

Mẫu số: 01-B/No. 01-B

CÔNG TY CP ONE CAPITAL
HOSPITALITY
ONE CAPITAL HOSPITALITY
JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom - Happiness

Hà Nội, ngày 31 tháng 03 năm 2025

Ha Noi, March 31st, 2025

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC INFORMATION DISCLOSURE OF
FINANCIAL STATEMENTS

Kính gửi/To: Sở Giao dịch Chứng khoán Hà Nội

Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán và Thông tư số 68/2024/TT-BTC sửa đổi, bổ sung một số điều của các Thông tư quy định về giao dịch chứng khoán trên hệ thống giao dịch chứng khoán; bù trừ và thanh toán giao dịch chứng khoán; hoạt động của công ty chứng khoán và công bố thông tin trên thị trường chứng khoán, Công ty CP One Capital Hospitality (MCK: OCH) thực hiện công bố thông tin báo cáo tài chính (BCTC) năm 2024 đã kiểm toán với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to the regulations at Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market and Circular No. 68/2024/TT-BTC amending and supplementing a number of articles of the Circulars regulating securities transactions on the securities trading system; clearing and settlement of securities transactions; activities of securities companies and information disclosure on the stock market, One Capital Hospitality Joint Stock Company (Stock Code: OCH) discloses the audited financial statements for 2024 to the Hanoi Stock Exchange as follow:

1. Tên tổ chức: Công ty CP One Capital Hospitality

Name of organization: One Capital Hospitality Joint Stock Company

- Mã chứng khoán/Stock Code: OCH

- Địa chỉ/Address: Tầng 23, tòa nhà Leadvisors, 643 Phạm Văn Đồng, P. Cổ Nhuế 1, Q. Bắc Từ Liêm, TP. Hà Nội/ 23rd floor, Leadvisors Tower, 643 Pham Van Dong, Co Nhue 1 Ward, Bac Tu Liem District, Hanoi.

- Điện thoại liên hệ/Tel: 0243 783 0101

Fax: 0243 783 0202

- Email: info@och.vn

Website: <http://och.vn>

2. Nội dung thông tin công bố/*Content of the Disclosure:*

- BCTC kiểm toán năm 2024/*Audited Financial Statements for 2024*

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/*Separate financial statements (Listed organizations without subsidiaries and superior accounting companies with affiliated companies);*

☒ BCTC riêng và BCTC hợp nhất (TCNY có công ty con)/*Separate financial statements and consolidated financial statements (Listed organizations with subsidiaries);*

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/*Consolidated financial statements (Listed organizations with accounting companies under the organization of private accounting system).*

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC/*The auditing organization issues not an unqualified opinion on the financial statements:*

☐ Có/ *Yes*

☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/:

☐ Có/ *Yes*

☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại/*Profit after tax in this period changes by 5% or more before and after auditing, or from loss to profit or vice versa:*

☐ Có/ *Yes*

☒ Không/ *No*

Văn bản giải trình trong trường hợp tích có/*Explanation document in case of Yes:*

☐ Có/ *Yes*

☐ Không/ *No*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/*Profit after corporate income tax in the income statement of this period changes by 10% or more compared to the same period of last year:*

☒ Có/ *Yes*

☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/*Explanation document in case of Yes:*

☒ Có/ *Yes*

☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*Profit after tax in this period is a loss, changing from profit in the same period last year to loss in this period or vice versa:*

☐ Có/ *Yes*

☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanation document in case of*
Yes:

☐

Có/ Yes

☐

Không/ No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 31/03/2025 tại đường dẫn: <http://och.vn/cong-bo-thong-tin/>.

This information was published on the company's website on: March 31st, 2025 at the link: <http://och.vn/cong-bo-thong-tin/>

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong kỳ/ *Report on transactions with a value of 35% or more of total assets during this period.*

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau/ *In case the listed organizations has transactions above, please report the following contents in full:*

- Nội dung giao dịch/ *Transaction content:*
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (căn cứ trên báo cáo tài chính năm gần nhất)/ *Ratio of transactions value/total assets of the company (%) (based on the most recent financial statements);.....*
- Ngày hoàn thành giao dịch/ *Transaction completed date:.....*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố

We commit that the disclosure information above is true and are fully responsible before the law for the content of the disclosure information.

Đại diện tổ chức

Organization representative

Người đại diện theo pháp luật/Người UQCBTT
Legal representative/ Information Disclosure Officer

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

(Sign, state full name, position, seal)

Tài liệu đính kèm/ *Attached file:*

- BCTC riêng, hợp nhất đã kiểm toán năm 2024/ *Audited separate and consolidated financial statements for 2024;*
- Văn bản giải trình thông tin chênh lệch lợi nhuận trước sau kiểm toán/ *Explanation of financial statements before and after audited.*



TỔNG GIÁM ĐỐC
Nguyễn Đức Minh



ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY
AUDITED CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 31/12/2024

Hanoi, March 2025

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

23rd Floor, Leadvisors Tower, 643 Pham Van Dong, Co Nhue 1, Bac Tu Liem, Hanoi, Vietnam

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ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

23rd Floor, Leadvisors Tower, 643 Pham Van Dong, Co Nhue 1, Bac Tu Liem, Hanoi, Vietnam

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of One Capital Hospitality Joint Stock Company presents this statements and the accompanying consolidated financial statements of the Company for the year ended 31st December 2024.

COMPANY

One Capital Hospitality Joint Stock Company was established and operated under the first Business Registration Certificate No. 0403000464 dated July 24, 2006 issued by the Department of Planning and Investment of Hai Duong province and the amended Business Registration Certificates issued by the Department of Planning and Investment of Hanoi city. The 17th most recent amended Business Registration Certificate No. 0800338870 issued by the Department of Planning and Investment of Hanoi city on May 10, 2022.

The Company's Name in English: One Capital Hospitality Joint Stock Company.

Abbreviation: OCH JSC.

Charter capital according to the 17th amended Business Registration Certificate dated 10/05/2022 is: VND 2,000,000,000,000 (*In words: Two trillion VND*).

Head office address: 23rd Floor, Leadvisors Tower, 643 Pham Van Dong, Co Nhue 1 Ward, Bac Tu Liem District, Hanoi.

The Company's shares are listed on the HNX with the code OCH. Up to the time of issuance of this Report, OCH shares are subject to maintenance of warning status according to Decision No. 342/QĐ-SGDHN and Notice No. 1672/TB-SGDHN dated 04/04/2024 of the Hanoi Stock Exchange.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Company during the year and at the date of this report are as follows:

Board of Management

Mrs. Nguyen Thu Hang	Chairman (Reappointed on 15/05/2024)
Mr. Nguyen Chinh Phuong	Member (Dismissed on 15/05/2024)
Mr. Huynh Minh Viet	Member (Reappointed on 15/05/2024)
Mr. Dinh Hoai Nam	Member (Reappointed on 15/05/2024)
Mr. Nguyen Dung Minh	Member (Reappointed on 15/05/2024)
Mrs. Hoang Thi Thuy Van	Member (Appointment on 15/05/2024)

Board of Supervisors

Mrs. Duong Thi Mai Huong	Head of the Supervisory Board (Reappointed on 15/05/2024)
Mrs. Tran Thi Kim Oanh	Member (Reappointed on 15/05/2024)
Mrs. Le Thi Bich Hanh	Member (Reappointed on 15/05/2024)

Board of General Directors

Mr. Nguyen Duc Minh	General Director (Appointment on 15/01/2025)
Mr. Le Dinh Quang	Deputy General Director (Dismissal of the General Director and appointment of the Deputy General Director on 15/01/2025)
Mr. Ha Trung Dung	Deputy General Director (Dismissed on 15/10/2024)

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

23rd Floor, Leadvisors Tower, 643 Pham Van Dong, Co Nhue 1, Bac Tu Liem, Hanoi, Vietnam

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of General Directors, apart from the events mentioned in section 7.1 – Events After the Reporting Period, there are no unusual events occurring after the accounting closing date that would affect the financial position and operations of the Company, requiring adjustments or disclosures in the consolidated financial statements for the fiscal year ended 31/12/2024.

AUDITORS

The Company's Consolidated financial statements for the year ended 31st December 2024 have been audited by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Company's Board of General Directors is responsible for preparing the consolidated financial statements, which give a true and fair view of the financial position as well as of its income and cash flows statements for the year then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of consolidated financial statements. In preparing these financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Company are followed or not, and all the material differences from these standards are disclosed and explained in the consolidated Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the consolidated Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the consolidated Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the consolidated financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the consolidated financial statements.

For and on behalf of the Board of General Directors,



Nguyễn Đức Minh

General Director

Hanoi, 31st March 2025

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
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No: 268/2025/BCKTHN-CPA VIETNAM-NV2

INDEPENDENT AUDITORS' REPORT

To: Shareholders
Boards of Management, Supervisors and General Directors
One Capital Hospitality Joint Stock Company

We have audited the accompanying consolidated financial statements of One Capital Hospitality Joint Stock Company, as set out on pages 06 to pages 48 prepared on 31/03/2025, including the Consolidated Balance sheet as at 31/12/2024, and the Consolidated Income Statement, and Consolidated Cash flows Statement for the year then ended, and Notes to the consolidated financial statement.

Responsibility of the Board of General Directors

The Company's Board General of Directors is responsible for the true and fair preparation and presentation of these Consolidated financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the Consolidated financial statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of Consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. These Standards require us to comply with the Standards and codes of ethics, to plan and perform the audit to obtain reasonable assurance as to whether the Company's consolidated financial statements are there any significant errors or not.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The audit procedures are selected based on the auditor's judgment, including the assessment of risks of material misstatement in the consolidated financial statements due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design appropriate audit procedures to the actual situation, which is not intended to give an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditors' Opinion

In our opinion, the accompanying consolidated financial statements gives a true and fair view of, in all material respects, the financial position of the Company as at 31st December 2024 and the results of its operations and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the consolidated financial statements in Vietnam.

Other matters

The consolidated financial statements for the fiscal year ended December 31, 2023 were audited by another independent auditor whose audit report dated March 30, 2024 expressed an unqualified opinion.



Nguyen Thi Mai Hoa**Deputy General Director**

Certificate of registration of auditing practice

No: 2326-2023-137-1

Authorised: 08/2025/UQ-CPA VIETNAM dated 02/01/2025 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED**A member firm of INPACT***Hanoi, 31st March 2025*

Nguyen Thi Tien**Auditor**

Certificate of registration of auditing practice

No: 5276-2021-137-1

CONSOLIDATED BALANCE SHEET

As at 31st December 2024

ASSETS	Code	Note	31/12/2024	01/01/2024
			VND	VND
A - CURRENT ASSETS (100=110+120+130+140+150)	100		628,613,173,938	551,862,629,590
I. Cash and cash equivalents	110	5.1	169,749,007,919	168,490,954,691
1. Cash	111		66,949,007,919	58,900,954,691
2. Cash equivalents	112		102,800,000,000	109,590,000,000
II. Short-term financial investments	120		26,034,992,071	44,333,105,230
1. Trading securities	121		172,559	172,559
2. Provision for impairment of trading securities	122		(79,359)	(79,359)
3. Investments held to maturity	123	5.2	26,034,898,871	44,333,012,030
III. Short-term receivables	130		185,581,624,762	94,557,009,960
1. Short-term receivables from customers	131	5.3	21,691,223,141	15,625,176,894
2. Short-term repayments to suppliers	132	5.4	66,637,766,798	63,626,141,896
5. Short-term loan receivables	135	5.5	10,400,000,000	8,500,000,000
6. Other short-term receivables	136	5.6	264,547,268,098	178,487,888,929
7. Short-term allowances for doubtful debts	137	5.7	(179,687,028,788)	(173,669,927,263)
8. Shortage of assets awaiting resolution	139		1,992,395,513	1,987,729,504
IV. Inventories	140	5.8	228,885,001,731	225,992,112,660
1. Inventories	141		331,138,228,504	328,245,339,433
2. Allowances for devaluation of inventories	149		(102,253,226,773)	(102,253,226,773)
V. Other current assets	150		18,362,547,455	18,489,447,049
1. Short-term prepaid expenses	151	5.9	4,647,983,605	3,215,357,661
2. Deductible value added tax	152		5,415,954,617	6,975,480,155
3. Taxes and other receivables from government budget	153	5.18	8,298,609,233	8,298,609,233
B - LONG-TERM ASSETS (200=210+ 220+230+240+250+260)	200		3,224,643,675,479	3,581,741,119,302
I. Long-term receivables	210		202,884,004,359	499,775,321,316
5. Long-term loan receivable	215	5.5	30,227,733,073	32,227,733,073
6. Other long-term receivables	216	5.6	172,656,271,286	467,547,588,243
II. Fixed assets	220		482,842,470,131	512,672,371,098
1. Tangible fixed assets	221	5.10	427,179,420,965	454,592,094,558
- Historical costs	222		829,407,529,197	826,247,179,329
- Accumulated depreciation	223		(402,228,108,232)	(371,655,084,771)
3. Intangible fixed assets	227	5.11	55,663,049,166	58,080,276,540
- Historical costs	228		75,202,950,065	75,138,473,786
- Accumulated amortization	229		(19,539,900,899)	(17,058,197,246)
III. Investment properties	230	5.12	21,178,712,553	22,383,906,237
1. Historical costs	231		36,155,810,460	36,155,810,460
2. Accumulated depreciation	232		(14,977,097,907)	(13,771,904,223)
IV. Long-term assets in progress	240		181,946,261,390	179,192,832,166
2. Construction in progress	242	5.13	181,946,261,390	179,192,832,166
V. Long-term investments	250	5.14	2,085,000,000,000	2,095,967,038,638
2. Investments in joint ventures and associates	252		-	2,085,000,000,000
3. Investments in equity of other entities	253		2,101,423,700,000	90,664,700,000
4. Allowances for long-term investments	254		(16,423,700,000)	(79,697,661,362)
VI. Other long-term assets	260		250,792,227,046	271,749,649,847
1. Long-term prepaid expenses	261	5.9	218,416,769,457	231,525,774,424
2. Deferred tax assets	262	5.15	241,943,120	407,547,919
4. Goodwill	269	5.16	32,133,514,469	39,816,327,504
TOTAL ASSETS (270 = 100+200)	270		3,853,256,849,417	4,133,603,748,892

CONSOLIDATED BALANCE SHEET (CONTINUED)

As at 31st December 2024

RESOURCES	MS	Note	31/12/2024 VND	01/01/2024 VND
C- LIABILITIES (300=310+330)	300		1,938,771,943,991	2,359,198,424,112
I. Short-term liabilities	310		589,967,426,483	574,005,066,174
1. Short-term trade payables	311	5.17	25,589,927,836	19,980,006,135
2. Short-term prepayments from customers	312		6,347,429,299	4,831,163,489
3. Taxes and other payables to government budget	313	5.18	229,110,392,979	230,485,289,186
4. Payables to employees	314		11,303,329,565	20,310,744,105
5. Short-term accrued expenses	315	5.19	13,117,056,461	11,410,550,150
8. Short-term unearned revenues	318	5.20	8,063,976	24,267,679
9. Other short-term payments	319	5.21	135,421,065,960	133,651,726,714
10. Short-term borrowings and finance lease liabilities	320	5.22	155,296,663,881	140,288,028,779
11. Short-term provisions	321		3,386,672,199	4,383,521,053
12. Bonus and welfare fund	322		10,386,824,327	8,639,768,884
II. Long-term liabilities	330		1,348,804,517,508	1,785,193,357,938
1. Long-term trade payables	331	5.17	2,625,664,458	3,363,621,314
7. Other long-term payables	337	5.21	36,672,970,938	209,647,824,515
8. Long-term borrowings and finance lease liabilities	338	5.22	1,270,000,000,000	1,532,331,166,911
11. Deferred income tax payables	341	5.23	39,505,882,112	39,850,745,198
D- OWNERS' EQUITY	400		1,914,484,905,426	1,774,405,324,780
(400 = 410)				
I- Owners' equity	410	5.24	1,914,484,905,426	1,774,405,324,780
1. Contributed capital	411		2,000,000,000,000	2,000,000,000,000
- Ordinary shares with voting rights	411a		2,000,000,000,000	2,000,000,000,000
3. Other capital	414		4,984,000,000	4,983,002,620
7. Development and investment funds	418		14,419,362,244	14,414,221,829
9. Other equity funds	420		6,329,814,592	6,329,814,592
10. Undistributed profit after tax	421		(484,413,899,284)	(626,910,505,151)
- Undistributed profit after tax brought forward	421a		(628,319,372,540)	(749,173,446,433)
- Undistributed profit after tax for the current year	421b		143,905,473,256	122,262,941,282
13. Non-controlling interest	429		373,165,627,874	375,588,790,890
TOTAL RESOURCES	440		3,853,256,849,417	4,133,603,748,892
(440 = 300+400)				

Hanoi, 31st March 2025

Preparer

Chief Accountant

General Director





Pham Thi Thanh Huyen

Pham Tien Thanh

Nguyen Duc Minh

CONSOLIDATED INCOME STATEMENTFor the year ended 31st December 2024

ITEMS	Code	Note	In 2024	In 2023
			VND	VND
1. Revenues from sales and services rendered	01	6.1	1,018,575,978,807	989,181,985,895
2. Revenue deductions	02	6.2	34,838,638,846	14,490,636,911
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.3	983,737,339,961	974,691,348,984
4. Costs of goods sold	11	6.4	513,925,928,945	521,776,048,319
5. Gross revenues from sales and services rendered (20 = 10-11)	20		469,811,411,016	452,915,300,665
6. Financial income	21	6.5	24,828,175,340	53,090,457,240
7. Financial expenses	22	6.6	117,971,026,571	18,449,877,764
<i>In which: Interest expenses</i>	23		107,769,515,970	20,207,091,779
8. Profit (loss) in Associates, Joint Ventures	24		-	-
9. Selling expenses	25	6.7	180,844,467,757	171,669,932,077
10. General administrative expenses	26	6.7	130,209,016,383	147,776,652,619
11. Net profits from operating activities {30 = 20+(21-22)-(25+26)}	30		65,615,075,645	168,109,295,445
12. Other income	31	6.8	158,444,867,165	6,640,874,853
13. Other expenses	32	6.8	15,140,345,865	33,347,316,285
14. Other profits (40 = 31-32)	40	6.8	143,304,521,300	(26,706,441,432)
15. Total net profit before tax (50 = 30+40+45)	50		208,919,596,945	141,402,854,013
16. Current corporate income tax expenses	51	6.9	32,363,265,663	45,354,601,617
17. Deferred corporate income tax expenses	52	6.10	(179,258,287)	(23,563,308,460)
18. Profits after corporate income tax (60 = 50-51-52)	60		176,735,589,569	119,611,560,856
19. Profit after tax of shareholders of Parent company	61		177,788,446,056	130,104,919,538
20. Profit after tax of non-controlling shareholders	62		(1,052,856,487)	(10,493,358,682)
21. Basic earnings per share	70	6.11	889	604

Preparer



Pham Thi Thanh Huyen

Chief Accountant



Pham Tien Thanh

Hanoi, 31st March 2025

General Director



Nguyen Duc Minh

CONSOLIDATED CASH FLOW STATEMENT*(Indirect method)*For the year ended 31st December 2024

ITEMS	Code	Note	In 2024 VND	In 2023 VND
I. Cash flows from operating activities				
1. <i>Profit before tax</i>	01		208,919,596,945	141,402,854,013
2. <i>Adjusted for items</i>				
- Depreciation of fixed assets and investment property	02		47,709,569,719	62,271,417,422
- Provisions	03		5,020,252,671	13,420,280,348
- Gains or losses from exchange rate differences due to revaluation of foreign currency monetary items	04		(8,586,053)	(10,337,502)
- Gains or losses from investment activities	05		(14,810,240,297)	(54,189,929,976)
- Interest expenses	06		107,769,515,970	20,207,091,779
3. <i>Operating profit before changes in working capital</i>	08		354,600,108,955	183,101,376,084
- Increase (Decrease) in Receivables	09		202,030,429,492	102,979,105,225
- Increase (Decrease) in Inventories	10		(2,892,889,071)	2,043,229,861
- Increase (Decrease) in Payables	11		(145,395,230,571)	(130,498,682,692)
- Increase (Decrease) in Prepayments	12		11,676,379,023	9,284,988,510
- Interest Paid	14		(108,743,378,982)	(615,155,552)
- Corporate income tax paid	15		(46,271,537,511)	(23,440,453,436)
- Other payments on operating activities	17		(1,027,988,066)	(1,712,032,566)
<i>Net cash flows from operating activities</i>	20		263,975,893,269	141,142,375,434
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(10,117,789,351)	(18,156,344,747)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		208,767,675	1,340,965,339
3. Expenditures on loans and purchase of debt instruments from other entities	23		(21,771,886,841)	(642,301,542,030)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		40,170,000,000	197,600,000,000
5. Expenditures on equity investments in other entities	25		(200,138,972,800)	(2,085,000,000,000)
6. Proceeds from equity investment in other entities	26		905,000,000	1,710,000,000
7. Proceeds from interests, dividends and distributed profits	27		24,107,812,735	25,369,331,765
<i>Net cash flows from investing activities</i>	30		(166,637,068,582)	(2,519,437,589,673)
III. Cash flows from financial activities				
1. Proceeds from issuing shares, receiving capital contributions from owners	31		2,007,386	320,000,000,000
3. Proceeds from borrowings	33		375,730,636,096	1,533,911,411,696
4. Repayment of principal	34		(471,822,000,994)	(12,523,382,917)
6. Dividends, profits paid to owners	36		-	(8,918,104)
<i>Net cash flows from financial activities</i>	40		(96,089,357,512)	1,841,379,110,675
<i>Net cash flows during the period</i> (50 = 20+30+40)	50		1,249,467,175	(536,916,103,564)
Cash and cash equivalents at the beginning of the period	60		168,490,954,691	705,396,720,753
Effect of exchange rate fluctuations	61		8,586,053	10,337,502
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	5.1	169,749,007,919	168,490,954,691

Hanoi, 31st March 2025

Preparer

Chief Accountant

General Director



Pham Thi Thanh Huyen



Pham Tien Thanh



Nguyen Duc Minh

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSFor the year ended 31st December 2024**1. COMPANY INFORMATION****1.1. Structure of ownership**

One Capital Hospitality Joint Stock Company, was established and operated under the first Business Registration Certificate No. 0403000464 dated July 24, 2006 issued by the Department of Planning and Investment of Hai Duong province and the amended Business Registration Certificates issued by the Department of Planning and Investment of Hanoi city. The 17th most recent amended Business Registration Certificate No. 0800338870 issued by the Department of Planning and Investment of Hanoi city on 10/05/2022.

Name: One Capital Hospitality Joint Stock Company

Abbreviation: OCH JSC.

Charter capital according to the Certificate of Business Registration changed for the 17 time on 10/05/2022 is: VND 2,000,000,000,000 (In words: Two trillion dong)

The Company's registered office is located at: 23rd Floor, Leadvisors Tower, 643 Pham Van Dong, Co Nhue 1 Ward, Bac Tu Liem District, Hanoi City.

The Company's shares are listed on the HNX with the code OCH. At the time of issuance of this Report, OCH shares are under the warning status according to Decision No. 342/QD-SGDHN and Notice No. 1672/TB-SGDHN dated 04/04/2024 of the Hanoi Stock Exchange.

The total number of employees of the Company and Subsidiary as of 31/12/2024 is 1,083 employees (As of 31/12/2023 is 1,095 employees).

1.2. Business and main activities

- Construction of other civil engineering works.
- Other specialized construction activities
- Short-term accommodation services

Details: Hotels (excluding bar business, karaoke rooms, and nightclubs)

- Management consulting activities (excluding legal, financial, accounting, auditing, tax, and securities consulting).
- Other food and beverage services (excluding bar business, karaoke rooms, and nightclubs)
- Providing catering services under occasional contracts with customers (serving parties, meetings, weddings, etc.)
- Restaurants and mobile food service activities (excluding bar business, karaoke rooms, and nightclubs)
- Beverage service activities (excluding bar business)
- Real estate business, land use rights of owners, users, or leased land.

Details: Real estate business; Leasing factories, offices, houses, and warehouses.

- Agency, brokerage, and auction activities

Details: Consignment agency, purchasing, and selling of goods.

- Construction of all types of buildings

Details: Investment and construction of infrastructure, housing, offices, factories, and warehouses

- Wholesale of food.

Details: Purchase and sale of food and agricultural products.

- Production of other food products not elsewhere classified

Details: Production and processing of food.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**1.2 Business and main activities (Continued)**

- Architectural and related technical consulting activities. Detail:
 - + Consulting on construction project development for industrial works, residential buildings, and public works;
 - + Technical design (excluding construction design and urban planning design);
 - + Water supply and drainage system design – Water environment design;
 - + Supervision of construction and completion of civil and industrial works;
 - + Architectural design of buildings;
- Real estate consulting, brokerage, and auctioning of real estate and land use rights.
Details: Consulting, management, advertising, and real estate services. (For conditional business sectors, the company shall operate only when meeting the legal requirements)
- Support activities for railway and road transportation.
Details: Management of roads, bridges, tunnels, parking lots, car garages, and bike parking areas.

Main business activities during the year: Food production, Accommodation services, Food wholesale and Real estate business.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4 The Company structure

As at 31/12/2024, the Company has subsidiaries:

Company's Dependent Units:

Name	Address	Main business activities	Capital Ratio	Benefit ratio	Voting ratio
Direct Subsidiary					
Tan Viet Joint Stock Company	Nha Trang	Short-term accommodation services	51.42%	51.42%	51.42%
Givral Bakery Joint Stock Company	Ho Chi Minh	Manufacture of bakery products from flour	50.77%	50.77%	50.77%
Viptour - Togi Joint Stock Company	Ha Noi	Accommodation services	86.13%	86.13%	86.13%
Trang Tien IceCream Joint Stock Company (i)	Ha Noi	Processing of milk and dairy products	65.98%	99.81%	99.98%
Evening Star Nha Trang Joint Stock Company(ii)	Nha Trang	Restaurants and mobile food service activities	99.9997%	99.9997%	99.9997%
Leadvisors Special Opportunity Fund (iii)	Ha Noi	Investment fund management, securities investment company	99.00%	99.51%	100.00%
JP Good Food Co., Ltd.	Son La	Processing and preservation of seafood, meat, and products from seafood and meat	100.00%	100.00%	100.00%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**1.4. The Company structure (Continued)****Indirect subsidiaries**

Binh Hung Manufacturing Company Limited (iv) <i>Indirect ownership through Girval Bakery Joint Stock Company</i>	Bac Ninh	Real estate business, land use rights of owners, users, or leased land.	50.77%	100.00%
Tin Phat Ice Cream Joint Stock Company (v) <i>Indirect ownership through Trang Tien Ice Cream Joint Stock Company</i>	Ha Noi	Processing of milk and dairy products.	99.68%	99.87%

(i) The Company directly owns 65.98%, and its subsidiary, Leadvisors Special Opportunity Fund, owns 34% of the contributed capital in Trang Tien IceCream Joint Stock Company;

(ii) During the year, Evening Star Nha Trang Company Limited was converted into Evening Star Nha Trang Joint Stock Company, and at the same time, Evening Star Nha Trang Joint Stock Company issued shares to increase its capital;

(iii) The Company directly owns 99.00%, and its subsidiary, Givral Bakery Joint Stock Company, owns 1.00% of the contributed capital in Leadvisors Special Opportunity Fund;

(iv) The Company's subsidiary, Girval Bakery Joint Stock Company, holds 100% of the contributed capital in Binh Hung Manufacturing Company Limited;

(v) The Company's subsidiary, Trang Tien IceCream Joint Stock Company, holds 99.87% of the contributed capital in Tin Phat Ice Cream Joint Stock Company.

2. FISCAL YEAR AND ACCOUNTING CURRENCY**Fiscal year**

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1st January and ends on 31st December of solar year.

Accounting currency

The accompanying separate financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**3.1 Accounting System**

The Company applies the Vietnamese Enterprise Accounting Regime according to Circular No. 200/2014/TT-BTC dated 22/12/2014 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/3/2016 amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC dated 22/12/2014.

3.2 Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Consolidated Financial Statements for the year ended December 31st, 2024.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following are the principal accounting policies applied by the Company in preparing the Consolidated Financial Statements.:

Basis of preparation of the Consolidated financial statements

The consolidated financial statements of the Corporation are prepared in accordance with Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance on Guidance on methods of preparing and presenting consolidated financial statements, specifically:

The consolidated financial statements include the separate financial statements of the Corporation and the financial statements of the companies controlled by the Corporation (the subsidiaries) prepared up to December 31st each year. Control is achieved when the Corporation has the power to govern the financial and operating policies of the investee companies so as to obtain benefits from their activities.

The results of operations of subsidiaries acquired or sold during the year are presented in the Consolidated Statement of Income from the date of acquisition or up to the date of sale of the investment in that subsidiary.

Where necessary, adjustments are made to the Financial Statements of Subsidiaries to bring their accounting policies in line with those of the Company and its Subsidiaries.

All transactions and balances between Companies within the same Company are eliminated upon consolidation of the Consolidated Financial Statements..

The non-controlling interest in the consolidated net assets of the subsidiary is identified as a separate item from the parent's equity. The non-controlling interest consists of the amount of the non-controlling interest at the date of the original business combination and the non-controlling interest in changes in equity since the date of the business combination. Losses arising at the Subsidiary must be allocated in proportion to the ownership share of non-controlling shareholders, even if such losses are greater than the ownership share of non-controlling shareholders in the net assets of the Subsidiary..

The assets, liabilities and contingent liabilities of the Subsidiary are measured at their fair values at the date of acquisition. Any additional difference between the purchase price and the fair value of the assets acquired is recognised as goodwill. Any negative difference between the purchase price and the fair value of the assets acquired is recognised in the income statement for the period in which the Subsidiary is acquired..

Accounting estimates

The preparation of the Consolidated Financial Statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of Consolidated Financial Statements requires the Board of Directors to make estimates and assumptions that affect the reported figures on liabilities, assets and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, as well as the reported amounts of revenues and expenses during the financial year. Actual results may differ from the estimates and assumptions made.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents are short-term investments that have a recovery or maturity period of no more than 3 months from the date of purchase, are easily converted into a specified amount of money as well as do not have much risk in converting into cash at the time of reporting.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Financial investments****Loans**

Loans are stated at cost less allowance for doubtful loans.

Allowance for doubtful loans is made in conformity with current accounting regulations.

Investments in subsidiaries, associates and other investments

Investments in associates and joint ventures over which the Corporation has significant influence are stated at cost method in the consolidated financial statements.

Other investments: Recorded at cost, which includes purchase price and directly attributable transaction costs. After initial recognition, these investments are measured at cost less provision for impairment of the investment.

Allowance for loss of investments

Allowance for losses of investments in subsidiaries, contributions to joint ventures, investments in associates and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method and the inventory cost is calculated via specific method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

	<u>Year(s)</u>
Buildings, structures	04 - 45
Machinery and equipment	03 - 25
Motor vehicles	03 - 10
Office equipment	06 - 15
Others	04 - 08

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Intangible fixed assets and Amortization**

Land use rights: are all actual costs the Company has spent directly related to the land area used, including: money spent to obtain land use rights, costs for compensation, site clearance, site leveling, registration fees...

Intangible fixed assets are Land Use Rights with a definite term, amortized using the straight-line method based on the effective period of the land use right certificate. Land use rights are amortized over a period of 40 years.

Investment properties

Investment real estate is a factory in VSIP Bac Ninh Industrial Park (Lot No. 027B) held by the Company for the purpose of earning rental income or waiting for capital appreciation, presented at original cost less accumulated depreciation.

The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Company, or the fair value of other amount exchanged to acquire the investment property by the time of purchase or construction of the investment property.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the year, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

Investment property for lease is amortized on a straight-line basis over its estimated useful life as follows:

	<u>Year(s)</u>
Buildings and structures	30

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Corporation's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Deferred income tax assetsDeferred income tax assets

Deferred income tax assets is the amount of corporate income tax refundable due to temporary differences.

Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used. Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used.

Deferred income tax assets are determined at the estimated rate to be applied in the year when the assets are recovered based on the effective tax rates as of the balance sheet date.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Deferred income tax assets (Continued)**

Deferred income tax assets and deferred income tax liabilities are offset on the Balance Sheet at the reporting date.

Deferred income tax liabilities

Deferred income tax liabilities are the amounts of income taxes payable in future periods in respect of taxable temporary differences. Deferred income tax liabilities are recognized for all the temporary taxable differences.

Deferred income tax liabilities are determined at the prevailing non-resident tax rate is 20%.

Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's prepaid expenses includes:

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 3 years.

Insurance costs, land rent, factory rent, office rent

Allocated according to insurance term, land lease term, factory lease term, office lease term

Other pending allocation costs

Other pending allocation costs are allocated to expenses using the straight-line method with an allocation period of no more than 36 months.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from transactions of purchasing goods, services, or assets between the Company and the seller (an entity independent of the Company, including payables between the Company and its subsidiaries, joint ventures, and associates).
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Company accrued expenses according to the following main expense contents::

- Interest expenses
- Other expenses

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Unrealized revenues**

Unrealized revenue includes: revenue received in advance (such as: amount received in advance from customers in many accounting periods for leasing assets and infrastructure); excluding: amount received in advance from buyers for which the Company has not yet provided products, goods or services; uncollected revenue from asset leasing and service provision activities in many periods.

Revenue received in advance is allocated using the straight-line method based on the number of periods in advance collected.

Borrowings and finance lease liabilities

Borrowings and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Share capital surplus is recorded as the difference greater/less between the actual issuance price and the par value of shares when issuing shares for the first time, issuing additional shares or reissuing treasury shares.

Undistributed profits are determined based on business results after corporate income tax and profit distribution.

The Company's after-tax profit is distributed as dividends to shareholders after being approved by the Board of Shareholders at the Company's Annual General Meeting and after setting aside funds according to the Company's Charter.

Dividends payable to shareholders are recorded as payable in the Company's Consolidated Balance Sheet after the General Meeting of Shareholders decides and according to the Notice of dividend payment date of Vietnam Securities Depository and Clearing Corporation..

Revenue and other income**Revenue from sale of goods**

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- (a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) Costs related to transactions can be determined.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Revenue and other income (Continued)**Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) Identify the completed work as at the consolidated balance sheet date; and
- (d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

For interest, dividends and shared profits and other income: Revenue is recognized when the Company is able to obtain economic benefits from the above activities and is determined relatively reliably..

Cost of goods sold

Including the cost of products, goods, services (including depreciation costs; repair costs; operating costs of leasing investment real estate under the operating lease method, costs of transferring and liquidating investment real estate, etc.) recorded in accordance with revenue in the year.

For direct material costs consumed in excess of normal levels, labor costs, and fixed general production costs not allocated to the value of products in stock are recorded immediately in the cost of goods sold (after deducting compensation, if any), even when the products and goods have not been determined to be consumed).

Financial expenses

Borrowing costs: Recorded monthly based on loan amount, interest rate and actual days borrowed.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.
- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The Corporation has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Corporation's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Related parties**

Parties are considered related parties of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

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

Basic earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Corporation by the weighted average number of ordinary share outstanding during the year.

Segment reporting

A business segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Directors believes that the Corporation operates in three business segments, namely Real Estate, Construction, Other and one geographical segment, namely Vietnam. Segment reporting will be prepared according to business segments.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE CONSOLIDATED BALANCE SHEET**5.1. Cash and cash equivalents**

	31/12/2024 VND	01/01/2024 VND
Cash	8,247,593,000	14,242,044,181
Bank deposits	58,659,769,242	44,377,189,338
Cash in transit	41,645,677	281,721,172
Cash equivalents	102,800,000,000	109,590,000,000
- Term deposits under 3 months (i)	102,800,000,000	109,590,000,000
Total	169,749,007,919	168,490,954,691

(*) Term deposits of no more than 03 months at commercial banks with interest rates from 1.6%/year to 4.75%/year.

5.2. Held-to-maturity investments

	31/12/2024		01/01/2024	
	Original value	Book value	Original value	Book value
Short - term	26,034,898,871	26,034,898,871	44,333,012,030	44,333,012,030
Term deposits (i)	16,034,898,871	16,034,898,871	34,333,012,030	34,333,012,030
- Other investments (ii)	10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000
Total	26,034,898,871	26,034,898,871	44,333,012,030	44,333,012,030

(i) Term deposits over 3 months, under 12 months at commercial banks with interest rates from 2.8% to 4.9%/year

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**5.2 Held-to-maturity investments (Continued)**

(ii) Debt purchase under Debt Purchase Contract No. 01/2023/HDMBN dated June 19, 2023 between the debt seller (Party A) and One Capital Hospitality Joint Stock Company (Party B); Party A transfers the rights and obligations of receivables to Tourism and Investment Promotion Joint Stock Company (Viptour) to Party B corresponding to the amount of VND 20,300,000,000, excluding the amount of VND 18,267,900,000 on the co-owned account of OCH and Viptour. This debt was formed under the Share Transfer Contract No. 05/HDCN/OCH-Viptour dated May 16, 2012 on the transfer of shares of Viptour - Togi Joint Stock Company between Viptour (Transferor) and OCH (Transferee), however, this Contract was declared invalid under the first instance judgment No. 13/2024/KDTM-ST dated June 12, 2024 of the Hanoi People's Court, and at the same time, the judgment also required Viptour to return to OCH VND 20,300,000,000 received and compensate OCH for damages in the amount of VND 15,259,760,274. The first instance judgment has not yet taken legal effect because the parties have filed an appeal, so there have been no adjustments recorded in the Company's Consolidated Financial Statements.

5.3. Short-term receivables from customers

	31/12/2024	01/01/2024
	VND	VND
Short-term	21,691,223,141	15,625,176,894
Mika Trading Joint Stock Company	6,647,496,885	6,647,496,885
Others	15,043,726,256	8,977,680,009
Total	21,691,223,141	15,625,176,894

5.4. Prepayment to suppliers

	31/12/2024	01/01/2024
	VND	VND
Short-term	66,637,766,798	63,626,141,896
Viet Nam Investment Promotion and Tourism JSC (i)	18,267,900,000	18,267,900,000
Song Da Construction and Investment JSC (ii)	43,284,161,557	43,284,161,557
Others	5,085,705,241	2,074,080,339
Total	66,637,766,798	63,626,141,896

(i) The deposit for the acquisition of 3,853,010 shares of Viptour - Togi Joint Stock Company (a subsidiary), includes an amount of VND 18,267,900,000 currently frozen in a joint ownership account between the Company and Vietnam Investment Promotion and Tourism Joint Stock Company (formerly known as Vietnam Investment and Tourism Promotion One-Member Limited Liability Company, abbreviated as Viptour) at Vietnam Modern Bank (formerly known as Ocean Commercial Bank Limited). According to the first-instance judgment No. 13/2024/KDTM-ST dated June 12, 2024, of the People's Court of Hanoi, Viptour is required to cooperate with OCH to complete the procedures for unblocking the amount of VND 18,267,900,000 and the accrued interest in the frozen account No. 00080048588100064 at Vietnam Modern Bank, currently co-owned by the two companies, to return the funds to OCH.

(ii) This is an advance payment for the implementation of the construction and management consulting contract for the Star City Westlake Hanoi hotel project at Viptour - Togi Joint Stock Company (Viptour-Togi). According to the agreement between Viptour-Togi and Song Da Investment and Construction Joint Stock Company (SDCON), the value of the volume that SDCON has implemented and is preparing the settlement documents for is 17,264,602,035 VND; the amount that Viptour-Togi must compensate and pay a penalty for early termination of the contract is VND 26,019,559,522. Viptour-Togi has made a 100% provision for the compensation and payment amount of VND 26,019,559,522.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**5.5. Loan receivables***Unit: VND*

	31/12/2024		01/01/2024	
	Book value	Provision	Book value	Provision
Short-term	10,400,000,000	(5,900,000,000)	8,500,000,000	(6,000,000,000)
- TOSY Robotics JSC (i)	5,900,000,000	(5,900,000,000)	6,000,000,000	(6,000,000,000)
	4,500,000,000	-	2,500,000,000	-
Ocean Group Joint Stock Company (ii)				
Long-term	30,227,733,073	-	32,227,733,073	-
	30,227,733,073	-	32,227,733,073	-
Ocean Group Joint Stock Company (ii)				
Total	40,627,733,073	(5,900,000,000)	40,727,733,073	(6,000,000,000)

In which:

Receivable from related parties	34,727,733,073	-	34,727,733,073	-
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(Details in Note 7.2)

(i): Loan from Trang Tien IceCream Joint Stock Company to Robot Tosy Joint Stock Company under Contract No. 0107/2014/HVV/TOSY-KTT dated July 16, 2014. The purpose is to supplement working capital for the business activities of Robot Tosy Joint Stock Company. The loan term is 12 months (extended to December 31, 2016 according to Contract Appendix No. 01/2015/PLHDCV/TOSY-KTT dated July 18, 2015). The loan interest rate is 8.0%/year. Unsecured loan. Trang Tien Ice Cream Joint Stock Company has stopped calculating the expected interest on loans from Robot Tosy Joint Stock Company since December 31, 2016. By December 31, 2024, Trang Tien IceCream Joint Stock Company has made provisions for doubtful debts for the entire loan..

(ii): Loan from Viptour - Togi Joint Stock Company to Ocean Group Joint Stock Company under Loan Agreement No. 2708/2013/HDV/VT-OGC dated August 27, 2013 to supplement working capital. The loan amount is VND 46,380,000,000, the loan term is 06 months from the date of loan transfer and can be extended according to the agreement of the two parties. The loan interest rate under the contract is 8%/year. According to Resolution No. 02/2022/NQ-HDQT-VTG dated February 22, 2022, the loan term is extended to December 31, 2026, the loan interest rate is 7.5%/year from January 1, 2022 to December 31, 2026. The principal balance as of December 31, 2024 is VND 34,727,733,073, of which the long-term principal balance due for collection is VND 4,500,000,000.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**5.6 Other receivables***Unit: VND*

	31/12/2024		01/01/2024	
	Carry Amount	Provision	Carry Amount	Provision
Short-term	264,547,268,098	(137,767,891,211)	178,487,888,929	(131,650,789,686)
Deposits	7,841,918,800	(53,498,000)	7,657,196,381	(51,070,000)
Advances	1,537,444,467	-	2,493,255,813	-
Others	255,167,904,831	(137,714,393,211)	168,337,436,735	(131,599,719,686)
- Accrued Interest Receivable	2,320,639,599	(1,611,493,333)	3,971,599,113	(1,611,493,333)
- Investment Organization Corporation - IOC	14,591,642,060	(14,591,642,060)	14,663,642,060	(14,663,642,060)
- Receivable from advance to individual at Viptour - Togi JSC	46,240,000,000	(46,240,000,000)	46,240,000,000	(46,240,000,000)
- Mrs. Nguyen Thi Dung	53,200,000,000	(53,200,000,000)	53,200,000,000	(53,200,000,000)
- Receivable from liquidation of share transfer contract	-	-	25,820,000,000	-
- Receivables related to the transfer of shares (i)	114,000,000,000	-	-	-
- Others	24,815,623,172	(22,071,257,818)	24,442,195,562	(15,884,584,293)
Long-term	172,656,271,286	-	467,547,588,243	-
Deposits	144,360,403,774	-	441,458,378,770	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch (ii)	140,400,000,000	-	438,000,000,000	-
- Others	3,960,403,774	-	3,458,378,770	-
Other receivables	28,295,867,512	-	26,089,209,473	-
- Interest on capital support receivable from Ocean Group Joint Stock Company (Capital support at Viptour - Togi JSC)	28,295,867,512	-	26,089,209,473	-
Total	437,203,539,384	(137,767,891,211)	646,035,477,172	(131,650,789,686)
<i>In which:</i>				
Receivables from related parties (Details in Note 7.2)	28,295,867,512	-	26,089,209,473	-

(i) The first payment to the Seller is related to the contract of transferring shares at Trang Tien IceCream Joint Stock Company regarding the transfer of shares (par value of VND 10,000/share) of Fuji Food Joint Stock Company.

(ii) These are deposit contracts of One Capital Hospitality Joint Stock Company at Viet Nam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch, with a term of 12 months, at an interest rate of 4.5-5% per annum. These deposits have been pledged under collateral agreements for valuable papers to secure the loan of Givral Bakery Joint Stock Company (a subsidiary).

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

23rd Floor, Leadvisors Tower, 643 Pham Van Dong,
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For the year ended 31st December 2024

5.7 Bad debt

	31/12/2024 (VND)			01/01/2024 (VND)		
	Original value	Provision	Recoverable amount	Original value	Provision	Recoverable amount
- Receivable from customers	7,464,341,026	(7,464,341,026)	-	7,464,341,026	(7,464,341,026)	-
Mika Trading Joint Stock Company	6,647,496,885	(6,647,496,885)	-	6,647,496,885	(6,647,496,885)	-
Others	816,844,141	(816,844,141)	-	816,844,141	(816,844,141)	-
- Prepayment to seller	43,987,857,752	(26,723,255,717)	17,264,602,035	43,987,857,752	(26,723,255,717)	17,264,602,035
Song Da Investment and Construction Joint Stock Company	43,284,161,557	(26,019,559,522)	17,264,602,035	43,284,161,557	(26,019,559,522)	17,264,602,035
Others	703,696,195	(703,696,195)	-	703,696,195	(703,696,195)	-
- Short-term loan receivable	5,900,000,000	(5,900,000,000)	-	6,000,000,000	(6,000,000,000)	-
TOSY Robotics JSC	5,900,000,000	(5,900,000,000)	-	6,000,000,000	(6,000,000,000)	-
Assets missing pending resolution	1,831,713,688	(1,831,540,834)	172,854	1,831,713,688	(1,831,540,834)	172,854
-Other receivables	140,204,533,211	(137,767,891,211)	2,436,642,000	131,656,859,686	(131,650,789,686)	6,070,000
Advance payment to individuals at Viptour - Togi Joint Stock Company	46,240,000,000	(46,240,000,000)	-	46,240,000,000	(46,240,000,000)	-
Investment Support and Development Services Joint Stock Company - IOC	14,591,642,060	(14,591,642,060)	-	14,663,642,060	(14,663,642,060)	-
Ms. Nguyen Thi Dung	53,200,000,000	(53,200,000,000)	-	53,200,000,000	(53,200,000,000)	-
TNH Hoi An Investment and Hotel Management Joint Stock Company	8,110,000,000	(5,677,000,000)	2,433,000,000			
Others	18,062,891,151	(18,059,249,151)	3,642,000	17,553,217,626	(17,547,147,626)	6,070,000
Total	199,388,445,677	(179,687,028,788)	19,701,416,889	190,940,772,152	(173,669,927,263)	17,270,844,889

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**5.8 Inventories***Unit: VND*

	31/12/2024		01/01/2024	
	Original value	Provision	Original value	Provision
Raw materials	24,933,391,662	-	24,406,795,424	-
Tools and supplies	1,464,041,433	-	1,337,344,182	-
Work in progress	293,409,731,339	(102,253,226,773)	292,906,157,208	(102,253,226,773)
Finished goods	5,419,083,016	-	4,357,311,774	-
Goods (Excluding real estate goods)	1,071,320,183	-	397,069,974	-
Real estate goods	4,840,660,871	-	4,840,660,871	-
Total	331,138,228,504	(102,253,226,773)	328,245,339,433	(102,253,226,773)

Details of the Company's work in progress are as follows:

	31/12/2024		01/01/2024	
	Original value	Provision	Original value	Provision
Short-term	293,409,731,339	(102,253,226,773)	292,906,157,208	(102,253,226,773)
Starcity Airport Project (i)	218,295,997,573	(102,253,226,773)	218,295,997,573	(102,253,226,773)
Tan Phu Trung Factory Project (ii)	74,764,242,374	-	74,610,159,635	-
Other work in progress	349,491,392	-	-	-
Total	293,409,731,339	(102,253,226,773)	292,906,157,208	(102,253,226,773)

(i) Details are provided in Note 7.4

(ii) According to the Resolution of the General Meeting of Shareholders of Givral Bakery Joint Stock Company (Subsidiary) No. 04/2023/NQ-ĐHĐCĐ dated November 17, 2023, the General Meeting of Shareholders approved the suspension of investment and construction of the Givral factory at Lot C5-12, Area C5, Road N8, Tan Phu Trung Industrial Park, Cu Chi District, Ho Chi Minh City and is in the process of developing a plan to transfer this Project.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**5.9 Prepaid expenses**

	31/12/2024	01/01/2024
	VND	VND
Short-term	4,647,983,605	3,215,357,661
Tools and equipment	677,636,320	875,365,403
Insurance costs	85,781,157	456,980,413
Office rental costs	356,809,959	356,809,957
Repair costs	49,484,974	50,716,647
Other expenses awaiting allocation	3,478,271,195	1,475,485,241
Long-term	218,416,769,457	231,525,774,424
Tools and equipment	7,020,457,198	7,854,220,182
Land rental cost at Tan Binh industrial area until 06/2047	3,657,910,073	3,820,483,853
Cost of repair, renovation, office rental	2,674,887,904	2,859,991,264
Rent expense	51,888,376,862	53,336,424,590
Land rent at industrial area - VSIP Bac Ninh	13,677,007,697	14,103,104,465
Consulting cost	1,581,250,000	4,629,629,625
Rights to exploit 12 Villas in Hoi An (i)	134,560,868,085	139,122,253,449
Other long-term prepaid expenses	3,356,011,638	5,799,666,996
Total	223,064,753,062	234,741,132,085

(i) The value of the acquisition of the exploitation rights of 12 villas at the Sunrises Hoi An project from individuals and legal entities is VND 189,383,774,997 and will be allocated by the Company until June 22, 2054. These villas are located in the Sunrises Hoi An project complex invested by Investment Support and Development Services Joint Stock Company (IOC Company). The Sunrises Hoi An complex has been executed to pay IOC's debt at Vietnam Maritime Commercial Joint Stock Bank. Currently, this complex has not been put into operation after the execution of the judgment, so the 12 villas are still temporarily suspended from exploitation.

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2024

5.10 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORY COST						
As at 01/01/2024	530,861,285,744	248,059,308,617	35,256,952,505	1,666,511,923	10,403,120,540	826,247,179,329
Increase	-	9,777,650,391	795,684,000	36,560,000	219,151,400	10,829,045,791
Purchase	-	7,853,457,391	795,684,000	36,560,000	219,151,400	8,904,852,791
Reclassify	-	1,924,193,000	-	-	-	1,924,193,000
Decrease	2,007,764,974	4,649,023,818	964,002,498	34,774,841	13,129,792	7,668,695,923
Disposal	-	3,147,284,589	-	-	-	3,147,284,589
Reclassify	1,924,193,000	-	-	-	-	1,924,193,000
Others	83,571,974	1,501,739,229	964,002,498	34,774,841	13,129,792	2,597,218,334
As at 31/12/2024	<u>528,853,520,770</u>	<u>253,187,935,190</u>	<u>35,088,634,007</u>	<u>1,668,297,082</u>	<u>10,609,142,148</u>	<u>829,407,529,197</u>
ACCUMULATED DEPRECIATION						
As at 01/01/2024	195,154,112,618	142,955,375,179	23,523,821,761	1,051,009,770	8,970,765,443	371,655,084,771
Increase	18,171,567,064	15,636,841,963	2,849,418,679	202,981,671	421,494,688	37,282,304,065
Depreciation	18,171,567,064	14,641,873,523	2,849,418,679	202,981,671	421,494,688	36,287,335,625
Reclassify	-	994,968,440	-	-	-	994,968,440
Decrease	1,078,540,414	4,618,833,059	964,002,498	34,774,841	13,129,792	6,709,280,604
Disposal	-	3,117,093,831	-	-	-	3,117,093,831
Reclassify	994,968,440	-	-	-	-	994,968,440
Other	83,571,974	1,501,739,228	964,002,498	34,774,841	13,129,792	2,597,218,333
As at 31/12/2024	<u>212,247,139,268</u>	<u>153,973,384,083</u>	<u>25,409,237,942</u>	<u>1,219,216,600</u>	<u>9,379,130,339</u>	<u>402,228,108,232</u>
NET BOOK VALUE						
As at 01/01/2024	<u>335,707,173,126</u>	<u>105,103,933,438</u>	<u>11,733,130,744</u>	<u>615,502,153</u>	<u>1,432,355,097</u>	<u>454,592,094,558</u>
As ar 31/12/2024	<u>316,606,381,502</u>	<u>99,214,551,107</u>	<u>9,679,396,065</u>	<u>449,080,482</u>	<u>1,230,011,809</u>	<u>427,179,420,965</u>

The historical cost of fully depreciated but still in use tangible fixed assets as of 31/12/2024 is VND 125,023,444,066 (as of 31/12/2023 is VND 96,692,652,385).

The remaining value of tangible fixed assets used as collateral for loans as of December 31, 2024 is VND 194,757,739,917 (as of December 31, 2023 is VND 202,890,389,708).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**5.11 Intangible fixed assets***Unit: VND*

	Land use rights	Cost of designing a brand, website	Software program	Total
HISTORY COST				
As at 01/01/2024	70,000,000,000	235,928,682	4,902,545,104	75,138,473,786
Increase	-	-	117,000,000	117,000,000
Purchase	-	-	117,000,000	117,000,000
Decrease	-	-	52,523,721	52,523,721
Disposal	-	-	52,523,721	52,523,721
As at 31/12/2024	70,000,000,000	235,928,682	4,967,021,383	75,202,950,065
ACCUMULATED AMORTIZATION				
As at 01/01/2024	14,177,215,199	235,928,682	2,645,053,365	17,058,197,246
Increase	1,772,151,900	-	762,075,474	2,534,227,374
Amortization	1,772,151,900	-	762,075,474	2,534,227,374
Decrease	-	-	52,523,721	52,523,721
Disposal	-	-	52,523,721	52,523,721
As at 31/12/2024	15,949,367,099	235,928,682	3,354,605,118	19,539,900,899
NET BOOK VALUE				
As at 01/01/2024	55,822,784,801	-	2,257,491,739	58,080,276,540
As at 31/12/2024	54,050,632,901	-	1,612,416,265	55,663,049,166

The historical cost of fully amortized but still in use intangible fixed assets as at 31/12/2024 is VND 1,625,581,047 (as of 31/12/2023 is VND 1,386,524,768).

5.12 Investment property*Unit: VND*

Items	01/01/2024	Increase	Decrease	31/12/2024
Investment property for lease				
History cost	36,155,810,460	-	-	36,155,810,460
- Buildings	36,155,810,460	-	-	36,155,810,460
Accumulated depreciation	13,771,904,223	1,205,193,684	-	14,977,097,907
- Buildings	13,771,904,223	1,205,193,684	-	14,977,097,907
Net book value	22,383,906,237	(1,205,193,684)	-	21,178,712,553
- Buildings	22,383,906,237	(1,205,193,684)	-	21,178,712,553

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment Real Estate, the fair value of Investment Real Estate as at December 31, 2024 must be presented. However, the Company does not have sufficient information to determine the fair value of these assets as at the date of preparing the Balance Sheet.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)For the year ended 31st December 2024**5.13 Construction in progress***Unit: VND*

	31/12/2024		01/01/2024	
	Original value	Recoverable amount	Original value	Recoverable amount
Fixed asset purchases	313,245,455	313,245,455	277,245,455	277,245,455
Construction costs (i)	178,659,544,802	178,659,544,802	178,659,544,802	178,659,544,802
- <i>Star City Westlake Hanoi Project</i>	178,659,544,802	178,659,544,802	178,659,544,802	178,659,544,802
Fixed asset repair	2,973,471,133	2,973,471,133	256,041,909	256,041,909
Total	181,946,261,390	181,946,261,390	179,192,832,166	179,192,832,166

(i) The Star City Westlake Hanoi project is implemented by the Company, Viptour - Togi Joint Stock Company. Some information about the project is as follows:

- Project name: StarCity Westlake Hanoi;
- Location: No. 10 Tran Vu, Ba Dinh District, Hanoi City;
- Investor: Viptour-Togi Joint Stock Company;
- Total investment: 230,000,000,000 VND;
- Project scale: 5-star hotel, including 03 basements and 09 upper floors equivalent to 20,940 m2 of construction floor.
- Estimated implementation time: 24 months from the date of handover of the construction site eligible for construction and the general contractor receives complete design documents, advance payment and payment according to the contract;
- Project implementation status: Started construction in 2013, the project has completed the basement and concrete pillars supporting the first floor flat roof. The project was temporarily suspended from 2014 to 2019.

Currently, Viptour-Togi Joint Stock Company has extended the land use period by 24 months (from January 4, 2023) and is carrying out project implementation procedures.

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For the year ended 31st December 2024

5.14 Long-term investments

	Ratio		31/12/2024 (VND)		01/01/2024 (VND)	
	Equity held	Voting rights	Book value	Value by Equity Method	Book value	Value by Equity Method
Investment in Joint Ventures and Associates			-	-	2,085,000,000,000	2,085,000,000,000
IDS Equity Holdings Joint Stock Company (i)	30.00%	30.00%	-	-	2,085,000,000,000	2,085,000,000,000
Total			-	-	2,085,000,000,000	2,085,000,000,000

	Ratio		31/12/2024			01/01/2024		
	Equity owned	Voting rights	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Other long-term investments			2,101,423,700,000		(16,423,700,000)	90,664,700,000		(79,697,661,362)
Technical Construction and Building Materials Joint Stock Company			4,423,700,000		(4,423,700,000)	4,423,700,000		(4,423,700,000)
Ocean Thang Long Investment JSC			-		-	74,241,000,000		(63,273,961,362)
VNECO Hanoi Trading and Investment Joint Stock Company	4.00%	4.00%	12,000,000,000		(12,000,000,000)	12,000,000,000		(12,000,000,000)
IDS Equity Holdings Joint Stock Company (i)	30.00%		2,085,000,000,000		-	-		-
Total			2,101,423,700,000	(ii)	(16,423,700,000)	90,664,700,000	(ii)	(79,697,661,362)

(i): During the year, the voting rights of Binh Hung Production Company Limited at IDS Equity Holdings Joint Stock Company. were exercised through another party.

(ii): The Company has not determined the fair value of the investments because the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime currently do not provide guidance on how to calculate fair value using valuation techniques. The fair value of this financial instrument may differ from its carrying value.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**5.15 Deferred income tax assets**

	31/12/2024	01/01/2024
	VND	VND
Deferred income tax assets related to deductible temporary differences	241,943,120	407,547,919
Total	241,943,120	407,547,919

5.16 Commercial advantage

	31/12/2024	01/01/2024
	VND	VND
Goodwill arising from the acquisition of subsidiary - Binh Hung	31,563,180,919	36,419,054,906
Goodwill arising from the acquisition of subsidiary - Evening Star Nha Trang	-	2,747,295,177
Goodwill arising from the acquisition of subsidiary - Tin Phat Ice Cream	340,180,097	377,977,886
Goodwill arising from the acquisition of subsidiary - Viptour Togi	230,153,453	271,999,535
Goodwill at the year end	32,133,514,469	39,816,327,504

5.17 Trade payables*Unit: VND*

	31/12/2024		01/01/2024	
	Book value	Repayable amount	Book value	Repayable amount
Short-term	25,589,927,836	25,589,927,836	19,980,006,135	19,980,006,135
Others	25,589,927,836	25,589,927,836	19,980,006,135	19,980,006,135
Long-term	2,625,664,458	2,625,664,458	3,363,621,314	3,363,621,314
Mr. Phan Dao Son (i)	2,625,664,458	2,625,664,458	3,363,621,314	3,363,621,314
Total	28,215,592,294	28,215,592,294	23,343,627,449	23,343,627,449

(i) The appendix to the purchase contract attached to the purchase contract No. 160530/HD/TV-SM signed on May 31, 2016 between the buyer Tan Viet Joint Stock Company (Party A) and Sigma Leisure Company Limited (Party B) stipulates the method and payment term for the purchase of game equipment of the Electronic Game Club with Prizes. Party A is responsible for paying the entire contract value within 10 years, the minimum value of each payment is 15,000 USD and paid into the commercial brokerage account of Party B, Mr. Phan Dao Son.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**5.18 Taxes and payables to the State Treasury***Unit: VND*

	01/01/2024	Additions	Paid	31/12/2024
Payables	230,485,289,186	126,500,254,148	127,875,150,355	229,110,392,979
VAT	1,308,083,703	47,971,365,119	48,331,230,791	948,218,031
Special consumption tax	362,490,255	1,651,601,394	1,895,225,896	118,865,753
Corporate income tax	38,224,674,238	34,702,483,646	46,271,537,511	26,655,620,373
Personal income tax	1,040,682,320	8,041,553,278	8,015,764,331	1,066,471,267
Land tax, Land rental charges	100,461,578,805	21,593,269,791	21,593,269,791	100,461,578,805
Environment Tax and others	88,824,265,676	12,315,965,309	1,280,592,235	99,859,638,750
Fee, charges and other payables	263,514,189	224,015,611	487,529,800	-
Receivables	8,298,609,233	-	-	8,298,609,233
VAT	1,791,000,000	-	-	1,791,000,000
Corporate income tax	6,507,609,233	-	-	6,507,609,233

5.19 Accrued expenses

	31/12/2024 VND	01/01/2024 VND
Short-term	13,117,056,461	11,410,550,150
Loan interest expenses	2,067,397,262	3,041,260,274
Accrued salary cost	6,030,303,485	4,835,465,957
Other accrued expenses	5,019,355,714	3,533,823,919
Total	13,117,056,461	11,410,550,150

5.20 Short-term and long-term unearned revenue

	31/12/2024 VND	01/01/2024 VND
Short-term	8,063,976	24,267,679
Revenue received in advance from contracts	8,063,976	24,267,679
Total	8,063,976	24,267,679

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**5.21 Other short-term payments**

	31/12/2024	01/01/2024
	VND	VND
Short-term	135,421,065,960	133,651,726,714
Surplus assets awaiting for resolution	76,724,123	9,285,499
Trade Union fees	608,284,928	466,305,568
Social insurance	37,970,420	150,000
Short-term deposits received	11,534,727,323	10,648,347,323
Health insurance	6,660,342	-
Unemployment insurance	46,598,485	1,472,420
Others	123,110,100,339	122,526,165,904
- Dividends payable	2,080,702,000	2,080,702,000
- Interest payable to Modern Bank of Vietnam Limited (formerly Ocean Bank) (ii)	-	175,000,000
- Interest payable on personal loans (ii)	275,000,000	-
- Thang Long Pegasus Company Limited (i)	116,042,770,800	116,042,770,800
- Other payables	4,711,627,539	4,227,693,104
Long-term	36,672,970,938	209,647,824,515
Long-term deposits received	3,153,794,199	3,037,337,039
Others	33,519,176,739	206,610,487,476
- Interest payable to Modern Bank of Vietnam Limited (formerly Ocean Bank) (iii)	-	29,894,176,739
- Interest payable on personal loans (ii)	29,794,176,739	-
- MGM Nha Trang Joint Stock Company	3,725,000,000	3,725,000,000
- Interest payable on personal loans (iii)	-	172,991,310,737
Total	172,094,036,898	343,299,551,229
<i>In which:</i>		
Payables to related parties	803,535,855	803,535,855
(Details in Note 7.2)		

(i): Details are provided in Note 7.4

(ii) The outstanding loan interest that Evening Star Nha Trang Joint Stock Company (Debt Buyer) must pay to Ocean Commercial Bank Limited (now Modern Bank of Vietnam Limited) under Loan Agreement No. 0092/2012/HDTC-OCEANBANK 01 dated December 17, 2012, loan term of 180 months. The purpose of the loan is to receive the transfer of business rights of villas belonging to the Novotel Imperial Hoi An project (now Sunrise Hoi An). The loan interest rate is adjusted periodically, the loan interest rate is adjusted every 3 months from the first disbursement. Currently, the loan interest debt has been transferred to the debt buyer under Notice No. 5253/2024/CV-TGD 01.01 dated November 26, 2024 of Ocean Commercial Bank Limited (now Modern Bank of Vietnam Limited).

(iii) The outstanding personal interest balance related to the sale of the Company's debt by Ocean Commercial Bank Limited (now Modern Bank of Vietnam Limited) under Contract No. 0047/2011/HDTD1-OCEANBANK01 with the appendix amending and supplementing the medium and long-term contract No. 12-0047/2011/PLHDTD-OCEANBANK01 dated May 29, 2020 between Ocean Commercial Bank Limited (now Modern Bank of Vietnam Limited) and the Company to individuals..

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

23rd Floor, Leadvisors Tower, 643 Pham Van Dong,
Co Nhue 1 Ward, Bac Tu Liem District, Hanoi City

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Issued under Circular No. 202/2014/TT-BTC
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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the year ended 31st December 2024

5.22 Borrowings and finance lease liabilities*Unit: VND*

	31/12/2024		In year		01/01/2024	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
Short-term borrowings	25,296,663,881	25,296,663,881	375,730,636,096	371,822,000,994	21,388,028,779	21,388,028,779
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Khanh Hoa Branch (1)	25,296,663,881	25,296,663,881	35,231,186,913	31,322,551,811	21,388,028,779	21,388,028,779
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch	-	-	57,499,449,183	57,499,449,183	-	-
Ocean Thang Long Investment Joint Stock Company	-	-	6,000,000,000	6,000,000,000	-	-
Personal	-	-	277,000,000,000	277,000,000,000	-	-
Current Portion of Long-term Borrowings	130,000,000,000	130,000,000,000	130,000,000,000	118,900,000,000	118,900,000,000	118,900,000,000
Personal debt purchase (2)	-	-	-	18,900,000,000	18,900,000,000	18,900,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch (3)	130,000,000,000	130,000,000,000	130,000,000,000	100,000,000,000	100,000,000,000	100,000,000,000
Long-term Borrowings	1,270,000,000,000	1,270,000,000,000	-	262,331,166,911	1,532,331,166,911	1,532,331,166,911
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch (3)	1,270,000,000,000	1,270,000,000,000	-	130,000,000,000	1,400,000,000,000	1,400,000,000,000
Personal debt purchase (2)	-	-	-	132,331,166,911	132,331,166,911	132,331,166,911
Total	1,425,296,663,881	1,425,296,663,881	505,730,636,096	753,053,167,905	1,672,619,195,690	1,672,619,195,690

(1) Loan contract under the limit No. 2024/TV signed on July 3, 2024 between the lender Joint Stock Commercial Bank for Foreign Trade of Vietnam - Khanh Hoa Branch and the borrower Tan Viet Joint Stock Company; Loan limit does not exceed VND 30,000,000,000; Loan limit maintenance period is 12 months from the date of signing the contract; Loan term of each debt is maximum: 11 months; Purpose of using loan capital: supplementing working capital for production and business; Interest rate is stated on each debt receipt from 5.9% to 7.3%/year. The loan is mortgaged by term deposit contracts opened at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Khanh Hoa Branch according to Asset Mortgage Contract No. 2023/TG-TV signed on May 12, 2023.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the year ended 31st December 2024

5.22 Borrowings and finance lease liabilities (Continued)

(2): Long-term loan of Evening Star Nha Trang Joint Stock Company (Evening Star Nha Trang) with an individual debt buyer related to the sale of debt by Ocean Commercial Bank Limited (now Modern Bank of Vietnam Limited) - Nha Trang Branch under Contract No. 0047/2011/HDTD1-OCEANBANK01 with appendix amending and supplementing the medium and long-term contract No. 12-0047/2011/PLHDTD-OCEANBANK01 dated May 29, 2020 between Ocean Commercial Bank Limited (now Modern Bank of Vietnam Limited) and Evening Star Nha Trang to an individual under Official Dispatch No. 2495/2023/CV-SHNT. The parties agreed to settle the debt and write it off in the year..

(3): Loan from Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch with a total loan limit of VND 1,500,000,000,000 under Investment Project Loan Contract No. 460/2023-HDCVDADT/NHCT124-GIVRAL dated December 13, 2023 with a loan term of 7 years from the disbursement date with interest rates adjusted quarterly. The loan interest rate during the period is 7% -7.7%/year. This loan is used to pay for the cost of receiving the transfer of all capital contributions at Binh Hung Manufacturing Company Limited. This loan is secured by all shares and rights related to shares of Binh Hung Manufacturing Company Limited at IDS Equity Holdings Joint Stock Company, all assets attached to the land plot located at 72 - 74 Tran Phu, Loc Tho Ward, Nha Trang City, Khanh Hoa Province of Evening Star Nha Trang Joint Stock Company - a company in the same Group, deposit contracts of One Capital Hospitality Joint Stock Company (the parent company of the Company). Interest is paid periodically on the 25th of each month.

5.23 Deferred Corporate Income Tax

	31/12/2024	01/01/2024
	VND	VND
Short-term	39,505,882,112	39,850,745,198
Deferred tax income arising from deductible temporary differences	39,505,882,112	39,850,745,198
Total	39,505,882,112	39,850,745,198

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the year ended 31st December 2024

5.24 Owners' equity
a. Changes of owners' equity
Unit: VND

	Owner's Capital	Surplus share capital	Development Investment Fund	Other equity funds	Undistributed profit after tax	Non-controlling interest	Total
As at 01/01/2023	2,000,000,000,000	4,983,002,620	19,773,338,181	6,329,814,592	(741,911,753,993)	48,775,013,097	1,337,949,414,497
Capital increase at Subsidiary	-	-	-	-	-	320,000,000,000	320,000,000,000
Increase/decrease due to change in ra	-	-	(5,359,116,352)	-	(7,841,978,256)	14,949,077,201	1,747,982,593
Profit/Loss in previous year	-	-	-	-	130,104,919,538	(10,493,358,682)	119,611,560,856
Profit distribution at companies	-	-	-	-	(6,297,779,786)	(9,070,092)	(6,306,849,878)
Liquidation of OMC	-	-	-	-	-	1,402,823,380	1,402,823,380
Other increases/decreases	-	-	-	-	(963,912,654)	964,305,986	393,332
As at 31/12/2023	2,000,000,000,000	4,983,002,620	14,414,221,829	6,329,814,592	(626,910,505,151)	375,588,790,890	1,774,405,324,780
As at 01/01/2024	2,000,000,000,000	4,983,002,620	14,414,221,829	6,329,814,592	(626,910,505,151)	375,588,790,890	1,774,405,324,780
Capital increase in subsidiary (i)	-	-	-	-	-	2,007,386	2,007,386
Additional purchase of shares in subsidiary	-	-	-	-	(33,882,972,800)	-	(33,882,972,800)
Profit/loss this year	-	-	-	-	177,788,446,056	(1,052,856,487)	176,735,589,569
Deduction from welfare reward fund at subsidiary	-	-	-	-	(1,408,867,389)	(1,366,176,120)	(2,775,043,509)
Other increases/decreases	-	997,380	5,140,415	-	-	(6,137,795)	-
As at 31/12/2024	2,000,000,000,000	4,984,000,000	14,419,362,244	6,329,814,592	(484,413,899,284)	373,165,627,874	1,914,484,905,426

(i) Decision No. 01 dated August 30, 2024 of the Company Owner - One Capital Hospitality Joint Stock Company on converting Evening Star Nha Trang Company Limited into Evening Star Nha Trang Joint Stock Company, accordingly, One Capital Hospitality Joint Stock Company contributes VND 560,665,352,614, accounting for 77.128% of charter capital.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**5.24 Owners' equity (Continued)****b. Details of owners' equity**

	31/12/2024	01/01/2024
	VND	VND
Ocean Group Joint Stock Company	1,111,945,520,000	1,111,945,520,000
Others	888,054,480,000	888,054,480,000
Total	2,000,000,000,000	2,000,000,000,000

c. Capital transactions with shareholders and appropriation of profits and dividends

	In 2024	In 2023
	VND	VND
Shareholders' capital		
Opening balance	2,000,000,000,000	2,000,000,000,000
Increased during the period	-	-
Closing balance	2,000,000,000,000	2,000,000,000,000
Dividends distributed	-	-

d. Shares

	31/12/2024	01/01/2024
	Shares	Shares
Quantity of registered shares	200,000,000	200,000,000
Quantity of issued shares	200,000,000	200,000,000
Common shares	200,000,000	200,000,000
Outstanding shares	200,000,000	200,000,000
Common shares	200,000,000	200,000,000
Par value of outstanding shares (VND/share)	10,000	10,000

5.25 Items off the Consolidated Balance Sheet**a. Outsourced assets****Givral Bakery Joint Stock Company (Subsidiary)**

Givral Bakery Joint Stock Company is leasing commercial floors from the 2nd to the 4th floor of VNT Tower Building at 19 Nguyen Trai, Khuong Trung Ward, Thanh Xuan District, Hanoi City under lease contracts.

Tan Viet Joint Stock Company (Subsidiary)

The Company signed Land Lease Contract No. 66/2004/HDTĐ with the Department of Natural Resources and Environment of Khanh Hoa province on November 10, 2004 at 12 Tran Phu Street, Xuong Huan Ward (now Van Thanh Ward), Nha Trang City for the purpose of building hotels and tourism services from 2001 to 2051. The leased land area is 5,226.8 m². According to these contracts, the Company must pay land rent until the contract maturity date according to current regulations of the State.

The Company signed Land Lease Contract No. 75/2004/HDTĐ with the Department of Natural Resources and Environment of Khanh Hoa province on December 23, 2004 at 14 Tran Phu Street, Xuong Huan Ward (now Van Thanh Ward), Nha Trang City for the purpose of building hotels, restaurants and tourism services according to the plan of combining the two hotels 12 and 14 Tran Phu from 2004 to 2050. The area of the leased land is 1,773.5m². According to these contracts, the Company must pay land rent until the contract maturity date according to current regulations of the State.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**5.25 Items off the Consolidated Balance Sheet (Continued)****a. Outsourced assets (Continued)****Evening Star Nha Trang Joint Stock Company (Continued)**

The Company signed Land Lease Contract No. 90/2011/HDTĐ with the Department of Natural Resources and Environment of Khanh Hoa province on September 16, 2011 at 72-74 Tran Phu Street, Loc Tho Ward, Nha Trang City, Khanh Hoa Province for the purpose of implementing the StarCity Nha Trang Hotel Project from 2005 to 2055. The leased land area is 2,453.4 m². According to this contract, the Company must pay land rent until the contract expires according to current regulations of the State.

Givral Bakery Joint Stock Company (Subsidiary)

The Company signed Land Lease Contract No. 02/KCN-HDTĐ-2021 with Tan Binh Production, Trading, Import-Export, Services and Investment Joint Stock Company on April 4, 2011 to lease land lot II Lot 4B, Le Trong Tan Street, Tan Binh Industrial Park, Ho Chi Minh City, the leased land area is 5,697.6 m², the land lease term is until June 17, 2047. The Company must pay annual land rent until the contract expires according to regulations.

The Company signed a Lease Contract for premises from the 2nd to the 4th floor of VNT Tower Building at 19 Nguyen Trai, Khuong Trung Ward, Thanh Xuan District, Hanoi City under Contract No. 2512/HDTVP/OGC- GIVRAL dated December 25, 2019 with Dai Duong Group Joint Stock Company. Leased area: 3,000 m², lease term until the end of the project's operation period (July 2059). The company must pay the rent until the contract expires as prescribed.

Land lease contract between Saigon Northwest Urban Development Joint Stock Company (SCD) and Givral Bakery Joint Stock Company on the lease of a land plot with an area of 18,000.32 m² at Lot C5, Tan Phu Hung Industrial Park, Tan Phu Trung Commune, Cu Chi District, Ho Chi Minh City. The lessee uses the leased area to implement an investment project. The lease term is determined from December 24, 2020 to December 16, 2054.

Trang Tien IceCream Joint Stock Company (Subsidiary)

Trang Tien IceCream Joint Stock Company signed contracts to lease offices at 35 Trang Tien, Hoan Kiem District, Hanoi City and to lease land, factories at Vinh Tuy Industrial Park, Hoang Mai District, Hanoi City and stores under operating lease contracts. Under this contract, the Company must pay monthly and quarterly rent according to the provisions of the contract.

Viptour Togi Joint Stock Company (Subsidiary)

The Company signed a Land Lease Contract with the Hanoi City People's Committee under Decision No. 3270/QĐ-UBND dated May 22, 2013 to lease land at No. 10 Tran Vu, Quan Thanh Ward, Ba Dinh District, Hanoi City. The lease term is 50 years from March 26, 2009. The form of land lease is one-time payment for the entire lease term.

Binh Hung Manufacturing Company Limited (Indirect subsidiary)

Binh Hung Manufacturing Company Limited signed Land Lease Contract No. VSIPBN-LA-0714 dated April 12, 2011 with VIP Bac Ninh Company Limited to lease land lot 027B, VSIP Bac Ninh Urban and Service Industrial Park, Tu Son town, Bac Ninh province. The leased land area is 12,885 m², the lease term is until November 30, 2057.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**5.25 Items off the Consolidated Balance Sheet (Continued)**

Object name	Year of processing	31/12/2024 VND	01/01/2024 VND
Short-term receivables from customers		2,061,673,687	2,061,673,687
- Info Commodity Exchange Joint Stock Company	2022	471,500,857	471,500,857
- TV shopping Media Joint Stock Company	2022	557,377,711	557,377,711
- Hoang Gia Viet Nam Company Limited	2023	14,400,000	14,400,000
- Short-term receivables from other entities	2022	1,018,395,119	1,018,395,119
Other short-term receivables		844,370,612,374	844,370,612,374
- Mr. Ha Trong Nam	2022	586,131,347,928	586,131,347,928
- Ms. Hua Thi Bich Hanh	2022	56,794,444,446	56,794,444,446
- VNT Company Limited	2022	201,200,820,000	201,200,820,000
- Short-term receivables from other entities	2022	244,000,000	244,000,000
Other long-term receivables		6,255,083,564	6,255,083,564
- Dinh Thi Trang Nhung	2022	2,868,400,000	2,868,400,000
- Nguyen Khoa Dien	2022	3,189,855,564	3,189,855,564
- Dang Minh Le	2022	196,828,000	196,828,000
Short-term prepayments to suppliers		86,000,000	86,000,000
Total		852,773,369,625	852,773,369,625

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INCOME STATEMENT**6.1 Revenue from sales of goods and provision of services**

	In 2024 VND	In 2023 VND
Revenue from sales of goods	12,705,184,246	15,281,355,774
Revenue from sales of finished products	883,710,271,919	867,313,843,354
Revenue from provision of services	121,747,546,530	104,046,241,931
Revenue from real estate business	-	2,000,000,000
Others	412,976,112	540,544,836
Total	1,018,575,978,807	989,181,985,895

6.2 Revenue deduction

	In 2024 VND	In 2023 VND
Trade discount	34,836,247,272	13,942,016,106
Sale discount	-	232,677,336
Sale return	2,391,574	315,943,469
Total	34,838,638,846	14,490,636,911

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**6.3 Net Revenue from sales of goods and provision of services**

	In 2024 VND	In 2023 VND
Net revenue from sales of goods	12,702,792,672	15,281,355,774
Net revenue from sales of finished products	848,874,024,647	852,823,206,443
Net revenue from provision of services	121,747,546,530	104,046,241,931
Net revenue from real estate business	-	2,000,000,000
Others	412,976,112	540,544,836
Total	983,737,339,961	974,691,348,984

*In which:**Revenue from related parties:**(Details in Note 7.2)*

7,926,295

-

6.4 Cost of goods sold

	In 2024 VND	In 2023 VND
Cost of goods sold	7,136,252,544	11,415,609,808
Cost of finished goods	412,488,346,422	418,993,591,650
Cost of service	93,991,191,090	89,530,580,114
Cost of real estate business	-	1,308,927,619
Others	310,138,889	527,339,128
Total	513,925,928,945	521,776,048,319

6.5 Financial income

	In 2024 VND	In 2023 VND
Interest income from deposits	24,663,511,260	29,332,342,541
Gains on disposal of securities	-	23,635,019,578
Gain from exchange rate difference arising during the period	156,078,027	112,757,619
Gain from exchange rate difference due to revaluation of exchange rate difference at the end of the period	8,586,053	10,337,502
Total	24,828,175,340	53,090,457,240

*In which:**Financial income with related parties**(Details in Note 7.2)*

2,206,658,039

2,602,755,512

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**6.6 Financial expenses**

	In 2024 VND	In 2023 VND
Interest expense (on borrowings)	107,769,515,970	20,207,091,779
Loss from exchange rate difference due to revaluation of exchange rate difference at the end of the period	21,849,267	-
Loss from exchange rate difference arising during the period	30,103	46,658,159
Reversal of financial investment provision	-	(1,805,399,118)
Loss on disposal of securities	10,062,038,638	-
Others	117,592,593	1,526,944
Total	117,971,026,571	18,449,877,764

6.7 Selling expenses and General and administrative expenses

	In 2024 VND	In 2023 VND
Selling expenses	180,844,467,757	171,669,932,077
Employee expenses	42,552,060,214	41,285,890,125
Materials expenses	85,543,126,133	79,950,587,782
Office supplies expenses	1,757,005,740	-
Amortization and Depreciation expenses	925,837,537	1,014,178,538
Outsourcing expenses	29,499,910,817	43,216,773,865
Other cash expense	20,566,527,316	6,202,501,767
General administrative expenses	130,209,016,383	147,776,652,619
Employee expenses	44,987,763,678	63,110,090,579
Materials expenses	40,424,626	441,451,472
Office supplies expenses	273,569,813	-
Amortization and Depreciation expenses	4,316,565,922	4,693,815,268
Charges and fee	21,650,411,437	9,825,356,275
Provision expenses	8,116,296,696	14,895,683,113
Outsourcing expenses	28,108,950,355	25,696,244,053
Other cash expense	15,032,220,820	7,087,975,852
Allocation of Goodwill	7,682,813,036	22,026,036,007
Total	311,053,484,140	319,446,584,696

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY**Form B 09 - DN/HN**23rd Floor, Leadvisors Tower, 643 Pham Van Dong, Co
Nhue 1 Ward, Bac Tu Liem District, Hanoi City.Issued under Circular No. 202/2014/TT-BTC
December 22, 2014 of the Ministry of Finance**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)**For the year ended 31st December 2024**6.8 Other income/ Other expenses**

	In 2024 VND	In 2023 VND
Other income		
Disposals of tangible fixed assets	208,767,675	1,222,567,857
Handling accrued debts, not payable	211,170,005	5,050,602,462
Profit from inventory difference	-	230,695,348
Debt-Free Income (i)	157,965,477,648	-
Others	59,451,837	137,009,186
Total	158,444,867,165	6,640,874,853
Other expenses		
late payment fine of land rent (at Viptour - Togi Joint Stock Company)	11,030,681,352	10,679,761,382
Debt handling	-	19,232,404,559
Tax arrears, fines, late tax payment fines, administrative fines	3,252,728,391	1,277,678,095
Cost of implementing investment in software projects not continued	-	147,400,000
Residual value of disposal assets	34,820,388	-
Penalty for breach of contract	425,645,162	-
Others	396,470,572	2,010,072,249
Total	15,140,345,865	33,347,316,285
Net other income/ expenses	143,304,521,300	(26,706,441,432)

(i) According to the debt acknowledgment agreement and debt cancellation agreement between the Company, the subsidiary Evening Star Nha Trang Company Limited (now Evening Star Nha Trang Joint Stock Company) and the individual lending to the subsidiary Evening Star Nha Trang.

6.9 Current corporate income tax expenses

	In 2024 VND	In 2023 VND
Current corporate income tax expense based on taxable income	32,363,265,663	44,514,440,223
Increase adjustment of corporate income tax expenses from previous years into this period	-	840,161,394
Current corporate income tax expense	32,363,265,663	45,354,601,617

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**6.10 Deferred corporate income tax expense**

	In 2024 VND	In 2023 VND
Gain from deferred income tax arising from reversal of income tax payable	(430,136,455)	(23,719,685,282)
Deferred tax expense arising from reversal of deferred tax assets	165,604,799	(157,240,615)
Gain from deferred tax income arising from deductible temporary differences	85,273,369	535,103,932
Gain from deferred income tax arising from taxable losses and unused tax incentives	-	(221,486,495)
Total	(179,258,287)	(23,563,308,460)

6.11 Basic earnings per share

	In 2024 VND	In 2023 VND Re-presentation
Profit after corporate income tax	176,735,589,569	119,611,560,856
Profit after tax of Non-controlling interest	(1,052,856,487)	(10,493,358,682)
<i>Increase</i>	-	-
<i>Decrease</i>	-	(9,250,845,645)
<i>Adjustment due to change in benefit ratio at Subsidiary</i>	-	(7,841,978,256)
<i>Deduction from bonus and welfare fund at Subsidiary</i>	-	(1,408,867,389)
Profits attributable to common shareholders of the Parent company	177,788,446,056	120,854,073,893
Average quantity of outstanding common shares (share)	200,000,000	200,000,000
Basic earnings per shares (VND/ share)	889	604

As at the reporting date, the Company has estimated the amount of profit for the fiscal year ending December 31, 2024 to be allocated to the remuneration of the Board of Directors, the non-executive Supervisory Board and the executive management board. The final decision belongs to the Company's General Meeting of Shareholders, the net profit attributable to shareholders and basic earnings per share may change.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**6.11 Basic earnings per share (Continued)**

During the year, the Company restated basic earnings per share for the fiscal year ending December 31, 2023 because the Company's subsidiary, Givral Bakery Joint Stock Company, distributed the welfare bonus fund, with specific changes as follows:

	In 2023 (Restated)	In 2023 (Re-presentation)	Difference
Accounting profit after corporate income tax	119,611,560,856	119,611,560,856	-
<i>Profit after tax of non-controlling shareholders</i>	<i>(10,493,358,682)</i>	<i>(10,493,358,682)</i>	-
<i>Increasing adjustments</i>		-	
<i>Decreasing adjustments</i>	<i>(7,841,978,256)</i>	<i>(9,250,845,645)</i>	<i>(1,408,867,389)</i>
<i>Adjustments due to changes in the ratio of benefits at the Subsidiary</i>	<i>(7,841,978,256)</i>	<i>(7,841,978,256)</i>	-
<i>Appropriation to bonus and welfare funds at the Subsidiary</i>	-	<i>(1,408,867,389)</i>	
Profits allocated to the Parent Company's shareholders owning common shares	122,262,941,282	120,854,073,893	
Average common shares outstanding during the period (shares)	200,000,000	200,000,000	
Basic earnings per share (VND/share)	611	604	(7)

6.12 Production and business expenses by factors

	In 2024 VND	In 2023 VND
Raw material expenses	357,624,568,892	329,416,839,818
Employee expenses	254,605,820,763	270,980,523,975
Amortization and Depreciation expenses	40,026,756,683	40,245,381,415
Provision expenses	8,256,884,453	14,895,683,113
Outsourcing expenses	116,261,525,447	118,075,803,987
Other cash expenses	91,777,032,190	49,627,707,683
Goodwill allocated	7,682,813,036	22,026,036,007
Total	876,235,401,464	845,267,975,998

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**7. OTHER INFORMATION****7.1 Information of related parties****➤ Establishment of Subsidiary**

Resolution of the Board of Directors of the Company No. 14/2025/NK24-29/NQ-HDQT-OCH dated January 6, 2025 approved OCH to contribute capital to establish One Capital Consumer Joint Stock Company, and at the same time use 32,999,908 shares of Girval Cake Joint Stock Company and other assets to establish One Capital Consumer Joint Stock Company.

➤ Key personnel changes

As at 15/01/2025, Mr. Nguyen Duc Minh has been appointed as the General Director of the Company. Therefore, the consolidated financial statements for the fiscal year ending 31/12/2024, were signed by the Company's new legal representative, Mr. Nguyen Duc Minh according to Authorized No. 01/2025/UQ – OCH dated January 15, 2025.

7.2 Information of related parties

The Company has the following related parties:

Related parties	Relationship
Ocean Group joint stock company	Parent company
Ocean Natural Resources Development joint stock company	Same parent company
INFO Commodity Exchange joint stock company	Same parent company
TKD Vietnam Real Estate Investment and Trading company limited	Same parent company
Members of the Board of Directors, Board of Supervisors, Board of General Directors, other managers and close individuals in the families of these members	Significant influence

During the year, the Company had the following transactions with related parties:

Transactions with shareholders and key personnel

Salary and remuneration of the Boards of Management, Supervisors and General Directors:

Related parties	Nature of transaction	In 2024	In 2023
		VND	VND
Board of Directors, Board of Supervisors, Board of General Directors	Salary, remuneration and bonus	3,108,578,022	3,208,461,200

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**7.2 Information of related parties (Continued)***Details:*

Full name	Title	In 2024	In 2023
		VND	VND
Re-representation			
Remuneration for Board of Management		761,500,000	761,000,000
Nguyen Thu Hang	Chairman (Reappointed on 15/05/2024)	249,000,000	249,000,000
Huynh Minh Viet	Member (Reappointed on 15/05/2024)	128,000,000	128,000,000
Nguyen Dung Minh	Member (Reappointed on 15/05/2024)	128,000,000	128,000,000
Nguyen Chinh Phuong	Member (Resigned on 15/05/2024)	46,347,800	128,000,000
Dinh Hoai Nam	Member (Resigned on 15/05/2024)	128,000,000	128,000,000
Hoang Thi Thuy Van	Member (Appointed on 15/05/2024)	82,152,200	-
Remuneration for Board of Supervisors		267,000,000	267,000,000
Duong Thi Mai Huong	Head of Supervisory Board (Reappointed on 15/05/2024)	129,000,000	129,000,000
Tran Thi Kim Oanh	Member (Reappointed on 15/05/2024)	69,000,000	69,000,000
Le Thi Bich Hanh	Member (Reappointed on 15/05/2024)	69,000,000	69,000,000
Salaries of the Board of General Directors and other executives		2,080,078,022	2,180,461,200
Mr. Le Dinh Quang	Deputy General Director (Dismissal of the General Director and appointment of the Deputy General Director on 15/01/2025)	1,319,432,000	1,317,947,900
Mr. Ha Trung Dung	Deputy General Director	760,646,022	862,513,300

Transactions with related parties:

			In 2024	In 2023
Related parties	Relationship	Nature	VND	VND
Selling			7,926,295	-
Ocean Group Joint Stock Company	Parent company	Selling finished goods	7,926,295	-
Purchasing			2,169,866,459	2,768,912,198
Ocean Group Joint Stock Company	Parent company	Rent premises	2,169,866,459	2,768,912,198
Financial income			2,206,658,039	2,602,755,512
Ocean Group Joint Stock Company	Parent company	Loan interest	2,206,658,039	2,602,755,512
			31/12/2024	01/01/2024
Related parties	Relationship	Nature	VND	VND
Other long-term receivables			28,295,867,512	26,089,209,473
Ocean Group Joint Stock Company	Parent company	Capital support interest	28,295,867,512	26,089,209,473
Loan receivable			34,727,733,073	34,727,733,073
Ocean Group Joint Stock Company	Parent company	Short-term loans	5,000,000,000	2,500,000,000
		Long-term loan	29,727,733,073	32,227,733,073
Other payables			803,535,855	803,535,855
Ocean Group Joint Stock Company	Parent company	Buy services	803,535,855	803,535,855

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**7.3 Segment reporting**

Segment report of income for the period ended 31/12/2024:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
Net revenue	861,576,817,319	122,160,522,642	-	983,737,339,961
Cost	419,624,598,966	94,301,329,979	-	513,925,928,945
Gross profit	441,952,218,353	27,859,192,663	-	469,811,411,016
RESULTS OF OPERATIONS				
Segment results	441,952,218,353	27,859,192,663	-	469,811,411,016
Financial income				24,828,175,340
Financial expenses				(117,971,026,571)
Selling expenses				(180,844,467,757)
General administrative expenses				(130,209,016,383)
Other income not related to operation activities				143,304,521,300
Current corporate income tax				(32,363,265,663)
Deferred income tax				179,258,287
Profit for the year				176,735,589,569

Segment report of income for the period ended 31/12/2023:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
Revenue	868,104,562,217	104,586,786,767	2,000,000,000	974,691,348,984
Cost	430,409,201,458	90,057,919,242	1,308,927,619	521,776,048,319
Gross profit	437,695,360,759	14,528,867,525	691,072,381	452,915,300,665
RESULTS OF OPERATIONS				
Segment results	437,695,360,759	14,528,867,525	691,072,381	452,915,300,665
Financial income				53,090,457,240
Financial expenses				(18,449,877,764)
Selling expenses				(171,669,932,077)
General administrative expenses				(147,776,652,619)
Other income				(26,706,441,432)
Current corporate income tax				(45,354,601,617)
Deferred income tax				23,563,308,460
Profit for the year				119,611,560,856

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**7.3 Segment reporting (Continued)**

Segment report of assets and liabilities for the year ended 31/12/2024:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
ASSETS				
Segment assets	487,380,174,879	872,565,722,134	391,479,125,543	1,751,425,022,556
Unallocated assets				2,101,831,826,861
Total Assets				3,853,256,849,417
LIABILITIES				
Segment Liabilities	495,306,070,744	511,671,842,761	320,169,575,292	1,327,147,488,797
Non-allocate Liabilities				611,624,455,194
Total liabilities				1,938,771,943,991

Segment report of assets and liabilities for the year ended 01/01/2024:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
ASSETS				
Segment assets	444,734,337,334	892,896,760,583	116,042,770,800	1,453,673,868,717
Unallocated assets				2,679,929,880,175
Total Assets				4,133,603,748,892
LIABILITIES				
Segment Liabilities	302,060,219,493	710,722,302,244	116,042,770,800	1,128,825,292,537
Non-allocate Liabilities				1,230,373,131,575
Total liabilities				2,359,198,424,112

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)For the year ended 31st December 2024**7.4 Other informations:**

In notes 5.8 and 5.21, the accumulated unfinished production and business costs of the Starcity Airport Project as of December 31, 2024 are described as VND 218,295,997,573. This project is a cooperation project with Dai Duong Xanh Investment and Service Company Limited (now Thang Long Pegasus Company Limited "Thang Long Pegasus"), the amount of capital contribution received as of December 31, 2024 is VND 116,042,770,800. All costs incurred are the value of land use rights and unfinished construction costs of the Project that have been mortgaged at the Bank to secure Pegasus Thang Long's loan. This secured asset has been subject to an enforcement decision to recover Pegasus Thang Long's debt. The Company determined the loss as the total cost of the project incurred an amount of VND 218,295,997,573. Therefore, the Company set aside a provision of VND 102,253,226,773 (equal to the loss after being offset from the source of money received from business cooperation from Pegasus Thang Long of VND 116,042,770,800).

In 2024, the Civil Judgment Enforcement Office of Tan Binh District issued Decision No. 02/QD-CCTHADS dated October 10, 2024 on the enforcement of the transfer of land use rights and Decision No. 63/QD-CCTHADS dated November 5, 2024 on terminating the suspension of registration, transfer of ownership, use, and change of property status with "Land use rights and property attached to land at plot No. 58, map sheet No. 10, address Ward 2, Tan Binh District, Ho Chi Minh City issued by the Department of Natural Resources and Environment of Ho Chi Minh City on October 14, 2013 to Dai Duong Hotel and Service Joint Stock Company (now One Capital Hospitality Joint Stock Company)". As of March 25, 2025, the Company and Pegasus Thang Long Company Limited have signed a debt payment confirmation, in which the Company has no payment obligations to Pegasus Thang Long Company Limited related to the Starcity Airport Project. The two parties will continue to work to resolve remaining issues related to the project.

7.5 Comparative figures

Comparative figures are taken from the consolidated financial statements for the year ended 31st December 2023 which are audited by Nam Viet Auditing and Accounting Financial Consulting Services Company Limited - The North Branch.

Preparer

Pham Thi Thanh Huyen**Chief Accountant**

Pham Tien ThanhHanoi, 31st March 2025**General Director****Nguyen Duc Minh**

Số: 01 /2025/UQ – OCH

Hà Nội, ngày 15 tháng 01 năm 2025

GIẤY ỦY QUYỀN

- Căn cứ Bộ Luật dân sự năm 2015;
- Căn cứ Điều lệ hoạt động Công ty Cổ phần One Capital Hospitality,

Bên ủy quyền:

Bà : **NGUYỄN THU HẰNG**

Chức vụ: Chủ tịch Hội đồng Quản trị - Người đại diện theo pháp luật

CÔNG TY CỔ PHẦN ONE CAPITAL HOSPITALITY

Giấy chứng nhận ĐKDN số: 0800338870 do Sở kế hoạch và đầu tư TP Hà Nội đăng ký lần đầu ngày 24/7/2006, Đăng ký thay đổi lần thứ 17 ngày 10/5/2022.

Địa chỉ trụ sở: Tầng 23, Tòa nhà Leadvisors Tower, số 643 Phạm Văn Đồng, phường Cổ Nhuế 1, quận Bắc Từ Liêm, TP Hà Nội.

Bên được ủy quyền:

Ông: NGUYỄN ĐỨC MINH

Chức vụ: Tổng giám đốc Công ty cổ phần One Capital Hospitality

Điều 1: Nội dung ủy quyền:

Bằng giấy ủy quyền này, ông Nguyễn Đức Minh được thay mặt chủ tịch Hội đồng Quản trị, Người đại diện theo pháp luật của Công ty quyết định toàn bộ các nội dung và ký kết các văn bản, tài liệu liên quan đến hoạt động kinh doanh của Công ty, bao gồm và không giới hạn:

1. Văn bản liên quan đến vấn đề lao động bao gồm: Văn bản liên quan đến tuyển dụng (gửi đến các cơ quan tổ chức liên quan: trường đại học, cao đẳng, hội chợ việc làm) hoặc thực tập tại doanh nghiệp, thư mời làm việc, văn bản đăng ký nội quy lao động, thông báo Thỏa ước lao động tập thể, thang bảng lương, báo cáo về lao động, nhân sự gửi các cơ quan chức năng và tất cả các vấn đề khác liên quan đến vấn đề lao động của Công ty; ngoại trừ: hợp đồng thử việc, hợp đồng lao động, các quyết định tiền lương, phụ cấp, bảo hiểm, giới thiệu, bổ nhiệm, miễn nhiệm, điều động, xử lý kỷ luật, thôi việc;



2. Văn bản liên quan đến thuế bao gồm: Hồ sơ khai thuế, quyết toán, bao gồm cả bảng biểu, mẫu biểu kèm theo hồ sơ thuế gửi tới cơ quan thuế và tất cả các hồ sơ và/hoặc văn bản giao dịch khác có liên quan đến quyền và nghĩa vụ thuế của Công ty theo đúng quy định về Luật quản lý thuế và các văn bản quy phạm pháp luật có liên quan;

3. Hóa đơn Giá trị gia tăng và các văn bản, tài liệu khác có liên quan;

4. Các hợp đồng, thỏa thuận dân sự, thương mại của Công ty, các văn bản tài liệu, hợp đồng khác liên quan đến các giao dịch, hoạt động kinh doanh của Công ty thuộc thẩm quyền của Người đại diện pháp luật của Công ty theo quy định tại Điều lệ Công ty. Đối với các hợp đồng, giao dịch vượt quá thẩm quyền thì Bên được ủy quyền chỉ thực hiện sau khi có văn bản phê duyệt theo thẩm quyền của Hội đồng quản trị hoặc Đại hội đồng cổ đông theo quy định của Điều lệ và các Quy chế nội bộ khác của Công ty;

5. Văn bản, công văn giao dịch, biên bản làm việc với cơ quan chức năng, đối tác, khách hàng, nhà cung cấp, nhà thầu hoặc bất cứ bên thứ ba nào liên quan đến hoạt động của Công ty theo thẩm quyền của Tổng Giám đốc, trong trường hợp vượt quá thẩm quyền thì Bên được ủy quyền chỉ thực hiện sau khi có văn bản phê duyệt theo thẩm quyền của Hội đồng quản trị hoặc Đại hội đồng cổ đông;

6. Báo cáo tài chính; các hồ sơ, văn bản giữa Công ty với các đơn vị kiểm toán, cơ quan nhà nước, đối tác liên quan tới sổ sách kế toán, báo cáo tài chính.

7. Quyết định và ký các báo cáo theo quy định của cơ quan chức năng liên quan đến hoạt động của Công ty (bao gồm cả định kỳ và đột xuất);

8. Sao y tất cả các bản chính các văn bản, tài liệu của Công ty ngoại trừ văn bản, tài liệu đó có quy định khác.

Điều 2: Trách nhiệm của bên được ủy quyền

1. Thực hiện đúng nội dung và phạm vi được ủy quyền.

2. Chịu trách nhiệm trước bên ủy quyền, Công ty và pháp luật về các quyết định của mình liên quan đến nội dung được ủy quyền.

3. Không được phép ủy quyền lại cho bên thứ ba trừ khi có sự đồng ý bằng văn bản của Bên ủy quyền. *for*

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Điều 3: Điều khoản thực hiện:

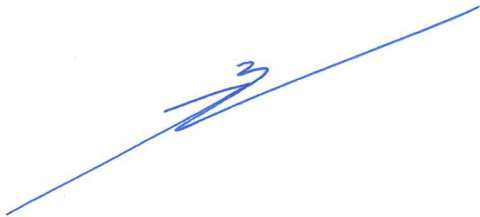
1. Giấy ủy quyền này có hiệu lực kể từ ngày ký và chấm dứt khi xảy ra một trong các trường hợp sau (tùy thời điểm nào đến trước):

- Có văn bản khác thay thế/hủy bỏ ủy quyền này; hoặc
- Khi Bên ủy quyền/Bên được ủy quyền bị miễn nhiệm và/hoặc chấm dứt quan hệ lao động với Công ty Cổ phần One Capital Hospitality; hoặc
- Trong các trường hợp chấm dứt ủy quyền theo quy định pháp luật.

2. Việc sửa đổi, bổ sung, thay thế, chấm dứt nội dung/ hiệu lực thi hành văn bản ủy quyền này do Bên ủy quyền quyết định.

Giấy Ủy quyền này được lập thành 03 (ba) bản gốc, có giá trị pháp lý như nhau, mỗi bên giữ 01 (một) bản và 01 (một) bản lưu tại văn phòng Công ty Cổ phần One Capital Hospitality. *fm*

BÊN ĐƯỢC ỦY QUYỀN
Tổng giám đốc



NGUYỄN ĐỨC MINH

BÊN ỦY QUYỀN
Chủ tịch HĐQT



NGUYỄN THU HẰNG



Số: 08/2025/UQ-CPA VIETNAM

Ngày 02 tháng 01 năm 2025

GIẤY ỦY QUYỀN*(Về việc ký các Văn bản, Hợp đồng và Báo cáo chuyên ngành)*

- Căn cứ Bộ Luật Dân sự số 91/2015/QH13 của Nước Cộng hòa xã hội chủ nghĩa Việt Nam được Quốc hội thông qua ngày 24 tháng 11 năm 2015 và có hiệu lực từ ngày 01 tháng 01 năm 2017;
- Căn cứ Luật Doanh nghiệp số 59/2020/QH14 được Quốc hội nước Cộng hòa xã hội chủ nghĩa Việt Nam khóa XIV, kỳ họp thứ 9 thông qua ngày 17 tháng 6 năm 2020, có hiệu lực kể từ ngày 01 tháng 01 năm 2021;
- Căn cứ Bộ luật Lao động số 45/2019/QH14 ngày 20 tháng 11 năm 2019 có hiệu lực thi hành từ ngày 01 tháng 01 năm 2021;
- Căn cứ Điều lệ Công ty TNHH Kiểm toán CPA VIETNAM và các sửa đổi, bổ sung đến thời điểm hiện tại;
- Căn cứ Quy chế tổ chức và hoạt động của Công ty TNHH Kiểm toán CPA VIETNAM.

Tôi tên là **Nguyễn Phú Hà - Chủ tịch HĐQT**, số Căn cước Công dân: 026072001408 do Cục CSQLHC về TTXH cấp ngày 22/11/2021, là Người đại diện theo pháp luật của **Công ty TNHH Kiểm toán CPA VIETNAM**, địa chỉ: Tầng 8, Cao ốc Văn phòng VG Building, số 235 Nguyễn Trãi, phường Thanh Xuân Trung, quận Thanh Xuân, TP. Hà Nội, Việt Nam. Bằng Văn bản này ủy quyền cho: **Bà Nguyễn Thị Mai Hoa - Phó Tổng Giám đốc**, số Căn cước Công dân: 001183016184, do Cục CSQLHC về TTXH cấp ngày 11/04/2024 thực hiện các công việc cụ thể như sau:

- Ký các Văn bản, Hồ sơ chào hàng, chào phí, Hồ sơ quan tâm, Hồ sơ làm rõ Hồ sơ quan tâm hoặc các dịch vụ chuyên ngành tài chính do Công ty thực hiện;
- Ký kết Hợp đồng cung cấp dịch vụ kiểm toán, soát xét Báo cáo tài chính, Thẩm định giá, Thanh lý Hợp đồng, Hóa đơn giá trị gia tăng của các dịch vụ thuộc phạm vi được phép kinh doanh của Công ty có giá trị từ 500 triệu đồng trở xuống;
- Ký các Báo cáo kiểm toán, Báo cáo kết quả công tác soát xét, Báo cáo kết quả (thẩm định giá/định giá), Chứng thư (thẩm định giá/định giá), Hồ sơ xác định giá trị doanh nghiệp, Báo cáo tư vấn do Công ty thực hiện;

Người được Ủy quyền nêu trên chỉ thực hiện các công việc trong phạm vi ủy quyền với tư cách là đại diện hợp pháp của **Công ty TNHH Kiểm toán CPA VIETNAM** và không được ủy quyền lại cho bên thứ 3. **Bà Nguyễn Thị Mai Hoa** chịu hoàn toàn trách nhiệm trước Công ty và Pháp luật về những công việc do mình thực hiện trong phạm vi ủy quyền.

Giấy Ủy quyền có hiệu lực từ ngày 02 tháng 01 năm 2025 đến ngày 31 tháng 12 năm 2025, thay thế Giấy Ủy quyền đã ban hành trước đây. Giấy Ủy quyền này được lập thành 03 bản có giá trị pháp lý như nhau, người ủy quyền giữ 01 bản, người được ủy quyền giữ 01 bản, 01 bản lưu tại bộ phận Văn thư lưu trữ của Công ty.

ĐẠI DIỆN THEO PHÁP LUẬT**CHỦ TỊCH HĐQT****Nguyễn Phú Hà****NGƯỜI ĐƯỢC ỦY QUYỀN****PHÓ TỔNG GIÁM ĐỐC****Nguyễn Thị Mai Hoa**