

HANOI BEER TRADING JOINT STOCK COMPANY

Address: 183 Hoang Hoa Tham, Ngoc Ha Ward, Ha Noi

FINANCIAL STATEMENTS

NGUYỄN
HẢI QUÂN

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BALANCE SHEET

As at September 30, 2026

Unit: VND

Items	Code	Notes	Closing balance of quarter 3	Beginning balance
A. CURRENT ASSETS	100		146.585.561.206	166.810.179.179
I. Cash and cash equivalents	110	V.1	19.356.005.943	11.331.105.437
1. Cash	111		19.356.005.943	11.331.105.437
2. Cash equivalents	112		-	-
II. Short-term Financial Investments	120		70.300.000.000	86.296.635.000
1. Trading Securities	121		-	-
2. Provision for Decline in Value of Trading Securities (*)	122		-	-
3. Held-to-Maturity Investments	123	V.2	70.300.000.000	86.296.635.000
4. Allowance for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Allowance for impairment of other short-term investments (*)	126		-	-
III. Short-term Receivables	130		52.133.379.494	59.584.255.365
1. Short-term Trade Receivables	131	V.3	13.832.250.360	40.172.674.800
2. Short-term Advances to Suppliers	132	V.4	20.745.394.334	19.386.874.553
3. Short-term Internal Receivables	133		-	-
4. Receivables from Construction Contracts Progress	134		-	-
5. Other short-term receivables	135	V.5	17.555.734.800	24.706.012
6. Allowance for doubtful short-term receivables (*)	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.6	4.251.337.775	6.138.489.883
1. Inventories	141		4.251.337.775	6.138.489.883
2. Provision for Decline in Inventory Value (*)	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term consumable livestock	151		-	-
2. Seasonal crops or short-term consumable biological assets	152		-	-
3. Allowance for impairment of short-term biological assets (*)	153		-	-
VI. Other Current Assets	160		544.837.994	3.459.693.494
1. Short-term Prepaid Expenses	161	V.9	540.484.994	3.459.693.494
2. Deductible Value-Added Tax	162		4.353.000	-
3. Taxes and Other Receivables from the State	163		-	-
4. Repurchase Agreements of Government Bonds	164		-	-
5. Other Current Assets	165		-	-



HANOI BEER TRADING JOINT STOCK COMPANY

Address: 183 Hoang Hoa Tham, Ngoc Ha Ward, Ha Noi

FINANCIAL STATEMENTS**BALANCE SHEET (continued)**

Unit: VND

Items	Code	Notes	Closing balance of quarter 3	Beginning balance
B. NON-CURRENT ASSETS	200		51.041.627.526	54.437.429.213
I. Long-term Receivables	210		-	-
1. Long-term Trade Receivables	211		-	-
2. Long-term Advances to Suppliers	212		-	-
3. Working capital in dependent units	213		-	-
4. Long-term Internal Receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for doubtful long-term receivables (*)	216		-	-
II. Fixed Assets	220		17.138.646.590	14.173.062.521
1. Tangible Fixed Assets	221	V.7	16.636.887.953	13.402.553.876
- Historical Cost	222		57.083.944.588	52.871.015.756
- Accumulated Depreciation (*)	223		(40.447.056.635)	(39.468.461.880)
2. Finance Lease Assets	224		-	-
- Historical Cost	225		-	-
- Accumulated Depreciation (*)	226		-	-
3. Intangible Fixed Assets	227	V.8	501.758.637	770.508.645
- Historical Cost	228		2.324.648.000	2.324.648.000
- Accumulated Depreciation (*)	229		(1.822.889.363)	(1.554.139.355)
III. Long-term biological assets	230		-	-
1. Bearer livestock	231		-	-
a) Immature bearer livestock	232		-	-
b) Mature bearer livestock	233		-	-
- Historical Cost	234		-	-
- Accumulated Depreciation (*)	235		-	-
2. Long-term consumable livestock	236		-	-
3. Seasonal crops or long-term consumable biological assets	237		-	-
4. Allowance for impairment of long-term biological assets (*)	238		-	-
IV. Investment Properties	240		-	-
- Historical Cost	241		-	-
- Accumulated Depreciation (*)	242		-	-
V. Long-term Assets in Progress	250		-	-
1. Long-term Work in Progress Costs	251		-	-
2. Construction in Progress Costs	252		-	-

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FINANCIAL STATEMENTS**BALANCE SHEET (continued)**

Unit: VND

Items	Code	Notes	Closing balance of quarter 3	Beginning balance
VI. Long-term Financial Investments	260		7.500.000.000	7.500.000.000
1. Investments in Subsidiaries	261		-	-
2. Investments in Joint Ventures and Associates	262		-	-
3. Investments in Other Entities	263	V.2	7.500.000.000	7.500.000.000
4. Provision for Long-term Financial Investments (*)	264		-	-
5. Held-to-Maturity Investments	265		-	-
6. Allowance for long-term held-to-maturity investments (*)	266		-	-
VII. Other Non-Current Assets	270		26.402.980.936	32.764.366.692
1. Long-term Prepaid Expenses	271	V.9	26.287.773.907	32.405.816.400
2. Deferred Tax Assets	272	V.10	115.207.029	358.550.292
3. Long-term Spare Parts and Equipment	273		-	-
4. Other Non-Current Assets	274		-	-
TOTAL ASSETS	280		197.627.188.732	221.247.608.392

HANOI BEER TRADING JOINT STOCK COMPANY

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FINANCIAL STATEMENTS**BALANCE SHEET (continued)**

Unit: VND

Items	Code	Notes	Closing balance of quarter 3	Beginning balance
C. LIABILITIES	300		132.519.309.800	146.180.640.371
I. Short-term Liabilities	310		132.519.309.800	146.180.640.371
1. Short-term Trade Payables	311	V.11	1.262.196.779	13.892.331.828
2. Short-term Advances from Customers	312	V.12	7.281.716.316	6.444.838.691
3. Dividends and profit payable	313		3.300.939.910	3.063.939.910
4. Taxes and Other Payables to the State	314	V.13	1.335.719.357	2.303.657.407
5. Payables to Employees	315		5.126.621.764	6.796.348.274
6. Short-term Accrued Expenses	316	V.14	9.884.183.014	2.853.463.074
7. Short-term Internal Payables	317		-	-
8. Payables for Construction Progress in Accordance with Contract Plan	318		-	-
9. Short-term Deferred Revenue	319		-	-
10. Other Short-term Payables	320	V.15	99.216.567.994	106.344.185.331
11. Short-term Borrowings and Finance Lease Liabilities	321		-	-
12. Short-term Provisions	322		-	-
13. Bonus and Welfare Fund	323		5.111.364.666	4.481.875.856
14. Price Stabilization Fund	324		-	-
15. Repurchase Agreements of Government Bonds	325		-	-
II. Long-term Liabilities	330		-	-
1. Long-term Trade Payables	331		-	-
2. Long-term Advances from Customers	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term Accrued Expenses	334		-	-
5. Internal Payables on Business Capital	335		-	-
6. Long-term Internal Payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other Long-term Payables	338		-	-
9. Long-term Borrowings and Finance Lease Liabilities	339		-	-
10. Convertible Bonds	340		-	-
11. Preferred Shares	341		-	-
12. Deferred Income Tax Liabilities	342		-	-
13. Long-term Provisions	343		-	-
14. Scientific and Technological Development Fund	344		-	-

HANOI BEER TRADING JOINT STOCK COMPANY

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FINANCIAL STATEMENTS**BALANCE SHEET (continued)**

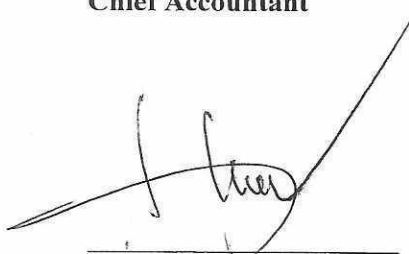
Unit: VND

Items	Code	Notes	Closing balance of quarter 3	Beginning balance
D. EQUITY	400	V.16	65.107.878.932	75.066.968.021
1. Owner's contributed capital	411		31.230.000.000	31.230.000.000
- <i>Ordinary Shares carrying Voting Rights</i>	411a		31.230.000.000	31.230.000.000
- <i>Preferred Shares</i>	411b		-	-
2. Share Premium	412		-	-
3. Convertible Bond Option	413		-	-
4. Other equity	414		-	-
5. Treasury shares (*)	415		-	-
6. Revaluation surplus	416		-	-
7. Foreign exchange differences	417		-	-
8. Development investment fund	418		18.270.645.124	18.270.645.124
9. Other funds belonging to owners' equity	419		-	-
10. Undistributed profit after tax	420		15.607.233.808	25.566.322.897
- Retained earnings at the end of the previous period	420a		9.662.250.487	12.587.103.817
- Retained earnings for the current period	420b		5.944.983.321	12.979.219.080
TOTAL LIABILITIES AND OWNERS' EQUITY	440		197.627.188.732	221.247.608.392

Prepared by

Chief Accountant

Director


Vu Thi Kim Ngoc

Nguyen Cao Tuong

Nguyen Van Minh

Ha Noi, date 09.. month 10.. year 2026

HANOI BEER TRADING JOINT STOCK COMPANY

Address: 183 Hoang Hoa Tham, Ngoc Ha Ward, Ha Noi

FINANCIAL STATEMENTS**INCOME STATEMENT**

Quarter 3, 2026

Unit: VND

Items	Code	Notes	Quarter 3		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Prior year	Current year	Prior year
1. Gross revenue from goods sold and services rendered	01	VI.1	443.424.862.121	470.005.135.023	1.215.180.995.584	1.155.190.866.750
2. Revenue deductions	02	VI.2	-	249.449.500	557.872.280	396.499.016
3. Net revenue from goods sold and services rendered	10	VI.3	443.424.862.121	469.755.685.523	1.214.623.123.304	1.154.794.367.734
4. Cost of goods sold	11	VI.4	413.967.881.174	440.070.965.151	1.134.814.566.416	1.086.544.013.858
5. Gross profit from goods sold and services rendered	20		29.456.980.947	29.684.720.372	79.808.556.888	68.250.353.876
6. Gain/(loss) from disposal of investment property	21		-	-	-	-
7. Financial Income	22	VI.5	1.663.669.264	805.758.943	2.858.198.772	3.498.014.424
8. Financial Expense	23		-	-	-	-
<i>In which: Interest Expense</i>	24		-	-	-	-
9. Selling Expenses	25	VI.6	35.864.525.632	39.156.652.017	92.638.875.228	97.641.084.203
10. Administrative Expenses	26	VI.6	4.786.876.893	5.016.651.512	16.269.317.451	15.774.848.733
11. Net Operating Profit	30		(9.530.752.314)	(13.682.824.214)	(26.241.437.019)	(41.667.564.636)
12. Other Income	31	VI.7	26.475.285.072	22.759.899.680	50.097.385.651	54.880.045.368
13. Other Expenses	32	VI.8	13.505.575.843	5.462.037	16.120.540.402	5.718.500
14. Other Profit	40		12.969.709.229	22.754.437.643	33.976.845.249	54.874.326.868
15. Total accounting profit before tax	50		3.438.956.915	9.071.613.429	7.735.408.230	13.206.762.232
16. Current corporate income tax expense	51	VI.9	931.134.647	2.147.019.167	1.547.081.646	2.641.352.446
17. Deferred corporate income tax expense	52		-	-	243.343.263	339.876.884
18. Net profit after corporate income tax	60		2.507.822.268	6.924.594.262	5.944.983.321	10.225.532.902
19. Basic earnings per share	70	VI.10	803	2.217	1.904	3.274
20. Diluted earnings per share	71	VI.10	803	2.217	1.904	3.274

Prepared by

Chief Accountant

Director



Vu Thi Kim Ngoc



Nguyen Cao Tuong



Nguyen Van Minh

Ha Noi, date 09. month 10. year 2026

HANOI BEER TRADING JOINT STOCK COMPANY

Address: 183 Hoang Hoa Tham, Ngoc Ha Ward, Ha Noi

FINANCIAL STATEMENTS**CASH FLOW STATEMENT**

(Indirect method)

For the accounting period from 01/01/2026 to 30/09/2026

Unit: VND

Items	Code	Notes	Current period	Previous period
I. Cash flow from operating activities				
1. Profit before tax	01		7.735.408.230	13.206.762.232
2. Adjustments for				
- Depreciation of fixed assets	02		2.271.676.763	2.202.143.719
- Provisions	03		-	(29.534.067)
- Unrealized foreign exchange gains/losses	04		-	-
- Gains/losses from investment activities	05		(2.858.198.772)	(3.770.741.424)
- Interest expense	06		-	-
- Other adjustments	07		-	-
3. Profit from operations before changes in working capital	08		7.148.886.221	11.608.630.460
- Increase, decrease in Receivables	09		7.446.522.871	(81.905.185.760)
- Increase, decrease in Inventories	10		1.887.152.108	(85.965.847)
- Increase, decrease in Payables	11		(15.004.863.901)	36.015.545.388
(Excluding interest payable and corporate income tax payable)				
- Increase, decrease in Prepaid Expenses	12		9.037.250.993	(3.585.330.447)
- Increase/(decrease) in trading securities	13		-	-
- Interest paid	14		-	-
- Corporate income tax paid	15		(1.070.037.126)	(986.975.138)
- Other cash receipts from operating activities	16		-	125.261.067
- Other payments for operating activities	17		(5.905.583.600)	(2.281.345.537)
Net cash generated by operating activities	20		3.539.327.566	(41.095.365.814)
II. Cash flow from investing activities				
1. Acquisition and construction of fixed assets and other long-term assets	21		(5.237.260.832)	(2.505.581.684)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(95.000.000.000)	(140.300.000.000)
4. Cash receipts from the collection of loans and resale of debt instruments of other entities	24		110.000.000.000	180.000.000.000
5. Cash outflow for investments in equity of other entities	25		-	-
6. Cash receipts from the recovery of investments in equity of other entities	26		-	-
7. Interest earned, dividends and profits received	27		3.854.833.772	4.419.802.891
Net cash flows from investing activities	30		13.617.572.940	41.614.221.207

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HANOI BEER TRADING JOINT STOCK COMPANY

Address: 183 Hoang Hoa Tham, Ngoc Ha Ward, Ha Noi

FINANCIAL STATEMENTS**CASH FLOW STATEMENT (continued)**

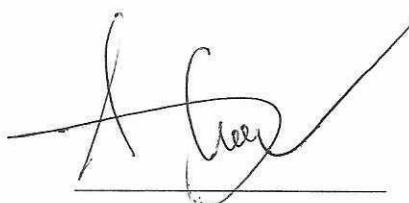
Unit: VND

Items	Code	Notes	Current period	Previous period
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and capital contributions from owners	31		-	-
2. Payments for return of capital to owners and repurchase of issued shares	32		-	-
3. Proceeds from short-term and long-term borrowings	33		-	-
4. Repayments of borrowings (principal)	34		-	-
5. Payments of finance lease liabilities	35		-	-
6. Dividends and profit paid to owners	36		(9.132.000.000)	(38.900.000)
Net cash flows from financing activities	40		(9.132.000.000)	(38.900.000)
Net increase/(decrease) in cash and cash equivalents during the period	50		8.024.900.506	479.955.393
Cash and cash equivalents at the beginning of the period	60		11.331.105.437	8.258.746.114
Effect of foreign exchange differences	61		-	-
Cash and cash equivalents at the end of the period	70	V.1	19.356.005.943	8.738.701.507

Prepared by

Chief Accountant

Director


Vu Thi Kim Ngoc

Nguyen Cao Tuong

Nguyen Van Minh

Ha Noi, date .09. month .10. year 2026

HANOI BEER TRADING JOINT STOCK COMPANY

Address: 183 Hoang Hoa Tham, Ngoc Ha Ward, Ha Noi

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

I. BUSINESS OPERATIONS CHARACTERISTICS

1. Ownership Structure

Hanoi Beer Trading Joint Stock Company is a joint-stock company established under Business Registration Certificate No. 0103014976 dated December 8, 2006, issued by the Department of Planning and Investment of Hanoi City, and the new Business Registration and Tax Registration Certificate No. 0102111943, amended for the 14th time on August 14, 2025.

The company's headquarters is located at 183 Hoang Hoa Tham Street, Ngoc Ha Ward, Hanoi City, Vietnam.

2. Business Field

The company operates in the field of trade services.

3. Business Activities

The main business activities of the company include: Trading beer, alcohol, soft drinks, and materials and equipment for the beer, alcohol, and soft drinks industries; Operating restaurants and hotels (excluding karaoke rooms, nightclubs, and bars); Freight transportation; Trading by-products in beer production, including brewer's grain; Trading scrap and waste products from beer production; Business and leasing of factories, offices, warehouses, docks.

4. Normal Business Cycle

The company's normal business cycle is completed within no more than 12 months.

5. Corporate Structure

The Company had 102 employees as of September 30, 2026, compared to 104 employees as of December 31, 2025.

The company does not have investments in subsidiaries, joint ventures, or affiliates, and does not have dependent branches at the end of the accounting period for financial statement preparation.

6. Statement on the Comparability of Financial Information

The company has not changed its accounting policies from the previous year, therefore, there is no impact on the comparability of the financial information in the financial statements.

II. FINANCIAL YEAR AND CURRENCY UNIT USED IN ACCOUNTING

1. Financial Year

The company's financial year starts on 01/01 and ends on 31/12 annually.

2. Currency Unit Used in Accounting

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

III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

1. Applied Accounting Regime

The Company applies the Accounting Regime for enterprises issued under Circular No. 99/2025/TT-BTC ("Circular 99"), which provides guidance on the accounting regime for enterprises, promulgated by the Ministry of Finance on October 27, 2025.

2. Statement of compliance with Accounting Standards and Accounting Regime

The Company has applied the Vietnamese Accounting Standards and the relevant guidance documents issued by the State. The financial statements have been prepared and presented in full compliance with all applicable standards, guiding circulars, and the prevailing Vietnamese Accounting Regime for enterprises.

IV. APPLIED ACCOUNTING POLICIES

1. Principles for recognition of cash and cash equivalents

Cash includes cash on hand, demand deposits with banks, and monetary gold held for the purpose of preserving value, excluding gold classified as inventories used as raw materials for production or as goods held for sale.

Cash equivalents are short-term investments with an original maturity or recovery period of no more than 3 months from the date of acquisition, which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value.

2. Principles for recognition of financial investments

a) Held-to-maturity investments

Held-to-maturity investments are those for which the Company has both the intent and ability to hold until maturity. These include term deposits with banks (including treasury bills and promissory notes), bonds, redeemable preference shares that the issuer is obliged to repurchase at a specified future date, and other held-to-maturity investments.

Held-to-maturity investments are recognized from the trade date and initially measured at cost, including purchase price and directly attributable transaction costs. Interest income arising after the acquisition date is recognized in the Statement of Profit or Loss on an accrual basis. Interest accrued prior to the acquisition date is deducted from the cost at the time of purchase.

An allowance for impairment of held-to-maturity investments is recognized when there is objective evidence that part or all of the investment may not be recoverable. Such allowance is recorded as financial expenses in the period.

b) Investments in equity instruments of other entities

Investments in equity instruments of other entities represent investments where the Company does not have control, joint control, or significant influence over the investee.

These investments are carried at cost less any allowance for impairment.

3. Principles for recognition of trade receivables and other receivables

Receivables are presented at carrying amount less allowance for doubtful debts.

The classification of receivables into trade receivables and other receivables is based on the following principles:

- Trade receivables represent amounts due of a commercial nature arising from transactions, including receivables from entrusted export sales conducted through other entities.
- Other receivables represent non-commercial receivables that are not related to purchase and sale transactions.

Allowance for doubtful debts reflects the portion of receivables that the Company estimates may be impaired or irrecoverable at the end of the accounting period. Increases or decreases in the allowance balance are recognized as administrative expenses in the Statement of Profit or Loss.

Receivables are classified as short-term or long-term based on their remaining maturities.

4. Principles for recognition of inventories

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Raw materials and goods: Include purchase cost and other directly attributable costs incurred to bring the inventories to their present location and condition.
- Finished goods: Include direct materials, direct labor costs, and allocated manufacturing overheads based on normal operating capacity.
- Work in progress: Include direct materials, direct labor costs, and manufacturing overheads.



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FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Net realizable value is the estimated selling price of inventories at the end of the year less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventory cost is determined using the weighted average method and accounted for under the perpetual inventory system.

An allowance for inventory write-down is made for each inventory item whose cost exceeds its net realizable value. For work in progress related to services, the allowance is determined for each type of service with separate pricing. Increases or decreases in the allowance balance required at the end of the financial year are recognized in cost of goods sold.

5. Principles for recognition and depreciation/amortization of tangible and intangible fixed assets

Fixed assets are stated at cost less accumulated depreciation/amortization. Cost comprises all expenditures incurred by the Company to acquire the asset up to the point at which the asset is ready for use. Expenditures incurred after initial recognition are capitalized only when it is probable that they will generate additional future economic benefits; otherwise, they are recognized as expenses in the period.

Upon disposal or liquidation of fixed assets, both cost and accumulated depreciation/amortization are derecognized, and any resulting gain or loss is recognized in profit or loss for the year.

Depreciation/amortization is calculated using the straight-line method over the estimated useful lives as follows:

Asset Type	Depreciation Period (Year)	
	Current year	Prior year
- Buildings and structures	05 – 25 years	05 – 25 years
- Vehicles	06 years	06 years
- Machinery and equipment	03 – 07 years	03 – 07 years
- Management Tools and Equipment	03 years	03 years
- Computer Software	03 years	03 years

The historical cost of fixed assets and depreciation periods are determined according to Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, and other regulations regarding the management, use, and depreciation of fixed assets, as well as amended and supplemented document.

6. Principles for recognition and allocation of prepaid expense

Prepaid expenses relating only to production and business activities within the year are recognized as short-term prepaid expenses and expensed within the year.

The recognition and allocation of long-term prepaid expenses to production and business expenses for each accounting period are based on the nature and extent of each type of expense, applying appropriate allocation methods and bases. Prepaid expenses are amortized on a straight-line basis over the relevant periods.

7. Principles for recognition of liabilities and accrued expenses

Liabilities and accrued expenses are recognized for amounts payable in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts to be paid.

The classification of liabilities into trade payables and other payables is based on the following principles:



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FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS (continued)

- Trade payables represent obligations of a commercial nature arising from the purchase of goods, services, and assets from suppliers who are independent of the Company, including payables arising from imports through entrusted agents.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or incomplete supporting documentation, as well as amounts payable to employees for accrued annual leave and other expenses that need to be accrued.
- Other payables represent non-commercial obligations that are not related to the purchase, sale, or provision of goods and services.

8. Principles for Recognition of Dividends and Profits Payable

Dividends and profits payable are recognized at the amounts payable in the future in respect of dividends and profits payable (in cash or non-monetary assets), as well as the settlement of dividends and profits payable in cash to the Company's shareholders and capital-contributing members.

The Company recognizes dividends and profits payable when it no longer has the right to refuse its obligation to pay dividends or profits to its shareholders and capital-contributing members in accordance with applicable laws and regulations. The timing of recognition and payment of dividends and profits is determined as follows: For enterprises subject to securities laws and regulations, the date on which the investee no longer has the right to refuse dividend payments shall be determined in accordance with the provisions of securities laws and regulations.

9. Principles for recognition of equity

Contributed capital

Contributed capital is recognized based on the actual capital contributed by the owners.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws, and as approved by the General Meeting of Shareholders.

Profit distribution takes into consideration non-cash items included in undistributed earnings that may affect cash flows and dividend-paying capacity, such as gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments, and other non-cash items

Dividends payable to shareholders are recognized as liabilities in the Company's Balance Sheet after the issuance of the Annual General Meeting of Shareholders' resolution, the Board of Directors' resolution, and the notification of the record date for dividend entitlement by the Vietnam Securities Depository.

Other funds

Other funds are appropriated and utilized in accordance with the Company's Charter and resolutions approved annually by the General Meeting of Shareholders.

10. Principles for recognition of revenue and income

Revenue is recognized when it is probable that economic benefits will flow to the Company and such benefits can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales allowances, and sales returns. The following specific conditions must also be satisfied for revenue recognition:

Revenue from Sales

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

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- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- Revenue can be measured reliably. Where contracts provide customers with the right to return goods under specified conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the goods (except where returns are made in exchange for other goods or services);
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from Service Provision

Revenue from rendering of services is recognized when the outcome of the transaction can be measured reliably. Where services are rendered over multiple periods, revenue is recognized in the period based on the stage of completion as at the balance sheet date. The outcome of a service transaction can be measured reliably when all of the following conditions are met:

- Revenue can be measured reliably. Where contracts provide customers with the right to return services under specified conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income

Interest income is recognized on an accrual basis, determined based on the outstanding balances of deposits and the applicable interest rates for each period.

Dividends and profit distributions

Dividends and profit distributions are recognized when the Company's right to receive payment is established. Dividends received in shares are recognized by tracking the increase in the number of shares only, without recognizing the value of such shares.

Deductions from revenue

This item reflects amounts deducted from revenue from sales of goods and rendering of services arising during the year, including trade discounts, sales allowances, and sales returns. This account does not include taxes deducted from revenue, such as output VAT payable under the direct method. Revenue adjustments are accounted for as follows:

- Trade discounts, sales allowances, and sales returns arising in the same period as the related revenue are deducted from revenue of that period;
- Where goods or services were sold in prior periods but trade discounts, sales allowances, or sales returns arise in subsequent periods, revenue is adjusted as follows:
 - + If such adjustments arise before the issuance of the financial statements, they are treated as adjusting events after the balance sheet date, and revenue is reduced in the financial statements of the reporting period (prior period).
 - + If such adjustments arise after the issuance of the financial statements, they are recognized as a reduction of revenue in the period in which they arise (subsequent period).

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11. Principles for recognition of cost of goods sold

Cost of goods sold represents the cost of goods and services sold during the year. It also includes costs related to investment property operations such as depreciation, repair and maintenance expenses, and operating lease expenses for investment properties (where such amounts are not significant), among others); ...

Allowance for inventory write-down is recognized in cost of goods sold based on the quantity of inventories and the difference where net realizable value is lower than cost. In determining the quantity of inventories requiring provision, inventories that have been committed under sales contracts (with net realizable value not lower than carrying amount) but not yet delivered to customers are excluded, provided there is reliable evidence that customers will not cancel the contracts.

12. Principles for recognition of financial expenses

Financial expenses reflect expenses and losses arising from financial activities, including expenses related to financial investments, borrowing and lending costs, contributions to joint ventures and associates, losses from disposal of short-term securities, transaction costs for securities trading, allowance for diminution in value of trading securities, impairment losses on investments in other entities, losses from foreign currency transactions, and foreign exchange losses...

13. Principles for recognition of selling expenses and general and administrative expenses

Selling expenses represent actual costs incurred in the process of selling products, goods, and rendering services, including marketing and promotional expenses, advertising, sales commissions, warranty expenses (excluding construction activities), storage, packaging, transportation, and related costs,...

General and administrative expenses represent general management costs of the enterprise, including salaries, wages, and allowances of administrative staff; social insurance, health insurance, trade union fees, and unemployment insurance contributions for administrative personnel; office supplies, tools and equipment, depreciation of fixed assets used for administrative purposes; land lease expenses and license tax; allowance for doubtful debts; purchased services (such as electricity, water, telephone, fax, asset insurance, fire insurance, etc.); and other cash expenses (such as client entertainment and customer conferences...).

14. Principles for recognition of corporate income tax expenses

Corporate income tax expense recognized in the Statement of Profit or Loss comprises current corporate income tax expense and deferred corporate income tax expense.

Current corporate income tax expense is determined based on taxable income and the applicable corporate income tax rate for the current year.

Deferred corporate income tax expense is determined based on temporary differences between accounting and tax bases, non-deductible expenses, adjustments to non-taxable income, and tax loss carryforwards.

15. Segment reporting

Segment reporting includes segments by business lines or by geographical areas.

Business segments: A distinguishable component of an enterprise engaged in providing individual products or services, or a group of related products or services, that is subject to risks and returns different from those of other business segments.

Geographical segments: A distinguishable component of an enterprise engaged in providing products or services within a particular economic environment that is subject to risks and returns different from those of components operating in other economic environments.

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16. Financial instruments

Initial recognition

Financial assets: At initial recognition, financial assets are measured at cost plus transaction costs directly attributable to the acquisition. The Company's financial assets include cash and cash equivalents, short-term receivables, other receivables, and held-to-maturity investments.

Financial liabilities: At initial recognition, financial liabilities are measured at cost less transaction costs directly attributable to the issuance. The Company's financial liabilities include trade payables, other payables, accrued expenses, and borrowings.

Subsequent measurement

Currently, there are no specific regulations on the subsequent measurement of financial instruments.

17. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other in making financial and operating policy decisions. Parties are also considered related if they are under common control or common significant influence

In assessing related party relationships, the substance of the relationship is given priority over its legal form.

V. Additional Information for Items Presented in the Balance Sheet

1. Cash and cash equivalents

	30/09/2026	01/01/2026
	VND	VND
Demand deposits	19.356.005.943	11.331.105.437
- Joint Stock Commercial Bank for Industry and Trade of Vietnam (VietinBank) – Hoang Mai Branch	10.317.974.809	3.199.798.820
- Ho Chi Minh City Development Joint Stock Commercial Bank	386.771.827	443.117.701
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ba Dinh Branch	4.093.980.087	1.245.909.966
- Vietnam Bank for Agriculture and Rural Development – Hanoi Branch	1.556.644.610	5.868.869.252
- Other banks	3.000.634.610	573.409.698
Total	19.356.005.943	11.331.105.437

2. Financial Investments

a) Held-to-Maturity Investments

Items	30/09/2026		01/01/2026	
	Original cost	Recoverable amount	Original cost	Recoverable amount
- Short-term	70.300.000.000	70.300.000.000	86.296.635.000	86.296.635.000
Term deposits with original maturities of over 3 months up to 12 months	70.300.000.000	70.300.000.000	85.300.000.000	85.300.000.000
+ Bank for Foreign Trade of Vietnam	20.300.000.000	20.300.000.000	300.000.000	300.000.000

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<i>(Vietcombank) – Ba Dinh Branch</i>				
<i>+ Vietnam International Commercial Joint Stock Bank (VIB) – Ba Dinh Branch</i>				
<i>+ Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank)</i>				
<i>+ Other banks</i>	45.000.000.000	45.000.000.000	50.000.000.000	50.000.000.000
Estimated deposit interest in accordance with the contracts	-	-	996.635.000	996.635.000
- Long-term	-	-	-	-
Total	70.300.000.000	70.300.000.000	86.296.635.000	86.296.635.000

b) Investments in other entities

Investee	30/09/2026		01/01/2026	
	Ownership percentage	Value (VND)	Ownership percentage	Value (VND)
Investment in shares		-		-
Investments in other companies		7.500.000.000		7.500.000.000
- Hanoi – Hung Yen 89 Beer JSC (750.000 shares)	12,5%	7.500.000.000	12,5%	7.500.000.000
Total		7.500.000.000		7.500.000.000
Provision for impairment of investment in other entities		-		-
Net Value		7.500.000.000		7.500.000.000

(*) *Note: The company's voting rights in Hanoi – Hung Yen 89 Beer JSC are proportional to its ownership interest in the company.*

3. Short-term trade receivables

	30/09/2026	01/01/2026
	VND	VND
a) Short-term	13.832.250.360	40.172.674.800
Hanoi Beer – Alcohol – Beverage Joint Stock Corporation	13.832.250.360	39.910.237.800
NGUYEN KIEN GLOBAL Co., Ltd	-	262.437.000
Others	-	-
b) Long-term	-	-
Total	13.832.250.360	40.172.674.800

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4. Advances to suppliers

	30/09/2026 VND	01/01/2026 VND
a) Short-term	20.745.394.334	19.386.874.553
Hanoi Beer – Alcohol – Beverage Joint Stock Corporation	18.911.465.507	18.724.877.098
Others	1.833.928.827	661.997.455
b) Long-term	-	-
Total	20.745.394.334	19.386.874.553

5. Other receivables

	30/09/2026 VND	01/01/2026 VND
a) Short-term	17.555.734.800	24.706.012
Advances	60.000.000	-
Short-term deposits and collaterals	44.112.800	9.600.000
Receivable for keg deposit guarantees	-	-
Others	17.451.622.000	15.106.012
b) Long-term	-	-
Total	17.555.734.800	24.706.012

6. Inventories

	30/09/2026		Unit: VND 01/01/2026	
	VND		VND	
	Historical cost	Provision	Historical cost	Provision
Raw materials and supplies	25.846.300	-	44.926.758	-
Tools and equipment	37.500.000	-	195.500.000	-
Goods	4.187.991.475	-	5.898.063.125	-
Total	4.251.337.775	-	6.138.489.883	-

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7. Increase, decrease in tangible fixed assets

	Buildings and structures	Machinery and equipment	Transportation and transmission means	Management equipment and tools	Other fixed assets	Total
						Unit: VND
<i>Historical cost of tangible fixed assets</i>						
Opening balance	23.242.470.862	1.119.519.000	27.841.928.756	358.204.545	308.892.593	52.871.015.756
Increase during the period	909.500.000	-	4.327.760.832	-	-	5.237.260.832
- <i>New acquisitions</i>	909.500.000	-	4.327.760.832	-	-	5.237.260.832
Decrease during the period	-	57.500.000	932.832.000	34.000.000	-	1.024.332.000
- <i>Disposals and sales</i>	-	57.500.000	932.832.000	34.000.000	-	1.024.332.000
Closing balance	24.151.970.862	1.062.019.000	31.236.857.588	324.204.545	308.892.593	57.083.944.588
<i>Accumulated depreciation</i>						
Opening balance	15.027.933.104	1.011.381.087	22.995.496.486	192.315.660	241.335.543	39.468.461.880
Increase during the period	731.030.388	83.378.268	1.092.087.446	68.437.503	27.993.150	2.002.926.755
Decrease during the period	-	57.500.000	932.832.000	34.000.000	-	1.024.332.000
- <i>Disposals and sales</i>	-	57.500.000	932.832.000	34.000.000	-	1.024.332.000
Closing balance	15.758.963.492	1.037.259.355	23.154.751.932	226.753.163	269.328.693	40.447.056.635
<i>Net book value of tangible fixed assets</i>						
At the beginning of the period	8.214.537.758	108.137.913	4.846.432.270	165.888.885	67.557.050	13.402.553.876
At the end of the period	8.393.007.370	24.759.645	8.082.105.656	97.451.382	39.563.900	16.636.887.953

* Notes:

- The historical cost of fully depreciated tangible fixed assets that are still in use at the end of the period is 21.642.893.281 VND.

- The net book value of tangible fixed assets pledged or mortgaged as collateral for loans at the end of the period is: 0 VND.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Increase, decrease in intangible fixed assets

	Unit : VND
	Computer software
<i>Historical cost of intangible fixed assets</i>	
Opening balance	2.324.648.000
Increase during the period	-
Decrease during the period	-
Closing balance	2.324.648.000
<i>Accumulated amortization</i>	
Opening balance	1.554.139.355
Amortization during the period	268.750.008
Decrease during the period	-
Closing balance	1.822.889.363
<i>Net book value of intangible fixed assets</i>	
At the beginning of the period	770.508.645
At the end of the period	501.758.637

- The historical cost of intangible fixed assets that are fully amortized but still in use at the end of the period is: 1.249.648.000 VND.

- The net book value of intangible fixed assets pledged or mortgaged as collateral for loans at the end of the period is: 0 VND.

9. Prepaid Expenses

	30/09/2026 VND	01/01/2026 VND
a) Short-term	540.484.994	3.459.693.494
Tools and supplies issued for use	540.484.994	1.733.692.661
Repair expenses	-	1.726.000.833
b) Long-term	26.287.773.907	32.405.816.400
Tools and supplies issued for use	21.658.749.605	27.658.099.115
Land lease expenses	4.629.024.302	4.747.717.285
Total	26.828.258.901	35.865.509.894

10. Deferred corporate income tax assets

	30/09/2026 VND	01/01/2026 VND
Deferred corporate income tax assets are recognized for deductible temporary differences arising	115.207.029	358.550.292
Total	115.207.029	358.550.292

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NOTES TO THE FINANCIAL STATEMENTS (continued)

11. Trade Payables

	30/09/2026	<i>Unit: VND</i> 01/01/2026
	VND	VND
a) Short-term	1.262.196.779	13.892.331.828
ALIGRO Joint Stock Company	-	1.009.800.000
Van Phu Trading and Services Joint Stock Company	-	1.630.585.000
Phu Thai Import Export and Distribution Joint Stock Company	-	3.461.455.404
Dai Viet Investment and Manufacturing Company Limited	336.921.584	58.320.000
Phong Cach Moi Advertising Trading Service Company Limited	765.889.875	5.372.751.492
Dai Nam Manufacturing, Trading and Services Company Limited	-	-
Quan Phat Manufacturing and Trading Company Limited	-	-
Other parties	159.385.320	2.359.419.932
b) Long-term	-	-
Total	1.262.196.779	13.892.331.828

12. Advances from customers

	30/09/2026	<i>Unit: VND</i> 01/01/2026
	VND	VND
a) Short-term	7.281.716.316	6.444.838.691
SMART LINK Trading, Services and Transportation Joint Stock Company	158.791.562	-
Phu Hung Trading Business Company Limited	6.662.888	28.206.965
Tuyet Nga Food and Trading Company Limited	80.275.360	4.487.410
Trung Duc Trading & Services Development Joint Stock Company	106.387.136	209.481.678
CHAIN SOLUTION Joint Stock Company	93.311.912	1.239.857.104
Son Chay Draft Beer Company Limited	11.780.860	481.832.190
Hoan Hao Vietnam Trading and Services Company Limited	-	655.285.000
37 Hung Vuong Convention Center	135.275.814	57.134.364
Others	6.689.230.784	3.768.553.980
b) Long-term	-	-
Total	7.281.716.316	6.444.838.691



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13. Taxes and Other Payables to the State

	<i>Unit: VND</i>			
	Opening balance	Payable during the period	Paid during the period	Closing balance
a) Payable	2.303.657.407	9.194.918.136	10.162.856.186	1.335.719.357
Value Added Tax	1.655.706.323	5.111.727.700	6.610.777.583	156.656.440
Corporate Income Tax	454.090.127	1.547.081.646	1.070.037.126	931.134.647
Personal Income Tax	193.860.957	2.536.108.790	2.482.041.477	247.928.270
b) Receivable	-	-	-	-

14. Accrued expenses

	30/09/2026 VND	01/01/2026 VND
a) Short-term	9.884.183.014	2.853.463.074
Selling expenses	-	1.661.574.074
Others	9.884.183.014	1.191.889.000
b) Long-term	-	-
Total	9.884.183.014	2.853.463.074

15. Other Payables

	30/09/2026 VND	01/01/2026 VND
a) Short-term	99.216.567.994	106.344.185.331
Trade Union Fund	780.095.709	606.154.103
Social Insurance and Health Insurance	997.500	35.738.500
Received Deposits and Collaterals	97.610.000.000	105.392.760.000
Others	825.474.785	309.532.728
b) Long-term	-	-
Total	99.216.567.994	106.344.185.331

16. Equity

a) Statement of Changes in Equity

	<i>Unit: VND</i>			
Items	Owner's Investment Capital	Development Investment Fund	Undistributed After-tax Profit	Total
Opening Balance of the Previous Year	31.230.000.000	18.270.645.124	27.584.396.317	77.085.041.441
Profit for the previous period			10.225.532.902	10.225.532.902
Appropriation to the Reward and Welfare			(5.291.984.000)	(5.291.984.000)

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Fund from 2024's profit				
Bonus to the Board of Management from 2024's profit			(336.308.500)	(336.308.500)
Dividend distribution from 2024's profit			(9.369.000.000)	(9.369.000.000)
Closing Balance of the Previous Period	31.230.000.000	18.270.645.124	22.812.636.719	72.313.281.843

Opening Balance for the Current Year	31.230.000.000	18.270.645.124	25.566.322.897	75.066.968.021
Profit for the current period			5.944.983.321	5.944.983.321
Appropriation to the Reward and Welfare			(5.603.988.810)	(5.603.988.810)
Fund from 2025 profit				
Bonus to the Board of Management from 2025 profit			(931.083.600)	(931.083.600)
Dividend distribution from 2025 profit			(9.369.000.000)	(9.369.000.000)
Closing Balance for the Current Period	31.230.000.000	18.270.645.124	15.607.233.808	65.107.878.932

b) Details of owners' contributed capital

	30/09/2026	(%)	01/01/2026	(%)
	VND		VND	
Hanoi Beer – Alcohol – Beverage Joint Stock Corporation	18.738.000.000	60%	18.738.000.000	60%
Other Shareholders	12.492.000.000	40%	12.492.000.000	40%
Total	31.230.000.000	100%	31.230.000.000	100%

c) Equity Transactions with Owners

	Current period	Previous period
	VND	VND
Owner's Equity Investment		
Opening Contribution	31.230.000.000	31.230.000.000
Increase in Equity Contribution	-	-
Decrease in Equity Contribution	-	-
Closing Equity Contribution	31.230.000.000	31.230.000.000

d) Shares

	30/09/2026	01/01/2026
Number of Shares Registered for Issuance	3.123.000	3.123.000
Number of Shares Sold to the Public	3.123.000	3.123.000

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- Ordinary Shares	3.123.000	3.123.000
- Preferred Shares	-	-
Number of Shares Repurchased	-	-
- Ordinary Shares	-	-
- Preferred Shares	-	-
Number of Shares Outstanding	3.123.000	3.123.000
- Ordinary Shares	3.123.000	3.123.000
- Preferred Shares	-	-

Par Value of Outstanding Shares: 10.000 VND (Ten thousand VND).

VI. Additional information for items presented in the Income Statement

1. Gross revenue from goods sold and services rendered

	Quarter 3/2026 VND	Quarter 3/2025 VND
Revenue from goods sold	442.564.068.303	469.253.109.750
Revenue from services provided	860.793.818	752.025.273
Total	443.424.862.121	470.005.135.023

2. Revenue deductions

	Quarter 3/2026 VND	Quarter 3/2025 VND
Trade discounts	-	249.449.500
Total	-	249.449.500

3. Net revenue from sales of goods and rendering of services

	Quarter 3/2026 VND	Quarter 3/2025 VND
Net revenue from sale of goods	442.564.068.303	469.003.660.250
Net revenue from rendering of services	860.793.818	752.025.273
Total	443.424.862.121	469.755.685.523

4. Cost of goods sold

	Quarter 3/2026 VND	Quarter 3/2025 VND
Cost of goods sold	413.739.699.563	439.842.783.540
Cost of services provided	228.181.611	228.181.611
Total	413.967.881.174	440.070.965.151

5. Financial Income

	Quarter 3/2026 VND	Quarter 3/2025 VND
Interest Income from Deposits and Loans	1.138.669.264	280.758.943
Dividends and Shared Profits	525.000.000	525.000.000

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Total	1.663.669.264	805.758.943
6. Selling, General and Administrative Expenses	Quarter 3/2026	Quarter 3/2025
	VND	VND
a) Selling Expenses	35.864.525.632	39.156.652.017
Employee Salaries	4.365.080.234	8.965.480.064
Raw Materials, Tools, and Supplies	5.200.250.739	6.088.928.052
Depreciation of Fixed Assets	301.276.987	131.967.066
Outsourced Services	20.637.392.856	18.993.130.079
Others	5.360.524.816	4.977.146.756
b) General and Administrative Expenses	4.786.876.893	5.016.651.512
Administrative Staff Salaries	2.763.984.891	2.824.077.144
Depreciation of Fixed Assets	307.546.839	342.000.404
Outsourced Services	386.076.484	898.709.306
Others	1.329.268.679	951.864.658
c) Reductions of selling expenses and general and administrative expenses: None		
7. Other income	Quarter 3/2026	Quarter 3/2025
	VND	VND
Proceeds from disposal of fixed assets, tools and supplies, and scrap	15.087.546.441	272.727.000
Others	11.387.738.631	22.487.172.680
Total	26.475.285.072	22.759.899.680
8. Other Expenses	Quarter 3/2026	Quarter 3/2025
	VND	VND
Cost of disposal of tools, supplies and scrap	13.505.566.843	-
Administrative fines and penalties for late tax payment	9.000	-
Others	-	5.462.037
Total	13.505.575.843	5.462.037
9. Production and Business Expenses by Element	Quarter 3/2026	Quarter 3/2025
	VND	VND
Raw materials, supplies, and tools expenses	5.200.250.739	6.088.928.052
Labor expenses	7.129.065.125	11.789.557.208
Depreciation of fixed assets	837.005.437	702.149.081
Outsourced service expenses	21.023.469.340	19.891.839.385
Others	6.689.793.495	5.929.011.414
Total	40.879.584.136	44.401.485.140

HANOI BEER TRADING JOINT STOCK COMPANY
183 Hoang Hoa Tham, Ngoc Ha Ward, Ha Noi
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10. Related party transactions

During the period, the Company entered into transactions with related parties. The principal transactions are as follows:

Unit: VND

Related parties	Nature of transactions	Current period	Previous period
Hanoi Beer – Alcohol – Beverage Joint Stock Corporation	Purchase of goods	410.552.850.000	438.702.575.050
	Lease of premises	879.754.800	782.159.400
	Proceeds from the disposal of keg shells and plastic crates	12.585.252.000	-
Habeco Trading One Member Co., Ltd	Purchase of goods	535.201.766	-

Prepared by



Vu Thi Kim Ngoc

Ha Noi, date 09... month 10... year 2026

Chief Accountant



Nguyen Cao Tuong

Director



Nguyen Van Minh

C.T.C.P. 1/21