

HANOI BEER TRADING JOINT STOCK COMPANY

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

FINANCIAL STATEMENT**BALANCE SHEET**

As at June 30, 2026

Unit: VND

Items	Code	Notes	30/06/2026	01/01/2026
A. CURRENT ASSEST	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. Provision for Decline in Value of Trading Securities (*)	122		-	-
3. Held-to-Maturity Investments	123	V.2	80.304.313.000	86.296.635.000
4. Allowance for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Allowance for impairment of other short-term investments (*)	126		-	-
III. Short-term Receivables	130		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 Internal Receivables	133		-	-
4. Receivables from Construction Contracts Progress	134		-	-
5. Short-term Loan Receivables	135	V.5	25.708.920.800	24.706.012
6. Other Short-term Receivables (*)	136		-	-
7. Provision for Doubtful Short-term Receivables	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. Provision for Decline in Inventory Value (*)	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term consumable livestock	151		-	-
2. Seasonal crops or short-term consumable biological assets	152		-	-
3. Allowance for impairment of short-term biological assets (*)	153		-	-
VI. Other Current Assets	160		2.008.219.882	3.459.693.494
1. Short-term Prepaid Expenses	161	V.9	1.351.212.500	3.459.693.494
2. Deductible Value-Added Tax	162		657.007.382	-
3. Taxes and Other Receivables from the State	163		-	-
4. Repurchase Agreements of Government Bonds	164		-	-
5. Other Current Assets	165		-	-
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. Operating capital at Subsidiaries	213		-	-
4. Long-term Internal Receivables	214		-	-
5. Long-term Loan Receivables	215		-	-



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

FINANCIAL STATEMENT

Items	Code	Notes	30/06/2026	01/01/2026
6. Other Long-term Receivables (*)	216		-	-
II. Fix Assests	220		16.329.586.573	14.173.062.521
1. Tangible Fixed Assets	221	V.7	15.738.244.600	13.402.553.876
- Historical Cost	222		55.437.879.134	52.871.015.756
- Accumulated Depreciation (*)	223		(39.699.634.534)	(39.468.461.880)
2. Finance Lease Assets	224		-	-
- Historical Cost	225		-	-
- Accumulated Depreciation (*)	226		-	-
3. Intangible Fixed Assets	227	V.8	591.341.973	770.508.645
- Historical 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. Bearer livestock	231		-	-
a) Immature bearer livestock	232		-	-
b) Mature bearer livestock	233		-	-
- Historical Cost	234		-	-
- Accumulated Depreciation (*)	235		-	-
2. Long-term consumable livestock	236		-	-
3. Seasonal crops or long-term consumable biological assets	237		-	-
4. Allowance for impairment of long-term biological assets (*)	238		-	-
IV. Investment Properties	240		-	-
- Historical Cost	241		-	-
- Accumulated Depreciation	242		-	-
V. Long-term Assests in Progress	250		-	-
1. Long-term Work in Progress Costs	251		-	-
2. Construction in Progress Costs	252		-	-
VI. Long-term Financial Investments	260		7.500.000.000	7.500.000.000
1. Investments in Subsidiaries	261		-	-
2. Investments in Joint Ventures and Associates	262		-	-
3. Investments in Other Entities	263	V.2	7.500.000.000	7.500.000.000
4. Provision for Long-term Financial Investments (*)	264		-	-
5. Held-to-Maturity Investments	265		-	-
6. Allowance for long-term held-to-maturity investments (*)	266		-	-
VII. Other Non-Current Assets	270		43.938.873.107	32.764.366.692
1. Long-term Prepaid Expenses	271	V.9	43.823.666.078	32.405.816.400
2. Deferred Tax Assets	272	V.10	115.207.029	358.550.292
3. Long-term Spare Parts and Equipment	273		-	-
4. Other Non-Current Assets	274		-	-
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TOTAL ASSESTS	280		215.691.301.865	221.247.608.392

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HANOI BEER TRADING JOINT STOCK COMPANY
Address: 183 Hoang Hoa Tham Street, Ngoc Ha Ward, Hanoi
FINANCIAL STATEMENTS
BALANCE SHEET (continued)

Unit: VND

Items	Code	Notes	30/06/2026	01/01/2026
C. LIABILITIES	300		153.091.245.201	146.180.640.371
I. Short-term Liabilities	310		153.091.245.201	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		12.218.064.910	3.063.939.910
4. Taxes and Other Payables to the State	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 Internal Payables	317		-	-
8. Payables for Construction Progress in Accordance with Contract Plan	318		-	-
9. Short-term Deferred Revenue	319		-	-
10. Other Short-term Payables	320	V.15	106.841.799.337	106.344.185.331
11. Short-term Borrowings and Finance Lease Liabilities	321		-	-
12. Short-term Provisions	322		-	-
13. Bonus and Welfare Fund	323		5.469.364.666	4.481.875.856
14. Price Stabilization Fund	324		-	-
15. Repurchase Agreements of Government Bonds	325		-	-
II. Long-term Liabilities	330		-	-
1. Long-term Trade Payables	331		-	-
2. Long-term Advances from Customers	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term Accrued Expenses	334		-	-
5. Internal Payables on Business Capital	335		-	-
6. Long-term Internal Payables	336		-	-
7. Long-term Deferred Revenue	337		-	-
8. Other Long-term Payables	338		-	-
9. Long-term Borrowings and Finance Lease Liabilities	339		-	-
10 Convertible Bonds	340		-	-
11. Preferred Shares	341		-	-
12. Deferred Income Tax Liabilities	342		-	-
13. Long-term Provisions	343		-	-
14. Scientific and Technological Development Fund	344		-	-
D. EQUITY	400		62.600.056.664	75.066.968.021
I. Equity	410	V.16	62.600.056.664	75.066.968.021
1. Owner's Equity	411		31.230.000.000	31.230.000.000
- Ordinary Shares carrying Voting Rights	411a		31.230.000.000	31.230.000.000
- Preferred Shares	411b		-	-

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HANOI BEER TRADING JOINT STOCK COMPANY
Address: 183 Hoang Hoa Tham Street, Ngoc Ha Ward, Hanoi
FINANCIAL STATEMENTS
BALANCE SHEET (continued)

Items	Code	Notes	30/06/2026	01/01/2026
2. Share Premium	412		-	-
3. Convertible Bond Option	413		-	-
4. Other equity	414		-	-
5. Treasury shares (*)	415		-	-
6. Revaluation surplus	416		-	-
7. Foreign exchange differences	417		-	-
8. Development investment fund	418		18.270.645.124	18.270.645.124
9. Enterprise restructuring support fund	419		-	-
10. Other funds belonging to equity	420		13.099.411.540	25.566.322.897
- Retained earnings at the end of the previous period	420a		9.662.250.487	12.587.103.817
- Retained earnings for the current period	420b		3.437.161.053	12.979.219.080
TOTAL SOURCE OF CAPITAL	440		215.691.301.865	221.247.608.392

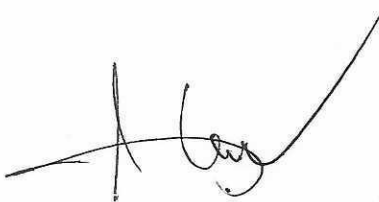
Prepared by



Vu Thi Kim Ngoc

Hanoi, July 10, 2026

Chief Accountant



Nguyen Cao Tuong

Director



Nguyen Van Minh

HANOI BEER TRADING JOINT STOCK COMPANY

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

INCOME STATEMENT
Q2 2026
Unit: VND

Item	Code	Notes	Q2 Current year	Q2 Prior year	Cumulative to 30/06/2026	Cumulative to 30/06/2025
1. Gross revenue from goods sold and services rendered	01	VI.1	561.421.982.729	504.940.743.110	771.753.714.099	685.185.731.727
2. Deductions	02		442.525.420	147.049.516	557.872.280	147.049.516
3. Net revenue from goods sold and services rendered	10		560.979.457.309	504.793.693.594	771.195.841.819	685.038.682.211
4. Cost of goods sold	11	VI.2	524.168.616.520	478.993.686.468	720.846.685.242	646.473.048.707
5. Gross revenue from goods sold and services rendered	20		36.810.840.789	25.800.007.126	50.349.156.577	38.565.633.504
6. Gain/(loss) from disposal of investment property	21					
7. Financial Income	22	VI.5	698.699.084	1.081.842.445	1.194.529.508	2.692.255.481
8. Financial Expense	23				-	-
<i>In which: Interest Expense</i>	24				-	-
9. Selling Expenses	25	VI.4	39.647.972.567	48.165.443.724	56.774.349.596	58.484.432.186
10. Administrative Expenses	26	VI.4	7.607.622.578	7.305.651.077	11.482.440.558	10.758.197.221
11. Net Operating Profit	30		(9.746.055.272)	(28.589.245.230)	(16.713.104.069)	(27.984.740.422)
12. Other Income	31	VI.5	16.175.790.832	32.358.687.049	23.624.519.943	32.120.154.688
13. Other Expenses	32	VI.6	2.612.408.333		2.614.964.559	265.463
14. Other Profit	40		13.563.382.499	32.358.687.049	21.009.555.384	32.119.889.225
15. Total accounting profit before tax	50		3.817.327.227	3.769.441.819	4.296.451.315	4.135.148.803
16. Current corporate income tax expense	51		520.122.181	411.555.061	615.946.999	494.333.279
17. Deferred corporate income tax expense	52		243.343.263	343.769.384	243.343.263	339.876.884
18. Net profit after corporate income tax	60		3.053.861.783	3.014.117.374	3.437.161.053	3.300.938.640
19. Basic earnings per share	70		978	965	1.101	1.057
20. Diluted earnings per share	71		978	965	1.101	1.057

Prepared by

Vũ Thị Kim Ngọc

Hanoi, July 10, 2026

Chief Accountant

Nguyen Cao Tuong
Director

Nguyen Van Minh

HANOI BEER TRADING JOINT STOCK COMPANY

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

FINANCIAL STATEMENT**CASH FLOW STATEMENT**

(Indirect method)

Q2 2026

Unit: VND

Item	Code	Notes	Cumulative to30/06 This year	Cumulative to 30/06 Last year
I. Cash flow from operating activities				
1. Profit before tax	01		4.296.451.315	4.135.148.803
2. Adjustments for				
- Depreciation of fixed assets	02		1.434.671.326	1.499.994.638
- Provisions	03		-	(29.534.067)
- Unrealized foreign exchange gains/losses	04		-	-
- Gains/losses from investment activities	05		(1.260.929.508)	(2.692.255.481)
- Interest expense	06			
- Other adjustments	07			
3. Profit from operations 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 Inventories	10		1.181.754.410	(731.918.558)
- Increase, decrease in Payables	11		(3.392.865.852)	35.337.030.519
- Increase, decrease in Prepaid Expenses	12		(9.309.368.684)	(10.220.378.701)
- Increase/(decrease) in trading securities	13		-	-
- Interest paid	14		-	-
- Corporate income tax paid	15		(454.090.127)	(575.420.077)
- Other cash receipts from operating activities	16		-	-
- Other payments for operating activities	17		(5.547.583.600)	(1.723.345.537)
Net cash generated by operating activities	20		(4.256.766.017)	(30.219.781.556)
II. Cash flow from investing activities				
1. Acquisition and construction of fixed assets and other long-term assets	21		(3.591.195.378)	(2.180.909.091)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		66.400.000	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(75.000.000.000)	(120.000.000.000)
4. Cash receipts from the recovery of loans and sales of debt instruments of other entities	24		80.000.000.000	160.000.000.000
5. Cash outflow for investments in equity of other entities	25		-	-
6. Cash receipts from the recovery of investments in equity of other entities	26		-	-
7. Interest earned, dividends and profits received	27		2.186.851.508	3.614.043.948
Net cash used in investing activities	30		3.662.056.130	41.433.134.857

HANOI BEER TRADING JOINT STOCK COMPANY

183 Hoang Hoa Tham, Ngoc Ha Ward, Ha Noi

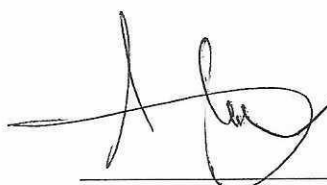
FINANCIAL STATEMENT**NOTES TO THE FINANCIAL STATEMENTS (NEXT)***Unit: VND*

Items	Code	Notes	Cumulative to 30/06 This Year	Cumulative to 30/06 Last Year
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and capital contributions from owners	31		-	-
2. Payments for return of capital to owners and repurchase of issued shares	32		-	-
3. Proceeds from short-term and long-term borrowings	33		-	-
4. Repayments of borrowings (principal)	34		-	-
5. Payments of finance lease liabilities	35		-	-
6. Dividends and profit paid to owners	36		(214.875.000)	(26.900.000)
Net cash flows from financing activities	40		(214.875.000)	(26.900.000)
Net increase/(decrease) in cash and cash equivalents during the period	50		(809.584.887)	11.186.453.301
Cash and cash equivalents at the beginning of the period	60		11.331.105.437	8.258.746.114
Effect of foreign exchange differences	61			
Cash and cash equivalents at the end of the period	70	V.1	10.521.520.550	19.445.199.415

Prepared by**Chief Accountant****Director**

Vu Thi Kim Ngoc

Hanoi, July 10, 2026


Nguyen Cao Tuong**Nguyen Van Minh**

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NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

I. BUSINESS OPERATIONS CHARACTERISTICS

1. Ownership Structure

Hanoi Beer Trading Joint Stock Company is a joint-stock company established under Business Registration Certificate No. 0103014976 dated December 8, 2006, issued by the Department of Planning and Investment of Hanoi City, and the new Business Registration and Tax Registration Certificate No. 0102111943, amended for the 12th time on January 25, 2019.

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

2. Business Field

The company operates in the field of trade services.

3. Business Activities

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

4. Normal Business Cycle

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

5. Corporate Structure

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

6. Statement on the Comparability of Financial Information

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

II. FINANCIAL YEAR AND CURRENCY UNIT USED IN ACCOUNTING

1. Financial Year

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

2. Currency Unit Used in Accounting

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

III. CHUẨN MỰC VÀ CHẾ ĐỘ KẾ TOÁN ÁP DỤNG

1. Applied Accounting Regime

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

2. Statement of compliance with Accounting Standards and Accounting Regime

The Company has applied the Vietnamese Accounting Standards and the relevant guidance documents issued by the State. The financial statements have been prepared and presented in full

HANOI BEER TRADING JOINT STOCK COMPANY

183 Hoang Hoa Tham, Ngoc Ha Ward, Ha Noi

FINANCIAL STATEMENT

NOTES TO THE FINANCIAL STATEMENTS (NEXT)

compliance with all applicable standards, guiding circulars, and the prevailing Vietnamese Accounting Regime for enterprises.

IV. APPLIED ACCOUNTING POLICIES

1. Principles for recognition of cash and cash equivalents

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

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

2. Principles for recognition of financial investments

a) Held-to-maturity investments

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

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

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

b) Investments in equity instruments of other entities

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

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

3. Principles for recognition of trade receivables and other receivables

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

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

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

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

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

4. Principles for recognition of inventories

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

The cost of inventories is determined as follows:

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FINANCIAL STATEMENT

NOTES TO THE FINANCIAL STATEMENTS (NEXT)

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

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

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

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

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

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

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

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

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

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

6. Principles for recognition and allocation of prepaid expenses

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

7. Principles for recognition of liabilities and accrued expenses

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

HANOI BEER TRADING JOINT STOCK COMPANY

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FINANCIAL STATEMENT

NOTES TO THE FINANCIAL STATEMENTS (NEXT)

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

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

8. Principles for recognition of equity

Contributed capital

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

Profit distribution

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

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

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

Other funds

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

9. Principles for recognition of revenue and income

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

Revenue from Sales

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

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

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- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from Service Provision

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

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

Interest income

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

Dividends and profit distributions

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

Deductions from revenue

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

Revenue adjustments are accounted for as follows:

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

10. Principles for recognition of cost of goods sold

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

Allowance for inventory write-down is recognized in cost of goods sold based on the quantity of inventories and the difference where net realizable value is lower than cost. In determining the quantity of inventories requiring provision, inventories that have been committed under sales

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contracts (with net realizable value not lower than carrying amount) but not yet delivered to customers are excluded, provided there is reliable evidence that customers will not cancel the contracts.

11. Principles for recognition of financial expenses

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

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

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

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

13. Principles for recognition of corporate income tax expenses

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

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

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

14. Segment reporting

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

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

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

15. Financial instruments

Initial recognition

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

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

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

16. Related parties

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

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

V. Additional Information for Items Presented in the Balance Sheet**1. Cash and cash equivalents**

	30/06/2026 VND	01/01/2026 VND
Bank deposits	10.521.520.550	11.331.105.437
Total	10.521.520.550	11.331.105.437

2. Financial Investments**a) Held - to - Maturity Investments**

	30/06/2026		01/01/2026	
	Original cost	Book value	Original cost	Book value
- Short – term	80.304.313.000	80.304.313.000	86.296.635.000	86.296.635.000
+ Term deposits with original maturities of over 3 months up to 12 months	80.300.000.000	80.300.000.000	85.300.000.00	85.300.000.00
+ Accrued deposit interest calculated in accordance with 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

	30/06/2026		01/01/2026	
Investee	Ownership percentage	Value (VND)	Ownership percentage	Value (VND)
Investment in shares	-	-	-	-
Investments in other companies	-	7.500.000.000	-	7.500.000.000

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- Ha Noi – Hung Yen 89 Beer Trading JSC (750.000 shares)	12,5%	7.500.000.000	12,5%	7.500.000.000
Total		7.500.000.000		7.500.000.000
Provision for impairment of investment in other entities		-		-
Net Value		7.500.000.000		7.500.000.000

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

3. Short-term trade receivables

	30/06/2026 VND	01/01/2026 VND
a) Short-term	2.206.200.000	40.172.674.800
Receivable for sales support from Hanoi Beer – Alcohol – Beverage Joint Stock Corporation	2.206.200.000	39.910.237.800
NGUYEN KIEN GLOBAL Co., Ltd		262.437.000
Others	-	
b) Long-term	-	-
Total	2.206.200.000	40.172.674.800

4. Advances to suppliers

	30/06/2026 VND	01/01/2026 VND
a) Short-term	22.216.932.480	19.386.874.553
Hanoi Beer – Alcohol – Beverage Joint Stock Corporation	21.804.311.707	18.724.877.098
Others	412.620.773	661.997.455
b) Long-term	-	-
Total	22.216.932.480	19.386.874.553

c) Advances to related parties: Refer to Note VII.2.

5. Other receivables

	30/06/2026 VND	01/01/2026 VND
a) Short-term	25.708.920.800	24.706.012
Accrued interest income from term deposits	60.000.000	9.600.000
Advances	44.112.800	-
Short-term deposits and collaterals	6.500.000.000	
Others	19.104.808.000	15.106.012

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-

Total**25.708.920.800****24.706.012****c) Other receivables from related parties: Refer to Note VII.2.****6. 6. Inventories***Unit: VND*

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
Raw materials and supplies	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	-

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7. Increase, decrease in tangible fixed assets

	Buildings and structures	Machinery and equipment	Transportation and transmission means	Management equipment and tools	Other fixed assets	Total
<i>Unit: VND</i>						
<i>Historical cost of tangible fixed assets</i>						
Opening balance	23.242.470.862	1.119.519.000	27.841.928.756	358.204.545	308.892.593	52.871.015.756
Increase during the period	909.500.000	-	2.681.695.378	-	-	3.591.195.378
- <i>New acquisitions</i>	909.500.000	-	2.681.695.378	-	-	3.591.195.378
Decrease during the period	-	57.500.000	932.832.000	34.000.000	-	1.024.332.000
- <i>Disposals and sales</i>	-	57.500.000	932.832.000	34.000.000	-	1.024.332.000
Closing balance	24.151.970.862	1.062.019.000	29.590.792.134	324.204.545	308.892.593	55.437.879.134
<i>Accumulated depreciation</i>						
Opening balance	15.027.933.104	1.011.381.087	22.995.496.486	192.315.660	241.335.543	39.468.461.880
Increase during the period	457.373.778	55.585.512	678.258.262	45.625.002	18.662.100	1.255.504.654
Decrease during the period	-	57.500.000	932.832.000	34.000.000	-	1.024.332.000
- <i>Disposals and sales</i>	-	57.500.000	932.832.000	34.000.000	-	1.024.332.000
Closing balance	15.485.306.882	1.009.466.599	22.740.922.748	203.940.662	259.997.643	39.699.634.534
<i>Net book value of tangible fixed assets</i>						
At the beginning of the period	8.214.537.758	108.137.913	4.846.432.270	165.888.885	67.557.050	13.402.553.876
At the end of the period	8.666.663.980	52.552.401	6.849.869.386	120.263.883	48.894.950	15.738.244.600

* Notes:

- The historical cost of fully depreciated tangible fixed assets that are still in use at the end of the period is: 21.642.893.281 VND.
- The net book value of tangible fixed assets pledged or mortgaged as collateral for loans at the end of the period is: 0 VND



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FINANCIAL STATEMENT**NOTES TO THE FINANCIAL STATEMENTS (NEXT)****8. Increase, decrease in intangible fixed assets**

	<i>Unit: VND</i>
	Phần mềm máy tính
<i>Historical cost of intangible fixed assets</i>	
Opening balance	2.324.648.000
Increase during the period	
Decrease during the period	-
Closing balance	2.324.648.000
<i>Accumulated amortization</i>	
Opening balance	1.554.139.355
Amortization during the period	179.166.672
Decrease during the period	-
Closing balance	1.733.306.027
<i>Net book value of intangible fixed assets</i>	
At the beginning of the period	770.508.645
At the end of the period	591.341.973

*** Notes:**

- The historical cost of intangible fixed assets that are fully amortized but still in use at the end of the period is: 1.249.648.000 VND.
- The net book value of tangible fixed assets pledged or mortgaged as collateral for loans at the end of the period is 0 VND.

9. Prepaid Expenses

	30/06/2026	01/01/2026
	VND	VND
a) Short-term	1.351.212.500	3.459.693.494
Tools and supplies issued for use	566.666.667	1.733.692.661
Repair expenses	784.545.833	1.726.000.833
b) Long-term	43.823.666.078	32.405.816.400
Tools and supplies issued for use	39.155.077.465	27.658.099.115
Land lease expenses	4.668.588.613	4.747.717.285
Total	45.174.878.578	35.865.509.894

10. Deferred corporate income tax assets

	30/06/2026	01/01/2026
	VND	VND
Deferred corporate income tax assets are recognized for deductible temporary differences arising	115.207.029	358.550.292
Total	115.207.029	358.550.292

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11. Trade Payables

	30/06/2026		01/01/2026		Unit: VND
	Value	Recoverable amount	Value	Recoverable amount	
a) Short-term					
ALJGRO Joint Stock Company	5.614.658.050	5.614.658.050	13.892.331.828	13.892.331.828	
Van Phu Trading and Services Joint Stock Company			1.009.800.000	1.009.800.000	
Duc Minh Trading and Manufacturing Company Limited			1.630.585.000	1.630.585.000	
Phu Thai Import Export and Distribution Joint Stock Company	1.026.000.000	1.026.000.000	-	-	
Tinh Hoa Viet Advertising Construction Company Limited			3.461.455.404	3.461.455.404	
Phong Cach Moi Advertising Trading Service Company Limited	391.467.675	391.467.675	-	-	
Others	4.197.190.375	4.197.190.375	5.372.751.492	5.372.751.492	
			2.417.739.932	2.417.739.932	
b) Long-term	-	-	-	-	
Total	5.614.658.050	5.614.658.050	13.892.331.828	13.892.331.828	

c) Overdue outstanding debts: None.

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FINANCIAL STATEMENT**NOTES TO THE FINANCIAL STATEMENTS (NEXT)****12. Advances from customers**

	30/06/2026	Unit: VND 01/01/2026
	VND	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 Food and Trading Company Limited	34.323.260	4.487.410
Trung Duc Trading & Services 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 Company Limited		655.285.000
37 Hung Vuong Convention Center	359.798.214	57.134.364
Others	9.051.224.031	3.768.553.980
b) Long-term	-	-
Total	12.117.467.261	6.444.838.691

c) Advances from related parties: None**13. Taxes and Other Payables to the State**

	Opening balance	Payable during the year	Paid during the year	Unit: VND Closing balance
a) Payable	2.303.657.407	3.236.998.323	4.272.081.285	1.268.574.445
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
Others	-			
b) Receivable	-	-	-	-

14. Accrued expenses

	30/06/2026	01/01/2026
	VND	VND
a) Short-term	4.133.383.150	2.853.463.074
Selling expenses	113.250.000	1.661.574.074
Others		1.191.889.000

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FINANCIAL STATEMENT**NOTES TO THE FINANCIAL STATEMENTS (NEXT)**

b) Long-term	-	-
Total	4.133.383.150	2.853.463.074
15. Other Payables		
	30/06/2026	01/01/2026
	VND	VND
a) Short-term	106.841.799.337	106.344.185.331
Trade Union Fund	818.027.377	606.154.103
Social Insurance and Health Insurance		35.738.500
Received Deposits and Collaterals	105.328.170.000	105.392.760.000
Others	695.601.960	309.532.728
b) Long-term	-	-
Total	106.841.799.337	106.344.185.331

c) Overdue outstanding debts: None.

16. Equity**a) Statement of Changes in Equity**

	<i>Unit: VND</i>			
Items	Owner's Investment Capital	Development Investment Fund	Undistributed After-tax Profit	Total
Opening Balance of the Previous Year	31.230.000.000	18.270.645.124	27.584.396.317	77.085.041.441
Profit for the previous year			12.979.219.080	12.979.219.080
Appropriation to the Reward and Welfare Fund from prior year's profit			(5.291.984.000)	(5.291.984.000)
Bonus to the Board of Management from prior year's profit			(336.308.500)	(336.308.500)
Dividend distribution from prior year's profit			(9.369.000.000)	(9.369.000.000)
Closing Balance of the Previous Year	31.230.000.000	18.270.645.124	25.566.322.897	75.066.968.021
Opening Balance for the Current Year	31.230.000.000	18.270.645.124	27.584.396.317	75.066.968.021

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FINANCIAL STATEMENT**NOTES TO THE FINANCIAL STATEMENTS (NEXT)**

Profit for the current year			3.437.161.053	3.437.161.053
Appropriation to the Reward and Welfare Fund from current year's profit			(5.603.988.810)	(5.603.988.810)
Bonus to the Board of Management from current year's profit			(931.083.600)	(931.083.600)
Dividend distribution from 2024 profit			(9.369.000.000)	(9.369.000.000)
Closing Balance for the Current Year	31.230.000.000	18.270.645.124	13.099.411.540	62.600.056.664

b) Equity Transactions with Owners

	30/06/2026 VND	%	01/01/2026 VND	%
Hanoi Beer, Alcohol, Beverage JSC	18.738.000.000	60%	18.738.000.000	60%
Other Shareholders	12.492.000.000	40%	12.492.000.000	40%
Total	31.230.000.000	100%	31.230.000.000	100%

c) Equity Transactions with Owners

	30/06/2026 VND	01/01/2026 VND
Owner's Equity Investment		
Opening Contribution	31.230.000.000	31.230.000.000
Increase in Equity Contribution	-	-
Decrease in Equity Contribution	-	-
Closing Equity Contribution	31.230.000.000	31.230.000.000

d) Shares

	30/06/2026	01/01/2026
Number of Shares Registered for Issuance	3.123.000	3.123.000
Number of Shares Sold to the Public	3.123.000	3.123.000
- Ordinary Shares	3.123.000	3.123.000
- Preferred Shares	-	-
Number of Shares Repurchased	-	-
- Ordinary Shares	-	-
- Preferred Shares	-	-
Number of Shares Outstanding	3.123.000	3.123.000
- Ordinary Shares	3.123.000	3.123.000
- Preferred Shares	-	-

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

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FINANCIAL STATEMENT**NOTES TO THE FINANCIAL STATEMENTS (NEXT)****VI. Additional information for items presented in the Income Statement**

1. 1. Gross revenue from goods sold and services rendered	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Revenue from goods sold	560.120.775.491	504.040.532.321
Revenue from services provided	858.681.818	753.161.273
Total	560.979.457.309	504.793.693.594
2 Cost of goods sold	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Cost of goods sold	523.940.434.909	478.765.504.857
Cost of Services Provided	228.181.611	228.181.611
Total	524.168.616.520	478.993.686.468
3. Financial Income	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Interest Income from Deposits and Loans	698.699.084	1.081.842.445
Dividends and Shared Profits		
Total	698.699.084	1.081.842.445
4. Selling, General and Administrative Expenses	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
a) Selling Expenses	39.647.972.567	48.165.443.724
Employee Salaries	7.074.011.632	8.579.945.436
Raw Materials, Tools, and Supplies	5.961.018.148	4.284.507.215
Depreciation of Fixed Assets	133.848.176	194.726.946
Outsourced Services	23.173.265.352	25.330.230.861
Others	3.305.829.259	9.776.033.266
b) General and Administrative Expenses	7.607.622.578	7.305.651.077

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Administrative Staff Salaries	4.052.929.500	4.469.080.356
Office Supplies and Tools		
Depreciation of Fixed Assets	336.702.863	304.213.367
Outsourced Services	1.756.881.627	1.584.299.113
Others	1.461.108.588	948.058.241

5. Other income

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Proceeds from disposal of fixed assets, tools and supplies, and scrap	2.456.718.032	343.196.947
Income from sales support received from Hanoi Beer – Alcohol – Beverage Joint Stock Corporation	13.719.072.800	32.015.490.102
Others		
Total	16.175.790.832	32.358.687.049

6. Other Expenses

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Expenses on Tax Administrative Penalties	2.612.408.333	
Administrative fines and penalties for late tax payment		
Total	2.612.408.333	

7. Production and Business Expenses by Element

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Raw materials, supplies, and tools expenses	5.961.018.148	4.284.507.215
Labor expenses	11.126.941.132	13.049.025.792
Depreciation of fixed assets	470.551.039	498.940.313
Outsourced service expenses	4.766.937.847	7.270.784.912
Others	24.930.146.979	30.367.836.569
Total	47.255.595.145	55.471.094.801

VII. Other information**1. Related party transactions**

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

				Unit: VND
Related parties	Relationship	Nature of transactions	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Purchases:				
Hanoi Beer – Alcohol – Beverage Corporation	Parent company	Purchase of goods	524.312.263.060	471.675.562.900
		Lease of premises	924.067.930	782.159.400
Habeco Trading One Member Co., Ltd		Purchase of goods	176.377.866	56.157.676

2. Comparative figures

Comparative figures are those presented in the financial statements for the year 2025. These figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance guiding the accounting regime for enterprises, as follows:

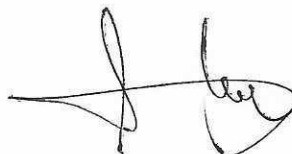
Short-term liabilities items in the Statement of Financial Position	01/01/2026 Reclassified	31/12/2025 Before reclassification	Difference
3. Dividends and profit payable	3.063.939.910		3.063.939.910
10. Other short-term liabilities	106.344.185.331	109.408.125.241	(3.063.939.910)

Prepared by


Vu Thi Kim Ngoc

Hanoi, July 10, 2026

Chief Accountant


Nguyen Cao Tuong

Director

**Nguyen Van Minh**