

Số/No: 21/2026/WSB

(Công bố thông tin Báo cáo tài chính
hợp nhất quý 3 năm 2026)

(Information disclosure of Consolidated
Financial Statements in Quarter 3/2026)

Cần Thơ, ngày 21 tháng 10 năm 2026

Can Tho, Oct 21, 2026

**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 CP Bia Sài Gòn - Miền Tây thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 3/2026 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, Western - Saigon Beer Joint Stock Company would like to disclose the financial statements in Quarter 3/2026 with Hanoi Stock Exchange as follows:

1. Tên tổ chức: Công ty Cổ phần Bia Sài Gòn - Miền Tây

Name of Organization: Western – Saigon Beer Joint Stock Company

– Mã chứng khoán: WSB

Stock code: WSB

– Địa chỉ: KCN Trà Nóc, P. Thới An Đông, Tp. Cần Thơ, Việt Nam

Address: Tra Noc Industrial Zone, Thoi An Dong Ward, Can Tho City, Vietnam

– Điện thoại/Tel: 02923 843 333 Fax: 02923 843 222

– Email: sabecomientay@mientay.sabeco.com.vn

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

– **BCTC quý 3/2026/Financial Statements in Quarter 3/2026**

☐ 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 (CTNY có công ty con);

Consolidated Financial Statements (Listed organizations has subsidiaries)

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng);

General Financial Statements (Listed organizations has an accounting unit directly under its own accounting system);

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

Cases in which the cause must be explained:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được kiểm toán năm):

The auditing organization expresses an opinion that is not a fully accepted opinion for financial statements (for audited financial statements in)

☐ Có

☐ Không

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

☐ Có

☐ Không

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm):

Profit after tax in the reporting period has a difference before and after the audit of 5% or more, converted from loss to profit or vice versa (for audited financial statements in)

☐ Có

☐ Không

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

☐ Có

☐ Không

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo có thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

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:*

☒ Có/Yes

☐ Không/No

+ 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 21/10/2026 tại đường dẫn: <http://www.wsb-sabeco.com.vn/vi/quan-he-co-dong.html>.

This information was published on the company's website on Oct 21, 2026 at the link: <http://www.wsb-sabeco.com.vn/vi/quan-he-co-dong.html>.

Tài liệu đính kèm:

- BCTC HN quý 3/2026/ Consolidated
Financial Statements in Quarter 3/2026

Đại diện tổ chức/Representative

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



Lê Đăng Khoa



**CÔNG TY CỔ PHẦN
BIA SÀI GÒN – MIỀN TÂY
WESTERN – SAIGON BEER
JOINT STOCK COMPANY**

Số/No: ¹⁰⁹...../2026/WSB

Giải trình BCTC hợp nhất quý 3/2026

*Explanation of the Consolidated
Financial Statements in Quarter
3/2026*

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

Cần Thơ, ngày ²¹..... tháng 10 năm 2026

Can Tho, Oct ²¹....., 2026

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

To: Hanoi Stock Exchange (HNX)

– Tên tổ chức: Công ty Cổ phần Bia Sài Gòn - Miền Tây

Name of Organization: Western – Saigon Beer Joint Stock Company

– Mã chứng khoán: WSB

Stock code: WSB

– Địa chỉ: KCN Trà Nóc, P. Thới An Đông, Tp. Cần Thơ, Việt Nam

Address: Tra Noc Industrial Zone, Thoi An Dong Ward, Can Tho City, Vietnam

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Fax: 02923 843 222

– Email: sabecomientay@mientay.sabeco.com.vn

Căn cứ Thông tư số 96/2020/TT-BTC của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán. Công ty CP Bia Sài Gòn - Miền Tây giải trình Báo cáo tài chính hợp nhất Quý 3 năm 2026 như sau:

Pursuant to the Finance Ministry's Circular No.96/2020/TT-BTC guiding information disclosure on the stock market. Western - Saigon Beer Joint Stock Company explained the Consolidated Financial Statements in Quarter 3/2026 as follows:

Giải trình chênh lệch lợi nhuận sau thuế quý 3/2026 so với cùng kỳ: Lợi nhuận sau thuế quý 3 năm 2026 tăng so với cùng kỳ năm 2025 vì:

- ✓ Doanh thu bán hàng tăng do sản lượng bán hàng tăng;
- ✓ Doanh thu tài chính tăng do lãi tiền gửi tăng.

Explanation of the difference in net profit after tax in Q3/2026 compared to the same period last year: Profit after tax in Q3/2026 increased compared to Q3/2025 mainly due to:

- ✓ Increase in net revenue: Driven by higher sales volume;
- ✓ Increase in financial income: Attributable to higher interest income on bank deposits.

Nơi nhận/Recipients:

- Như trên/As above;
- Lưu: Văn thư/Save at the Office.

Đại diện tổ chức/Representative

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



Lê Đăng Khoa

WESTERN - SAIGON BEER JOINT STOCK COMPANY

CÔNG TY
CỔ PHẦN
BIA SÀI
GÒN -
MIỀN TÂY

Digitally signed by CÔNG TY
CỔ PHẦN BIA SÀI GÒN -
MIỀN TÂY
DN: C=VN, CN=CÔNG TY
CỔ PHẦN BIA SÀI GÒN -
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CONSOLIDATED FINANCIAL STATEMENTS

Quarter 3 year 2026

WESTERN-SAIGON BEER JOINT STOCK COMPANY

Form B 01a-DN/HN

 (Issued under Circular No.43/2026/TT-BTC
dated 20/4/2026 of the Ministry of Finance)

CONSOLIDATED FINANCIAL REPORT

As at 30 September 2026

VND				
ASSETS	Code	Note	30/9/2026	01/01/2026
CURRENT ASSETS	100		709,324,207,264	577,630,220,883
<i>Cash and cash equivalents</i>	110	3	148,753,747,467	83,835,812,196
Cash	111		69,747,467	99,812,196
Cash equivalents	112		148,684,000,000	83,736,000,000
<i>Short-term financial investments</i>	120	4	404,336,155,227	324,051,184,658
Held-to-maturity investments	123	4(a)	404,336,155,227	324,051,184,658
<i>Accounts receivable – short-term</i>	130		94,263,744,363	107,428,055,461
Accounts receivable from customers	131	5	92,318,345,099	104,887,955,075
Prepayments to suppliers	132	6	1,281,427,233	2,309,077,582
Other short-term receivables	135	7	663,972,031	231,022,804
<i>Inventories</i>	140		61,201,235,535	61,401,830,173
Inventories	141	8	62,739,638,941	62,470,944,371
Allowance for inventories	142		(1,538,403,406)	(1,069,114,198)
<i>Short-term biological assets</i>	150			
<i>Other current assets</i>	160		769,324,672	913,338,395
Short-term deferred expenses	161	13	769,324,672	913,338,395
Taxes and other receivables from the State	163		-	

CONSOLIDATED FINANCIAL REPORT

As at 30 September 2026

ASSETS	Code	Note	30/9/2026	01/01/2026
LONG-TERM ASSETS	200		306,728,523,736	358,701,119,174
Accounts receivable – long-term	210			6,000,000
Other long-term receivables	215			6,000,000
Fixed assets	220	9	193,819,535,854	234,406,283,414
Tangible fixed assets	221		193,819,535,854	234,406,283,414
Cost	222		1,037,443,788,378	1,038,640,491,954
Accumulated depreciation	223		(843,624,252,524)	(804,234,208,540)
Biological assets long-term	230			
Investment properties	240	11	1,832,075,177	1,952,430,476
Cost	241		4,011,843,370	4,011,843,370
Accumulated depreciation	242		(2,179,768,193)	(2,059,412,894)
Long-term work in progress	250	12	14,160,685,892	15,725,040,510
Construction in progress	252		14,160,685,892	15,725,040,510
Long-term financial investments	260	4	75,007,546,293	86,229,025,270
Investments in associate	262		36,215,726,892	35,693,020,281
Equity investments in other entities	263	4(b)	13,980,715,400	13,980,715,400
Allowance for impairment of long-term financial investments	264		(3,570,101,479)	-
Held-to-maturity investments	265	4(a)	28,381,205,480	36,555,289,589
Other long-term assets	270		21,908,680,520	20,382,339,504
Long-term deferred expenses	271	13	20,072,677,117	18,184,223,415
Deferred tax assets	272		1,836,003,403	2,198,116,089
TOTAL ASSETS	280		1,016,052,731,000	936,331,340,057

WESTERN-SAIGON BEER JOINT STOCK COMPANY

Form B 01a-DN/HN

(Issued under Circular No.43/2026/TT-BTC
dated 20/4/2026 of the Ministry of Finance)

CONSOLIDATED FINANCIAL REPORT

As at 30 September 2026

RESOURCES	Code	Note	30/9/2026	01/01/2026
LIABILITIES	300		196,745,163,323	151,177,004,401
Current liabilities	310		191,043,559,743	145,538,540,001
Accounts payable to suppliers	311	14	15,359,506,808	7,941,304,679
Advances from customers	312		-	5,880,294
Dividends payable	313	15	6,161,952,808	5,771,602,808
Taxes payable to State Treasury	314	20	140,597,046,539	105,571,128,946
Payable to employees	315		2,702,655,753	3,495,271,847
Accrued expenses	316	16	11,526,162,777	7,687,298,116
Other payables – short-term	320	17	4,942,359,362	5,308,154,121
Bonus and welfare fund	323	18	9,753,875,696	9,757,899,190
Long-term liabilities	330		5,701,603,580	5,638,464,400
Other payables – long-term	338		295,873,900	52,500,000
Provisions – long-term	343	19	5,405,729,680	5,585,964,400

WESTERN-SAIGON BEER JOINT STOCK COMPANY

Form B 01a-DN/HN

(Issued under Circular No.43/2026/TT-BTC
dated 20/4/2026 of the Ministry of Finance)

CONSOLIDATED FINANCIAL REPORT

As at 30 September 2026

RESOURCES	Code	Note	30/9/2026	01/01/2026
EQUITY	400		819,307,567,677	785,154,335,656
Owners' equity	410	21	819,307,567,677	785,154,335,656
Share capital	411		145,000,000,000	145,000,000,000
- Ordinary shares with voting rights	411a		145,000,000,000	145,000,000,000
Investment and development fund	418		219,010,945,308	219,010,945,308
Retained profits	420		455,296,622,369	421,143,390,348
- Retained profits brought forward	420a		377,728,521,443	359,115,348,217
- Retained profit for the current period	420b		77,568,100,926	62,028,042,131
TOTAL RESOURCES	440		1,016,052,731,000	936,331,340,057

Preparer



Duong Thi Thuy Hong

Chief Accountant



Trương Thị Mỹ Hồng

Approved, day 22 month 10 year 2026


Director cum
Legal Representative

Lê Đăng Khoa

CONSOLIDATED STATEMENT OF INCOME

As at 30 September 2026

B02-DN/HN
(Theo TT43/2026/TT-BTC ngày 20/4/2026 của BTC)

VND

ITEMS	Code	Note	Quarter 3		For the 9 month period ended 30 September	
			2026	2025	2026	2025
Revenue from sales of goods and provision of services	1	22	250,355,422,411	202,082,497,097	757,095,127,008	721,357,252,606
Net revenue (10 = 01 - 02)	10	22	250,355,422,411	202,082,497,097	757,095,127,008	721,357,252,606
Cost of goods sold and services provided	11	23	224,284,344,504	177,816,319,949	668,019,445,338	642,567,464,026
Gross profit (20 = 10 - 11)	20		26,071,077,907	24,266,177,148	89,075,681,670	78,789,788,580
Profit/loss from sale and liquidation of investment real estate	21					
Financial income	22	24	8,595,411,011	6,194,408,354	23,478,967,972	17,458,235,088
Financial expenses	23	25	1,189,946,603	-	3,570,101,479	-
Share of loss in associate	24		29,137,988	440,287,518	522,706,611	353,695,050
Selling expenses	25	26	218,111,221	184,991,710	704,310,187	824,631,860
General and administration expenses	26	27	5,265,052,099	5,067,546,956	15,688,701,214	15,469,459,851
Net operating profit (30=20+21-22-24-25-26)	30		28,022,516,983	25,648,334,354	93,114,243,373	80,307,627,007
Other income	31	28	68,269,998	56,602,567	188,916,466	309,252,315
Other expenses	32	29	173,336,154	147,929,276	541,702,476	463,737,760
Results of other activities (40 = 31 - 32)	40		(105,066,156)	(91,326,709)	(352,786,010)	(154,485,445)
Accounting profit before tax (50 = 30 + 40)	50		27,917,450,827	25,557,007,645	92,761,457,363	80,153,141,562
Income tax expense – current	51		2,581,740,850	2,512,552,357	8,589,409,461	6,835,181,225
Income tax expense/ (benefit) – deferred	52		41,426,109	28,522,802	362,112,686	412,929,509
Net profit after tax (60 = 50 - 51 - 52)	60		25,294,283,868	23,015,932,486	83,809,935,216	72,905,030,828
Basic earnings per share	70		1,610	1,477	5,378	4,703

Prepared

Duong Thi Thuy Hong

Chief Accountant

Truong Thi My Hong



Approved, day 10 month 10 year 2026

Director and Legal Representative

Le Dang Khoa

CONSOLIDATED CASH FLOW STATEMENT

As at 30 September 2026

VND

ITEMS	Code	For the 9 month period ended 30 September	
		2026	2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
Accounting profit before tax	01	92,761,457,363	80,153,141,562
Adjustments for:			
Depreciation and amortisation	02	46,700,421,331	48,483,533,485
Allowances and provisions	03	4,091,427,437	(35,192,731)
Profits from investing activities	05	(24,146,515,084)	(18,009,311,373)
Operating profit before changes in working capital	08	119,406,791,047	110,592,170,943
Change in receivables	09	13,170,311,098	37,219,279,266
Change in inventories	10	268,694,570	(785,507,783)
Change in payables and other liabilities	11	43,862,672,431	20,697,852,892
Change in prepaid expenses	12	1,744,439,979	(1,020,592,839)
Corporate income tax paid	15	(6,703,688,250)	(4,226,086,689)
Other cash inflows from operating activities	16	-	3,712,680,392
Other payments for operating activities	17	(10,635,387,298)	
Net cash flows from operating activities	20	161,113,833,577	166,189,796,182
II. CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets	21	(4,260,334,680)	(17,960,156,760)
Proceeds from disposals of fixed assets and rental of investment property	22	4,875,721	306,307,889
Placements of term deposits at banks	23	(298,960,000,000)	(247,260,000,000)
Collections of term deposits at banks	24	232,760,000,000	221,910,000,000
Receipts of interests and dividends	27	17,369,210,653	16,289,191,499
Net cash flows from investing activities	30	(53,086,248,306)	(26,714,657,372)

CONSOLIDATED CASH FLOW STATEMENT

As at 30 September 2026

VND

ITEMS	Code	For the 9 month period ended 30 September	
		2026	2025
III. CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	33		
Payments to settle loan principals	34		
Payments of dividends	36	(43,109,650,000)	(43,112,250,000)
Net cash flows from financing activities	40	(43,109,650,000)	(43,112,250,000)
Net cash flows during the period (50 = 20 + 30 + 40)	50	64,917,935,271	96,362,888,810
Cash and cash equivalents at beginning of period	60	83,835,812,196	69,803,995,008
Effect of exchange rate fluctuations on cash and cash equivalents	61		
Cash and cash equivalents at end of period	70	148,753,747,467	166,166,883,818

Preparer



Duong Thi Thuy Hong

Chief Accountant



Truong Thi My Hong

Approved, day 10 month 10 year 2026



Director cum

Legal Representative

Lê Dang Khoa

Quarter 3/2026

CHARACTERISTICS AND APPLICATION OF ACCOUNTING POLICIES AT THE COMPANY

OPERATION CHARACTERISTICS OF ENTERPRISE

Western - Saigon Beer Joint Stock Company (the Company) is a joint stock company established on the basis a merger between Saigon - Can Tho Beer Joint Stock Company and Saigon - Soc Trang Beer Joint Stock Company. Business registration certificate number 5703000144 was issued by the Department of Planning and Investment of Can Tho City on April 13, 2005 for Saigon - Can Tho Beer Joint Stock Company. Registration for the 1st revision on June 6, 2006 to change the name of Saigon - Can Tho Beer Joint Stock Company to Western Saigon Beer Joint Stock Company because of the merger of the two companies. The latest business registration certificate No. 1800586579 was revised for the 12th time on November 27, 2023 issued by the Department of Planning and Investment of Can Tho City.

On August 10, 2010, the Company's shares were officially traded on UPCOM market at Hanoi Stock Exchange, according to Announcement No. 694/TB-SGDHN dated August 3, 2010 with trading code of WSB.

Head office: Tra Noc Industrial Zone, Thoi An Dong Ward, Can Tho City

Business lines: Production, trade, services.

Manufacture of beer and malt fermented with beer yeast, non-alcoholic beverages, mineral water; Distilling and mixing various types of spirits; Wholesale of beverages; Trading in and export agricultural products, raw materials for beer, alcohol and beverage production; Trading in feed for cattles, poultry, and aquaculture; by-products business; Processing agricultural raw materials for beer, alcohol and beverage production, etc;

Form of capital ownership: Joint Stock Company

Corporate structure: The company has 01 subsidiary (100% ownership & voting right) and 01 associate (20% ownership & voting right)

Subsidiary: Saigon - Soc Trang Beer One Member Limited Company. Address Lot S, An Nghiep Industrial Zone, An Hiep Commune, Can Tho City. Main business line is manufacturing and trading beer, alcohol, beverage products..

Associate: Saigon - Bac Lieu Beer Joint Stock Company. Address: Lot B5, Tra Kha Industrial Zone, Ward Bac Lieu Ward, Ca Mau Province. Main business line is manufacturing and trading beer, alcohol, beverage products..

Currently, the company can still compare the information on the financial statements with the same period last year.

ACCOUNTING POLICIES AT THE COMPANY

The annual accounting period of the Company is from 1 January to 31 December.

Accounting currency is Vietnam Dong (VND).

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Economic transactions arising in foreign currencies are translated into VND at the actual exchange rate of the bank opening the account (or the average inter-bank exchange rate) at the time of transaction. At year-end, monetary items denominated in foreign currencies are translated at the average inter-bank exchange rate announced by the State Bank of Vietnam at the balance sheet date.

Actual exchange differences arising during the period and exchange differences due to revaluation of monetary items' balances at the end of the year are accounted in financial revenue or expenses in the fiscal year.

Applicable accounting standards and accounting policies

Applicable accounting policies

The Company applies the Enterprise Accounting System issued under Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Minister of Finance.

Complying with Accounting Standards and Accounting Policies

The Company has applied Vietnamese Accounting Standards and standard guiding documents issued by the Ministry of Finance. The financial statements are prepared and presented in accordance with all provisions of each standard, circular on guidelines for the standard and the applicable accounting policies.

System and form of accounting books applied

The company uses accounting software to record arising economic transactions.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, bank deposits, cash in transit, call deposits and other short-term investments not exceeding 3 months that are readily convertible to cash and are subject to an insignificant risk of being convertible to cash from the date of acquisition of the investment at the reporting time.

Financial investments

Financial investments include trading securities; held-to-maturity investments ; Loans; investments in subsidiaries and associates; investments in equity instruments of other entities, used to reflect the purchase, sale and payment for the purpose of making a profit. Trading securities must be recognised at cost. Listed securities are recognized at the time of order matching; unlisted securities are recognized at the time of official ownership in accordance with the law. At the end of the accounting year, if the market value of trading securities is lower than the cost, a provision is made. Paying dividends in shares, investors only track the amount on the notes. All stock swaps must be valued at fair value, at the date of exchange. When liquidating or selling, the cost is determined on a weighted average basis.

Investments in subsidiaries and associates are recognised at cost. Net profit distributed from subsidiaries and associates arising after the investment date is recognized in the income statement. Other distributions (except for net profit) are considered to be the recovery of investments and are recognized as a deduction from cost of investment.

Accounts receivable



Trade receivables are stated at the original invoice amount less allowance for doubtful receivables estimated based on the Management's review of all outstanding debts at end of the year. Debts determined to be uncollectible will be written off.

Inventories

Inventories are stated at the cost and net realisable value. Cost is determined on a weighted average basis and includes all purchase costs, manufacturing costs, other direct related costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price of inventory items in the normal course of business, less the estimated costs necessary for consumption.

Inventories are determined on a weighted average basis

Inventories are accounted by the perpetual method.

Provision for devaluation of inventories made at year-end is the difference between the cost of inventories and their net realisable value.

Depreciation of fixed assets, finance lease fixed assets, investment properties

Tangible fixed assets, intangible fixed assets are recognised at cost. When using, tangible fixed assets, intangible fixed assets are stated at cost, accumulated depreciation and carrying amount.

Finance lease fixed assets are stated at their fair value or the present value of the minimum lease payments (excluding VAT) and the initial direct costs incurred related to finance lease fixed assets. When using, finance lease fixed assets are stated at cost, accumulated depreciation and carrying amount.

Applicable depreciation method and special depreciation cases: Depreciation is deducted using the straight-line method, the depreciation period is estimated as prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 by the Ministry of Finance.

Buildings and structures: 5 – 25 years

Machinery and equipment: 5 – 10 years

Motor vehicle: 6-10 years

Office equipment: 3-8 years

Land use right: 49 years

Finance lease fixed assets are depreciated like the Company's fixed assets. For finance lease fixed assets that are not certain to be repurchased, depreciation will be computed over the lease term when the lease term is shorter than its useful lives.

Investment properties are stated at cost. While held for appreciation, or under an operating lease, investment properties are recognized at cost, accumulated amortization, and carrying amount.

Investment properties are computed and depreciated like the Company's other fixed assets.

Business cooperation contracts (BCC)

A contractual agreement between two or more parties to jointly conduct economic activities but do not form an independent legal entity. The party receiving the contributed capital does not record it in equity but records it in Account 338. BCC divides the profit after tax controlled by one party or jointly controlled by one party, and by one party accounting and finalizing. The parties must consider the risks they may incur.

Investments in joint ventures are accounted at cost. The joint venture capital contribution is not adjusted for the change in the company's share of the joint venture's net assets. The income statement of the Company reflects the income distributed from the accumulated net profit of the joint venture arising after the contribution of capital to the joint venture.

Joint venture activities in the form of jointly controlled businesses and jointly controlled assets are subject to the same general accounting principles as with other ordinary business activities. Including:

The Company separately monitors the incomes and expenses related to joint venture activities and makes allocations to the parties in the joint venture according to the joint venture A125;

The Company separately monitors assets contributed to joint ventures, capital contributions to jointly controlled assets and joint liabilities and separate liabilities arising from joint venture activities.

Securities investments at the reporting time, if:

With a maturity or withdrawal period not exceeding 3 months from the date of purchase, such investment is considered "cash equivalent";

Having a withdrawal period of less than 1 year or within 1 business cycle, which is classified as a short-term asset;

Having a withdrawal period of more than 1 year or more than 1 business cycle, which is classified as a long-term asset;

Provision for devaluation of investments made at year-end is the difference between the cost of investments accounted in the accounting books and their market value at the time of making the provision.

If BCC stipulates that other parties participating in BCC are entitled to a fixed profit regardless of the business performance of the contract; In this case, although the legal form of the contract is BCC, the nature of the contract is to lease the property. If BCC stipulates that another party in BCC only classifies profit sharing if BCC's operating results are profitable and at the same time incurs losses, although the legal form of BCC is to divide profit after tax, the nature of BCC is the division of revenue and expenses.

Borrowing costs

Borrowing costs are recognised in business expenses in the period in which they are incurred, except where the borrowing costs related to the investment in construction or production of unfinished assets which are included in the value of assets (capitalized) when all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs" are met.

borrowing costs related to the investment in construction or production of unfinished assets are included in the value of the asset (capitalized), including interest on the loan, amortization of discounts or additional fees when issuing bonds, additional costs incurred related to loan procedures.

Loans and finance lease liabilities

Monitor details of terms of loans and finance lease liabilities. Accounts with a repayment period of more than 12 months from the time of preparation of the financial statements are presented as loans and long-term financial lease liabilities. Accounts due to be paid within the next 12 months from the time of preparation of the financial statements, are presented as loans and short-term financial lease payables to have a repayment plan.

Finance lease liability is the total lease liability calculated at the present value of the minimum lease payments or the fair value of the leased asset.

The capitalization rate of interest expense for the period is: 0%

Prepaid expenses

Actual prepaid expenses incurred during the fiscal year or related to the business performance of many accounting periods and transferred to many later accounting periods.

Establishment costs

- Pre-operation costs/production preparation costs (including training costs);
- Expenses for relocation, expenses for business reorganization;

Cost for load tests and trial production;

Tools and instruments delivered are of great value;

Loss on exchange rate difference of capital construction investment stage;

The cost of major repair of fixed assets incurred once is too large.

Calculation and allocation of prepaid expenses into production and business expenses in each accounting period is based on the nature and extent of each type of expense in order to choose a method and reasonable allocation criteria. Prepaid expenses are gradually amortized to production and business expenses on a straight-line basis.

Payables

The classification is done on the same principle as receivables.

Payable expenses

Actual expenses that have not been incurred but are deducted in advance into production and business expenses in the period to ensure that when incurred costs actually do not cause a sudden change in production and business costs on the basis of ensuring the matching rule between revenue and cost. When such expenses are incurred, if there is a difference with the deducted amount, the accountant shall record additional or decrease expenses corresponding to the difference.

Payable provisions

The recognized amount of a payable provision is the most reasonable estimate of the amount that will be required to settle the present obligation as at the end of accounting period or at the end of six-month period.

Only expenses related to the payable provision initially made will be offset by such provision.

The difference between the provision for payables made in the previous accounting period that has not been used up is larger than the provision for payables made in the reporting period, which is reversed and recorded as a decrease in production and business expenses in the period minus the difference. The larger amount of the provision for warranty payments for construction works is reversed into other income in the period.

Equity

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The owner's investment equity is recognized according to the amount of equity contributed by the owner.

Share premium is recognized according to the larger or smaller difference between the actual value of the issue and the par value of the shares upon the initial issuance, additional issuance or re-issuance of treasury shares.

Other equity of the owner is stated according to the residual value between the fair value of assets that the enterprise is donated or donated by other organizations and individuals after deducting (-) payable taxes (if any) related to these donated assets and not additional business capital from business performance.

Difference in revaluation of assets due to revaluation of existing assets and handling of the difference.

Exchange rate differences reflected on the balance sheet are exchange rate differences arising or revaluation at the end of the period of items denominated in foreign currencies.

Undistributed profit after tax is the profit from the enterprise's activities after deducting (-) adjustments due to retrospective application of changes in accounting policies and retrospective adjustment of material misstatements of the previous years.

Revenue

Sales revenue

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

The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;

The company no longer holds the right to manage the goods as the owner of the goods or control the goods;

The revenue can be measured reliably;

The Company has obtained or will receive economic benefits from the sale transaction;

Determine the costs associated with the sale transaction

Service revenue

Service revenue is recognized when the outcome of the transaction can be measured reliably. Where the provision of services involves multiple periods, revenue is recognized in the period according to the results of the work completed at the balance sheet date of that period. The outcome of a service provision transaction is determined when the following conditions are satisfied:

The revenue can be measured reliably;

It is likely to obtain economic benefits from the transaction of providing that service;

The work completed at the balance sheet date can be determined;

Determine the costs incurred for the transaction and the cost to complete the transaction of providing that service.

The work of providing services completed has been determined by work completion assessment method

Financial income

Revenue arising from interest, royalties, dividends, distributed profits and other financial income is recognized when the following two (2) conditions are satisfied simultaneously:

It is likely to obtain economic benefits from the transaction;

The revenue can be measured reliably.

Dividends and distributed profits are recognized when the Company receives dividends or receives profits from capital contribution.

Revenue from construction contracts

The completed work of the construction contract as the basis for determining the revenue is determined by the method of percentage (%) between the actual costs incurred of the completed work at a given time compared to with the total estimated cost of the contract.

Financial expenses

Expenses recognized in financial expenses include:

Expenses or losses related to financial investments;

Loan and borrowing costs;

Losses due to changes in exchange rates of transactions related to foreign currencies;

Provision for devaluation of securities investment.

The above amounts are recognized according to the total amount incurred during the period, not offset against financial income.

Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expense is determined on the basis of taxable income and CIT rate in the current year.

Deferred corporate income tax expense is determined on the basis of deductible temporary difference, taxable temporary difference and CIT rate.

3 CASH AND CASH EQUIVALENTS

	30/9/2026	01/01/2026
	VND	VND
Cash in bank	69,747,467	99,812,196
Cash equivalents (*)	148,684,000,000	83,736,000,000
TOTAL	148,753,747,467	83,835,812,196

(a) Details of demand deposits balance by significant banks are as follows:

Name of bank	30/9/2026	01/01/2026
	VND	VND
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Ky Dong Branch		25,558,462
Vietnam Bank for Agriculture and Rural Development – Sai Gon Center Branch		30,799,653
HSBC Bank (Vietnam) Ltd.	38,334,346	
Others	31,413,121	43,454,081
	69,747,467	99,812,196

(b) Cash equivalents represented term deposits at banks with original terms to maturity of 3 months or less from their transaction dates. These term deposits were denominated in VND and earned interest at rate of 4.75% per annum (1/1/2026: 4.75% per annum)

	Original terms to maturity	30/9/2026	01/01/2026
		VND	VND
Term deposits at banks	2-3 months	15,610,000,000	11,250,000,000
Term deposits at banks	1-2 months	133,074,000,000	72,486,000,000
TOTAL		148,684,000,000	83,736,000,000

4 INVESTMENTS

(a) Held-to-maturity investments

(i) Short-term

		30/9/2026 VND	01/01/2026 VND (Reclassified)
Term deposits at banks			
Term deposits at banks	1- 3 months	82,650,000,000	87,190,000,000
Term deposits at banks	4- 6 months	154,330,000,000	86,780,000,000
Term deposits at banks	7- 9 months	57,990,000,000	75,390,000,000
Term deposits at banks	10- 12 months	94,800,000,000	66,050,000,000
Interest receivable		14,566,155,227	8,641,184,658
TOTAL		404,336,155,227	324,051,184,658

Held-to-maturity investments – short-term represented term deposits at banks with original terms to maturity of greater than 3 months from their transaction dates and remaining terms to maturity of not greater than 12 months from the end of accounting period. These term deposits were denominated in VND and earned interest at rates ranging from 5.0% to 8.0% per annum (1/1/2026: 5.0% to 6.7% per annum).

(ii) Long-term

Long-term investments held-to-maturity represent investments

	Remaining terms to maturity	30/9/2026 VND	01/01/2026 VND (Reclassified)
Term deposits at banks	13- 15 months	28,340,000,000	36,500,000,000
Interest receivable		41,205,480	55,289,589
TOTAL		28,381,205,480	36,555,289,589

Held-to-maturity investments – long-term represented term deposits at banks with remaining terms to maturity of greater than 12 months from the end of accounting period. These term deposits were denominated in VND and earned interest at rate of 8.0% per annum (1/1/2026: 6.7 to 7.2% per annum).

INVESTMENTS (continued)

(b). Equity investments in other entities

	30/9/2026						1/1/2026					
	No of shares	% of equity owned and voting rights	Cost	Carrying amount/cost	Allowance for diminution in value	Fair value	No of shares	% of equity owned and voting rights	Cost	Carrying amount/cost	Allowance for diminution in value	Fair value
			VND	VND	VND	VND			VND	VND	VND	VND
Invest in associates												
Saigon - Bac Lieu Beer Joint Stock Company	2,402,400	20.00%	7,000,000,000	36,215,726,892	-	17,328,511,200	2,402,400	20.00%	7,000,000,000	35,693,020,281		17,161,144,000
Other long-term investments												
(a) Investing in stocks												
Development Investment Construction JSC												
(b) Other long-term investments												
Saigon Tay Do Beer - NGK Joint Stock Company	1,891,807	9.46%	13,980,715,400		(3,570,101,479)	10,410,613,921	1,891,807	9.46%	13,980,715,400			(*)
			20,980,715,400	36,215,726,892	(3,570,101,479)	27,739,125,121			20,980,715,400	35,693,020,281		

(*) The Group has not determined fair values of this investment for disclosure in the consolidated interim financial statements because information about its market price is not available and there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair values of this investment may differ from its carrying amount.

WESTERN - SAIGON BEER JOINT STOCK COMPANY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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5 ACCOUNTS RECEIVABLE FROM CUSTOMERS

	30/9/2026	01/01/2026
	VND	VND
(a) Accounts receivable from customers		
Third parties	374,314,889	785,745,794
Related party	91,944,030,210	104,102,209,281
TOTAL	92,318,345,099	104,887,955,075
(b) Accounts receivable from customers who is a related party		
Saigon Beer - Alcohol - Beverage Corporation	90,282,947,161	102,143,795,780
Saigon Beer Trading Company Limited	143,694,202	521,950,004
Saigon Beer Group Joint Stock Company Binh Tay	1,353,611,860	1,425,971,976
Saigon Binh Tay Beer Trading & Services Co., Ltd.	18,806,103	10,491,521
Saigon - Tay Do Beer and Beverage Joint Stock Company	144,970,884	
TOTAL	91,944,030,210	104,102,209,281

6 PREPAYMENTS TO SUPPLIERS

	30/9/2026	01/01/2026
	VND	VND
Third parties	903,427,233	539,929,769
Related party	378,000,000	1,769,147,813
Saigon Beer - Alcohol - Beverage Corporation	-	1,318,611,183
Sa Be Co Mechanical Co., Ltd	378,000,000	224,670,000
Saigon Song Hau Beer Trading Joint Stock Company	-	225,866,630
	1,281,427,233	2,309,077,582

7 OTHER RECEIVABLES

	30/9/2026	01/01/2026
	VND	VND
(a) Other short-term receivables		
Interest receivables	414,609,672	215,743,959
Other	249,362,359	15,278,845
TOTAL	663,972,031	231,022,804
<i>In which:</i>		
Third parties	663,972,031	231,022,804
Related party	-	
	663,972,031	231,022,804
(b) Other long-term receivables		

WESTERN - SAIGON BEER JOINT STOCK COMPANY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

Form 09-DN/HN

8 INVENTORIES

	30/9/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
	VND	VND	VND	VND
Goods in transit	-		122,200,000	
Raw materials	32,336,804,649		23,154,240,146	
Tools and supplies and spare parts	5,326,625,511	(1,538,403,406)	5,288,017,349	(1,069,114,198)
Work in progress	17,642,117,030		19,446,109,796	
Finished goods	7,422,701,831		14,445,481,720	
Merchandise inventories	11,389,920		14,895,360	
TOTAL	62,739,638,941	(1,538,403,406)	62,470,944,371	(1,069,114,198)

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

	Nine-month period ended	
	30/9/2026	30/09/2025
	VND	VND
Opening balance	1,069,114,198	1,412,392,180
Allowance made during the period	1,196,502,483	500,238,258
Allowance reversed during the period	(727,213,275)	(535,430,989)
Closing balance	1,538,403,406	1,377,199,449

WESTERN - SAIGON BEER JOINT STOCK COMPANY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Form B 09-DN/HN

9 TANGIBLE FIXED ASSETS

	<i>Buildings and structures VND</i>	<i>Machinery and Equipment VND</i>	<i>Motor vehicles VND</i>	<i>Office equipment, other VND</i>	<i>Total VND</i>
Cost					
Opening balance	191,066,926,401	816,944,730,699	15,520,060,212	15,108,774,642	1,038,640,491,954
Increases in the period:		5,721,394,141		281,271,000	6,002,665,141
<i>Additions</i>		1,067,073,326		281,271,000	1,348,344,326
<i>Transferred from construction in progress</i>		4,654,320,815			4,654,320,815
<i>increase due to adjustment from investment property</i>					
<i>Reclassification</i>					
<i>Other increases</i>					
Decreases in the period:		6,554,153,811		645,214,906	7,199,368,717
<i>In which:</i>					
<i>decrease due to asset liquidation</i>		6,554,153,811		645,214,906	7,199,368,717
<i>Orther Decreases</i>					
Closing balance	191,066,926,401	816,111,971,029	15,520,060,212	14,744,830,736	1,037,443,788,378
Accumulated depreciation					
Opening balance	110,007,429,280	666,913,314,277	13,959,766,545	13,353,698,438	804,234,208,540
Charge for the period	5,715,797,048	40,097,232,088	607,556,400	159,480,496	46,580,066,032
<i>increase due to adjustment from investment property</i>					
Decrease in the period					
<i>Disposals</i>		6,544,807,142		645,214,906	7,190,022,048
Closing balance	115,723,226,328	700,465,739,223	14,567,322,945	12,867,964,028	843,624,252,524
Net book value					
Opening balance	81,059,497,121	150,031,416,422	1,560,293,667	1,755,076,204	234,406,283,414
Closing balance	75,343,700,073	115,646,231,806	952,737,267	1,876,866,708	193,819,535,854

Included in tangible fixed assets as at 30 September 2026 were assets costing VND 158,313 million (1/1/2026: VND 157,475 million) which were fully depreciated but still in active use.

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10 INTANGIBLE FIXED ASSETS

11 INVESTMENT PROPERTIES

	Buildings and structures	Total
	VND	VND
Cost		
Opening balance	4,011,843,370	4,011,843,370
<i>Disposals</i>		
Transfer to fixed assets		
Closing balance	4,011,843,370	4,011,843,370
Accumulated depreciation		
Opening balance	2,059,412,894	2,059,412,894
<i>Charge for the period</i>	120,355,299	120,355,299
<i>Disposals</i>		
Transfer to fixed assets		
Closing balance	2,179,768,193	2,179,768,193
Opening balance	1,952,430,476	1,952,430,476
Closing balance	1,832,075,177	1,832,075,177

NOTES TO THE NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

12 CONSTRUCTION IN PROGRESS

Nine-month period ended

	30/9/2026 VND	30/9/2025 VND
Opening balance	15,725,040,510	13,657,078,670
Additions	3,422,061,524	15,172,124,165
Transfer to tangible fixed assets	(4,908,494,141)	(3,585,833,593)
Transfer to long-term prepaid expenses	(77,922,001)	-
Closing balance	14,160,685,892	25,243,369,242

Major constructions in progress at the end of accounting period were as follows

	30/9/2026 VND	01/01/2026 VND
Land clearance cost for factory expansion project	12,632,749,763	12,632,749,763
Heat pump equipment installation		1,085,000,000
Others	1,527,936,129	2,007,290,747
	14,160,685,892	15,725,040,510

13 DEFERRED EXPENSES

Short-term deferred expenses

(a)

	Tools and instruments and others VND	Total VND
Opening balance	913,338,395	913,338,395
Additions	2,343,607,195	2,343,607,195
Amortisation for the period	(2,487,620,918)	(2,487,620,918)
Closing balance	769,324,672	769,324,672

(b) Long-term deferred expenses

	Prepaid land costs VND	Returnable packaging VND	Tools and instruments and others VND	Total VND
Opening balance	9,295,463,407	429,821,454	8,458,938,554	18,184,223,415
Additions		5,238,247,040	1,502,456,040	6,740,703,080
Amortisation for the period	(349,105,986)	(775,447,105)	(3,727,696,287)	(4,852,249,378)
Closing balance	8,946,357,421	4,892,621,389	6,233,698,307	20,072,677,117

14 ACCOUNTS PAYABLE TO SUPPLIERS

	30/9/2026	01/01/2026
	VND	VND
Third parties	6,179,403,656	6,855,331,908
Related parties	9,180,103,152	1,085,972,771
Total	15,359,506,808	7,941,304,679
Accounts payable to suppliers who are related parties	9,180,103,152	1,085,972,771
<i>The parent company</i>	9,180,103,152	1,085,972,771
Saigon Beer - Alcohol - Beverage Corporation	7,226,440,940	-
Saigon Beer Trading Company Limited	53,462,212	59,607,745
Sa Be Co Mechanical Co., Ltd	1,900,200,000	1,026,365,026

15 DIVIDENDS PAYABLE

	30/9/2026	01/01/2026
	VND	VND
Dividends to be paid in cash (*)	From previous years	5,477,592,808
		5,771,602,808
Dividends to be paid in cash	2025	684,360,000
	6,161,952,808	5,771,602,808

(*). As at the reporting date, these dividends payable represented those dividends not yet claimed by certain minority shareholders.

16 ACCRUED EXPENSES

	30/9/2026	01/01/2026
	VND	VND
Land rental and infrastructure fees	1,081,720,089	1,149,964,451
Construction costs	555,000,000	1,640,000,000
Others	9,889,442,688	4,897,333,665
Total	11,526,162,777	7,687,298,116

17 OTHER PAYABLES**(a) Other payables – short-term**

	30/9/2026	01/01/2026
	VND	VND
Short-term deposits received	1,110,044,643	1,368,834,275
Other	3,832,314,719	3,939,319,846
Total	4,942,359,362	5,308,154,121
<i>In which:</i>		
Third parties	4,942,359,362	5,308,154,121
Related parties		
	4,942,359,362	5,308,154,121

(b) Other payables – long-term

	30/9/2026	01/01/2026
	VND	VND
Long-term deposits received	295,873,900	52,500,000
Total	295,873,900	52,500,000

18 BONUS AND WELFARE FUND

This fund is established by appropriating from retained profits as approved by the 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:

	Nice-month period ended	
	30/09/2026	30/09/2025
	VND	VND
Opening balance	9,757,899,190	9,320,197,361
Appropriation during the period (Note 26)	5,826,750,000	4,809,098,321
Adjustments to bonus and welfare fund (Note 26)	(85,131,095)	1,199,845,415
Utilisation during the period	(5,745,642,399)	(7,174,274,681)
Closing balance	9,753,875,696	8,154,866,416

19 PROVISION - LONG - TERM

Provision – long-term represented provision for severance allowance. Movement of provision for severance allowance during the period was as follows:

	Nice-month period ended	
	30/09/2026	30/09/2025
	VND	VND
Opening balance	5,585,964,400	5,681,999,294
Provision made during the period	52,036,750	-
Provision utilised during the period	(232,271,470)	(96,034,894)
Closing balance	5,405,729,680	5,585,964,400

20 Taxes payable to/ receivable from State Treasury

(a) Taxes payable to State Treasury

	01/01/2026	Incurred	Paid	Net-off	30/09/2026
	VND	VND	VND	VND	VND
Value added tax	12,753,868,989	149,042,212,808	67,916,891,616	(42,880,286,794)	50,998,903,387
Special sales tax	87,174,900,850	744,179,559,084	750,535,133,301		80,819,326,633
Corporate income tax	4,390,274,473	8,589,409,461	6,703,688,250		6,275,995,684
Personal income tax	68,765,017	1,104,428,370	1,037,011,785		136,181,602
Land rent	1,183,319,617	1,774,979,424			2,366,639,233
Other taxes					
	105,571,128,946	904,695,542,438	826,789,338,051	(42,880,286,794)	140,597,046,539



21 SHARE CAPITAL

21.1 Owners' capital

	30/09/2026			01/01/2026		
	Ordinary shares VND	Total par value VND	%	Ordinary shares VND	Total par value VND	%
Saigon Beer - Alcohol - Beverage Corporation	12,517,050	125,170,500,000	86.32%	12,517,050	125,170,500,000	86.32%
Other shareholders	1,982,950	19,829,500,000	13.68%	1,982,950	19,829,500,000	13.68%
Total	14,500,000	145,000,000,000		14,500,000	145,000,000,000	

Number of shares

	30/09/2026 (Ordinary shares)	01/01/2026 (Ordinary shares)
Number of shares registered	14,500,000	14,500,000
Number of shares issued	14,500,000	14,500,000
Số lượng cổ phiếu quỹ	-	-
Number of existing shares in circulation	14,500,000	14,500,000

Capital transactions with owners and dividend distribution, profit sharing

- Owner's investment capital

Capital contributed at the beginning of the year

Capital contributed at the end of the year

-Dividends and profits shared

Total:

- Closing the remaining 30% dividend in 2024 to be paid on June 06 2025.

- Advance dividend for the first time in 2025 at the rate of 20% (paid on November 28, 2025).

- Closing the remaining 30% dividend in 2025 to be paid on May 22 2026.

Funds of the company

- Investment and development fund

- Retained profits

Number of shares

VND

14,500,000

14,500,000

2026

VND

43,500,000,000

43,500,000,000

VND

219,010,945,308

455,296,622,369

%

30%

30%

Total par value

VND

145,000,000,000

145,000,000,000

2025

VND

72,500,000,000

43,500,000,000

29,000,000,000

VND

219,010,945,308

421,143,390,348

%

20%

30%

20%

21.2 CHANGE IN OWNERS' EQUITY

	Share capital VND	Investment and development fund VND	Retained profits VND	Total VND
Balance as at 1 January 2025	145,000,000,000	219,010,945,308	403,815,193,632	767,826,138,940
Net profit for the period			97,850,983,854	97,850,983,854
Last year's dividend			(43,500,000,000)	(43,500,000,000)
This year's dividend			(29,000,000,000)	(29,000,000,000)
Appropriation to bonus and welfare fund			(6,412,131,095)	(6,412,131,095)
Adjustment to bonus and welfare fund			(1,199,845,415)	(1,199,845,415)
Appropriation to social activities fund			(410,810,628)	(410,810,628)
Balance as at 31 December 2025	145,000,000,000	219,010,945,308	421,143,390,348	785,154,335,656
Balance as at 1 January 2026	145,000,000,000	219,010,945,308	421,143,390,348	785,154,335,656
Net profit for the period			83,809,935,216	83,809,935,216
Last year's dividend			(43,500,000,000)	(43,500,000,000)
Appropriation to bonus and welfare fund			(5,826,750,000)	(5,826,750,000)
Adjustment to bonus and welfare fund			85,131,095	85,131,095
Appropriation to social activities fund			(415,084,290)	(415,084,290)
Balance as at 30 September 2026	145,000,000,000	219,010,945,308	455,296,622,369	819,307,567,677

22 REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Sales of finished goods	247,043,041,159	196,889,144,281
Provision of services	502,305,021	687,456,843
Others	2,810,076,231	4,505,895,973
Total Revenue	250,355,422,411	202,082,497,097

23 COST OF GOODS SOLD AND SERVICES PROVIDED

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Finished goods sold	223,924,169,569	177,063,138,210
Services provided	173,563,263	282,949,945
Reversal of allowance for inventories	71,604,226	128,338,252
Others	115,007,446	341,893,542
Total	224,284,344,504	177,816,319,949

24 FINANCIAL INCOME

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Interest income from terms deposits	8,595,411,011	6,194,408,354
Total	8,595,411,011	6,194,408,354

25 FINANCIAL EXPENSES

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Allowance for diminution in the value of long-term financial investments	1,189,946,603	
Total	1,189,946,603	

26 SELLING EXPENSES

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Cost of loading and unloading labor	218,111,221	184,991,710
Total	218,111,221	184,991,710

27 GENERAL AND ADMINISTRATION EXPENSES

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Staff costs	3,431,055,514	3,270,694,192
Depreciation	222,827,165	219,499,537
Outside services	492,307,828	628,215,175
Other expenses	1,118,861,592	949,138,052
Total	5,265,052,099	5,067,546,956

28 OTHER INCOME

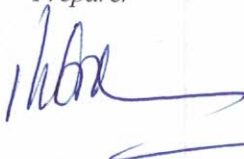
	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Liquidation and sale of fixed assets, packages, bottles, and scraps	787,037	
Others	67,482,961	56,602,567
Total	68,269,998	56,602,567

29 OTHER EXPENSES

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Expenses for fixed assets disposals		
Others	173,336,154	147,929,276
Total	173,336,154	147,929,276

Approved, day 12 month 10 year 2026

Preparer



Duong Thi Thuy Hong

Chief Accountant



Truong Thi My Hong



Director cum

Legal Representative

Le Dang Khoa

