

No.: 12/CBTT-SBL

Ca Mau, 14 August 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, Sai Gon - Bac Lieu Beer Joint Stock Company discloses its financial statement (FS) for reviewed semi-annual financial statements for 2026 as follows:

1. Organization Name: SAI GON - BAC LIEU BEER JOINT STOCK COMPANY

- Stock Code: SBL
- Address: Lot B5, Tra Kha Industrial Park, Ward Bac Lieu, Ca Mau Province, Vietnam
- Contact Phone: 02913780781 Fax: 02913780567
- Email: bsgbaclieu@gmail.com Website: biasaigonbaclieu.com

2. Disclosed Information:

- Reviewed semi-annual financial statements for 2026

☒ Standalone FS (in cases where the listed company does not have subsidiaries or the superior accounting unit with attached subordinate units);

☐ Consolidated FS (for listed companies with subsidiaries);

☐ Combined FS (for listed companies with subordinate accounting units and an independent accounting structure).

- Scenarios Requiring Explanation:

+ The audit firm issues a non-unqualified opinion on the financial statement (for audited FS of 2025):

☐ Yes

☒ No

Explanation document if marked "Yes":

☐ Yes

☐ No

+ Profit after tax in the reporting period differs by 5% or more before and after auditing, or changes from loss to profit and vice versa (for audited FS of 2025):

☐ Yes

☒ No

Explanation document if marked "Yes":

☐ Yes

☐ No

+ Profit after corporate income tax in the reporting period changes by 10% or more compared to the same period last year:

☒ Yes

☐ No



Explanation document if marked "Yes":

☒ Yes

☐ No

+ Profit after tax in the reporting period shows a loss, or changes from a profit in the same period last year to a loss in this period and vice versa:

☒ Yes

☐ No

Explanation document if marked "Yes":

☒ Yes

☐ No

This information has been published on the company's official website on 14/08/2026 at the following link: <http://biasaigonbaclieu.com/>

Authorized Representative

Legal Representative

(Signature, full name, position, and company seal)

Attached Documents:

- Reviewed semi-annual financial statements for 2026.

- Explanation of the profit difference for the first six months of 2026 compared to the first six months of 2025 and the profit after tax changes from a loss in the same period last year to a profit in this period.



Trinh Cong Vinh



**SAIGON-BACLIEU BEER JOINT
STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

No.: 24/2026/SGBL

Cà Mau, 14 August 2026

(Re: Explanation of the profit difference
for the first six months of 2026 compared
to the first six months of 2025 and the
profit after tax changes from a loss in the
same period last year to a profit in this
period)

Respectfully to: HANOI STOCK EXCHANGE

Saigon-Bac Lieu Beer Joint Stock Company, ticker symbol SBL, would like to provide an explanation regarding the change of 10% or more in the profit after tax for the first six months of 2026 compared to the first six months of 2025 and the profit after tax changes from a loss in the same period last year to a profit in this period.

Item	First six months of 2026 VND	First six months of 2025 VND	Variance 2026/2025
Profit after tax	2,467,843,116	(232,962,341)	2,700,805,457

Mainly due to:

- Cost of goods sold decreased due to lower prices of key raw materials;
- Financial profit increased due to higher interest income from bank deposits and lower interest expenses;
- General and administration expenses decreased due to lower land rental expenses, as detailed in note 27 to the financial statements under outsourced services expenses:

27. General and administration expenses	First six months of 2026 VND	First six months of 2025 VND	Variance 2026/2025
Outsourced services expenses	1,533,905,376	2,719,920,799	(1,186,015,423)
In which:			
• Land rental expense	673,372,538	1,862,953,049	(1,189,580,511)
• Others	860,532,838	856,967,750	3,565,088

Sincerely

Recipients: *nhà*

- As mentioned above
- Archived at Department of
Finance and Accounting

DIRECTOR



Trinh Cong Vinh



Saigon-Bac Lieu Beer Joint Stock Company

Interim Financial Statements for
the six-month period ended 30 June 2026



Saigon-Bac Lieu Beer Joint Stock Company

Corporate Information

Enterprise Registration Certificate No.

6003000028

22 December 2006

The Company's enterprise registration certificate has been amended several times, the most recent of which is by Enterprise Registration Certificate No. 6003000028 dated 24 July 2025. The initial enterprise registration certificate and its amendments were issued by the Department of Finance of Ca Mau Province (formerly known as "the Department of Planning and Investment of Bac Lieu Province").

Board of Directors

Ms. Pham Thi Hong Hanh
Mr. Nguyen Van Doi
Mr. Nguyen Xuan Hai
Mr. Pham Hong Minh
Mr. Tran Nguyen Trung

Chairwoman
Member
Member
Member
Member

Board of Supervisors

Mr. Nguyen Tan Phien
Ms. Duong Thi Thuy Hong
Ms. Tran Thi Ngoc Diep

Head of Board of Supervisors
Member
Member

Board of Management

Mr. Trinh Cong Vinh
Mr. Huynh Van Dong

Director
Deputy Director

Registered Office

Lot B5, Tra Kha Industrial Zone
Bac Lieu Ward
Ca Mau Province
Vietnam

Auditor

KPMG Limited
Vietnam

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On behalf of the Board of Directors

Pham Thi Hong Hanh
Chairwoman

Ca Mau Province, 13 August 2026





KPMG Limited Branch
No. 115 Nguyen Hue Street,
Sai Gon Ward, Ho Chi Minh City, Vietnam
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INTERIM FINANCIAL STATEMENTS REVIEW REPORT

To the Shareholders Saigon-Bac Lieu Beer Joint Stock Company

We have reviewed the accompanying interim financial statements of Saigon-Bac Lieu Beer Joint Stock Company ("the Company"), which comprise the statement of financial position as at 30 June 2026, the statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Company's Board of Management on 13 August 2026, as set out on pages 5 to 35.

Management's Responsibility

The Company's Board of Management is responsible for the preparation and true and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of Management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review engagements 2410 – *Review of interim financial information performed by the independent auditor of the entity*.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Saigon-Bac Lieu Beer Joint Stock Company as at 30 June 2026 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

KPMG Limited Branch

Vietnam

Review Report No.: 26-01-00441-26-1



Nguyen Thuy Ninh
Practicing Auditor Registration
Certificate No. 4623-2023-007-1
Deputy General Director

Ho Chi Minh City, 13 August 2026

Nguyen Anh Tuan
Practicing Auditor Registration
Certificate No. 0436-2023-007-1



Saigon-Bac Lieu Beer Joint Stock Company
Statement of financial position as at 30 June 2026

Form B 01a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Note	30/6/2026 VND	1/1/2026 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 160)	100		57,939,401,425	67,123,498,302
Cash and cash equivalents	110	7	14,967,679,515	55,796,993,548
Cash	111		667,679,515	296,993,548
Cash equivalents	112		14,300,000,000	55,500,000,000
Short-term financial investments	120		24,572,909,044	-
Held-to-maturity investments	123	8	24,572,909,044	-
Accounts receivable – short-term	130		5,127,227,341	2,646,798,645
Accounts receivable from customers	131	9	7,463,326,284	5,594,172,350
Prepayments to suppliers	132		194,778,538	95,078,407
Other receivables	135		549,293,519	37,718,888
Allowance for doubtful debts	136		(3,080,171,000)	(3,080,171,000)
Inventories	140	10	12,975,608,071	8,421,125,859
Inventories	141		14,635,678,822	10,207,726,870
Allowance for inventories	142		(1,660,070,751)	(1,786,601,011)
Other current assets	160		295,977,454	258,580,250
Short-term deferred expenses	161		234,670,896	258,580,250
Taxes and others receivable from the State	163		61,306,558	-
Long-term assets (200 = 220 + 270)	200		147,439,460,389	156,145,068,104
Fixed assets	220		146,870,144,299	155,028,472,823
Tangible fixed assets	221	11	146,870,144,299	155,028,472,823
Cost	222		491,047,220,650	490,942,850,924
Accumulated depreciation	223		(344,177,076,351)	(335,914,378,101)
Other long-term assets	270		569,316,090	1,116,595,281
Long-term deferred expenses	271	12	569,316,090	759,275,079
Deferred tax assets	272	13	-	357,320,202
TOTAL ASSETS (280 = 100 + 200)	280		205,378,861,814	223,268,566,406

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

Saigon-Bac Lieu Beer Joint Stock Company
Statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN

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

	Code	Note	30/6/2026 VND	1/1/2026 VND (Reclassified)
RESOURCES				
Liabilities (300 = 310 + 330)	300		24,445,917,291	44,803,464,999
Current liabilities	310		23,459,801,347	43,758,987,993
Accounts payable to suppliers	311	14	2,083,852,020	2,563,051,471
Dividends payable	313	15	310,596,000	310,596,000
Taxes and others payable to the State – short-term	314	16	10,378,885,889	20,140,894,210
Payable to employees	315		2,343,841,663	3,681,527,373
Accrued expenses	316	17	1,663,351,307	2,560,106,122
Deferred revenue – short-term	319		144,581,819	144,581,819
Other payables – short-term	320	18	6,518,183,168	571,502,662
Short-term borrowings	321	19	-	13,770,218,855
Bonus and welfare funds	323	20	16,509,481	16,509,481
Long-term liabilities	330		986,115,944	1,044,477,006
Deferred tax liabilities	342	13	986,115,944	1,044,477,006
EQUITY	400	21	180,932,944,523	178,465,101,407
Share capital	411	22	120,120,000,000	120,120,000,000
- Ordinary shares with voting rights	411a		120,120,000,000	120,120,000,000
Investment and development fund	418	23	27,919,729,439	27,919,729,439
Retained profits	420		32,893,215,084	30,425,371,968
- Retained profits brought forward	420a		30,425,371,968	29,778,484,280
- Retained profit for the current period/ prior year	420b		2,467,843,116	646,887,688
TOTAL RESOURCES (440 = 300 + 400)	440		205,378,861,814	223,268,566,406

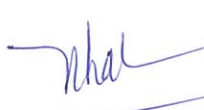
13 August 2026

Preparer



Tran Thi Thao
General Accountant

Chief Accountant



Tran Thi Chat
Chief Accountant

Legal Representative



Trinh Cong Vinh
Director

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

Saigon-Bac Lieu Beer Joint Stock Company
Statement of income for the six-month period ended 30 June 2026

Form B 02a – DN

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

	Code	Note	Six-month period ended 30/6/2026 VND	30/6/2025 VND
Revenue from sales of goods and provision of services	01	25	49,532,594,977	54,238,197,471
Cost of sales	11	26	42,369,318,478	48,478,788,211
Gross profit from sales of goods and provision of services (20 = 01 - 11)	20		7,163,276,499	5,759,409,260
Financial income	22		993,310,380	833,686,130
Financial expenses	23		93,224,087	748,041,280
<i>In which: Borrowing costs</i>	24		93,224,087	748,041,280
Selling expenses	25		214,816,490	122,076,183
General and administration expenses	26	27	4,566,141,445	5,768,771,113
Net operating profit/(loss) {30 = 20 + 22 - 23 - (25 + 26)}	30		3,282,404,857	(45,793,186)
Other income	31		2,746,364	18,818,182
Other expenses	32		11	-
Results of other activities (40 = 31 - 32)	40		2,746,353	18,818,182
Accounting profit/(loss) before tax (50 = 30 + 40)	50		3,285,151,210	(26,975,004)
Income tax expense – current	51	29	518,348,954	-
Income tax expense – deferred	52	29	298,959,140	205,987,337
Net profit/(loss) after tax (60 = 50 - 51 - 52)	60		2,467,843,116	(232,962,341)
Earnings/(loss) per share				
Basic earnings/(loss) per share	70	30	205	(19)

13 August 2026

Preparer



Tran Thi Thao
General Accountant

Chief Accountant



Tran Thi Chat
Chief Accountant

Legal Representative



Trinh Cong Vinh
Director

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

Saigon-Bac Lieu Beer Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2026
(Indirect method)

Form B 03a – DN

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

	Code	Note	30/6/2026 VND	30/6/2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit/(loss) before tax	01		3,285,151,210	(26,975,004)
Adjustments for				
Depreciation and amortisation	02		8,418,328,524	8,685,483,998
Allowances and provisions	03		(126,530,260)	-
Profits from investing, financing activities	05		(993,386,744)	(852,504,312)
Borrowing costs	06		93,224,087	748,041,280
Operating profit before changes in working capital	08		10,676,786,817	8,554,045,962
Change in receivables	09		(2,424,508,833)	9,038,698,619
Change in inventories	10		(4,427,951,952)	969,228,353
Change in payables and other liabilities	11		(6,631,269,479)	(6,013,893,910)
Change in deferred expenses	12		213,868,343	497,332,202
			(2,593,075,104)	13,045,411,226
Borrowing costs paid	14		(104,779,324)	(741,728,388)
Income tax paid	15		(465,798,587)	(1,178,917,126)
Other payments for operating activities	17		-	(200,000,000)
Net cash flows from operating activities	20		(3,163,653,015)	10,924,765,712
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets	21		(260,000,000)	(1,429,078,901)
Proceeds from disposals of fixed assets	22		76,364	18,818,182
Placements of term deposit at banks	23		(25,600,000,000)	(3,600,000,000)
Collection of term deposit at banks	24		1,400,000,000	-
Receipts of interests and dividends	27		564,481,473	833,686,130
Net cash flows from investing activities	30		(23,895,442,163)	(4,176,574,589)

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

Saigon-Bac Lieu Beer Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2026
(Indirect method - continued)

Form B 03a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Note	Six-month period ended 30/6/2026 VND	30/6/2025 VND
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		24,111,628,304	82,834,822,837
Payments to settle loan principals	34		(37,881,847,159)	(79,034,221,246)
Net cash flows from financing activities	40		(13,770,218,855)	3,800,601,591
Net cash flows during the period (50 = 20 + 30 + 40)	50		(40,829,314,033)	10,548,792,714
Cash and cash equivalents at the beginning of the period	60	7	55,796,993,548	57,738,492,583
Cash and cash equivalents at the end of the period (70 = 50 + 60)	70	7	14,967,679,515	68,287,285,297

13 August 2026

Preparer



Tran Thi Thao
General Accountant

Chief Accountant



Tran Thi Chat
Chief Accountant

Legal Representative



Trinh Cong Vinh
Director

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

Saigon-Bac Lieu Beer Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2026

Form B 09a – DN

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

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

1. Reporting entity

(a) Ownership structure

Saigon-Bac Lieu Beer Joint Stock Company (“the Company”) is incorporated as a joint stock company in Vietnam.

On 23 January 2017, the Company’s shares were officially traded on the unlisted public companies market (UPCOM) with the code of SBL.

(b) Principal activities

The principal activities of the Company are to produce and trade beer, alcohol and beverages; to produce and trade alcohol – liquor products; and to provide warehousing and inter-provincial cargo transportation services.

(c) Normal operating cycle

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

(d) Company structure

As at 30 June 2026, the Company had 86 employees (1/1/2026: 86 employees).

2. Basis of preparation

(a) Statement of compliance

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

(b) Basis of measurement

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

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December. The interim financial statements are prepared for six-month period ended 30 June 2026.

Saigon-Bac Lieu Beer Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

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

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for interim financial statement presentation purpose.

3. Adoption of new guidance on accounting system for enterprises

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

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Company's accounting policies and their effects on the financial statements, if any, are disclosed in the following notes to the financial statements.

- Dividends payable (Note 4(j));

4. Significant accounting policies

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

The accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the most recent annual financial statements, except for those revised as a result of the adoption of Circular No. 99/2025/TT-BTC, as explained in Note 3.

(a) Foreign currency transactions

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

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

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

Saigon-Bac Lieu Beer Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)**

Form B 09a – DN

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

(b) Cash and cash equivalents

Cash comprises cash balances and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(c) Held-to-maturity investments

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank, bonds, loans receivables and redeemable preference shares which the issuers are required to repurchase at a certain date. These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for held-to-maturity investments.

(d) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The Company assesses the recoverability of trade and other receivables on a case-by-case basis, based on specific facts and circumstances relating to each debtor, rather than applying a general provision matrix or aging-based provisioning.

(e) Inventories

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

Saigon-Bac Lieu Beer Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

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

(f) Tangible fixed assets

(i) Cost

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

(ii) Depreciation

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

▪ buildings and structures	5 – 50 years
▪ machinery and equipment	3 – 20 years
▪ motor vehicles	10 years
▪ office equipment	3 – 8 years

(g) Intangible fixed assets

Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over 8 years.

(h) Long-term deferred expenses

(i) Maintenance expenses

Maintenance expenses include maintenance expenses for machineries which incurred periodically but not qualified for recognition of fixed assets under prevailing regulation. Maintenance expenses are stated at cost and amortised on straight-line basis over 2 to 3 years.

(ii) Tools and instruments

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

Saigon-Bac Lieu Beer Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)**

Form B 09a – DN

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

(i) Trade and other payables and accruals

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

Effective from 1 January 2026, dividends payable are recognised under dividends payable account in the statement of financial position (Note 4(j)). Prior to 1 January 2026, dividends payable were recognised under other payables.

(j) Dividend payable

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

As described in Note 4 (i), effective from 1 January 2026, dividends payable are recognised under dividends payable account in the statement of financial position.

(k) Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

(l) Share capital

Ordinary shares

Ordinary shares are stated at par value. Excess of cash received from shares issue over par value is recorded as share premium. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognised as a deduction from share premium.

(m) Taxation

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

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

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

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

Saigon-Bac Lieu Beer Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)**

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
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(n) Revenue and other incomes

(i) Goods sold

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

(ii) Services rendered

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

(iii) Interest income

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

(o) Operating lease payments

Leases in terms of which the Company, as lessee, does not assume substantially all the risks and rewards of ownership are classified as operating leases and are not recognised in the Company's statement of financial position.

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

(p) Production and business expenses

Expenses shall be recognised in the statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the income statement on a systematic or proportional basis.

(q) Borrowing costs

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

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Saigon-Bac Lieu Beer Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2026 (continued)

Form B 09a – DN

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(r) Earnings per share

The Company presents basic and diluted earnings per share (“EPS”) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders (after deducting any amounts appropriated to bonus and welfare funds for the accounting period) of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting both the profit or loss attributable to the ordinary shareholders and the weighted average number of ordinary shares outstanding to reflect the effect of all dilutive potential ordinary shares, including convertible bonds and share options. During the period, the Company had no potential ordinary shares and therefore did not present diluted EPS.

(s) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company’s primary format for segment reporting is based on business segments.

(t) Related parties

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

(u) Comparative information

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

5. Seasonality of operations

The Company’s principal business activities are to produce and trade beers. Other activities are to provide office and warehousing services and to provide domestic travel services. Management is of the opinion that these segments are not subjected to significant seasonal fluctuations.

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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The Company's principal business activities are to produce and trade beers. Other activities are to provide warehousing and inter-provincial cargo transportation services. During the period, other business activities accounted for an insignificant proportion of the total revenue and operating results of the Company, accordingly the financial information presented in the statement of financial position as at 30 June 2026 and 1 January 2026 and revenue and expenses presented in the statement of income for the six-months periods ended 30 June 2026 and 30 June 2025 were mainly related to the Company's principal business activities.

Geographically, the Company only operates in the territory of Vietnam.

7. Cash and cash equivalents

	30/6/2026 VND	1/1/2026 VND
Cash on hand	394,513,815	76,094,717
Cash in banks (*)	273,165,700	220,898,831
Cash equivalents (**)	14,300,000,000	55,500,000,000
Cash and cash equivalents	14,967,679,515	55,796,993,548

(*) Cash in banks detailed by banks:

	30/6/2026 VND	1/1/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade – Branch 4	217,613,185	144,609,967
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Bac Lieu Branch	55,552,515	76,288,864
	273,165,700	220,898,831

(**) Detail of cash equivalents balance by banks were as follows:

	Currency	Original terms to maturity	Annual interest rate	30/6/2026 VND	1/1/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade – Branch 4	VND	1 - 3 months	4.75%	14,300,000,000	55,500,000,000

Saigon-Bac Lieu Beer Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

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8. Held-to-maturity investments – short-term

Held-to-maturity investments – short-term represented term deposits at banks with terms of maturity of more than 3 months from their transaction dates and within 12 months from the reporting date.

Terms and conditions of term deposit at bank were as follows:

	Original terms to maturity	Annual interest rate	30/6/2026 VND	1/1/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade – Branch 4	6 - 9 months	6.3% - 8%	24,572,909,044	-

9. Accounts receivable from customers

(a) Accounts receivable from customers detailed by significant customer

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer - Alcohol - Beverage Corporation	4,177,501,614	-	2,355,397,000	-
Vietnam Development Bank - Bac Lieu Transaction Office	3,080,171,000	(3,080,171,000)	3,080,171,000	(3,080,171,000)
Other customers	205,653,670	-	158,604,350	-
	7,463,326,284	(3,080,171,000)	5,594,172,350	(3,080,171,000)

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Saigon Beer - Alcohol - Beverage Corporation	4,177,501,614	-	2,355,397,000	-
Saigon Beer Trading Company Limited	100,922,370	-	106,968,590	-

The trade related amounts due from related parties were unsecured, interest free and are receivable upon demand.

10. Inventories

	30/6/2026		1/1/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Raw materials	5,418,426,177	-	1,940,281,857	-
Tools and supplies	2,373,177,151	(1,660,070,751)	2,477,930,094	(1,786,601,011)
Work in progress	5,022,340,343	-	5,208,861,049	-
Finished goods	1,516,427,151	-	580,653,870	-
Goods in transit	305,308,000	-	-	-
	14,635,678,822	(1,660,070,751)	10,207,726,870	(1,786,601,011)

Movements of the allowance for inventories during the period as follows:

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Opening balance	1,786,601,011	-
Allowance reversed during the period	(126,530,260)	-
Closing balance	1,660,070,751	-

Saigon-Bac Lieu Beer Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2026 (continued)

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*(Issued under Circular No. 99/2025/TT-BTC
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11. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	112,464,864,105	371,738,438,356	5,350,242,772	1,389,305,691	490,942,850,924
Additions	-	260,000,000	-	-	260,000,000
Disposals	-	(155,630,274)	-	-	(155,630,274)
Closing balance	112,464,864,105	371,842,808,082	5,350,242,772	1,389,305,691	491,047,220,650
Accumulated depreciation					
Opening balance	57,448,272,445	272,151,966,954	4,980,462,685	1,333,676,017	335,914,378,101
Charge for the period	2,281,994,328	6,046,474,200	79,847,088	10,012,908	8,418,328,524
Disposals	-	(155,630,274)	-	-	(155,630,274)
Closing balance	59,730,266,773	278,042,810,880	5,060,309,773	1,343,688,925	344,177,076,351
Net book value					
Opening balance	55,016,591,660	99,586,471,402	369,780,087	55,629,674	155,028,472,823
Closing balance	52,734,597,332	93,799,997,202	289,932,999	45,616,766	146,870,144,299

Included in tangible fixed assets were assets costing VND135,558 million which were fully depreciated as at 30 June 2026 (1/1/2026: VND135,393 million), but which are still in active use.

As at 30 June 2026, tangible fixed assets with a net book value of VND118,859 million (1/1/2026: VND125,411 million) were pledged with banks as security for loans granted to the Company (Note 19).



Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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Major tangible fixed assets in use:

	30/6/2026	1/1/2026
	Cost	Cost
	VND	VND
Bottling line system	164,737,323,586	164,737,323,586

12. Deferred expenses – long-term

	Maintenance expenses VND	Tools and instruments VND	Total VND
Opening balance	524,338,976	234,936,103	759,275,079
Additions	-	65,688,964	65,688,964
Amortisation for the period	(131,508,976)	(124,138,977)	(255,647,953)
Closing balance	392,830,000	176,486,090	569,316,090

13. Deferred tax assets and liabilities**Recognised deferred tax assets and liabilities**

	Tax rate	30/6/2026	1/1/2026
		VND	VND
Deferred tax assets:			
Allowance for inventories	20%	-	357,320,202
Deferred tax liabilities:			
Fixed assets depreciation changed	20%	986,115,944	1,044,477,006
Net deferred tax liabilities		986,115,944	687,156,804

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***14. Accounts payable to suppliers****(a) Accounts payable to suppliers detailed by significant suppliers**

	Cost/Amount within repayment capacity	
	30/6/2026	1/1/2026
	VND	VND
Saigon Beer - Alcohol - Beverage Corporation	1,177,120,398	-
Cuu Long Trading and Service Joint Stock Company	287,820,183	372,375,551
Phu Hung Boiler Company Limited	237,894,188	270,698,814
Truong Thang Food Company Limited	79,000,000	100,000,000
Camic Vietnam Company Limited	69,400,800	-
Saigon Song Hau Beer Trading Joint Stock Company	-	1,436,529,600
Saigon Beer Trading Company Limited	-	160,462,886
Other suppliers	232,616,451	222,984,620
	2,083,852,020	2,563,051,471

(b) Accounts payable to suppliers who are related parties

	Cost/Amount within repayment capacity	
	30/6/2026	1/1/2026
	VND	VND
Saigon Beer - Alcohol - Beverage Corporation	1,177,120,398	-
Saigon Song Hau Beer Trading Joint Stock Company	-	1,436,529,600
Saigon Beer Trading Company Limited	-	160,462,886

The trade related amounts due to the related parties were unsecured, interest free and are payable upon demand.

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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			30/6/2026 VND	1/1/2026 VND
Dividends to be paid			310,596,000	310,596,000
Overdue dividends payables				
	Payment period	Reason for not paying in time	30/6/2026 VND	1/1/2026 VND
Dividends committed to be paid but overdue	From 21 August 2025	(*)	310,596,000	310,596,000

(*) As at the reporting date, these overdue dividends payable represented those dividends not yet claimed by certain minority shareholders. These minority shareholders have not yet provided the Company with sufficient information to complete the necessary settlement procedures.

16. Taxes and others payable to the State

	1/1/2026 VND	Incurred VND	Paid/Net-off VND	30/6/2026 VND
Special sales tax	16,890,296,520	52,232,128,714	(60,480,309,718)	8,642,115,516
Corporate income tax	465,798,587	518,348,954	(465,798,587)	518,348,954
Value added tax	2,754,466,600	10,103,453,979	(11,674,234,925)	1,183,685,654
Personal income tax	20,178,503	223,085,615	(217,475,953)	25,788,165
Natural resource taxes	10,154,000	47,640,400	(48,846,800)	8,947,600
Other taxes	-	704,742,926	(704,742,926)	-
	20,140,894,210	63,829,400,588	(73,591,408,909)	10,378,885,889

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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	30/6/2026 VND	1/1/2026 VND
Land rental expense	829,765,478	829,765,478
Remuneration and fees for Board of Management and Board of Supervisors member	219,000,000	193,000,000
Packing bottle usage fee	182,458,332	-
Electricity expense	101,454,534	175,243,006
Transportation expense	88,459,300	-
Borrowing costs	-	11,555,237
Salary and remuneration	-	1,200,000,000
Others	242,213,663	150,542,401
	1,663,351,307	2,560,106,122

18. Other payables – short-term

	30/6/2026 VND	1/1/2026 VND (Reclassified)
Payables to Vietnam Development Bank – Ca Mau Branch (“VDB”) (*)	5,693,962,491	-
Short-term deposits and collaterals received	210,000,000	210,000,000
Payables to the Social activities fund	349,326,517	349,326,517
Others	264,894,160	12,176,145
	6,518,183,168	571,502,662

- (*) On 19 June 2026, the Company received support funds from VDB amounting to VND5,694 million, pursuant to post-investment interest rate support agreement No. 01/2009/HD/HTSDT dated 3 July 2009, and the subsequently executed amendment and supplement agreements between the Company and VDB. According to the provisions of amendment and supplement agreement No. 23/2025/HDSDBS dated 25 December 2025, the Company is obligated to repay the support funds received within 30 days if the State authority requires the recovery of such funds or upon notification from VDB. As the support funds are sourced from funds administered by the Ministry of Finance, these are subject to be reviewed and inspected by the relevant State authorities.

As at the reporting date, the relevant State authorities has not yet reviewed and inspected such support funds provided by VDB.

19. Short-term borrowings

	1/1/2026 Carrying amount/ Amount within repayment capacity VND	Movement during the period		30/6/2026 Carrying amount/ Amount within repayment capacity VND
		Increase VND	Decrease VND	
Short-term borrowings	13,770,218,855	24,111,628,304	(37,881,847,159)	-

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

	Currency	Annual interest rate	30/6/2026 VND	1/1/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade ("Vietinbank") – Branch 4	VND	4.3% - 6.8%	-	13,770,218,855

The bank loans are secured over tangible fixed assets with a carrying amount of VND118,859 million (1/1/2026: VND125,411 million) (Note 11).

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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This fund is established by appropriating from profits after tax as approved by shareholders at the General Meeting of Shareholders. This fund is used to pay bonus and welfare to the Company's employees in accordance with the Company's bonus and welfare policies. Movements of bonus and welfare fund during the period were as follows:

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Opening balance	16,509,481	16,509,481
Appropriation during the period (Note 21)	-	200,000,000
Utilisation	-	(200,000,000)
Closing balance	16,509,481	16,509,481

Saigon-Bac Lieu Beer Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2026 (continued)

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21. Changes in owners' equity

	Share capital VND	Investment and development fund VND	Retained profits VND	Total VND
Balance at 1 January 2025	120,120,000,000	27,919,729,439	35,984,484,280	184,024,213,719
Net loss for the period	-	-	(232,962,341)	(232,962,341)
Dividends	-	-	(6,006,000,000)	(6,006,000,000)
Appropriation to bonus and welfare fund (Note 20)	-	-	(200,000,000)	(200,000,000)
Balance at 30 June 2025	120,120,000,000	27,919,729,439	29,545,521,939	177,585,251,378
Net profit for the period	-	-	879,850,029	879,850,029
Balance at 1 January 2026	120,120,000,000	27,919,729,439	30,425,371,968	178,465,101,407
Net profit for the period	-	-	2,467,843,116	2,467,843,116
Balance at 30 June 2026	120,120,000,000	27,919,729,439	32,893,215,084	180,932,944,523

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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The Company's authorised and issued share capital are:

	30/6/2026 and 1/1/2026	
	Number of shares	VND
Authorised and issued share capital		
Ordinary shares	12,012,000	120,120,000,000
Shares currently in circulation		
Ordinary shares	12,012,000	120,120,000,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares repurchased by the Company, all rights are suspended until those shares are reissued.

There was no movement in share capital during the six-months periods ended 30 June 2026 and 30 June 2025.

23. Equity funds**Investment and development fund**

Investment and development fund is appropriated from net profit after tax as approved by the General Meeting of Shareholders. This fund is established for the purpose of future business expansion.

24. Off statement of financial position items**Lease**

The future minimum lease payments under non-cancellable operating leases were:

	30/6/2026	1/1/2026
	VND	VND
Within one year	1,748,327,643	1,748,327,643
Within two to five years	4,662,009,267	5,297,818,714
More than five years	13,632,225,893	13,870,580,268
	20,042,562,803	20,916,726,625

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
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Leased assets under operating leases comprise:

	Quantity	Lease term	30/6/2026 VND	1/1/2026 VND
Land rental fee and fee from using of infrastructure on land	2	47 - 50 years	20,042,562,803	20,916,726,625

25. Revenue from sales of goods and provision of services

Total revenue from sales of goods and provision of services represents the gross value of goods sold and services rendered exclusive of value added tax.

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

	Six-month period ended	
	30/6/2026 VND	30/6/2025 VND
Total revenue		
▪ Sales of finished goods	47,119,242,196	50,638,427,982
▪ Provision of services	1,325,607,836	892,310,559
▪ Others	1,087,744,945	2,707,458,930
	49,532,594,977	54,238,197,471

26. Cost of sales

	Six-month period ended	
	30/6/2026 VND	30/6/2025 VND
Total cost of goods sold and services provided		
▪ Finished goods sold	41,977,578,115	47,969,168,217
▪ Services provided	518,270,623	509,619,994
▪ Reversal of provision for inventory	(126,530,260)	-
	42,369,318,478	48,478,788,211

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Notes to the interim financial statements for the six-month period ended 30 June 2026
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27. General and administration expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Staff costs	1,928,926,584	2,077,433,349
Outside services	1,533,905,376	2,719,920,799
Depreciation and amortisation	1,910,934	8,287,602
Others	1,101,398,551	963,129,363
	4,566,141,445	5,768,771,113

28. Production and business costs by element

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Raw material costs included in production costs	25,130,042,303	29,820,390,895
Depreciation and amortisation	8,418,328,524	8,685,483,998
Labour costs and staff costs	8,055,524,743	8,565,163,208
Outside services	3,084,359,516	4,620,697,819
Other expenses	3,211,273,902	2,969,738,609

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29. Income tax

(a) Recognised in the statement of income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Current tax expense		
Current period	518,348,954	-
Deferred tax expense		
Origination and reversal of temporary differences	298,959,140	205,987,337
	817,308,094	205,987,337

(b) Reconciliation of effective tax rate

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Accounting profit/(loss) before tax	3,285,151,210	(26,975,004)
Tax at the Company's tax rate	657,030,242	(5,395,001)
Non-deductible expenses	160,277,852	88,433,255
Unrecognised deferred tax assets	-	122,949,083
	817,308,094	205,987,337

(c) Applicable tax rates

Under the terms of Income Tax Law, the Company has an obligation to pay the government income tax at the normal income tax rate of taxable profits. The normal income tax rate applicable to enterprises before any incentives is 20%.

Saigon-Bac Lieu Beer Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
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30. Earnings/(loss) per share

Basic earnings/(loss) per share

The calculation of basic earnings per share was based on the net profit attributable to ordinary shareholders after deducting the amounts appropriated to bonus and welfare funds for the accounting period calculated as follows:

(i) Net profit/(loss) attributable to ordinary shareholders

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Net profit/(loss) attributable to ordinary shareholders	2,467,843,116	(232,962,341)

(ii) Weighted average number of ordinary shares

There was no movement in the number of shares for the six-month periods ended 30 June 2026 and 30 June 2025. The weighted average number of ordinary shares used to calculate basic earnings per share for two presented periods is 12,012,000 shares.

(iii) Basic earnings/(loss) per share

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Basic earnings/(loss) per share	205	(19)

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)***31. Significant transactions with related parties**

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

	Transaction value	
	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Saigon Beer - Alcohol - Beverage Corporation		
Sales of finished goods (exclusive of special sales tax)	47,119,242,196	50,638,427,982
Purchases of raw materials	19,272,788,314	18,629,678,646
Saigon Song Hau Beer Trading Joint Stock Company		
Sales for provision of services	43,882,800	-
Sai Gon Beer Trading Company Limited		
Sales for provision of services	859,654,036	749,088,225
Bottle usage fee and pallet changes	169,830,746	141,688,797
Bac Lieu Tourist Joint Stock Company		
Purchases of services	130,367,508	122,000,639
Sa Be Co Mechanical Company Limited		
Purchases of services	-	24,000,000
The Branch Of Malaya - Vietnam Glass Limited		
Sales of scrap	-	18,343,500
Key management personnel compensation		
Board of Directors		
<i>Remuneration and bonus</i>		
Ms. Pham Thi Hong Hanh – Chairwoman	108,000,000	158,000,000
Mr. Nguyen Van Doi – Member	60,000,000	90,000,000
Mr. Nguyen Xuan Hai – Member	60,000,000	90,000,000
Mr. Pham Hong Minh – Member	60,000,000	90,000,000
Mr. Tran Nguyen Trung – Member	42,000,000	92,000,000
Board of Management		
Salary, bonus and remuneration	558,151,079	690,245,412

Saigon-Bac Lieu Beer Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Transaction value	
	30/6/2026 VND	30/6/2025 VND
Board of Supervisors		
<i>Remuneration and bonus</i>		
Mr. Nguyen Tan Phien – Head of Board of Supervisors	48,000,000	52,000,000
Ms. Duong Thi Thuy Hong – Member	24,000,000	27,000,000
Ms. Tran Thi Ngoc Diep – Member	24,000,000	27,000,000

32. Fees paid and payable to the auditors

	Six-month period ended	
	30/6/2026 VND	30/6/2025 VND
Fees for review of financial information	66,000,000	63,000,000

33. Comparative information

Unless otherwise stated, comparative information as at 1 January 2026 was derived from the balances and amounts reported in the Company financial statements as at and for the year ended 31 December 2025. The comparative information for the six-month period ended 30 June 2025 was derived from the balances and amounts reported in the Company's interim financial statements for the six-month period ended 30 June 2025.

As described in Note 3, effective from 1 January 2026, the Company adopted Circular 99. Accordingly, certain comparative information as at 1 January 2026 have been reclassified to conform with the requirements of Circular 99 in respect of financial statement presentation. A comparison of the amounts previously reported and as reclassified is as follows:

Saigon-Bac Lieu Beer Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)**

Form B 09a – DN

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

Statement of financial position

	Code	1/1/2026 (as reclassified) VND	1/1/2026 (as previously reported) VND
Dividend payable	313	310,596,000	-
Other payables – short term	320	571,502,662	882,098,662

13 August 2026

Preparer



Tran Thi Thao
General Accountant

Chief Accountant



Tran Thi Chat
Chief Accountant

Legal Representative



Trinh Cong Vinh
Director

