

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:*

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*



SEPARATE INTERIM FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025

**SAI GON BINH TÂY BEER GROUP JOINT STOCK
COMPANY**

INTERIM BALANCE SHEET

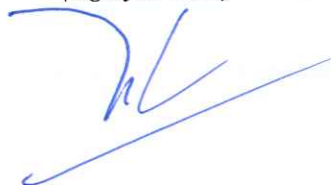
As of June 30, 2025

Unit: VND

Items	Code	Note	End of Quarter 30/06/2025	Beginning of Year 01/01/2025
1	2	3	4	5
A. CURRENT ASSETS	100		883.143.749.668	639.359.300.668
I. Cash and Cash Equivalents	110		49.515.094.424	14.607.708.916
1. Cash	111	V.1	49.515.094.424	14.607.708.916
III. Short-term Receivables	130		722.903.469.150	491.598.010.020
1. Short-term receivables from customers	131	V.3	304.003.294.580	225.343.128.077
2. Prepayments to suppliers (short-term)	132	V.4	716.243.933	1.004.939.621
5. Short-term loans receivable	135	V.5	364.000.000.000	220.000.000.000
6. Other short-term receivables	136	V.6	54.431.030.521	45.497.042.206
7. Provision for doubtful short-term receivables (*)	137		-247.099.884	-247.099.884
IV. Inventory	140	V.7	109.350.295.472	131.829.936.597
1. Inventory	141		112.886.545.372	131.829.936.597
2. Provision for decline in inventory (*)	149		-3.536.249.900	
V. Other Current Assets	150		1.374.890.622	1.323.645.135
1. Short-term prepayments	151	V.8	537.806.456	486.560.969
3. Taxes and other receivables from the State	153		837.084.166	837.084.166
B. NON-CURRENT ASSETS	200		1.085.737.097.179	1.275.392.115.654
I. Long-term Receivables	210		16.000.000	16.000.000
6. Other long-term receivables	216		16.000.000	16.000.000
II. Fixed Assets	220		544.181.370.104	581.991.243.346
1. Tangible fixed assets	221		480.371.543.171	517.301.135.497
- Historical cost	222	V.9	2.034.629.406.468	2.032.368.570.086
- Accumulated depreciation (*)	223		-1.554.257.863.297	-1.515.067.434.589
3. Intangible fixed assets	227	V.10	63.809.826.933	64.690.107.849
- Historical cost	228		85.758.649.990	85.758.649.990
- Accumulated amortization (*)	229		-21.948.823.057	-21.068.542.141
V. Long-term Financial Investments	250		486.899.145.862	628.065.312.180
1. Investments in subsidiaries	251	V.2a	837.487.284.146	978.653.450.464
2. Investments in joint ventures and associates	252	V.2b	40.000.000.000	240.605.263.158
3. Investments in other entities	253	V.2c	222.772.113.158	22.166.850.000
4. Provision for long-term financial investments (*)	254	V.2d	-613.360.251.442	-613.360.251.442
VI. Other Long-term Assets	260		54.640.581.213	65.319.560.128
1. Long-term prepayments	261	V.8	40.453.597.693	51.370.855.907
3. Long-term equipment, materials, and spare parts	263		14.186.983.520	13.948.704.221
TOTAL ASSETS (270 = 100 + 200)	270		1.968.880.846.847	1.914.751.416.322

Items	Code	Note	End of Quarter 30/06/2025	Beginning of Year 01/01/2025
1	2	3	4	5
C. LIABILITIES	300		498.894.315.383	509.756.383.212
I. Short-term Liabilities	310		498.894.315.383	509.756.383.212
1. Short-term payables to suppliers	311	V.11	88.402.461.328	51.383.093.940
2. Short-term advances from customers	312	V.12	23.986.433.017	10.059.556.344
3. Taxes and other payables to the State	313	V.13	187.407.173.974	134.670.077.249
4. Payables to employees	314		6.238.246.847	8.501.043.255
5. Short-term accrued expenses	315	V.14	3.700.747.732	3.238.543.111
9. Other short-term liabilities	319	V.15	5.164.581.647	4.704.574.447
10. Short-term borrowings and financial lease liabilities	320	V.16	181.164.991.597	297.157.402.011
12. Bonus and welfare fund	322		2.829.679.241	42.092.855
D. EQUITY	400		1.469.986.531.464	1.404.995.033.110
I. Owner's Equity	410	V.17	1.469.986.531.464	1.404.995.033.110
1. Owner's contributions	411		875.245.360.000	875.245.360.000
2. Capital surplus	412		436.708.750.464	436.708.750.464
8. Development investment fund	418			408.385.929.337
11. Undistributed profit after tax	421		158.032.421.000	-315.345.006.691
- Undistributed profit carried forward from the previous period	421a		93.040.922.646	-315.345.006.691
- Undistributed profit for the current period	421b		64.991.498.354	
TOTAL EQUITY AND LIABILITIES (440 = 300 + 400)	440		1.968.880.846.847	1.914.751.416.322

Preparer
(Sign, full name)



Hoang Lan Huong

Chief Accountant
(Sign, full name)



Tran Nguyen Trung

Prepared on July 25, 2025

General Director
(Sign, full name, seal)




Lee Chio Lim Larry

INTERIM INCOME STATEMENT

For the six-month period ended June 30, 2025

Unit: VND

Items	Code	Notes	Quarter		Accumulated from the beginning of the year to the end of this quarter	
			Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7
1. Revenue from sales and services	01	VI.1	496.363.672.091	280.566.964.894	848.923.690.805	635.382.713.810
2. Revenue deductions	02	VI.2				
3. Net revenue from sales and services (10 = 01 - 02)	10	VI.3	496.363.672.091	280.566.964.894	848.923.690.805	635.382.713.810
4. Cost of goods sold	11	VI.4	450.607.418.044	269.498.697.576	787.381.093.325	604.935.316.148
5. Gross profit from sales and services (20 = 10 - 11)	20		45.756.254.047	11.068.267.318	61.542.597.480	30.447.397.662
6. Financial income	21	VI.5	31.126.062.044	3.567.380.191	35.177.040.520	14.569.469.364
7. Financial expenses	22	VI.6	3.682.287.730	73.132.841.865	8.376.732.213	177.393.026.757
- Including: Interest expense	23		3.678.806.156	4.488.216.916	8.370.717.797	8.689.732.582
9. Selling expenses	25	VI.7	2.197.083.277	5.267.929.969	7.784.351.617	10.289.759.961
10. General and administrative expenses	26	VI.8	6.410.874.689	5.920.926.317	12.843.609.079	11.541.183.270
11. Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)}	30		64.592.070.395	-69.686.050.642	67.714.945.091	-154.207.102.962
12. Other income	31	VI.9	181.877.182		98.693.273	
13. Other expenses	32	VI.10	29.833.726	261.420	34.553.624	2.671.592
14. Other profit (40 = 31 - 32)	40		152.043.456	-261.420	64.139.649	-2.671.592
15. Total accounting profit before tax (50 = 30 + 40)	50		64.744.113.851	-69.686.312.062	67.779.084.740	-154.209.774.554
16. Current income tax expenses	51					
17. Deferred income tax expenses	52					
18. Net profit after income tax (60 = 50 - 51 - 52)	60		64.744.113.851	-69.686.312.062	67.779.084.740	-154.209.774.554

Preparer
(Sign, full name)

Hoang Lan Huong

Chief Accountant
(Sign, full name)

Tran Nguyen Trung

Prepared on July 25, 2025

General Director

(Sign, full name, seal)



Lee Chio Lim Larry

INTERIM CASH FLOW STATEMENT

(Using the indirect method)

For the six-month period ended June 30, 2025

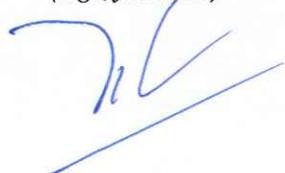
Unit: VND

Items	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current Year	Previous Year
1	2	3	4	5
I. Cash Flows from Operating Activities				
1. Profit before tax	01		67.779.084.740	-154.209.774.554
2. Adjustments for				
- Depreciation of Fixed Assets and Investment Properties	02		95.326.213.785	43.957.125.957
- Provisions	03		3.536.249.900	60.761.678.945
- Gain/loss from investment activities	05		-34.505.151.909	94.254.276.469
- Interest expenses	06		9.539.408.210	8.689.732.582
3. Operating profit before changes in working capital	08		141.675.804.726	53.453.039.399
- Increase/decrease in receivables	09		-72.089.303.603	-1.075.812.552
- Increase/decrease in inventories	10		22.241.361.826	21.428.461.128
- Increase/decrease in payables (excluding interest payable and income taxes payable)	11		40.508.883.410	-57.240.562.802
- Increase/decrease in prepaid expenses	12		10.866.012.727	15.116.954.652
- Interest paid	14		-9.626.522.776	-11.309.341.969
- Other receipts from operating activities	16			30.000.000
- Other payments from operating activities	17			
Net cash flow from operating activities	20		133.576.236.310	20.402.737.856
II. Cash Flows from Investing Activities				
1. Cash paid for the purchase or construction of Fixed Assets and other	21		-6.076.909.300	
2. Receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22		181.818.182	
3. Payments to provide loans, to acquire debt instruments of other units	23		-144.000.000.000	-125.000.000.000
6. Cash receipts from recoveries of investments in other entities	26		141.166.166.318	115.000.000.000
7. Cash receipts from interest on loans, dividends, and profit	27		26.052.484.412	14.540.478.373
Net cash flow from investing activities	30		17.323.559.612	4.540.478.373
III. Cash Flows from Financing Activities				
3. Cash receipts from borrowings	33		394.057.570.451	389.771.942.417
4. Cash payments for the repayment of loan principal	34		-510.049.980.865	-365.840.439.679
6. Cash payments of dividends or profits to owners or shareholders	36			-42.943.966.500
Net cash flow from financing activities	40		-115.992.410.414	-19.012.463.762

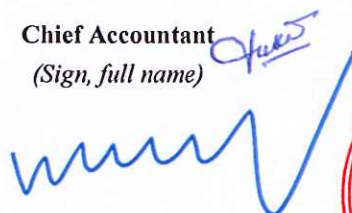
Items	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current Year	Previous Year
Net cash flow during the period (50=20+30+40)	50		34.907.385.508	5.930.752.467
Cash and cash equivalents at the beginning of the period	60		14.607.708.916	33.524.408.935
Cash and cash equivalents at the end of the period (70=50+60+61)	70		49.515.094.424	39.455.161.402

Prepared on July 25, 2025

Preparer
(Sign, full name)


Hoang Lan Huong

Chief Accountant
(Sign, full name)


Tran Nguyen Trung

General Director

(Sign, full name, seal)




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

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

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 reduction in expense corresponding to the difference.

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**

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
- Cash	1.836.536	291.714.394
- Demand deposits	49.513.257.888	14.315.994.522
- Cash equivalents (term deposits)		
Total	49.515.094.424	14.607.708.916

2. Long-term Financial Investments**a) Investment in Subsidiaries**

	End of the Quarter 30/06/2025		Beginning of Year 01/01/2025	
	Ownership Percentage	Book Value VND	Ownership Percentage	Book Value VND
Sai Gon - Ninh Thuan Beer Company Limited	100%	411.860.251.442	100%	411.860.251.442
Sai Gon - Phu Ly Beer Company Limited	100%	225.627.032.704	100%	366.793.199.022
Sai Gon Binh Tay Beer Trading	100%	200.000.000.000	100%	200.000.000.000
Total		837.487.284.146		978.653.450.464

b) Investments in Joint Ventures and Affiliates

	End of the Quarter 30/06/2025			Beginning of Year 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	40.000.000.000	20,20%	4.000.000	40.000.000.000
Saigon Packaging Group Joint Stock Company				18,46%	10.350.000	200.605.263.158
Total			40.000.000.000			240.605.263.158

c) Investment in Other Entities

	End of the Quarter 30/06/2025		Beginning of Year 01/01/2025	
	Number of Shares	Book Value VND	Number of Shares	Book Value VND
Saigon Packaging Group Joint Stock Company	10.350.000	200.605.263.158		
Saigon Quang Ngai Beer Joint Stock Company	1.166.667	11.666.670.000	1.166.667	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
Total		222.772.113.158		22.166.850.000

d) Provision for Impairment of Investments in Subsidiaries

	End of the Quarter 30/06/2025		Beginning of Year 01/01/2025	
	Ownership Percentage	Book Value VND	Ownership Percentage	Book Value VND
Sai Gon - Ninh Thuan Beer Company Limited		411.860.251.442		411.860.251.442
Sai Gon Binh Tay Beer Trading		200.000.000.000		200.000.000.000
Truong Sa Rice and Food Trading Joint Stock Company		1.500.000.000		1.500.000.000
Total		613.360.251.442		613.360.251.442

3. Short-term Receivables from Customers

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Saigon Beer - Alcohol - Beverage Corporation	172.972.587.481	82.033.655.514
Sai Gon Binh Tay Beer Trading	112.269.668.010	125.470.033.229
Khanh Van Kon Tum One Member Limited Liability Company	7.642.520.298	6.413.520.486
KTCR KASEKAM CO., LTD	-	4.213.803.500
Sai Gon - Ninh Thuan Beer Company Limited	-	4.550.300.387
Other Receivables from Customers	11.118.518.791	2.661.814.961
Total	304.003.294.580	225.343.128.077

Receivables from Related Parties

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Saigon Beer - Alcohol - Beverage Corporation	172.972.587.481	82.033.655.514
Sai Gon Binh Tay Beer Trading	112.269.668.010	125.470.033.229
Sai Gon - Ninh Thuan Beer Company Limited	4.578.414.643	4.550.300.387

4. Short-term advances to suppliers

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Other short-term advance payments	716.243.933	1.004.939.621
Total	716.243.933	1.004.939.621

5. Short-term loans receivable

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Sai Gon - Ninh Thuan Beer Company Limited	364.000.000.000	220.000.000.000
Total	364.000.000.000	220.000.000.000

6. Other Receivables

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Short-term Other Receivables	53.752.403.521	45.290.945.206
Receivables from Social Insurance		
Receivables from Dividends	34.810.000.000	34.810.000.000
Advances	315.609.000	125.000.000
- Receivables from Loan Interest	18.626.794.521	10.355.945.206
- Other Receivables		
Long-term Other Receivables	16.000.000	16.000.000
Collateral long-term deposits	16.000.000	16.000.000
Total	53.768.403.521	45.306.945.206
Other receivables from related parties		
	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Sai Gon - Ninh Thuan Beer Company Limited	53.905.094.521	45.165.945.206
Total	53.905.094.521	45.165.945.206

7. Inventories

	End of the Quarter 30/06/2025 VND		Beginning of Year 01/01/2025 VND	
	Value	Provision	Value	Provision
- Goods in transit;				
- Raw materials;	57.111.615.256		59.797.856.664	
- Tools and equipment;	7.245.630.186	-3.536.249.900	7.245.560.186	
- Work-in-progress;	34.655.349.892		39.153.958.044	
- Finished goods;	9.797.945.691		22.514.344.995	
- Merchandise;				
- Goods in consignment;	4.076.004.347		3.118.216.708	
Total	112.886.545.372	-3.536.249.900	131.829.936.597	

8. Prepaid Expenses

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Prepaid short-term expenses		
+ Prepaid short-term expenses	537.806.456	486.560.969
Prepaid long-term expenses		
- Packaging materials in circulation	-	9.356.039.120
- Tools, equipment, and spare parts	7.056.445.907	7.850.534.404
- 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	40.991.404.149	51.857.416.876

9. 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	388.963.904.939	1.612.267.435.256	25.510.902.961	3.359.527.256	2.266.799.696	2.032.368.570.108
- Purchases during the year		4.587.626.000				4.587.626.000
- Other increases						
- Disposals and sales			-2.326.789.640			-2.326.789.640
- Other decreases						
Ending balance	388.963.904.939	1.616.855.061.256	23.184.113.321	3.359.527.256	2.266.799.696	2.034.629.406.468
Accumulated Depreciation						
Beginning Balance	197.373.109.053	1.290.050.891.659	22.036.665.622	3.339.968.601	2.266.799.672	1.515.067.434.607
- Depreciation during the year	9.880.893.846	31.021.741.027	611.270.213	3.313.220	24	41.517.218.330
- Other Increases						
- Disposals and Sales			-2.326.789.640			-2.326.789.640
- Other Decreases						
Ending Balance	207.254.002.899	1.321.072.632.686	20.321.146.195	3.343.281.821	2.266.799.696	1.554.257.863.297
Net Book Value						
- At the beginning of the year	191.590.795.886	322.216.543.597	3.474.237.339	19.558.655	24	517.301.135.501
- At the end of the	181.709.902.040	295.782.428.570	2.862.967.126	16.245.435		480.371.543.171

- 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.

10. Increase and decrease of intangible fixed assets:

Item	Land use rights	Computer software	Other intangible assets	Total
Cost of fixed assets				
Beginning balance	84.390.024.990	1.127.625.000	241.000.000	85.758.649.990
- Purchased in the year				
- Disposal, sale				
Ending balance	84.390.024.990	1.127.625.000	241.000.000	85.758.649.990
Accumulated depreciation				
Beginning balance	19.699.917.141	1.127.625.000	241.000.000	21.068.542.141
- Depreciation in the year	880.280.916			880.280.916
Ending balance	20.580.198.057	1.127.625.000	241.000.000	21.948.823.057
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
- The historical cost of intangible fixed assets that have been fully depreciated but are still
- Explanatory notes and other disclosures;

11. Short-term accounts payable to suppliers

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Saigon Beer - Alcohol - Beverage Corporation	62.691.674.505	20.624.439.019
Saigon Packaging Group Joint Stock Company	9.986.973.639	10.534.146.480
Le Loi Production and Trading Co., Ltd	3.748.519.200	
Gia Han Thermal and Environmental Engineering Company Limited		983.974.306
Saigon Beer Transport and Forwarding JSC	1.126.619.126	1.926.064.796
Khanh Van Kon Tum One Member Limited Liability Company		2.196.502.859
Binh Tay Liquor Joint Stock Company	330.220.001	5.105.648.574
Thai Tan Trading and Transport Co., Ltd		6.426.201.812
Payables to other entities	10.036.858.625	3.586.116.094
Total	88.402.461.328	51.383.093.940

Short-term accounts payable to related parties

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Saigon Beer - Alcohol - Beverage Corporation	62.691.674.505	20.624.439.019
Binh Tay Liquor Joint Stock Company	811.816.233	5.105.648.574
Sai Gon - Ninh Thuan Beer Company Limited	330.220.001	330.220.001

12. Short-term advances from customers

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Metro J Trading Co., Ltd	22.492.959.032	9.404.698.102
TRADE BEER SOLE CO.,LTD	1.465.660.000	
BILLION NOVA SDN BHD		654.858.242
Other short-term advances from customers	27.813.985	
Total	23.986.433.017	10.059.556.344

13. Taxes and Other Payables to the State

	Beginning of Year 01/01/2025 VND	Payable for the Period	Paid during the Period	End of the Quarter 30/06/2025 VND
Payable				
Value-added tax	12.212.010.588	56.832.786.078	49.565.203.634	19.479.593.032
Special consumption tax	122.070.344.137	734.689.930.345	689.002.620.788	167.757.653.694
Personal income tax	232.158.624	1.243.708.981	1.308.317.557	167.550.048
Natural resource tax	2.714.400	14.284.800	14.622.000	2.377.200
Other taxes	152.849.500	117.786.080	270.635.580	
Total	134.670.077.249	792.898.496.284	740.161.399.559	187.407.173.974

Receivables

- Corporate Income Tax	837.084.166	837.084.166
Total	837.084.166	837.084.166

14. Accrued Expenses

	End of the Quarter 30/06/2025	Beginning of Year 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	1.336.429.112	1.501.040.602
Total	3.700.747.732	3.238.543.111

15. Other Payables

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
a) Short-term		
- Trade union fund;	1.564.782.647	1.104.775.447
- Accept short-term deposits or pledges		
- Dividends, profits payable;	3.599.799.000	3.599.799.000
- Other payables.		
Total	5.164.581.647	4.704.574.447

16. Borrowings and Financial Lease Liabilities

	Beginning of Year 01/01/2025	Increase in the Period	Decrease in the Period	End of the Quarter 30/06/2025
Short-term borrowings and financial lease liabilities	297.157.402.011	394.057.570.451	510.049.980.865	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			
Long-term borrowings and finance lease liabilities due within one year				
Long-term borrowings and finance lease liabilities				
- Vietcombank - Ky Dong Branch - HCMC				
Total	297.157.402.011	394.057.570.451	510.049.980.865	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	Treasury Stock	Other Owner's Equity	Development Investment Fund	Undistributed Profit After Tax	Total
A	1	2	3	4	5	6	7
Beginning balance of previous year	875.245.360.000	436.708.750.464			495.910.465.337	204.800.979.066	2.012.665.554.867
- Capital increase during previous							
- Profit for previous year							
- Other increases							
- Capital decrease during previous							
- Loss in the previous year						-154.209.774.554	-154.209.774.554
- Other decreases						43.762.268.000	43.762.268.000
Beginning balance of current year	875.245.360.000	436.708.750.464			408.385.929.337	-315.345.006.691	1.404.995.033.110
- Increase in current year							
- Profit in current year						67.779.084.740	67.779.084.740
- Other increases					-408.385.929.337	408.385.929.337	
- Decrease in current year							
- Loss in current year							
- Other decreases						-2.787.586.386	-2.787.586.386
Ending balance of this year	875.245.360.000	436.708.750.464				158.032.421.000	1.469.986.531.464

b) Details of Owner's Equity Contribution

	End of the Quarter 30/06/2025		Beginning of Year 01/01/2025	
	%	Book Value VND	%	Book Value VND
Binh Tay Liquor Joint Stock Company	6,31%	55.200.000.000	6,31%	55.200.000.000
Saigon Beer - Alcohol - Beverage Corporation	16,42%	143.723.000.000	16,42%	143.723.000.000
Other Shareholders' Contributions	77,27%	676.322.360.000	77,27%	676.322.360.000
b) Details of Owner's Equity Contribution	100,00%	875.245.360.000	100,00%	875.245.360.000
Total	100,00%	875.245.360.000	100,00%	875.245.360.000

c) Equity Transactions with Shareholders and Dividend Distribution

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 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		26.414.219.650

d) Shares

	End of the Quarter 30/06/2025	Beginning of Year 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)		
* Par Value of Outstanding Shares:	10.000	10.000

18. Off-Balance Sheet Items

	End of the Quarter 30/06/2025	Beginning of Year 01/01/2025
Foreign currencies (USD)	389.321,80	
Bad debts that have been resolved		

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales of goods and provision of services

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
1. Revenue from sales of goods and provision of services		
- Sales revenue from goods		9.800.414.142
- Sales revenue from finished products	845.046.351.913	565.506.513.990
- Revenue from providing services	3.611.708.623	58.942.950.770
- Other revenue	265.630.269	1.132.834.908
Total	848.923.690.805	635.382.713.810

Revenue with related parties

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
Saigon Beer - Alcohol - Beverage Corporation	737.893.664.129,00	447.539.308.362,00
Sai Gon Binh Tay Beer Trading	17.544.182.531,00	21.820.996.435,00
Sai Gon - Ninh Thuan Beer Company Limited	20.907.840,00	1.007.059.130,00

2. Sales Reductions

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
Sales Reductions		

3. Gross profit

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
Net revenue of goods		9.800.414.142
Net revenue of finished products	845.046.351.913	565.506.513.990
Net revenue from providing services	3.611.708.623	58.942.950.770
Other revenue	265.630.269	1.132.834.908
Total	848.923.690.805	635.382.713.810

4. Cost of Goods Sold

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
- Cost of goods sold		6.791.147.944
- Cost of goods sold (finished products)	784.847.900.207	536.523.727.251
- Cost of providing services	2.399.529.884	60.201.382.518
- Other costs	133.663.234	1.419.058.435
Total	787.381.093.325	604.935.316.148

Cost of goods sold with related parties

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
Saigon Beer - Alcohol - Beverage Corporation	698.400.912.811	433.261.240.322
Sai Gon Binh Tay Beer Trading	15.381.572.465	19.784.335.836
Sai Gon - Ninh Thuan Beer Company Limited	19.361.221	990.588.051

5. Financial Income

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
- Interest income from deposits and loans	8.422.815.045	391.586.577
- Gain from disposal of investments;		
- Dividends and distributed profits	25.900.518.682	13.248.873.796
- Foreign exchange gains	853.706.793	929.008.991
Total	35.177.040.520	14.569.469.364

6. Financial Expenses

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
- Interest on loans	8.370.717.797	8.689.732.582
- Foreign exchange losses	6.014.416	46.878.388
- Provision for impairment of trading securities and investment losses	-	60.761.678.945
- Other financial expenses	-	107.894.736.842
- Deductions from financial expenses		
Total	8.376.732.213	177.393.026.757

7. Selling Expenses

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
Raw materials, materials, tools	5.389.834.763	8.083.434.844
Employee expenses		
Outsourced service costs	2.317.433.000	1.927.258.661
Other monetary expenses	77.083.854	279.066.456
Total	7.784.351.617	10.289.759.961

8. Administrative Expenses

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
Raw materials, materials, tools	949.503.721	478.960.402
Employee expenses	6.205.062.056	5.614.153.178
Depreciation expenses	3.000.891.477	3.219.423.072
Provision expenses	-	-
Outsourced service costs	1.521.124.610	872.304.044
Other monetary expenses	1.167.027.215	1.356.342.574
Total	12.843.609.079	11.541.183.270

9. Other Income

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
- Disposal of fixed assets	181.818.182	
- Adjustment to reduce other income from the previous year	-83.124.909	
Total	98.693.273	

10. Other Expenses

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
- Fines	34.553.628	2.671.592
- Other Expenses	-4	
Total	34.553.624	2.671.592

11. Current Corporate Income Tax Expenses

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
Total accounting profit before tax	67.779.084.740	-154.209.774.554
Adjustments	-167.066.685.000	-13.248.873.796
+ Non-deductible expenses		
+ Taxable income (Dividends, profits distributed)	167.066.685.000	13.248.873.796
+ Carryforward losses from previous periods		
Total taxable profit	-99.287.600.260	-167.458.648.350
- Corporate income tax rate = 20%		

12. Production and Business Expenses by Factor

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
Raw materials and supplies	677.133.260.993	465.418.277.548
Labor costs	36.527.067.906	28.293.286.358
Depreciation of fixed assets	95.326.213.785	43.957.125.957
Outsourced services	28.223.543.979	24.106.920.148
Other monetary expenses	1.693.654.836	2.492.847.943
Total	838.903.741.499	564.268.457.954

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:

	For the six-month period ended June 30 of the current year	For the six-month period ended June 30 of the previous year
Salaries, wages, bonuses, and other benefits	312.000.000	321.000.000

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)
Sai Gon Binh Tay Beer Trading	Sai Gon Binh Tay Beer Trading	Provision of goods and services	28.815.774.428
Saigon Beer - Alcohol - Beverage Corporation	Saigon Beer - Alcohol - Beverage Corporation	BT Sale of goods and services to the Corporation	1.459.130.183.658
Saigon Beer - Alcohol - Beverage Corporation	Saigon Beer - Alcohol - Beverage Corporation	BT Purchase of raw materials from the Corporation	574.699.765.960
Sai Gon - Ninh Thuan Beer Company Limited	Sai Gon - Ninh Thuan Beer Company	Sale of raw materials	28.114.256
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

4. Going Concern

For the accounting period from Beginning of Year 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.

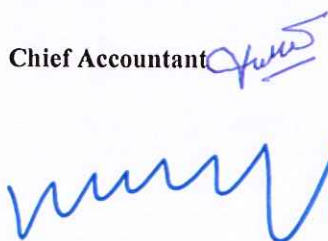
Preparer



Hoang Lan Huong

Prepared on July 25, 2025

Chief Accountant



Tran Nguyen Trung

General Director



Lee Chio Lim Larry