TỔNG CÔNG TY CỔ PHẦN BIA-RƯỢU- NƯỚC GIẢI KHÁT HÀ NỘI
HANOI BEER, ALCOHOL AND BEVERAGE JSC
CÔNG TY CỔ PHẦN THƯƠNG MẠI
BIA HÀ NỘI
HANOI BEER TRADING JSC
Số: 57 /HAT
No: 57 /HAT

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

Hà Nội, ngày 12 tháng 8 năm 2026
Ha Noi, date 12 month 8 year 2026

NGUYỄN HẢI QUÂN

Digitally signed by NGUYỄN HẢI QUÂN
DN: C=VN, S=HÀ NỘI, L=Ba Đình, OU=CÔNG TY CỔ PHẦN THƯƠNG MẠI BIA HÀ NỘI, T=PHÓ GIÁM ĐỐC, CN=NGUYỄN HẢI QUÂN, OID.0.9.2342.19200300.100.1.1=CCCD:001070000888
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Date: 2026-08-12 14:55:00

CÔNG BỐ THÔNG TIN BÁO CÁO TÀI CHÍNH
DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To: Hanoi Stock Exchange

Thực hiện quy định tại khoản 3, khoản 4 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Thương mại Bia Hà Nội thực hiện công bố thông tin báo cáo tài chính (BCTC) bán niên đã được soát xét năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/ *Pursuant to Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidelines on information disclosure in the securities market, Hanoi Beer Trading Joint Stock Company hereby discloses the reviewed semi-annual financial statements for 2026 to the Hanoi Stock Exchange as follows:*

1. Tên tổ chức/ *Company Name*: CÔNG TY CỔ PHẦN THƯƠNG MẠI BIA HÀ NỘI/ *HANOI BEER TRADING JSC*
   - Mã chứng khoán/ *Stock Code*: HAT
   - Địa chỉ/ *Address*: Số 183 Hoàng Hoa Thám, Phường Ngọc Hà, TP. Hà Nội, Việt Nam/ *No. 183 Hoang Hoa Tham Street, Ngoc Ha Ward, Hanoi City, Viet Nam.*
   - Điện thoại/ *Telephone*: 024 37281476
   - Website: www.biahoihanoi.com.vn
2. Nội dung của thông tin công bố/ Contents of disclosed information: BCTC bán niên đã được soát xét năm 2026/*Reviewed semi-annual financial statements for 2026.*

   X BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate financial statements (The listed organization has no subsidiaries and its superior accounting unit has dependent units);*

   ☐ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated financial statements (The listed organization has subsidiaries);*

CÔNG TY CỔ PHẦN THƯƠNG MẠI BIA HÀ NỘI M.S.D.N: 010211 THÀNH PHỐ

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ *Combined financial statements (The listed organization has dependent accounting units with independent accounting systems);*

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 12/08/2026 tại đường dẫn/ *This information was disclosed on the Company's website on 12 August 2026 at the following link*: www.biahoihanoi.com.vn

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/ *We hereby certify that the information disclosed above is true and accurate and shall take full responsibility before the law for the contents of the information disclosed herein.*

Tài liệu đính kèm/ Attached Document:

- BCTC bán niên đã được soát xét 2026/ *Reviewed semi-annual financial statements for 2026*

Đại diện tổ chức
Representative of the Organization
Người đại diện theo pháp luật/Người UQCBTT
Legal Representative/Authorized person for information disclosure
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)

CÔNG TY CỔ PHẦN THƯƠNG MẠI BIA HÀ NỘI

PHÓ GIÁM ĐỐC
Nguyễn Hải Quân

HANOI BEER TRADING JOINT STOCK COMPANY

Reviewed financial statements
for the accounting period from 01/01/2026 to 30/06/2026

TABLE OF CONTENTS

CONTENT	PAGE

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Hanoi Beer Trading Joint Stock Company (the "Company") presents its report and the Company's financial statements for the accounting period from 01/01/2026 to 30/06/2026.

Overview of the Company

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

The Company main business activities are:

- Trading in beer, alcohol, soft drinks and equipment, raw materials for the beer, alcohol and soft drink industry;
- Trading in restaurants and hotels (excluding karaoke rooms, dance halls and bars);
- Trading in freight transport;
- Trading in by-products in beer production, including: beer dregs;
- Trading in scrap and waste products after the beer production process;
- Trading and leasing of factories, offices, warehouses and yards.

The Company's head office is located at 183 Hoang Hoa Tham, Ngoc Ha Ward, Hanoi City.

The Board of Directors, The Board of Management, and Supervisory Board during the period and as at the date of this report are as follows:

Board of Directors

Mr. Nguyen Manh Hung	Chairman
Mr. Nguyen Van Minh	Member
Mr. Tran Minh Tuan	Member

Board of Management

Mr. Nguyen Van Minh	Director
Mr. Nguyen Hai Quan	Deputy Director
Ms. Mai Thi Phuong Lien	Deputy Director
Mr. Bui Bao Ngoc	Deputy Director

Board Of Supervisors

Ms. Tran Phan Nguyet Minh	Head
Ms. Vu Thi Quyen	Member
Ms. Le Thu Trang	Member

Auditor

NVA Auditing Company Limited has performed the review on the financial statements for the accounting period from 01/01/2026 to 30/06/2026 for the Company.

Statement of the Board of Management's responsibility in respect of the financial statements

The Board of Management is responsible for the financial statements of each financial year which give a true and fair view of the state of affairs of the Company and of its operation results and cash flows for the year. In preparing those financial statements, the board of management is required to:

- Select suitable accounting policies and then apply them consistently;

- Make judgments and estimates reasonably and prudently;
- Prepare and present the financial statements in compliance with current accounting standards, accounting regimes, and relevant regulations;
- Prepare the financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Establish and implement an effective internal control system to minimize the risk of material misstatement, whether due to fraud or error, in the preparation and presentation of the financial statements.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system, It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management of the Company approves and commit that the attached financial statements give a true and fair view of the Company's financial position as at 30 June 2026, as well as the results of its operations and cash flows for the accounting period from 01/01/2026 to 30/06/2026, in accordance with Vietnamese accounting standards, accounting regime for enterprises, and compliance with relevant legal regulations.

On behalf of The Board of Management

M.S.D.N: 0102411943 - C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG MẠI BIA HÀ NỘI
THÀNH PHỐ HÀ NỘI

Nguyen Van Minh
Director
Ha Noi, 11 August 2026

AUDIT AND ASSURANCE

CÔNG TY TNHH KIỂM TOÁN NVA
NVA AUDITING COMPANY LIMITED
Số 196 Vũ Tông Phan, Phường Bình Trưng, TP. HCM

Tel : (028) 3910 3908 - (028) 3910 6162
Email: nva@nva.com.vn
Web : www.nva.com.vn

No: 30.06.1.1/26/BCTC/NVA

INTERIM FINANCIAL INFORMATION REVIEW REPORT

To: **Shareholders, The Board of Directors and the Board of Management**
Hanoi Beer Trading Joint Stock Company

We have reviewed the accompanying interim financial statements of Hanoi Beer Trading Joint Stock Company, prepared on 11 August 2026, from page 05 to page 35, which include: the Statement of financial position as at 30 June 2026, the income statement, the cash flow statement for the accounting period from 01/01/2026 to 30/06/2026 then ended, and the notes to the financial statements.

The Board of Managements' responsibility

The Board of Management is responsible for the preparation and the presentation to give a true and fair view on the interim financial statements of the Company in accordance with the prevailing Vietnamese Accounting Standards and System as well as other related regulations, and is responsible for internal control which the Management realizes that it is necessary to ensure the preparation and the presentation of the interim financial statements to be free from material errors due to frauds or mistakes.

Auditor's responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We performed the review in accordance with Vietnamese Standards on review engagements No. 2410 - Review of interim financial information performed by the entity's independent auditors.

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

Auditor's conclusion

Based on the results of our review, we have not found anything that causes us to believe that the attached interim financial statements do not give a true and fair view in all material respects of the financial situation of the Company as at 30 June 2026, results of its operations and cash flows of the unit in the accounting period from 01/01/2026 to 30/06/2026 then ended, in accordance with accounting standards, Vietnamese accounting regime and legal regulations related to the preparation and presentation of interim financial statements.

NVA Auditing Company Limited
Deputy General Director

M.S.D.N: 0305213884 C.T.T.N.H.H CÔNG TY TNHH KIỂM TOÁN NVA THÀNH PHỐ HỒ CHÍ MINH

Le Hong Dao
Practicing Auditor Registration Certificate No.
1732-2023-152-1

Ho Chi Minh City, 11 August 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
A. CURRENT ASSETS	**100**		**147,922,842,185**	**166,810,179,179**
I. Cash and cash equivalents	**110**	V.1	**10,521,520,550**	**11,331,105,437**
1. Cash	111		10,521,520,550	11,331,105,437
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**80,304,313,000**	**86,296,635,000**
1. Trading securities	121		-	-
2. Allowances for impairment of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123	V.2	80,304,313,000	86,296,635,000
4. Allowance for impairment of short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Allowances for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**50,132,053,280**	**59,584,255,365**
1. Short-term trade receivables	131	V.3	2,206,200,000	40,172,674,800
2. Short-term advances to suppliers	132	V.4	22,216,932,480	19,386,874,553
3. Short-term intercompany receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Other short-term receivables	135	V.5	25,708,920,800	24,706,012
6. Allowances for short-term doubtful debt (*)	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**	V.6	**4,956,735,473**	**6,138,489,883**
1. Inventories	141		4,956,735,473	6,138,489,883
2. Allowance for inventory impairment (*)	142		-	-
V. Short-term biological assets	**150**		-	-
1. Short-term livestock for one-time harvest	151		-	-
2. Short-term seasonal crops or crops for one-time harvest	152		-	-
3. Allowance for impairment of short-term biological assets (*)	153		-	-
VI. Other current assets	**160**		**2,008,219,882**	**3,459,693,494**
1. Short-term allocation pending cost	161	V.9	1,351,212,500	3,459,693,494
2. VAT deductibles	162		657,007,382	-
3. Taxes and other receivables from the State budget	163		-	-
4. Purchase and resale of government bonds	164		-	-
5. Other current assets	165		-	-

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
B. NON- CURRENT ASSETS	**200**		**67,768,459,680**	**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 from sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowances for long-term doubtful debt (*)	216		-	-
II. Fixed assets	**220**		**16,329,586,573**	**14,173,062,521**
1. Tangible fixed assets	221	V.7	15,738,244,600	13,402,553,876
- Cost	222		55,437,879,134	52,871,015,756
- Accumulated depreciation (*)	223		(39,699,634,534)	(39,468,461,880)
2. Finance leasing assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.8	591,341,973	770,508,645
- Cost	228		2,324,648,000	2,324,648,000
- Accumulated depreciation (*)	229		(1,733,306,027)	(1,554,139,355)
III. Long-term biological assets	**230**		-	-
1. Livestock for recurring produce	231		-	-
a) Immature livestock for recurring produce	232		-	-
b) Mature livestock for recurring produce	233		-	-
- Cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock for one-time harvest	236		-	-
3. Long-term seasonal crops or crops for one-time harvest	237		-	-
4. Allowance for impairment of long-term biological assets (*)	238		-	-
IV. Investment properties	**240**		-	-
- Cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in progress	**250**		-	-
1. Cost for work in process	251		-	-
2. Construction in progress	252		-	-

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
VI. Long-term investments	**260**		**7,500,000,000**	**7,500,000,000**
1. Investments in subsidiaries	261		-	-
2. Investments in joint-ventures, associates	262		-	-
3. Other long-term investments	263	V.2	7,500,000,000	7,500,000,000
4. Allowance for impairment of long-term investments in other entities (*)	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Allowance for impairment of long-term held-to-maturity investments (*)	266		-	-
VII. Other long-term assets	**270**		**43,938,873,107**	**32,764,366,692**
1. Short-term allocation pending cost	271	V.9	43,823,666,078	32,405,816,400
2. Deferred income tax assets	272	V.10	115,207,029	358,550,292
3. Long term equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**215,691,301,865**	**221,247,608,392**

Unit: VND

RESOURCES	Code	Note	Ending balance	Beginning balance
C. LIABILITIES	**300**		**143,722,245,201**	**146,180,640,371**
I. Current liabilities	**310**		**143,722,245,201**	**146,180,640,371**
1. Short-term trade payables	311	V.11	5,614,658,050	13,892,331,828
2. Short-term advances from customers	312	V.12	12,117,467,261	6,444,838,691
3. Dividends and profit payable	313		2,849,064,910	3,063,939,910
4. Short-term taxes and amounts payable to State budget	314	V.13	1,268,574,445	2,303,657,407
5. Payables to employees	315		5,427,933,382	6,796,348,274
6. Short-term accrued expenses	316	V.14	4,133,383,150	2,853,463,074
7. Short-term intercompany payables	317		-	-
8. Payables based on agreed progress of construction contract	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.15	106,841,799,337	106,344,185,331
11. Short-term loans and finance lease liabilities	321		-	-
12. Provision for short term payables	322		-	-
13. Bonus and welfare fund	323		5,469,364,666	4,481,875,856
14. Price stabilization fund	324		-	-
15. Purchase and resale of government bonds	325		-	-
			-	-
II. Long-term liabilities	**330**		-	-
1. Long-term supplier payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intercompany payables on working capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term loans and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax	342		-	-
13. Provision for long term payables	343		-	-
14. Scientific and technological development fund	344		-	-

Unit: VND

RESOURCES	Code	Note	Ending balance	Beginning balance
D. EQUITY	**400**	V.16	**71,969,056,664**	**75,066,968,021**
1. Owners' contributed capital	411		31,230,000,000	31,230,000,000
- Ordinary shares with voting rights	411a		31,230,000,000	31,230,000,000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Conversion options on bond	413		-	-
4. Other owner's fund	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange differences	417		-	-
8. Investment and development funds	418		18,270,645,124	18,270,645,124
9. Other equity funds	419		-	-
10. Undistributed post-tax profits	420		22,468,411,540	25,566,322,897
- Undistributed post-tax profits accumulated by the end of the previous period	420a		19,031,250,487	12,587,103,817
- Undistributed post-tax profits of current period	420b		3,437,161,053	12,979,219,080
TOTAL RESOURCES	**440**		**215,691,301,865**	**221,247,608,392**

Prepared by	Chief Accountant	Director
Vu Thi Kim Ngoc	**Nguyen Cao Tuong**	**Nguyen Van Minh**

M.S.D.N: 0102111943 C.T.C.P CÔNG TY CỔ PHẦN THƯƠNG MẠI BIA HÀ NỘI THÀNH PHỐ HÀ

Ha Noi, 11 August 2026

INCOME STATEMENT

For the accounting period from 01/01/2026 to 30/06/2026

Unit: VND

Items	Code	Note	Current period	Previous period
1. Revenue from sale of goods and rendering of services	**01**	VI.1	**771,756,133,463**	**685,185,731,727**
2. Deductible items	02	VI.2	557,872,280	147,049,516
3. Net revenue from sale of goods and rendering of services	**10**	VI.3	**771,198,261,183**	**685,038,682,211**
4. Cost of goods sold	**11**	VI.4	**720,846,685,242**	**646,473,048,707**
5. Gross profit from sale of goods and rendering of services	**20**		**50,351,575,941**	**38,565,633,504**
6. Gain/(loss) from disposal of investment property	**21**		-	-
7. Revenue from financial activities	22	VI.5	1,194,529,508	2,692,255,481
8. Financial expenses	23		-	-
In which: Interest expense	*24*		-	-
9. Selling expenses	25	VI.6	56,774,349,596	58,484,432,186
10. Administrative expenses	26	VI.6	11,482,440,558	10,758,197,221
11. Net profit from operating activities	**30**		**(16,710,684,705)**	**(27,984,740,422)**
12. Other income	31	VI.7	23,622,100,579	32,120,154,688
13. Other expenses	32	VI.8	2,614,964,559	265,463
14. Other profit	**40**		**21,007,136,020**	**32,119,889,225**
15. Total profit before tax	**50**		**4,296,451,315**	**4,135,148,803**
16. Current corporate income tax expenses	51	VI.9	615,946,999	494,333,279
17. Deferred corporate income tax expenses	52		243,343,263	339,876,884
18. Profit after tax	**60**		**3,437,161,053**	**3,300,938,640**
19. Basic earnings per share	70	VI.10	1,101	1,057
20. Diluted earnings per share	71	VI.10	1,101	1,057

Prepared by	**Chief Accountant**	**Director**
Vu Thi Kim Ngoc	**Nguyen Cao Tuong**	**Nguyen Van Minh**

Ha Noi, 11 August 2026

CASH FLOWS STATEMENT

(Under indirect method)

For the accounting period from 01/01/2026 to 30/06/2026

Unit: VND

Items	Code	Note	Current period	Previous period
I. Cash flows from operating activities				
1. Profit before tax	***01***		**4,296,451,315**	**4,135,148,803**
2. Adjustments for				
- Depreciation	02		1,434,671,326	1,499,994,638
- Provisions	03		-	(29,534,067)
- Foreign exchange gains, losses on monetary items	04		-	-
- Gains, losses from investing and financing activities	05		(1,260,929,508)	(2,692,255,481)
- Borrowing costs	06		-	-
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	***08***		**4,470,193,133**	**2,913,353,893**
- Increase, decrease in receivables	09		8,795,194,703	(55,219,103,095)
- Increase, decrease in inventory	10		1,181,754,410	(731,918,558)
- Increase, decrease in payables (excluding interest payables, business income tax payables)	11		(3,392,865,852)	35,337,030,519
- Increase, decrease in allocation pending cost	12		(9,309,368,684)	(10,220,378,701)
- Increase, decrease in trading securities	13		-	-
- Borrowing costs paid	14		-	-
- Corporate income tax paid	15		(454,090,127)	(575,420,077)
- Other receipts from operating activities	16		-	-
- Other expenses on operating activities	17		(5,547,583,600)	(1,723,345,537)
Net cash flows from operating activities	20		**(4,256,766,017)**	**(30,219,781,556)**
II. Cash flow from investing activities				
1. Purchase of fixed assets and other long-term assets	21		(3,591,195,378)	(2,180,909,091)
2. Proceeds from disposals of fixed assets and other long-term assets	22		66,400,000	-
3. Loans to other entities and purchase of debt instruments of other entities	23		(75,000,000,000)	(120,000,000,000)
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24		80,000,000,000	160,000,000,000
5. Investments in other entities	25		-	-
6. Investment returns from other entities	26		-	-
7. Interest, dividends and profit received	27		2,186,851,508	3,614,043,948
***Net cash from* investing activities**	***30***		**3,662,056,130**	**41,433,134,857**

Unit: VND

Items	Code	Note	Current period	Previous period
III. Cash flows from financing activities				
1. Receipts from stocks issuing and captial contribution from equity owners	31		-	-
2. Fund returned to equity owners, issued stock redemption	32		-	-
3. Long-term and short-term borrowings received	33		-	-
4. Loan repayment	34		-	-
5. Finance lease principle paid	35		-	-
6. Dividends, profit paid to equity owners	36		(214,875,000)	(26,900,000)
Net cash from financing activities	***40***		**(214,875,000)**	**(26,900,000)**
Net cash during the year	**50**		**(809,584,887)**	**11,186,453,301**
Cash and cash equivalents at the beginning of year	**60**		**11,331,105,437**	**8,258,746,114**
Impact of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at the end of year	**70**	V.1	**10,521,520,550**	**19,445,199,415**

Prepared by	**Chief Accountant**	**Director**
Vu Thi Kim Ngoc	**Nguyen Cao Tuong**	**Nguyen Van Minh**

M.S.D.N: 0102111943 C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG MẠI BIA HÀ NỘI
THÀNH PHỐ HÀ NỘI

Ha Noi, 11 August 2026

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

I. BUSINESS HIGHLIGHTS

1. Form of ownership

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

The Company's head office is located at 183 Hoang Hoa Tham, Ngoc Ha Ward, Hanoi City.

2. Business sector

The business sector of the Company is trade, services.

3. Business activities

The Company main business activities are: Trading in beer, alcohol, soft drinks and equipment, raw materials for the beer, alcohol and soft drink industry; Trading in restaurants and hotels (excluding karaoke rooms, dance halls and bars); Trading in freight transport; Trading in by-products in beer production, including: beer dregs; Trading in scrap and waste products after the beer production process; Trading and leasing of factories, offices, warehouses and yards.

4. The cycle of the Company's business

The usual production and business cycle of the Company is carried out within a period not exceeding 12 months.

5. Company's structure

The Company has no investment in subsidiaries, joint ventures or affiliated companies and no dependent accounting units at the end of the accounting period to prepare financial statements.

6. Company's structure

The number of employees of the Company as at 30 June 2026 was 104 (As at 31 December 2025 was 104).

7. Declaration on the comparability of information on the financial statements

During the period, the Company made no changes to its accounting policies compared to the previous period, thus there is no impact on the comparability of the information in the financial statements.

II. FISCAL YEAR AND STANDARD CURRENCY UNIT USED IN ACCOUNTING

1. Fiscal year

Fiscal year of the Company is from 1 January to 31 December annually.

2. Standard currency unit used in accounting

The standard currency unit used in accounting is Vietnam dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

1. Accounting system

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

2. Statement on the compliance with the accounting standards and system

The Company has applied the Vietnamese Accounting Standards and the related guiding documents issued by the State. The financial statements have been prepared and presented in full compliance with all provisions of each standard, the circulars guiding the implementation of the standards, and the current Vietnamese Accounting System.

IV. ACCOUNTING POLICIES APPLIED

1. Principles to determine cash and cash equivalents

Cash includes cash at the fund, demand deposits in bank, monetary gold used with value storage functions, excluding gold classified as inventory used for the purpose of raw materials. materials to manufacture products or goods for sale.

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of purchase, easily convertible into a specified amount of money and without much risk in conversion into money.

2. Accounting principles for financial investments

a) Held-to-maturity investments

Held-to-maturity investments include investments that the Company intends and is able to hold until maturity. These investments comprise: fixed-term bank deposits (including treasury bills and promissory notes), bonds, preferred shares where the issuer is obligated to repurchase them at a specified future date, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are recognized starting from the purchase date and initially measured at purchase cost, including any transaction-related costs. Interest income from held-to-maturity investments after the purchase date is recognized in the income statement on an accrual basis. Interest accrued prior to the Company's holding of the investment is deducted from the principal at the time of purchase.

A provision for impairment of held-to-maturity investments is made when there is clear evidence showing that part or all of the investment may not be recoverable. This provision is recognized as a financial expense during the period.

b) Investment in equity instruments of other entities

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

Investments in equity instruments of other entities are recorded at their original cost, less any provision for impairment of investments.

3. Principles of recognizing trade receivables and other receivables

Receivables are presented at their carrying amount, net of any provision for doubtful debts.

The classification of receivables as trade receivables or other receivables is based on the following principles:

- Trade receivables represent amounts arising from commercial transactions, including amounts receivable from consigned export sales on behalf of other entities.

- Other receivables refer to non-commercial amounts that are not related to purchase and sale transactions.

The provision for doubtful debts reflects the estimated value of receivables that the Company anticipates may be lost or unrecoverable as of the end of the accounting period. Any increase or decrease in the balance of the provision account is recorded as administrative expenses in the income statement.

Receivables are categorized as short-term or long-term based on their remaining maturity periods.

4. Principles for inventory recognition

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

The cost of inventories is determined as follows:

• Raw materials and merchandise: Includes purchase costs and other direct costs incurred to bring the inventories to their current location and condition.

• Products: Includes the main raw material costs, direct labor costs, and related general manufacturing costs allocated based on normal operating levels.

• Work in progress: Includes main raw material costs, direct labor costs, and general manufacturing costs.

Net realizable value is the estimated selling price of inventories at the end of the period minus the estimated costs to complete and sell them.

The cost of inventories is calculated using the weighted average method and is accounted for on a perpetual basis.

Provisions for inventory devaluation are made for each inventory item whose original cost exceeds its net realizable value. For unfinished services, provisions are calculated for each type of service with distinct pricing. Any increase or decrease in the balance of the provision for inventory devaluation that needs to be made as of the end of the financial year is recognized in the cost of goods sold.

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

Fixed assets are presented at historical cost less accumulated depreciation. The historical cost of fixed assets includes all costs incurred by the enterprise to acquire the fixed assets until they are in a condition ready for use. Subsequent expenditures are only added to the historical cost of fixed assets if these expenditures certainly increase the future economic benefits from using the asset. Expenditures that do not meet this condition are recognized as production and business expenses in the period.

When fixed assets are sold or disposed of, the historical cost and accumulated depreciation are written off, and any gains or losses arising from the disposal are recognized in income or expenses for the year.

Depreciation of assets is calculated using the straight-line method. The estimated depreciation periods are as follows:

Type of asset	Depreciation period (years)	
	Current period	Previous period
- Buildings and structures	05 – 25 year	05 – 25 year
- Transportation means	06 year	06 year
- Machinery and equipment	03 – 07 year	03 – 07 year
- Management tools	03 year	03 year
- Computer software	03 year	03 year

The historical cost of fixed assets and the depreciation period are determined in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, providing guidance on the management, use, and depreciation of fixed assets, and other relevant regulations.

6. Principles for the recognition and allocation of allocation pending cost

Allocation pending cost related only to production and business costs within the year are recognized as short-term allocation pending cost and allocated to production and business expenses of the same year.

The calculation and allocation of long-term allocation pending cost to production and business costs for each accounting period are based on the nature and magnitude of each type of expense to select a reasonable allocation method and basis. Allocation pending cost are gradually allocated to production and business expenses using the straight-line method.

7. Principles for the recognition of liabilities and accrued expenses

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

The classification of liabilities into trade payables and other payables is performed according to the following principles:

- Trade payables reflect the amounts payable of a commercial nature arising from transactions of purchasing goods, services, assets, and the seller is an independent entity from the Company, including amounts payable upon import through a trustee.

- Accrued expenses reflect the amounts payable for goods and services received from the seller or provided to the buyer but not yet paid due to the absence of invoices or incomplete accounting documents, and amounts payable to employees for vacation wages, production, and business expenses to be accrued.

- Other payables reflect the amounts payable that are not of a commercial nature, not related to the transactions of buying, selling, or providing goods and services.

8. Principles for the recognition of dividends and profit payables

Dividends and profit payables are recognized for the future obligations to pay dividends or distribute profits (in the form of cash or non-monetary assets) and reflect the settlement status of cash dividends or profit distributions to the Company's shareholders and capital contributors.

The Company recognizes a liability for dividends or profits at the point when the entity no longer has the discretion to avoid the obligation to pay such dividends or profits to its shareholders and capital contributors in accordance with relevant laws. The determination of the timing and payment of dividends or profits is as follows: For entities subject to securities regulations, the timing at which the investee no longer has the right to refuse the dividend payment is determined in accordance with the prevailing securities laws.

9. Principles of recognizing owners' equity

Owner's contributed capital

Owner's contributed capital is recognized based on the actual contributed capital of the shareholders.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds as per the Company Charter and legal regulations, and as approved by the General Meeting of Shareholders.

The distribution of profits to shareholders considers non-monetary items within undistributed post-tax profits that may affect cash flows and the ability to pay dividends, such as gains from revaluation of contributed assets, revaluation gains from monetary items, financial instruments, and other non-monetary items.

Dividends payable to shareholders are recognized as liabilities in the Company's consolidated Statement of financial position following the resolution of the Annual General Meeting of Shareholders, the resolution of the Board of Directors, and the establishment of the record date for dividend entitlement by the Central securities depository.

Other funds

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

10. Principles for the recognition of revenue and income

Revenue is recognized when the Company is likely to receive economic benefits that can be reliably measured. Revenue is determined at the fair value of the amounts received or to be received, after deducting trade discounts, sales returns, and allowances. The following specific conditions must also be satisfied before revenue is recognized:

Revenue from sales of goods

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

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

- The company no longer retains managerial involvement to the degree usually associated with ownership, nor does it have effective control over the goods sold;

- The revenue can be measured reliably. If the contract allows the buyer to return the goods under specific conditions, revenue is only recognized when those conditions no longer exist and the buyer no longer has the right to return the goods (except in cases where the customer may exchange the goods 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.

Service revenue

Revenue from rendering of services is recognized when the outcome of the transaction can be measured reliably. When services are rendered over multiple accounting periods, revenue is recognized by reference to the stage of completion at the end of the reporting period, in accordance with the percentage-of-completion method. The outcome of a service transaction can be measured reliably when all of the following criteria are met:

- The amount of revenue can be measured reliably. If the contract grants the customer the right to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the service;

- It is probable that the economic benefits associated with the transaction will flow to the entity;

- The stage of completion of the transaction at the reporting 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 and is determined based on the balance of deposit accounts and the actual interest rates for each period.

Dividends and profits received

Dividends and profits are recognized when the Company becomes entitled to receive them from its investment. Dividends received in the form of shares are only monitored as an increase in the number of shares and are not recognized for their value.

Revenue deductions

This category reflects adjustments reducing sales revenue and service revenue incurred during the year, including trade discounts, sales returns, and allowances. It does not reflect taxes deducted from revenue, such as output VAT calculated using the direct method.

Revenue adjustments are conducted as follows:

- Trade discounts, sales returns, and allowances incurred in the same period as the consumption of products, goods, and services are deducted from the revenue of that period;

- For products, goods, and services sold in prior years, if trade discounts, sales returns, or allowances occur in subsequent periods, the revenue reduction is recorded according to the following principles:

+ If the adjustments occur after the consumption of products, goods, and services in prior years but before the issuance of the financial statements, these adjustments are treated as post-Statement of financial position events requiring adjustment. They are recorded as revenue reductions in the financial statements of the reporting period (prior year).

+ If the adjustments occur after the issuance of the financial statements, the revenue reduction is recorded in the reporting period during which the event occurs (current period).

11. Principles for the recognition of cost of goods sold

Cost of goods sold reflects the capital value of goods and services sold during the period. In addition, it also reflects expenses related to investment real estate business activities such as: Depreciation expenses; repair expenses; operating lease expenses for investment real estate (in case of small occurrence); ...

Provision for devaluation of inventories is charged to cost of goods sold on the basis of inventories and the difference between the net realizable value and the cost of inventories. When determining the volume of inventory that is subject to a decline in value for which a provision is made, the accountant must exclude the volume of inventory that has been signed for sale (with a net realizable value not lower than the value of the contract). book) but has not yet been delivered to the customer if there is solid evidence that the customer will not abandon the performance of the contract.

12. Principles for the recognition of financial expenses

Financial expenses include costs or losses related to financial activities, such as: Costs or losses from financial investments, borrowing and lending costs, expenses from contributions to joint ventures or associates, losses from the transfer of short-term securities, expenses incurred from securities trading transactions, provisions for devaluation of trading securities, provisions for losses from investments in other entities, losses from foreign currency sales, and exchange rate losses...

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

Sale expenses reflect the actual costs incurred in the process of selling products or goods or providing services, including the costs of offering goods, introducing products, advertising products, sales commissions , expenses for product and goods warranty (except for construction activities), expenses for preservation, packing and transportation,...

Management expenses reflect general management expenses of the enterprise, including expenses for salaries of employees of the enterprise management sections (salaries, wages, allowances ...); social insurance, health insurance, trade union funds, unemployment insurance of enterprise managers; expenses for office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, excise tax; provision for bad debts; Outbound services (electricity, water, telephone, fax, property insurance, fire and explosion); Other monetary expenses (guest reception, customer conference ...).

14. Principles and methods for recognizing corporate income tax expenses

Corporate income tax expenses recorded in the income statement include current corporate income tax expenses and deferred corporate income tax expenses.

Current corporate income tax expenses are determined based on taxable income and the corporate income tax rate applicable for the current period.

Deferred corporate income tax expenses are determined based on temporary differences between tax and accounting, non-deductible expenses, adjustments for non-taxable income, and carried-forward losses.

15. Segment reporting

Segment reporting include a business segment or a geographical segment.

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

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

16. Financial instruments

Initial recognition

Financial Assets: On the initial recognition date, financial assets are recorded at cost, including directly attributable transaction costs related to the acquisition of the financial assets. The Company's financial assets include cash and cash equivalents, short-term receivables, other receivables, and held-to-maturity investments.

Financial Liabilities: On the initial recognition date, financial liabilities are recorded at cost, net of directly attributable transaction costs related to the issuance of those financial liabilities. The Company's financial liabilities include payables to suppliers, other payables, accrued expenses, and borrowings.

Subsequent measurement

Currently, there are no regulations on the revaluation of financial instruments after initial recognition.

17. Related parties

Parties are considered a related party of the Company if one party has the ability to control the other party or otherwise significantly influence the other party in making financial decisions and operate, or when the Company and the other party jointly or severally control.

In considering related parties relationship, the nature of relationship is focused more than the legal form.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance VND	Beginning balance VND
Deposits without term	10,521,520,550	11,331,105,437
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Hoang Mai Branch	*3,048,626,357*	*3,199,798,820*
- Ho Chi Minh City Development Joint Stock Commercial Bank	*1,274,679,965*	*443,117,701*
- Vietnam Foreign Trade Commercial Joint Stock Bank - Ba Dinh Branch	*4,501,471,549*	*1,245,909,966*
- Vietnam Bank for Agriculture and Rural Development – Hanoi Branch	*726,780,365*	*5,868,869,252*
- Other Bank	*969,962,314*	*573,409,698*
Total	**10,521,520,550**	**11,331,105,437**

2. Financial investments

a) Held-to-maturity investments

Objects	Ending balance		Beginning balance	
	Cost	Book value	Cost	Cost
- Short-term	**80,304,313,000**	**80,304,313,000**	**86,296,635,000**	**86,296,635,000**
Fixed-term deposits with original terms from over 3 months to 12 months	80,300,000,000	80,300,000,000	85,300,000,000	85,300,000,000
+ Vietnam Foreign Trade Commercial Joint Stock Bank - Ba Dinh Branch	*10,300,000,000*	*10,300,000,000*	*300,000,000*	*300,000,000*
+ Vietnam International Commercial Joint Stock Bank - Ba Dinh Branch	-	-	*30,000,000,000*	*30,000,000,000*
+ Ho Chi Minh City Development Joint Stock Commercial Bank	*65,000,000,000*	*65,000,000,000*	*50,000,000,000*	*50,000,000,000*
+ Other Bank	*5,000,000,000*	*5,000,000,000*	*5,000,000,000*	*5,000,000,000*
Interest on deposits is calculated provisionally according to the contract	4,313,000	4,313,000	996,635,000	996,635,000
- Long-term	-	-	-	-
Total	**80,304,313,000**	**80,304,313,000**	**86,296,635,000**	**86,296,635,000**

b) Investments in other entities

Objects	Ending balance		Beginning balance	
	Ownership Percentage	Value (VND)	Ownership Percentage	Value (VND)
Stock Investment		-		-
Investment in Other Entities		7,500,000,000		7,500,000,000
- Ha Noi - Hung Yen Beer Joint Stock Company 89 (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 investments in other entities		-		-
Net value		**7,500,000,000**		**7,500,000,000**

*(*) **Notes:** The voting rights percentage of the Company in Ha Noi - Hung Yen Beer Joint Stock Company 89 is equivalent to the ownership percentage in these companies.*

3. Trade receivables

	Ending balance VND	Beginning balance VND
a) Short-term	**2,206,200,000**	**40,172,674,800**
We must collect the subsidy from Hanoi Beer Alcohol And Beverage Joint Stock Corporation for beer sales	-	39,910,237,800
Hanoi Beer Alcohol And Beverage Joint Stock Corporation (asset liquidation)	2,206,200,000	-
Nguyen Kien Global Company Limited	-	262,437,000
b) Long-term	-	-
Total	**2,206,200,000**	**40,172,674,800**

c) Trade receivables from related parties: Refer to note VII.2.

4. Prepayments to suppliers

	Ending balance VND	Beginning balance VND
a) Short-term	**22,216,932,480**	**19,386,874,553**
Hanoi Beer Alcohol And Beverage Joint Stock Corporation	21,804,311,707	18,724,877,098
Other	412,620,773	661,997,455
b) Long-term	-	-
Total	**22,216,932,480**	**19,386,874,553**

c) Prepayments to suppliers to related parties: Refer to note VII.2.

5. Other receivables

	Ending balance VND	Beginning balance VND
a) Short-term	**25,708,920,800**	**24,706,012**
Advance	60,000,000	-
Short-term deposits and bets	44,112,800	9,600,000
Receivable for shell bet guarantee value	6,500,000,000	-
Hanoi Beer Alcohol And Beverage Joint Stock Corporation (sales support costs)	19,104,808,000	-
Other	-	15,106,012
b) Long-term	-	-
Total	**25,708,920,800**	**24,706,012**

c) Other receivables to related parties: Refer to note VII.2.

6. Inventory

Unit: VND

	Ending balance		Beginning balance	
	Cost	**Provision**	**Cost**	**Provision**
Raw materials	41,498,463	-	44,926,758	-
Tools and equipment	37,500,000	-	195,500,000	-
Goods	4,877,737,010	-	5,898,063,125	-
Total	**4,956,735,473**	-	**6,138,489,883**	-

7. Increases and decreases in tangible fixed assets

Unit: VND

	Buildings and structures	Machinery, equipment	Transportation means	Management tools and equipment	Other fixed assets	Total
Cost						
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	909,500,000	-	2,681,695,378	-	-	3,591,195,378
- New purchases	*909,500,000*	-	*2,681,695,378*	-	-	*3,591,195,378*
Decrease	-	57,500,000	932,832,000	34,000,000	-	1,024,332,000
- Liquidation and sale	-	*57,500,000*	*932,832,000*	*34,000,000*	-	*1,024,332,000*
Closing balance	**24,151,970,862**	**1,062,019,000**	**29,590,792,134**	**324,204,545**	**308,892,593**	**55,437,879,134**
Accumulated depreciation						
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	457,373,778	55,585,512	678,258,262	45,625,002	18,662,100	1,255,504,654
Decrease	-	57,500,000	932,832,000	34,000,000	-	1,024,332,000
- Liquidation and sale	-	*57,500,000*	*932,832,000*	*34,000,000*	-	*1,024,332,000*
Closing balance	**15,485,306,882**	**1,009,466,599**	**22,740,922,748**	**203,940,662**	**259,997,643**	**39,699,634,534**
Net book value						
Opening balance	8,214,537,758	108,137,913	4,846,432,270	165,888,885	67,557,050	13,402,553,876
Closing balance	**8,666,663,980**	**52,552,401**	**6,849,869,386**	**120,263,883**	**48,894,950**	**15,738,244,600**

** Note:*

- The cost of tangible fixed assets have been fully depreciated but still in use: 21,642,893,281 VND.

- Ending netbook value of tangible fixed assets pledged as loan securities: 0 VND.

8. Increases and decreases in intangible fixed assets

Unit: VND

	Computer software
Cost	
Opening balance	2,324,648,000
Increase	-
Decrease	-
Closing balance	**2,324,648,000**
Accumulated depreciation	
Opening balance	1,554,139,355
Increase	179,166,672
Decrease	-
Closing balance	**1,733,306,027**
Net book value	
Opening balance	770,508,645
Closing balance	**591,341,973**

- The cost of intangible fixed assets have been fully depreciated but still in use: 1,249,648,000 VND.
- Ending netbook value of intangible fixed assets pledged as loan securities: 0 VND.

9. Allocation pending cost

	Ending balance VND	**Beginning balance** VND
a) Short-term	**1,351,212,500**	**3,459,693,494**
Tools and equipments	566,666,667	1,733,692,661
Repair costs	784,545,833	1,726,000,833
b) Long-term	**43,823,666,078**	**32,405,816,400**
Tools and equipments	39,155,077,465	27,658,099,115
Land rental costs	4,668,588,613	4,747,717,285
Total	**45,174,878,578**	**35,865,509,894**

10. Deferred income tax assets

	Ending balance VND	**Beginning balance** VND
Deferred income tax assets related to deductible temporary differences	115,207,029	358,550,292
Total	**115,207,029**	**358,550,292**

11. Trade payables

	Ending balance VND	Beginning balance VND
a) Short-term	**5,614,658,050**	**13,892,331,828**
Aligro Joint Stock Company	-	1,009,800,000
Van Phu Trading Service Joint Stock Company	-	1,630,585,000
Phu Thai Import-export and Distribution Joint Stock Company	1,026,000,000	3,461,455,404
Dai Viet Production And Investment Company Limited	1,025,421,255	58,320,000
New Style Advertising Trading Service Company Limited	391,467,675	5,372,751,492
Dai Nam Services And Produce Trading Company Limited	1,373,152,000	-
Quan Phat Trading and Manufacturing Co.,ltd	1,045,440,000	-
Other	753,177,120	2,359,419,932
b) Long-term	-	-
Total	**5,614,658,050**	**13,892,331,828**

c) Trade payable to related parties: Refer to note VII.2.

12. Advances from customers

	Ending balance VND	Beginning balance VND
a) Short-term	**12,117,467,261**	**6,444,838,691**
SMART LINK Trading, Services and Transportation Joint Stock Company	2,151,539,822	-
Phu Hung Trading Business Company Limited	6,662,888	28,206,965
Tuyet Nga Trading And Food Company Limited	34,323,260	4,487,410
Trung Duc Service and Trading Development Joint Stock Company	13,824,078	209,481,678
CHAIN SOLUTION Joint Stock Company	58,686,228	1,239,857,104
Son Chay Draft Beer Company Limited	441,408,740	481,832,190
Hoan Hao Vietnam Trading and Services Co., Ltd	-	655,285,000
Conference Center 37 Hung Vuong	359,798,214	57,134,364
Other	9,051,224,031	3,768,553,980
b) Long-term	-	-
Total	**12,117,467,261**	**6,444,838,691**

c) Advances from customers to related parties: None

13. Taxes and other payables to the State

Unit: VND

	Beginning balance	Amounts payable during the period	Amounts paid during the period	Ending balance
a) Payable	**2,303,657,407**	**3,236,998,323**	**4,272,081,285**	**1,268,574,445**
Domestic value-added tax	1,655,706,323	961,007,743	2,616,714,066	-
Corporate income tax	454,090,127	615,946,999	454,090,127	615,946,999
Personal income tax	193,860,957	1,660,043,581	1,201,277,092	652,627,446
b) Receivable	-	-	-	-

14. Payable expenses

	Ending balance VND	Beginning balance VND
a) Short-term	**4,133,383,150**	**2,853,463,074**
Sales and sales support costs	4,020,133,150	1,661,574,074
Other payables	113,250,000	1,191,889,000
b) Long-term	-	-
Total	**4,133,383,150**	**2,853,463,074**

15. Other payables

	Ending balance VND	Beginning balance VND
a) Short-term	**106,841,799,337**	**106,344,185,331**
Union funds	818,027,377	606,154,103
Social insurance	-	35,738,500
Short-term deposits and guarantees received	105,328,170,000	105,392,760,000
Other payables	695,601,960	309,532,728
b) Long-term	-	-
Total	**106,841,799,337**	**106,344,185,331**

c) Other payables to related parties: Refer to note VII.2.

16. Owner's equity

a) Reconciliation table of changes in owners' equity

Unit: VND

Items	Owner's contributed capital	Development Investment Fund	Undistributed after-tax profit	Total
Beginning balance of the last year	**31,230,000,000**	**18,270,645,124**	**27,584,396,317**	**77,085,041,441**
Profit in previous period			3,300,938,640	3,300,938,640
Appropriation to the bonus and welfare fund from profits of 2024			(5,291,984,000)	(5,291,984,000)
Appropriation to executive bonus fund from profits of 2024			(336,308,500)	(336,308,500)
Dividend from profits of 2024			(9,369,000,000)	(9,369,000,000)
Previous period ending balance	**31,230,000,000**	**18,270,645,124**	**15,888,042,457**	**65,388,687,581**
Beginning balance of this year	**31,230,000,000**	**18,270,645,124**	**25,566,322,897**	**75,066,968,021**
Profit for this period			3,437,161,053	3,437,161,053
Appropriation to the bonus and welfare fund from profits of 2025			(5,603,988,810)	(5,603,988,810)
Appropriation to executive bonus fund from profits of 2025			(931,083,600)	(931,083,600)
This period's ending balance	**31,230,000,000**	**18,270,645,124**	**22,468,411,540**	**71,969,056,664**

(*) Note: According to Resolution No. 01/NQ-ĐHĐCĐ-HAT of the Annual General Meeting of Shareholders 2026 dated April 15, 2026, the dividend payment plan for 2025 was approved at a rate of 30% (value of VND 9,369,000,000).

b) Details of owners' capital

	Ending balance VND	%	Beginning balance VND	%
Hanoi Beer Alcohol And Beverage Joint Stock Corporation	18,738,000,000	60%	18,738,000,000	60%
Capital contribution of other shareholders	12,492,000,000	40%	12,492,000,000	40%
Total	**31,230,000,000**	**100%**	**31,230,000,000**	**100%**

c) Capital transactions with owners

	Current period VND	Previous period VND
Owners' investment capital		
At the beginning of year	31,230,000,000	31,230,000,000
Increase in the period	-	-
Decrease in the period	-	-
At the end of period	31,230,000,000	31,230,000,000

d) Share

	Ending balance	Beginning balance
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**
- Common shares	3,123,000	3,123,000
- Preferred shares	-	-
Number of shares to be redeemed	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	**3,123,000**	**3,123,000**
- Common shares	3,123,000	3,123,000
- Preferred shares	-	-

Par value of outstanding shares: 10,000 VND.

17. Off-balance sheet items

	Ending balance	Beginning balance
Bad debt resolved	29,534,067	29,534,067

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales and services

	Current period VND	Previous period VND
Revenue from sales of merchandise	770,820,133,464	683,633,987,260
Revenue from provision of services	935,999,999	1,551,744,467
Total	**771,756,133,463**	**685,185,731,727**

2. Deductions from revenue

	Current period VND	Previous period VND
Trade discounts	557,872,280	147,049,516
Total	**557,872,280**	**147,049,516**

3. Net revenue from sales and services

	Current period VND	Previous period VND
Net revenue from sales of merchandise	770,262,261,184	683,486,937,744
Net revenue from provision of services	935,999,999	1,551,744,467
Total	**771,198,261,183**	**685,038,682,211**

4. Cost of goods

	Current period VND	Previous period VND
Cost of merchandise	720,390,322,020	646,016,685,485
Cost of service	456,363,222	456,363,222
Total	**720,846,685,242**	**646,473,048,707**

5. Financial income

	Current period VND	Previous period VND
Interest on deposits and loans	1,194,529,508	2,692,255,481
Total	**1,194,529,508**	**2,692,255,481**

6. Selling expenses and administrative expenses

	Current period VND	Previous period VND
a) Selling expenses	**56,774,349,596**	**58,484,432,186**
Employee expenses	10,754,163,741	10,511,382,089
Cost of raw materials, tools and equipment	10,887,182,758	8,180,157,554
Depreciation expense of fixed assets	246,590,234	392,549,469
Cost of hired services	31,220,812,320	36,543,582,607
Other costs	3,665,600,543	2,856,760,467
b) General administration expenses	**11,482,440,558**	**10,758,197,221**
Employee expenses	6,133,793,143	5,446,319,856
Depreciation expense of fixed assets	731,717,870	651,081,947
Cost of hired services	1,930,642,756	2,068,218,668
Other costs	2,686,286,789	2,592,576,750

c) Selling expenses and administrative expenses deductions: None

7. Other income

	Current period VND	Previous period VND
Proceeds from the liquidation of fixed assets, tools and equipment, and scrap materials	2,416,572,480	343,196,947
Income from sales support provided by Hanoi Beer Alcohol and Beverage Joint Stock Corporation for beer consumption	19,104,808,000	31,772,349,630
Other income	2,100,720,099	4,608,111
Total	**23,622,100,579**	**32,120,154,688**

8. Other expenses

	Current period VND	Previous period VND
Costs of disposing of fixed assets and scrap materials	2,612,408,333	-
Administrative penalties, late tax payment	2,556,226	265,463
Total	**2,614,964,559**	**265,463**

9. Current corporate income tax expense

Corporate income tax payable by the Company is determined at a tax rate of 20% on taxable income.

The Company's tax finalization will be subject to inspection by the tax authorities. Due to the application of laws and tax regulations concerning various types of transactions, which may be interpreted in different ways, the tax amount presented in the financial statements may change based on the tax authorities' decision.

The estimated current corporate income tax of the Company is presented below:

	Current period VND	Previous period VND
Total profit before tax	**4,296,451,315**	**4,135,148,803**
Adjustment to accounting profits to determine Company income taxable profit	(1,216,716,318)	(1,699,384,420)
- Increases	-	-
- Decreases	1,216,716,318	1,699,384,420
+ Cost of keg repairs, vehicle and equipment maintenance, and office repairs	*1,216,716,318*	*1,699,384,420*
Total taxable profits	**3,079,734,997**	**2,435,764,383**
Corporate income tax rate	20%	20%
Current corporate income tax expense this year	615,946,999	487,152,877
Corporate income tax expense collected from previous years	-	7,180,402
Current corporate income tax expenses	**615,946,999**	**494,333,279**

10. Basic earnings, diluted earnings per share

Basic earnings per share is calculated by dividing the net income or loss after tax, allocated to ordinary shareholders of the company (after the allocation of the reward and welfare fund), by the weighted average number of common shares outstanding during the period.

Diluted earnings per share is calculated by dividing the net income or loss after tax, allocated to ordinary shareholders of the company, by the weighted average number of common shares outstanding during the year, plus the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common shares.

	Current period VND	Previous period VND
Profit after tax	3,437,161,053	3,300,938,640
Increases and decreases profit to determine profit and loss for common shares	-	-
- Increases	-	-
- Decreases	-	-
Earnings used to calculate earnings per share	3,437,161,053	3,300,938,640
Number of weighted average of ordinary shares	3,123,000	3,123,000
Basic earnings per share	**1,101**	**1,057**
Diluted earnings per share	**1,101**	**1,057**

There are no potential dilutive common shares for the year or at the date of this report.

11. Cost by factor

	Current period VND	Previous period VND
Cost of raw materials, supplies, and tools	10,887,182,758	8,180,157,554
Labor costs	16,887,956,884	15,957,701,945
Fixed asset depreciation expense	1,434,671,326	1,499,994,638
Cost of hired services	33,151,455,076	38,611,801,275
Other costs	6,351,887,332	5,449,337,217
Total	**68,713,153,376**	**69,698,992,629**

VII. OTHER INFORMATION

1. Subsequent events information

There are no significant events occurring after the date of the financial statements that require adjustment or disclosure in the financial statements.

2. Information about related parties

2.1 List of related parties involved in the transaction

Related parties	**Relationship**
Hanoi Beer Alcohol And Beverage Joint Stock Corporation	Parent company
Habeco Commerce One Member Company Limited	Same parent company
Hanoi Beer Joint Stock Company – Hung Yen 89	Relationship

Key management personnel and related individuals include: Members of the Board of Directors, the Board of Management, Board of Supervisors, the Chief Accountant, and close family members of these individuals.

2.2 Transactions with related parties

During the period, the Company entered into transactions with related parties. The main transactions (excluding VAT) are as follows:

Unit: VND

Related parties	Transaction details	Current period	Previous period
Hanoi Beer Alcohol And Beverage Joint Stock Corporation	Purchase of goods	720,218,792,960	636,139,407,020
	Rent of premises	1,668,774,600	1,564,318,800
	Exchange of defective products	432,573,550	320,610,070
	Repair broken keg	-	665,000,000
	Get sales support, promotional items	19,104,808,000	31,772,349,630
	Electricity and water bills	109,546,193	87,860,601
	Selling off empty kegs and plastic crates	2,007,000,000	-
Habeco Commerce One Member Company Limited	Purchase of goods	834,387,513	627,278,850

As of the end of the accounting period, the outstanding amounts with related parties are as follow:

Unit: VND

Related parties	Transaction details	Receivable/(payable) amount	
		Ending balance	Beginning balance
Hanoi Beer Alcohol And Beverage Joint Stock Corporation	Prepay for purchases	21,804,311,707	18,724,877,098
	Get sales support	19,104,808,000	39,910,237,800
	Selling off empty kegs and plastic crates	2,206,200,000	-
Habeco Commerce One Member Company Limited	Prepay for purchases	74,463,269	641,997,455

During the period, Income of the Board of Directors, the Board of Management, Supervisory Board, and Chief Accountant are as follows:

Full Name	Position	Current period VND	Previous period VND
Remuneration, salary of Board of Directors members			
Mr. Nguyen Manh Hung	Chairman	1,284,748,800	432,099,800
Mr. Nguyen Van Minh	Member	42,222,720	52,560,000
Mr. Tran Minh Tuan	Member	42,222,720	52,560,000
Remuneration, salary of supervisory board members			
Ms. Tran Phan Nguyet Minh	Head	21,111,360	20,000,000
Ms. Vu Thi Quyen	Member	17,592,800	19,800,000
Ms. Le Thu Trang	Member	17,592,800	19,800,000
Income of the Board of Management			
Mr. Nguyen Van Minh	Director	1,288,348,800	419,712,000
Mr. Nguyen Hai Quan	Deputy Director	718,113,600	283,887,600
Ms. Mai Thi Phuong Lien	Deputy Director	719,113,600	284,924,300
Mr. Bui Bao Ngoc	Deputy Director	729,213,600	296,903,400
Income of other key Management personnel			
Mr. Nguyen Cao Tuong	Chief Accountant	653,520,800	290,719,000

3. Segment reporting

Segment information is presented by business segment and geographic area. The primary segment reporting is by business segment, based on the Company's organizational structure, internal management, and internal financial reporting system.

Geographic area

The Company operates only within the territory of Vietnam, so it does not present segment reporting by geographic area.

Business segment

The company's main business activity is selling draught beer, therefore no departmental report is required.

4. Secured assets

As at 30 June 2026, the Company did not pledge any assets as collateral for other parties, nor did it hold any collateral assets on behalf of other entities.

5. Credit risk

Credit risk is the risk that partners will not perform its obligations under the provisions of a financial instrument or contract leading to financial losses. Company has credit risk from its business activities (primarily accounts receivable for customers) and from its own financial operations. including bank deposits and other financial instruments.

Account receivable: The management of customer credit risk based on Company policies. procedures and process control of the Company relating to the management of customers credit risk.

Customer receivables which are unpaid are regularly monitored. The analysis of the ability to be made redundant at the reporting date on the basis of each large customer. On this basis. Company does not have risk of credit concentration.

Bank deposits: Most bank deposits of Company shall be deposited at the prestigious banks in Vietnam. The Company found that concentrations of credit risk for bank deposits are low.

6. Liquidity risk

Liquidity risk is the risk that Company has difficulty in complete the financial obligations due to lack of capital. Liquidity risk of the Company arises mainly due to mismatch in the maturities of financial assets and financial liabilities.

Company manage liquidity risk through maintaining the ratio of cash and cash equivalents at the level that Board of Directors thought its sufficient to provide financial support for the business of Company and to minimize impact of changing cash flows.

Information maturities of financial liabilities of the Company based on the value without discounting payments under the contract as follows:

	Under 01 year	From 01 year to 05 years	Total
Ending balance	**134,585,788,248**	-	**134,585,788,248**
Accounts payable	5,614,658,050	-	5,614,658,050
Advances from customers	12,117,467,261	-	12,117,467,261
Accrued expenses	4,133,383,150	-	4,133,383,150
Other payables	112,720,279,787	-	112,720,279,787
Beginning balance	**137,992,932,002**	-	**137,992,932,002**
Accounts payable	13,892,331,828	-	13,892,331,828
Advances from customers	6,444,838,691	-	6,444,838,691
Accrued expenses	2,853,463,074	-	2,853,463,074
Other payables	114,802,298,409	-	114,802,298,409

The Company believe that the risk level for payments to financial liabilities is low. The Company can settle their current portion of depts from operating cash flow and the gain from financial liabilities on due dates.

7. Market risk

Market risk is the risk that fair value or future value of cash flows from financial instruments will fluctuate with changing of market prices. Market risk includes three types: foreign currency risk. interest rate risk and other price risk.

Foreign currency risk

Foreign currency risk is the risk that fair value or future cash flows of financial instruments will fluctuate with changes in the exchange rate.

Company management of exchange risks by considering the current market and expected the Company to plan for the future trading in foreign currency. Company monitored the risks to assets and financial liabilities in foreign currency.

Interest rate risk

Interest rate risk is the risk that fair value or future cash flows of a financial instrument will fluctuate due to changes of market interest rates. The risk of changes in market interest rates of the Company primarily related to short-term deposits and loans.

The Company manages interest rate risk by closely monitoring market conditions relevant. by that Company will determine the appropriate interest rate policy for risk limited purpose Company.

The company does not perform a sensitivity analysis for interest rate risk because the risk from changes in interest rates at the reporting date is insignificant, or the financial liabilities have fixed interest rates.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to market price changes, other than changes in interest rates and exchange rates.

8. Information about going concern

During the accounting period from 01/01/2026 to 30/06/2026, there were no activities or events that significantly affected the Company's ability to continue as a going concern. Therefore, the Company's financial statements are prepared on the assumption that the Company will continue to operate.

9. Comparative figures

The comparative figures are the figures in the financial statements for the fiscal year ended 31 December 2025, which have been audited, and the financial statements for the accounting period from 01/01/2025 to 30/06/2025, which have been reviewed. These figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025, providing guidance on the accounting regime for enterprises as follows:

Statement of financial position	**Beginning balance** *(As reclassified)*	**Beginning balance** *(As previously reported)*	**Difference**
A. CURRENT ASSETS	**166,810,179,179**	**166,810,179,179**	-
II. Short-term financial investments	**86,296,635,000**	**85,300,000,000**	**996,635,000**
3. Short-term held-to-maturity investments	86,296,635,000	85,300,000,000	996,635,000
III. Short-term receivables	**59,584,255,365**	**60,580,890,365**	**(996,635,000)**
5. Other short-term receivables	24,706,012	1,021,341,012	(996,635,000)
B. NON- CURRENT ASSETS	**54,437,429,213**	**54,437,429,213**	-
			-
TOTAL ASSETS	**221,247,608,392**	**221,247,608,392**	-
C. LIABILITIES	**146,180,640,371**	**146,180,640,371**	-
3. Dividends and profit payable	3,063,939,910	-	3,063,939,910
10. Other short-term payables	106,344,185,331	109,408,125,241	(3,063,939,910)
D. EQUITY	**75,066,968,021**	**75,066,968,021**	-
TOTAL RESOURCES	**221,247,608,392**	**221,247,608,392**	-

Prepared by	**Chief Accountant**	**Director**
Vu Thi Kim Ngoc	**Nguyen Cao Tuong**	**Nguyen Van Minh**

CÔNG TY CỔ PHẦN THƯƠNG MẠI BIA HÀ NỘI
M.S.D.N: 0102171943 - C.T.C.P
THÀNH PHỐ HÀ

Ha Noi, 11 August 2026