

Số/No. 15/2025/CV-SBB
(Công bố thông tin Báo cáo tài chính
riêng và hợp nhất quý 4 năm 2024)
(Information disclosure of Separate
Financial Statements and Consolidated in
Quarter 4/2024)

TP. Hồ Chí Minh, ngày 5 tháng 3 năm 2025
Ho Chi Minh City, March 05, 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) quý 4/2024 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 in Quarter 4/2024 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, P. Nguyễn Thái Bình, Quận 1, TP. HCM, Việt Nam
Address: 08 Nam Ky Khoi Nghia, Ward Nguyen Thai Binh, District 1, HCMC, Vietnam

– Điện thoại/Tel: Fax:

– Email: info@sabibeco.com

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

– BCTC quý 4/2024/ *Financial Statements in Quarter 4/2024*

☒ 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 / Yes

☒ Không / No

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

☐ Có / Yes

☒ Không / No

+ 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 / Yes

☒ Không / No

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

☐ Có / Yes

☐ Không / No

+ 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:

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

☒ Có / Yes

☐ Không / No

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

- Giải trình chênh lệch lợi nhuận sau thuế Báo cáo Tài chính riêng quý 4 năm 2024 giảm so với kết quả cùng kỳ quý 4 năm 2023. Nguyên nhân Kết quả kinh doanh quý 4 năm nay có số lỗ cao hơn so với cùng kỳ năm trước do chi phí hoạt động tài chính tăng từ việc tăng dự phòng giảm giá đầu tư vào các Công ty con.

Explanation of the difference in after-tax profit in the separate financial report for the fourth quarter of 2024 decreased compared to the same period last year. The reason is that the business results for the fourth quarter of this year show a higher loss compared to the same period last year due to increased financial operating costs from higher provisions for investment devaluation in subsidiaries.

- Giải trình chênh lệch lợi nhuận sau thuế Báo cáo Tài chính Hợp nhất quý 4/2024 giảm so với kết quả cùng kỳ quý 4/2023. Nguyên nhân Kết quả kinh doanh quý 4 năm nay có số lỗ cao hơn so với cùng kỳ năm trước do chi phí Quản lý doanh nghiệp tăng từ việc tăng dự phòng nợ phải thu khó đòi và Chi phí khác tăng do các khoản thuế khác của Công ty con.

Explanation of the difference in after-tax profit in the consolidated financial report for Q4 2024 decreased compared to the results of Q4 2023. The reason is that the business results for Q4 this year show a higher loss compared to the same period last year due to increased corporate management costs from higher provisions for bad debts and increased other expenses due to additional tax from subsidiaries

+ 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:

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:

☐ Có / Yes

☒ Không / No

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

☐ Có / Yes

☐ Không / No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 5 / 3 /2025 tại đường dẫn: <https://sabibeco.com/quan-he-co-dong/>

This information was published on the company's website on March 05, 2025 at the link: <https://sabibeco.com/shareholder/>

Tài liệu đính kèm:

- BCTC riêng quý 4/2024;
Separate Financial Statements in Quarter 4/2024;
- BCTC hợp nhất quý 4/2024;
Consolidate Financial Statements in Quarter 4/2024



Đại diện tổ chức/Representative

Người đại diện theo pháp luật/Người UQCBTT
Legal representative/Disclosure Authorization

5/3/25

TAN TECK CHUAN LESTER



INTERIM FINANCIAL STATEMENTS

FISCAL YEAR 2024

ENDING ON DECEMBER 31, 2024

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

INTERIM BALANCE SHEET

(Full version)

As of December 31, 2024

Unit: VND

ASSETS	Cod e	Notes	On 31/12/2024	On 01/01/2024
1	2	3	4	5
A. CURRENT ASSETS	100		639.359.300.668	435.146.735.483
I. Cash and Cash Equivalents	110		14.607.708.916	33.524.408.935
1. Cash	111	V.1	14.607.708.916	33.524.408.935
III. Short-term Receivables	130		491.598.010.020	231.678.165.659
1. Short-term receivables from customers	131	V.3	225.343.128.077	157.635.286.201
2. Prepayments to suppliers (short-term)	132		1.004.939.621	675.022.561
5. Short-term loans receivable	135	V.4	220.000.000.000	35.000.000.000
6. Other short-term receivables	136	V.5	45.497.042.206	38.614.956.781
7. Provision for doubtful short-term receivables (*)	137		-247.099.884	-247.099.884
IV. Inventory	140	V.6	131.829.936.597	168.528.298.529
1. Inventory	141		131.829.936.597	168.528.298.529
V. Other Current Assets	150		1.323.645.135	1.415.862.360
1. Short-term prepayments	151	V.7	486.560.969	578.778.194
3. Taxes and other receivables from the State	153		837.084.166	837.084.166
B. NON-CURRENT ASSETS	200		1.494.252.367.096	2.063.696.853.871
I. Long-term Receivables	210		16.000.000	166.000.000
6. Other long-term receivables	216		16.000.000	166.000.000
II. Fixed Assets	220		581.991.243.346	670.636.151.465
1. Tangible fixed assets	221		517.301.135.497	603.978.750.534
- Original cost	222	V.8	2.032.368.570.086	2.054.691.398.991
- Accumulated depreciation (*)	223		-1.515.067.434.589	-1.450.712.648.457
3. Intangible fixed assets	227	V.9	64.690.107.849	66.657.400.931
- Original cost	228		85.758.649.990	85.758.649.990
- Accumulated amortization (*)	229		-21.068.542.141	-19.101.249.059
V. Long-term Financial Investments	250		846.925.563.622	1.303.361.460.195
1. Investments in subsidiaries	251	V.2a	978.653.450.464	978.653.450.464
2. Investments in joint ventures and associates	252	V.2b	240.605.263.158	463.500.000.000
3. Investments in other entities	253	V.2c	22.166.850.000	22.166.850.000
4. Provision for long-term financial investments (*)	254	V.2d	-394.500.000.000	-160.958.840.269
VI. Other Long-term Assets	260		65.319.560.128	89.533.242.211
1. Long-term prepayments	261	V.7	51.370.855.907	75.365.758.524
3. Long-term equipment, materials, and spare parts	263		13.948.704.221	14.167.483.687
TOTAL ASSETS (270 = 100 + 200)	270		2.159.484.055.124	2.498.843.589.354

EQUITY AND LIABILITIES	Cod e	Notes	On 31/12/2024	On 01/01/2024
1	2	3	4	5
C. LIABILITIES	300		510.104.856.338	486.178.034.487
I. Short-term Liabilities	310		510.104.856.338	486.178.034.487
1. Short-term payables to suppliers	311	V.10	51.681.981.110	53.089.948.662
2. Short-term advances from customers	312	V.11	10.064.254.649	18.734.030.456
3. Taxes and other payables to the State	313	V.12	134.424.249.249	115.407.153.799
4. Payables to employees	314		8.501.043.255	7.635.800.084
5. Short-term accrued expenses	315	V.13	3.529.258.762	7.305.362.920
9. Other short-term liabilities	319	V.14	4.704.574.447	16.808.538.516
10. Short-term borrowings and financial lease liabilities	320	V.15	297.157.402.011	266.875.572.729
12. Bonus and welfare fund	322		42.092.855	321.627.321
D. EQUITY	400		1.649.379.198.786	2.012.665.554.867
I. Owner's Equity	410	V.16	1.649.379.198.786	2.012.665.554.867
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	495.910.465.337
11. Undistributed profit after tax	421		-70.960.841.015	204.800.979.066
- Undistributed profit carried forward from the previous period	421a		204.800.979.066	204.800.979.066
- Undistributed profit for the current period	421b		-275.761.820.081	
TOTAL EQUITY AND LIABILITIES (440 = 300 + 400)	440		2.159.484.055.124	2.498.843.589.354

Prepared by
(Sign, fullname)


Hoàng Lan Hương

Chief accountant
(Sign, fullname)


Nguyễn Thị Hiền

Day 17, month 01, year 2025.
Chairman
(Sign, fullname)

Yan Thanh Liem

INTERIM INCOME STATEMENT

(Full version)

Q4 2024

Unit: VND

Items	Code	Notes	Quarter		Cumulative 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	369.519.977.451	324.355.315.105	1.254.071.944.312	1.134.636.901.685
2. Revenue deductions	02	VI.2				
3. Net revenue from sales and services (10 = 01 - 02)	10	VI.3	369.519.977.451	324.355.315.105	1.254.071.944.312	1.134.636.901.685
4. Cost of goods sold	11	VI.4	357.531.372.397	311.703.924.116	1.209.823.086.313	1.080.637.748.216
5. Gross profit from sales and services (20 = 10 - 11)	20		11.988.605.054	12.651.390.989	44.248.857.999	53.999.153.469
6. Financial income	21	VI.5	60.178.437.900	3.779.076.356	74.849.925.317	47.093.453.727
7. Financial expenses	22	VI.6	177.596.573.686	83.971.245.826	359.765.066.545	116.529.180.720
- Including: Interest expense	23		4.805.155.567	6.808.189.277	18.101.821.826	35.020.836.090
9. Selling expenses	25	VI.7	14.203.755.080	5.128.903.225	29.537.263.742	22.729.620.481
10. General and administrative expenses	26	VI.8	11.961.356.025	6.375.445.007	29.906.882.146	22.507.796.438
11. Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)}	30		-131.594.641.837	-79.045.126.713	-300.110.429.117	-60.673.990.443
12. Other income	31	VI.9	1.880.045.124	918.181.818	1.910.045.124	1.106.373.280
13. Other expenses	32	VI.10	3.082.671.479	828.319.620	3.085.350.322	900.257.707
14. Other profit (40 = 31 - 32)	40		-1.202.626.355	89.862.198	-1.175.305.198	206.115.573
15. Total accounting profit before tax (50 = 30 + 40)	50		-132.797.268.192	-78.955.264.515	-301.285.734.315	-60.467.874.870
16. Current income tax expenses	51					
17. Deferred income tax expenses	52					
18. Net profit after income tax (60 = 50 - 51 - 52)	60		-132.797.268.192	-78.955.264.515	-301.285.734.315	-60.467.874.870

Prepared by
(Sign, fullname)

Hoang Lan Huong

Chief accountant
(Sign, fullname)

Nguyen Thi Hieu

Day 17 . month 01 . year 2025.
Chairman
(Sign, fullname)

Van Thanh Liem



INTERIM CASH FLOW STATEMENT

(Full version)

(Using the indirect method)

Year 2024

Unit: VND

Items	Code	Notes	Cumulative 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		-301.285.734.315	-60.467.874.870
2. Adjustments for				
- Depreciation of Fixed Assets and Investment Properties	02		87.833.336.565	96.689.543.686
- Provisions	03		233.541.159.731	81.653.483.097
- Gain/loss from investment activities	05		33.641.619.002	-46.109.983.061
- Interest expenses	06		18.101.821.826	35.020.836.090
3. Operating profit before changes in working capital	08		71.832.202.809	106.786.004.942
- Increase/decrease in receivables	09		-63.052.878.936	25.613.010.508
- Increase/decrease in inventories	10		36.917.141.398	-20.045.071.579
- Increase/decrease in payables (excluding interest payable and income taxes payable)	11		-3.879.495.201	22.720.802.360
- Increase/decrease in prepaid expenses	12		24.087.119.842	26.664.580.529
- Interest paid	14		-22.541.805.416	-37.212.563.853
- Corporate income tax paid	15		-16.930.000	
- Other receipts from operating activities	16		30.000.000	
- Other payments from operating activities	17		-309.534.466	-802.271.520
Net cash flow from operating activities	20		43.065.820.030	123.724.491.387
II. Cash Flows from Investing Activities				
1. Cash paid for the purchase or construction of Fixed Assets and other	21		-4.205.829.300	-477.000.000
2. Cash receipts from the liquidation and sale of fixed assets and other long-term assets	22		1.880.000.000	918.181.818
3. Cash payments for loans and purchases of debt instruments of other	23		-185.000.000.000	
4. Cash receipts from loan recoveries and sales of debt instruments of	24			10.000.000.000
6. Cash receipts from recoveries of investments in other entities	26		115.000.000.000	
7. Cash receipts from interest on loans, dividends, and profit	27		66.428.953.969	42.415.741.482
Net cash flow from investing activities	30		-5.896.875.331	52.856.923.300
III. Cash Flows from Financing Activities				
3. Cash receipts from borrowings	33		804.586.031.507	657.739.107.125
4. Cash payments for the repayment of loan principal	34		-774.304.202.225	-782.173.435.511
6. Dividends and profits paid to owners	36		-86.367.474.000	-44.526.598.500
Net cash flow from financing activities	40		-56.085.644.718	-168.960.926.886
Net cash flow during the period (50=20+30+40)	50		-18.916.700.019	7.620.487.801
Cash and cash equivalents at the beginning of the period	60		33.524.408.935	25.903.921.134
Cash and cash equivalents at the end of the period (70=50+60+61)	70		14.607.708.916	33.524.408.935

Items	Code	Notes	Cumulative from the beginning of the year to the end of this quarter	
			Current Year	Previous Year
1	2	3	4	5

Prepared by
(Sign, fullname)


Hoang Lan Huong

Chief accountant
(Sign, fullname)


Nguyen Thi Hieu

Day 17 . month 01 . year 2025.
Chairman
(Sign, fullname)

Van Thanh Liem

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

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 company's registration certificate was last amended on August 14, 2018, by the Department of Planning and Investment of Ho Chi Minh City.

The company's registered office is located at 8 Nam Ky Khoi Nghia Street, Nguyen Thai Binh Ward, District 1, Ho Chi Minh City.

2. Business Scope

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

3. Business Activities

The Company's primary activities include: Manufacturing and processing of food, beverages, beer, and soft drinks; Manufacturing of construction materials (not manufactured or processed at the headquarters); Industrial, civil, road, and water conservancy construction; Trading in agricultural products, food, beverages, beer, and soft drinks; Leasing of warehouses and factories; Real estate business; Real estate brokerage; Wholesale of scrap metal and non-metal waste; Restaurant business (not operated at the headquarters).

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 and Service 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 Single Member Co., Ltd.	Beer production	164.383.000.000	100,00%
Affiliates			
Saigon Packaging Group Joint Stock Company	Production of bottles, mugs, cans, metal containers; packaging printing; ...	560.892.510.000	18,46%
Saigon Long Khanh Beer Joint Stock Company	Beer production	198.000.000.000	20,20%

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

The company has the following branches:

Branch Name	Address
Sai Gon - Binh Duong Brewery Plant	Tan Dong Hiep B Industrial Zone, Tan Dong Hiep Commune, Di An District, Binh Duong Province
Sai Gon - Hoang Quynh Brewery Plant	Vinh Loc Industrial Zone, Binh Chanh District, Ho Chi Minh City
Sai Gon - Dong Thap Brewery Plant	Tran Quoc Toan Industrial Zone, Ward 11, Cao Lanh City, Dong Thap Province

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 according to Circular No. 200/2014/TT-BTC dated December 22, 2014, by the Ministry of Finance, which guides 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 guidelines issued by the Ministry of Finance. The financial statements are prepared and presented in accordance with all provisions of the relevant standards, the circulars guiding the implementation of these standards, and the current accounting regime in use.

IV. APPLIED ACCOUNTING POLICIES

1. Exchange Rates Applied in Accounting.

Transactions in foreign currency are converted into Vietnamese Dong (VND) at the exchange rate applicable at the time the transaction occurs.

The exchange rate used to revalue monetary items with foreign currency origins at the balance sheet date is the exchange rate published by the commercial bank with which the company regularly conducts transactions, based on the following principles:

- For monetary items classified as assets, the exchange rate used is the buying exchange rate of the commercial bank where the company regularly conducts transactions at the balance sheet date. For foreign currency deposits in banks, the actual exchange rate used for revaluation is the buying rate of the bank where the company holds the foreign currency account.
- For monetary items classified as liabilities, the exchange rate used is the selling exchange rate of the commercial bank at the balance sheet date.

The foreign exchange differences arising during the year and those resulting from the revaluation of monetary items at the end of the period are transferred to financial income or expenses during the period.

2. Recognition Principles for Cash and Cash Equivalents

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

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 profits distributed from subsidiaries after the investment date are recognized in the Income Statement. Other distributions (apart from net profit) are considered a recovery of investment and are recorded as a reduction of the investment cost..

Investments in equity instruments of other entities

Investments in equity instruments of other entities are investments in equity instruments where the company has no control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are reflected at their historical cost less any provision for impairment of Investments as of the reporting date, if:

- The maturity or redemption period is within 3 months from the purchase date, are classified as "cash equivalents";
- The maturity period is less than 1 year or within a business cycle, are classified as current assets;
- The maturity period is over 1 year or within a business cycle, are classified as non-current assets.

Provisions for impairment of investments are the difference between the book value of the investments recorded in the accounting records and their market value at the time of making the provision. The provision is made according to the guidance in Circular 48/2019/TT-BTC dated August 8, 2019. For certain investments where sufficient information is not available to establish an impairment provision, the company does not record a provision for these investments. The Board of Directors and the General Director of the company believe that any provisions for these investments, if made, will not significantly affect the

4. Principles of Accounting for Receivables

Receivables are presented on the financial statements at the book value of receivables from customers and other receivables, after deducting provisions made for doubtful debts.

Provisions for doubtful debts reflect the amount of receivables that the company expects to be unable to recover as of the financial year-end. Increases or decreases in the provision for doubtful debts are recorded as administrative expenses in the income statement. The provision for overdue receivables is made in accordance with the guidelines in Circular 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 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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- 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;

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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- 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.
-

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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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. Segment Reporting

Segment reporting includes business segments or geographic segments.

Business segment: A distinguishable component of an enterprise engaged in producing or providing specific products, services, or a group of related products or services, where the segment bears risks and rewards different from other business segments.

Geographic segment: A distinguishable component of an enterprise engaged in producing or providing products, services in a specific economic environment, where the segment bears risks and rewards different from other business segments in different economic environments.

19. Financial Instruments

Initial Recognition

Financial Assets

Upon initial recognition, financial assets are recorded at cost plus any transaction costs directly attributable to the acquisition of the financial assets.

The company's financial assets include cash, short-term deposits, short-term receivables, other receivables, and investments.

Financial Liabilities

Upon initial recognition, financial liabilities are recorded at cost minus any transaction costs directly attributable to the issuance of the financial liabilities.

The company's financial liabilities include accounts payable, other payables, and loans.

Offsetting Financial Instruments

Financial assets and financial liabilities can only be offset and presented net on the balance sheet when the company:

- Has a legal right to offset the recognized amounts; and
- Intends to settle on a net basis or realize the asset and settle the liability simultaneously

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20. 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

	Current Year VND	Previous Year VND
- Cash	291.714.394	340.674.012
- Demand deposits	14.315.994.522	33.183.734.923
- Cash equivalents (term deposits)		
Total	14.607.708.916	33.524.408.935

2. Long-term Financial Investments

a) Investments in Subsidiaries

	Current Year		Previous Year	
	Ownership Percentage	Book Value VND	Ownership Percentage	Book Value VND
Saigon - Ninh Thuan Beer Co., Ltd.	100%	411.860.251.442	100%	411.860.251.442
Saigon - Phu Ly Beer One Member Co., Ltd.	100%	366.793.199.022	100%	366.793.199.022
Saigon Trading & Services Beer Co., Ltd.	100%	200.000.000.000	100%	200.000.000.000
Total		978.653.450.464		978.653.450.464

b) Investments in Joint Ventures and Affiliates

	Current Year			Previous Year		
	Ownership Percentage	Number of Shares	Book Value VND	Ownership Percentage	Number of Shares	Book Value VND
Saigon Packaging Group Joint Stock Company	18,46%	10.350.000	200.605.263.158	38,96%	21.850.000	423.500.000.000
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
Total			240.605.263.158			463.500.000.000

c) Investment in Other Entities

	Current Year		Previous Year	
	Number of Shares	Book Value VND	Number of Shares	Book Value VND
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 Food – Food Business Joint Stock Company	100.000	1.500.000.000	100.000	1.500.000.000
Total		22.166.850.000		22.166.850.000

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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d) Provision for Impairment of Investments in Subsidiaries

	Current Year		Previous Year	
	Ownership Percentage	Book Value VND	Ownership Percentage	Book Value VND
Truong Sa Food – Food Business Joint Stock Company		1.500.000.000		1.500.000.000
Saigon Packaging Group Joint Stock Company		-		14.978.320.511
Saigon Binh Tay Beer Trading and Service Company Limited		200.000.000.000		97.429.545.907
Saigon Ninh Thuan Beer Company Limited		193.000.000.000		47.050.973.851
Total		394.500.000.000		160.958.840.269

3. Short-term Receivables from Customers

	Current Year VND	Previous Year VND
Saigon Binh Tay Beer Trading and Service Company Limited	125.470.033.229	129.742.778.576
Saigon Beer - Alcohol - Beverage Corporation	82.033.655.514	23.058.982.908
Khanh Van Kon Tum Limited Liability Company	6.413.520.486	-
Saigon - Ninh Thuan Beer Company Limited	4.550.300.387	3.441.185.913
KTCR KASEKAM CO., LTD	4.213.137.500	-
Other Receivables from Customers	2.488.084.749	1.392.338.804
Total	225.168.731.865	157.635.286.201

Receivables from Related Parties

	Current Year VND	Previous Year VND
Saigon Binh Tay Beer Trading and Service Company Limited	125.470.033.229	129.742.778.576
Saigon Beer - Alcohol - Beverage Corporation	82.033.655.514	23.058.982.908
Saigon - Ninh Thuan Beer Company Limited	4.550.300.387	3.441.185.913

4. Prepayments to suppliers (short-term)

	Current Year VND	Previous Year VND
Other short-term prepayments to suppliers	1.004.939.621	675.022.561
Total	1.004.939.621	675.022.561

5. Short-term Loans Receivable

	Current Year VND	Previous Year VND
Saigon - Ninh Thuan Beer Company Limited	220.000.000.000	35.000.000.000
Total	220.000.000.000	35.000.000.000

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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6. Other Receivables

	Current Year VND	Previous Year VND
Short-term Other Receivables	45.497.042.206	38.614.956.781
Receivables from Social Insurance		
Receivables from Dividends	34.810.000.000	35.710.018.000
Advances	125.000.000	
- Receivables from Loan Interest	10.355.945.206	2.700.191.781
- Other Receivables	206.097.000	204.747.000
Long-term Other Receivables	16.000.000	166.000.000
Collateral long-term deposits	16.000.000	166.000.000
Total	45.513.042.206	38.780.956.781

Receivables from related parties

	Current Year VND	Previous Year VND
Saigon - Ninh Thuan Beer Company Limited	45.165.945.206	37.510.191.781
Total	45.165.945.206	37.510.191.781

7. Inventories

	Current Year VND		Previous Year VND	
	Value	Provision	Value	Provision
- Goods in transit;	-		-	
- Raw materials;	59.797.856.664		59.072.817.534	
- Tools and equipment;	7.245.560.186		7.245.541.347	
- Work-in-progress;	39.153.958.044		41.315.406.884	
- Finished goods;	22.795.691.249		35.818.604.185	
- Merchandise;	-		-	
- Goods in consignment;	3.118.216.708		25.075.928.579	
Total	132.111.282.851		168.528.298.529	

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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8. Prepaid Expenses

	Current Year VND	Previous Year VND
Prepaid short-term expenses		
+ Prepaid short-term expenses	486.560.969	578.778.194
Prepaid long-term expenses		
- Packaging materials in circulation	9.356.039.120	37.425.066.056
- Tools, equipment, and spare parts	7.850.534.404	2.138.458.785
- Repair and improvement costs	2.087.782.518	2.700.418.070
- Land lease (HQ)	12.345.044.562	12.772.437.426
- Land lease (DT)	19.731.455.303	20.329.378.187
Total	51.857.416.876	75.944.536.718

9. Changes in Tangible Fixed Assets::

Category	Building and Structures	Machinery and Equipment	Transportation, Transmission Vehicles	Management Tools	Other Tangible Fixed Assets	Total
Cost of Fixed Assets						
Beginning balance	388.963.904.917	1.633.183.633.256	26.917.533.866	3.359.527.256	2.266.799.696	2.054.691.398.991
- Purchases during the year						
- Completed Investment in Construction						
- Other Increases						
- Disposals and Sales		-20.916.198.000	-1.406.630.905			-22.322.828.905
- Other Decreases						
Ending Balance	388.963.904.917	1.612.267.435.256	25.510.902.961	3.359.527.256	2.266.799.696	2.032.368.570.086
Accumulated Depreciation						
Beginning Balance	177.440.695.688	1.246.595.338.576	21.076.472.312	3.333.342.185	2.266.799.696	1.450.712.648.457
- Depreciation during the year	19.932.413.376	64.371.751.041	1.555.252.642	6.626.424		85.866.043.483
- Other Increases						
- Disposals and Sales		-20.916.198.000	-595.059.351			-21.511.257.351
- Other Decreases						
Ending Balance	197.373.109.064	1.290.050.891.617	22.036.665.603	3.339.968.609	2.266.799.696	1.515.067.434.589
Net Book Value						
- At the beginning of the year	211.523.209.229	386.588.294.680	5.841.061.554	26.185.071		603.978.750.534
- At the end of the year	191.590.795.853	322.216.543.639	3.474.237.358	19.558.647		517.301.135.497

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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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	17.939.355.309	920.893.750	241.000.000	19.101.249.059
- Depreciation in the year	1.760.561.832	206.731.250		1.967.293.082
Ending balance	19.699.917.141	1.127.625.000	241.000.000	21.068.542.141
Net Book Value				
- At the beginning of the year	66.450.669.681	206.731.250		66.657.400.931
- At the end of the year	64.690.107.849			64.690.107.849

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS
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11. Short-term accounts payable to suppliers

	Current Year VND	Previous Year VND
Tin Thanh Group Joint Stock Company		1.679.856.577
Le Loi Production and Trading Co., Ltd		2.102.562.000
HMG Service & Investment Development Co., Ltd		7.186.757.968
Saigon Beer-Alcohol-Beverage Corporation	20.624.439.019	18.336.420.033
Saigon Packaging Group Joint Stock Company	10.534.146.480	8.998.950.971
Thai Tan Trading and Transport Co., Ltd	6.426.201.812	
Binh Tay Liquor Joint Stock Company	5.105.648.574	4.820.000.285
Khanh Van Kon Tum One Member Co., Ltd	2.196.502.859	5.785.952.228
Saigon Beer Transportation Joint Stock Company	1.926.064.796	1.590.532.771
Gia Han Environment & Thermomechanics Co., Ltd	983.974.306	
. Payables to other entities	3.586.116.094	2.588.915.829
Total	51.383.093.940	53.089.948.662

Short-term accounts payable to related parties

	Current Year VND	Previous Year VND
Saigon Beer-Alcohol-Beverage Corporation	20.624.439.019	18.336.420.033
Saigon Packaging Group Joint Stock Company	10.534.146.480	8.998.950.971
Binh Tay Liquor Joint Stock Company	5.105.648.574	4.820.000.285
Saigon Beer Transportation Joint Stock Company	1.926.064.796	1.590.532.771
Saigon - Ninh Thuan Beer Co., Ltd	330.220.001	

12. Short-term advances from customers

	Current Year VND	Previous Year VND
Metro J Trading Co., Ltd	9.404.698.102	4.837.302.300
Billion Nova SDN BHD	654.858.242	-
Trade Beer Sole Co., Ltd	-	13.879.062.110
Other short-term advances from customers	-	17.666.046
Total	10.059.556.344	18.734.030.456

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13. Taxes and Other Payables to the State

	Previous Year VND	Payable for the Period	Paid during the Period	Current Year VND
Payable				
Value-added tax	10.001.813.568	77.626.066.466	75.661.697.446	11.966.182.588
Special consumption tax	105.285.933.642	934.574.670.413	917.790.259.918	122.070.344.137
Personal income tax	113.171.709	5.010.289.812	4.891.302.897	232.158.624
Natural resource tax	6.234.880	46.788.720	50.309.200	2.714.400
Corporate income tax		16.930.000	16.930.000	0
Other taxes		198.884.505	46.035.005	152.849.500
Total	115.407.153.799	1.017.473.629.916	998.456.534.466	134.424.249.249

Receivables

- Corporate Income Tax	837.084.166			837.084.166
Total	837.084.166	0	0	837.084.166

14. Accrued Expenses

	Current Year VND	Previous Year VND
Interest expenses	1.737.502.509	6.177.486.099
Other accrued expenses - Premises	-	-
Other accrued expenses - Meal expenses	-	202.033.219
Short-term accrued expenses - Other	1.791.756.253	925.843.602
Total	3.529.258.762	7.305.362.920

15. Other Payables

	Current Year VND	Previous Year VND
a) Short-term		
- Trade union fund;	1.104.775.447	1.104.775.447
- Short-term deposits and guarantees received	-	-
- Dividends, profits payable;	3.599.799.000	2.442.737.000
- Other payables.	-	13.261.026.069
Total	4.704.574.447	16.808.538.516

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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16. Borrowings and Financial Lease Liabilities

	Previous Year VND	Increase in the Period VND	Decrease in the Period VND	Current Year VND
<i>Short-term borrowings and financial lease liabilities</i>	<i>237.011.071.883</i>	<i>804.586.031.507</i>	<i>744.439.701.379</i>	<i>297.157.402.011</i>
- Viet Nam Thuong Tin Commercial Joint Stock Bank	16.807.986.697			60.916.391.737
- Vietcombank - Ky Dong Branch - HCMC	200.203.085.186			212.802.985.274
- Saigon Beer Transport and Delivery Joint Stock Company	20.000.000.000			20.000.000.000
<i>Long-term borrowings and financial lease liabilities due for repayment</i>	<i>29.864.500.846</i>		<i>29.864.500.846</i>	
Total	266.875.572.729	804.586.031.507	774.304.202.225	297.157.402.011

17. Owner's Equity

a) Statement of Changes in Owner's Equity

	Items of Owner's Equity						Total
	Owner's Investment	Capital Surplus	Treasury Shares	Other Owner's Equity	Development Investment Fund	Undistributed Profit After Tax	
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	309.031.121.936	2.116.895.697.737
- Increase in the previous year							
- Profit in the previous year							
- Other increases							
- Loss in the previous year						-60.467.874.870	-60.467.874.870
- Other decreases						43.762.268.000	43.762.268.000
Beginning balance of this year	875.245.360.000	436.708.750.464			495.910.465.337	204.800.979.066	2.012.665.554.867
- Increase in current year							
- Profit in current year							
- Other increases							
- Loss in current year						-301.004.388.061	-301.004.388.061
- Other decreases					-87.524.536.000		-87.524.536.000
Ending balance of this year	875.245.360.000	436.708.750.464			408.385.929.337	-96.203.408.995	1.624.136.630.806

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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b) Details of Owner's Equity Contribution

	Current Year		Previous Year	
	%	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

	Current Year	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	45.206.322.500	33.913.676.500

d) Shares

	Current Year VND	Previous Year VND
- 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
+ Ordinary Shares	87.524.536	87.524.536
- Number of Shares Outstanding	87.524.536	87.524.536
+ Ordinary 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

Foreign currencies (USD)

Bad debts that have been resolved

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VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Sales and Service Revenue

	Current Year	Previous Year
1. Total sales and service revenue		
- Sales revenue from goods	10.588.832.262	7.234.118.680
- Sales revenue from finished products	1.154.677.936.792	1.115.438.485.868
- Revenue from providing services	87.588.762.064	1.688.351.101
- Other revenue	1.216.413.194	10.275.946.036
Total	1.254.071.944.312	1.134.636.901.685

Revenue with related parties

	Current Year	Previous Year
Saigon Beer - Alcohol - Beverage Corporation	916.201.529.863,00	894.469.406.807,00
Saigon Beer Trading And Service Company Limited	49.331.797.982,00	62.195.578.096,00
Saigon - Ninh Thuan Beer Company Limited	1.044.003.688,00	6.343.218.366,00
Saigon - Phu Ly Beer Company Limited	19.081.000,00	

2. Sales Reductions

	Current Year	Previous Year
Sales reductions		

3. Net Sales and Service Revenue

	Current Year	Previous Year
Net sales of goods	10.588.832.262	7.234.118.680
Net sales of finished products	1.154.677.936.792	1.115.438.485.868
Net revenue from providing services	87.588.762.064	1.688.351.101
Other net revenue	1.216.413.194	10.275.946.036
Total	1.254.071.944.312	1.134.636.901.685

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

4. Cost of Goods Sold

	Current Year	Previous Year
- Cost of goods sold	7.377.643.944	5.875.199.911
- Cost of goods sold (finished products)	1.113.551.442.006	1.068.523.581.779
- Cost of providing services	87.137.657.387	
- Other costs	1.474.996.722	6.238.966.526
Total	1.209.541.740.059	1.080.637.748.216

Cost of goods sold with related parties

	Current Year	Previous Year
Saigon Beer - Alcohol - Beverage Corporation	901.007.674.752	855.818.890.941
Saigon Beer Trading & Service Company Limited	46.264.661.213	55.379.199.915
Saigon - Ninh Thuan Beer Company Limited	1.027.532.609	6.195.117.393
Saigon - Phu Ly Beer Company Limited	18.713.729	

5. Financial Income

	Current Year	Previous Year
- Interest from deposits and loans	8.452.464.098	3.065.914.763
- Gains from the disposal of investments	-	-
- Dividends and profit shares	64.732.225.296	42.950.036.500
- Foreign exchange gains	1.665.235.923	1.077.502.464
Total	74.849.925.317	47.093.453.727

6. Financial Expenses

	Current Year	Previous Year
- Interest on loans	18.101.821.826	35.020.836.090
- Foreign exchange losses	227.348.146	101.961.417
- Provision for impairment of trading securities and investment losses	233.541.159.731	81.406.383.213
- Other financial expenses	107.894.736.842	-
- Deductions from financial expenses	-	-
Total	359.765.066.545	116.529.180.720

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

7. Selling Expenses

	Current Year	Previous Year
Raw materials, materials, tools	16.177.300.009	16.166.242.934
Employee expenses	-	-
Outsourced service costs	5.979.502.621	3.988.704.830
Other monetary expenses	7.380.461.112	2.574.672.717
Total	29.537.263.742	22.729.620.481

8. Administrative Expenses

	Current Year	Previous Year
Raw materials, materials, tools	508.415.085	91.475.592
Employee expenses	12.720.101.963	11.009.699.199
Depreciation expenses	6.385.150.332	6.764.796.140
Provision for expenses	-	247.099.884
Outsourced service costs	2.043.324.934	1.702.257.463
Other monetary expenses	8.249.889.832	2.692.468.160
Total	29.906.882.146	22.507.796.438

9. Other Income

	Current Year	Previous Year
- Fines received	30.000.000	6.568.153
- Other items	45.124	181.623.309
Total	1.098.473.570	282.223.260

10. Other Expenses

	Current Year	Previous Year
- Fines	2.273.778.768	76.096.793
- Other items	-	10.894
Total	2.273.778.768	76.107.687

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

11. Current Corporate Income Tax Expenses

	Current Year	Previous Year
11. Current Corporate Income Tax Expenses		
Total accounting profit before tax	-301.004.388.061	-60.467.874.870
Adjustments	-57.471.883.643	-42.950.036.500
+ Non-deductible expenses	7.260.341.653	1.456.729.446
+ Taxable income (Dividends, profits distributed)	-64.732.225.296	-42.950.036.500
+ Carryforward losses from previous periods	-	-
Total taxable profit	-358.186.471.704	-101.961.181.924
- Corporate income tax rate = 20%		
Total current income tax expenses	-66.588.780.961	-20.683.582.274

12. Production and Business Expenses by Factor

	Current Year	Previous Year
Raw materials and supplies	951.019.784.251	903.246.898.592
Labor costs	62.792.434.445	57.851.057.643
Depreciation of fixed assets	87.833.336.565	96.689.543.686
Outsourced services	51.074.856.734	62.234.036.025
Other monetary expenses	12.810.539.757	7.738.800.194
Total	1.165.530.951.752	1.127.760.336.140

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:

	Current Year	Previous Year
Board of Directors and Supervisory Board remuneration	582.000.000	642.000.000

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

The income of the Board of Management and the Executive Board during the period is as follows:

No.	Full Name	Position	Unit	Current Year	Previous Year
1	Mr. Van Thanh Liem	Chairman	Company Office	1.216.000.000	1.215.000.000
2	Mr. Van Thao Nguyen	Vice Chairman, Deputy General Director	Company Office	1.086.000.000	1.080.000.000
3	Mr. Nguyen Huy Canh	General Director	Company Office	51.153.846	-
4	Mr. Van Bao Ngoc	Deputy General Director	Company Office	891.000.000	325.000.000
5	Mr. Nguyen Manh Hung	Deputy General Director	Company Office	891.000.000	877.500.000
6	Ms. Nguyen Thi Hieu	Chief Accountant	Company Office	841.000.000	810.000.000
7	Mr. Van Dinh Ty	Chief of Office	Company Office	711.000.000	675.000.000
8	Ms. Le Thi Xuan Hoan	Market Director	Company Office	761.000.000	742.500.000
9	Ms. Nguyen Thiet Ha	Factory Director	Binh Duong	756.000.000	675.000.000
10	Mr. Van Dinh Tu	Deputy Director	Binh Duong	681.000.000	675.000.000
11	Mr. Van Minh Duc	Deputy Director	Binh Duong	631.000.000	-
12	Mr. Nguyen Cong Chuong	Factory Director	Hoang Quynh	110.000.000	742.500.000
13	Mr. Van Hoang Anh	Factory Director	Hoang Quynh	756.000.000	675.000.000
14	Ms. Nguyen Ngoc Diep	Deputy Director	Hoang Quynh	631.000.000	-
15	Mr. Van Thong Thai	Deputy Director	Hoang Quynh	681.000.000	675.000.000
16	Mr. Pham Van Thinh	Factory Director	Dong Thap	110.000.000	742.500.000
17	Mr. Huynh Thai Nhan	Factory Director	Dong Thap	686.000.000	675.000.000
18	Mr. Nguyen Van Tho	Deputy Director	Dong Thap	631.000.000	-
19	Mr. Nguyen Huu Van	Deputy Director	Dong Thap	581.000.000	-
	Total			12.702.153.846	10.585.000.000

During the period, in addition to the transactions with related parties disclosed in the previous sections, the company has entered into the following main transactions with related parties:

Related Parties	Relationship	Transaction Details	Transaction Value (VND)
Sai Gon Binh Tay Beer Trading and Service Company Limited	Subsidiary	Provides goods and services	83.369.518.907
Sai Gon Binh Tay Beer Trading and Service Company Limited	Subsidiary	Purchases services	6.910.562.250
Sai Gon Beer - Alcohol - Beverage Corporation	Related party	Sells goods and services to Sabeco	1.806.146.771.103
Sai Gon Beer - Alcohol - Beverage Corporation	Related party	Purchases raw materials from Sabeco	701.280.855.706
Sai Gon Beer - Alcohol - Beverage Corporation	Related party	Dividend distribution	21.558.450.000
Sai Gon Phu Ly Bee One Member Limited Company	Subsidiary	Profit transfer	60.598.855.296
Sai Gon Phu Ly Bee One Member Limited Company	Subsidiary	Purchases goods	2.944.471.000

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

Sai Gon Ninh Thuan Beer Company Limited	Subsidiary	Sells raw materials	1.128.617.474
Sai Gon Ninh Thuan Beer Company Limited	Subsidiary	Purchases goods	5.045.097.185
Sai Gon Packaging Group Joint Stock Company	Related party	Sells goods and services	10.000.000
Sai Gon Packaging Group Joint Stock Company	Related party	Purchases packaging	76.287.815.172
Binh Tay Alcohol Joint Stock Company	Related party	Leases land for BD Brewery	4.641.498.704
Binh Tay Alcohol Joint Stock Company	Related party	Dividend distribution	5.520.000.000
Bach Khoa Refrigeration and Thermal Engineering Company Limited	Related party	Dividend distribution	1.854.140.000
Sai Gon Beer Transportation and Delivery Joint Stock Company	Related party	Purchases transportation services	8.134.813.876
Sai Gon Beer Transportation and Delivery Joint Stock Company	Related party	Interest on loans	1.300.000.000

3. Segment Reporting

Business Segment Report

The main business activity of the Company is beer production, so the Company does not present a business segment report.

Geographical Segment Report

The Company primarily operates within the geographical region of Vietnam, so it does not present a geographical segment

4. Fair Value of Financial Assets and Liabilities

	Carrying Value		Fair Value	
	Current Year VND	Previous Year VND	Current Year VND	Previous Year VND
Financial Assets				
Cash and cash equivalents	14.607.708.916	33.524.408.935	14.607.708.916	33.524.408.935
Trade receivables and other receivables	270.731.170.283	196.416.242.982	270.731.170.283	196.416.242.982
Short-term loans receivable	220.000.000.000	35.000.000.000	220.000.000.000	35.000.000.000
Other long-term financial investments	22.166.850.000	22.166.850.000	22.166.850.000	22.166.850.000
Total	527.505.729.199	287.107.501.917	527.505.729.199	287.107.501.917
Financial Liabilities				
Borrowings	297.157.402.011	266.875.572.729	297.157.402.011	266.875.572.729
Trade payables	51.383.093.940	53.089.948.662	51.383.093.940	53.089.948.662
Accrued expenses	3.529.258.762	7.305.362.920	3.529.258.762	7.305.362.920
Other payables	3.599.799.000	15.703.763.069	3.599.799.000	15.703.763.069
Total	355.669.553.713	342.974.647.380	355.669.553.713	342.974.647.380

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

The fair value of financial assets and financial liabilities is reflected at the value at which the financial instruments can be transferred in a current transaction between knowledgeable and willing parties.

The following methods and assumptions are used to estimate the fair value:

Cash, bank deposits, trade receivables, other receivables, payables to suppliers, and other short-term liabilities (net of allowances for doubtful accounts) largely approximate their carrying values due to the short-term nature of these instruments.

The fair value of long-term loans and other payables is estimated by discounting the cash flows at the applicable interest rates for debts with similar characteristics and remaining maturity. The fair value of these financial liabilities is equivalent to the book value as the effect of discounting is not significant.

5. Credit Risk

Credit risk is the risk that a counterparty will fail to perform its obligations under the terms of a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its business activities (primarily from trade receivables) and from its financial activities, including bank deposits and other financial instruments.

Trade Receivables

The Company manages credit risk from customers based on policies, procedures, and controls related to customer credit risk management.

Outstanding customer receivables are regularly monitored. Analyses to determine allowance provisions are made at the reporting date based on individual customers, especially for large customers. Based on this, the Company does not have a significant concentration of credit risk.

Bank Deposits

Most of the Company's bank deposits are held with reputable large banks in Vietnam. The Company considers the credit risk concentration on bank deposits to be low.

6. Liquidity Risk

Liquidity risk is the risk that the Company may face difficulty in fulfilling its financial obligations due to a lack of capital. The Company's liquidity risk primarily arises from mismatches in the terms of financial assets and financial liabilities.

The Company monitors liquidity risk by maintaining a level of cash and cash equivalents that the Board of Directors deems sufficient to support the Company's business activities and to minimize the impact of changes in cash flows.

The Company considers its concentration of risk in meeting its liabilities to be low. It believes it can meet its due liabilities from operating cash flows and the proceeds from maturing financial assets.

The maturity term of the Company's financial liabilities is based on undiscounted contract payment values as follows:

Unit of Measure: VND

	From 1 year or less	Over 1 year	Total
Ending balance	355.669.553.713		355.669.553.713
Loans	297.157.402.011		297.157.402.011
Payables to suppliers	51.383.093.940		51.383.093.940
Accrued expenses	3.529.258.762		3.529.258.762
Other payables	3.599.799.000		3.599.799.000
Beginning balance	342.974.647.380		342.974.647.380

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Q4 2024

Loans	266.875.572.729	266.875.572.729
Payables to suppliers	53.089.948.662	53.089.948.662
Accrued expenses	7.305.362.920	7.305.362.920
Other payables	15.703.763.069	15.703.763.069

7. Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk includes: currency risk and interest rate risk

Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in exchange rates. The Company does not face currency risk as transactions for the purchase and sale of goods and services are conducted in Vietnamese Dong.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's interest rate risk primarily relates to short-term bank deposits.

The Company manages interest rate risk by closely monitoring the relevant market conditions to determine an appropriate interest rate policy that benefits the Company's risk management objectives.

Other Price Risk

Other price risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices other than changes in interest rates and exchange rates.

8. Comparative Figures

The comparative figures are the data presented in the financial statements for the financial year ending 31/12/2023, which has been audited, and the financial statements for the accounting period from 01/01/2023 to 31/12/2023, which has been reviewed.

9. Going Concern

For the accounting period from 01/01/2024 to 31/12/2024, 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

Chief Accountant

Chairman of the Board of Directors

Hoang Lan Huong

Nguyen Thi Hieu

Van Thanh Liem

January 17th, 2025

**CÔNG TY CỔ PHẦN TẬP ĐOÀN
BIA SÀI GÒN – BÌNH TÂY
SAIGON BINH TAY BEER GROUP
JOINT STOCK COMPANY**

Số/No. 16/2025/SBB

(Công bố thông tin Báo cáo tài chính riêng và hợp nhất quý 4 năm 2024)

(Information disclosure of Separate Financial Statements and Consolidate in Quarter 4/2024)

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness**

TP.Hồ Chí Minh, ngày 27 tháng 02 năm 2025

HoChiMinh City, Feb 27th, 2025

**Kính gửi: Ủy Ban Chứng Khoán Nhà nước
Sở Giao dịch Chứng khoán TP. Hà Nội**

**Respectfully to: The State Securities Commission
Ha Noi City Stock Exchange**

V/v: Công bố Báo cáo tài chính Quý 4 năm 2024 và giải trình kết quả SXKD so với cùng kỳ năm 2023

Re: Disclosure of the fourth quarter 2024 Financial Statements and explanation for operating performance results compared to the same quarter of year 2023

Tên tổ chức : Công ty Cổ Phần Tập Đoàn Bia Sài Gòn - Bình Tây
Organization name : Saigon Binh Tay Beer Group Joint Stock Company
Mã chứng khoán : SBB
Stock code : SBB
Địa chỉ : 08 Nam Kỳ Khởi Nghĩa, P.Nguyễn Thái Bình, Quận 1, TP.HCM, Việt Nam
Address : 08 Nam Ky Khoi Nghia, Ward Nguyen Thai Binh, District 1, HCMC, Vietnam

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

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



1- Báo cáo kết quả kinh doanh giữa niên độ quý 4/2024

Chỉ tiêu	Mã số	Quý		Lũy kế từ đầu năm đến cuối quý này		Biến động quý/năm này so với quý/năm trước	
		Năm nay	Năm trước	Năm nay	Năm trước	Quý	Năm
[1]	[2]	[3]	[4]	[5]	[6]	[7]=[3]-[4]	[8]=[5]-[6]
1. Doanh thu bán hàng và cung cấp dịch vụ	01	369.519.977.451	324.355.315.105	1.254.071.944.312	1.134.636.901.685	45.164.662.346	119.435.042.627
2. Các khoản giảm trừ doanh thu	02						
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ (10 = 01 - 02)	10	369.519.977.451	324.355.315.105	1.254.071.944.312	1.134.636.901.685	45.164.662.346	119.435.042.627
4. Giá vốn hàng bán	11	357.531.372.397	311.703.924.116	1.209.823.086.313	1.080.637.748.216	45.827.448.281	129.185.338.097
5. Lợi nhuận gộp bán hàng và cung cấp dịch vụ (20 = 10 - 11)	20	11.988.605.054	12.651.390.989	44.248.857.999	53.999.153.469	-662.785.935	-9.750.295.470
6. Doanh thu hoạt động tài chính	21	60.178.437.900	3.779.076.356	74.849.925.317	47.093.453.727	56.399.361.544	27.756.471.590
7. Chi phí tài chính	22	177.596.573.686	83.971.245.826	359.765.066.545	116.529.180.720	93.625.327.860	243.235.885.825
- Trong đó: Chi phí lãi vay	23	4.805.155.567	6.808.189.277	18.101.821.826	35.020.836.090	-2.003.033.710	-16.919.014.264
9. Chi phí bán hàng	25	14.203.755.080	5.128.903.225	29.537.263.742	22.729.620.481	9.074.851.855	6.807.643.261
10. Chi phí quản lý doanh nghiệp	26	11.961.356.025	6.375.445.007	29.906.882.146	22.507.796.438	5.585.911.018	7.399.085.708
11. Lợi nhuận thuần từ hoạt động kinh doanh (30 = 20 + (21 - 22) - (25 + 26))	30	-131.594.641.837	-79.045.126.713	-300.110.429.117	-60.673.990.443	-52.549.515.124	-239.436.438.674
12. Thu nhập khác	31	1.880.045.124	918.181.818	1.910.045.124	1.106.373.280	961.863.306	803.671.844
13. Chi phí khác	32	3.082.671.479	828.319.620	3.085.350.322	900.257.707	2.254.351.859	2.185.092.615
14. Lợi nhuận khác (40 = 31 - 32)	40	-1.202.626.355	89.862.198	-1.175.305.198	206.115.573	-1.292.488.553	-1.381.420.771
15. Tổng lợi nhuận kế toán trước thuế (50 = 30 + 40)	50	-132.797.268.192	-78.955.264.515	-301.285.734.315	-60.467.874.870	-53.842.003.677	-240.817.859.445
16. Chi phí thuế TNDN hiện hành	51						
17. Chi phí thuế TNDN hoãn lại	52						
18. Lợi nhuận sau thuế thu nhập doanh nghiệp (60 = 50 - 51 - 52)	60	-132.797.268.192	-78.955.264.515	-301.285.734.315	-60.467.874.870	-53.842.003.677	-240.817.859.445

Kết quả kinh doanh quý 4 năm nay có số lỗ cao hơn so với cùng kỳ năm trước do chi phí hoạt động tài chính tăng từ việc tăng dự phòng giảm giá đầu tư vào các Công ty con.

Interim Income Statement in Quarter 4, 2024

Items	Code	Quarter		Cumulative from the beginning of the year to the end of this quarter		Variations in this quarter/year compared to the previous quarter/year	
		Current year	Previous year	Current year	Previous year	Quarter	Year
[1]	[2]	[3]	[4]	[5]	[6]	[7]=[3]-[4]	[8]=[5]-[6]
1. Revenue from sales of goods and rendering of services	01	369.519.977.451	324.355.315.105	1.254.071.944.312	1.134.636.901.685	45.164.662.346	119.435.042.627
2. Revenue deductions	02						
3. Net revenue from sales of goods and rendering of services	10	369.519.977.451	324.355.315.105	1.254.071.944.312	1.134.636.901.685	45.164.662.346	119.435.042.627
4. Cost of goods sold	11	357.531.372.397	311.703.924.116	1.209.823.086.313	1.080.637.748.216	45.827.448.281	129.185.338.097
5. Gross profit from sales of goods and rendering of services	20	11.988.605.054	12.651.390.989	44.248.857.999	53.999.153.469	-662.785.935	-9.750.295.470
6. Financial income	21	60.178.437.900	3.779.076.356	74.849.925.317	47.093.453.727	56.399.361.544	27.756.471.590
7. Financial expenses	22	177.596.573.686	83.971.245.826	359.765.066.545	116.529.180.720	93.625.327.860	243.235.885.825
- In which: Interest expense	23	4.805.155.567	6.808.189.277	18.101.821.826	35.020.836.090	-2.003.033.710	-16.919.014.264
9. Selling expenses	25	14.203.755.080	5.128.903.225	29.537.263.742	22.729.620.481	9.074.851.855	6.807.643.261
10. General and administration expenses	26	11.961.356.025	6.375.445.007	29.906.882.146	22.507.796.438	5.585.911.018	7.399.085.708
11. Net operating profit	30	-131.594.641.837	-79.045.126.713	-300.110.429.117	-60.673.990.443	-52.549.515.124	-239.436.438.674
12. Other income	31	1.880.045.124	918.181.818	1.910.045.124	1.106.373.280	961.863.306	803.671.844
13. Other expenses	32	3.082.671.479	828.319.620	3.085.350.322	900.257.707	2.254.351.859	2.185.092.615
14. Other profit	40	-1.202.626.355	89.862.198	-1.175.305.198	206.115.573	-1.292.488.553	-1.381.420.771
15. Net accounting profit before tax	50	-132.797.268.192	-78.955.264.515	-301.285.734.315	-60.467.874.870	-53.842.003.677	-240.817.859.445
16. Current corporate income tax expenses	51						
17. Deferred corporate income tax expenses	52						
18. Net profit after corporate income tax	60	-132.797.268.192	-78.955.264.515	-301.285.734.315	-60.467.874.870	-53.842.003.677	-240.817.859.445

The reason is that the business results for the fourth quarter of this year show a higher loss compared to the same period last year due to increased financial operating costs from higher provisions for investment devaluation in subsidiaries.

2- Báo cáo Kết quả kinh doanh Hợp nhất Quý 4/2024

Chỉ tiêu	Mã số	Quý 4		Lũy kế từ đầu năm đến cuối quý này		Biến động quý/năm nay so với quý/năm trước	
		Năm nay	Năm trước	Năm nay	Năm trước	Quý	Năm
[1]	[2]	[3]	[4]	[5]	[6]	[7]=[3]-[4]	[8]=[5]-[6]
1. Doanh thu bán hàng và cung cấp dịch vụ	01	665.825.806.048	584.088.087.587	2.180.307.571.282	2.020.187.383.885	81.737.718.461	160.120.187.397
2. Các khoản giảm trừ doanh thu	02						
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ (10	10	665.825.806.048	584.088.087.587	2.180.307.571.282	2.020.187.383.885	81.737.718.461	160.120.187.397
4. Giá vốn hàng bán	11	759.531.033.818	589.990.334.524	2.194.885.447.739	2.011.958.362.220	169.540.699.294	182.927.085.519
5. Lợi nhuận gộp bán hàng và cung cấp dịch vụ (20 =	20	-93.705.227.770	-5.902.246.937	-14.577.876.457	8.229.021.665	-87.802.980.833	-22.806.898.122
10 - 11)							
6. Doanh thu hoạt động tài chính	21	6.403.091.112	4.462.266.772	16.530.090.708	17.543.260.978	1.940.824.340	-1.013.170.270
7. Chi phí tài chính	22	4.817.092.900	8.910.291.688	21.078.374.546	40.656.327.044	-4.093.198.788	-19.577.952.498
- Trong đó: Chi phí lãi vay	23	4.805.155.567	8.858.596.801	20.851.026.400	40.554.365.627	-4.053.441.234	-19.703.339.227
8. Phần lãi hoặc lỗ trong công ty liên doanh, liên kết	24	1.775.472.719	13.598.796.350	-23.200.897.867	11.165.917.511	-11.823.323.631	-34.366.815.378
9. Chi phí bán hàng	25	16.599.744.885	8.238.692.220	40.114.614.086	35.681.877.966	8.361.052.665	4.432.736.120
10. Chi phí quản lý doanh nghiệp	26	150.878.161.852	55.616.851.300	258.877.224.512	90.424.237.114	95.261.310.552	168.452.987.398
11. Lợi nhuận thuần từ hoạt động kinh doanh (30 = 20	30	-257.821.663.576	-60.607.019.023	-341.318.896.760	-129.824.241.970	-197.214.644.553	-211.494.654.790
+ (21 - 22) - (25 + 26))							
12. Thu nhập khác	31	5.154.045.417	94.031.798	5.894.999.920	284.623.260	5.060.013.619	5.610.376.660
13. Chi phí khác	32	127.853.497.989	4.169.600	128.085.264.317	78.147.937	127.849.328.389	128.007.116.380
14. Lợi nhuận khác (40 = 31 - 32)	40	-122.699.452.572	89.862.198	-122.190.264.397	206.475.323	-122.789.314.770	-122.396.739.720
15. Tổng lợi nhuận kế toán trước thuế (50 = 30 + 40)	50	-380.521.116.148	-60.517.156.825	-463.509.161.157	-129.617.766.647	-320.003.959.323	-333.891.394.510
16. Chi phí thuế TNDN hiện hành	51	1.910.160.651	756.189.644	3.069.707.915	2.736.710.824	1.153.971.007	332.997.091
17. Chi phí thuế TNDN hoãn lại	52	33.136.506.716	15.422.272.333	46.708.231.946	16.281.276.643	17.714.234.383	30.426.955.303
18. Lợi nhuận sau thuế thu nhập doanh nghiệp (60 =	60	-415.567.783.515	-76.695.618.802	-513.287.101.018	-148.635.754.114	-338.872.164.713	-364.651.346.904
50 - 51 - 52)							
19. Lợi nhuận sau thuế của công ty mẹ	61	-415.567.783.515	-76.695.618.802	-513.287.101.018	-148.635.754.114	-338.872.164.713	-364.651.346.904
20. Lợi nhuận sau thuế của cổ đông không kiểm soát	62						
21. Lãi cơ bản trên cổ phiếu (*)	70	-4.748	-876	-3.442	-691	-3.872	-2.751
22. Lãi suy giảm trên cổ phiếu (*)	71						

Giải trình chênh lệch lợi nhuận sau thuế Báo cáo Tài chính Hợp nhất quý 4/2024 giảm so với kết quả cùng kỳ quý 4/2023. Nguyên nhân Kết quả kinh doanh quý 4 năm nay có số lỗ cao hơn so với cùng kỳ năm trước do chi phí Quản lý doanh nghiệp tăng từ việc tăng dự phòng nợ phải thu khó đòi và Chi phí khác tăng do các khoản phạt thuế của Công ty con.

Consolidated Income Statement in Quarter 4, 2024

Items	Code	Quarter		Cumulative from the beginning of the year to the end of this quarter		Variations in this quarter/year compared to the previous quarter/year	
		Current year	Previous year	Current year	Previous year	Quarter	Year
[1]	[2]	[3]	[4]	[5]	[6]	[7]=[3]-[4]	[8]=[5]-[6]
1. Revenue from sales of goods and rendering of services	01	665,825,806.048	584,088,087.587	2,180,307,571.282	2,020,187,383.885	81,737,718.461	160,120,187.397
2. Revenue deductions	02						
3. Net revenue from sales of goods and rendering of services	10	665,825,806.048	584,088,087.587	2,180,307,571.282	2,020,187,383.885	81,737,718.461	160,120,187.397
4. Cost of goods sold	11	759,531,033.818	589,990,334.524	2,194,885,447.739	2,011,958,362.220	169,540,699.294	182,927,085.519
5. Gross profit from sales of goods and rendering of services	20	-93,705,227.770	-5,902,246.937	-14,577,876.457	8,229,021.665	-87,802,980.833	-22,806,898.122
6. Financial income	21	6,403,091.112	4,462,266.772	16,530,090.708	17,543,260.978	1,940,824.340	-1,013,170.270
7. Financial expenses	22	4,817,092.900	8,910,291.688	21,078,374.546	40,656,327.044	-4,093,198.788	-19,577,952.498
+ Including: Interest expenses	23	4,805,155.567	8,858,596.801	20,851,026.400	40,554,365.627	-4,053,441.234	-19,703,339.227
8. Profit/ (loss) in joint ventures and associates	24	1,775,472.719	13,598,796.350	-23,200,897.867	11,165,917.511	-11,823,323.631	-34,366,815.378
9. Selling expenses	25	16,599,744.885	8,238,692.220	40,114,614.086	35,681,877.966	8,361,052.665	4,432,736.120
10. General and administrative expenses	26	150,878,161.852	55,616,851.300	258,877,224.512	90,424,237.114	95,261,310.552	168,452,987.398
11. Net operating profit	30	-257,821,663.576	-60,607,019.023	-341,318,896.760	-129,824,241.970	-197,214,644.553	-211,494,654.790
12. Other income	31	5,154,045.417	94,031.798	5,894,999.920	284,623.260	5,060,013.619	5,610,376.660
13. Other expenses	32	127,853,497.989	4,169,600	128,085,264.317	78,147.937	127,849,328.389	128,007,116.380
14. Other profit	40	-122,699,452.572	89,862.198	-122,190,264.397	206,475.323	-122,789,314.770	-122,396,739.720
15. Net accounting profit before tax	50	-380,521,116.148	-60,517,156.825	-463,509,161.157	-129,617,766.647	-320,003,959.323	-333,891,394.510
16. Current corporate income tax expenses	51	1,910,160.651	756,189.644	3,069,707.915	2,736,710.824	1,153,971.007	332,997.091
17. Deferred corporate income tax expenses	52	33,136,506.716	15,422,272.333	46,708,231.946	16,281,276.643	17,714,234.383	30,426,955.303
18. Net profit after corporate income tax	60	-415,567,783.515	-76,695,618.802	-513,287,101.018	-148,635,754.114	-338,872,164.713	-364,651,346.904
19. Net profit after tax attributable to shareholders of the parent	61	-415,567,783.515	-76,695,618.802	-513,287,101.018	-148,635,754.114	-338,872,164.713	-364,651,346.904
20. Net profit after tax attributable to non-controlling interests	62						
21. Basic earnings per share	70	-4.748	-876	-3.442	-691	-3.442	-691
22. Diluted earnings per share	71						

- Explanation of the difference in after-tax profit in the consolidated financial report for Q4 2024 decreased compared to the results of Q4 2023. The reason is that the business results for Q4 this year show a higher loss compared to the same period last year due to increased corporate management costs from higher provisions for bad debts and increased other expenses due to tax penalties from subsidiaries

Công ty vẫn đang tập trung vào việc cải thiện hiệu suất với các giải pháp cụ thể trong thời gian tới để phục hồi lỗ và kinh doanh có lãi trở lại trong thời gian sớm tới đây, cụ thể:

The company will focus on improving its performance by implementing the following in order to return to the profitability in next coming, the specific as follows:

- Từ năm 2025, Công ty mẹ SABECO sẽ phân bổ tăng sản lượng sản xuất bia Sài Gòn, qua đó vị thế tài chính của Tập Đoàn sẽ được cải thiện tốt hơn.
- *Increase allocation of Bia Saigon volume from SABECO/parent company from 2025 hence improving the financial position of the Group.*
- Tối ưu hóa chi phí hoạt động sản xuất kinh doanh.
- *Optimize the operation costs.*

Chúng tôi tin rằng những giải pháp trên sẽ nhanh chóng giúp Công ty khắc phục lỗ và kinh doanh sinh lợi nhuận trở lại trong thời gian tới.

We hope that to do the above plans will assist Company to return to sooner profitability operations

Chúng tôi xin được đính kèm Báo cáo tài chính Quý 4/2024.

We would like to enclose the fourth quarter 2024 Financial Statements.

Trân trọng ./.

Respectfully./.

Đại diện tổ chức/Representative

Người đại diện theo pháp luật/Người UQCBTT

Legal representative/Disclosure Authorization



TAN TECK CHUAN LESTER

Tài liệu đính kèm:

- ☐ BCTC riêng quý 4/2024/ *Separate Financial Statements in Quarter 4/2024*
- ☐ BCTC hợp nhất quý 4/2024/ *Consolidate Financial Statements in Quarter 4/2024*