due to exchange rate fluctuations of transactions related to foreign currencies.

These amounts are recorded in total for the year, not offset against financial revenue.

16. Principles for Accounting for Selling Expenses and General Administration Expenses.

Selling expenses reflect the actual costs incurred during the process of selling products, goods, or services, including expenses for product promotions, advertising, sales commissions, product warranty expenses (excluding construction activities), storage, packaging, transportation, etc.

General administration expenses reflect the overall management costs of the enterprise, including employee salaries of the management department (wages, salaries, allowances, etc.); social insurance, health insurance, union funds, unemployment insurance for the company's management staff; office materials, labor tools, depreciation of fixed assets used for managing the company; land lease, business tax; allowance for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); other monetary expenses (customer receptions, client meetings, etc.)

17. Principles and Methods for Recognizing Current Corporate Income Tax Expense and Deferred Corporate Income Tax Expense.

Current corporate income tax expense is determined based on taxable income and the applicable corporate income tax rate for the current year.

Deferred corporate income tax expense is determined based on temporary differences that are deductible, taxable temporary differences, and the applicable corporate income tax rate. Deferred tax liabilities must be recognized for all temporary differences, while deferred tax assets can only be recognized when it is probable that sufficient future taxable income will be available to offset the temporary differences.

18. Related Parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operating decisions.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and Cash Equivalents

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
- Cash	868.553.564	2.162.137.667
- Demand deposits	217.865.416.585	94.615.605.024
- Cash equivalents (term deposits)	146.112.219.793	50.000.000.000
Total	364.846.189.942	146.777.742.691

2. Long-term Financial Investments

b) Investments in Joint Ventures and Affiliates

	Closing Balance 30/06/2025			Opening Balance 01/01/2025		
	Ownership Percentage	Number of Shares	Book Value VND	Ownership Percentage	Number of Shares	Book Value VND
Saigon Long Khanh Beer Joint Stock Company	20,20%	4.000.000	41.186.788.990	20,20%	4.000.000	41.186.788.990
Saigon Packaging Group Joint Stock Company				18,46%	10.350.000	145.373.423.483
Total			41.186.788.990			186.560.212.473

c) Investment in Other Entities

	Closing Balance 30/06/2025		Opening Balance 01/01/2025	
	Number of Shares	Book Value VND	Number of Shares	Book Value VND
Saigon Quang Ngai Beer Joint Stock Company		11.666.670.000		11.666.670.000
Saigon Ha Noi Beer Joint Stock Company	900.018	9.000.180.000	900.018	9.000.180.000
Truong Sa Rice and Food Trading Joint Stock Company	100.000	1.500.000.000	100.000	1.500.000.000
Saigon Packaging Group Joint Stock Company	10.350.000	151.700.414.653		
Total		173.867.264.653		22.166.850.000

d) Provision for Impairment of Investments in Subsidiaries

	Closing Balance 30/06/2025		Opening Balance 01/01/2025	
	Ownership Percentage	Book Value VND	Ownership Percentage	Book Value VND
Truong Sa Rice and Food Trading Joint Stock Company		1.500.000.000		1.500.000.000
Total		1.500.000.000		1.500.000.000

3. Short-term Receivables from Customers

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Saigon Beer - Alcohol - Beverage Corporation	229.544.983.034	127.134.553.956
Ca Mau Sagota Trading Joint Stock Company	23.388.205.764	23.388.205.764
Quang Ngai Gota Joint Stock Company	17.992.290.458	17.992.290.458
Sagota Bitra Northern Trading Joint Stock Company	17.988.474.416	17.852.452.034
Le Tuan Vinh Company Limited	13.261.463.658	13.265.753.658
Sai Gon Bitra Joint Stock Company	8.801.433.015	8.801.433.015

Sa Co Dai Thanh, Joint Stock Company	8.769.571.721	8.769.571.721
Hong Phuc Soc Trang Sagota Beer Joint Stock Company		6.889.314.699
Other Receivables from Customers	186.154.284.479	176.093.139.837
Total	505.900.706.545	410.021.171.662

Receivables from Related Parties

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Saigon Beer - Alcohol - Beverage Corporation	229.544.983.034	127.134.553.956

4. Short-term advances to suppliers

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Other short-term advance payments	14.148.600.488	13.275.455.888
Total	14.148.600.488	13.275.455.888

5. Other Receivables

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Short-term Other Receivables	3.188.179.332	1.014.235.453
Receivables from Social Insurance	119.216.723	119.038.223
Receivables from Dividends		
Advances	912.109.000	658.000.000
- Receivables from Loan Interest		203.315.068
- Other Receivables	1.654.671.447	
Long-term Other Receivables	20.440.000	20.440.000
Collateral long-term deposits	20.440.000	20.440.000
Total	3.208.619.332	1.034.675.453

6. Inventories

	Closing Balance 30/06/2025 VND		Opening Balance 01/01/2025 VND	
	Value	Provision	Value	Provision
- Goods in transit;				
- Raw materials;	105.098.211.734		118.670.482.597	
- Tools and equipment;	16.100.445.976	-3.536.249.900	15.801.442.149	
- Work-in-progress;	54.199.129.134		68.095.038.479	
- Finished goods;	41.327.889.502		83.244.623.936	
- Merchandise;	321.327.059		1.722.591.417	
- Goods in consignment;	4.076.004.347		3.118.216.708	
Total	221.123.007.752	-3.536.249.900	290.652.395.286	

7. Prepaid Expenses

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Prepaid short-term expenses		
+ Prepaid short-term expenses	2.614.656.460	801.921.612
Prepaid long-term expenses		
- Packaging materials in circulation	736.088.798	10.493.630.896
- Tools, equipment, and spare parts	7.466.317.248	8.298.848.359
- Repair and improvement costs	1.833.309.795	2.087.782.518
- Land lease (HQ)	12.131.348.130	12.345.044.562
- Land lease (Investment)	19.432.493.861	19.731.455.303
Total	44.214.214.292	53.758.683.250

8. Changes in Tangible Fixed Assets:

Category	Building and Structures	Machinery and Equipment	Machinery and Equipment	Management Tools	Other Tangible Fixed Assets	Total
Cost of Fixed Assets						
Beginning balance	846.859.039.113	2.942.545.487.268	58.613.131.992	3.931.730.437	2.266.799.696	3.854.216.188.506
- Purchases during the		5.427.563.204				5.427.563.204
- Completed construction projects transferred to fixed assets						
- Other increases						
- Disposals and sales			(2.326.789.640)			(2.326.789.640)
- Other decreases						
Ending balance	846.859.039.113	2.947.973.050.472	56.286.342.352	3.931.730.437	2.266.799.696	3.857.316.962.070
Accumulated						
Beginning Balance	481.572.291.560	2.298.034.232.010	39.104.787.993	3.773.977.687	2.266.799.672	2.824.752.088.922
- Depreciation during the	19.012.919.155	55.588.949.181	1.769.135.069	27.213.218	24	76.398.216.847
- Other Increases		2.633.717.618				2.633.717.618
- Disposals and Sales			(2.326.789.640)			(2.326.789.640)
- Other Decreases	(4.106.705.494)					(4.106.705.494)
Ending Balance	504.691.916.209	2.356.256.898.809	38.547.133.422	3.801.190.905	2.266.799.696	2.905.563.939.041
Net Book Value						
- At the beginning of the	365.286.747.553	644.511.255.258	19.508.343.999	157.752.750	24	1.029.464.099.584
- At the end of the year	342.167.122.904	591.716.151.663	17.739.208.930	130.539.532		951.753.023.029

- Net book value at year-end of tangible fixed assets used as collateral for borrowings;
- Historical cost at year-end of fully depreciated tangible fixed assets that are still in use;
- Historical cost at year-end of tangible fixed assets pending disposal;
- Commitments to purchase or sell significant tangible fixed assets in the future;
- Other changes related to tangible fixed assets.

9. Increase and decrease of intangible fixed assets:

Item	Land use rights	Computer software	Other intangible assets	Total
Cost of fixed assets				
Beginning balance	87.114.712.377	1.718.375.000	241.000.000	89.074.087.377
- Purchased in the year				
- Disposal, sale				
Ending balance	87.114.712.377	1.718.375.000	241.000.000	89.074.087.377
Accumulated depreciation				
Beginning balance	22.424.604.528	1.718.375.000	241.000.000	24.383.979.528
- Depreciation in the year	880.280.916			880.280.916
Ending balance	23.304.885.444	1.718.375.000	241.000.000	25.264.260.444
Net Book Value				
- At the beginning of the	64.690.107.849			64.690.107.849
- At the end of the year	63.809.826.933			63.809.826.933

- The net value at the end of the year of intangible fixed assets used as collateral to secure loans;
- The historical cost of intangible fixed assets that have been fully depreciated but are still in use;
- Explanatory notes and other disclosures;

10. Construction in progress costs

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Construction in progress costs	4.155.775.930	424.297.740
	4.155.775.930	424.297.740

11. Short-term accounts payable to suppliers

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Saigon Beer - Alcohol - Beverage Corporation	184.722.388.673	35.351.796.845
Saigon Packaging Group Joint Stock Company	14.508.707.410	15.182.080.251
Khanh Van Kon Tum One Member Limited Liability Company		2.196.502.859
Le Loi Production and Trading Co., Ltd		2.299.183.500
Saigon Beer Transport and Forwarding JSC	2.042.515.661	2.892.330.571
Binh Tay Liquor Joint Stock Company	811.816.233	5.105.648.574
Thai Tan Trading and Transport Co., Ltd		6.426.201.812
Payables to other entities	26.869.986.085	12.414.914.065
Total	228.955.414.062	81.868.658.477

Short-term accounts payable to related parties

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Saigon Beer - Alcohol - Beverage Corporation	184.722.388.673	35.351.796.845
Saigon Packaging Group Joint Stock Company	14.508.707.410	15.182.080.251
Saigon Beer Transport and Forwarding JSC	2.042.515.661	2.892.330.571
Binh Tay Liquor Joint Stock Company	811.816.233	5.105.648.574

12. Short-term advances from customers

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Metro J Trading Co., Ltd	22.492.959.032	9.404.698.102
TRADE BEER SOLE CO., LTD	7.554.766.156	6.732.350.222
TRADE BEER SOLE CO., LTD	1.465.660.000	
BILLION NOVA SDN BHD		654.858.242
DRINKSHOUSE MANAGEMENT PTY LTD		817.553.520
Other short-term advances from customers	2.742.125.317	2.185.633.483
Total	34.255.510.505	19.795.093.569

13. Taxes and Other Payables to the State

	Opening Balance 01/01/2025 VND	Payable for the Period	Paid during the Period	Closing Balance 30/06/2025 VND
Payable				
Value-added tax	22.368.658.891	143.666.333.759	103.477.248.411	62.557.744.239
Special consumption tax	263.473.125.082	1.382.830.210.503	1.335.646.556.583	310.656.779.002
Personal income tax	913.619.541	2.231.674.336	2.477.433.125	667.860.752
Natural resource tax	2.714.400	14.284.800	14.622.000	2.377.200
Corporate income tax	1910160651	5.779.155.754	1.910.160.651	5.779.155.754
Other taxes	112.876.251.078	4.973.932.717	115.845.806.345	2.004.377.450
Total	401.544.529.643	1.539.495.591.869	1.559.371.827.115	381.668.294.397
Receivables				
- Corporate Income Tax	1.006.554.846			1.006.554.846
Total	1.006.554.846			1.006.554.846

14. Accrued Expenses

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
Interest expenses	119.122.187	1.737.502.509
Other accrued expenses - Ground expenses	2.058.373.213	
Other accrued expenses - Meal expenses	186.823.220	
Short-term accrued expenses - Other	1.637.774.012	1.501.040.602
Total	4.002.092.632	3.238.543.111

15. Other Payables

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
a) Short-term		
- Trade union fund;	2.134.143.535	1.437.776.335
- Accept short-term deposits or pledges	27.305.028.552	25.998.898.552
- Dividends, profits payable;	3.599.799.000	3.599.799.000
- Other payables.	311.283.335	235.714.168
Total	33.350.254.422	31.586.252.055

16. Borrowings and Financial Lease Liabilities

	Opening Balance 01/01/2025	Increase in the Period	Decrease in the Period	Closing Balance 30/06/2025
Short-term borrowings and financial lease liabilities	297.157.402.011	174.057.570.451	290.049.980.865	181.164.991.597
- Viet Nam Thuong Tin Commercial Joint Stock Bank	60.916.391.737			
- Vietnam Prosperity Joint-Stock Commercial Bank - Ben Thanh Branch				
- Vietcombank - Ky Dong Branch - HCMC	212.802.985.274			181.164.991.597
- Saigon Beer Transport and Delivery Joint Stock Company	20.000.000.000			
Total	297.157.402.011	174.057.570.451	290.049.980.865	181.164.991.597

17. Owner's Equity

a) Statement of Changes in Owner's Equity

	Items of Owner's Equity					
	Owner's Investment	Capital Surplus	Other Owner's Equity	Development Investment Fund	Undistributed Profit After Tax	Total
Beginning balance of previous year	875.245.360.000	436.708.750.464	(51.168.810.051)	498.645.305.720	(231.591.740.886)	1.527.838.865.247
- Capital increase during previous year						
- Profit for previous year						
- Other increases						
- Capital decrease during previous year						
- Loss in the					(41.851.889.470)	(41.851.889.470)
- Other decreases					69.144.734.796	69.144.734.796
Beginning balance of this year	875.245.360.000	436.708.750.464	(51.168.810.051)	411.120.769.720	(538.343.347.514)	1.133.562.722.619
- Increase in current year						
- Profit in current					93.920.302.297	93.920.302.297
- Other increases				21.583.989.918	530.702.946.120	552.286.936.038
- Decrease in current year						
- Loss in current						
- Other decreases				(432.704.759.638)	(122.423.817.799)	(555.128.577.437)
Ending balance of this year	875.245.360.000	436.708.750.464	(51.168.810.051)	0	-36.143.916.896	1.224.641.383.517

b) Details of Owner's Equity Contribution

	Closing Balance 30/06/2025		Opening Balance 01/01/2025	
	%	Book Value VND	%	Book Value VND
	28,44%	407.383.000.000	28,44%	407.383.000.000
SaiGon Binh Tay Beer Group Joint Stock Company	10,47%	150.000.000.000	10,47%	150.000.000.000
Binh Tay Liquor Joint Stock Company	3,85%	55.200.000.000	3,85%	55.200.000.000
Saigon Beer - Alcohol - Beverage Corporation	10,03%	143.723.000.000	10,03%	143.723.000.000
Other Shareholders' Contributions	47,21%	676.322.360.000	47,21%	676.322.360.000
Total	100,00%	1.432.628.360.000	100,00%	1.432.628.360.000

c) Equity Transactions with Shareholders and Dividend Distribution

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
- Owner's Investment		
+ Contribution at the Beginning of the Year	875.245.360.000	875.245.360.000
+ Additional Contribution during the Year		
+ Reduction in Contribution during the Year		
+ Contribution at the End of the Year	875.245.360.000	875.245.360.000
- Dividends, Profit Distributed	(34.810.000.000)	26.414.219.650

d) Shares

	Closing Balance 30/06/2025	Opening Balance 01/01/2025
- Number of Shares Registered for Issuance	87.524.536	87.524.536
- Number of Shares Sold to the Public	87.524.536	87.524.536
+ Common Shares	87.524.536	87.524.536
- Number of Shares Outstanding	87.524.536	87.524.536
+ Common Shares	87.524.536	87.524.536
+ Preferred Shares (classified as equity)		
* <i>Par Value of Outstanding Shares:</i>	10.000	10.000

18. Off-Balance Sheet Items

	Closing Balance	Opening Balance
Foreign currencies (USD)	408.429,95	1.943.064,95
Bad debts that have been resolved	3.632.047.000,00	3.632.047.000,00

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales of goods and provision of services

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
- Sales revenue from goods	42.428.736.160	67.261.625.207
- Sales revenue from finished products	1.500.433.838.856	894.586.254.276
- Revenue from providing services	12.347.732.356	64.881.812.386
- Other revenue	5.681.601.847	3.589.181.485
Total	1.560.891.909.219	1.030.318.873.354

Revenue with related parties

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
Saigon Beer - Alcohol - Beverage Corporation	1.392.350.325.082,00	762.347.942.389

2. Sales Reductions

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
Sales Reductions		

3. Gross profit

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
Net revenue of goods	42.428.736.160	67.261.625.207
Net revenue of finished products	1.500.433.838.856	894.586.254.276
Net revenue from providing services	12.347.732.356	64.881.812.386
Other revenue	5.681.601.847	3.589.181.485
Total	1.560.891.909.219	1.030.318.873.354

4. Cost of Goods Sold

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
- Cost of goods sold	353.460.758.788	56.118.475.774
- Cost of goods sold (finished products)	1.071.027.930.725	841.604.878.908
- Cost of providing services	9.186.923.639	65.837.350.833
- Other costs	1.789.518.222	1.417.429.010
Total	1.435.465.131.374	964.978.134.525

Cost of goods sold with related parties

Saigon Beer - Alcohol - Beverage Corporation

Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
1.301.687.277.504	732.322.709.574

5. Financial Income

- Interest income from deposits and loans
- Dividends and distributed profits
- Foreign exchange gains
Total

Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
5.067.208.772	3.844.902.919
2.339.591.593	2.650.018.500
	929.008.991
7.406.800.365	7.423.930.410

6. Financial Expenses

- Interest on loans
- Foreign exchange losses
- Provision for impairment of trading securities and investment losses
- Other financial expenses
Total

Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
8.370.717.797	11.438.937.156
6.014.416	46.878.388
	(13.320.718.952)
	(7.881.373.304)
8.376.732.213	(9.716.276.712)

7. Selling Expenses

Raw materials, materials, tools
Employee expenses
Outsourced service costs
Other monetary expenses
Total

Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
5.707.783.132	8.862.494.733
1.999.522.977	3.991.351.874
2.809.579.528	2.327.524.862
683.307.477	1.264.912.106
11.200.193.114	16.446.283.575

8. Administrative Expenses

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
Raw materials, materials, tools	1.018.203.721	478.960.402
Employee expenses	15.940.120.424	14.935.671.855
Depreciation expenses	4.079.671.365	4.435.411.218
Provision expenses		69.395.787.827
Outsourced service costs	3.361.535.842	2.178.801.139
Other monetary expenses	2.869.742.841	2.935.101.944
Total	27.269.274.193	94.359.734.385

9. Other Income

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
- Collected penalties	-	
- Disposal of fixed assets	181.818.182	
- Other income	-25.852.182	710.954.503
Total	155.966.000	710.954.503

10. Other Expenses

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
- Fines	2.551.847.514	2.671.592
- Other Expenses	(4)	
Total	2.551.847.510	231.759.077

11. Current Corporate Income Tax Expenses

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
Total accounting profit before tax	89.918.488.350	(27.845.876.583)
Adjustments	(2.339.591.593)	(2.650.018.500)
+ Non-deductible expenses		
+ Taxable income (Dividends, profits distributed)	2.339.591.593	2.650.018.500
+ Carryforward losses from previous periods	(87.578.896.757)	
Total taxable profit		(30.495.895.083)
- Corporate income tax rate = 20%		

12. Production and Business Expenses by Factor

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
Raw materials and supplies	1.200.687.406.934	760.814.192.320
Labor costs	60.158.249.890	49.900.868.646
Depreciation of fixed assets	130.207.212.102	80.321.618.853
Outsourced services	51.808.967.406	41.257.821.485
Other monetary expenses	4.167.167.602	4.757.307.654
Total	1.447.029.003.934	937.051.808.958

VII. OTHER INFORMATION

1. Events After the Reporting Period

The Board of Directors confirms that no significant events have occurred after the closing date of the accounting period, which would require adjustment or disclosure in the financial statements.

2. Information on Related Parties

Income of the Board of Directors and the Supervisory Board members during the period is as follows:

	Accumulated from the beginning of the year to Quarter II of the current year	Accumulated from the beginning of the year to Quarter II of the previous year
Salaries, wages, bonuses, and other benefits	864.515.000	689.157.500

During the period, in addition to the transactions with related parties explained in the previous sections, the company has had the following major transactions with related parties:

Related Parties	Relationship	Content	Transaction value (VND)
Saigon Beer - Alcohol - Beverage Corporation	Saigon Beer - Alcohol - Beverage Corporation	BT Sales of goods and services to the Corporation	2.750.360.100.358
Saigon Beer - Alcohol - Beverage Corporation	Saigon Beer - Alcohol - Beverage Corporation	Purchase of services	1.044.576.651.942
Binh Tay Liquor Joint Stock Company	Binh Tay Liquor Joint Stock	Land lease for production plant	2.058.373.213

3. Comparative Figures

The comparative figures are the data presented in the financial statements for the financial year ended 31/12/2024, which have been audited, and the financial statements for the accounting period from 01/01/2024 to 30/06/2024, which have not been reviewed.

4. Going Concern

For the accounting period from Opening Balance 01/01/2025 to 30/06/2025, the Company has not had any activities or events that significantly affect its ability to continue as a going concern. Therefore, the Company's financial statements are prepared on the basis that the Company will continue its operations.

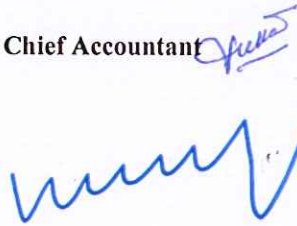
Preparer



Hoang Lan Huong

Prepared on July 25, 2025

Chief Accountant



Tran Nguyen Trung

General Director



Lee Chio Lim Larry

