

FINANCIAL POSITION REPORT

As at June 30, 2026

Unit: VND

ASSETS	Code	Note	June 30, 2026	January 01, 2026
A , CURRENT ASSETS	100		156,680,284,115	189,866,956,051
I, Cash and cash equivalents	110	V.1	3,843,931,485	46,598,898,551
1, Cash	111		3,843,931,485	598,898,551
2, Cash equivalents	112		-	46,000,000,000
II, Short-term financial investments	120		69,500,000,000	54,000,000,000
1, Held to maturity investment	123	V.2	69,500,000,000	54,000,000,000
III, Short-term Accounts receivable	130		50,660,135,398	57,417,794,394
1, Accounts receivables from customers	131	V.3	49,860,275,204	56,858,198,140
2, Short-term prepayments to suppliers	132		202,014,000	1,762,509
3, Other short-term receivables	136	V.4	597,846,194	557,833,745
IV, Inventories	140		31,498,531,644	31,826,935,421
1, Inventories	141	V.5	31,498,531,644	31,826,935,421
2, Provision for devaluation in inventories	149		-	-
V, Short-term Biological Assets	150			
VI, Other current assets	160		1,177,685,588	23,327,685
1, Short-term prepaid expenses	161	V.8	1,177,685,588	23,327,685
2, VAT Deductible	162		-	-
B, LONG-TERM ASSETS	200		69,196,417,080	77,533,259,888
I, Long-term accounts receivable	210		-	-
II, Fixed assets	220	V.6	53,471,904,887	64,565,382,227
1, Tangible fixed assets	221		53,011,250,048	64,080,427,388
- Historical Costs	222		457,221,883,913	457,221,883,913
- Accumulated depreciation	223		(404,210,633,865)	(393,141,456,525)
3, Intangible fixed assets	227	V.7	460,654,839	484,954,839
- Historical Costs	228		486,000,000	486,000,000
- Accumulated depreciation	229		(25,345,161)	(1,045,161)
III, Long-term Biological Assets	230			
IV, Investment property	240		-	-
V, Non-current property in progress	250		4,359,415,632	152,107,666
1, Construction in progress	252	V.9	4,359,415,632	152,107,666
VI, Non-current financial investments	260		-	-
VII, Other long-term assets	270		11,365,096,561	12,815,769,995
1, Long-term prepaid expenses	271	V.8	11,365,096,561	12,815,769,995
TOTAL ASSETS	280		225,876,701,195	267,400,215,939



FINANCIAL POSITION REPORT (Cont.)
As at June 30, 2026

Unit: VNĐ

CAPITAL SOURCES	Code	Note	June 30, 2026	January 01, 2026
A, LIABILITIES	300		54,557,169,303	96,303,785,893
I, Current liabilities	310		54,557,169,303	96,303,785,893
1, Short-term payable to suppliers	311	V.10	9,668,103,941	33,373,726,992
2, Dividends payable and profit distribution payable	313	V.13	105,282,000	-
3, Taxes and other obligations to State Budget	314	V.11	37,326,130,826	38,890,966,903
4, Payables to employees	315		1,789,045,018	3,844,230,312
5, Short-term payable expenses	316	V.14	106,073,000	92,131,507
6, Other current payables	320	V.15	164,277,124	739,840,889
7, Short-term financial leasehold loans and debts	321	V.12	-	16,400,000,000
8, Bonus and welfare funds	323		5,398,257,394	2,962,889,290
II, Long-term liabilities	330		-	-
B, OWNER'S EQUITY	400		171,319,531,892	171,096,430,046
I, Owner's equity	410	V.15	171,319,531,892	171,096,430,046
1, Paid-in capital	411		160,000,000,000	160,000,000,000
- Voting preference shares	411a		160,000,000,000	160,000,000,000
- Preferred shares	411b		-	-
2, Development investment fund	418		3,710,297,140	3,710,297,140
3, Retained profit after tax	420		7,609,234,752	7,386,132,906
- Retained profit after tax brought forward	420a		4,403,904,202	4,561,384,371
- Retained profit after tax for the current period	420b		3,205,330,550	2,824,748,535
TOTAL CAPITAL SOURCES	440		225,876,701,195	267,400,215,939

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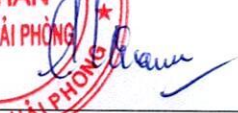
Dao Van Thanh

CHIEF ACCOUNTANT



Nguyen Thi Huong Giang

Approved: July 14, 2026
LEGAL REPRESENTATIVE

Nguyen Hoang Giang

INCOME STATEMENT

For the period from January 1, 2026 to June 30, 2026

Unit: VND

Item	Co de	Note	Quarter		Cumulative from the beginning of the year to the end of this quarter	
			2nd quarter of 2026	2nd quarter of 2025	2026	2025
1. Revenue from sale of goods and rendering	01	VI.1	93,961,890,595	40,261,228,200	152,888,551,476	95,498,769,941
2. Deductions	02					-
3. Net sales of merchandise and services	10		93,961,890,595	40,261,228,200	152,888,551,476	95,498,769,941
4. Costs of goods sold and services rendered	11	VI.2	87,229,585,543	43,677,044,226	145,620,334,479	96,475,510,363
5. Gross profit	20		6,732,305,052	(3,415,816,026)	7,268,216,997	(976,740,422)
6. Profit/Loss from the Sale and Disposal of Investment Property	21					
7. Financial income	22	VI.3	919,290,381	703,891,778	1,768,172,330	1,241,781,445
8. Financial expenses	23	VI.4	57,421,456	-	329,087,084	147,188,826
<i>In which: Loan Interest expenses</i>	24		57,421,456	-	329,087,084	147,188,826
9. Selling expenses	25	VI.5	1,163,634,273	220,561,034	1,248,205,595	423,636,038
10. General administration expenses	26	VI.5	2,341,332,454	2,017,440,610	4,386,524,142	4,047,432,221
10, Net operating profit	30		4,089,207,250	(4,949,925,892)	3,072,572,506	(4,353,216,062)
11, Other income	31	VI.6	582,484,365	233,426,781	1,030,718,020	574,895,459
12, Other expenses	32	VI.7	55,055,920	35,346,257	96,627,339	71,969,435
13, Other profit	40		527,428,445	198,080,524	934,090,681	502,926,024
14, Net profit before tax	50		4,616,635,695	(4,751,845,368)	4,006,663,187	(3,850,290,038)
15, Current corporate income tax expense	51	VI.9	801,332,637	-	801,332,637	-
16, Deferred corporate income tax expense	52		-	-	-	-
17, Net profit after tax	60		3,815,303,058	(4,751,845,368)	3,205,330,550	(3,850,290,038)
18, Earning Per Share	70	VI.10	238	(297)	200	(241)
19, Diluted earning per share	71	VI.10	238	(297)	200	(241)

PREPARED BY



Dao Van Thanh

CHIEF ACCOUNTANT



Nguyen Thi Huong Giang

Approved: July 14, 2026
LEGAL REPRESENTATIVE



Nguyen Hoang Giang

CASH FLOWS STATEMENT
(Indirect method)
For the period from January 1, 2026 to June 30, 2026

Unit: VNĐ

Item	Code	Note	Cumulative from the beginning of the year to the end of this quarter	
			2026	2025
I, CASH FLOWS FROM OPERATING ACTIVITIES	01			
<i>1. Profit before tax</i>			4,006,663,187	(3,850,290,038)
<i>2. Adjustments for:</i>				
- Depreciation and amortization	02		11,093,477,340	12,945,181,950
- Provisions	03		-	-
- Unrealized foreign exchange difference	04		-	-
- Gain/loss from investing activities	05		(1,768,172,330)	(1,241,781,445)
- Loan interest expenses	06		329,087,084	147,188,826
- Other adjustments	07		-	-
<i>3. Profits from business activities before changing working capital</i>	08		13,661,055,281	8,000,299,293
- (Increase)/Decrease in receivables	09		6,757,658,996	20,686,379,332
- (Increase)/Decrease in inventories	10		328,403,777	(636,915,238)
- (Increase)/Decrease in payable (not including accrued interest and business income tax payable)	11		(27,712,712,281)	(26,603,800,585)
- (Increase)/Decrease in advancements	12		296,315,531	122,442,663
- (Increase)/Decrease in trading securities	13		-	-
- Loan interests already paid	14		(341,218,591)	(203,802,588)
- Corporate income tax already paid	15		(858,473,543)	(184,163,889)
- Other revenues from business activities	16		9,999,999	7,020,000
- Other expenses for business activities	17		(546,860,600)	(315,968,960)
Net cash flows from operating activities	20		(8,405,831,431)	871,490,028
II, CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases and construction of fixed assets and other long - term assets	21		(4,217,307,965)	-
2. Gains from disposal and liquidation of and other long-term assets	22		-	-
3. Loans given and purchases of debt instruments of other entities	23		(52,000,000,000)	(45,000,000,000)
4. Recovery of loan given and disposals debt instruments of other entities	24		36,500,000,000	-
5. Investment in other entities	25		-	-
6. Withdrawals of investments in other entities	26		-	-
7. Receipts of loans given, dividends and profit shared	27		1,768,172,330	1,241,781,445
Net cash flows from investing activities	30		(17,949,135,635)	(43,758,218,555)

CASH FLOWS STATEMENT (Cont.)
(Indirect method)
For the period from January 1, 2026 to July 30, 2026

Unit: VND

Item	Code	Note	Cumulative from the beginning of the year to the end of this quarter	
			2026	2025
III, CASH FLOWS FROM FINANCING ACTIVITIES				
1. Gains from stock issuance and capital contributions from shareholders	31		-	-
2. Repayments of capital contributions to owners and re-purchase of stocks already issued	32		-	-
3. Receipts from loans	33		80,781,054,053	25,386,666,261
4. Payment of loan principal	34		(97,181,054,053)	(68,436,715,304)
5. Payment of financial lease debts	35			
6. Dividends and profit shared to the owners	36		-	-
Net cash flows from financing activities	40		(16,400,000,000)	(43,050,049,043)
Net cash flows during the year	50		(42,754,967,066)	(85,936,777,570)
Beginning cash and cash equivalents	60		46,598,898,551	107,106,532,674
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents	70		3,843,931,485	21,169,755,104

Approved: July 14, 2026

PREPARED BY



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Nguyen Thi Huong Giang

LEGAL REPRESENTATIVE



Nguyen Hoang Giang

NOTES TO THE FINANCIAL STATEMENTS
2nd quarter of 2026

I. BUSINESS OPERATION CHARACTERISTICS

1, Ownership Form : Joint Stock Company

Habeco – Hai Phong Joint Stock Company was established under Business Registration Certificate No, 0203003491 dated September 24, 2007, and the 6th Amended Certificate issued on October 3, 2025, by the Hai Phong Department of Planning and Investment

Headquarter: Xuan Ang Village, An Lao Commune, Hai Phong City

2, Operating field

Operating field are production and trading

3, Business industry

The Company's business activities include the production and trading of beer products, road freight transport, warehousing and storage of goods, and cargo handling

4, Normal operating Cycle: 12 months

5, Organizational structure

The company has no investments in subsidiaries, joint ventures, or associates, nor does it have any dependent accounting units at the end of the reporting period for the preparation of financial statements

6, Number of employees at the end of the quarter: 73 persons

II. ACCOUNTING POLICIES APPLIED AT THE ENTERPRISE

1, Fiscal year

The company's fiscal year begins on January 1 and ends on December 31 each year

2, Accounting currency

The accounting currency used is Vietnamese Dong (VND)

NOTES TO THE FINANCIAL STATEMENTS (cont.)

III, APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1, Applicable Accounting Regime

The Company's accounting records are maintained in accordance with the Enterprise Accounting Regime prescribed by Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance of Vietnam.

2, Statement of Compliance with Accounting Standards and Accounting Regime

The Company has adopted the Vietnamese Accounting Standards (VAS) and the relevant guidance documents issued by the State. The financial statements have been prepared and presented in compliance with all applicable requirements of the Vietnamese Accounting Standards, the guidance circulars for the implementation of such standards, and the prevailing accounting regime currently in force.

IV, APPLIED ACCOUNTING POLICIES

1. Exchange Rate Policies Applied in Accounting

Transactions in currencies other than the accounting currency are recorded at the actual exchange rate at the time of occurrence, based on the following:

- Accounts receivable in foreign currency are recorded at the bank's buying rate where the customer is instructed to pay;
- Accounts payable in foreign currency are recorded at the bank's selling rate where transactions are regularly conducted;
- Acquisition of assets or expenses paid immediately in foreign currency (not through payable accounts) is recorded at the bank's buying rate where the enterprise makes the payment

At the end of the accounting period, monetary items with foreign currency origins, such as cash, receivables, and other monetary assets, as well as debts (loans, payables, and other debts) are converted at the buying and selling rates of the bank where the Company has an account at the end of the accounting period. All actual exchange rate differences arising during the year and end-of-year revaluation differences are transferred to the income statement for the fiscal year

2. Recognition Principles for Cash and Cash Equivalents

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

Cash equivalents are investments held until maturity not exceeding 3 months that can be easily converted into cash and do not have a significant risk in converting to cash from the date of purchase until the reporting date

3. Recognition Principles for Trade Receivables and Other Receivables

Trade receivables from customers, advance payments to suppliers, and other receivables at the reporting date, if:

- The recovery or payment term is less than 1 year (or within one business cycle), they are classified as Current Assets
- The recovery or payment term is more than 1 year (or beyond one business cycle), they are classified as Non-current Assets

NOTES TO THE FINANCIAL STATEMENTS (cont.)

4. Recognition Principles for Inventories

Inventories are calculated at cost, If the net realizable value is lower than the cost, it must be calculated at the net realizable value, The cost of inventories includes purchase costs, processing costs, and other directly related costs incurred to acquire inventories in their current location and condition

Inventory values are determined based on the weighted average method

Inventories are recorded based on the perpetual inventory method

Provision for inventory devaluation is established at the end of the period as the difference between the cost of inventories exceeding their net realizable value

5. Recognition Principles for Investments

Investments held until maturity are recorded starting from the purchase date and are valued at the purchase price plus transaction costs related to the investment purchase, Interest income from investments held until maturity after the purchase is recognized in the income statement on an accrual basis, and upon receipt

Investments at the reporting date, if:

- The recovery or maturity term is not more than 3 months from the date of purchase, they are considered "cash equivalents";
- The recovery term is less than 1 year or within one business cycle, they are classified as Current Assets;
- The recovery term is more than 1 year or over one business cycle, they are classified as Non-current Assets;

Provision for investment devaluation is established at the end of the year as the difference between the cost of investments recorded in the accounting books exceeding their market value at the time of provision establishment

6. Recognition Principles for Fixed Assets Depreciation

Tangible and intangible fixed assets are recorded at cost, During the use of fixed assets, they are recognized based on original value, accumulated depreciation, and remaining value

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

- Buildings and structures	05 – 50 years
- Machinery and equipment	05 – 15 years
- Transportation Vehicles	06 – 10 years
- Management tools	03 – 08 years

7. Recognition Principles for Prepaid Expenses

Prepaid expenses related only to costs of production and business in the current fiscal year are recorded as short-term prepaid expenses and are allocated to production and business costs in the fiscal year

NOTES TO THE FINANCIAL STATEMENTS (cont.)

The calculation and allocation of long-term prepaid expenses to production and business costs for each reporting period are based on the nature and extent of each type of expense to select appropriate methods and allocation criteria. Prepaid expenses are gradually allocated to production and business costs based on the straight-line method

8. Recognition Principles for Trade Payables and Other Payables

Trade payables to sellers and other payables at the reporting date, if:

- The payment term is less than 1 year or within one business cycle, they are classified as current liabilities;
- The payment term is more than 1 year or beyond one business cycle, they are classified as non-current liabilities

9. Recognition Principles for Accrued Expenses

Actual expenses that have not yet occurred but are accrued in the production and business costs during the period to ensure that when actual expenses arise, they do not cause a sudden increase in production and business costs, based on the principle of matching revenue and expenses. When those expenses arise, if there is a difference with the amount accrued, the accountant will make an adjustment to increase or decrease the corresponding expenses

10. Recognition and Capitalization Principles for Borrowing Costs

Borrowing costs are recognized as production and business expenses in the period they arise, except for borrowing costs directly related to the investment in the construction or production of unfinished assets, which are included in the value of those assets (capitalized) when all conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met

Borrowing costs directly related to the investment in the construction or production of unfinished assets, including interest on loans, allocation of discounts or premiums when issuing bonds, and costs incurred related to borrowing procedures

11. Recognition Principles for Equity

Owner's equity is recorded according to the actual contributed capital of the owners

Retained earnings after tax are the profits from the company's operations after deducting (-) adjustments for retrospective application of accounting policies and retrospective adjustments for material errors from previous years

12. Revenue Recognition Principles and Methods

Sales Revenue

Sales revenue is recognized when the following conditions are met:

- Most of the risks and rewards associated with ownership of the product or goods have been transferred to the buyer;
- The company no longer retains control over the goods as the owner or the right to control the goods;
- Revenue can be reliably measured;
- The company has received or will receive economic benefits from the sales transaction;
- The costs associated with the sales transaction can be reliably measured

Service Revenue

Service revenue is recognized when the outcome of the transaction can be reliably measured. If the service provided spans multiple periods, revenue is recognized in the period based on the

NOTES TO THE FINANCIAL STATEMENTS (cont.)

completion of the work at the date of the balance sheet of that period, The result of the service transaction is determined when the following conditions are met;

- Revenue can be reliably measured;
- There is a possibility of receiving economic benefits from the service transaction;
- The portion of the work completed at the date of the balance sheet can be reliably measured;
- The expenses incurred for the transaction and the costs to complete the service transaction can be reliably measured

The portion of the service work completed is determined based on the assessment of completed work

Financial Income

Income from interest, royalties, dividends, and other financial activities is recognized when both of the following conditions are met:

- There is a possibility of receiving economic benefits from the transaction;
- Revenue can be reliably measured

Dividends and profits from investments are recognized when the Company has the right to receive the dividends or profits from the investment

13. Cost of Goods Sold Recognition Principles and Methods

The cost of goods sold reflects the cost of the products, goods, and services sold in the period

Provisions for inventory devaluation are included in the cost of goods sold based on the quantity of inventories and the difference between the net realizable value being less than the cost of inventories, When determining the volume of inventories that have decreased in value and need to be provisioned, the accountant must exclude the volume of inventories that have been contracted for sale (with a net realizable value not lower than the book value) but have not been transferred to the customer if there is conclusive evidence that the customer will not abandon the contract

14. Financial Expense Recognition Principles and Methods

Expenses recognized in financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing costs;
- Losses due to fluctuations in exchange rates related to transactions in foreign currency;
- Provisions for devaluation of investment securities,

These amounts are recognized based on the total incurred in the period, and not offset against financial income,

15. Recognition Principles and Methods for Selling Expenses and General Administrative Expenses

Selling expenses reflect actual costs incurred during the sale of products and services, including costs for marketing, product promotion, advertising, sales commissions, warranty costs (excluding construction activities), storage, packaging, and transportation costs

General administrative expenses reflect the overall management costs of the enterprise, including labor costs of management staff (salaries, wages, allowances,...); social insurance, health insurance, union funds, unemployment insurance for management staff; costs for office materials, tools, fixed asset depreciation used for enterprise management; land rent, business license tax;

NOTES TO THE FINANCIAL STATEMENTS (cont.)

provisions for bad debts; external service costs (electricity, water, telephone, fax, property insurance, fire insurance,,,) ; other cash expenses (client receptions, customer meetings,,)

16. Recognition Principles and Methods for Current Income Tax and Deferred Income Tax

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

17. Segment Reporting

Segment reporting includes segments based on business fields or segments based on geographical areas

Business segment: A distinguishable segment of an enterprise engaged in the production or provision of individual products or services, or a group of related products or services, which bears risks and economic benefits that differ from other business segments

Geographical segment: A distinguishable segment of an enterprise engaged in the production or provision of products or services within a specific economic environment, which bears risks and economic benefits that differ from other business segments in other economic environments

18. Financial Instruments

Initial Recognition

Financial Assets

At the initial recognition date, financial assets are recorded at cost plus any direct transaction costs related to the acquisition of that financial asset

The Company's financial assets include cash, short-term deposits, short-term receivables, other receivables, and investments

Financial Liabilities

At the initial recognition date, financial liabilities are recognized at cost minus any direct transaction costs related to the issuance of that financial liability

The Company's financial liabilities include accounts payable to sellers, accrued expenses, other payables, and loans

Offsetting Financial Instruments

Financial assets and financial liabilities can only be offset and presented at their net value on the balance sheet when:

- The Company has a legal right to offset the recognized amounts;
- The Company intends to settle on a net basis or to realize the asset and settle the liability simultaneously

19. Related Parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operational policy decisions

NOTES TO THE FINANCIAL STATEMENTS (cont.)

V, ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and Cash Equivalents

Cash and cash equivalents held by the Company that are not restricted for use	30/06/2026 VND	01/01/2026 VND
Demand deposits	3,843,931,485	598,898,551
Cash equivalents (term deposits under 3 months)	-	46,000,000,000
Total	3,843,931,485	46,598,898,551

2. Held to maturity investment:

Item	30/06/2026 VND			01/01/2026 VND		
	Cost	Recoverable Amount	Provision	Cost	Recoverable Amount	Provision
Time deposits with maturities of over 6 months						
BIDV – Trang Tien Branch	38,500,000,000			54,000,000,000		
VTB – Bac Hai Phong Branch	31,000,000,000			-		
Cộng	69,500,000,000			54,000,000,000		

3. Receivables from customers

Item	30/06/2026 VND		01/01/2026 VND	
	Carrying Amount	Provision	Carrying Amount	Provision
a. Receivables from Customers				
Hanoi Beer-Alcohol-Beverage Joint Stock Corporation	49,752,916,173		56,858,198,140	
HABECO Trading One Member Limited Liability Company	107,359,031		-	
Total	49,860,275,204		56,858,198,140	
b. Receivables from related parties				
Hanoi Beer-Alcohol-Beverage Joint Stock Corporation	49,752,916,173		56,858,198,140	
HABECO Trading One Member Limited Liability Company	107,359,031		-	
Total	49,860,275,204		56,858,198,140	

NOTES TO THE FINANCIAL STATEMENTS (cont.)

4. Other Receivables

Item	30/06/2026 VND		01/01/2026 VND	
	Carrying Amount	Provision	Carrying Amount	Provision
Short-term				
Advances to employees	14,166,300		73,851	
Other receivables	583,679,894		557,759,894	
Total	597,846,194		557,833,745	

5. Inventories

Chỉ tiêu	30/06/2026 VND		01/01/2026 VND	
	Carrying Amount	Provision	Carrying Amount	Provision
Raw materials	17,132,902,927		13,595,209,195	
Tools	1,684,452,633		1,594,137,894	
Work in progress	3,851,918,086		4,869,300,481	
Product	8,829,257,998		11,751,657,392	
Goods	-		16,630,459	
Total	31,498,531,644		31,826,935,421	

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

6. Increase, decrease in tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery and Equipment	Transportation Vehicles	Management Tools	Total
Fixed asset costs					
Beginning Balance	84,426,671,659	369,636,365,072	3,128,847,182	30,000,000	457,221,883,913
Increase in the Period	-	-	-	-	-
- <i>Purchases in the Period</i>	-	-	-	-	-
Decrease in the Period	-	-	-	-	-
- <i>Disposal, Sale</i>	-	-	-	-	-
Ending Balance	84,426,671,659	369,636,365,072	3,128,847,182	30,000,000	457,221,883,913
Depreciation of fixed assets					
Beginning Balance	35,740,029,802	354,243,329,541	3,128,847,182	29,250,000	393,141,456,525
Increase in the Period	1,115,979,110	9,952,448,230	-	750,000	11,069,177,340
Decrease in the Period	-	-	-	-	-
Ending Balance	36,856,008,912	364,195,777,771	3,128,847,182	30,000,000	404,210,633,865
Remaining Value					
At the Beginning of the Year	48,686,641,857	15,393,035,531	-	750,000	64,080,427,388
At the End of the Period	47,570,662,747	5,440,587,301	-	-	53,011,250,048

The remaining value at the end of the period used as collateral for loans: 47,570,662,747 VND

Cost of fully depreciated fixed assets still in use: 363,137,662,617 VND

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

Unit: VND

7. Increase, decrease in Intangible fixed assets

Item	Management software	Total
Fixed asset costs		
Beginning Balance	486,000,000	486,000,000
Increase in the Period	-	-
- <i>Purchases in the Period</i>	-	-
Ending Balance	486,000,000	486,000,000
Depreciation of fixed assets		
Beginning Balance	1,045,161	1,045,161
Increase in the Period	24,300,000	24,300,000
Ending Balance	25,345,161	25,345,161
Remaining Value		
At the Beginning of the Year	484,954,839	484,954,839
At the End of the Period	460,654,839	460,654,839

8. Prepaid Expenses

Item	30/06/2026 VND	01/01/2026 VND
a, Short-term Prepaid Expenses		
Other prepaid expenses	1,177,685,588	23,327,685
Total	1,177,685,588	23,327,685
b, Long-term Prepaid Expenses		
Tools, instruments, repairs	7,697,811,653	9,090,427,809
Compensation for land clearance	3,667,284,908	3,725,342,186
Total	11,365,096,561	12,815,769,995

9. Long-term construction in progress costs

Item	30/06/2026 VND		01/01/2026 VND	
	Carrying Amount	Provision	Carrying Amount	Provision
a, Long-term Construction in Progress				
Construction in progress – Other projects	4,359,415,632		152,107,666	
Total	4,359,415,632		152,107,666	

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

10. Short – term Payable to Suppliers

Khoản mục	30/06/2026 VND	01/01/2026 VND
a, Short-term payables		
Vietnam Industrial Boiler Company Limited	1,908,762,409	646,449,866
Hanoi Beer-Alcohol-Beverage Joint Stock Corporation	-	23,446,633,510
Vietnam Industrial Gas Limited Liability Company	421,651,980	428,163,840
Vietnam Rice Research and Development Center – Branch of Northern Food Corporation	987,972,300	-
Other parties	6,349,717,252	8,852,479,776
Cộng	9,668,103,941	33,373,726,992
b, Payables to related parties		
Hanoi Beer-Alcohol-Beverage Joint Stock Corporation	-	23,446,633,510

11. Taxes and Other obligations to the State budget

Item	01/01/2026 VND	Amount Payable in the Year	Amount Paid in the Year	30/06/2026 VND
a, Taxes Payable				
Value Added Tax	4,776,229,767	17,824,898,145	18,382,776,084	4,218,351,828
Special consumption tax	33,287,196,532	127,717,040,260	129,102,571,862	31,901,664,930
Corporate Income Tax	806,328,193	801,332,637	858,473,543	749,187,287
Personal Income Tax	21,212,411	121,030,809	119,861,020	22,382,200
Land rent, land tax	-	869,089,163	434,544,582	434,544,581
Other Taxes	-	-	-	-
Total	38,890,966,903	147,333,391,014	148,898,227,091	37,326,130,826

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

12. Short-term financial leasehold loans and debts

Item	30/06/2026	Derived expenses		01/01/2026
		Increase	Decrease	
a. Short-term loans	Value	80,781,054,053	97,181,054,053	16,400,000,000
BIDV (*)	-	80,781,054,053	97,181,054,053	16,400,000,000

Unit : VND

(*) Loan from BIDV - Trang Tien Branch under Credit Agreement No, 01/2025/21386439/HBTD dated October 31, 2025, Credit limit is 30,000,000,000 VND, Loan term is 12 months, interest rate according to each debt acknowledgment, Purpose of the loan is to meet working capital needs for production and business activities, The loan is secured by collateral in accordance with Mortgage Contract No, 01/2025/21386439/TC/HDBD dated October 24, 2025

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

13. Dividends and Profit Payable

Item	30/06/2026 VND	01/01/2026 VND
Dividends Payable	105,282,000	-
Total	105,282,000	-

14. Short – term accrued Expenses

Item	30/06/2026 VND	01/01/2026 VND
Short-term		
Accrued interest expenses	-	12,131,507
Other Expenses	106,073,000	80,000,000
Total	106,073,000	92,131,507

15. Other Payables

Item	30/06/2026 VND	01/01/2026 VND
Short-term		
Trade Union fees	10,500,480	9,600,420
Other Payables	153,776,644	730,240,469
Total	164,277,124	739,840,889

16. Owner's Equity

a Statement of Changes in Owner's Equity

Item	Owner's Investment	Investment and development fund	Retained Earnings After Tax	Total
Beginning Balance Last Year	160,000,000,000	3,710,297,140	6,161,384,371	169,871,681,511
Profit from Last Year			2,824,748,535	2,824,748,535
Beginning Balance This Year			(1,600,000,000)	(1,600,000,000)
Profit in This Period	160,000,000,000	3,710,297,140	7,386,132,906	171,096,430,046
Paying dividends			3,205,330,550	3,205,330,550

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

Item	Owner's Investment	Investment and development fund	Retained Earnings After Tax	Total
Appropriation to Funds			(2,982,228,704)	(2,982,228,704)
Ending Balance This Period	160,000,000,000	3,710,297,140	7,609,234,752	171,319,531,892

b Details of Owner's Investment

	30/06/2026 VND	%	01/01/2026 VND	%
Hanoi Beer-Alcohol-Beverage Joint Stock Corporation,	106,706,800,000	67	106,706,800,000	67
Ha Noi – Hai Phong Beer Joint stock Company	22,500,000,000	14	22,500,000,000	14
Contributions from Other Entities	30,793,200,000	19	30,793,200,000	19
Total	160,000,000,000	100	160,000,000,000	100

c Equity Transactions with Owners

Item	Current Period	Same Period Last Year
Beginning Investment Capital	160,000,000,000	160,000,000,000
Investment Capital Increase This Year	-	-
Investment Capital Decrease This Year	-	-
Ending Investment Capital	160,000,000,000	160,000,000,000

d Shares

	30/06/2026 VND	01/01/2026 VND
Number of Registered Shares Issued	16,000,000	16,000,000
Number of Shares Sold to the Public	16,000,000	16,000,000
- <i>Common Shares</i>	16,000,000	16,000,000
Number of Shares Bought Back	-	-
Number of Shares Outstanding	16,000,000	16,000,000
- <i>Common Shares</i>	16,000,000	16,000,000

- Par Value of Outstanding Shares: 10,000 VND/share

HABECO – HAI PHONG JOIN STOCK COMPANY

Xuan Ang Village, An Lao Commune, Hai Phong City, Viet Nam

FINANCIAL STATEMENTSFor the 2nd quarter of 2026**NOTES TO THE FINANCIAL STATEMENTS (Cont.)****VI, ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT****1. Revenue from sale of goods and rendering services**

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
a, Revenue				
Revenue from Finished Products, Goods	93,961,890,595	40,261,228,200	152,888,551,476	95,498,769,941
Total	93,961,890,595	40,261,228,200	152,888,551,476	95,498,769,941
b, Revenue from Related Parties				
Hanoi Beer-Alcohol-Beverage Joint Stock Corporation	93,961,890,595	40,261,228,200	151,863,103,552	94,473,665,246
<i>In which</i>				
- Revenue excluding VAT	173,090,817,450	73,700,637,090	278,831,290,090	172,679,559,090
- Special Consumption Tax	79,128,926,855	33,439,408,890	126,968,186,538	78,205,893,844
Ha Noi – Hai Phong Beer Joint stock Company	-	-	1,025,447,924	1,025,104,695
<i>In which</i>				
- Revenue excluding VAT			1,774,301,646	1,773,705,938
- Special Consumption Tax			748,853,722	748,601,243

2. Cost of Goods Sold and services rendered

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
Cost of Finished Products, Goods	87,229,585,543	43,677,044,226	145,620,334,479	96,475,510,363
Total	87,229,585,543	43,677,044,226	145,620,334,479	96,475,510,363

HABECO – HAI PHONG JOIN STOCK COMPANY

Xuan Ang Village, An Lao Commune, Hai Phong City, Viet Nam

FINANCIAL STATEMENTSFor the 2nd quarter of 2026**NOTES TO THE FINANCIAL STATEMENTS (Cont,,)****3. Financial Income**

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
Interest from Deposits and loans	919,290,381	703,891,778	1,768,172,330	1,241,781,445
Total	919,290,381	703,891,778	1,768,172,330	1,241,781,445

4. Financial Expenses

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
Loan Interest	57,421,456	-	329,087,084	147,188,826
Total	57,421,456	-	329,087,084	147,188,826

5. Selling Expenses and General Administrative Expenses

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
a, Selling Expenses				
Tool, Material, Packaging Costs	90,810,315	184,624,306	155,117,093	370,133,075

HABECO – HAI PHONG JOIN STOCK COMPANY

Xuan Ang Village, An Lao Commune, Hai Phong City, Viet Nam

FINANCIAL STATEMENTSFor the 2nd quarter of 2026**NOTES TO THE FINANCIAL STATEMENTS (Cont.,)**

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
Depreciation of Fixed Assets	3,875,001	4,107,241	7,750,002	7,982,242
Other Cash Expenses	1,068,948,957	31,829,487	1,085,338,500	45,520,721
Total	1,163,634,273	220,561,034	1,248,205,595	423,636,038
b, General Administrative Expenses				
Labor Costs, Insurance	1,605,731,367	1,314,042,998	2,931,769,087	2,486,755,630
Material, Tool Costs	13,236,865	14,616,973	26,257,030	28,309,434
Depreciation of Fixed Assets	47,175,583	55,346,219	100,904,662	109,075,298
Outsourced Service Costs	300,513,623	184,042,592	664,647,833	608,255,370
Other Costs	374,675,016	449,391,828	662,945,530	815,036,489
Total	2,341,332,454	2,017,440,610	4,386,524,142	4,047,432,221

6. Other Income

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
Income from Brewer's grains	162,724,960	88,603,680	260,951,520	160,808,640
Income from Warehouse Rental	139,921,425	122,826,199	263,195,335	245,652,398
Other Income	279,837,980	21,996,902	506,571,165	168,434,421
Cộng	582,484,365	233,426,781	1,030,718,020	574,895,459

NOTES TO THE FINANCIAL STATEMENTS (Cont,,)

7. Other Expenses

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
Tax penalty	3,533,006	-	4,359,536	-
Other Expenses	51,522,914	35,346,257	92,267,803	71,969,435
Total	55,055,920	35,346,257	96,627,339	71,969,435

8. Production Costs by Factor

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
Raw Material, Material Costs	76,355,703,621	39,271,996,803	121,408,312,753	75,849,289,310
Labor Costs	3,910,436,005	3,588,494,768	7,442,751,350	6,801,414,710
Depreciation of Fixed Assets	4,598,054,931	6,472,963,692	11,069,177,340	12,947,031,330
Outsourced Service Costs	3,165,070,977	2,347,216,576	5,295,939,923	4,553,833,642
Other Costs	2,920,808,759	610,847,054	2,099,101,061	1,124,031,499
Total	90,950,074,293	52,291,518,893	147,315,282,427	101,275,600,491

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

9. Current Corporate Income Tax

The corporate income tax payable is determined with a tax rate of 20% on taxable income

The Company's tax settlement will be subject to inspection by the tax authorities, Due to the application of laws and regulations regarding taxes on various transactions that can be interpreted in multiple ways, the tax amount presented in the financial statements may be subject to change based on the tax authorities' decisions

The estimated current corporate income tax for 2nd quarter of 2026 is presented below:

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
Profit Before Tax	4,616,635,695	(4,751,845,368)	4,006,663,187	(3,850,290,038)
Adjustments to Increase or Decrease Profit Before Tax to Determine Taxable Income	-	-	-	-
- Adjustments to Increase	-	-	-	-
- Adjustments to Decrease	-	-	-	-
Taxable Profit	4,616,635,695	(4,751,845,368)	4,006,663,187	(3,850,290,038)
Corporate Income Tax Rate	20%	20%	20%	20%
Estimated Current Corporate Income Tax Payable	801,332,637	-	801,332,637	-

10. Earnings per Share

Item	2nd quarter of 2026 VND	2nd quarter of 2025 VND	Cumulative from the beginning of the year to 30/06/2026 VND	Cumulative from the beginning of the year to 30/06/2025 VND
Profit After Tax	3,815,303,058	(4,751,845,368)	3,205,330,550	(3,850,290,038)
Adjustments to Increase or Decrease Accounting Profit Allocated to Common Shareholders				
- Adjustments to Increase				
- Adjustments to Decrease				
Profit/(Loss) Allocated to Shareholders	3,815,303,058	(4,751,845,368)	3,205,330,550	(3,850,290,038)
Average Common Shares Outstanding	16,000,000	16,000,000	16,000,000	16,000,000
Earnings per Share				
- Basic Earnings	(38)	65	(38)	65
- Diluted Earnings	(38)	65	(38)	65

There were no potential diluted common shares during the year and up to the date of this report.

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

VII, OTHER INFORMATION

1. Information on Related Parties

During the period, in addition to sales revenue, the Company also had other transactions not including VAT with related parties, The main transactions are as follows:

Related Parties	Relationship	Transaction Details	Transaction Value (VND)
Hanoi Beer-Alcohol-Beverage Joint Stock Corporation	Parent company	Purchase of raw materials	103,030,478,080
		Rental of canning line	1,482,057,397
HABECO Commerce One Member Company Limited	Affiliate within the same system	Warehouse rental	262,747,623
		Purchase goods	50,523,674
		Cargo handling	104,000,000
Ha Noi – Hai Phong Beer Joint Stock Company	Affiliate within the same system	Purchase of raw materials	53,727,980

2. Segment Reporting

Segment reporting based on business fields

The Company's main business activity is the production and trading of beer products, so it does not present segment reporting based on business fields

Segment reporting based on geographical area

The Company only operates within the geographical area of Vietnam

3. Financial Instruments

a) Financial Risk Management

Overview: The financial risks faced by the Company due to the use of financial instruments are:

- Credit risk
- Liquidity risk
- Market risk

b) Credit Risk

Credit risk is the risk that a counterparty will not fulfill its obligations under a financial instrument or customer contract, leading to financial loss, The Company faces credit risk from its business operations (primarily from trade receivables) and from its financial activities, including bank deposits and other financial instruments

Cash Deposits and Cash Equivalents

Most of the Company's bank deposits are held at large reputable banks in Vietnam, The Company perceives the concentration of credit risk in bank deposits to be low

Trade Receivables and Other Receivables

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

The management of customer credit risk is based on the Company's policies, procedures, and control processes related to managing customer credit risk. Trade receivables that are overdue are closely monitored. Analyses of the potential for provisions are conducted at the reporting date based on each major customer. Based on this, the Company does not have a concentrated credit risk.

c) Liquidity Risk

Liquidity risk is the risk that the Company will have difficulty meeting its financial obligations due to a lack of funds. The Company's liquidity risk primarily arises from the mismatch in the maturities of financial assets and financial liabilities.

The Company monitors liquidity risk by maintaining cash and cash equivalents at a level that the Board of Directors considers sufficient to support the Company's business operations and to minimize the impact of changes in cash flows.

Information on the maturity of the Company's financial liabilities based on undiscounted contractual amounts is as follows:

Item	Under 1 year	Over 1 year	Total
Ending Balance	49,148,411,429	-	49,148,411,429
Borrowings and finance lease liabilities	-		-
Trade Payables	9,668,103,941	-	9,668,103,941
Accrued Expenses	106,073,000		106,073,000
Other Payables	39,374,234,488		39,374,234,488
Beginning Balance	93,331,296,183	-	93,331,296,183
Borrowings and finance lease liabilities	16,400,000,000		16,400,000,000
Trade Payables	33,373,726,992	-	33,373,726,992
Accrued Expenses	92,131,507		92,131,507
Other Payables	43,465,437,684	-	43,465,437,684

The Company believes that the level of concentration risk in repayment is low. The Company has the ability to pay its due debts from cash flows from business operations and receipts from maturing financial assets.

d) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk includes three types: currency risk, interest rate risk, and other price risks.

Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in exchange rates. The Company manages currency risk by considering current and expected market conditions when planning future transactions in foreign currencies. The Company monitors risks related to financial assets and liabilities payable in foreign currencies.

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

Interest Rate Risk

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

The Company manages interest rate risk by closely monitoring relevant market conditions to determine appropriate interest rate policies favorable for risk management purposes

The Company does not perform sensitivity analysis for interest rates as the risk from interest rate changes at the reporting date is not significant, or financial liabilities have fixed interest rates

Other Price Risks

Other price risks are the risks that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices outside of interest rate and exchange rate changes

4. Going Concern Information

During the period, there were no significant activities or events that affected the Company's ability to continue as a going concern, Therefore, the Company's financial statements are prepared on the basis that it will continue to operate as a going concern

5. Comparative Information

Comparative figures are figures in the financial statements for the fiscal year ending December 31, 2025, and financial statements for 2nd quarter of 2025.

Approved: July 14, 2026

PREPARED BY



Dao Van Thanh

CHIEF ACCOUNTANT



Nguyen Thi Huong Giang

LEGAL REPRESENTATIVE




Nguyen Hoang Giang





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