

**SUPPLEMENTARY INFORMATION DISCLOSURE IN THE REVIEWED
INTERIM FINANCIAL STATEMENT FOR THE SIX MONTH OF 2025**

To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange

- **Organization Name:** Hanoi Liquor and Beverage Joint Stock Company (HALICO)
- **Stock Code:** HNR
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Person Disclosing Information:

Position:

Type of Information Disclosure: ☐ Periodic ☐ Extraordinary ☐ 24-hour ☐ Upon request

Content of Disclosure: (*):

1. Reviewed Interim Financial Statements for the six month of 2025:

The net profit after tax, as presented in the reviewed interim financial statements for the first six months of 2025 of Hanoi Liquor and Beverage Joint Stock Company (HALICO), audited by Deloitte Vietnam Audit Company Limited, amounted to VND 485,46 million, representing an increase of 219.28%, equivalent to an increase of VND 3 billion compared to the same period last year (first six months of 2024: a loss of VND 2.52 billion). This increase was primarily driven by the following factors:

- + Revenue increased by VND 7,22 billion year-over-year, while sales deductions (trade discounts) rose by VND 0,43 billion.
- + Cost of goods sold (COGS) in the six month of 2025 decreased by VND 0,51 billion compared to the same period in 2024.
- + Financial operating profit in the six month of 2025 decreased by VND 0,22 billion year-over-year.
- + Selling expenses in the six month of 2025 increased by VND 1,7 billion year-over-year.
- + General and administrative expenses in the six month 2025 increased by VND 2,77 billion compared to the same period in 2024.
- + Other net changes contributed an increase of VND 0,39 billion year-over-year.

2. Comparison of the Reviewed Financial Statements for the First Six Months of 2025 with the Pre-Audit Financial Statements:

The net profit after tax, as presented in the reviewed interim financial statements for the first six months of 2025 of Hanoi Liquor and Beverage Joint Stock Company (HALICO), audited by Deloitte Vietnam Audit Company Limited, amounted to VND 485,46 million, representing a decrease of 30.22%, equivalent to a reduction of VND 210.28 million compared to the pre-audit

financial statements (pre-audit financial statements: VND 695,74 million). The decrease was primarily attributable to the following factors:

- + Cost of goods sold (COGS) increased by VND 238,74 million due to the provision for inventory devaluation;
- + Financial income decreased by VND 71,54 million due to foreign exchange revaluation;
- + General and administrative expenses decreased by VND 100 million

We hereby commit that the disclosed information above is truthful and take full responsibility before the law for the accuracy of the disclosed content.

Attachments::

- Relevant documents for the disclosure

Representative of the Organization

(Signature, full name, position, and official seal)



GIÁM ĐỐC

Trần Hậu Cường