HANOI LIQUOR AND BEVERAGE JOINT STOCK COMPANY
No. 94 Lo Duc, Hai Ba Trung Ward, Hanoi, Vietnam

FINANCIAL STATEMENTS

For the Third Quarter of 2026
From July 1, 2026 to September 30, 2026

October 2026

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Codes	Notes	30/09/2026	01/01/2026 *(Restatement – Note VIII)*
A . CURRENT ASSETS	100		**311.610.287.856**	**287.609.599.773**
I. Cash and cash equivalents	110	**V.1**	**9.776.860.061**	**2.634.083.439**
1. Cash	111		5.776.860.061	2.634.083.439
2. Cash equivalents	112		4.000.000.000	-
II. Short-term financial investments	120		**142.114.259.859**	**134.540.676.392**
3. Held-to-maturity investments	123	V.2	142.114.259.859	134.540.676.392
III. Short-term receivables	130		**11.627.879.297**	**11.842.107.102**
1. Short-term trade receivables	131	V.4	12.539.188.439	14.390.614.086
2. Short-term advances to suppliers	132		996.842.564	833.875.759
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135	V.5a	8.834.774.917	7.360.543.880
6. Provision for short-term doubtful debts	136		(10.742.926.623)	(10.742.926.623)
7. Assets Pending Resolution	137		-	-
IV. Inventories	140		**129.592.498.787**	**120.045.738.293**
1. Inventories	141	V.6	147.605.979.835	138.496.318.390
2. Provision for devaluation of inventories	142		(18.013.481.048)	(18.450.580.097)
V. Other short-term assets	160		**18.498.789.852**	**18.546.994.547**
1. Short-term Prepaid Expenses	161	V.7	325.683.385	373.943.300
2. Deductible VAT	162		55.220	-
3. Taxes and other receivables from the State budget	163	V.12b	18.173.051.247	18.173.051.247
4. Repurchase Transactions of Government Bonds	164		-	-
5. Other current assets	165		-	-
B. NON-CURRENT ASSETS	200		**65.075.306.924**	**77.624.582.945**
I. Long-term receivables	210		**96.800.000**	**96.800.000**
1. Long-term trade receivables	211		-	-
2. Long-term repayments to suppliers	212		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	V.5b	96.800.000	96.800.000
6. Provision for Long-term doubtful debts	216		-	-

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

ASSETS	Codes	Notes	30/09/2026	01/01/2026 *(Restatement – Note VIII)*
II. Fixed assets	220		**38.124.543.198**	**50.730.604.410**
1. Tangible fixed assets	221	V.8	25.121.343.198	37.727.404.410
- Cost	222		724.350.989.481	724.142.551.721
- Accumulated depreciation	223		(699.229.646.283)	(686.415.147.311)
2. Finance lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible assets	227	V.9	13.003.200.000	13.003.200.000
- Cost	228		13.605.079.600	13.605.079.600
- Accumulated amortisation	229		(601.879.600)	(601.879.600)
III. Investment property	240			
- Cost	241			
- Accumulated amortisation	242			
IV. Long-term assets in progress	250		-	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
IV. Long-term investments	260	V.2		
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262		-	-
3. Investments in equity of other entities	263		-	-
4. Allowances for long-term investments	264			
5. Held to maturity investments	265		-	-
V. Other long-term assets	270		**26.853.963.726**	**26.797.178.535**
1. Long-term Prepaid Expenses	271	V.7b	26.853.963.726	26.797.178.535
2. Deferred income tax assets	272		-	-
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**376.685.594.780**	**365.234.182.718**

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

RESOURCES	Codes	Notes	30/09/2026	01/01/2026 *(Restatement – Note VIII)*
A. LIABILITIES	300		**31.058.538.888**	**23.215.038.808**
I. Current liabilities	310		**30.818.538.888**	**22.975.038.808**
1. Short-term trade payables	311	V.10	5.430.360.119	3.642.256.047
2. Short-term advances from customers	312		388.717.800	1.714.673.249
3. Dividends and Profit Payables	313			
4. Taxes and amounts payable to the State budget	314	V.11	15.173.918.002	10.811.235.996
5. Payables to employees	315		2.239.169.583	2.653.228.427
6. Short-term accrued expenses	316	V.12	3.425.657.273	752.722.798
9. Short-term unearned revenues	319		13.636.363	-
10. Other current payables	320	V.13a	1.076.707.283	708.248.625
12. Short-term provisions	322	V.14	3.069.150.371	2.688.451.572
13. Bonus and welfare funds	323		1.222.094	4.222.094
II. Long-term liabilities	330		**240.000.000**	**240.000.000**
8. Other long-term payables	338	V.13b	240.000.000	240.000.000
B. EQUITY	400		**345.627.055.892**	**342.019.143.910**
I. Owners' equity	410	V.15	**345.627.055.892**	**342.019.143.910**
1. Owners' contributed capital	411		200.000.000.000	200.000.000.000
- Ordinary shares carrying voting rights	411a		200.000.000.000	200.000.000.000
- Preference shares	411b		-	-
2. Share premium	412		12.920.000	12.920.000
8. Investment and development fund	418		613.480.582.279	613.480.582.279
10. Other equity funds	420		-	-
11. Accumulated (losses)	421		(467.866.446.387)	(471.474.358.369)
- (Losses) accumulated to the prior year end	421a		(471.474.358.369)	(466.125.487.969)
- Undistributed profit after tax for the current year	421b		3.607.911.982	(5.348.870.400)
TOTAL RESOURCES	**440**		**376.685.594.780**	**365.234.182.718**

Preparer/Chief Accountant **Director**

CÔNG TY CỔ PHẦN RƯỢU VÀ NƯỚC GIẢI KHÁT HÀ NỘI
M.S.D.N: 0100102245 C.T.C.P
Q. HAI BÀ TRƯNG - T.P HÀ NỘI

Do Thanh Luan **Tran Hau Cuong**

Ha Noi. October 15, 2026

INCOME STATEMENT

Accounting Period from July 1, 2026, to September 30, 2026

Unit: VND

ITEMS	Codes	Notes	Third Quarter		Cumulative Year-to-Date	
			Current period	Prior period	Current period	Prior period
1. Gross revenue from goods sold and services rendered	**01**	VI.1	**31.676.920.707**	**25.755.796.077**	**108.693.601.620**	**95.352.125.269**
2. Deductions	02	VI.2	2.435.660.173	2.112.535.932	8.544.278.990	7.365.937.870
3. Net revenue from goods sold and services rendered	**10**		**29.241.260.534**	**23.643.260.145**	**100.149.322.630**	**87.986.187.399**
4. Cost of sales	**11**	VI.3	13.421.459.078	17.719.236.605	62.705.788.257	57.086.374.282
5. Gross profit from goods sold and services rendered	**20**		**15.819.801.456**	**5.924.023.540**	**37.443.534.373**	**30.899.813.117**
6. Gain/(Loss) from Disposal and Liquidation of Investment Property	21					
7. Financial income	22	VI.4	2.579.548.610	1.562.111.741	6.690.787.261	4.411.192.917
8. Financial expenses	23	VI.5	78.505	-	78.505	-
In which: Interest expense	24		-	-	-	-
9. Selling expenses	25	VI.6	8.447.964.609	7.421.490.016	26.451.049.243	22.822.624.790
10. General and administration expenses	26	VI.6	4.479.678.700	4.438.991.386	14.072.150.925	17.835.563.133
11. Net Profit from Operating Activities	**30**		**5.471.628.252**	**(4.374.346.121)**	**3.611.042.961**	**(5.347.181.889)**
12. Other income	31	VI.8	-	-	-	1.458.299.571
13. Other expenses	32	VI.8	-	-	3.130.979	-
14. Profit from other activities	**40**		**-**	**-**	**(3.130.979)**	**1.458.299.571**
15. Total Accounting Profit Before Tax	**50**		**5.471.628.252**	**(4.374.346.121)**	**3.607.911.982**	**(3.888.882.318)**
16. Current corporate income tax expense	51	VI.9	-	-	-	-
18. Profit After Corporate Income Tax	**60**		**5.471.628.252**	**(4.374.346.121)**	**3.607.911.982**	**(3.888.882.318)**
19. Earnings per share	**70**		274	(219)	180	(194)

Preparer/Chief Accountant **Director**

Do Thanh Luan **Tran Hau Cuong**

CASH FLOW STATEMENT

Accounting Period from July 1, 2026, to September 30, 2026

Unit: VND

ITEMS	Codes	Note	Current period	Prior period
I. Cash flows from Operating activities	01			
1. Losses before tax			**3.607.911.982**	**(3.888.882.318)**
2. Adjustments for:				
- Depreciation and amortisation of fixed assets	02		12.814.498.972	13.941.360.057
- Provisions	03		(56.400.250)	526.973.291
- Foreign exchange gain arising from translating foreign currency items	04		-	(12.775.998)
- Gain from investing activities	05		(6.690.787.261)	(5.855.209.608)
- Interest expense	06		-	-
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		**9.675.223.443**	**4.711.465.424**
- Changes in receivables	09		214.172.585	(1.881.164.082)
- Changes in inventories	10		(9.109.661.445)	(11.494.104.386)
- Changes in payables (excluding accrued loan interest and corporate income tax payable)	11		7.465.801.281	9.316.651.957
- Changes in prepaid expenses	12		(8.525.276)	692.447.251
- Interest paid	14		-	-
- Paid enterprise income tax	15		-	-
- Other proceeds from operating activities	16		-	-
- Other expenditures on operating activities	17		(3.000.000)	(2.200.000)
Net cash generated by/(used in) operating activities	20		**8.234.010.588**	**1.343.096.164**
II. Cash flows from Investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(208.437.760)	-
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		-	1.654.955.866
3. Expenditures on loans and purchase of debt instruments from other entities	23		(87.145.434.986)	(42.209.498.299)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		79.571.851.519	40.726.000.000
5. Expenditures on equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Proceeds from interests, dividends and distributed profits	27		6.690.787.261	4.396.910.037
Net cash (used in)/generated by investing activities	30		**(1.091.233.966)**	**4.568.367.604**

CASH FLOW STATEMENT (Continued)

Accounting period From July 1 2026 to September 30 2026

Unit: VND

ITEMS	Code	Notes	Current period	Prior period
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayment of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment of principal	34		-	-
5. Repayment of financial principal	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financial activities	40		-	-
Net increases in cash (50=20+30)	50		**7.142.776.622**	**5.911.463.768**
Cash and cash equivalents at the beginning of the period	60		**2.634.083.439**	**11.872.898.650**
Effects of changes in foreign exchange rates	61		-	84.310.476
Cash and cash equivalents at the end of the period/year (70=50+60+61)	70		**9.776.860.061**	**17.868.672.894**

Preparer/Chief Accountant **Director**

CÔNG TY CỔ PHẦN RƯỢU VÀ NƯỚC GIẢI KHÁT HÀ NỘI
M.S.D.N: 0100102245 C.T.C.P
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Do Thanh Luan **Tran Hau Cuong**

Ha Noi. October 15, 2026

NOTES TO THE FINANCIAL STATEMENTS

Accounting period from July 1 2026, to September 30 2026

I. CHARACTERISTICS OF BUSINESS OPERATIONS

1. Capital Ownership

Hanoi Liquor and Beverage Joint Stock Company ("the Company") (formerly known as "Hanoi Liquor Joint Stock Company") was established in the S.R Vietnam as a joint stock company in accordance with Enterprise Registration Certificate No. 0103014424 issued by the Hanoi Authority for Planning and Investment dated 06 December 2006. Since then, its business license has been amended four times due to increases in charter capital at the following times:

- First revision: August 19, 2008, from 48.5 billion VND to 59.85 billion VND
- Second revision: January 12, 2009, from 59.85 billion VND to 70.623 billion VND
- Third revision: May 29, 2010, from 70.623 billion VND to 108.5 billion VND
- Fourth revision: August 17, 2010, from 108.5 billion VND to 200 billion VND

The company's headquarters is located at 94 Lo Duc Street, Hai Ba Trung Ward, Hanoi. Its production plant is situated in the Yen Phong Industrial Zone, Bac Ninh Province.

2. Business Areas

The Company's areas of operation include manufacturing, trading, and services.

3. Business Activities

The Company primarily engages in the production and trading of alcohol, beer, non-alcoholic beverages, ethanol, and packaging materials.

4. Normal production and business cycle: 12 month

5. Organizational Structure

Subsidiary List:

Name	Business Field	Charter Capital (VND)	Voting Percentage
Ha Noi Liquor Trading One Member Company Limited	Sale of alcoholic beverages	10.000.000.000	100%

The Company has one subsidiary, Ha Noi Liquor Trading One Member Company Limited, established under business registration certificate No. 0104006633 issued by the Hanoi Department of Planning and Investment on June 2, 2009. Its charter capital is 10 billion VND, fully owned by the parent company. The subsidiary's main activities include trading alcoholic and non-alcoholic beverages such as alcohol, beer, soft drinks, and materials for alcohol and ethanol production. Currently, Hanoi Liquor Trading One-Member Company Limited has merged with the parent company and is in the process of closing its tax code.

As at 31 March 2026, the Company has the following dependent accounting units without legal status

No.	Name	Place of incorporation	Pricipal activity
1.	Branch of Hanoi Liquor and Beverage Joint Stock Company - Hanoi Liquor Factory	Bac Ninh	Manufacture alcoholic beverages
2.	Sale location - Product introduction store of Hanoi Liquor and Beverage Joint Stock Comapny	Bac Ninh	Sale of alcoholic beverages
3.	Representative Office of Hanoi Liquor and Beverage Joint Stock Company in Da Nang City	Da Nang	Sale of alcoholic beverages
4.	Representative Office of Hanoi Liquor and Beverage Joint Stock Company in Ho Chi Minh City	Ho Chi Minh	Sale of alcoholic beverages

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. Number of Employees

The total number of employees of the Company as at september 30, 2026 was 174 employees (as at December 31, 2025: 168 employees).

7. Declaration of Comparability of Information in Financial Statements

Effective from January 1, 2026, the Company has adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on October 27, 2025 ("Circular 99"), which provides guidance on the accounting regime for enterprises. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014. Due to changes in the preparation and presentation of financial statements under Circular 99 compared to Circular 200, comparative figures in the current financial statements have been restated in accordance with the provisions of Circular 99..

II. ACCOUNTING PERIOD AND CURRENCY USED

1. Accounting Period

The Company's fiscal year begins on January 1 and ends on December 31 of each year.

2. Currency Used in Accounting

The currency used for accounting records is the Vietnamese Dong (VND).

III. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

1. Applied Accounting Regulations

The Company applies the enterprise accounting regulations under Circular No. 99/2025/TT-BTC dated Octorber 27, 2025, issued by the Ministry of Finance.

2. Compliance Declaration

The Company complies with Vietnam's Accounting Standards and related regulations. Financial statements are prepared in strict accordance with each standard, related circulars, and the currently applied accounting regulations.

IV. APPLIED ACCOUNTING POLICIES

1. Foreign Exchange Rates Used in Accounting

Transactions arising in currencies other than the accounting currency are translated using either the actual transaction exchange rates or the weighted average book exchange rate, as follows:

- Actual transaction exchange rate at the transaction date is the average transfer buying and selling rate of the commercial bank where the Company regularly conducts transactions. This rate may be determined daily, weekly, or monthly based on the average of daily transfer buying and selling rates quoted by the bank.
- Weighted average book exchange rate is determined based on the weighted average between the translated value in the accounting currency using actual transaction exchange rates for: Debit side of cash, receivables, and other assets; or Credit side of payables divided by the foreign currency balance at the beginning of the period plus increases during the period for each item.

This rate may be determined at the end of the period or at each settlement date.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

At the end of the fiscal year, monetary items denominated in foreign currencies, including assets (cash, receivables, and other monetary assets) and liabilities (borrowings, payables, and other obligations), are translated at the average transfer buying and selling exchange rates of the commercial bank where the Company regularly conducts transactions at the reporting date.
All realized foreign exchange differences arising during the year and unrealized exchange differences upon year-end revaluation are recognized in the income statement for the financial year.

2. Principles for Recognition of Cash and Cash Equivalents

Cash includes cash on hand, bank deposits, and cash in transit.

Cash equivalents are short-term investments (not exceeding three months) that are readily convertible into cash and carry an insignificant risk of change in value from the acquisition date to the reporting date..

3. Principles for Recognition of Trade and Other Receivables

Trade receivables, advances to suppliers, and other receivables at the reporting date are classified as follows:
- Receivables with a collection or settlement period of less than one year (or within one business cycle) are classified as short-term assets.
- Receivables with a collection or settlement period of more than one year (or exceeding one business cycle) are classified as long-term assets.

4. Principles for Recognition of Inventories

- Inventories are measured at cost. If the net realizable value is lower than the cost, inventories are measured at their net realizable value.
- The cost of inventory includes purchase costs, processing costs, and other direct costs incurred to bring the inventory to its current location and condition.
- Inventory valuation is based on the weighted average cost method.
- Inventories are accounted for using the perpetual inventory system.
- A provision for inventory devaluation is established at the reporting date for the excess of the original cost over the net realizable value.

5. Principles for Recognition of Investments

- Trading securities: These are securities held for trading purposes. They are recognized from the date the Company gains ownership and are initially measured at fair value, including transaction costs directly related to the purchase.
- Investments in subsidiaries and associates are accounted for using the cost method. Dividends earned post-investment are recognized in the income statement, while other distributions are recorded as a reduction in the cost of the investment.
- Investments in other entities: These represent equity instruments where the Company does not have control, joint control, or significant influence.

Investments at the reporting date are classified as follows:
- Investments with a maturity or collection period not exceeding three months are classified as "cash equivalents."
- Investments with a maturity of less than one year or within one business cycle are classified as short-term assets.
- Investments with a maturity of more than one year or exceeding one business cycle are classified as long-term assets.

A provision for devaluation of investments is established at year-end for the excess of the cost over the market value at the provision date.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. Principles for Recognition and Depreciation of Fixed Assets

Tangible and intangible fixed assets are recognized at cost. During usage, they are recorded at original cost, accumulated depreciation, and net book value.

Depreciation is calculated using the straight-line method over the useful lives as guided by Circular 45/2013/TT-BTC:

- Buildings and structures	05 – 25 years
- Machinery and equipment	06 – 15 years
- Vehicles	06 – 10 years
- Administrative tools	03 – 08 years
- Other fixed assets	03 – 05 years
- Land use rights	577 months
- Software	03 – 05 years

7. Principles for Recognition and Allocation of Prepaid Expenses

- Short-term prepaid expenses related to the current fiscal year are recorded as short-term assets and charged to the income statement within the same fiscal year.

- Long-term prepaid expenses are allocated systematically and reasonably to each fiscal period using the straight-line method.

Long-term prepaid expenses include goodwill from equitization, land lease payments, tools awaiting allocation, and other long-term prepaid expenses.

Prepaid land lease payments are amortized straight-line over the lease term of 577 months.

8. Principles for Recognition of Trade and Other Payables

Trade and other payables at the reporting date are classified as follows:

- Payables with a settlement period of less than one year or within one business cycle are classified as short-term liabilities.
- Payables with a settlement period exceeding one year or one business cycle are classified as long-term liabilities.

9. Principles for Recognition of Accrued Expenses

Accrued expenses represent actual costs that have not yet occurred but are recognized to ensure that when the actual costs arise, there is no significant fluctuation in expenses. Any differences between accrued and actual costs are adjusted in the accounting period.

10. Principles for Borrowing Costs

Borrowing costs are expensed when incurred, except for costs directly attributable to the construction or production of qualifying assets, which are capitalized as part of the asset's cost under Vietnam Accounting Standard (VAS) No. 16 – "Borrowing Costs."

Capitalized borrowing costs include interest, bond discounts or premiums, and other costs related to securing the borrowing.

11. Principles for Recognition of Owner's Equity

Owner's contributed capital is recorded at the actual amount contributed.

Undistributed post-tax profits represent the profits from business activities after adjustments for retrospective changes in accounting policies and corrections of material errors from prior years..

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. Principles and Methods for Revenue Recognition

Revenue from the sale of goods is recognized when all the following conditions are met:

- The significant risks and rewards of ownership have been transferred to the buyer.
- The Company no longer retains control over the goods.
- Revenue is reliably measurable.
- It is probable that economic benefits will flow to the Company.
- Costs incurred can be reliably measured.

Revenue from services is recognized when the outcome can be reliably estimated. For multi-period services, revenue is recognized based on the proportion of work completed as of the reporting date.
Financial income (e.g., interest, royalties, dividends) is recognized when:

- It is probable that economic benefits will flow to the Company.
- The revenue amount can be reliably measured.

Dividends and profits are recognized when the right to receive payment is established.

13. Principles for Recognition of Cost of Sales

The cost of goods sold reflects the value of products, goods, and services sold during the period. The provision for inventory devaluation is recognized in cost of goods sold based on the quantity of inventories and the excess of cost over net realizable value where the latter is lower than the former.
In determining the volume of inventories subject to write-down and requiring a provision, the Company excludes inventories that have been committed under sales contracts (with net realizable value not lower than their carrying amount) but have not yet been delivered to customers, provided there is sufficient evidence that customers will not cancel the contracts

14. Principles for Recognition of Financial Expenses

Financial expenses include:

- Costs or losses related to financial investments.
- Borrowing costs.
- Losses from foreign exchange fluctuations.
- Provisions for devaluation of investment securities.

These are recorded on a gross basis without offsetting against financial income

15. Principles for Selling and Administrative Expenses

- Selling expenses include costs directly incurred in selling goods and services, such as advertising, commissions, warranty, and transportation costs.
- Administrative expenses include general management costs, such as salaries for management staff, insurance, office supplies, and other administrative costs

16. Principles for Corporate Income Tax (CIT)

Current CIT is calculated based on taxable income and the applicable CIT rate for the year.
Deferred CIT is determined based on temporary differences and the applicable tax rate.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash

	30/09/2026 VND	01/01/2026 VND
Cash	-	-
Bank demand deposits	5.776.860.061	2.634.083.439
Cash Equivalents	4.000.000.000	-
Total	**9.776.860.061**	**2.634.083.439**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. Short-term financial investments

a. Held-to-maturity investments

Unit : VND

	30/09/2026		01/01/2026	
	Cost	Provison	Cost	Provison
Short -term	**142.114.259.859**	-	**134.540.676.392**	-
Short -term deposits	142.114.259.859	-	134.540.676.392	-

	Cost	Provison	Cost	Provison
Long -term	-	-	-	-
Long -term deposits	-	-	-	-

3. Bad Debts

	Overdue (years)	30/09/2026 Cost	30/09/2026 Recoverabel amount	01/01/2026 Cost	01/01/2026 Recoverabel amount
Allowance for short-term receivable from customers					
Quang Anh import-export trading production joint stock company	Over 3 years	2.116.412.499	-	2.116.412.499	-
Le Thi Hai Private company	Over 3 years	309.413.952	-	309.413.952	-
Dai Viet Ginseng Investment and Development Joint Stock company	Over 3 years	223.450.700	-	223.450.700	-
Dong Do Construction and Development company limited	Over 3 years	41.665.614	-	41.665.614	-
Quan Ghenh Catering services one meber company limited	Over 3 years	9.351.474	-	9.351.474	-
Allowance for short-term prepayments to suppliers					
CCL Label (Thai) Ltd	Over 3 years	316.928.700	-	316.928.700	-
Linh Anh Education Development and investment Consulting company limited	Over 3 years	290.000.000	-	290.000.000	-
Thương Viet trading investment Joint stock company	Over 3 years	57.172.500	-	57.172.500	-
Guangxi Nanning Haimai Trading Co., Ltd	Over 3 years	46.274.111	-	46.274.111	-
Allowance for other short-term receivables					
Truong Quang II company Limited	Over 3 years	6.402.416.280	-	6.402.416.280	-
Receivables from relocation project contractors	Over 3 years	929.840.793	-	929.840.793	-
Total		**10.742.926.623**	**-**	**10.742.926.623**	**-**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. Trade receivables

	30/09/2026 VND		01/01/2026 VND	
a. Short-term trade receivables	**Amount**	**Provision**	**Amount**	**Provision**
Quang Anh Import - Export Trading Production Joint Stock Company	2.116.412.499	(2.116.412.499)	2.116.412.499	(2.116.412.499)
Cat Linh Trading Company Limited	150.809		2.275.377.035	
Dai Viet Company Limited	-		1.187.628.415	
Duc Thanh General Service and Commercial Joint stock Company	1.496.596.176		1.310.491.079	
Others	8.926.028.955	(583.881.740)	7.500.705.058	(583.881.740)
Total	**12.539.188.439**	**(2.700.294.239)**	**14.390.614.086**	**(2.700.294.239)**

5. Other Receivables

	30/09/2026 VND		01/01/2026 VND	
a. Short -term	**Amount**	**Provision**	**Amount**	**Provision**
Receivables from contractors	929.840.793	(929.840.793)	929.840.793	(929.840.793)
Truong Quang II Co., Ltd.	6.402.416.280	(6.402.416.280)	6.402.416.280	(6.402.416.280)
Other receivables	476.517.844		13.286.807	
Advances to employees	1.026.000.000		15.000.000	
Collateral, deposits, guarantees	-		-	
Total	**8.834.774.917**	**(7.332.257.073)**	**7.360.543.880**	**(7.332.257.073)**
b. Long -term				
Collateral, deposits, guarantees	96.800.000		96.800.000	
Total	**96.800.000**		**96.800.000**	

6. Inventories

	30/09/2026		01/01/2026	
	Cost	**Provision**	**Cost**	**Provision**
Goods in transit	-	-	-	-
Raw materials	101.612.469.353	(12.479.066.089)	81.257.555.437	(12.536.692.643)
Tools and supplies	4.982.025.645	(3.149.624.592)	4.921.033.124	(3.149.719.592)
Work in progress	25.092.954.136	(91.241.442)	22.960.554.820	(128.484.306)
Finished goods	15.865.224.030	(2.293.548.925)	29.294.774.014	(2.635.683.556)
Goods	-	-	-	-
Goods on consignment	53.306.671		62.400.995	
Total	**147.605.979.835**	**(18.013.481.048)**	**138.496.318.390**	**(18.450.580.097)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. Prepaid Expenses

	30/09/2026 VND	01/01/2026 VND
a. Short-term		
Costs pending allocation to alcohol production cost	-	
Prepaid Insurance	203.204.047	131.394.165
Others	122.479.338	242.549.135
Total	**325.683.385**	**373.943.300**
b. Long – term		
Prepaid infrastructure fees at Yen Phong Industrial Zone, Bac Ninh	25.767.467.032	26.451.559.075
Others	1.086.496.694	345.619.460
Total	**26.853.963.726**	**26.797.178.535**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

Unit: VND

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
Historical cost					
Balanced as at 01/01/2026	**195.973.614.610**	**497.634.652.735**	**14.733.326.373**	**15.800.958.003**	**724.142.551.721**
Increases					
- Purchase during the fiscal year		208.437.760			**208.437.760**
Decreases					
- Liquidation or transfer					
Balanced as at 30/09/2026	**195.973.614.610**	**497.843.090.495**	**14.733.326.373**	**15.800.958.003**	**724.350.989.481**
Accumulated depreciation					
Balanced as at 01/01/2026	**177.958.204.533**	**478.074.268.074**	**14.733.326.373**	**15.649.348.331**	**686.415.147.311**
Increase in the fiscal year	2.431.099.800	10.300.749.174		82.649.998	12.814.498.972
Decrease in the fiscal year					
Balanced as at 30/09/2026	**180.389.304.333**	**488.375.017.248**	**14.733.326.373**	**15.731.998.329**	**699.229.646.283**
Residual value					
- As at 01/01/2026	**18.015.410.077**	**19.560.384.661**	**0**	**151.609.672**	**37.727.404.410**
- As at 30/09/2026	**15.584.310.277**	**9.468.073.247**	**0**	**68.959.674**	**25.121.343.198**

Historical cost of fully depreciated fixed assets at the end of the fiscal year but still in use:: 357.065.769.977 VND.

The major tangible fixed assets currently in use, each of which has an original cost accounting for 10% or more of the total original cost of tangible fixed assets, are as follows:

	30/09/2026 (VND)	**01/06/2026 (VND)**
Alcohol production system with a capacity of 40,000 litres/day	167.601.977.866	167.601.977.866
Bottling and liquor blending line	142.610.175.334	142.610.175.334
Total	**310.212.153.200**	**310.212.153.200**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. INCREASES, DECREASES IN INTANGIBLE ASSETS

unit: VND

	Land use rights	Computer software	Total
Historical cost			
Balanced as at 01/01/2026	**13.003.200.000**	**601.879.600**	**13.605.079.600**
Increases in year	-		
Dcreases in year	-	-	-
Balanced as at 30/09/2026	**13.003.200.000**	**601.879.600**	**13.605.079.600**
Accumulated depreciation			-
Balanced as at 01/01/2026	-	**601.879.600**	**601.879.600**
Increases in year	-		
Increases in year	-	-	-
Balanced as at 30/09/2026	-	**601.879.600**	**601.879.600**
Residual value			
- As at 01/01/2026	**13.003.200.000**		**13.003.200.000**
- As at 30/09/2026	**13.003.200.000**	-	**13.003.200.000**

Historical cost of fully depreciated fixed assets at the end of the fiscal year but still in use: **601.879.600** VND

10. Short-term trade payables

	30/09/2026		01/01/2026	
	Amount	**Amount able to be paid off**	**Amount**	**Amount able to be paid off**
a. Short-term trade payables				
San Miguel Yamamura Hai Phong Glass Company Limited	2.869.998.868	2.869.998.868	1.796.248.224	1.796.248.224
Dknec Group Joint Stock Company	-	-	-	-
PE LABELLERS S.P.A	387.605.520	387.605.520	387.605.520	387.605.520
Others	2.172.755.731	2.172.755.731	1.458.402.303	1.458.402.303
Total	**5.430.360.119**	**5.430.360.119**	**3.642.256.047**	**3.642.256.047**

11. TAXES AND RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	01/01/2026 VND	Payable/Receivable during the year	Paid/Received during the year	30/09/2026 VND
Payables				
Value added tax	1.179.527.774	12.560.378.158	9.541.236.191	4.198.669.741
Special consumption tax	6.246.944.168	54.815.991.866	56.001.142.262	5.061.793.772
Personal income tax	40.972.880	133.305.126	161.760.178	12.517.828
Land rental charge	1.851.353.403	6.820.848.092	4.263.702.605	4.408.498.890
Export and import duties	-	60.000	60.000	-
Other	1.492.437.771	20.000	20.000	1.492.437.771
Total	**10.811.235.996**	**74.330.603.242**	**69.967.921.236**	**15.173.918.002**
Receivables				
Corporate income tax (*)	18.173.051.247	-	-	18.173.051.247
Personal income tax		-	-	-
Total	**18.173.051.247**	-	-	**18.173.051.247**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(*) Corporate Income Tax Receivables Include:

- 454.515.226 VND: This amount represents overpaid corporate income tax (CIT) from prior years. Due to significant cumulative business losses, no CIT liabilities have arisen to offset this overpayment.

- 17.718.536.022 VND: This amount arises under Decision No. 31755/QĐ-CTHN-TTKT3-XPVPHC dated May 10, 2023, amending Decision No. 40323/QĐ-CTHN-TTKT3 dated October 18, 2021. The adjustment relates to a CIT reduction based on the increase in special consumption tax (SCT) paid following recommendations from the State Audit Office of Vietnam..

12. Short- term Accrued Expenses

	30/09/2026 VND	01/01/2026 VND
Sales support expenses	737.002.841	400.169.523
Trade discounts	1.035.251.276	38.934.466
Packaging Recycling Expense	213.143.439	304.618.809
Infrastructure Maintenance and Land Lease Expenses – Yen Phong Factory	1.300.759.717	
Other accrued expenses	139.500.000	9.000.000
Total	**3.425.657.273**	**752.722.798**

13. Other Payables

	30/09/2026 VND	01/01/2026 VND
a. Short -term		
Union funding	328.903.387	87.845.973
Social insurance, unemployment insurance, health insurance	-	-
Short-term deposits and guarantees received	574.836.997	469.556.437
Other payables	172.966.899	150.846.215
Total	**1.076.707.283**	**708.248.625**
b. Long -term		
Long-term deposits and guarantees received	240.000.000	240.000.000
Total	**240.000.000**	**240.000.000**

14. Short-term provisions

	01/01/2026 VND	Increase in current year	Decrease in current year	30/09/2026 VND
Provision for Land Lease Expenses Payable at 26 Nguyen Huy Tu Street – Ho Chi Minh City (*)	2.688.451.572	380.698.799	-	3.069.150.371
Cộng	**2.688.451.572**	**380.698.799**	**-**	**3.069.150.371**

(*) This item represents the estimated land lease expenses related to a land parcel with an area of 225.8 m² located at 26 Nguyen Huy Tu Street, Tan Dinh Ward, Ho Chi Minh City, which is currently managed and utilized by the Company. Based on the provisions of Decree No. 46/2014/ND-CP issued by the Government on the collection of land and water surface rental, the Company assesses that a payment obligation for land lease expenses may arise in respect of the aforementioned land parcel.

The balance recognized as at the reporting date represents the provision for estimated land lease expenses payable for the period from 2014 to the present.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. Owner's Equity

a Reconciliation of Changes in Owner's Equity

	Owner's Contributed Capital	Share Premium	Development Investment Fund	Undistributed Post-Tax Profits	Total
Opening Balance (Previous Year)	**200.000.000.000**	**12.920.000**	**613.480.582.279**	**(466.125.487.969)**	**347.368.014.310**
Increase in previous year					
Profits in previous year					
Other increase					
Decrease in previous year					
Loss in previous year				(5.348.870.400)	**(5.348.870.400)**
Other Decrease					
Opening Balance (Current Year)	**200.000.000.000**	**12.920.000**	**613.480.582.279**	**(471.474.358.369)**	**342.019.143.910**
Increase in current year					
Profits in current year				3.607.911.982	3.607.911.982
Other increase					
Decrease in current year					
Loss in current year					
Other Decrease					
Closing Balance	**200.000.000.000**	**12.920.000**	**613.480.582.279**	**(467.866.446.387)**	**345.627.055.892**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

b Details of owners' shareholding

	30/09/2026 VND	%	01/01/2026 VND	%
Hanoi Beer Alcohol and Beverage Joint Stock Corporation	108.580.410.000	54.29	108.580.410.000	54.29
Other individual shareholders	284.460.000	0.14	284.460.000	0.14
Streecar Investment Holding Pte.Ltd	91.135.130.000	45.57	91.135.130.000	45.57
Total	**200.000.000.000**	**100**	**200.000.000.000**	**100**

c Capital Transactions with Owners and Distribution of Dividends/Profits

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 31/12/2025 VND
Opening contributed capital	200.000.000.000	200.000.000.000
Capital contributions during the period	-	-
Capital reductions during the period	-	-
Closing contributed capital	200.000.000.000	200.000.000.000

d Movement of share capital

	30/09/2026 VND	01/01/2026 VND
Number of shares issued	20.000.000	20.000.000
Number of shares issued to the public	20.000.000	20.000.000
- *Ordinary shares*	20.000.000	20.000.000
Number of outstanding shares in circulation	20.000.000	20.000.000
- *Ordinary shares*	20.000.000	20.000.000

Par value of outstanding shares: 10,000/share

16. OFF BALANCE SHEET ITEMS

	30/09/2026	01/01/2026
Foreign currencies		
USD	65.028,02	60.412,78
EUR	-	-
Bad debts have been resolved		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

VI. DESCRIPTIVE INFORMATION IN ADDITION TO THE ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from good sold and services rendered

a. Revenue

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
- Revenue from sales of liquor products	28.416.782.547	23.268.863.521	100.358.551.374	87.014.674.731
- Revenue from sales of other goods and scrap sales	891.997.710	146.501.186	1.229.522.150	1.311.477.351
- Revenue from rendering of services	2.368.140.450	2.340.431.370	7.105.528.096	7.025.973.187
Total	**31.676.920.707**	**25.755.796.077**	**108.693.601.620**	**95.352.125.269**

2. Revenue deductions

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
- Trade discounts	2.435.660.173	2.063.216.112	8.544.278.990	7.316.618.050
- Sales return	0	49.319.820	0	49.319.820
Total	**2.435.660.173**	**2.112.535.932**	**8.544.278.990**	**7.365.937.870**

3. Costs of goods sold

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
Cost of sales of finished alcohol products	13.270.651.173	17.723.289.223	62.794.174.981	56.665.079.453
Cost of sales of other products	150.807.905	104.490.362	348.712.325	374.466.488
Provision (reversed)/made for devaluation of inventories	-	(108.542.980)	(437.099.049)	46.828.341
Total	**13.421.459.078**	**17.719.236.605**	**62.705.788.257**	**57.086.374.282**

4. Financial income

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
Interests of deposits or loans	2.579.548.610	1.562.051.939	6.690.787.261	4.396.910.037
Realized Foreign Exchange Gains	0	59.802	0	1.506.882
Unrealized Foreign Exchange Gains	0	0	0	12.775.998
Total	**2.579.548.610**	**1.562.111.741**	**6.690.787.261**	**4.411.192.917**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. Financial expenses

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
Interests of loans	-	-	-	-
Realized Foreign Exchange Losses	78.505		78.505	0
Unrealized Foreign Exchange Losses	-	-	-	-
Total	**78.505**		**78.505**	**0**

6. Selling expenses and General and administration expenses

a. Selling expenses

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
Staff expense	5.154.462.888	4.861.003.365	16.307.794.852	14.796.438.638
Cost of tools, utensils	112.500.000	0	112.500.000	473.478.400
Fixed asset depreciation	4.656.396	4.656.396	13.969.188	41.811.023
Outsourcing services	384.409.992	472.927.275	1.220.445.708	1.587.721.724
Other expenses in cash	2.791.935.333	2.082.902.980	8.796.339.495	5.923.175.005
Total	**8.447.964.609**	**7.421.490.016**	**26.451.049.243**	**22.822.624.790**

b. General and administration expenses

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
Management staff expense	2.075.463.096	2.469.103.538	6.930.625.196	7.768.141.368
Tools and office equipment expenses	20.748.000	15.941.000	62.019.000	52.873.000
Depreciation and amortisation expenses	27.549.994	23.300.001	82.649.998	329.602.054
Taxes, fees and charges	853.155.174	712.300.252	2.646.853.128	4.814.153.767
Outsourcing services	322.414.059	348.006.464	1.266.831.363	1.377.765.586
Other expenses in cash	1.180.348.377	870.340.131	3.083.172.240	3.493.027.358
Total	**4.479.678.700**	**4.438.991.386**	**14.072.150.925**	**17.835.563.133**

7. Operating expenses

	Cumulative for the Year 2026	Cumulative for the Year 2025
Raw material cost	18.434.098.949	28.917.438.431
Labour cost	28.307.074.767	26.533.627.168
Fixed asset depreciation	12.814.498.972	13.941.360.057
Outsourcing services	14.140.318.857	12.988.222.385
Other expenses in cash	18.226.751.888	15.249.076.559
Total	**91.922.743.433**	**97.629.724.600**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. Other income, Other expenses

a. Other income

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
- Disposal of assets	-	-	-	1.458.299.571
- Late payment penalty adjustment (Notification 35663)	-	-	-	-
- Other income	-	-	-	-
Total	-	-	-	**1.458.299.571**

b. Other expenses

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
Expenses for fines for administrative violations, late payment	-		3.130.979	-
Other expenses				
Total	-	-	**3.130.979**	-

9. Current corporate income tax expense

The Company is obliged to pay corporate income tax ("CIT") at the rate of 20% of taxable income. The Company's tax reports will be subject to inspection by the tax authorities. Because the application of tax laws and regulations to different types of transactions can be interpreted in different ways, the tax amounts presented in the financial statements are subject to change at the discretion of the Company. final tax authorities

The Estimated Corporate Income Tax Payable Table for the Enterprise is Presented Below:

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
Accounting Profit (Loss) before tax	**5.471.628.252**	**(4.374.346.121)**	**3.607.911.982**	**(3.888.882.318)**
Adjustments for accounting profit				
- Increase adjustments				-
+ *Expenses without voucher or invalid voucher*				-
- Decrease adjustments	-	-	-	-
+ *Tax exemption income*	-	-	-	-
Estimated assessable profit for the year	-	-	-	-
Tax rate (%)	20%	20%	20%	20%
Estimated current Income tax	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

VII. DISCLOSURE OF RELATED PARTIES

Transactions with Related Parties:

Related Party	Relationship
Hanoi Beer Alcohol and Beverage Joint Stock Company	Parent Company
Hanoi Beer Trading Joint Stock Company	Subsidiary of Parent Company
Habeco Commerce One Member Company Limited	Subsidiary of Parent Company
Hanoi - Nghe An Beer Joint Stock Company	Subsidiary of Parent Company
Hanoi Hung Yen 89 Beer Joint Stock Company	Subsidiary of Parent Company
Hanoi – Hai Duong Beer Joint Stock Company	Subsidiary of Parent Company
Habeco - Hai Phong Joint Stock Company	Subsidiary of Parent Company
Habeco Packaging Joint Stock Company	Associate of Parent Company
Hanoi - Kim Bai Beer Joint Stock Company	Associate of Parent Company
San Miguel Yamamura Hai Phong Glass Company Limited	Associate of Parent Company

1. Transactions with Related Parties

The Company engaged in transactions with the following related parties during the reporting period:

i) Revenue from sales of products and rendering of services

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
- Hanoi Beer Alcohol and Beverage Joint Stock Company	38.514.013	17.543.636	115.423.716	46.651.192
- Hanoi Beer Trading Joint Stock Company	-		4.343.801	0
- Hanoi - Nghe An Beer Joint Stock Company				
- Hanoi – Hai Duong Beer Joint Stock Company			39.196.591	0
- Habeco Packaging Joint Stock Company	1.661.414		1.661.414	0
-Hanoi – Kim Bai Joint Stock Company			19.225.589	3.738.785
-Hanoi Hung Yen 89 Beer Joint Stock Company	-		37.177.839	0
- Hanoi Hung Yen 89 Beer Trading Joint Stock Company	-		6.743.802	0
- Hanoi – Hai Phong Beer Joint Stock Company	71.771.166	105.031.818	137.141.108	172.750.202
Total	**111.946.593**	**122.575.454**	**360.913.860**	**223.140.179**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

ii) Purchase of goods and services

	Third Quarter of 2026	Third Quarter of 2025	Cumulative for the Year 2026	Cumulative for the Year 2025
- San Miguel Yamamura Hai Phong Glass Company Limited	6.097.468.440	5.597.571.900	6.735.380.120	8.333.314.500
- Habeco Packaging Joint Stock Company				
Total	**6.097.468.440**	**5.597.571.900**	**6.735.380.120**	**8.333.314.500**

2. Closing Balances with Related Parties

	30/09/2026 VND	01/01/2026 VND
Short-term trade receivables		
Hanoi Beer Alcohol and Beverage Joint Stock Company	33.000.000	79.602.000
-Hanoi Hung Yen 89 Beer Joint Stock Company	-	6.013.786
Total	**33.000.000**	**85.615.786**
Short-term trade payables		
San Miguel Yamamura Hai Phong Glass Company Limited	2.869.998.868	1.796.248.224
Total	**2.869.998.868**	**1.796.248.224**

3. Remuneration of the Boards of Directors and Management

Remuneration paid to the Company's Boards of Directors and Management during the year was as follows:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Salaries, bonuses and other benefits in kind for key personnel		
Mr. Tran Hau Cuong – Director	382.322.206	335.446.241
Mr. Tong Nguyen Long - Deputy Director	355.207.356	310.479.740
Ms. Pham Thi Lan Anh - Head of Supervisory Board	205.136.337	231.698.763
	942.665.899	**877.624.744**
Remuneration for the Board of Directors (i)		
Mr. Pham Trung Kien - Chairman	54.000.000	54.000.000
Mr. Phan Minh Son – Member	27.000.000	27.000.000
Mr. Tran Hau Cuong – Member	27.000.000	27.000.000
Mr. Tran Duc Giang - Member of Board of Supervisors	18.000.000	18.000.000
Ms. Hoang Thi Thu Ha - Secretary	13.500.000	13.500.000
	139.500.000	**139.500.000**

VIII. Comparative Information

Effective from 1 January 2026, Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, providing guidance on the corporate accounting regime, officially came into force. In accordance with this Circular, accrued interest income on deposits is required to be presented under Account 128 – *Held-to-maturity investments*, replacing the previous presentation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Accordingly, the Company has restated the figures in the Financial Statements for the year ended 31 December 2025 to ensure compliance with the prevailing regulations. This change only affects the classification and presentation of items in the Financial Statements and does not impact the Company's profit after tax. The details are as follows:

Statement of Financial Position (Extract):

Code		As at 01.01.2026		
		As previously reported VND	**Adjustment VND**	**Restated amount VND**
123	Held-to-maturity investments	132.491.645.119	2.049.031.273	134.540.676.392
135	Other short-term receivables	9.409.575.153	(2.049.031.273)	7.360.543.880

Preparer/Chief Accountant **Director**

Do Thanh Luan **Tran Hau Cuong**

Ha Noi. October 15, 2026