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HANOI – HAI DUONG BEER JOINT STOCK COMPANY

FINANCIAL STATEMENTS

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

Reviewed



HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

CONTENT

Content	Page
REPORT OF THE BOARD OF MANAGEMENT	02 – 03
INTERIM FINANCIAL INFORMATION REVIEW REPORT	04
REVIEWED FINANCIAL STATEMENTS	
Statement of financial position	05 – 07
Income statement	08
Cash flow statement	09 – 10
Notes to the financial statements	11 – 33

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HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Hanoi – Hai Duong Beer Joint Stock Company (the “Company”) presents its Report and the Company’s Financial Statements for the accounting period from 01 January 2026 to 30 June 2026.

Overview

Hanoi – Hai Duong Beer Joint Stock Company was converted from a state-owned enterprise (Hai Duong Beer – Beverage Company) pursuant to Decision No. 3192/QĐ-UB dated 12 August 2003 of the People’s Committee of Hai Duong Province. The Company operates in accordance with Business Registration Certificate No. 0800283766 issued by the Department of Planning and Investment of Hai Duong Province on 19 September 2003, as amended for the 10th time on 12 August 2025.

The Company's business lines are the production and trading of beer products.

The Company's head office is located at Quan Thanh Street, Thanh Dong Ward, Hai Phong City

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

Board of Directors

Mr. Nguyen Quang Thanh	Chairman
Mr. Tran Huy Loan	Vice Chairman
Mr. Tran Van Ha	Member
Ms. Nguyen Thi Minh Nguyet	Member

Board of Management

Mr. Tran Huy Loan	Director
Mr. Tran Van Ha	Deputy Director
Mr. Vu Van Khoan	Deputy Director

Supervisory Board

Ms. Bui Thi Thanh Binh	Head of the Board
Ms. Nguyen Thi Minh Phuong	Member
Ms. Cao Hai Yen	Member

The legal representative during the period and as at the date of this report

Mr. Tran Huy Loan	Director
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AUDITOR

NVA Auditing Company Limited conducted the Review of the Company’s Financial Statements for the accounting period from 01 January 2026 to 30 June 2026.

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

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

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

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

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

The Board of Management of the Company approves and commit that the attached financial statements give a true and fair view of the Company's financial position as at 30 June 2026, as well as the results of its operations and cash flows for the accounting period from January 1, 2026 to June 30, 2026, in accordance with Vietnamese accounting standards, accounting regime for enterprises, and compliance with relevant legal regulations.

On behalf of The Board of Management



Mr. Tran Huy Loan
Director

Hai Phong, 10 August 2026

No : 02.07.1.1/26/BCTC/NVA

INTERIM FINANCIAL INFORMATION REVIEW REPORT

To: The Shareholders, the Board of Directors, and the Management
Hanoi – Hai Duong Beer Joint Stock Company

We have reviewed the accompanying interim financial statements of Hanoi – Hai Duong Beer Joint Stock Company, prepared on 10 August 2026, from page 05 to page 33, which include: the Statement of financial position as at 30 June 2026, the income statement, the cash flow statement for the accounting period from January 1, 2026 to June 30, 2026 then ended, and the notes to the financial statements.

The Board of Managements' responsibility

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

Auditor's Responsibility

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

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

Auditor's Conclusion

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

NVA Auditing Company Limited
Deputy General Director



Le Hong Dao

Practicing Auditor Registration Certificate No.
1732-2023-152-1

Hochi Minh City, 11 August 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	End of period	Beginning of year
A. CURRENT ASSETS	100		94,440,009,198	71,586,038,389
I. Cash and cash equivalents	110	V.1	4,778,761,158	1,378,607,061
1. Cash	111		4,778,761,158	1,378,607,061
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		60,127,200,000	44,555,200,000
1. Short-term held-to-maturity investments	123	V.2	60,127,200,000	44,555,200,000
III. Short-term receivables	130		1,494,081,854	243,442,600
1. Short-term trade receivables	131	V.3	-	50,520,000
2. Short-term advances to suppliers	132	V.4	1,390,800,000	192,922,600
3. Short-term intercompany receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Other short-term receivables	135	V.5	103,281,854	-
6. Allowances for short-term doubtful debt	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.6	28,039,966,186	25,408,788,728
1. Inventories	141		28,039,966,186	25,408,788,728
2. Allowance for inventory impairment	142		-	-
V. Short-term biological assets	150			
VI. Other current assets	160		-	-
1. Short-term allocation pending cost	161		-	-
2. VAT deductibles	162		-	-
3. Taxes and other receivables from the State budget	163		-	-
4. Purchase and resale of government bonds	164		-	-
5. Other current assets	165		-	-
B. NON- CURRENT ASSETS	200		31,921,197,954	26,781,584,523
I. Long-term receivables	210		-	-
1. Other long-term receivables	215		-	-
2. Allowances for long-term doubtful debt	216		-	-

STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

Unit: VND

ASSETS		Code	Note	End of period	Beginning of year
II. Fixed assets		220		17,997,851,308	16,369,299,932
1. Tangible fixed assets		221	V.9	16,825,357,457	15,196,806,081
- Cost		222		311,673,311,544	307,532,885,395
- Accumulated depreciation		223		(294,847,954,087)	(292,336,079,314)
2. Finance leasing assets		224		-	-
- Cost		225		-	-
- Accumulated depreciation		226		-	-
3. Intangible fixed assets		227	V.10	1,172,493,851	1,172,493,851
- Cost		228		1,457,244,000	1,457,244,000
- Accumulated depreciation		229		(284,750,149)	(284,750,149)
III. Long-term biological assets		230		-	-
IV. Investment properties		240		-	-
V. Long-term assets in progress		250		186,000,000	-
1. Cost for work in process		251		-	-
2. Construction in progress		252	V.7	186,000,000	-
VI. Long-term investments		260		-	-
VII. Other long-term assets		270		13,737,346,646	10,412,284,591
1. Long-term allocation pending cost		271	V.8	13,737,346,646	10,412,284,591
2. Deferred income tax assets		272		-	-
3. Long term equipment, supplies and spare parts		273		-	-
4. Other long-term assets		274		-	-
TOTAL ASSETS		280		126,361,207,152	98,367,622,912

STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

Unit: VND

RESOURCES	Code	Note	End of period	Beginning of year
C. LIABILITIES	300		49,161,317,283	24,214,929,035
I. Current liabilities	310		49,161,317,283	24,214,929,035
1. Short-term trade payables	311	V.11	715,959,569	1,073,373,648
2. Short-term advances from customers	312		101,038,640	53,164,800
3. Dividends and profit payable	313		105,182,100	105,182,100
4. Short-term taxes and amounts payable to State budget	314	V.12	23,728,280,078	6,347,883,443
5. Payables to employees	315		6,540,676,165	4,160,929,166
6. Short-term accrued expenses	316		-	-
7. Other short-term payables	320	V.13	14,128,222,096	10,827,038,076
8. Short-term loans and finance lease liabilities	321		-	-
9. Bonus and welfare fund	323		3,841,958,635	1,647,357,802
II. Long-term liabilities	330		-	-
D. EQUITY	400	V.14	77,199,889,869	74,152,693,877
1. Owners' contributed capital	411		40,000,000,000	40,000,000,000
- Ordinary shares with voting rights	411a		40,000,000,000	40,000,000,000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Investment and development funds	418		25,834,533,044	25,834,533,044
4. Undistributed post-tax profits	420		11,365,356,825	8,318,160,833
- Undistributed post-tax profits accumulated by the end of the previous period	420a		5,185,000,000	1,374,498,950
- Undistributed post-tax profits of current period	420b		6,180,356,825	6,943,661,883
TOTAL RESOURCES	440		126,361,207,152	98,367,622,912

Prepared by



Ha Thi Thuy Duong

Hai Phong, 10 August 2026

Chief Accountant



Dang Thi Minh Duyệt

Director



Tran Huy Loan

INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	Current period	Previous period
1. Revenue from sale of goods and rendering of services	01	VI.1	99,323,384,089	74,946,206,502
2. Deductible items	02	VI.2	3,223,760,700	121,202,000
3. Net revenue from sale of goods and rendering of services	10		96,099,623,389	74,825,004,502
4. Cost of goods sold	11	VI.3	68,935,928,980	53,129,496,317
5. Gross profit from sale of goods and rendering of services	20		27,163,694,409	21,695,508,185
6. Gain/(loss) from disposal of investment property	21		-	-
7. Revenue from financial activities	22	VI.4	715,841,083	628,779,034
8. Financial expenses	23		-	-
<i>In which: Interest expense</i>	24		-	-
9. Selling expenses	25	VI.6	14,033,118,436	10,348,968,763
10. Administrative expenses	26	VI.7	6,120,971,025	6,435,055,296
11. Net profit from operating activities	30		7,725,446,031	5,540,263,160
12. Other income	31	VI.5	-	14,887,000
13. Other expenses	32		-	-
14. Other profit	40		-	14,887,000
15. Total profit before tax	50		7,725,446,031	5,555,150,160
16. Current corporate income tax expenses	51	VI.9	1,545,089,206	1,111,030,032
17. Deferred corporate income tax expenses	52		-	-
18. Profit after tax	60		6,180,356,825	4,444,120,128
19. Basic earnings per share	70	VI.10	1,545	1,111
20. Diluted earnings per share	71	VI.10	1,545	1,111

Prepared by



Ha Thi Thuy Duong

Hai Phong, 10 August 2026

Chief Accountant



Dang Thi Minh Duyệt

Director



Tran Huy Loan

CASH FLOW STATEMENT

(Under indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	Current period	Previous period
I. Cash flows from operating activities				
1. Profit before tax	01		7,725,446,031	5,555,150,160
2. Adjustments for				
- Depreciation	02		2,553,874,773	2,255,216,171
- Provisions	03		-	-
- Foreign exchange gains, losses on monetary items	04		-	-
- Gains, losses from investing and financing activities	05		(715,841,083)	(628,779,034)
- Borrowing costs	06		-	-
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	08		9,563,479,721	7,181,587,297
- Increase, decrease in receivables	09		(1,250,639,254)	(1,499,407,368)
- Increase, decrease in inventory	10		(2,631,177,458)	(7,607,859,631)
- Increase, decrease in payables (excluding interest payables, business income tax payables)	11		23,002,613,680	26,299,041,461
- Increase, decrease in allocation pending cost	12		(3,325,062,055)	(1,919,389,180)
- Increase, decrease in trading securities	13		-	-
- Borrowing costs paid	14		-	-
- Corporate income tax paid	15		(1,795,915,471)	(1,636,897,106)
- Other receipts from operating activities	16		-	-
- Other expenses on operating activities	17		(938,560,000)	(726,371,082)
Net cash flows from operating activities	20		22,624,739,163	20,090,704,391
II. Cash flow from investing activities				
1. Purchase of fixed assets and other long-term assets	21		(4,368,426,149)	(602,105,000)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Loans to other entities and purchase of debt instruments of other entities	23		(60,000,000,000)	(54,000,000,000)
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24		43,000,000,000	41,000,000,000
5. Investments in other entities	25		-	-
6. Investment returns from other entities	26		-	-
7. Interest, dividends and profit received	27		2,143,841,083	1,604,995,471
Net cash from investing activities	30		(19,224,585,066)	(11,997,109,529)



CASH FLOW STATEMENT (continued)

(Under indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	Current period	Previous period
III. Cash flows from financing activities				
1. Receipts from stocks issuing and captial contribution from equity owners	31		-	-
2. Fund returned to equity owners, issued stock redemption	32		-	-
3. Long-term and short-term borrowings received	33		-	-
4. Loan repayment	34		-	-
5. Finance lease principle paid	35		-	-
6. Dividends, profit paid to equity owners	36		-	-
Net cash from financing activities	40		-	-
Net cash during the year	50		3,400,154,097	8,093,594,862
Cash and cash equivalents at the beginning of year	60		1,378,607,061	874,168,132
Impact of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at the end of year	70	V.1	4,778,761,158	8,967,762,994

Prepared by



Ha Thi Thuy Duong

Hai Phong, 10 August 2026

Chief Accountant



Dang Thi Minh Duyet

Director



Tran Huy Loan

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01 January 2026 to 30 June 2026

I. BUSINESS HIGHLIGHTS

1. Form of Ownership

Hanoi – Hai Duong Beer Joint Stock Company was converted from a state-owned enterprise (Hai Duong Beer – Beverage Company) pursuant to Decision No. 3192/QĐ-UB dated 12 August 2003 of the People’s Committee of Hai Duong Province. The Company operates in accordance with Business Registration Certificate No. 0800283766 issued by the Department of Planning and Investment of Hai Duong Province on 19 September 2003, as amended for the 10th time on 12 August 2025.

The Company’s head office is located at Quan Thanh Street, Thanh Dong Ward, Hai Phong City.

2. Business sector

The Company’s business line is manufacturing and trading

3. Business activities

The Company’s main activity is: Manufacturing and trading beer products

4. The cycle of the Company’s business

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

5. Company’s structure

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

6. Number of employees

The number of the Company’s employees as at 30 June 2026 is: 126 employees (as at 01 January 2026: 138 employees)

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

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

II. FISCAL YEAR AND STANDARD CURRENCY UNIT USED IN ACCOUNTING

1. Fiscal year

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

2. Standard currency unit used in accounting

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

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

1. Accounting system

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

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

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

IV. ACCOUNTING POLICIES APPLIED

1. Principles to determine cash and cash equivalents

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

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

2. Recognition principles for financial investments

a) Held-to-maturity investments

Held-to-maturity investments include investments that the Company has the intention and ability to hold to maturity. Held-to-maturity investments comprise: term deposits at banks (including promissory notes and bills), bonds, redeemable preferred shares that the issuer is required to buy back at a specific time in the future, and other held-to-maturity investments.

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS

Notes to the financial statements (continued)

Held-to-maturity investments are recognized from the purchase date and initially measured at purchase price plus transaction-related costs. Interest income from held-to-maturity investments after the purchase date is recognized in the Statement of Income on an accrual basis. Interest received prior to the Company's holding is deducted from the carrying amount at the purchase date.

Provision for impairment of held-to-maturity investments is made when there is conclusive evidence that part or all of the investment may not be recoverable; such provision is recognized in finance expenses for the period.

3. Principles of recognizing trade receivables and other receivables

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

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

- Trade receivables represent amounts arising from commercial transactions, including amounts receivable from consigned export sales on behalf of other entities.
- Other receivables refer to non-commercial amounts that are not related to purchase and sale transactions.

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

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

4. Principles for inventory recognition

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

The cost of inventories is determined as follows:

- Raw materials and merchandise: Includes purchase costs and other direct costs incurred to bring the inventories to their current location and condition.
- Products: Includes the main raw material costs, direct labor costs, and related general manufacturing costs allocated based on normal operating levels.
- Work in progress: Includes main raw material costs, direct labor costs, and general manufacturing costs.

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

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

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

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)****5. Principles for the recognition and depreciation of tangible and intangible fixed assets**

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

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

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

Asset category	Useful life (years)	
	Current period	Prior period
Buildings and structures	06 – 15	06 – 15
Machinery and equipment	05 – 12	05 – 12
Means of transportation	06 – 10	06 – 10
Office equipment and tools	03 – 08	03 – 08

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

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

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

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

7. Principles for the recognition of liabilities and accrued expenses

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

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

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

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS

Notes to the financial statements (continued)

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

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

8. Principles for the recognition of dividends and profit payables

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

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

9. Principles of recognizing owners' equity

Owner's contributed capital

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

Profit distribution

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

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

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

Other funds

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



10. Principles for the recognition of revenue and income

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

Revenue from sales of goods

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

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The company no longer retains managerial involvement to the degree usually associated with ownership, nor does it have effective control over the goods sold;
- The revenue can be measured reliably. If the contract allows the buyer to return the goods under specific conditions, revenue is only recognized when those conditions no longer exist and the buyer no longer has the right to return the goods (except in cases where the customer may exchange the goods for other goods or services);
- It is probable that the economic benefits associated with the transaction will flow to the company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Service revenue

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

- The amount of revenue can be measured reliably. If the contract grants the customer the right to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the service;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income

Interest income is recognized on an accrual basis and is determined based on the balance of deposit accounts and the actual interest rates for each period.

Dividends and profits received

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

Revenue deductions

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

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS

Notes to the financial statements (continued)

Revenue adjustments are conducted as follows:

- Trade discounts, sales returns, and allowances incurred in the same period as the consumption of products, goods, and services are deducted from the revenue of that period;
- For products, goods, and services sold in prior years, if trade discounts, sales returns, or allowances occur in subsequent periods, the revenue reduction is recorded according to the following principles:
 - + If the adjustments occur after the consumption of products, goods, and services in prior years but before the issuance of the financial statements, these adjustments are treated as post-Statement of financial position events requiring adjustment. They are recorded as revenue reductions in the financial statements of the reporting period (prior year).
 - + If the adjustments occur after the issuance of the financial statements, the revenue reduction is recorded in the reporting period during which the event occurs (current period).

11. Principles for the recognition of cost of goods sold

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

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

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

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

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

13. Principles and methods for recognizing corporate income tax expenses

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

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

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

14. Segment Reporting

Segment reporting include a business segment or a geographical segment.

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

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

15. Financial Instruments

Initial recognition

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

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

Subsequent measurement

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

16. Related parties

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

HANOI – HAI DUONG BEER JOINT STOCK COMPANY
Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City
FINANCIAL STATEMENTS
Notes to the financial statements (continued)

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

Transactions with related parties are disclosed in Note VII.2

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

1. Cash and cash equivalents

	End of period VND	Beginning of year VND
Cash	453,762,969	757,360,061
Cash in banks	4,324,998,189	621,247,000
<i>Saigon Treasure Commercial Joint Stock Bank</i>	<i>654,950,338</i>	<i>1,079,047</i>
<i>- Thang Long Branch</i>		
<i>Vietnam Joint Stock Commercial Bank for</i>	<i>3,667,100,783</i>	<i>612,474,475</i>
<i>Industry and Trade - Hai Duong Branch</i>		
<i>Other banks</i>	<i>2,947,068</i>	<i>7,693,478</i>
Total	4,778,761,158	1,378,607,061

2. Held-to-maturity investments: The balance as at 30/06/2026 represents term deposits with maturities from 6 to 12 months at the following banks:

	Historical cost VND	Recoverable amount VND
Term deposits	60,000,000,000	60,000,000,000
<i>Saigon Treasure Commercial Joint Stock Bank</i>	<i>33,000,000,000</i>	<i>33,000,000,000</i>
<i>- Thang Long Branch</i>		
<i>Saigon - Hanoi Commercial Joint Stock Bank -</i>	<i>17,000,000,000</i>	<i>17,000,000,000</i>
<i>Hai Duong Branch</i>		
<i>Joint Stock Commercial Bank for Foreign</i>	<i>10,000,000,000</i>	<i>10,000,000,000</i>
<i>Trade of Vietnam - Hai Duong Branch</i>		
Accrued interest on term deposit contracts	127,200,000	127,200,000
Total	60,127,200,000	60,127,200,000

3. Short-term trade receivables

	End of period VND	Beginning of year VND
Vinh Vu Trading Service Company Limited	-	50,520,000
Total	-	50,520,000

Trade receivables from related parties – see Note VII.2

HANOI – HAI DUONG BEER JOINT STOCK COMPANY
Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City
FINANCIAL STATEMENTS
Notes to the financial statements (continued)

4. Short-term prepayments to suppliers

	End of period VND	Beginning of year VND
Vietnam Greentech Technology Joint Stock Company	-	150,000,000
Thinh Truong Phat Environment Joint Stock Company	-	30,000,000
Vietsafe Fire Prevention Joint Stock Company	500,000,000	-
Tab Home Design and Construction Joint Stock Company	500,000,000	-
Viet Nhat Plastic Production Company Limited	200,000,000	-
Other	190,800,000	12,922,600
Total	1,390,800,000	192,922,600

Short-term prepayments to related parties – see Note VII.2

5. Other short-term receivable

	End of period VND	Beginning of year VND
Advance to employees	100,000,000	-
Other receivables	3,281,854	-
Total	103,281,854	-

Other receivables from related parties – see Note VII.2

6. Inventory

	End of period VND		Beginning of year VND	
	Cost	Provision	Cost	Provision
Raw materials	14,947,439,062	-	16,366,806,700	-
Tools and equipment	2,861,018,150	-	3,997,516,281	-
Work in progress	9,807,542,469	-	4,345,941,232	-
Products	366,173,870	-	627,572,559	-
Goods	57,792,635	-	70,951,956	-
Total	28,039,966,186	-	25,408,788,728	-

HANOI – HAI DUONG BEER JOINT STOCK COMPANY
Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City
FINANCIAL STATEMENTS
Notes to the financial statements (continued)

7. Construction in progress

	End of period VND	Beginning of year VND
Fire fighting and prevention system	186,000,000	-
Total	186,000,000	-

8. Long-term allocation pending cost

	End of period VND	Beginning of year VND
Remaining value of tools and supplies	7,933,704,644	4,168,957,245
Renovation and repair expenses of fixed assets	5,803,642,002	6,243,327,346
Total	13,737,346,646	10,412,284,591



HANOI – HAI DUONG BEER JOINT STOCK COMPANY
Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City
FINANCIAL STATEMENTS
Notes to the financial statements (continued)

9. Increase, decrease in tangible fixed assets

Unit: VND

	Buildings and structures	Machinery, equipment	Transportation means	Management tools and equipment	Total
Original cost					
Beginning balance	37,880,787,131	259,055,666,746	9,871,760,581	724,670,937	307,532,885,395
Increase during the period	-	2,764,846,422	1,381,479,727	36,100,000	4,182,426,149
- <i>New purchases</i>	-	2,764,846,422	1,381,479,727	36,100,000	4,182,426,149
Decrease during the period	-	-	-	42,000,000	42,000,000
- <i>Disposals</i>	-	-	-	42,000,000	42,000,000
Ending balance	37,880,787,131	261,820,513,168	11,253,240,308	718,770,937	311,673,311,544
Accumulated depreciation					
Beginning balance	37,044,292,027	245,753,000,894	8,814,115,456	724,670,937	292,336,079,314
Increase during the period	181,452,156	2,153,014,438	218,204,845	1,203,334	2,553,874,773
- <i>Depreciation</i>	181,452,156	2,153,014,438	218,204,845	1,203,334	2,553,874,773
Decrease during the period	-	-	-	42,000,000	42,000,000
- <i>Disposals</i>	-	-	-	42,000,000	42,000,000
Ending balance	37,225,744,183	247,906,015,332	9,032,320,301	683,874,271	294,847,954,087
Net book value					
Beginning balance	836,495,104	13,302,665,852	1,057,645,125	-	15,196,806,081
Ending balance	655,042,948	13,914,497,836	2,220,920,007	34,896,666	16,825,357,457

The cost of tangible fixed assets have been fully depreciated but still in use 256,539,453,746 VND.

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)****10. Increases and decreases in intangible fixed assets**

Unit: VND

	Land use right
Original cost	
Beginning balance	1,457,244,000
Increase during the period	-
Decrease during the period	-
Ending balance	1,457,244,000
Accumulated depreciation	
Beginning balance	284,750,149
Increase during the period	-
Decrease during the period	-
Ending balance	284,750,149
Net book value	
Beginning balance	1,172,493,851
Ending balance	1,172,493,851

11. Short-term trade payables

	End of period VND	Beginning of year VND
Saigon Packaging Group Joint Stock Company	287,100,000	-
Thai Tan Trading & Transport Company Limited	-	762,099,948
Hanoi Beer Alcohol And Beverage Joint Stock Corporation	428,859,569	310,720,562
Other	-	553,138
Total	715,959,569	1,073,373,648

Trade payable to related parties – see Note VII.2

12. Taxes and other payables to the State

	Beginning of year VND	Amount payable during the period	Amount paid during the period	End of period VND
Value-added tax	364,490,301	10,503,753,320	7,684,465,063	3,183,778,558
Special consumption tax	4,039,177,510	61,208,038,822	46,259,085,872	18,988,130,460
Corporate income tax	1,795,915,471	1,545,089,206	1,795,915,471	1,545,089,206
Personal income tax	148,300,161	11,651,231	148,669,538	11,281,854
Land tax and land rental fee	-	373,204,032	373,204,032	-
Total	6,347,883,443	73,641,736,611	56,261,339,976	23,728,280,078

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)****13. Other short-term payables**

	End of period VND	Beginning of year VND
Deposits received for bottles and kegs	14,128,222,096	10,827,038,076
Total	14,128,222,096	10,827,038,076

Other payables to related parties: see Note VII.2

14. Owner's equity**a Statement of changes in owner's equity**

	Owner's contributed capital	Development investment fund	Undistributed after-tax profit	Total
Beginning balance of the previous year	40,000,000,000	25,834,533,044	8,066,498,950	73,901,031,994
Profit for the previous year			6,943,661,883	6,943,661,883
Profit distribution in 2024				
- Bonus and welfare fund			(1,673,000,000)	(1,673,000,000)
- Bonus to the Board of Management			(219,000,000)	(219,000,000)
- Dividends			(4,800,000,000)	(4,800,000,000)
Ending balance of the previous year	40,000,000,000	25,834,533,044	8,318,160,833	74,152,693,877
Profit for this period		-	6,180,356,825	6,180,356,825
Profit distribution				
- Bonus and welfare fund			(3,133,160,833)	(3,133,160,833)
Ending balance of this period	40,000,000,000	25,834,533,044	11,365,356,825	77,199,889,869

The Resolution of the 2026 Annual General Meeting of Shareholders dated 20 April 2026 approved the 2025 dividend payment plan at the rate of 12%, with a total value of VND 4,800,000,000. The Company has not recognized this dividend payable as the timing at which the Company no longer has the right to refuse the dividend payment in accordance with securities regulations has not been determined

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)****b) Details of owner's contribution capital**

	End of period VND	%	Beginning of year VND	%
Hanoi Beer – Alcohol – Beverage Joint Stock Corporation	22,000,000,000	55	22,000,000,000	55
Capital contribution from other entities	18,000,000,000	45	18,000,000,000	45
Total	40,000,000,000	100	40,000,000,000	100

c) Transactions relating to capital with owners and distribution of dividends and profits

	Current period VND	Current period VND
Capital at the beginning of the year	40,000,000,000	40,000,000,000
Increase in contributed capital during the period	-	-
Decrease in contributed capital during the period	-	-
Capital at the end of the period	40,000,000,000	40,000,000,000

d) Stocks

	End of period VND	Beginning of year VND
Number of shares registered for issuance	4,000,000	4,000,000
Number of shares sold to the public	4,000,000	4,000,000
- <i>Common shares</i>	4,000,000	4,000,000
Number of shares repurchased	-	-
Number of shares outstanding	4,000,000	4,000,000
- <i>Common shares</i>	4,000,000	4,000,000

- Par value of outstanding shares: 10,000 VND per share

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)****VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT****1. Revenue from sales and services**

	Current period VND	Previous period VND
Revenue from sales of products	94,515,202,754	66,914,179,656
Other revenue	4,808,181,335	8,032,026,846
Total	99,323,384,089	74,946,206,502

Revenue from related parties:

HABECO Trading One Member Limited Liability Company	-	333,477,453
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2. Deductions from revenue

	Current period VND	Previous period VND
Trade discount	3,223,760,700	121,202,000
Total	3,223,760,700	121,202,000

3. Cost of goods

	Current period VND	Previous period VND
Cost of products and services	68,935,928,980	53,129,496,317
Total	68,935,928,980	53,129,496,317

4. Financial income

	Current period VND	Previous period VND
Interest income from deposits	715,841,083	628,779,034
Total	715,841,083	628,779,034

5. Other income

	Current period VND	Previous period VND
Other income	-	14,887,000
Total	-	14,887,000

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)****6. Selling expenses**

	Current period VND	Previous period VND
Employee expenses	2,451,450,732	2,468,710,411
Expenses for raw materials, materials, and tools	8,222,703,918	4,184,126,665
Other expenses	3,358,963,786	3,696,131,687
Total	14,033,118,436	10,348,968,763

7. General administration expenses

	Current period VND	Previous period VND
Employee expenses	2,260,935,170	2,072,340,985
Expenses for raw materials, materials, and tools	53,506,326	35,095,454
Depreciation expenses of fixed assets	191,507,172	228,547,830
Outsourced service expenses	1,092,634,817	849,382,877
Other expenses	2,522,387,540	3,249,688,150
Total	6,120,971,025	6,435,055,296

8. Cost by factor

	Current period VND	Previous period VND
Expenses for raw materials, materials, and tools	53,272,821,325	41,544,930,837
Employee expenses	16,608,540,416	13,520,006,843
Depreciation expenses of fixed assets	2,553,874,773	2,255,216,171
Outsourced service expenses	11,070,375,498	9,281,479,203
Other expenses	7,028,805,957	7,148,201,303
Total	90,534,417,969	73,749,834,357

9. Current corporate income tax expense

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

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

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)**

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

	Current period VND	Previous period VND
Total profit before tax	7,725,446,031	5,555,150,160
Adjustment to accounting profits to determine Company income taxable profit	-	-
- Increases	-	-
- Decreases	-	-
Total taxable profit	7,725,446,031	5,555,150,160
Corporate income tax rate	20%	20%
Total corporate income tax expense	1,545,089,206	1,111,030,032

10. Earnings per share

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

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

	Current period VND	Previous period VND
Profit after tax	6,180,356,825	4,444,120,128
Increases and decreases profit to determine profit and loss for common shares	-	-
- Increases	-	-
- Decreases	-	-
Earnings used to calculate earnings per share	6,180,356,825	4,444,120,128
Number of weighted average of ordinary shares	4,000,000	4,000,000
Earnings per share		
- Basic earnings per share	1,545	1,111
- Diluted earnings per share	1,545	1,111

There were no potentially dilutive ordinary shares during the period and as of the date of this report

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)****VII. OTHER INFORMATION****1. Subsequent events information**

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

2. Information about related parties**2.1 List of related parties**

Related parties	Relationship
Hanoi Beer Alcohol and Beverage Joint Stock Corporation (HABECO)	Parent company
Hanoi Liquor Joint Stock Company	Same parent company
Habeco Packaging Joint Stock Company	Associate of the Parent company

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

2.2 Transactions with related parties

In addition to the revenue-generating transactions disclosed in section VI.1, during the year, the Company incurred transactions with related parties. The principal transactions (excluding VAT) are as follows:

Related parties	Transaction description	Transaction value VND	
		Current period	Previous period
Hanoi Beer Alcohol and Beverage Joint Stock Corporation	Purchase of raw materials and goods	58,938,000	21,318,000
	Licensing fee	533,755,395	487,590,192
Habeco Packaging Joint Stock Company	Purchase of supplies	233,600,000	196,500,000
Hanoi Liquor Joint Stock Company	Purchase of goods	52,787,500	-

As at the end of the accounting period, the outstanding balances with related parties were as follows:

Related parties	End of period	Beginning of year
Trade payables (Note V.11)		
Hanoi Beer Alcohol and Beverage Joint Stock Corporation	(428,859,569)	(310,720,562)

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)**

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

Full name	Position	Description	Current period VND	Previous period VND
Board of Directors and Management Board				
Nguyen Quang Thanh	Chairman of the Board	Remuneration	48,000,000	48,000,000
Nguyen Thi Minh Nguyet	Board Member	Remuneration	36,000,000	36,000,000
Tran Huy Loan	Board Member	Remuneration	42,000,000	42,000,000
	Director	Salary & Bonus	414,727,750	263,935,958
Tran Van Ha	Board Member	Remuneration	36,000,000	36,000,000
	Deputy Director	Salary & Bonus	280,530,511	191,351,287
Vu Van Khoan	Deputy Director	Salary & Bonus	263,469,726	166,368,126
Supervisory Board				
Bui Thi Thanh Binh	Head	Remuneration	30,000,000	30,000,000
		Salary & Bonus	153,816,085	92,014,255
Cao Hai Yen	Supervisory	Remuneration	18,000,000	18,000,000
Nguyen Thi Minh Phuong	Supervisory	Remuneration	18,000,000	18,000,000
Other Key Members				
Dang Thi Minh Duyet	Chief Accountant	Salary & Bonus	299,952,250	176,170,229

3. Segment reporting**Segment reporting by business segment**

The Company's principal business activity is the manufacturing and trading of beer products; therefore, the segment report by business segment is not presented

Segment reporting by geographical segment

The Company only operates within the geographical territory of Vietnam

4. Secured assets

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

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)****5. Credit risk**

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

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

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

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

6. Liquidity risk

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

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

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

	From 01 year or less	From more than 01 year to 05 years	Total
Ending balance	45,113,137,908	-	45,113,137,908
Payable to suppliers	715,959,569	-	715,959,569
Other payable	44,397,178,339	-	44,397,178,339
Beginning balance	22,409,224,333	-	22,409,224,333
Payable to suppliers	1,073,373,648	-	1,073,373,648
Other payable	21,335,850,685	-	21,335,850,685

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

7. Market Risk

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

HANOI – HAI DUONG BEER JOINT STOCK COMPANY

Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City

FINANCIAL STATEMENTS

Notes to the financial statements (continued)

Foreign currency risk

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

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

Interest rate risk

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

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

The Company does not perform a sensitivity analysis for interest rate risk because interest rate changes at the reporting date is not significant.

Other price risk

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

8. Information on Going Concern

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

9. Comparative figures

Comparative figures are the figures from the Financial Statements for the financial year ended 31 December 2025 and the Financial Statements for the accounting period from 1 January 2025 to 30 June 2025, which have been audited and reviewed. In which, the beginning balances on the Statement of Financial Position have been re-presented due to the application of the enterprise accounting regime in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 as follows:

HANOI – HAI DUONG BEER JOINT STOCK COMPANY
Address: Quan Thanh Street, Thanh Dong Ward, Hai Phong City
FINANCIAL STATEMENTS
Notes to the financial statements (continued)

				Unit: VND
Items on the Statement of Financial Position	Code	Beginning balance (re-presented)	Beginning balance (as reported)	Difference
A. CURRENT ASSETS	100	71,586,038,389	71,586,038,389	-
II. Short-term financial investments	120	44,555,200,000	43,000,000,000	1,555,200,000
3. Held-to-maturity investments	123	44,555,200,000	43,000,000,000	1,555,200,000
III. Short-term receivables	130	243,442,600	1,798,642,600	(1,555,200,000)
5. Other short-term receivables	135	-	1,555,200,000	(1,555,200,000)
TOTAL ASSETS	280	98,367,622,912	98,367,622,912	-
C. LIABILITIES	300	24,214,929,035	24,214,929,035	-
I. Current liabilities	310	24,214,929,035	24,214,929,035	-
3. Dividends and profits payable	313	105,182,100	-	105,182,100
7. Other short-term payables	320	10,827,038,076	10,932,220,176	(105,182,100)
TOTAL RESOURCES	440	98,367,622,912	98,367,622,912	-

Prepared by



Ha Thi Thuy Duong

Chief Accountant



Dang Thi Minh Duyet

Director



Tran Huy Loan

Hai Phong, 10 August 2026.