

Số/No. 208 /2026/WSB

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

(Information disclosure of Separate
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 (TCNY có công ty con);

Consolidated Financial Statements (Listed organizations has subsidiaries)

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

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

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

Cases in which the cause must be explained:

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

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

☐ Có

☐ Không

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

☐ Có

☐ Không

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

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

☐ Có

☐ Không

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

☐ Có

☐ Không

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

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 riêng quý 3/2026/ Separate 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



WESTERN - SAIGON BEER JOINT STOCK COMPANY

**CÔNG TY
CỔ PHẦN
BIA SÀI
GÒN -
MIỀN TÂY**

Digitally signed by CÔNG TY CỔ
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SEPARATE FINANCIAL STATEMENTS

Quarter 3 year 2026

FINANCIAL REPORT

As at 30 September 2026

VND				
<i>ASSETS</i>	<i>Code</i>	<i>Note</i>	<i>30/9/2026</i>	<i>01/01/2026</i>
<i>CURRENT ASSETS</i>	<i>100</i>		<i>480,329,728,962</i>	<i>404,063,845,211</i>
<i>Cash and cash equivalents</i>	<i>110</i>	<i>8</i>	<i>54,484,784</i>	<i>84,151,161</i>
Cash	111		54,484,784	84,151,161
Cash equivalents	112			
<i>Short-term financial investments</i>	<i>120</i>		<i>404,336,155,227</i>	<i>324,051,184,658</i>
Held-to-maturity investments	123	9(a)	404,336,155,227	324,051,184,658
<i>Accounts receivable – short-term</i>	<i>130</i>		<i>57,681,790,561</i>	<i>58,919,472,549</i>
Accounts receivable from customers	131	10	18,657,241,944	24,634,594,128
Prepayments to suppliers	132	11	199,780,667	781,269,066
Other short-term receivables	135	12	38,824,767,950	33,503,609,355
<i>Inventories</i>	<i>140</i>		<i>17,817,686,421</i>	<i>20,416,096,018</i>
Inventories	141	13	19,046,961,602	21,160,435,774
Allowance for inventories	142		(1,229,275,181)	(744,339,756)
<i>Short-term biological assets</i>	<i>150</i>			
<i>Other current assets</i>	<i>160</i>		<i>439,611,969</i>	<i>592,940,825</i>
Short-term pending allocation costs	161	18	439,611,969	592,940,825
Taxes and other receivables from the State	163			

FINANCIAL REPORT

As at 30 September 2026

<i>ASSETS</i>	<i>Code</i>	<i>Note</i>	<i>30/9/2026</i>	<i>01/01/2026</i>
<i>LONG-TERM ASSETS</i>	<i>200</i>		<i>330,344,435,932</i>	<i>361,795,523,303</i>
<i>Accounts receivable – long-term</i>	<i>210</i>		-	<i>6,000,000</i>
Other long-term receivables	215			6,000,000
<i>Fixed assets</i>	<i>220</i>	<i>14</i>	<i>64,463,907,257</i>	<i>86,396,491,828</i>
Tangible fixed assets	<i>221</i>		<i>64,463,907,257</i>	<i>86,396,491,828</i>
<i>Cost</i>	<i>222</i>		<i>534,970,222,659</i>	<i>539,645,559,566</i>
<i>Accumulated depreciation</i>	<i>223</i>		<i>(470,506,315,402)</i>	<i>(453,249,067,738)</i>
Intangible fixed assets	<i>227</i>			
<i>Biological assets long-term</i>	<i>230</i>			
<i>Investment property</i>	<i>240</i>	<i>16</i>	<i>1,832,075,177</i>	<i>1,952,430,476</i>
<i>Cost</i>	<i>241</i>		<i>4,011,843,370</i>	<i>4,011,843,370</i>
<i>Accumulated depreciation</i>	<i>242</i>		<i>(2,179,768,193)</i>	<i>(2,059,412,894)</i>
<i>Long-term work in progress</i>	<i>250</i>		-	<i>1,145,033,803</i>
Construction in progress	252			1,145,033,803
<i>Long-term financial investments</i>	<i>260</i>	<i>9</i>	<i>245,791,819,401</i>	<i>257,536,004,989</i>
Investments in subsidiary	261		200,000,000,000	200,000,000,000
Investments in associate	262		7,000,000,000	7,000,000,000
Equity investments in other entities	263		13,980,715,400	13,980,715,400
Allowance for impairment of long-term financial investments (*)	264		<i>(3,570,101,479)</i>	
Held-to-maturity investments	265		28,381,205,480	36,555,289,589
<i>Other long-term assets</i>	<i>270</i>		<i>18,256,634,097</i>	<i>14,759,562,207</i>
Long-term deferred expenses	271	<i>18</i>	<i>16,692,923,544</i>	<i>12,871,129,083</i>
Deferred tax assets	272		<i>1,563,710,553</i>	<i>1,888,433,124</i>
<i>TOTAL ASSETS</i>	<i>280</i>		<i>810,674,164,894</i>	<i>765,859,368,514</i>

FINANCIAL REPORT

As at 30 September 2026

<i>RESOURCES</i>	<i>Code</i>	<i>Note</i>	30/9/2026	01/01/2026
<i>LIABILITIES</i>	<i>300</i>		<i>61,626,728,804</i>	<i>50,442,457,834</i>
<i>Current liabilities</i>	<i>310</i>		<i>58,551,881,773</i>	<i>47,302,249,083</i>
Accounts payable to suppliers	311	19	3,502,100,036	3,053,465,024
Advances from customers	312			5,880,294
Dividends payable	313	20	6,161,952,808	5,771,602,808
Taxes and state payments	314	25	30,800,952,801	21,490,173,455
Payable to employees	315		1,490,746,719	1,896,980,255
Accrued expenses	316	21	6,315,417,810	4,652,745,126
Other short-term payables	320	22	3,526,101,138	3,681,201,895
Bonus and welfare fund	323	23	6,754,610,461	6,750,200,226
<i>Long-term liabilities</i>	<i>330</i>		<i>3,074,847,031</i>	<i>3,140,208,751</i>
Other payables – long-term	338		89,575,500	52,500,000
Provisions – long-term	342	24	2,985,271,531	3,087,708,751

FINANCIAL REPORT

As at 30 September 2026

RESOURCES	Code	Note	30/9/2026	01/01/2026
EQUITY	400		749,047,436,090	715,416,910,680
<i>Owners' equity</i>	410	26	749,047,436,090	715,416,910,680
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		177,711,446,954	177,711,446,954
Retained profits	420		426,335,989,136	392,705,463,726
- Retained profits brought forward	420a		349,900,393,262	330,182,475,582
- Retained profit for the current period	420b		76,435,595,874	62,522,988,144
TOTAL RESOURCES	440		810,674,164,894	765,859,368,514

Approved, day 10 month 10 year 2026

Preparer

Duong Thi Thuy Hong

Chief Accountant

Trương Thị Mỹ Hồng

Director and Legal Representative



Le Dang Khoa

SEPARATE STATEMENT OF INCOME

As at 30 September 2026

ITEMS	Code	Note	Quarter 3		Accumulated from opening to the end of this quarter	
			2026	2025	2026	2025
			VND	VND	VND	VND
Revenue from sales of goods and provision of services	1	27	46,924,906,485	47,140,676,524	136,016,649,690	137,716,155,274
Net revenue (10 = 01 - 02)	10		46,924,906,485	47,140,676,524	136,016,649,690	137,716,155,274
Cost of goods sold and services provided	11	28	38,733,869,679	40,437,254,313	115,611,604,593	123,662,802,729
Gross profit (20 = 10 - 11)	20		8,191,036,806	6,703,422,211	20,405,045,097	14,053,352,545
Profit/loss from sale and liquidation of investment real estate	21					
Financial income	22	29	22,320,013,865	21,092,564,977	78,170,664,347	70,020,557,037
Financial expenses	23	30	1,189,946,603		3,570,101,479	
Selling expenses	25	31	170,856,190	136,405,585	493,264,192	436,700,235
General and administration expenses	26	32	3,015,087,895	2,930,592,686	9,246,434,274	9,138,127,322
Net operating profit (30=20+21+22-(23+25+26))	30		26,135,159,983	24,728,988,917	85,265,909,499	74,499,082,025
Other income	31	33	5,558,355	16,076,552	31,068,123	237,005,800
Other expenses	32	34	(6,995,924)		6,577,246	
Results of other activities (40 = 31 - 32)	40		12,554,279	16,076,552	24,490,877	237,005,800
Accounting profit before tax (50 = 30 + 40)	50		26,147,714,262	24,745,065,469	85,290,400,376	74,736,087,825
Income tax expense – current	51		1,733,642,273	1,664,498,089	4,965,747,641	3,419,545,512
Income tax expense/ (benefit) – deferred	52		41,426,109	28,522,802	324,722,571	355,284,153
Net profit after tax (60 = 50 - 51 - 52)	60		24,372,645,880	23,052,044,578	79,999,930,164	70,961,258,160

Prepared



Duong Thi Thuy Hong

Chief Accountant



Truong Thi My Hong

Approved day 2 month 10 year 2026

Director General Legal Representative



Lê Đăng Khoa

SEPARATE STATEMENT OF CASH FLOWS

As at 30 September 2026

VND

ITEMS	Code	Note	For the 9 month period ended 30 September	
			Năm 2026	Năm 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
Accounting profit before tax	1		85,290,400,376	74,736,087,825
Adjustments for:				
Depreciation and amortisation	2		24,412,937,527	26,464,734,842
Allowances and provisions	3		4,055,036,904	(45,294,157)
Profits from investing activities	5		(78,314,717,811)	(70,203,583,726)
Interest expenses	6			
Operating profit before changes in working capital	8		35,443,656,996	30,951,944,784
Change in receivables	9		1,019,011,988	(10,288,303,346)
Change in inventories	10		2,113,474,172	7,599,996,459
Change in payables and other liabilities	11		5,877,500,314	12,511,070,937
Change in prepaid expenses	12		(3,668,465,605)	859,340,193
Corporate income tax paid	15		(3,391,453,911)	(1,845,722,104)
Other cash inflows from operating activities	16		7,026,260,968	7,068,059,436
Net cash flows from operating activities	20		44,419,984,922	46,856,386,359
II. CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets	21		(2,270,214,680)	(12,943,172,742)
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		67,125,337,660	34,312,783,161
Net cash flows from investing activities	30		(1,340,001,299)	(3,674,081,692)

SEPARATE STATEMENT OF CASH FLOWS
As at 30 September 2026

VND

ITEMS	Code	For the 9 month period ended 30 September	
		Năm 2026	Năm 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	(29,666,377)	70,054,667
Cash and cash equivalents at beginning of period	60	84,151,161	50,972,574
Cash and cash equivalents at end of period	70	54,484,784	121,027,241

Preparer

Duong Thi Thuy Hong

Chief Accountand

Truong Thi My Hong

Approved, day 28 month 10 year 2026

Director cum Legal Representative



Le Dang Khoa

Quarter 3/2026

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

1. Reporting Entity

(a) Ownership structure

Western - Sai Gon Beer Joint Stock Company ("the Company") is incorporated as a joint stock company in Vietnam.

On 10 August 2010, the Company's shares were officially traded on the unlisted public companies market (UPCoM) on the Hanoi Stock Exchange in accordance with Announcement No. 694/TB-SGDHN dated 3 August 2010 of the Hanoi Stock Exchange with trading code of WSB.

(b) Principal activities

The principal activities of the Company are to produce and trade beer, alcohol and beverage products and for export; and to provide office rental and warehousing services.

(c) Normal operating cycle

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

(d) Company structure

As at 30 September 2026, the Company had 105 employees (1/1/2026: 104 employees).

2. Basis of preparation

(a) Statement of compliance

The separate 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.

The Company prepares and issues its consolidated interim financial statements separately. For a comprehensive understanding of the Company's consolidated financial position, its consolidated results of operations and its consolidated cash flows, these separate interim financial statements should be read in conjunction with the consolidated interim financial statements.

(b) Basis of measurement

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

(c) Annual accounting period

(d) Accounting and presentation currency

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

* Held-to-maturity investments (Note 4(c)(i));

* Dividends payable (Note 4(k)).

4. Summary of significant accounting policies

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

(a) Cash

Cash comprises cash balances and call deposits.

(b) Investments

(i) 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 and any related interest receivables. 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.

Effective from 1 January 2026, accrued interest receivables on held-to-maturity investments are recognised under the related held-to-maturity investments account in the statement of financial position. Prior to 1 January 2026, these accrued interest receivables were recognised under other receivables (Note 4(d)).

(ii) *Investments in subsidiary and associate*

For the purpose of these separate financial statements, investments in subsidiary and associate are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(iii) *Investments in equity instruments of other entity*

Investments in other entities comprises investments in equity instruments of other entities that the Company does not have control, joint control or significant influence over the investees. These investments are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(c) *Accounts receivable*

Trade and other receivables are stated at cost less allowance for doubtful debts.

(d) *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 attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

The Company applies the perpetual method of accounting for inventories.

(e) *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 overhauls cost, is charged to the separate statement of income in the period in which the costs are 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

(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 – 38 years
- * Machinery and equipment 3 – 20 years
- * Motor vehicles 6 – 8 years
- * Office equipment 2 – 10 years

(f) Investment property

Investment property held to earn rental

Cost

Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its purchase price, cost of land use rights and any directly attributable expenditure of bringing the property to the condition necessary for it to be capable of operating in the manner intended by the Board of Management. Expenditure incurred after the investment property held to earn rental has been put into operation, such as repair and maintenance, is charged to the separate statement of income in the period in which the expenditure is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in future economic benefits in excess of the originally assessed standard of performance of the existing investment property held to earn rental, the expenditure is capitalised as an additional cost of the investment property.

Depreciation

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

- * Buildings and structures 8 – 25 years

(g) Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

(h) Long-term pending allocation expenses

(i) Prepaid land costs

Prepaid land costs comprise prepaid land lease rentals, including those for which the Company obtained land use rights certificate but are not qualified as intangible fixed assets under prevailing laws and regulations, and other costs incurred in conjunction with securing the use of leased land. These costs are recognised in the separate statement of income on a straight-line basis over the term of the lease of 32 to 35 years.

(ii) Returnable packaging

Returnable packaging includes bottles and crates being used in the Company's production and business activities and is initially stated at cost. Returnable packaging is amortised on a straight-line basis over a period ranging from 2 to 3 years.

(iii) 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 is amortised on a straight-line basis over 3 years.

(i) Trade and other payables

Trade and other payables are stated at their cost.

(j) Provisions

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

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

Severance allowance

Under the Vietnamese Labour Code, when an employee who has worked for 12 months or more (“the eligible employees”) voluntarily terminates his/her labour contract, the employer is required to pay the eligible employee severance allowance calculated based on years of service and employee’s compensation at termination. Provision for severance allowance has been provided based on employees’ years of service and their average salary for the six-month period prior to the end of the accounting period. For the purpose of determining the number of years of service by an employee, the period for which the employee participated in and contributed to unemployment insurance in accordance with prevailing laws and regulations and the period for which severance allowance has been paid by the Company are excluded.

(k) Share capital

Ordinary shares

Ordinary shares are stated at par value. Excess of cash receipt 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.

(l) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the separate 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 balance sheet 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 amount 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 differences 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.

(m) Revenue and other income

(i) *Goods sold*

Revenue from sales of goods is recognised in the separate statement of income when 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 possible return of goods. Revenue on sales of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

(ii) *Rental income*

Rental income from leased property is recognised in the separate statement of income on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income.

(iii) *Interest income*

Interest income is recognised in the separate statement of income on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

(iv) *Dividend income*

Dividend income is recognised when the right to receive dividend is established. Share dividends are not recognised as income.

(n) *Operating lease payments*

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

(o) *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.

(p) *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 or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

(q) *Comparative information*

Comparative information in these separate interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior period is included as an integral part of the current period separate interim financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current period.

5. Seasonality of operations

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

6. Changes in the composition of the Company

7. Segment reporting

The Company's principal business activities are to produce and trade beers. Other business activities are to provide office rental and warehousing 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 separate statement of financial position as at 30 September 2026 and 1 January 2026 and revenue and expenses presented in the separate statement of income for the six-month periods ended 30 September 2026 and 30 September 2025 were mainly related to the Company's principal business activities.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

8 CASH AND CASH EQUIVALENTS

	30/9/2026	01/01/2026
	VND	VND
Cash in bank	54,484,784	84,151,161
TOTAL	54,484,784	84,151,161

(a) Details of demand deposits at banks were as follows:

	30/09/2026	01/01/2026
Name of bank	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	16,150,438	27,793,046
	54,484,784	84,151,161

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

9 INVESTMENTS

(a) Held-to-maturity investments

(i) Short-term

	Remaining terms to maturity	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).

WESTERN - SAIGON BEER JOINT STOCK COMPANY
NOTES TO THE SEPARATE FINANCIAL STATEMENT (continued)

9 INVESTMENTS

(b) Equity investments in other entities

	30/9/2026					01/01/2026				
	No. of shares	% of equity owned and voting rights	Cost	Allowance for diminution in value	Fair value	No. of shares	% of equity owned and voting rights	Cost	Allowance for diminution in value	Fair value
			VND	VND	VND			VND	VND	VND
Investment in subsidiary	Not applicable	100%	200,000,000,000		(*)	Not applicable	100%	200,000,000,000		(*)
Saigon - Soc Trang Beer One Member Limited Company										
Invest in affiliates	2,402,400	20%	7,000,000,000			2,402,400	20%	7,000,000,000		17,161,144,000
Saigon - BacLieu Beer Joint Stock Company										
Other long-term investments			13,980,715,400	(3,570,101,479)	10,410,613,921			13,980,715,400		(*)
(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		

(*) The Company has not determined fair value of these investments for disclosure in the separate interim financial statements because 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 value of these investments may differ from their carrying amounts.

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

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10 ACCOUNTS RECEIVABLE FROM CUSTOMERS

	30/9/2026 VND	01/01/2026 VND
(a) Accounts receivable from customers		
Third parties	286,239,708	423,173,764
Related party	18,371,002,236	24,211,420,364
TOTAL	18,657,241,944	24,634,594,128
(b) Accounts receivable from customers who is a related party		
Saigon Beer - Alcohol - Beverage Corporation	16,791,778,201	22,405,191,072
Saigon Beer Trading Company Limited	61,835,188	369,765,795
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	18,371,002,236	24,211,420,364

11 PREPAYMENTS TO SUPPLIERS

	30/9/2026 VND	01/01/2026 VND
Third parties	199,780,667	85,735,996
Related party		695,533,070
+ <i>Saigon Beer - Alcohol - Beverage Corporation</i>		244,996,440
+ <i>Saigon Song Hau Beer Trading Joint Stock Company</i>		225,866,630
+ <i>Sa Be Co Mechanical Co., Ltd</i>		224,670,000
	199,780,667	781,269,066

12 OTHER RECEIVABLES

	30/9/2026 VND	01/01/2026 VND
(a) Other short-term receivables		
Profits distribution and dividends receivable	38,622,765,591	33,488,330,510
Other short-term receivables	202,002,359	15,278,845
TOTAL	38,824,767,950	33,503,609,355
<i>In which:</i>		
Third parties	202,002,359	15,278,845
Related party	38,622,765,591	33,488,330,510
	38,824,767,950	33,503,609,355
(b) Other long-term receivables		

13 INVENTORIES

	30/9/2026		01/01/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit			122,200,000	
Raw materials	7,237,347,146		9,160,779,469	
Tools and supplies and spare parts	2,289,131,963	(1,229,275,181)	2,935,259,384	(744,339,756)
Work in progress	6,330,678,208		7,315,483,499	
Finished goods	3,189,804,285		1,626,713,422	
Merchandise inventories				
TOTAL	19,046,961,602	(1,229,275,181)	21,160,435,774	(744,339,756)

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

	Nine-month period ended	
	30/9/2026 VND	30/09/2025 VND
Opening balance	744,339,756	740,495,565
Allowance made during the period	911,098,731	312,896,098
Allowance reversed during the period	(426,163,306)	(358,190,255)
Closing balance	1,229,275,181	695,201,408

14 TANGIBLE FIXED ASSETS

Cost	<i>Buildings and structures</i> VND	<i>Machinery and Equipment</i> VND	<i>Motor vehicles</i> VND	<i>Office equipment</i> VND	<i>Total</i> VND
Opening balance	75,154,216,043	447,515,443,570	8,464,249,179	8,511,650,774	539,645,559,566
Increases in the period:		2,088,073,326		281,271,000	2,369,344,326
<i>Additions</i>		1,003,073,326		281,271,000	1,284,344,326
<i>Transferred from construction in progress</i>		1,085,000,000			1,085,000,000
Decreases in the period:		6,399,466,327		645,214,906	7,044,681,233
<i>In which:</i>					
<i>Decrease due to asset liquidation</i>		6,399,466,327		645,214,906	7,044,681,233
<i>Disposals</i>					
Closing balance	75,154,216,043	443,204,050,569	8,464,249,179	8,147,706,868	534,970,222,659
Accumulated depreciation					
Opening balance	47,516,620,738	389,888,821,954	8,038,948,874	7,804,676,172	453,249,067,738
Charge for the period	2,321,567,927	21,616,034,181	261,125,410	93,854,710	24,292,582,228
Reclassification					
Decrease in the period		6,390,119,658		645,214,906	7,035,334,564
<i>In which:</i>					
<i>Decrease due to asset liquidation</i>		6,390,119,658		645,214,906	7,035,334,564
Closing balance	49,838,188,665	405,114,736,477	8,300,074,284	7,253,315,976	470,506,315,402
Net book value					
Opening balance	27,637,595,305	57,626,621,616	425,300,305	706,974,602	86,396,491,828
Closing balance	25,316,027,378	38,089,314,092	164,174,895	894,390,892	64,463,907,257

Included in tangible fixed assets as at 30 September 2026 were assets costing VND 133,208 million (1/1/2026: VND 134,756 million) which were fully depreciated but still in active use.

11/01/2026

15 INTANGIBLE FIXED ASSETS

16 INVESTMENT PROPERTIES

	Buildings and structures VND	Total VND
Cost		
Opening balance	4,011,843,370	4,011,843,370
<i>Disposals</i>		
Decreases in the period:		
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
Transfer to fixed assets		
<i>Disposals</i>		
Closing balance	2,179,768,193	2,179,768,193
Net book value		
Opening balance	1,952,430,476	1,952,430,476
Closing balance	1,832,075,177	1,832,075,177

Major investment property held to earn rental (presented in net book value):

	30/09/2026 VND	01/01/2026 VND
Carina Plaza apartment unit	1,832,075,177	1,952,430,476

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

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17 CONSTRUCTION IN PROGRESS

Nine-month period ended

	30/9/2026	30/09/2025
	VND	VND
Opening balance	1,145,033,803	39,592,778
Additions	272,061,524	12,708,769,757
Transfer to tangible fixed assets	(1,339,173,326)	(1,530,000,000)
Transfer to long-term prepaid expenses	(77,922,001)	
Closing balance		11,218,362,535

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

	30/9/2026	01/01/2026
	VND	VND
Heat pump equipment installation		1,085,000,000
Others		60,033,803
		1,145,033,803

18 DEFERRED EXPENSES

(a) Short-term deferred expenses	Tools and instruments and others		Total	
	VND		VND	
Opening balance	592,940,825		592,940,825	
Additions	1,054,496,550		1,054,496,550	
Amortisation for the period	(1,207,825,406)		(1,207,825,406)	
Closing balance	439,611,969		439,611,969	
(b) Long-term deferred expenses				
	Prepaid land costs	Returnable packaging	Tools and instruments and others	Total
	VND	VND	VND	VND
Opening balance	9,295,463,407	429,821,454	3,145,844,222	12,871,129,083
Additions		5,238,247,040	1,126,947,667	6,365,194,707
Amortisation for the period	(349,105,986)	(775,447,105)	(1,418,847,155)	(2,543,400,246)
Closing balance	8,946,357,421	4,892,621,389	2,853,944,734	16,692,923,544

19 ACCOUNTS PAYABLE TO SUPPLIERS

	30/9/2026	01/01/2026
	VND	VND
Third parties	2,379,396,865	2,484,495,626
Related parties	1,122,703,171	568,969,398
	3,502,100,036	3,053,465,024
Accounts payable to suppliers who are third parties	2,379,396,865	2,484,495,626
Truong Thang Food Processing Co., Ltd	536,550,000	580,401,150
Anh Chau Trading Production Investment Company Limited	313,405,522	427,886,712
Cuu Long Trading Services Joint Company	148,956,908	50,498,727
Khác	1,380,484,435	1,425,709,037
Accounts payable to suppliers who are related parties	1,122,703,171	568,969,398
<i>The parent company</i>	1,122,703,171	568,969,398
Saigon Beer - Alcohol - Beverage Corporation	882,127,645	
Saigon Beer Trading Company Limited	53,375,526	55,709,398
Sa Be Co Mechanical Co., Ltd	187,200,000	513,260,000

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

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20 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.

21 ACCRUED EXPENSES		30/9/2026	01/01/2026
		VND	VND
Land rental and infrastructure fees		1,081,720,089	
Repairs and maintenance expenses		734,665,012	658,478,526
Construction costs			1,085,000,000
Others		4,499,032,709	2,909,266,600
		6,315,417,810	4,652,745,126

22 OTHER PAYABLES

(a) Other payables – short-term		30/9/2026	01/01/2026
		VND	VND
Short-term deposits received		421,057,620	448,614,000
Other payables		3,105,043,518	3,232,587,895
		3,526,101,138	3,681,201,895
<i>In which:</i>			
Third parties		3,526,101,138	3,681,201,895
Related parties			
		3,526,101,138	3,681,201,895
(b) Other payables – long-term		30/9/2026	01/01/2026
		VND	VND
Long-term deposits received		89,575,500	52,500,000
		89,575,500	52,500,000

23 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	6,750,200,226	6,473,197,361
Appropriation during the period (Note 26)	3,149,250,000	2,634,697,152
Adjustments to bonus and welfare fund (Note 26)	(694,929,536)	582,968,966
Utilisation during the period	(2,449,910,229)	(3,818,895,637)
Closing balance	6,754,610,461	5,871,967,842

24 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	3,087,708,751	3,183,743,645
Provision utilised during the period	(102,437,220)	(96,034,894)
Closing balance	2,985,271,531	3,087,708,751

25 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	2,587,250,666	25,303,304,696	11,168,048,712	(4,635,430,263)	12,087,076,387
Special sales tax	16,682,506,936	123,604,799,369	125,409,915,872		14,877,390,433
Corporate income tax	2,190,192,215	4,965,747,641	3,391,453,911		3,764,485,945
Personal income tax	30,223,638	716,409,763	674,633,365		72,000,036
Other taxes		4,953,291	4,953,291		
	21,490,173,455	154,595,214,760	140,649,005,151	(4,635,430,263)	30,800,952,801



26 SHARE CAPITAL

26.1 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
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.

Number of shares VND		Total par value VND	
14,500,000		145,000,000,000	
14,500,000		145,000,000,000	
2026		2025	
VND	%	VND	%
43,500,000,000	30%	72,500,000,000	20%
		43,500,000,000	30%
		29,000,000,000	20%
43,500,000,000	30%		

Funds of the company

- Investment and development fund

- Retained profits

30/09/2026 VND	01/01/2026 VND
177,711,446,954	177,711,446,954
426,335,989,136	392,705,463,726

26.2 CHANGE IN OWNERS' EQUITY

	Share capital	Investment and development fund	Retained profits	Total
	VND	VND	VND	VND
Balance as at 01 January 2025	145,000,000,000	177,711,446,954	374,265,444,548	696,976,891,502
Net profit for the period			95,446,728,308	95,446,728,308
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			(3,512,929,536)	(3,512,929,536)
Adjustment to bonus and welfare fund			(582,968,966)	(582,968,966)
Appropriation to social activities fund			(410,810,628)	(410,810,628)
Balance as at 31 December 2025	145,000,000,000	177,711,446,954	392,705,463,726	715,416,910,680
Balance as at 01 January 2026	145,000,000,000	177,711,446,954	392,705,463,726	715,416,910,680
Net profit for the period			79,999,930,164	79,999,930,164
Last year's dividend			(43,500,000,000)	(43,500,000,000)
Appropriation to bonus and welfare fund			(3,149,250,000)	(3,149,250,000)
Adjustment to bonus and welfare fund			694,929,536	694,929,536
Appropriation to social activities fund			(415,084,290)	(415,084,290)
Balance as at 30 September 2026	145,000,000,000	177,711,446,954	426,335,989,136	749,047,436,090

WESTERN - SAIGON BEER JONIT STOCK COMPANY
NOTES TO THE SEPARATE FINANCIAL STATEMENTS(continued)

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27 REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Total revenue		
Sales of finished goods	45,309,384,559	44,404,694,358
Provision of services	410,297,120	208,194,980
Others	1,205,224,806	2,527,787,186
Total Revenue	46,924,906,485	47,140,676,524

28 COST OF GOODS SOLD AND SERVICES PROVIDED

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Finished goods sold	38,425,396,189	40,179,885,414
Services provided	185,678,098	28,504,793
Reversal of allowance for inventories	49,151,300	(41,739,508)
Others	73,644,092	270,603,614
Total	38,733,869,679	40,437,254,313

29 FINANCIAL INCOME

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Dividends and profits distribution	15,221,372,952	16,589,430,701
Interest income from terms deposits	7,098,640,913	4,503,134,276
Total	22,320,013,865	21,092,564,977

30 FINANCIAL EXPENSES

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

WESTERN - SAIGON BEER JONIT STOCK COMPANY
NOTES TO THE SEPARATE FINANCIAL STATEMENTS(continued)

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31 SELLING EXPENSES

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Cost of loading and unloading labor	170,856,190	136,405,585
Total	170,856,190	136,405,585

32 GENERAL AND ADMINISTRATION EXPENSES

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Staff costs	2,107,201,785	2,047,043,207
Depreciation	91,814,169	88,874,348
Outside services	298,201,975	354,578,021
Other expenses	517,869,966	440,097,110
Total	3,015,087,895	2,930,592,686

33 OTHER INCOME

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Other income		
Liquidation and sale of fixed assets, packages, bottles, and scraps		
Others	5,558,355	16,076,552
Total	5,558,355	16,076,552

34 OTHER EXPENSES

	Quarter 3 of year 2026	Quarter 3 of year 2025
	VND	VND
Others	(6,995,924)	
Total	(6,995,924)	

Preparer

Duong Thi Thuy Hong

Chief Accountant

Truong Thi My Hong

Approved, day 10 month 10 year 2026

Director cum Legal Representative



