MINISTRY OF INDUSTRY AND TRADE
HANOI BEER ALCOHOL AND BEVERAGE JOINT STOCK CORPORATION

No: 678/HABECO-VP.HĐQT

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, 28 July, 2026

PERIODIC INFORMATION DISCLOSURE

To:

- The State Securities Commission of Vietnam;
- The Ho Chi Minh Stock Exchange.

1.	**Name of organization:**	Hanoi Beer Alcohol and Beverage Joint Stock Corporation ("HABECO")
-	**Stock symbol /Member code:**	BHN
-	**Address:**	No 183 Hoang Hoa Tham Street, Ngoc Ha Ward, Hanoi
-	**Telephone:**	024.38453843 Fax: 024.37223784
-	**Email:**	habeco@habeco.com.vn

2. Content of the disclosure:

- The Separate Financial Statements and Consolidated Financial Statements for the Second Quarter of 2026, which have been reviewed, of Hanoi Beer Alcohol and Beverage Joint Stock Corporation.
- Explanation of the fluctuations in after-tax profit in the reviewed Financial Statements for the Second Quarter of 2026 of Hanoi Beer Alcohol and Beverage Joint Stock Corporation.

3. This information is published on the Corporation's website on 28.July, 2026 at the following link: http://www.habeco.com.vn.

We hereby affirm that the information provided above is true and accurate, and we accept full legal responsibility for the content of the disclosed information.

ORGANIZATION REPRESENTATIVE
PARTY AUTHORIZED TO DISCLOSE INFORMATION
DEPUTY GENERAL DIRECTOR

M.S.D.N: 0101... C.T.C.P
TỔNG CÔNG TY CỔ PHẦN BIA-RƯỢU-NƯỚC GIẢI KHÁT HÀ NỘI
THÀNH PHỐ HÀ NỘI

Bui Truong Thang

HANOI BEER ALCOHOL AND BEVERAGE JOINT STOCK CORPORATION

Reviewed separate financial statements
For the second quarter of the fiscal year 2026 ended 30 June 2026

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Hanoi Beer Alcohol And Beverage Joint Stock Corporation (hereinafter referred to as "the Corporation") presents its report and the Corporation's separate financial statements for the second quarter of the fiscal year 2026 ended 30 June 2026.

Overview

Hanoi Beer Alcohol And Beverage Joint Stock Corporation, formerly known as Hanoi Beer - Alcohol - Beverage Corporation, was established under Decision No. 75/2003/QĐ-BCN dated May 6, 2003, of the Ministry of Industry (now the Ministry of Industry and Trade). The Corporation officially converted from a state-owned enterprise to a joint-stock company with the name Hanoi Beer Alcohol And Beverage Joint Stock Corporation under Decision No. 1863/QĐ-TTg dated December 28, 2007, and Decision No. 575/QĐ-TTg dated May 16, 2008, of the Prime Minister.

The Corporation operates under Business Registration Certificate No. 0103025268 issued by the Hanoi Department of Planning and Investment on June 16, 2008. Enterprise Registration Certificate (7th Amendment), No. 0101376672, dated August 01, 2025.

The Corporation's main business activities are: Production of beer and malt for brewing; Distilling, rectifying, and blending spirits; Production of non-alcoholic beverages and mineral water; Wholesale of beverages; Wholesale of rice, wheat, flour, and other cereals; Warehouse rental; Rental of machinery and equipment.

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

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

Board of Directors

Mr Tran Dinh Thanh	Chairman
Mr Ngo Que Lam	Member
Mr Vu Xuan Dung	Member
Mr Tran Thuan An	Member
Mr Bui Huu Quang	Member
Mr Tran Danh Dang	Independent member
Ms Quan Le Ha	Independent member

Board of Management

Mr Ngo Que Lam	General Director
Mr Vu Xuan Dung	Deputy General Director
Mr Bui Truong Thang	Deputy General Director
Mr Pham Trung Kien	Deputy General Director
Mr Tran Thuan An	Deputy General Director

Board Of Supervisors

Ms Chu Thi Thu Trang	Head	
Mr Tran Duc Giang	Member	
Ms Thieu Hong Nhung	Member	To 22/04/2026
Mr Nguyen Hanh Bao Phuc	Member	From 22/04/2026

Legal Representative

The legal representative of the Corporation during the period and as of the date of this report is as follows:

Mr Tran Dinh Thanh	Chairman
Mr Ngo Que Lam	General Director

Auditor

NVA Auditing Company Limited has performed the review on the separate financial statements for the second quarter of the fiscal year 2026 ended 30 June 2026 for the Corporation

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

The Board of Management is responsible for the separate financial statements of each financial year which give a true and fair view of the state of affairs of the Corporation 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 separate 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 Corporation 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 separate 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 Corporation and to ensure that the accounting records comply with the registered accounting system, It is responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management of the Corporation approves and commit that the attached separate financial statements give a true and fair view of the Corporation's separate financial position as at 30 June 2026, as well as the results of its separate operations and separate cash flows for the second quarter of the fiscal year 2026 then ended, in accordance with Vietnamese accounting standards, accounting regime for enterprises, and compliance with relevant legal regulations.

General Director

TỔNG CÔNG TY CỔ PHẦN BIA-RƯỢU-NƯỚC GIẢI KHÁT HÀ NỘI

Ngo Que Lam
Ha Noi, 28 July 2026

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

AUDIT AND ASSURANCE

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

No: 03.06.1.1/26/BCTC/NVA

INTERIM FINANCIAL INFORMATION REVIEW REPORT

To: **Shareholders, The Board of Directors and the Board of Management**
Hanoi Beer Alcohol And Beverage Joint Stock Corporation

We have reviewed the accompanying separate financial statements of Hanoi Beer Alcohol And Beverage Joint Stock Corporation, prepared on 28 July 2026, from page 5 to page 54, which include: the separate statement of financial position as at 30 June 2026, the separate income statement, the separate cash flow statement for the second quarter of the fiscal year 2026 then ended, and the notes to the separate 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 separate financial statements of the Corporation 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 separate 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 separate financial statements for the second quarter of the fiscal year 2026 ended 30 June 2026 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 separate financial statements for the second quarter of the fiscal year 2026 do not give a true and fair view in all material respects of the Corporation's separate financial position as at 30 June 2026, separate results of its operations and separate cash flows of the unit in the second quarter of the fiscal year 2026 then ended, in accordance with accounting standards, Vietnamese accounting regime and legal regulations related to the preparation and presentation of separate financial statements.

NVA Auditing Company Limited
Deputy General Director

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

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

Ho Chi Minh City, 28 July 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
A . CURRENT ASSETS	**100**		**4,557,936,020,905**	**4,356,390,335,587**
I. Cash and cash equivalents	**110**	V.1	**171,624,944,160**	**471,654,443,831**
1. Cash	111		71,540,355,119	114,947,019,173
2. Cash equivalents	112		100,084,589,041	356,707,424,658
II. Short-term financial investments	**120**	V.2	**3,931,236,863,200**	**3,476,432,960,916**
1. Trading securities	121		-	-
2. Allowances for impairment of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123		3,931,236,863,200	3,476,432,960,916
4. Allowance for impairment of short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Allowances for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**181,675,824,533**	**109,930,243,125**
1. Short-term trade receivables	131	V.3	151,489,934,827	77,466,015,192
2. Short-term advances to suppliers	132		25,105,993,077	21,898,776,963
3. Short-term intercompany receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Other short-term receivables	135	V.4	10,866,626,176	16,352,180,517
6. Allowances for short-term doubtful debt (*)	136	V.5	(5,786,729,547)	(5,786,729,547)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**	V.6	**260,016,443,085**	**254,049,130,112**
1. Inventories	141		260,447,626,515	254,480,313,542
2. Allowance for inventory impairment (*)	142		(431,183,430)	(431,183,430)
			-	-
V. Short-term biological assets	**150**		-	-
1. Short-term livestock for one-time harvest	151		-	-
2. Short-term seasonal crops or crops for one-time harvest	152		-	-
3. Allowance for impairment of short-term biological assets (*)	153		-	-
VI. Other current assets	**160**		**13,381,945,927**	**44,323,557,603**
1. Short-term allocation pending cost	161	V.10	13,164,384,020	10,596,378,566
2. VAT deductibles	162		-	24,979,917,408
3. Taxes and other receivables from the State budget	163	V.13	217,561,907	8,747,261,629
4. Purchase and resale of government bonds	164		-	-
5. Other current assets	165		-	-

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
B. NON- CURRENT ASSETS	**200**		**1,786,461,755,071**	**1,754,625,224,288**
I. Long-term receivables	**210**		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital from sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowances for long-term doubtful debt (*)	216		-	-
II. Fixed assets	**220**		**355,742,271,072**	**392,084,834,530**
1. Tangible fixed assets	221	V.8	341,885,063,563	376,407,373,308
- Cost	222		4,009,085,945,955	3,998,517,498,972
- Accumulated depreciation (*)	223		(3,667,200,882,392)	(3,622,110,125,664)
2. Finance leasing assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.9	13,857,207,509	15,677,461,222
- Cost	228		85,400,998,490	83,856,739,537
- Accumulated depreciation (*)	229		(71,543,790,981)	(68,179,278,315)
III. Long-term biological assets	**230**		-	-
1. Livestock for recurring produce	231		-	-
a) Immature livestock for recurring produce	232		-	-
b) Mature livestock for recurring produce	233		-	-
- Cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock for one-time harvest	236		-	-
3. Long-term seasonal crops or crops for one-time harvest	237		-	-
4. Allowance for impairment of long-term biological assets (*)	238		-	-
IV. Investment properties	**240**		-	-
- Cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in progress	**250**	V.7	**250,806,507**	**1,364,086,757**
1. Cost for work in process	251		-	-
2. Construction in progress	252		250,806,507	1,364,086,757

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
VI. Long-term investments	**260**	V.2	**1,268,219,134,918**	**1,268,011,473,446**
1. Investments in subsidiaries	261		1,122,326,153,223	1,122,326,153,223
2. Investments in joint-ventures, associates	262		131,369,420,164	131,369,420,164
3. Other long-term investments	263		36,250,000,000	36,250,000,000
4. Allowance for impairment of long-term investments in other entities (*)	264		(21,726,438,469)	(21,934,099,941)
5. Long-term held-to-maturity investments	265		-	-
6. Allowance for impairment of long-term held-to-maturity investments (*)	266		-	-
VII. Other long-term assets	**270**		**162,249,542,574**	**93,164,829,555**
1. Short-term allocation pending cost	271	V.10	162,249,542,574	93,164,829,555
2. Deferred income tax assets	272		-	-
3. Long term equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**6,344,397,775,976**	**6,111,015,559,875**

Unit: VND

RESOURCES	Code	Note	Ending balance	Beginning balance
C. LIABILITIES	**300**		**1,867,897,286,921**	**1,774,813,708,631**
I. Current liabilities	**310**		**1,867,897,286,921**	**1,774,813,708,631**
1. Short-term trade payables	311	V.11	601,651,286,927	1,159,881,170,059
2. Short-term advances from customers	312	V.12	24,959,511,252	22,082,414,393
3. Dividends and profit payable	313		61,724,635,284	61,723,435,284
4. Short-term taxes and amounts payable to State budget	314	V.13	318,555,340,042	150,588,081,655
5. Payables to employees	315		76,319,711,243	113,330,656,955
6. Short-term accrued expenses	316	V.14	373,650,892,617	50,500,908,366
7. Short-term intercompany payables	317		-	-
8. Payables based on agreed progress of construction contract	318		-	-
9. Short-term deferred revenue	319	V.16	648,530,265	-
10. Other short-term payables	320	V.15	215,502,162,069	148,864,398,672
11. Short-term loans and finance lease liabilities	321		-	-
12. Provision for short term payables	322	V.17	23,718,188,423	-
13. Bonus and welfare fund	323		171,167,028,799	67,842,643,247
14. Price stabilization fund	324		-	-
15. Purchase and resale of government bonds	325		-	-
II. Long-term liabilities	**330**		-	-
1. Long-term supplier payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intercompany payables on working capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term loans and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax	342		-	-
13. Provision for long term payables	343		-	-
14. Scientific and technological development fund	344		-	-

Unit: VND

RESOURCES	Code	Note	Ending balance	Beginning balance
D. EQUITY	**400**	V.18	**4,476,500,489,055**	**4,336,201,851,244**
1. Owners' contributed capital	411		2,318,000,000,000	2,318,000,000,000
- Ordinary shares with voting rights	411a		2,318,000,000,000	2,318,000,000,000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Conversion options on bond	413		-	-
4. Other owner's fund	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange differences	417		-	-
8. Investment and development funds	418		1,083,800,291,522	1,083,800,291,522
9. Other equity funds	419		10,645,027,465	10,737,027,465
10. Undistributed post-tax profits	420		1,064,055,170,068	923,664,532,257
- Undistributed post-tax profits accumulated by the end of the previous period	420a		809,504,989,324	523,407,620,273
- Undistributed post-tax profits of current period	420b		254,550,180,744	400,256,911,984
TOTAL RESOURCES	**440**		**6,344,397,775,976**	**6,111,015,559,875**

Prepared by	**Chief Accountant**	**General Director**
Tran Quoc Viet	**Pham Thu Thuy**	**Ngo Que Lam**

M.S.D.N: 0101376672 C.T.C.P TỔNG CÔNG TY CỔ PHẦN BIA-RƯỢU-NƯỚC GIẢI KHÁT HÀ NỘI THÀNH PHỐ HÀ NỘI

Ha Noi, 28 July 2026

SEPARATE INCOME STATEMENT

The second quarter of the fiscal year 2026

Unit: VND

Items	Code	Note	Q2/2026	Q2/2025	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
1. Revenue from sale of goods and rendering of services	**01**	VI.1	**1,916,171,083,413**	**1,470,324,487,219**	**3,386,370,248,009**	**2,575,926,048,853**
2. Deductible items	02	VI.2	22,055,938,315	9,265,666,914	43,356,637,355	15,623,406,201
3. Net revenue from sale of goods and rendering of services	**10**	VI.3	**1,894,115,145,098**	**1,461,058,820,305**	**3,343,013,610,654**	**2,560,302,642,652**
4. Cost of goods sold	**11**	VI.4	**1,370,685,682,503**	**1,017,992,011,266**	**2,480,344,880,041**	**1,876,849,305,709**
5. Gross profit from sale of goods and rendering of services	**20**		**523,429,462,595**	**443,066,809,039**	**862,668,730,613**	**683,453,336,943**
6. Gain/(loss) from disposal of investment property	**21**		-	-	-	-
7. Revenue from financial activities	22	VI.5	89,675,623,697	64,251,665,065	140,393,635,082	100,458,238,489
8. Financial expenses	23	VI.6	206,610,116	2,036,213,866	1,715,933,601	3,344,512,513
In which: Interest expense	*24*		-	-	-	-
9. Selling expenses	25	VI.7	303,403,853,020	266,688,965,348	561,003,963,546	459,042,618,076
10. Administrative expenses	26	VI.8	76,676,294,955	82,072,580,600	133,199,827,356	126,744,149,997
11. Net profit from operating activities	**30**		**232,818,328,201**	**156,520,714,290**	**307,142,641,192**	**194,780,294,846**
12. Other income	31	VI.9	9,269,587,868	6,029,082,486	12,905,854,673	7,791,438,350
13. Other expenses	32	VI.10	9,195,856,890	2,759,350	9,197,356,132	2,759,350
14. Other profit	**40**		**73,730,978**	**6,026,323,136**	**3,708,498,541**	**7,788,679,000**

Unit: VND

Items	Code	Note	Q2/2026	Q2/2025	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
15. Total profit before tax	**50**		**232,892,059,179**	**162,547,037,426**	**310,851,139,733**	**202,568,973,846**
16. Current corporate income tax expenses	51	VI.11	40,709,142,878	27,806,908,294	56,300,958,989	35,383,484,986
17. Deferred corporate income tax expenses	52		-	427,810,586	-	855,621,179
18. Profit after tax	**60**		**192,182,916,301**	**134,312,318,546**	**254,550,180,744**	**166,329,867,681**

Prepared by	Chief Accountant	General Director
Tran Quoc Viet	**Pham Thu Thuy**	**Ngo Que Lam**

Ha Noi, 28 July 2026

M.S.D.N: 0101376672 - T.C.P
TỔNG CÔNG TY CỔ PHẦN BIA-RƯỢU-NƯỚC GIẢI KHÁT HÀ NỘI
THÀNH PHỐ HÀ NỘI

SEPARATE CASH FLOWS STATEMENT

(Under indirect method)
The second quarter of the fiscal year 2026

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
I. Cash flows from operating activities				
1. Profit before tax	***01***		**310,851,139,733**	**202,568,973,846**
2. Adjustments for				
- Depreciation	02		48,323,195,758	63,445,884,785
- Provisions	03		23,510,526,951	9,397,839,871
- Gains,losses from unrealised foreign exchange	04		-	-
- Gains, losses from investing and financing activities	05		(138,512,744,478)	(96,959,300,790)
- Borrowing costs	06		-	-
- Other adjustments	*07*		-	-
3. Profit from operating activities before changes in working capital	***08***		**244,172,117,964**	**178,453,397,712**
- Increase, decrease in receivables	09		(38,235,964,278)	(89,470,795,214)
- Increase, decrease in inventory	10		(5,967,312,973)	18,813,611,198
- Increase, decrease in payables (excluding interest payables, business income tax payables)	11		(63,501,912,743)	122,520,654,133
- Increase, decrease in allocation pending cost	12		(71,652,718,473)	(5,998,043,072)
- Increase, decrease in trading securities	13		-	-
- Borrowing costs paid	14		-	-
- Corporate income tax paid	15		(26,758,041,931)	(53,304,293,789)
- Other receipts from operating activities	16		-	-
- Other expenses on operating activities	17		(10,927,157,381)	(23,893,922,988)
Net cash flows from operating activities	20		**27,129,010,185**	**147,120,607,980**
II. Cash flow from investing activities				
1. Purchase of fixed assets and other long-term assets	21		(10,867,352,050)	(12,038,460,700)
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		(2,749,619,000,000)	(2,343,655,000,000)
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24		2,294,745,000,000	2,011,232,000,000
5. Investments in other entities	25		-	-
6. Investment returns from other entities	26		-	-
7. Interest, dividends and profit received	27		138,582,842,194	97,215,918,151
***Net cash from* investing activities**	***30***		**(327,158,509,856)**	**(247,245,542,549)**

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
III. Cash flows from financing activities				
1. Receipts from stocks issuing and capital 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		-	(84,193,262)
Net cash from financing activities	***40***		-	**(84,193,262)**
Net cash during the year	**50**		**(300,029,499,671)**	**(100,209,127,831)**
Cash and cash equivalents at the beginning of year	**60**		**471,654,443,831**	**646,361,710,800**
Impact of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at the end of year	**70**	**V.1**	**171,624,944,160**	**546,152,582,969**

Prepared by	Chief Accountant	General Director
Tran Quoc Viet	**Pham Thu Thuy**	**Ngo Que Lam**

0101376672
M.S.D.N
C.T.C.P
TỔNG CÔNG TY CỔ PHẦN BIA-RƯỢU-NƯỚC GIẢI KHÁT HÀ NỘI
THÀNH PHỐ HÀ NỘI

Ha Noi, 28 July 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

The second quarter of the fiscal year 2026

I. BUSINESS HIGHLIGHTS

1. Form of ownership

Hanoi Beer Alcohol And Beverage Joint Stock Corporation, formerly known as Hanoi Beer - Alcohol - Beverage Corporation, was established under Decision No. 75/2003/QĐ-BCN dated May 6, 2003, of the Ministry of Industry (now the Ministry of Industry and Trade). The Corporation officially converted from a state-owned enterprise to a joint-stock company with the name Hanoi Beer Alcohol And Beverage Joint Stock Corporation under Decision No. 1863/QĐ-TTg dated December 28, 2007, and Decision No. 575/QĐ-TTg dated May 16, 2008, of the Prime Minister.

The Corporation operates under Business Registration Certificate No. 0103025268 issued by the Hanoi Department of Planning and Investment on June 16, 2008. Enterprise Registration Certificate (7th Amendment), No. 0101376672, dated August 01, 2025.

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

2. Business sector

The business sector of the Corporation is production, trade, services

3. Business activities

The Corporation's main activities are: Production of beer and malt for brewing; Distilling, rectifying, and blending spirits; Production of non-alcoholic beverages and mineral water; Wholesale of beverages; Wholesale of rice, wheat, flour, and other cereals; Warehouse rental; Rental of machinery and equipment.

4. The cycle of the Company's business

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

5. Company's structure

- As at 30 June 2026, the Corporation has the following subsidiaries:

Name of subsidiary	Address	Charter Capital	Ownership Percentage	Voting Rights Percentage
Habeco Commerce One Member Company Limited	183 Hoang Hoa Tham Street, Ngoc Ha Ward, Hanoi City	50,000,000,000	100%	100%
Ha Noi - Hai Duong Beer Joint Stock Company	Quan Thanh Street, Thanh Dong Ward, Hai Phong City	40,000,000,000	55.00%	55.00%
Ha Noi - Hai Phong Beer Joint Stock Company	16 Lach Tray Street, Le Chan Ward, Hai Phong City	91,792,900,000	65.01%	65.01%
Ha Noi - Nam Dinh Beer Joint Stock Company	5 Thai Binh Street, Nam Dinh Ward, Ninh Binh Province	20,000,000,000	51.00%	51.00%
Ha Noi - Thai Binh Beer Joint Stock Company	Lot CN1, Song Tra Industrial Park, Thai Binh Ward, Hung Yen Province	76,912,260,000	66.31%	66.31%
Ha Noi - Thanh Hoa Beer Joint Stock Company	152 Quang Trung - Hac Thanh Ward - Thanh Hoa Province	114,245,700,000	55.00%	55.00%
Ha Noi - Quang Binh Beer Joint Stock Company	Residential Group 13, Dong Thuan Ward, Quang Tri Province	58,000,000,000	62.05%	62.05%
Beer - Alcohol - Beverage Packaging Joint Stock Company	38 Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City	20,000,000,000	68.95%	68.95%
Hanoi Liquor And Beverage Joint Stock Company	94 Lo Duc Street, Hai Ba Trung Ward, Hanoi	200,000,000,000	54.29%	54.29%
Hanoi Beer Trading Joint Stock Company	183 Hoang Hoa Tham Street, Ngoc Ha Ward, Hanoi City	31,230,000,000	60.00%	60.00%
Ha Noi - Quang Ninh Beer Alcohol And Beverage Joint Stock Company	Lot 20, Cai Lan Industrial Park, Bai Chay Ward, Quang Ninh Province	15,000,000,000	52.64%	52.64%
Hanoi Beer Alcohol Beverages Investment Development Joint Stock Company	Road 206, Pho Noi A Industrial Park, Nhu Quynh Commune, Hung Yen Province	200,000,000,000	96.10%	96.10%
Ha Noi - Nghe An Beer Joint Stock Company	Zone B, Nam Cam Industrial Park, Trung Loc Commune, Nghe An Province	180,000,000,000	51.00%	51.00%
Ha Noi - Quang Tri Beer Joint Stock Company	Quan Ngang Industrial Park, Gio Linh Commune, Quang Tri Province	110,000,000,000	98.56%	98.56%
Habeco - Hai Phong Joint Stock Company	Xuan Ang Village, An Lao Commune, Hai Phong City	160,000,000,000	75.83%	80.75%
Ha Noi - Hong Ha Beer Joint Stock Company	Area 1B, Van Phu Ward, Phu Tho Province	100,000,000,000	53.89%	53.89%

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- As at 30 June 2026, the Corporation has the following associated companies:

Name of Associated Company	Address	Charter Capital	Ownership Percentage	Voting Rights Percentage
Habeco - Kim Bai Joint Stock Company	40, Residential Group 1, Kim Bai Street, Thanh Oai Commune, Hanoi City	39,860,000,000	28.10%	28.10%
Habeco-Transportation Joint Stock Company	1199 Giai Phong Street, Hoang Mai Ward, Hanoi City	25,000,000,000	28.00%	28.00%
Habeco Development Investment Joint Stock Company	Room 1, 13th Floor, HAREC Office Building, No. 4A Lang Ha Street, Giang Vo Ward, Hanoi City	300,000,000,000	45.00%	45.00%
Harec Investment And Trade Joint Stock Company	4 Lang Ha Street, Giang Vo Ward, Hanoi City	63,384,000,000	40.00%	40.00%
San Miguel Yamamura Haiphong Glass Company Limited	17A Ngo Quyen Street, Ngo Quyen Ward, Hai Phong City	160,772,505,787	27.21%	27.21%
Habeco Packaging Joint Stock Company	2-ha Area, Hanoi Beer - Me Linh Industrial Cluster, Tien Phong, Me Linh, Hanoi City	35,000,000,000	44.22%	44.22%

- As at 30 June 2026, the Corporation has the following affiliated units:

+ Branch of Hanoi Beer Alcohol And Beverage Corporation - Hanoi Me Linh Brewery Yen Nhan Village, Me Linh Commune, Hanoi City;

+ Branch of Hanoi Beer Alcohol And Beverage Corporation - Hanoi Hoang Hoa Tham Brewery at 183 Hoang Hoa Tham, Ngoc Ha Ward, Hanoi City.

6. The number of employees

The number of employees of the Corporation as at 30 June 2026 was 525 (As at 31 December 2025 was 509).

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

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

II. FISCAL YEAR AND STANDARD CURRENCY UNIT USED IN ACCOUNTING

1. Fiscal year

Fiscal year of the Corporation 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 Corporation has applied the Vietnamese Accounting Standards and the related guiding documents issued by the State. The separate 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. Foreign currency transactions

Foreign currency transactions are translated into the Corporation's functional currency using the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies at the year-end are retranslated using the exchange rates prevailing at the reporting date.

The exchange rates applied to translate foreign currency transactions are the actual transaction exchange rates at the transaction dates, determined based on the average transfer buying and selling rates of the commercial bank where the Corporation regularly conducts transactions. The actual transaction exchange rates for foreign currency transactions are determined as follows:

- For foreign currency purchases and sales (including spot, forward, future, option, and swap contracts): The rate specified in the contract between the Corporation and the commercial bank.

- In cases where foreign currency transactions arise but the contracts do not specify specific exchange rates, the Corporation applies the average transfer buying and selling rates of the commercial bank where it regularly conducts transactions to record such transactions during the period, as follows:

+ For accounts reflecting revenue and other income: in cases where goods are sold, services are rendered, or income is related to advances from customers, the revenue and corresponding income to the extent of the advances received are translated using the actual exchange rates at the dates of receipt of such advances (instead of the exchange rates at the dates of revenue or income recognition).

+ For accounts reflecting cost of goods sold, operating expenses, and other expenses: in cases where prepaid expenses are allocated to expenses during the period, such expenses are recognized using the actual exchange rates at the dates of prepayment (instead of the exchange rates at the dates of expense allocation).

+ For accounts reflecting assets: in cases where assets are acquired in connection with advances to suppliers, the asset values corresponding to the prepaid amounts are translated using the actual exchange rates at the dates of prepayment (instead of the exchange rates at the dates of asset recognition).

The exchange rates used for revaluation of foreign currency-denominated balances at the year-end are determined in accordance with the following principles:

+ For monetary items denominated in foreign currencies that are demand deposits, all foreign currency bank balances are retranslated using the average transfer buying and selling rates of the commercial bank where the Corporation maintains such accounts.

+ For other monetary items denominated in foreign currencies that are not demand deposits, retranslation is performed using the average transfer buying and selling rates of the commercial bank where the Corporation regularly conducts transactions.

Foreign exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the period are recognized in financial income (if gain) or financial expenses (if loss) in determining the results of operations for the period. Such foreign exchange differences are presented in the statement of profit or loss on a net basis between total gains and total losses arising from the retranslation of foreign currency monetary items.

2. 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.

3. Accounting principles for financial investments

a) Held-to-maturity investments

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

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

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

b) Investments in subsidiaries, joint ventures, and associates

Investments in subsidiaries are accounted for using the cost method. Net profits distributed by the subsidiary arising after the investment date are recognized in the separate income statement. Other distributions (apart from net profits) are considered as a recovery of investments and are recorded as a reduction in the carrying amount of the investment.

An associate company is a company over which the Corporation has significant influence, but it is neither a subsidiary nor a joint venture of the Corporation. Significant influence is the right to participate in decisions regarding the financial and operating policies of the investee without control or joint control over those policies.

c) Investment in equity instruments of other entities

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

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

d) Allowancess for impairment of investments in subsidiaries, associates, and equity contributions to other entities

Allowancess for impairment of investments are made when there is clear evidence indicating a decline in the value of these investments at the end of the accounting period in which the separate financial statements are prepared.

Any increase or decrease in the allowances for investment impairment is recognized in financial expenses.

4. Principles of recognizing trade receivables and other receivables

Receivables are presented at their carrying amount, net of any allowances 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 allowances for doubtful debts reflects the estimated value of receivables that the Corporation anticipates may be lost or unrecoverable as of the end of the accounting period. Any increase or decrease in the balance of the allowances account is recorded as administrative expenses in the separate income statement.

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

5. 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.

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

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

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

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

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

Type of asset	Depreciation period (years)	
	Current period	Previous period
Buildings and structures	05 – 25	05 – 25
Machinery and equipment	03 – 15	03 – 15
Transportation means	06 – 10	06 – 10
Management tools	03 – 08	03 – 08
Other fixed assets	03 – 05	03 – 05
Brand	04	04
Computer software	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.

7. 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.

8. Principles for the accounting of business cooperation contracts

Joint venture capital contributions are agreements based on contracts under which the Corporation and participating parties undertake economic activities under joint control. Joint control refers to the requirement that strategic decisions concerning the financial and operating policies of the joint venture entity must be unanimously agreed upon by all joint controlling parties.

In cases where a member company directly engages in business operations as per the joint venture agreements, the capital contributions to jointly controlled assets and any shared liabilities incurred with other joint venture partners from the operations of the joint venture are accounted for in the Corporation's separate financial statements and classified based on the nature of the arising economic transactions. Liabilities and costs directly related to the capital contributions in jointly controlled assets are accounted for on an accrual basis. Income from the sale or use of product shares distributed from joint venture operations, as well as the related costs incurred, is recognized when it is certain that economic benefits from these transactions will be received by or distributed from the Corporation, and such benefits can be measured reliably.

Joint venture agreements involving the establishment of an independent business entity with joint venture partners are referred to as jointly controlled business entities.

9. 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 Corporation, including amounts payable upon import through a trustee.

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

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

10. 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.

11. Principles of recognizing owners' equity

Owner's contributed capital

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

Other owner's equity

Other capital is formed from additional business results, revaluation of assets, and the remaining value between the fair value of donated, gifted, or sponsored assets after deducting any applicable taxes (if any) related to these assets.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds as per the Corporation 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 Corporation'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 Corporation's Charter and the resolutions approved annually by the General Meeting of Shareholders.

12. Principles for the recognition of revenue and income

Revenue is recognized when the Corporation 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 and products

Revenue from the sale of goods and products 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 Corporation becomes entitled to receive them from its investment. Dividends received in the form of shares are only monitored as an increase in the number of shares and are not recognized for their value.

Revenue deductions

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

Revenue adjustments are conducted as follows:

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

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

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

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

13. Principles for the recognition of cost of goods sold

Cost of goods sold is recognized in accordance with the revenue recorded during the period and in compliance with the principle of prudence.

In cases where direct material costs are abnormally high, or where labor and manufacturing overhead costs are not allocated to the cost of inventories, such costs are expensed directly to cost of goods sold (net of any recoveries or compensations, if applicable), even if the related products or goods have not yet been recognized as sold.

Allowances for inventory write-downs is included in cost of goods sold and is determined based on the quantity of inventories on hand and the difference between net realizable value and original cost, where the net realizable value is lower. When assessing the amount of inventory to be written down, inventories that are subject to confirmed sales contracts—where the net realizable value is not lower than the carrying amount—are excluded, provided there is sufficient evidence that the customer is committed to fulfilling the contract and will not withdraw.

14. Principles for the recognition of financial expenses

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

15. 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; allowances for bad debts; Outbound services (electricity, water, telephone, fax, property insurance, fire and explosion); Other monetary expenses (guest reception, customer conference ...).

16. 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 year.

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.

17. 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.

18. 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 Corporation'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 Corporation'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.

19. Related parties

Parties are considered a related party of the Corporation 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 Corporation and the other party jointly or severally control.

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

Transactions with related parties during the year are presented in Note VII.2.

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

1. Cash and cash equivalents

	Ending balance VND	Beginning balance VND
Cash on hand	-	-
Cash in banks	71,540,355,119	114,947,019,173
- Vietnam Bank for Agriculture and Rural Development – Hanoi Branch	*35,262,221,149*	*8,680,008,519*
- Saigon – Hanoi Commercial Joint Stock Bank – Thang Long Branch	*18,318,657,658*	*54,857,708,340*
- Vietnam International Commercial Joint Stock Bank – Transaction Center Branch	*11,155,929,882*	*26,123,168,022*
- Other Bank	*6,803,546,430*	*25,286,134,292*
Cash equivalents (term deposits with original maturities of up to 3 months)	100,000,000,000	356,000,000,000
Accrued interest on deposits	84,589,041	707,424,658
Total	**171,624,944,160**	**471,654,443,831**

2. Financial investments

a) Held-to-maturity investments

Unit: VND

Objects	Ending balance		Beginning balance	
	Cost	Recoverable amount	Cost	Recoverable amount
- Short-term	**3,931,236,863,200**	**3,931,236,863,200**	**3,476,432,960,916**	**3,476,432,960,916**
Fixed-term deposits with original terms from over 3 months to 12 months (*)	3,847,952,900,000	3,847,952,900,000	3,393,078,900,000	3,393,078,900,000
Accrued interest on deposits	83,283,963,200	83,283,963,200	83,354,060,916	83,354,060,916
- Long-term	-	-	-	-
Total	**3,931,236,863,200**	**3,931,236,863,200**	**3,476,432,960,916**	**3,476,432,960,916**

(*) Note: As at 30 June 2026, the total balance of term deposits pledged at the bank amounted to VND 410,900,000 serving as collateral for the issuance of performance guarantees.

b) Investments in Subsidiaries

Objects	Ending balance		Beginning balance	
	Ownership Percentage	Value (VND)	Ownership Percentage	Value (VND)
Habeco Commerce One Member Company Limited	100.00%	50,000,000,000	100.00%	50,000,000,000
Ha Noi - Hai Duong Beer Joint Stock Company	55.00%	30,631,673,095	55.00%	30,631,673,095
Ha Noi - Hai Phong Beer Joint Stock Company	65.01%	82,343,478,402	65.01%	82,343,478,402
Ha Noi - Nam Dinh Beer Joint Stock Company	51.00%	10,200,000,000	51.00%	10,200,000,000
Ha Noi - Thai Binh Beer Joint Stock Company	66.31%	56,448,402,482	66.31%	56,448,402,482
Ha Noi - Thanh Hoa Beer Joint Stock Company	55.00%	82,689,355,104	55.00%	82,689,355,104
Ha Noi - Quang Binh Beer Joint Stock Company	62.05%	37,666,057,755	62.05%	37,666,057,755
Beer - Alcohol - Beverage Packaging Joint Stock Company	68.95%	14,487,313,191	68.95%	14,487,313,191
Hanoi Liquor And Beverage Joint Stock Company	54.29%	143,696,608,717	54.29%	143,696,608,717
Hanoi Beer Trading Joint Stock Company	60.00%	22,977,925,427	60.00%	22,977,925,427
Ha Noi - Quang Ninh Beer Alcohol And Beverage Joint Stock Company	52.64%	8,673,477,197	52.64%	8,673,477,197
Hanoi Beer Alcohol Beverages Investment Development Joint Stock Company	96.10%	223,535,805,853	96.10%	223,535,805,853
Ha Noi - Nghe An Beer Joint Stock Company	51.00%	91,800,000,000	51.00%	91,800,000,000
Ha Noi - Quang Tri Beer Joint Stock Company	98.56%	106,581,700,000	98.56%	106,581,700,000
Habeco - Hai Phong Joint Stock Company	75.83%	106,709,356,000	75.83%	106,709,356,000
Ha Noi - Hong Ha Beer Joint Stock Company	53.89%	53,885,000,000	53.89%	53,885,000,000
Total		**1,122,326,153,223**		**1,122,326,153,223**
Allowances for impairment of investments in subsidiaries		19,340,096,873		19,547,758,345
Net value		**1,102,986,056,350**		**1,102,778,394,878**

Note: The voting rights percentage of the Corporation in its subsidiaries is equivalent to the ownership percentage in these companies. The voting rights percentage of the Corporation in Habeco - Hai Phong Joint Stock Company is 80.75%.

c) Investments in associates and joint ventures

Objects	Ending balance		Beginning balance	
	Ownership Percentage	Value (VND)	Ownership Percentage	Value (VND)
Habeco – Kim Bai Joint Stock Company	28.10%	11,200,000,000	28.10%	11,200,000,000
Habeco-Transportation Joint Stock Company	28.00%	8,304,865,190	28.00%	8,304,865,190
Habeco Development Investment Joint Stock Company	45.00%	16,478,300,000	45.00%	16,478,300,000
Harec Investment And Trade Joint Stock Company	40.00%	27,305,100,155	40.00%	27,305,100,155
San Miguel Yamamura Haiphong Glass Company Limited	27.21%	52,605,154,819	27.21%	52,605,154,819
Habeco Packaging Joint Stock Company	44.22%	15,476,000,000	44.22%	15,476,000,000
Total		**131,369,420,164**		**131,369,420,164**
Allowances for impairment of investments in associates and joint ventures		-		-
Net value		**131,369,420,164**		**131,369,420,164**

Note: The voting rights percentage of the Corporation in joint venture and associate companies is equivalent to the ownership percentage in these companies.

d. Investments in other entities

Objects	Ending balance		Beginning balance	
	Ownership Percentage	Value (VND)	Ownership Percentage	Value (VND)
Lilama Land Corporation	15.52%	16,250,000,000	15.52%	16,250,000,000
Industrial University Of Vinh	3.58%	5,000,000,000	3.58%	5,000,000,000
Vinaceglass Joint Stock Company	6.00%	12,000,000,000	6.00%	12,000,000,000
Ha Noi Hung Yen 89 Beer Joint Stock Company	5.00%	3,000,000,000	5.00%	3,000,000,000
Total		**36,250,000,000**		**36,250,000,000**
Allowances for impairment of investments in other entities		2,386,341,596		2,386,341,596
Net value		**33,863,658,404**		**33,863,658,404**

Note: The voting rights percentage of the Corporation in other entities is equivalent to the ownership percentage in these companies. The voting rights percentage of the Corporation in Ha Noi Hung Yen 89 Beer Joint Stock Company is 17.5%.

3. Trade receivables

	Ending balance VND	Beginning balance VND
a) Short-term	**151,489,934,827**	**77,466,015,192**
Habeco Commerce One Member Company Limited	106,969,764,951	37,046,648,647
Hanoi Beer Alcohol Beverages Investment Development Joint Stock Company	1,675,238,645	717,254,581
Ha Noi - Quang Tri Beer Joint Stock Company	12,229,318	16,324,265
Ha Noi - Thai Binh Beer Joint Stock Company	4,428,158,705	2,128,750,042
Habeco Central Trading One Member Company Limited	24,644,310,535	6,473,256,297
Habeco - Hai Phong Joint Stock Company	-	23,446,633,510
Other trade receivables	13,760,232,673	7,637,147,850
b) Long-term	-	-
Total	**151,489,934,827**	**77,466,015,192**

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

4. Other receivables

	Ending balance VND	Beginning balance VND
a) Short-term	**10,866,626,176**	**16,352,180,517**
Advances	1,404,200,355	204,000,000
Representative office of krones in Hanoi	6,261,486	9,182,856,480
Other receivables	9,456,164,335	6,965,324,037
b) Long-term	-	-
Total	**10,866,626,176**	**16,352,180,517**

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

5. Bad debts

Unit: VND

	Ending balance		Beginning balance	
	Cost	Allowance	Cost	Allowance
BYD Vietnam Construction Joint Stock Company	1,702,148,115	1,702,148,115	1,702,148,115	1,702,148,115
Viet My dairy joint Stock company	834,570,285	834,570,285	834,570,285	834,570,285
Lilama Hanoi Joint Stock Company	601,913,468	601,913,468	601,913,468	601,913,468
27/7 Severely Wounded Veterans Cooperative	1,677,613,000	1,677,613,000	1,677,613,000	1,677,613,000
Other Entities	970,484,679	970,484,679	970,484,679	970,484,679
Total	**5,786,729,547**	**5,786,729,547**	**5,786,729,547**	**5,786,729,547**

6. Inventory

Unit: VND

	Ending balance		Beginning balance	
	Cost	Allowance	Cost	Allowance
Raw materials	78,766,412,998	-	105,382,374,311	-
Tools and equipment	53,906,512,293	431,183,430	56,878,031,551	431,183,430
Work in progress	41,274,749,092	-	28,001,542,976	-
Products	80,181,184,572	-	60,704,671,844	-
Goods	6,318,767,560	-	3,513,692,860	-
Total	**260,447,626,515**	**431,183,430**	**254,480,313,542**	**431,183,430**

7. Long-term assets in progress

Construction in progress

Unit: VND

	Beginning balance	Costs incurred during the period	Transferred to fixed assets during the period	Other transfers out	Ending balance
ERP project	1,159,158,953	-	1,159,158,953	-	-
Cost of repairing the office on the first floor of The Corporation's auditorium.	13,301,979	-	-	-	13,301,979
Other construction in progress costs	191,625,825	45,878,703	-	-	237,504,528
Total	**1,364,086,757**	**45,878,703**	**1,159,158,953**	-	**250,806,507**

8. Increases and decreases in tangible fixed assets

Unit: VND

	Buildings and structures	Machinery, equipment	Transportation means	Management tools and equipment	Other fixed assets	Total
Cost						
Opening balance	876,046,415,514	2,984,302,479,442	44,429,175,878	82,519,299,008	11,220,129,130	3,998,517,498,972
Increase	593,249,074	1,889,900,000	7,116,360,273	860,113,636	108,824,000	10,568,446,983
- New purchases	593,249,074	1,889,900,000	7,116,360,273	728,040,000	108,824,000	10,436,373,347
- Other increase	-	-	-	132,073,636	-	132,073,636
Decrease	-	-	-	-	-	-
Closing balance	**876,639,664,588**	**2,986,192,379,442**	**51,545,536,151**	**83,379,412,644**	**11,328,953,130**	**4,009,085,945,955**
Accumulated depreciation						
Opening balance	700,442,552,574	2,803,098,964,666	37,329,679,529	71,735,619,448	9,503,309,447	3,622,110,125,664
Increase	18,759,645,332	22,617,554,390	1,146,411,786	2,142,356,423	424,788,797	45,090,756,728
- Depreciation	18,759,645,332	22,617,554,390	1,146,411,786	2,010,282,787	424,788,797	44,958,683,092
- Other increase	-	-	-	132,073,636	-	132,073,636
Decrease	-	-	-	-	-	-
Closing balance	**719,202,197,906**	**2,825,716,519,056**	**38,476,091,315**	**73,877,975,871**	**9,928,098,244**	**3,667,200,882,392**
Net book value						
Opening balance	175,603,862,940	181,203,514,776	7,099,496,349	10,783,679,560	1,716,819,683	376,407,373,308
Closing balance	**157,437,466,682**	**160,475,860,386**	**13,069,444,836**	**9,501,436,773**	**1,400,854,886**	**341,885,063,563**

** Note:*

- The original cost of fully depreciated tangible fixed assets still in use at the end of the period is: 2,634,129,886,245 VND.
- The remaining value at the end of the period of tangible fixed assets used as collateral to secure loans: 0 VND.

9. Increases and decreases in intangible fixed assets

Unit: VND

	Brand	Computer software	Other fixed assets	Total
Cost				
Opening balance	332,763,757	83,523,975,780	-	83,856,739,537
Increase	-	1,489,158,953	55,100,000	1,544,258,953
Decrease	-	-	-	-
Closing balance	**332,763,757**	**85,013,134,733**	**55,100,000**	**85,400,998,490**
Accumulated depreciation				
Opening balance	332,763,757	67,846,514,558	-	68,179,278,315
Increase	-	3,363,455,954	1,056,712	3,364,512,666
Decrease	-	-	-	-
Closing balance	**332,763,757**	**71,209,970,512**	**1,056,712**	**71,543,790,981**
Net book value				
Opening balance	-	15,677,461,222	-	15,677,461,222
Closing balance	**-**	**13,803,164,221**	**54,043,288**	**13,857,207,509**

** Note:*

- The original cost of fully depreciated intangible fixed assets still in use at the end of the period is: 40,590,406,530 VND.

- The remaining value at the end of the period of intangible fixed assets used as collateral to secure loans: 0 VND.

10. Allocation pending cost

	Ending balance VND	Beginning balance VND
a) Short-term	**13,164,384,020**	**10,596,378,566**
Insurance costs	1,350,787,040	3,073,262,028
Advertising materials costs	7,831,744,209	1,662,638,636
Cost of repairing assets and replacement parts	3,981,852,771	5,860,477,902
b) Long-term	**162,249,542,574**	**93,164,829,555**
Bottle and crate costs	141,865,094,894	71,253,774,522
Land and warehouse rental costs	17,966,786,500	18,253,172,817
Advertising materials costs	1,710,895,520	3,552,594,729
Other long-term allocation pending cost	706,765,660	105,287,487
Total	**175,413,926,594**	**103,761,208,121**

11. Trade payables

	Ending balance VND	Beginning balance VND
a) Short-term	**601,651,286,927**	**1,159,881,170,059**
Ha Noi – Hong Ha Beer Joint Stock Company	-	280,800,000
Ha Noi - Thai Binh Beer Joint Stock Company	8,435,422,875	151,655,625
Ha Noi - Thanh Hoa Beer Joint Stock Company	14,438,543,244	16,488,211,158
Crown Beverage Cans Hanoi Limited	8,186,119,641	48,379,003,272
Hong Phat Services Transport And Trading Investment Company Limited	848,577,658	957,463,135
Thai Tan Trading Transport Company Limited	12,393,049,678	20,717,118,944
Habeco-Transportation Joint Stock Company	1,909,399,642	2,148,416,204
Hanoi Beer Alcohol Beverages Investment Development Joint Stock Company	11,465,794,965	85,033,987,335
Ha Noi - Nghe An Beer Joint Stock Company	30,084,990,747	37,367,442,853
Habeco - Hai Phong Joint Stock Company	49,752,916,173	56,858,198,140
Habeco Packaging Joint Stock Company	11,154,888,370	6,050,229,099
Ha Noi - Quang Tri Beer Joint Stock Company	21,327,149,306	18,906,968,470
Ha Noi - Quang Binh Beer Joint Stock Company	11,245,562,222	8,901,689,918
Asia packaging industries vietnam co., Ltd. - North	18,459,678,232	24,083,395,685
Beer - Alcohol - Beverage Packaging Joint Stock Company	1,068,098,200	470,318,200
Habeco Commerce One Member Company Limited	-	342,187,211,196
Other entities	400,881,095,974	490,899,060,825
b) Long-term	-	-
Total	**601,651,286,927**	**1,159,881,170,059**

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

12. Advances from customers

	Ending balance VND	Beginning balance VND
a) Short-term	**24,959,511,252**	**22,082,414,393**
Hanoi Beer Trading Joint Stock Company	21,804,311,707	18,724,877,098
Ha Noi - Quang Ninh Beer Alcohol And Beverage Joint Stock Company	546,001,172	546,001,172
Other Entities	2,609,198,373	2,811,536,123
b) Long-term	-	-
Total	**24,959,511,252**	**22,082,414,393**

c) Advances from customers to related parties: Refer to note VII.2.

13. Taxes and other payables to the State

Unit: VND

	Beginning balance	Amounts payable during the period	Amounts paid during the period	Ending balance
a) Payable	**150,588,081,655**	**1,196,486,675,562**	**1,028,519,417,175**	**318,555,340,042**
Domestic value-added tax	-	160,704,572,776	116,290,626,875	44,413,945,901
Imported goods value-added tax	-	1,108,525,947	1,108,525,947	-
Special consumption tax	137,412,344,187	954,279,002,270	862,030,793,441	229,660,553,016
Corporate income tax	11,156,846,903	56,300,958,989	26,758,041,931	40,699,763,961
Personal income tax	1,947,091,125	15,277,389,769	14,276,987,031	2,947,493,863
Land tax and land rental	-	8,136,774,347	7,438,723,318	698,051,029
Other taxes and fees	71,799,440	679,451,464	615,718,632	135,532,272
b) Receivable	**8,747,261,629**	**8,985,349,857**	**455,650,135**	**217,561,907**
Land tax and land rental fees	8,747,144,222	8,747,144,222	-	-
Other taxes and fees	117,407	238,205,635	455,650,135	217,561,907

14. Payable expenses

	Ending balance VND	Beginning balance VND
a) Short-term	**373,650,892,617**	**50,500,908,366**
Sales and sales support costs	364,577,680,275	34,077,607,353
Accrual for repair costs	566,922,968	1,709,154,434
Accrual of construction costs	1,383,512,697	1,383,512,697
Other payables	7,122,776,677	13,330,633,882
b) Long-term	-	-
Total	**373,650,892,617**	**50,500,908,366**

15. Other payables

	Ending balance VND	Beginning balance VND
a) Short-term	**215,502,162,069**	**148,864,398,672**
Union funds	750,165,229	326,886,137
Short-term deposits and guarantees received	1,165,380,207	1,300,507,211
Deposit on bottles and crates received	176,569,637,906	142,212,336,906
Trade discounts payable	27,507,746,053	-
Other payables	9,509,232,674	5,024,668,418
b) Long-term	-	-
Total	**215,502,162,069**	**148,864,398,672**

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

16. Deferred revenue

	Ending balance VND	Beginning balance VND
a) Short-term	**648,530,265**	-
Deferred rental revenue	648,530,265	-
b) Long-term	-	-
Total	**648,530,265**	-

17. Provision for payables

	Ending balance VND	Beginning balance VND
a) Short-term	**23,718,188,423**	-
Other provisions	23,718,188,423	-
b) Long-term	-	-
Total	**23,718,188,423**	-

18. Owner's equity

a) Reconciliation table of changes in owners' equity

Unit: VND

Items	Owner's contributed capital	Development Investment Fund	Other Funds	Undistributed after-tax profit	Total
Balance at the beginning of previous year (01/01/2025)	**2,318,000,000,000**	**1,083,800,291,522**	**11,432,027,465**	**846,909,872,878**	**4,260,142,191,865**
Profit from the previous period				166,329,867,681	166,329,867,681
Dividend distribution from profits of 2023				(266,570,000,000)	(266,570,000,000)
Appropriation to the bonus and welfare fund from profits of 2023				(55,636,252,605)	(55,636,252,605)
Appropriation to executive bonus fund from profits of 2023				(1,296,000,000)	(1,296,000,000)
Utilize the social welfare fund			(61,500,000)		(61,500,000)
Balance at the end of the previous period (30/6/2025)	**2,318,000,000,000**	**1,083,800,291,522**	**11,370,527,465**	**689,737,487,954**	**4,102,908,306,941**
Balance at the beginning of this year (01/01/2026)	**2,318,000,000,000**	**1,083,800,291,522**	**10,737,027,465**	**923,664,532,257**	**4,336,201,851,244**
Profit for this period				254,550,180,744	254,550,180,744
Appropriation to the bonus and welfare fund from profits of 2024				(66,240,863,896)	(66,240,863,896)
Appropriation to the bonus and welfare fund from profits of 2025				(45,157,599,842)	(45,157,599,842)
Appropriation to executive bonus fund from profits of 2024				(1,296,000,000)	(1,296,000,000)
Appropriation to executive bonus fund from profits of 2025				(1,465,079,195)	(1,465,079,195)
Utilize the social welfare fund			(92,000,000)		(92,000,000)
Balance at the end of this period (30/6/2026)	**2,318,000,000,000**	**1,083,800,291,522**	**10,645,027,465**	**1,064,055,170,068**	**4,476,500,489,055**

(*) Note: Pursuant to the Resolution of the 2026 Annual General Meeting of Shareholders No. 01/NQ-ĐHĐCĐ-HABECO dated 22 April 2026, the shareholders approved the dividend distribution plan as follows: 2024 dividend: cash dividend at a rate of 13.2%, amounting to VND 305,976,000,000; 2025 dividend: cash dividend at a rate of 15.2%, amounting to VND 352,336,000,000.

b) Details of owners' capital

	Ending balance VND	%	Beginning balance VND	%
State capital contribution	1,895,924,000,000	81.79	1,895,924,000,000	81.79
Capital contribution of Carlsberg Breweries A/S	401,982,000,000	17.34	401,982,000,000	17.34
Capital contribution of Carlsberg Vietnam Trading Limited	3,814,000,000	0.16	3,814,000,000	0.16
Capital contribution of other shareholders	16,280,000,000	0.70	16,280,000,000	0.70
Total	**2,318,000,000,000**	**100**	**2,318,000,000,000**	**100**

c) Capital transactions with owners

	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Owners' investment capital		
At the beginning of year	2,318,000,000,000	2,318,000,000,000
Increase in the period	-	-
Decrease in the period	-	-
At the end of period	2,318,000,000,000	2,318,000,000,000

d) Share

	Ending balance	Beginning balance
Number of shares registered for issuance	**231,800,000**	**231,800,000**
Number of shares sold to the public	**231,800,000**	**231,800,000**
- Common shares	231,800,000	231,800,000
- Preferred shares	-	-
Number of shares to be redeemed	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	**231,800,000**	**231,800,000**
- Common shares	231,800,000	231,800,000
- Preferred shares	-	-

Par value of outstanding shares: 10,000 VND

19. Off-balance sheet items

	Ending balance	Beginning balance
Foreign Currencies		
- USD	97,485.00	84,604.50

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE INCOME STATEMENT

1. Revenue from sales and services

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Revenue from sales of products and merchandise	1,899,851,673,872	1,453,791,108,047	3,362,165,840,508	2,550,423,319,322
Revenue from provision of services and other revenues	16,319,409,541	16,533,379,172	24,204,407,501	25,502,729,531
Total	**1,916,171,083,413**	**1,470,324,487,219**	**3,386,370,248,009**	**2,575,926,048,853**

Revenue from sales and provision of services to related parties: Refer to note VII.2.

2. Deductions from revenue

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Returned goods	190,715,455	133,087,788	286,776,940	226,990,089
Trade discounts	21,865,222,860	9,132,579,126	43,069,860,415	15,396,416,112
Total	**22,055,938,315**	**9,265,666,914**	**43,356,637,355**	**15,623,406,201**

3. Net revenue from sales and services

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Net revenue from sales of products and merchandise	1,877,795,735,557	1,444,525,441,133	3,318,809,203,153	2,534,799,913,121
Net revenue from provision of services and other revenues	16,319,409,541	16,533,379,172	24,204,407,501	25,502,729,531
Total	**1,894,115,145,098**	**1,461,058,820,305**	**3,343,013,610,654**	**2,560,302,642,652**

4. Cost of goods

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Cost of products	455,822,122,630	441,789,964,027	828,128,908,994	708,891,721,016
Cost of merchandise	914,863,559,873	576,202,047,239	1,652,215,971,047	1,167,957,584,693
Total	**1,370,685,682,503**	**1,017,992,011,266**	**2,480,344,880,041**	**1,876,849,305,709**

5. Financial income

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Interest on deposits and loans	59,453,250,966	39,652,604,000	109,166,399,690	75,585,857,790
Dividends and profit distributions	29,346,344,788	21,373,443,000	29,346,344,788	21,373,443,000
Foreign exchange gain	876,027,943	3,225,618,065	1,880,890,604	3,498,937,699
Total	**89,675,623,697**	**64,251,665,065**	**140,393,635,082**	**100,458,238,489**

6. Financial expenses

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Foreign exchange loss	1,320,871,794	3,080,658,326	1,923,595,073	3,352,287,642
Provision/(reversal of provision) for decline in value of financial investments	(1,114,261,678)	(1,044,444,460)	(207,661,472)	(7,775,129)
Total	**206,610,116**	**2,036,213,866**	**1,715,933,601**	**3,344,512,513**

7. Selling expenses

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Raw materials, supplies, and allocated tools expenses	17,188,913,250	4,494,020,095	29,397,923,866	8,220,082,658
Loading and transportation expenses	21,576,368,659	20,674,844,834	57,309,921,959	34,397,850,608
Advertising, promotion, and support expenses	262,971,503,033	235,288,502,878	462,377,517,315	401,334,078,089
Other selling expenses	1,667,068,078	6,231,597,541	11,918,600,406	15,090,606,721
Total	**303,403,853,020**	**266,688,965,348**	**561,003,963,546**	**459,042,618,076**

8. Administrative expenses

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Management staff expenses	34,259,061,427	31,336,699,798	63,000,334,842	57,368,280,092
Depreciation expenses	8,376,822,079	11,091,593,244	16,503,599,411	18,803,279,647
Land rental expenses	8,557,227,764	11,358,164,771	16,069,858,260	11,358,164,771
Other administrative expenses	25,483,183,685	28,286,122,787	37,626,034,843	39,214,425,487
Total	**76,676,294,955**	**82,072,580,600**	**133,199,827,356**	**126,744,149,997**

9. Other income

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Disposal and sale of fixed assets	-	-	110,320,000	-
Penalty compensation income	101,097,234	799,863,861	219,513,440	826,086,669
Income from selling brewery by-products	3,432,824,400	2,509,902,400	5,423,196,000	3,786,556,800
Recovery of bottles and cases	5,016,834,633	1,177,734,217	6,051,613,792	1,281,132,427
Other income	718,831,601	1,541,582,008	1,101,211,441	1,897,662,454
Total	**9,269,587,868**	**6,029,082,486**	**12,905,854,673**	**7,791,438,350**

10. Other expenses

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Administrative penalties, tax reassessments, late tax payment	9,195,856,889	2,759,350	9,197,356,129	2,759,350
Other expenses	1	-	3	-
Total	**9,195,856,890**	**2,759,350**	**9,197,356,132**	**2,759,350**

11. Current corporate income tax expense

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

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

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

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Total profit before tax	**232,892,059,179**	**162,547,037,426**	**310,851,139,733**	**202,568,973,846**
Adjustment to accounting profits to determine corporation income taxable profit	(29,346,344,788)	(23,512,495,955)	(29,346,344,788)	(25,651,548,913)
- Increases	-	-	-	-
- Decreases	29,346,344,788	23,512,495,955	29,346,344,788	25,651,548,913
+ Dividends and profit distributions	*29,346,344,788*	*21,373,443,000*	*29,346,344,788*	*21,373,443,000*
+ Repair, renovation and other expenses	-	*2,139,052,955*	-	*4,278,105,913*
Total taxable profits	**203,545,714,391**	**139,034,541,471**	**281,504,794,945**	**176,917,424,933**
Corporate income tax rate	20%	20%	20%	20%
Current corporate income tax expenses	**40,709,142,878**	**27,806,908,294**	**56,300,958,989**	**35,383,484,986**

12. Cost by factor

	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026 VND	Accumulated from the beginning of the year to 30/6/2025 VND
Cost of materials, supplies	404,960,444,696	350,485,120,713	697,101,929,691	540,071,273,925
Labor costs	60,737,304,763	52,594,052,367	112,595,393,147	94,219,778,529
Depreciation expenses for fixed assets	24,396,248,998	33,601,502,443	48,323,195,758	63,445,884,785
Outsourced service expenses	374,924,850,485	325,379,585,818	653,153,136,770	536,822,488,251
Other cash expenses	26,550,609,280	33,497,817,068	43,908,763,374	48,390,247,098
Total	**891,569,458,222**	**795,558,078,409**	**1,555,082,418,740**	**1,282,949,672,588**

13. Basic and diluted earnings per share

The Corporation does not present this indicator in its separate financial statements because, in accordance with Accounting Standard No. 30 – Earnings per Share, when an entity prepares both separate and consolidated financial statements, it is only required to disclose earnings per share information in the consolidated financial statements as prescribed by the standard.

VII. OTHER INFORMATION

1. Subsequent events information

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

2. Information about related parties

2.1 List of related parties with arising transactions

Related parties	Relationship
Habeco Commerce One Member Company Limited	Subsidiary
Ha Noi - Hai Duong Beer Joint Stock Company	Subsidiary
Ha Noi - Hai Phong Beer Joint Stock Company	Subsidiary
Ha Noi - Nam Dinh Beer Joint Stock Company	Subsidiary
Ha Noi - Thai Binh Beer Joint Stock Company	Subsidiary
Ha Noi - Thanh Hoa Beer Joint Stock Company	Subsidiary
Ha Noi - Quang Binh Beer Joint Stock Company	Subsidiary
Beer - Alcohol - Beverage Packaging Joint Stock Company	Subsidiary
Hanoi Liquor And Beverage Joint Stock Company	Subsidiary
Hanoi Beer Trading Joint Stock Company	Subsidiary
Ha Noi - Quang Ninh Beer Alcohol And Beverage Joint Stock Company	Subsidiary
Hanoi Beer Alcohol Beverages Investment Development Joint Stock Company	Subsidiary
Ha Noi - Nghe An Beer Joint Stock Company	Subsidiary
Ha Noi - Quang Tri Beer Joint Stock Company	Subsidiary
Habeco - Hai Phong Joint Stock Company	Subsidiary
Ha Noi - Hong Ha Beer Joint Stock Company	Subsidiary
Habeco - Kim Bai Joint Stock Company	Associated company
Habeco-Transportation Joint Stock Company	Associated company
Habeco Development Investment Joint Stock Company	Associated company
Harec Investment And Trade Joint Stock Company	Associated company
San Miguel Yamamura Haiphong Glass Company Limited	Associated company
Habeco Packaging Joint Stock Company	Associated 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

During the second quarter of the fiscal year 2026, the Corporation entered into transactions with related parties. The main transactions (excluding VAT) are as follows:

Unit: VND

Related parties	Transaction details	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
Habeco Commerce One Member Company Limited	Recovery of bottles and cases	878,099,999	31,189,091
	Sale of goods, products	2,419,541,374,239	1,814,258,582,800
	Electricity, water, and other expenses	192,193,271	132,076,580
	Penalties, others	-	5,888,000
	Returns and trade discounts	43,908,217,947	12,194,449,905
	Distributed profits	13,414,884,788	7,000,000,000
	Office and warehouse leasing	3,904,389,480	8,285,760,520
	Advertising materials, promotions, sales support	195,096,961,887	144,059,869,798
Ha Noi - Hai Duong Beer Joint Stock Company	Sale of materials, goods	58,938,000	21,318,000
	License fees	533,755,395	487,590,192
Ha Noi - Hai Phong Beer Joint Stock Company	Sale of materials, goods	12,540,000	12,540,000
	License fees	123,074,507	97,679,292
Ha Noi - Thai Binh Beer Joint Stock Company	Purchase of goods	69,285,480,750	72,687,468,750
	Sale of materials, goods	11,372,003,332	12,420,558,342
	License fees	36,518,364	15,979,680
	Electricity, water, and other expenses	137,021,713	-
Ha Noi - Thanh Hoa Beer Joint Stock Company	Purchase of goods	109,206,314,300	78,812,114,080
	Sale of materials, goods	760,622,446,049	624,094,435,601
	Sales support expenses, advertising materials	40,491,496,631	34,488,360,617
	License fees	404,855,545	212,016,528
	Recovery of bottles and cases	2,404,544	161,071,636
	Returns and trade discounts	4,804,165,661	3,201,966,207
	Warehouse leasing	777,378,000	774,228,000

Related parties	Transaction details	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
Ha Noi - Quang Binh Beer Joint Stock Company	Purchase of goods	38,309,736,940	32,007,387,320
	Sale of materials, goods	6,871,267,880	6,300,944,507
	Other revenue	19,112,220	-
Beer - Alcohol - Beverage Packaging Joint Stock Company	Purchase of bottle caps	4,785,616,000	5,097,007,000
Hanoi Beer Trading Joint Stock Company	Sale of products	720,218,792,960	636,110,260,650
	Returns	432,573,550	291,463,700
	Lease of premises, electricity, water	1,683,897,100	1,564,318,800
	Keg repair and keg purchases	2,007,000,000	665,000,000
	Electricity, water and other expenses	94,423,693	87,860,601
	Sales support expenses, keg rental	33,094,938,131	31,768,321,176
Ha Noi - Quang Ninh Beer Alcohol And Beverage Joint Stock Company	Penalties	-	125,843,636
Hanoi Beer Alcohol Beverages Investment Development Joint Stock Company	Purchase of goods	319,943,246,750	174,575,044,720
	Sale of materials, goods	126,170,049,299	60,209,808,869
	License fees	1,630,682,449	1,543,049,647
	Other revenue	238,528,740	-
Ha Noi - Quang Tri Beer Joint Stock Company	Purchase of goods	165,530,321,450	127,268,079,920
	Sale of materials, goods	65,092,336,710	41,102,668,048
	License fees	7,124,253	822,900
	Electricity, water and other expenses	4,753,245	-
	Other expenses	115,407,408	-
Habeco - Hai Phong Joint Stock Company	Purchase of goods	278,831,290,090	172,679,559,090
	Sale of materials, goods	103,030,478,080	59,444,452,720
	Equipment leasing	838,519,132	1,033,500,000
Ha Noi - Hong Ha Beer Joint Stock Company	Sale of materials, goods	-	309,738,000
	Distributed profits	6,466,200,000	5,119,075,000
	License fees	4,579,784,688	4,025,871,062
	Other revenue	133,697,970	-
Ha Noi - Nghe An Beer Joint Stock Company	Purchase of goods	194,806,334,530	185,427,452,640

Related parties	Transaction details	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
	Sale of materials, goods	74,801,103,469	58,761,570,217
	License fees	294,635,015	211,115,688
	Other revenue	64,823,087	-
Ha Noi - Nam Dinh Beer Joint Stock Company	Distributed profits	-	204,000,000
	License fees	342,037,097	406,661,372
	Warehouse rental and others	361,800,000	739,440,000
	Sale of materials, goods	50,160,000	62,700,000
	Warehouse leasing	311,304,000	-
	Electricity, water, and other expenses	29,136,916	-
Hanoi Liquor And Beverage Joint Stock Company	Purchase of goods	97,035,052	58,520,730
Habeco - Kim Bai Joint Stock Company	Purchase of goods	9,658,362,190	-
	Sale of materials, goods	3,051,110,980	155,988,000
	Distributed profits	1,008,000,000	1,008,000,000
	License fees	2,022,283,650	2,092,125,024
	Other revenue	149,598,429	-
Habeco-Transportation Joint Stock Company	Lease of premises	324,000,000	561,600,000
	Transport and handling costs	17,577,715,411	10,606,413,333
San Miguel Yamamura Hai Phong Glass Company Limited	Sale of scrap	664,986,238	58,425,960
	Purchase of empty bottles	931,467,600	-
Harec Investment And Trade Joint Stock Company	Distributed profits	7,606,080,000	7,732,848,000
Habeco Packaging Joint Stock Company	Purchase of packaging materials	51,611,445,948	39,878,697,436
	Electricity, water, and other expenses	55,872,000	37,792,000
	Other expenses	-	18,000,000
	Distributed profits	851,180,000	309,520,000

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

Unit: VND

Related parties	Transaction details	Receivable/(payable) amount	
		Ending balance	**Beginning balance**
Ha Noi - Hong Ha Beer Joint Stock Company	Sale of materials, goods, lease of premises	4,041,559,570	1,328,873,510
	Purchase of goods	-	(280,800,000)
Habeco - Hai Phong Joint Stock Company	Sale of materials, goods, lease of assets	-	23,446,633,510
	Purchase of goods	(49,752,916,173)	(56,858,198,140)
Beer - Alcohol - Beverage Packaging Joint Stock Company	Purchase of goods	(1,068,098,200)	(470,318,200)
Hanoi Liquor And Beverage Joint Stock Company	Purchase of goods	(5,126,000)	(63,467,000)
Ha Noi - Hai Duong Beer Joint Stock Company	Sale of materials, goods	428,859,569	310,720,562
Ha Noi - Hai Phong Beer Joint Stock Company	Sale of materials, goods	117,206,135	53,269,254
Ha Noi - Nghe An Beer Joint Stock Company	Purchase of goods	(30,084,990,747)	(37,367,442,853)
	Sale of materials, goods	342,568,495	26,546,779
Ha Noi - Quang Binh Beer Joint Stock Company	Sale of materials, goods	18,916,222	-
	Purchase of goods	(11,245,562,222)	(8,901,689,918)
Ha Noi - Quang Tri Beer Joint Stock Company	Sale of materials, goods	12,229,318	16,324,265
	Purchase of goods	(21,327,149,306)	(18,906,968,470)
Ha Noi - Thai Binh Beer Joint Stock Company	Purchase of goods	(8,435,422,875)	(151,655,625)
	Sale of materials, goods	4,428,158,705	2,128,750,042
Ha Noi - Thanh Hoa Beer Joint Stock Company	Purchase of goods	(14,438,543,244)	(52,245,916,152)
	Sale of materials, goods	25,055,428,097	6,502,343,047
	Receive deposits, guarantees	(13,350,967,600)	(7,385,716,600)
Hanoi Beer Alcohol Beverages Investment Development Joint Stock Company	Sale of materials, goods	1,675,238,645	717,254,581
Hanoi Beer Trading Joint Stock Company	Purchase of goods	(11,465,794,965)	(85,033,987,335)
	Advance payment for goods	(21,804,311,707)	(18,724,877,098)
	Sales support, keg rental, and transportation and handling costs	(2,206,200,000)	(39,910,237,800)

Related parties	Transaction details	Receivable/(payable) amount	
		Ending balance	Beginning balance
Ha Noi - Quang Ninh Beer Alcohol And Beverage Joint Stock Company	Advance payment for goods	(546,001,172)	(546,001,172)
Habeco Commerce One Member Company Limited	Sale of goods, lease of premises	106,969,764,951	37,046,648,647
	Receive bottle and case deposits	(163,084,655,000)	(134,692,605,000)
	Other payables	-	(342,187,211,196)
	Other receivables	164,725,000	-
Ha Noi - Nam Dinh Beer Joint Stock Company	Sale of materials, goods	316,002,426	104,084,747
	Warehouse leasing	(397,980,000)	(332,848,000)
San Miguel Yamamura Haiphong Glass Company Limited	Sale of materials, goods	135,700,013	44,132,813
	Purchase of goods	(1,002,985,008)	-
Habeco - Kim Bai Joint Stock Company	Sale of materials, goods	2,293,144,313	1,779,539,216
	Purchase of goods	(2,948,299,200)	(2,542,100,000)
Habeco-Transportation Joint Stock Company	Transport costs	(1,909,399,642)	(2,148,416,204)
Habeco Packaging Joint Stock Company	Sale of materials, goods	18,195,840	24,122,880
	Purchase of goods	(11,154,888,370)	(6,050,229,099)

During the second quarter of the fiscal year 2026, Income of the Board of Directors, the Board of Management, Supervisory Board, and Chief Accountant are as follows:

Full Name	Position	Q2/2026 VND	Q2/2025 VND	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
Salary and remuneration of Board of directors members		347,910,000	331,140,000	695,820,000	628,740,000
Mr Tran Dinh Thanh	Chairman	48,000,000	45,600,000	96,000,000	86,400,000
Mr Ngo Que Lam	Member	48,000,000	45,600,000	96,000,000	86,400,000
Mr Vu Xuan Dung	Member	48,000,000	45,600,000	96,000,000	86,400,000
Mr Tran Thuan An	Member	48,000,000	48,000,000	96,000,000	88,800,000
Mr Bui Huu Quang	Member	48,000,000	48,000,000	96,000,000	88,800,000
Ms Quan Le Ha	Member	48,000,000	48,000,000	96,000,000	88,800,000
Mr Tran Danh Dang	Member				
Income of supervisory board members		244,800,000	225,600,000	489,600,000	412,800,000
Ms Chu Thi Thu Trang	Head	48,000,000	40,000,000	96,000,000	64,000,000
Mr Tran Duc Giang	Member	16,000,000	48,000,000	64,000,000	72,000,000
Ms Thieu Hong Nhung	Member to 22/04/2026	32,000,000	-	32,000,000	-
Mr Nguyen Hanh Bao Phuc	Member from 22/04/2026				
Income of the General Director and other key Management personnel		474,531,750	268,800,000	949,063,500	537,600,000
Mr Ngo Que Lam	General Director	1,830,897,000	1,022,400,000	3,661,794,000	2,044,800,000
Income of other key Management personnel					

3. Segment reporting

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

Geographic area

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

Business segment

The Corporation's principal business activity is the production and sale of beer products. Accordingly, segment reporting by business activity is not presented

4. Secured assets

As of 30 June 2026, the Corporation has pledged its term deposit contracts at banks as collateral to secure performance bond obligations (refer to Note V.2). Additionally, the Corporation has no outstanding bank loans and does not hold any collateral from other entities.

5. Credit risk

Credit risk is the risk that partners will not perform its obligations under the provisions of a financial instrument or contract leading to financial losses. Corporation 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 Corporation policies. procedures and process control of the Corporation 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. Corporation does not have risk of credit concentration.

Bank deposits

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

6. Liquidity risk

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

Corporation 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 Corporation and to minimize impact of changing cash flows.

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

Unit: VND

	Under 01 year	From 01 year to 05 years	Total
Ending balance	**1,696,081,727,857**	-	**1,696,081,727,857**
Accounts payable	601,651,286,927	-	601,651,286,927
Accrued expenses	373,650,892,617	-	373,650,892,617
Other payables	720,779,548,313	-	720,779,548,313
Beginning balance	**1,706,971,065,384**	-	**1,706,971,065,384**
Accounts payable	1,159,881,170,059	-	1,159,881,170,059
Accrued expenses	50,500,908,366	-	50,500,908,366
Other payables	496,588,986,959	-	496,588,986,959

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

7. Market risk

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

Foreign currency risk

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

Corporation management of exchange risks by considering the current market and expected the Corporation to plan for the future trading in foreign currency. Corporation 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 Corporation primarily related to short-term deposits and loans.

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

The Corporation 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 about going concern

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

9. Comparative figures

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

Items	31/12/2025 *As reclassified*	31/12/2025 *As previously reported*	Difference
A. CURRENT ASSETS	**4,356,390,335,587**	**4,356,390,335,587**	-
I. Cash and cash equivalents	**471,654,443,831**	**470,947,019,173**	**707,424,658**
2. Cash equivalents	356,707,424,658	356,000,000,000	707,424,658
II. Short-term financial investments	**3,476,432,960,916**	**3,393,078,900,000**	**83,354,060,916**
3. Short-term held-to-maturity investments	3,476,432,960,916	3,393,078,900,000	83,354,060,916
III. Short-term receivables	**109,930,243,125**	**193,991,728,699**	**(84,061,485,574)**
5. Other short-term receivables	16,352,180,517	100,413,666,091	(84,061,485,574)
B. NON- CURRENT ASSETS	**1,754,625,224,288**	**1,754,625,224,288**	-
TOTAL ASSETS	**6,111,015,559,875**	**6,111,015,559,875**	-
C. LIABILITIES	**1,774,813,708,631**	**1,774,813,708,631**	-
I. Current liabilities	**1,774,813,708,631**	**1,632,601,371,725**	**142,212,336,906**
3. Dividends and profit payable	61,723,435,284	-	61,723,435,284
10. Other short-term payables	148,864,398,672	68,375,497,050	80,488,901,622
II. Long-term liabilities	-	**142,212,336,906**	**(142,212,336,906)**
8. Other long-term payables	-	142,212,336,906	(142,212,336,906)
D. EQUITY	**4,336,201,851,244**	**4,336,201,851,244**	-
TOTAL RESOURCES	**6,111,015,559,875**	**6,111,015,559,875**	-

Prepared by	**Chief Accountant**	**General Director**
Tran Quoc Viet	**Pham Thu Thuy**	**Ngo Que Lam**

Ha Noi, 28 July 2026