SAIGON - PHU THO BEER JOINT STOCK COMPANY

No: 39./2026/CV-SGPT

"Re: Explanation for the difference in profit for the first 06 months of 2026 compared to the same period last year"

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Phu Tho, August 14 2026

CÔNG TY CỔ PHẦN BIA SÀI GÒN - PHÚ THỌ
Digitally signed by CÔNG TY CỔ PHẦN BIA SÀI GÒN - PHÚ THỌ
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To: - STATE SECURITIES COMMISSION

- HANOI STOCK EXCHANGE.

First of all, Saigon - Phu Tho Beer Joint Stock Company would like to send our respectful greetings and cooperation to your Agencies.

Pursuant to Circular No. 96/2020/TT-BTC of the Ministry of Finance guiding the disclosure of information on the stock market. Saigon - Phu Tho Beer Joint Stock Company explains the fluctuation in accounting profit after corporate income tax in the financial statements for the first 06 months of 2026 compared to the same period last year as follows:

- Accounting profit after CIT for the first 06 months of 2025: -476.949.500 VND
- Accounting profit after CIT for the first 06 months of 2026: 10.433.286.638 VND
- The difference in after-tax profit for the first 06 months of 2026 increased compared to the same period in 2025 due to:

+ Total consumption volume in the first 06 months of 2026: 22,484 million liters, an increase compared to the same period in 2025 of: 3,449 million liters.

+ Cost of some input materials decreased compared to the same period in 2025.

+ Net revenue increased compared to the same period in 2025.

Leading to the increase in profit for the first 06 months of 2026 compared to the same period in 2025.

The above are the main reasons affecting the business operation results of the company in the first 06 months of 2026.

Saigon - Phu Tho Beer Joint Stock Company commits that the content in the above explanation official letter is truthful and accurate.

Respectfully!

Recipients:

- As above;
- Administration Department.

SAIGON - PHU THO BEER JOINT STOCK COMPANY

DIRECTOR

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Bui Van Thieng