

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 19 tháng 08 năm 2025/

Hanoi, 19th, August 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, Công ty CP One Capital Hospitality (mã CK: OCH) thực hiện công bố thông tin báo cáo tài chính (BCTC) bán niên năm 2025 đã được soát xét 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, One Capital Hospitality Joint Stock Company (Stock Code: OCH) discloses the reviewed interim financial statements for the period ended 30 June 2025 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. Nghĩa Đô, TP. Hà Nội/ 23rd floor, Leadvisors Tower, 643 Pham Van Dong, Nghia Do Ward, 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 soát xét bán niên năm 2025/ Reviewed Interim Financial Statements for the period ended 30 June 2025

☐ 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)/Interim Separate Financial Statements and Interim 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/ Explanation document in case of Yes:

☐ Có/Yes

☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau soát xét 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 reviewing, 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: 29/08/2025 tại đường dẫn: <http://och.vn/cong-bo-thong-tin/> This information was published on the company's website on: 29th August 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

Người đại diện theo pháp luật/Người UQCBTT/
Legal representative/ Information Disclosure Officer
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

Tài liệu đính kèm/
Attached file:

- BCTC riêng, hợp nhất soát xét bán niên năm 2025/Reviewed Interim Separate and Consolidated Financial Statements for the period ended 30 June 2025;
- Văn bản giải trình thông tin BCTC bán niên năm 2025 sau soát xét /Explanation of Reviewed Interim Financial Statements for the period ended 30 June 2025



TỔNG GIÁM ĐỐC
Nguyễn Đức Minh

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY
REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
For the period ended 30th June 2025

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ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

23rd Floor, Leadvisors Tower, 643 Pham Van Dong Street, Nghia Do Ward, Hanoi City

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of One Capital Hospitality Joint Stock Company presents this report together with the Company's reviewed interim separate financial statements for the period ended 30th June 2025.

THE 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 10/05/2022.

Foreign Name: One Capital Hospitality Joint Stock Company.

Abbreviations: OCH JSC.

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

The Company's shares are listed on the HNX under the ticker symbol OCH. At the time of issuance of this Report, OCH shares are under the warning status according to Decision No. 296/QD-SGDHN and Notice No. 1406/TB-SGDHN dated 02/04/2025 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 period and at the date of this report are as follows:

Board of Management

Mrs. Nguyen Thu Hang	Chairman
Mr. Huynh Minh Viet	Member
Mr. Dinh Hoai Nam	Member
Mr. Nguyen Dung Minh	Member
Mrs. Hoang Thi Thuy Van	Member

Board of Supervisors

Mrs. Duong Thi Mai Huong	Head of the Supervisors' Board
Mrs. Trinh Thi Hang	Member (Appointment on 26/06/2025)
Mrs. Tran Thi Kim Oanh	Member (Dismissed on 26/06/2025)
Mrs. Le Thi Bich Hanh	Member

Board of General Directors

Mr. Nguyen Duc Minh	General Director (Appointment on 15/01/2025)
Mr. Le Dinh Quang	Deputy General Director

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of General Directors, in material respects no extraordinary events occurred after the closing date affecting the financial position and the Company's operations are required to be adjusted or presented on the Reviewed Interim Separate Financial Statements for the accounting period ended 30th June 2025.

AUDITORS

The interim separate financial statements for the period ended 30th June 2025 have been reviewed by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Company's Board of General Directors is responsible for preparing the interim separate financial statements, which give a true and fair view of the financial position of the Company as at 30/6/2025 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 financial statements. In preparing these interim separate 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 Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Interim Separate Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Interim Separate Financial Statements of the Corporation 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 interim financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim 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 interim separate financial statements.

For and on behalf of the Board of General Directors,



Nguyen Duc Minh
General Director
Hanoi, 28th August 2025

No: 403/2025/BCSX-CPA VIETNAM-NV2

REVIEW REPORT OF THE INTERIM FINANCIAL STATEMENTS

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

We have reviewed the accompanying interim separate financial statements of One Capital Hospitality Joint Stock Company prepared on 28/8/2025, as set out on pages 05 to page 37, including the Interim Separate Balance Sheet as at 30/6/2025, and the Interim Separate Income Statement, and Interim Separate Cash flow Statement for the period ended 30/6/2025, and Notes to the Interim Separate Financial Statements.

The Board of General Directors' responsibility

The Board of General Directors are responsible for the true and fair preparation and presentation of these interim separate financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Accounting Enterprise System and prevailing relevant regulations in preparation and presentation of the Interim Separate Financial Statements and for such internal control as the Board of General Directors determine is necessary to enable the preparation of the Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the interim separate financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of review service contract No. 2410 - Review of interim financial information performed by the Corporation's independent auditors.

The review of interim separate financial information includes the interviews of people who are responsible for the financial and accounting matters, and performance of other analytical and review procedures. Basically, a review has a narrower scope than that of an audit in accordance with the Vietnam Auditing Standards and consequently, it does not allow us to gain assurance that we will be aware of all material issues that may be discovered during an audit. Accordingly, we do not express an audit opinion.

Auditors' conclusions

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view, in all material respects, of the financial position of the Company as at 30th June 2025, its interim separate financial performance and interim cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

**Mrs. Nguyen Thi Mai Hoa****Deputy General Director**

Audit Practising Registration Certificate: 2326-2023-137-1

Authorised: 08/2025/UQ/CPA VIETNAM dated 02/01/2025 of Chairman, General Director

For and on behalf of,

CPA VIETNAM AUDITING COMPANY LIMITED**A Member of INPACT**Hanoi, 28th August 2025

**ONE CAPITAL HOSPITALITY JOINT STOCK
COMPANY**

23rd Floor, Leadvisors Tower, 643 Pham Van Dong
Street, Nghia Do Ward, Hanoi City

Form B 01a - DN

Issued under Circular No. 200/2014/TT-BTC dated
December 22, 2014 of the Ministry of Finance

INTERIM SEPARATE BALANCE SHEET

As at 30th June 2025

ASSETS	Code	Note	30/6/2025	01/01/2025
			VND	VND
A - CURRENT ASSETS	100		183,992,650,494	268,778,693,214
(100=110+120+130+140+150)				
I. Cash and cash equivalents	110	5.1	4,554,183,472	53,415,041,718
1. Cash	111		4,554,183,472	12,415,041,718
2. Cash equivalents	112		-	41,000,000,000
II. Short-term financial investments	120		34,600,000,000	26,600,000,000
3. Investments held to maturity	123	5.2	34,600,000,000	26,600,000,000
III. Short-term receivables	130		132,533,228,852	60,558,633,523
1. Short-term receivables from customers	131	5.3	38,758,694,541	39,703,974,268
2. Short-term advances to suppliers	132	5.4	24,997,901,415	19,407,666,000
5. Short-term loan receivables	135	5.5	58,000,000,000	-
6. Other short-term receivables	136	5.6	10,776,632,896	1,446,993,255
IV. Inventories	140		4,649,628,147	120,655,722,041
1. Inventories	141	5.7	4,649,628,147	222,908,948,814
2. Allowances for devaluation of inventories	149		-	(102,253,226,773)
V. Other current assets	150		7,655,610,023	7,549,295,932
1. Short-term prepaid expenses	151	5.8	552,908,653	65,575,197
2. Deductible value added tax	152		884,115,612	1,265,134,977
3. Taxes and other receivables from the State Budget	153	5.14	6,218,585,758	6,218,585,758
B - LONG-TERM ASSETS	200		1,680,569,529,020	1,715,309,543,810
(200=210+ 220+250+260)				
I. Long-term receivables	210		623,236,647,265	631,239,041,932
5. Long-term loan receivable	215	5.5	427,862,266,604	439,016,266,604
6. Other long-term receivables	216	5.6	195,374,380,661	192,222,775,328
II. Fixed assets	220		649,542,862	668,714,224
1. Tangible fixed assets	221	5.9	604,167,862	668,714,224
- Historical costs	222		3,103,204,265	3,103,204,265
- Accumulated depreciation	223		(2,499,036,403)	(2,434,490,041)
3. Intangible fixed assets	227	5.10	45,375,000	-
- Historical costs	228		446,708,682	397,208,682
- Accumulated amortization	229		(401,333,682)	(397,208,682)
V. Long-term investments	250	5.11	1,055,350,822,328	1,081,660,656,409
1. Investment in subsidiaries	251		1,782,883,733,518	1,790,147,890,818
3. Investments in equity of other entities	253		4,423,700,000	4,423,700,000
4. Allowances for long-term investments	254		(815,776,268,883)	(804,817,234,409)
5. Held to maturity investment	255	5.2	83,819,657,693	91,906,300,000
VI. Other long-term assets	260		1,332,516,565	1,741,131,245
1. Long-term prepaid expenses	261	5.8	1,275,622,873	1,684,237,553
2. Deferred tax assets	262	5.12	56,893,692	56,893,692
TOTAL ASSETS (270 = 100+200)	270		1,864,562,179,514	1,984,088,237,024

INTERIM SEPARATE BALANCE SHEET (Continued)

As at 30th June 2025

RESOURCES	Code Note	30/6/2025 VND	01/01/2025 VND
C- LIABILITIES (300=310)	300	26,710,082,022	141,068,940,993
I. Short-term liabilities	310	26,710,082,022	141,068,940,993
1. Short-term trade payables	311 5.13	12,818,301,126	10,929,279,728
2. Short-term prepayments from customers	312	583,259,153	582,964,702
Taxes and other payables to government			
3. budget	313 5.14	118,696,122	186,436,983
4. Payables to employees	314	542,061,485	1,203,917,135
5. Short-term accrued expenses	315 5.15	1,912,423,718	1,897,423,718
9. Other short-term payments	319 5.16	8,971,774,180	125,170,080,469
12. Bonus and welfare fund	322	1,763,566,238	1,098,838,258
D- OWNERS' EQUITY	400	1,837,852,097,492	1,843,019,296,031
(400 = 410)			
I- Owners' equity	410 5.17	1,837,852,097,492	1,843,019,296,031
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
7. Development and investment funds	418	4,493,439,505	4,493,439,505
9. Other equity funds	420	6,329,814,592	6,329,814,592
10. Undistributed profit after tax	421	(172,971,156,605)	(167,803,958,066)
- Undistributed profit after tax brought forward	421a	(168,740,419,346)	(318,705,146,180)
- Undistributed profit after tax for the current year	421b	(4,230,737,259)	150,901,188,114
TOTAL RESOURCES	440	1,864,562,179,514	1,984,088,237,024
(440 = 300+400)			

Preparer

Do Le Anh

Chief Accountant

Pham Tien Thanh

Hanoi, 28th August 2025

General Director

Nguyen Duc Minh



**ONE CAPITAL HOSPITALITY JOINT STOCK
COMPANY**

Form B 02a - DN

23rd Floor, Leadvisors Tower, 643 Pham Van Dong
Street, Nghia Do Ward, Hanoi City

Issued under Circular No. 200/2014/TT-BTC dated
December 22, 2014 of the Ministry of Finance

INTERIM SEPARATE INCOME STATEMENT
For the period ended 30th June 2025

ITEMS	Code	Note	For the period ended 30/6/2025	For the period ended 30/6/2024
			VND	VND
1. Revenues from sales and services rendered	01	6.1	62,694,615,584	54,835,072,254
2. Revenue deductions	02	6.2	2,148,931	-
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.3	62,692,466,653	54,835,072,254
4. Costs of goods sold	11	6.4	56,049,073,301	49,764,349,984
5. Gross profit from sales and services rendered (20 = 10-11)	20		6,643,393,352	5,070,722,270
6. Financial income	21	6.5	21,181,145,680	30,443,808,908
7. Financial expenses	22	6.6	23,111,043,204	51,308,557,845
<i>In which: Interest expenses</i>	23		-	521,708,333
8. Selling expenses	25	6.7	19,206,604	-
9. General administrative expenses	26	6.7	8,663,752,290	13,092,836,126
10. Net profits from operating activities {30 = 20+(21-22)-(25+26)}	30		(3,969,463,066)	(28,886,862,793)
11. Other income	31	6.8	855,643	-
12. Other expenses	32	6.8	262,129,836	11,495,145
13. Other profits (40 = 31-32)	40	6.8	(261,274,193)	(11,495,145)
14. Total net profit before tax (50 = 30+40)	50		(4,230,737,259)	(28,898,357,938)
15. Current corporate income tax expenses	51	6.9	-	-
16. Deferred corporate income tax expenses	52		-	-
17. Profits after corporate income tax (60 = 50-51-52)	60		(4,230,737,259)	(28,898,357,938)

Preparer

Chief Accountant

Hanoi, 28th August 2025
General Director



Do Le Anh



Pham Tien Thanh



Nguyen Duc Minh

**ONE CAPITAL HOSPITALITY JOINT STOCK
COMPANY**

23rd Floor, Leadvisors Tower, 643 Pham Van Dong
Street, Nghia Do Ward, Hanoi City

Form B 09a - DN

Issued under Circular No. 200/2014/TT-BTC dated
December 22, 2014 of the Ministry of Finance

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30th June 2025

INTERIM SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the period ended 30th June 2025

ITEMS	Code	Note	For the period ended 30/6/2025	For the period ended 30/6/2024
			VND	VND
I. Cash flows from operating activities				
1. Profit before tax	01		(4,230,737,259)	(28,898,357,938)
2. Adjusted for items				
- Depreciation of fixed assets and investment property	02		68,671,362	96,944,888
- Provisions	03		(79,142,183,569)	50,786,849,512
- Gains or losses from investment activities	05		(21,181,145,680)	(30,443,808,908)
- Interest expenses	06		-	521,708,333
3. Operating profit before changes in working capital	08		(104,485,395,146)	(7,936,664,113)
- Increase (Decrease) in Receivables	09		(9,715,074,562)	(26,603,266,403)
- Increase (Decrease) in Inventories	10		218,259,320,667	(193,149,994)
- Increase (Decrease) in Payables	11		(114,937,944,644)	15,437,115,320
- Increase (Decrease) in Prepayments	12		(78,718,776)	4,124,220,498
- Other payments on operating activities	17		(271,733,300)	(302,504,240)
Net cash flows from operating activities	20		(11,229,545,761)	(15,474,248,932)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(49,500,000)	-
3. Expenditures on loans and purchase of debt instruments from other entities	23		(58,000,000,000)	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24		11,154,000,000	-
5. Expenditures on equity investments in other entities	25		(310,290,670,000)	-
6. Proceeds from equity investment in other entities	26		310,090,670,300	149,800,000
7. Proceeds from interests, dividends and distributed profits	27		9,464,187,215	15,060,749,710
Net cash flows from investing activities	30		(37,631,312,485)	15,210,549,710
III. Cash flows from financial activities				
4. Repayment of principal	34		-	(45,000,000,000)
Net cash flows from financial activities	40		-	(45,000,000,000)
Net cash flows during the period (50 = 20+30+40)	50		(48,860,858,246)	(45,263,699,222)
Cash and cash equivalents at the beginning of the period	60	5.1	53,415,041,718	61,689,028,669
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	5.1	4,554,183,472	16,425,329,447

Preparer



Do Le Anh

Chief Accountant



Pham Tien Thanh



Hanoi, 28th August 2025

General Director

Nguyen Duc Minh

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30th June 2025

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.

Foreign Name: One Capital Hospitality Joint Stock Company.

Abbreviations: OCH JSC.

Charter capital according to the Certificate of Business Registration changed for the 17th 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, Nghia Do Ward, Hanoi City.

The Company's shares are listed on the HNX under the ticker symbol OCH. At the time of issuance of this Report, OCH shares are under the warning status according to Decision No. 296/QD-SGDHN and Notice No. 1406/TB-SGDHN dated 02/04/2025 of the Hanoi Stock Exchange. The total number of employees of the Company as at 30/6/2025 is 23 employees (As at 31/12/2024 is 26 employees).

1.2. Operating industry and principal activities

- Short-term accommodation services;
- Other food and beverage services (excluding bar, karaoke room, and nightclub operations);
- Provision of catering services under non-regular contracts with customers (serving parties, conferences, weddings, etc.);
- Restaurants and mobile food service activities (excluding bar, karaoke room, and nightclub operations);
- Beverage serving services (excluding bar operations);
- Real estate consulting, management, and advertising services;
- Real estate trading;
- Leasing of factories, offices, residential properties, and warehouses;
- Investment in and construction of infrastructure, residential properties, offices, factories, and warehouses.

The Company's principal activity during the period was the trading of raw materials for food production.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. The company structure

As at 30/6/2025, the Company has the following subsidiaries, associates and affiliated units:

The Company's subordinate units comprise:

The Company has one operating dependent unit, which is the Representative Office of OCH Hotel and Service Joint Stock Company, located on the 3rd Floor, Grandeur Palace – Giang Vo Building, 138B Giang Vo Street, Giang Vo Ward, Hanoi City.

**ONE CAPITAL HOSPITALITY JOINT STOCK
COMPANY**

Form B 09a - DN

23rd Floor, Leadvisors Tower, 643 Pham Van Dong
Street, Nghia Do Ward, Hanoi City

Issued under Circular No. 200/2014/TT-BTC dated
December 22, 2014 of the Ministry of Finance

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

1.4 The Company structure (Continued)

The Company's investments in subsidiaries and associates are as follows:

Name	Address	Main business activities	Capital ratio	Benefit ratio	Voting ratio
Direct subsidiaries					
Tan Viet Joint Stock Company	Nha Trang	Accommodation and restaurant services	51.42%	51.42%	51.42%
One Capital Consumer Joint Stock Company (i)	Ha Noi	Manufacturing of bakery products from flour, and processing and preservation of meat and seafood.	50.83%	62.67%	62.72%
Viptour - Togi Joint Stock Company	Ha Noi	Accommodation services	86.13%	86.13%	86.13%
Evening Star Nha Trang Joint Stock Company	Nha Trang	Accommodation and restaurant services	99.9997%	99.9997%	99.9997%
Leadvisors Special Opportunity Fund (ii)	Ha Noi	Investment fund management, securities investment company	99.00%	99.63%	100.00%
Indirect subsidiaries					
Trang Tien IceCream Joint Stock Company <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Ha Noi	Processing of milk and dairy products		62.66%	99.98%
Givral Bakery Joint Stock Company <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Ho Chi Minh	Manufacture of bakery products from flour		62.67%	99.99997%
JP Good Food Co., Ltd <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Ha Noi	Processing and preservation of seafood, meat, and products from seafood and meat		62.67%	100.00%
Fuji Food Joint Stock Company <i>Indirect ownership through Trang Tien Icecream Joint Stock Company</i>	Ha Noi	Processing and preservation of seafood, meat, and products from seafood and meat		31.95%	51.00%
Binh Hung Manufacturing Company Limited (iv) <i>Indirect ownership through Givral Bakery Joint Stock Company</i>	Bac Ninh	Real estate business, land use rights of owners, users, or leased land.		62.67%	100.00%

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

1.4 The company structure (Continued)

Name	Address	Main business activities	Capital ratio	Benefit ratio	Voting ratio
<u>Indirect subsidiaries</u>					
<u>(Continued)</u>					
Tin Phat IceCream Joint Stock Company (v) <i>Indirect ownership through Trang Tien IceCream Joint Stock Company</i>	Ha Noi	Processing of milk and dairy products		62.58%	99.87%

(i) The Company directly holds 50.83% and its subsidiary, Leadvisors Special Opportunity Fund, holds 11.88% in One Capital Consumer Joint Stock Company;

(ii) The Company directly owns 99% and its subsidiary, Givral Joint Stock Company, owns 1% of the contributed capital in Leadvisors Special Opportunity Fund.

1.5. Statement of information comparability on the interim separate financial statement

The Company consistently applies accounting policies according to the Corporate Accounting Regime issued together with Circular No. 200/2014/TT/BTC dated 22/12/2014 and Circular No. 53/2016/TT- BTC dated 21/3/2016 amending and supplementing a number of articles of Circular 200/2014/TT- BTC dated 22/12/2014 issued by the Ministry of Finance, therefore, the information and figures presented in the Interim Separate Financial Statements are comparable.

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.

The Company's interim separate financial statements are prepared accounting for the period ended 30th June 2025.

Accounting currency

The accompanying interim financial statements, expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting system

The Company applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance and Circular No. 53/2016/TT- BTC dated 21st March 2016 amending and supplementing a number of articles of Circular 200/2014/TT- BTC dated 22nd December 2014.

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 Interim Separate Financial Statements for the period ended 30/6/2025.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim financial separate statements:

Basis of preparation of the interim separate financial statements

The accompanying interim separate financial statements are presented in Vietnamese Dong (VND), prepared on a historical cost basis, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations relating to the preparation and presentation of interim separate financial statements.

The accompanying interim separate financial statements are the Company's interim separate financial statements and, therefore, do not include the interim financial statements of its subsidiaries. Users of these interim separate financial statements should read them in conjunction with the Company's interim consolidated financial statements for the accounting period ended 30/6/2025 in order to obtain complete information on the financial position, business performance, and cash flows of the Company for the period.

Accounting estimates

The preparation of the interim separate financial statements in conformity with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim separate financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 3 months

Held-to-maturity investments are stated at cost less allowance for bad debts. Allowance for bad debts of held-to-maturity investments is made in conformity with current accounting regulations.

Investments in subsidiaries, associates and other investments

Investments in subsidiaries over which the Company has control, investments in associates and joint ventures over which the Company has significant influence are stated at cost method in the interim separate financial statements

Profit distributions that Company received from the accumulated profits of the subsidiaries after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Profit distributions that Company received from the accumulated profits of the associates after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in subsidiaries, joint ventures, associates and other investments are presented at cost less allowance for diminution in value (if any) in the balance sheet.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments (Continued)

Other investments: are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

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 stated at cost. Where the cost of inventories is higher than their net realisable value, inventories are carried at net realisable value. The cost of inventories comprises direct materials, direct labour, and production overheads (if any) incurred in bringing the inventories to their present location and condition. Net realisable value is determined as the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated selling, marketing, and distribution expenses. Inventories are accounted for using the perpetual inventory method. The cost of inventories issued is determined using the specific identification 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 direct method over their estimated useful lives. Details are as follows:

	<u>Years</u>
Machinery and equipment	03 – 04
Office equipment	03 – 05
Motor vehicles	10

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.

Intangible fixed assets and Amortization

The Company's intangible assets are computer software and other intangible fixed assets are stated at history cost less accumulated amortization.

Computer software and other intangible assets are amortised in the Statement of Profit or Loss on a straight-line basis over a period of 3 to 10 years.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Company'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 assets

Deferred 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.

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

Prepaid expenses

This account is used to record expenses actually incurred but they are related to operation output of many accounting period and the transfer of these expenses to operating expenses of subsequent accounting periods.

Prepaid expenses: Recorded at cost and classified as short-term and long-term on the Balance Sheet based on the amortization period.

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 the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company.
- 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unrealized revenues

Unearned revenue includes prepaid revenue (such as amounts received in advance from customers over multiple accounting periods for the leasing of assets or infrastructure); excluding advance payments from customers for which the Company has not yet delivered products, goods, or services; and revenue earned but not yet received from multi-period asset leasing or service provision activities.

Prepaid revenue is recognised in the Statement of Profit or Loss on a straight-line basis over the periods for which the amounts have been received in advance.

Loans and finance lease liabilities

Loans 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 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 owners' equity

Undistributed profit is determined based on profit after corporate income tax and the profit appropriation

The Company's profit after tax is allocated for dividend payments to shareholders after approval by the General Meeting of Shareholders at the Company's Annual General Meeting and after appropriations to funds in accordance with the Company's Charter.

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:

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

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:

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

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured

Cost of goods sold

Includes the cost of goods sold and services rendered during the period, recognised in line with the revenue of the period.

Financial expenses

- Borrowing costs: Recognised monthly based on the loan principal, applicable interest rate, and the actual number of borrowing days

Current corporate income tax expense and deferred 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 Company is subject to corporate income tax at the rate of 20% on taxable income.

The determination of the Company'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.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2025

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM SEPARATE BALANCE SHEET

5.1. Cash and cash equivalents

	30/6/2025	01/01/2025
	VND	VND
Cash	77,243,472	5,053,866,809
Bank deposits	4,476,940,000	7,361,174,909
Cash equivalents	-	41,000,000,000
- Term deposits under 3 months	-	41,000,000,000
Total	4,554,183,472	53,415,041,718

5.2. Held to maturity investments

	30/6/2025 (VND)		01/01/2025 (VND)	
	Original value	Book value	Original value	Book value
Short - term	34,600,000,000	34,600,000,000	26,600,000,000	26,600,000,000
- Term deposits (i)	600,000,000	600,000,000	600,000,000	600,000,000
- Other investments	34,000,000,000	34,000,000,000	26,000,000,000	26,000,000,000
+ Viet Nam Investment Promotion And Tourism Joint Stock Company (ii)	10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000
+ Evening Star Nha Trang Joint Stock Company (iii)	24,000,000,000	24,000,000,000	16,000,000,000	16,000,000,000
Long-term	83,819,657,693	83,819,657,693	91,906,300,000	91,906,300,000
- Other investments	83,819,657,693	83,819,657,693	91,906,300,000	91,906,300,000
+ Tin Phat Ice Cream Joint Stock Company (iv)	7,819,657,693	7,819,657,693	7,906,300,000	7,906,300,000
+ Evening Star Nha Trang Joint Stock Company (iii)	76,000,000,000	76,000,000,000	84,000,000,000	84,000,000,000
Total	118,419,657,693	118,419,657,693	118,506,300,000	118,506,300,000

In which :

Investments in related parties: 107,819,657,693 107,819,657,693 107,906,300,000 107,906,300,000
(Detail in Note 7.1)

(i) A 6-month term deposit at the Bank for Investment and Development of Vietnam – Thang Long Branch, with an annual interest rate of 2.9%.

(ii) Debt purchase under Debt Sale and Purchase Agreement No. 01/2023/HĐMBN dated 19/06/2023 between the Seller (Party A) and One Capital Hospitality Joint Stock Company (Party B); Party A transferred to Party B the rights and obligations of the receivable from Vietnam Tourism and Investment Promotion Joint Stock Company (Viptour) with a value of VND 20,300,000,000, excluding VND 18,267,900,000 in the co-owned account of OCH and Viptour.

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

Form B 09a - DN

23rd Floor, Leadvisors Tower, 643 Pham Van Dong Street, Nghia Do Ward, Hanoi City

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

5.2. Held to maturity investments (Continued)

(iii) According to Debt Assumption Agreement No. 03/2024/TTHTV/OCH-SHNT dated 15/09/2024 between One Capital Hospitality Joint Stock Company (OCH) and Evening Star Nha Trang Company Limited (currently Evening Star Nha Trang Joint Stock Company): the debt assumption value is VND 100,000,000,000; the repayment period is from the agreement signing date until 28/02/2031, with the detailed repayment schedule set out in Appendix No. 1 attached to the Agreement; the debt is non-interest bearing.

(iv) Under Debt Settlement Agreement No. 20122023 dated 20/12/2023 between OCH and Tin Phat Ice Cream Joint Stock Company, the parties confirmed the outstanding loan principal borrowed by Tin Phat from OCH of VND 10,567,050,384. The loan interest rate from 01/01/2024 to 31/12/2025 is 7.5%. Pursuant to Appendix to the Agreement No. PL01-2025/HTP/OCH dated 03/06/2025, the loan maturity was extended to 31/12/2028.

5.3. Short-term receivables from customers

	30/6/2025 VND	01/01/2025 VND
Short-term	38,758,694,541	39,703,974,268
Givral Bakery Joint Stock Company	35,390,999,156	38,220,587,663
Trang Tien Icecream Joint Stock Company	2,083,008,482	561,387,176
Others	1,284,686,903	921,999,429
Total	38,758,694,541	39,703,974,268
<i>In which:</i>		
Receivables from related parties (Details in Note 7.1)	37,837,800,112	38,781,974,839

5.4 Short-term repayments to suppliers

	30/6/2025 VND	01/01/2025 VND
Short-term	24,997,901,415	19,407,666,000
Vietnam Investment Promotion and Tourism JSC (i)	18,267,900,000	18,267,900,000
Others	6,730,001,415	1,139,766,000
Total	24,997,901,415	19,407,666,000
<i>In which:</i>		
Advance to suppliers for related parties (Details in Note 7.1)	1,105,000	-

(i) A deposit for the acquisition of 3,853,010 shares of Viptour - Togi Joint Stock Company (a subsidiary), of which VND 18,267,900,000 is currently frozen in a co-owned account between One Capital Hospitality Joint Stock Company (OCH) and Vietnam Investment Promotion and Tourism Joint Stock Company (formerly Vietnam Investment Promotion and Tourism One-Member Company Limited, abbreviated as Viptour) opened at Modern Bank of Vietnam Limited (formerly Ocean Commercial One-Member Limited Liability Bank). According to Appellate Judgment No. 10/2025/KDTM-PT dated 10/04/2025 of the High People's Court in Hanoi, Viptour is required to cooperate with OCH to complete the procedures for releasing the frozen amount of VND 18,267,900,000 and the interest accrued in the blocked account No. 00080048588100064 at Modern Bank of Vietnam Limited co-owned by the two companies, and return it to OCH. In addition, Viptour must refund to OCH VND 20,300,000,000 already received and compensate OCH for damages in the amount of VND 15,259,760,274.

**ONE CAPITAL HOSPITALITY JOINT STOCK
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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

5.5. Loan receivables

Unit: VND

	30/6/2025		01/01/2025	
	Book value	Provision	Book value	Provision
Short-term	58,000,000,000	-	-	-
Givral Bakery Joint Stock Company (i)	56,000,000,000	-	-	-
Viptour - Togi Joint Stock Company (ii)	2,000,000,000	-	-	-
Long-term	427,862,266,604	-	439,016,266,604	-
Evening Star Nha Trang Joint Stock Company (iii)	90,016,266,604	-	90,016,266,604	-
Givral Bakery Joint Stock Company(iv)	280,000,000,000	-	280,000,000,000	-
Trang Tien Icecream Joint Stock Company (v)	57,846,000,000	-	69,000,000,000	-
Total	485,862,266,604	-	439,016,266,604	-

In which:

Receivable from related parties 485,862,266,604 - 439,016,266,604 -
(Details in Note 7.1)

(i) Capital Support Appendix No. 05/2025/PLHTV/OCH-GIVRAL dated 02/04/2025, Appendix No. 06/2025/PLHTV/OCH-GIVRAL dated 22/05/2025, and Appendix No. 07/2025/PLHTV/OCH-GIVRAL dated 26/05/2025, with interest rates ranging from 4.75% per annum to 5% per annum.

(ii) Capital Support Agreement No. 06/2025/TTHTV/OCH-VTTG dated 09/06/2025 between OCH and Viptour - Togi Joint Stock Company, with a support amount of VND 2,000,000,000, a term of 6 months, and a capital usage fee of 5.5% per annum.

(iii) Loans to Evening Star Nha Trang Joint Stock Company include the following agreements:

- Capital Support Agreements No. 05/2016/TTHTV/OCH-SHNT dated 31/03/2016, No. 07/2016/TTHTV/OCH-SHNT dated 01/06/2016, No. 08/2016/TTHTV/OCH-SHNT dated 30/06/2016, and No. 09/2016/TTHTV/OCH-SHNT dated 28/07/2016, together with the Appendices adjusting the interest rate dated 07/03/2022. Loan term: 10 years; interest rate: 7.5% per annum. Outstanding principal as at 30/6/2025: VND 21,187,637,392.

- Capital Support Agreements No. 15A/2016/TTHTV/OCH-SHNT dated 08/11/2016, No. 15B/2016/TTHTV/OCH-SHNT dated 14/11/2016, and No. 15C/2016/TTHTV/OCH-SHNT dated 29/11/2016, together with the Appendices adjusting the interest rate dated 07/03/2022. Support term until 15/01/2026; interest rate: 7.5% per annum. Outstanding principal as at 30/6/2025: VND 8,473,000,000;

- Capital Support Agreements No. 01-1/2017/TTHTV/OCH-SHNT dated 04/01/2017 and No. 02/2017/TTHTV/OCH-SHNT dated 16/11/2017, together with the Appendices adjusting the interest rate dated 07/03/2022. Support term until 15/01/2026; interest rate: 7.5% per annum. Outstanding principal as at 30/6/2025: VND 7,098,000,000;

- Capital Support Agreement No. 01/2018/TTHTV/OCH-SHNT dated 20/03/2018, together with the Appendix adjusting the interest rate dated 07/03/2022. Support term until 15/01/2026; interest rate: 7.5% per annum. Outstanding principal as at 30/6/2025: VND 11,500,000,000;

- Capital Support Agreement No. 02/2018/TTHTV/OCH-SHNT dated 30/05/2018, together with the Appendix adjusting the interest rate dated 07/03/2022. Support term until 15/01/2026; interest rate: 7.5% per annum. Outstanding principal as at 30/6/2025: VND 2,500,000,000;

- Capital Support Agreement No. 01/2019/TTHTV/OCH-SHNT dated 01/04/2019, together with the Appendix adjusting the interest rate dated 07/03/2022. Support term until 15/01/2026; interest rate: 7.5% per annum. Outstanding principal as at 30/6/2025: VND 2,000,000,000;

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

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5.5. Loan receivables (Continued)

- Capital Support Agreement No. 02/2020/TTHTV/OCH-SHNT dated 30/06/2020, together with the Appendix adjusting the interest rate dated 07/03/2022. Support term until 31/12/2026; interest rate: 7.5% per annum. Outstanding principal as at 30/6/2025: VND 22,431,929,608;
- Capital Support Agreement No. 01/2022/TTHTV/OCH-SHNT dated 30/03/2022, with support term until 31/12/2026 and an interest rate of 7.5% per annum. Outstanding principal as at 30/6/2025: VND 2,740,000,000.
- Capital Support Agreement No. 02/2022/TTHTV/OCH-SHNT dated 08/09/2022, with support term until 31/12/2026 and an interest rate of 7.5% per annum. Outstanding principal as at 30/6/2025: VND 4,600,000,000;
- Capital Support Agreement No. 03/2022/TTHTV/OCH-SHNT dated 30/11/2022, with support term until 31/12/2026 and an interest rate of 7.5% per annum. Outstanding principal as at 30/6/2025: VND 6,400,000,000;
- Capital Support Agreement No. 3105/2023/TTHTV/OCH-SHNT dated 31/05/2023, with a support value of VND 4,570,154,300, support term until 31/12/2026, and an interest rate of 7.5% per annum. Outstanding principal as at 30/6/2025: VND 1,085,699,604.

(iv) Loan to Givral Bakery Joint Stock Company under Capital Support Agreement No. 3107/HĐHTV/OCH-GIVRAL dated 31/07/2023 and Appendix No. 03/2023/PLHTV/OCH-GIVRAL, with support term until 05/12/2033 and an interest rate of 4.75% per annum. Outstanding principal as at 30/6/2025: VND 280,000,000,000.

(v) Loan to Trang Tien Ice Cream Joint Stock Company under Capital Support Appendix Agreement No. 04.01/2023/PLHTV/OCH-KTT dated 22/10/2024; Support amount: VND 75,000,000,000; Support term: 24 months from the date the Borrower (Trang Tien Ice Cream Joint Stock Company) receives the funds from the Lender (One Capital Hospitality Joint Stock Company); Support interest rate: 5% per annum. Outstanding principal as at 30/6/2025: VND 57,846,000,000.

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5.6. Other receivables

Unit: VND

	30/6/2025		01/01/2025	
	Carry Amount	Provision	Carry Amount	Provision
Short-term	10,776,632,896	-	1,446,993,255	-
Deposits	5,000,000	-	5,000,000	-
Advances	6,084,606,837	-	178,939,522	-
Interest receivable on loans	513,625,331	-	202,535,132	-
- Givral Bakery Joint Stock Company	306,569,445	-	-	-
- Viptour - Togi Joint Stock Company	6,722,222	-	-	-
- Tin Phat IceCream Joint Stock Company	200,333,664	-	202,535,132	-
Accrued interest on deposits	3,939,570,955	-	572,159,452	-
Others	233,829,773	-	488,359,149	-
Long-term	195,374,380,661	-	192,222,775,328	-
Deposits	140,920,318,890	-	140,920,318,890	-
- Phuong Bac Complex Company Limited	520,318,890	-	520,318,890	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch (i)	140,400,000,000	-	140,400,000,000	-
Interest receivable from loan support	54,454,061,771	-	51,302,456,438	-
- Evening Star Nha Trang Joint Stock Company	32,460,569,827	-	36,066,206,439	-
- Givral Bakery Joint Stock Company	21,206,111,110	-	14,519,166,666	-
- Trang Tien Icecream Joint Stock Company	787,380,834	-	717,083,333	-
Total	206,151,013,557	-	193,669,768,583	-
<i>In which:</i>				
Receivables from related parties (Details in Note 7.1)	54,967,687,102	-	51,504,991,570	-

(i) These are term deposit contracts of One Capital Hospitality Joint Stock Company at VietinBank – Ba Dinh Branch, with interest rates ranging from 4.2% to 5% per annum, which have been pledged under pledge agreements of valuable papers to secure the loan of Givral Bakery Joint Stock Company (a subsidiary).

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5.7. Inventories

Unit: VND

	30/6/2025		01/01/2025	
	Original value	Provision	Original value	Provision
Tools and equipment	26,243,300	-	-	-
Work in progress (i)	-	-	218,295,997,573	(102,253,226,773)
Goods (Excluding real estate goods)	103,990,418	-	93,556,812	-
Real estate goods	4,519,394,429	-	4,519,394,429	-
Total	4,649,628,147	-	222,908,948,814	(102,253,226,773)

(i) Details in Note 7.2

5.8. Prepaid expenses

	30/6/2025	01/01/2025
	VND	VND
Short-term	552,908,653	65,575,197
Tools and equipment	-	8,364,651
Expenses awaiting allocation	552,908,653	57,210,546
Long-term	1,275,622,873	1,684,237,553
Tools and equipment	55,906,667	67,213,657
Other long-term prepaid expenses	1,219,716,206	1,617,023,896
Total	1,828,531,526	1,749,812,750

5.9. Tangible fixed assets

Unit: VND

	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST				
As at 01/01/2025	586,593,900	2,360,455,819	156,154,546	3,103,204,265
Increase	-	-	-	-
Decrease	-	-	-	-
As at 30/6/2025	<u>586,593,900</u>	<u>2,360,455,819</u>	<u>156,154,546</u>	<u>3,103,204,265</u>
ACCUMULATED DEPRECIATION				
As at 01/01/2025	586,593,900	1,691,741,595	156,154,546	2,434,490,041
Increase	-	64,546,362	-	64,546,362
Depreciation	-	64,546,362	-	64,546,362
Decrease	-	-	-	-
As at 30/6/2025	<u>586,593,900</u>	<u>1,756,287,957</u>	<u>156,154,546</u>	<u>2,499,036,403</u>
NET BOOK VALUE				
As at 01/01/2025	-	668,714,224	-	668,714,224
As at 30/6/2025	<u>-</u>	<u>604,167,862</u>	<u>-</u>	<u>604,167,862</u>

The historical cost of fully depreciated tangible fixed assets that are still in use as at 30/6/2025 is VND 1,812,276,992 (as at 01/01/2025 is VND 1,812,276,992).

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5.10. Intangible fixed assets

Unit: VND

	Cost of designing a brand	Software program, website	Total
HISTORY COST			
As at 01/01/2025	235,928,682	161,280,000	397,208,682
Increase	-	49,500,000	49,500,000
Purchase	-	49,500,000	49,500,000
Decrease	-	-	-
As at 30/6/2025	235,928,682	210,780,000	446,708,682
ACCUMULATED AMORTIZATION			
As at 01/01/2025	235,928,682	161,280,000	397,208,682
Increase	-	4,125,000	4,125,000
Amortization	-	4,125,000	4,125,000
Decrease	-	-	-
As at 30/6/2025	235,928,682	165,405,000	401,333,682
NET BOOK VALUE			
As at 01/01/2025	-	-	-
As at 30/6/2025	-	45,375,000	45,375,000

The historical cost of fully amortized intangible fixed assets that are still in use as at 30/6/2025 was VND 397,208,682 (as at 01/01/2025 is VND 397,208,682).

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Unit: VND

5.11 Long-term investments

	Ratio		30/6/2025			01/01/2025		
	Equity held	Voting rights	Book value	Fair value	Provision	Book value	Fair value	Provision
Investments in Subsidiaries			1,782,883,733,518		(811,352,568,883)	1,790,147,890,818		(800,393,534,409)
Tan Viet Joint Stock Company	51.42%	51.42%	109,493,338,104		(24,735,420,102)	109,493,338,104		(27,127,055,675)
Givral Bakery Joint Stock Company (i)	-	99.99997%	-		-	337,264,960,000		-
Viptour - Togi Joint Stock Company	86.13%	86.13%	347,294,600,000		(261,029,198,991)	347,294,600,000		(256,744,377,916)
Trang Tien Icecream Joint Stock Company (ii)	-	99.98%	-		-	106,090,667,300		-
Evening Star Nha Trang Joint Stock Company	99.9997%	99.9997%	790,804,325,414		(525,587,949,790)	790,804,325,414		(516,322,100,818)
Leadvisors Capital Management	99.00%	100.00%	99,000,000,000		-	99,000,000,000		-
JP Good Food Co., Ltd (iii)	-	100.00%	-		-	200,000,000		(200,000,000)
One Capital Consumer Joint Stock Company (i)	50.83%	62.72%	436,291,470,000		-	-		-
Other long-term investments			4,423,700,000		(4,423,700,000)	4,423,700,000		(4,423,700,000)
Technical Construction And Building Materials Joint Stock Company			4,423,700,000		(4,423,700,000)	4,423,700,000		(4,423,700,000)
Total			1,787,307,433,518	(iv)	(815,776,268,883)	1,794,571,590,818	(iv)	(804,817,234,409)

(i) According to Resolution No. 14/2025/NK24-29/NQ-HĐQT-OCH dated 06/01/2025 of the Board of Directors of One Capital Hospitality Joint Stock Company, the establishment of One Capital Consumer Joint Stock Company (OCC) was approved. During the period, the Company carried out additional transactions related to capital contribution to OCC. As at 30/6/2025, the Company held 43,629,147 shares in OCC, equivalent to VND 436,291,470,000.

(ii) According to Resolution No. 19TL/2025/NK24-29/NQ-HĐQT-OCH dated 18/04/2025 of the Board of Directors of One Capital Hospitality Joint Stock Company, the Company approved the purchase of 510,000 shares in Trang Tien IceCream Joint Stock Company from Leadvisors Special Opportunity Fund, and simultaneously transferred 1,499,700 shares in Trang Tien IceCream Joint Stock Company to One Capital Consumer Joint Stock Company.

(iii) According to Resolution No. 19TL/2025/NK24-29/NQ-HĐQT-OCH dated 18/04/2025 of the Board of Directors of One Capital Hospitality Joint Stock Company, the Company approved the transfer of its entire equity interest in JP Good Food Co., Ltd. to One Capital Consumer Joint Stock Company.

(iv) The Company has not determined the fair value of these investments as the current Vietnamese Accounting Standards and Enterprise Accounting System provide no guidance on fair value measurement using valuation techniques. The fair value of these financial instruments may differ from their carrying amount.

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5.12. Deferred income tax assets

	30/6/2025	01/01/2025
	VND	VND
Long-term	56,893,692	56,893,692
Deferred income tax assets related to deductible temporary differences	56,893,692	56,893,692
Total	56,893,692	56,893,692

5.13. Trade payables

Unit: VND

	30/6/2025		01/01/2025	
	Book value	Repayable amount	Book value	Repayable amount
Short-term	12,818,301,126	12,818,301,126	10,929,279,728	10,929,279,728
Hoang An Trading Service Production Printing Company Limited	-	-	1,083,966,840	1,083,966,840
Delicious Food Trading Production Company Limited	1,279,251,662	1,279,251,662	779,699,908	779,699,908
Huyen Linh Trading And Construction Company Limited	1,543,069,440	1,543,069,440	387,159,264	387,159,264
Lan Chinh Service Trading Company Limited	2,347,142,400	2,347,142,400	1,929,960,000	1,929,960,000
Others	7,648,837,624	7,648,837,624	6,748,493,716	6,748,493,716
Total	12,818,301,126	12,818,301,126	10,929,279,728	10,929,279,728

In which:

Payables to related parties (Details in Note 7.1)	56,532,446	56,532,446	17,237,578	17,237,578
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5.14. Taxes and payables to State Treasury

Unit: VND

	01/01/2025	Additions	Paid	30/6/2025
Payables	186,436,983	365,722,473	433,463,334	118,696,122
Personal income tax	186,436,983	365,722,473	433,463,334	118,696,122
Business license fee	-	4,000,000	4,000,000	-
Receivables	6,218,585,758	-	-	6,218,585,758
Corporate income tax	6,218,585,758	-	-	6,218,585,758

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5.15. Short term accrued expenses

	30/6/2025	01/01/2025
	VND	VND
Short-term	1,912,423,718	1,897,423,718
Utilities expenses	1,686,060,082	1,686,060,082
Other accrued expenses	226,363,636	211,363,636
Total	1,912,423,718	1,897,423,718
<i>In which:</i>		
Accrued expenses to related parties (Details in Note 7.1)	117,828,434	117,828,434

5.16. Short term other payables

	30/6/2025	01/01/2025
	VND	VND
Short-term	8,971,774,180	125,170,080,469
Trade Union fees	14,194,200	29,521,800
Short-term deposits received	5,273,628,372	5,273,628,372
Unemployment insurance	54,000	54,000
Others	3,683,897,608	119,866,876,297
Thang Long Pegasus Company Limited (i)	-	116,042,770,800
Interest payable on loans	1,067,958,333	1,067,958,333
Other payables	2,615,939,275	2,756,147,164
Total	8,971,774,180	125,170,080,469
<i>In which:</i>		
Payables to related parties (Details in Note 7.1)	1,871,494,188	1,871,494,188
(i) Details in Note 7.2		

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5.17. Shareholders' capital

a. Changes of owners' equity

Unit: VND

	Owner's Capital	Development Investment Fund	Other equity funds	Undistributed profit after tax	Total
As at 01/01/2024	2,000,000,000,000	4,493,439,505	6,329,814,592	(318,705,146,180)	1,692,118,107,917
Profit for the prior period	-	-	-	150,901,188,114	150,901,188,114
As at 31/12/2024	<u>2,000,000,000,000</u>	<u>4,493,439,505</u>	<u>6,329,814,592</u>	<u>(167,803,958,066)</u>	<u>1,843,019,296,031</u>
As at 01/01/2025	2,000,000,000,000	4,493,439,505	6,329,814,592	(167,803,958,066)	1,843,019,296,031
Profit for the current period	-	-	-	(4,230,737,259)	(4,230,737,259)
Deduction from welfare reward fund (i)	-	-	-	(936,461,280)	(936,461,280)
As at 30/6/2025	<u>2,000,000,000,000</u>	<u>4,493,439,505</u>	<u>6,329,814,592</u>	<u>(172,971,156,605)</u>	<u>1,837,852,097,492</u>

b. Details of owners' equity

	30/6/2025 VND	01/01/2025 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	<u>2,000,000,000,000</u>	<u>2,000,000,000,000</u>

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5.19. Shareholders' capital (Continued)

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

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 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

d. Shares

	30/6/2025 Shares	01/01/2025 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

5.20. Off the Separate Interim Balance Sheet Items

a. Bad debts written off

Object name	Year of processing	30/6/2025 VND	01/01/2025 VND
Short-term receivables from customers		2,047,273,687	2,047,273,687
- 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
- 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
- VNT Company Limited	2022	201,200,820,000	201,200,820,000
- Short-term receivables from other entities	2022	57,038,444,446	57,038,444,446
Other long-term receivables		6,255,083,564	6,255,083,564
- Mrs. Dinh Thi Chang Nhung	2022	2,868,400,000	2,868,400,000
- Mr. Nguyen Khoa Dien	2022	3,189,855,564	3,189,855,564
- Mrs. Dang Minh Le	2022	196,828,000	196,828,000
Short-term prepayments to suppliers	2022	86,000,000	86,000,000
Total		852,758,969,625	852,758,969,625

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**6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM
SEPARATE INCOME STATEMENT**

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Revenue from sales of goods	62,261,795,569	54,801,844,982
Revenue from provision of services	347,897,977	33,227,272
Others	84,922,038	-
Total	62,694,615,584	54,835,072,254

6.2 Revenue deductions

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Revenue deductions		
Sale discounts	1,048,000	
Sale returns	1,100,931	
Total	2,148,931	

6.3 Net revenue from sales of goods and provision of services

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Revenue from sales of goods	62,259,646,638	54,801,844,982
Revenue from provision of services	347,897,977	33,227,272
Others	84,922,038	-
Total	62,692,466,653	54,835,072,254
<i>In which:</i>		
Revenue from related parties: (Details in Note 7.1)	58,959,797,308	54,815,072,254

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6.4 Cost of goods sold

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Cost of goods sold	55,941,842,171	49,760,710,747
Cost of service	22,309,092	3,639,237
Others	84,922,038	-
Total	56,049,073,301	49,764,349,984

6.5 Financial income

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Interest income from deposits and loans	16,294,296,950	21,145,273,508
Dividends and profits distributed	-	9,298,535,400
Others	4,886,848,730	-
Total	21,181,145,680	30,443,808,908
<i>In which:</i>		
<i>Financial income with related parties</i> <i>(Details in Note 7.1)</i>	<i>12,442,946,192</i>	<i>19,874,883,392</i>

6.6 Financial expenses

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Interest expense (on borrowings)	-	521,708,333
Provision made/reversed for investment losses	23,111,043,204	50,941,964,431
Loss on disposal of investments	-	(155,114,919)
Total	23,111,043,204	51,308,557,845
<i>In which:</i>		
<i>Financial expenses with related parties</i> <i>(Details in Note 7.1)</i>	<i>-</i>	<i>521,708,333</i>

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6.7 Selling and General administrative expenses

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Selling expenses	19,206,604	-
Packaging materials expenses	6,000,000	-
Other cash expenses	13,206,604	-
General and administrative expenses	8,663,752,290	13,092,836,126
Employee benefits expenses	4,870,664,143	5,632,390,544
Office supplies expenses	45,626,401	70,670,850
Depreciation and Amortization expenses	68,671,362	96,944,888
Charges and fees	-	35,859,864
Outsourcing expenses	2,937,159,019	6,389,495,277
Other cash expenses	741,631,365	867,474,703
Total	8,682,958,894	13,092,836,126

6.8 Other income/ Other expenses

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Other income		
Others	855,643	-
Total	855,643	-
Other expenses		
Others	262,129,836	11,495,145
Total	262,129,836	11,495,145
Other profits	(261,274,193)	(11,495,145)

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COMPANY**

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For the period ended 30th June 2025

6.9 Current corporate income tax expense

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Total accounting profit before corporate income tax from operating activities	(4,230,737,259)	(28,898,357,938)
Adjustments – Increases	128,211,759	11,495,145
<i>Non-Deductible Expenses</i>	128,211,759	11,495,145
Adjustments - Decreases	-	-
Total accounting profit subject to corporate income tax	-	-
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	-	-

6.10 Production and business expenses by factors

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Raw materials expenses	6,000,000	-
Employee benefits expenses	4,870,664,143	5,632,390,544
Depreciation and Amortization expenses	68,671,362	96,944,888
Outsourcing expenses	2,937,159,019	6,393,134,514
Other cash expenses	800,464,370	974,005,417
Total	8,682,958,894	13,096,475,363

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For the period ended 30th June 2025

7. OTHER INFORMATION

7.1 Information of related parties

In the period, the Company has transactions with related parties as follows:

Transactions with key management personnel

Related parties	Nature of transaction	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Board of Management, Board of Supervisors, Board of General Directors	Salary, remuneration and bonus	1,101,643,700	1,471,034,500

Details as follows:

Full name	Title	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Remuneration for Board of Management		371,000,000	360,500,000
Mrs. Nguyen Thu Hang	Chairman	122,500,000	120,500,000
Mr. Huynh Minh Viet	Member	62,000,000	60,000,000
Mr. Nguyen Dung Minh	Member	62,000,000	60,000,000
Mr. Nguyen Chinh Phuong	Member (Dismissed on 15/5/2024)	-	44,347,800
Mr. Dinh Hoai Nam	Member	62,000,000	60,000,000
Mrs. Hoang Thi Thuy Van	Member (Appointed on 15/5/2024)	62,500,000	15,652,200
Remuneration for Board of Supervisors		127,500,000	121,500,000
Mrs. Duong Thi Mai Huong	Head of Supervisory Board	62,500,000	60,500,000
Mrs. Tran Thi Kim Oanh	Member (Dismissed on 26/6/2025)	32,500,000	30,500,000
Mrs. Le Thi Bich Hanh	Member	32,500,000	30,500,000
Mrs. Trinh Thi Hạng	Member (Appointed on 26/6/2025)	-	-
Salaries of the Board of General Directors and other executives		603,143,700	989,034,500
Mr. Le Dinh Quang	Deputy General Director (Dismissed from the position of General Director and appointed to the position of Deputy General Director effective from 15/01/2025)	603,143,700	603,432,000
Mr. Ha Trung Dung	Deputy General Director (Dismissed on 15/10/2024)	-	385,602,500

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For the period ended 30th June 2025

7.1 Information of related parties (Continued)

Transactions with related parties

Related parties	Relationship	Nature	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Sales of goods			58,959,797,308	54,815,072,254
Givral Bakery Joint Stock Company	Indirect subsidiary	Sale of raw materials	32,840,819,601	28,715,157,883
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	Sale of raw materials	25,971,079,730	26,086,687,099
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Apartment rental	147,897,977	13,227,272
Purchase of goods			2,708,483,150	112,182,726
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	Purchase of goods and services	2,035,108,255	38,953,953
Givral Bakery Joint Stock Company	Indirect subsidiary	Purchase of goods and services	606,418,557	31,391,207
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Purchase of goods and services	66,956,338	41,837,566
Financial income			12,442,946,192	19,874,883,392
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	Loan interest income	1,649,880,834	-
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Loan interest income	3,394,363,388	3,413,116,776
Tin Phat IceCream Joint Stock Company	Indirect subsidiary	Loan interest income	398,465,859	439,342,328
Viptour - Togi Joint Stock Company	Direct subsidiary	Loan interest income	6,722,222	-
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan interest income	6,993,513,889	6,723,888,888
Leadvisors Special Opportunity Fund	Direct subsidiary	Dividend	-	9,298,535,400
Financial expenses			-	521,708,333
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan interest expenses	-	521,708,333
Borrowings			58,000,000,000	-
Givral Bakery Joint Stock Company	Indirect subsidiary	Lending	56,000,000,000	-
Viptour - Togi Joint Stock Company	Direct subsidiary	Lending	2,000,000,000	-
Proceeds from lending			11,154,000,000	-
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	Recovery of loan principal	11,154,000,000	-
Repayment of principal			-	45,000,000,000
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan repayment	-	45,000,000,000

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For the period ended 30th June 2025

7.1 Information of related parties (Continued)

Related Party Balance

Related parties	Relationship	Nature	30/6/2025 VND	01/01/2025 VND
Receivables from customers			37,837,800,112	38,781,974,839
Givral Bakery Joint Stock Company	Indirect subsidiary	Sale of raw materials	35,390,999,156	38,220,587,663
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	Sale of raw materials	2,083,008,482	561,387,176
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Apartment rental	162,687,774	-
One Capital Consumer Joint Stock Company	Direct subsidiary	Share transfer	199,999,700	-
Repayments to suppliers			1,105,000	-
Fuji Food Joint Stock Company	Indirect subsidiary	Purchase of goods	1,105,000	-
Held to maturity investments			107,819,657,693	107,906,300,000
Tin Phat IceCream Joint Stock Company	Indirect subsidiary	Acquisition of loan from direct subsidiary	7,819,657,693	7,906,300,000
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Acquisition of loan from direct subsidiary	100,000,000,000	100,000,000,000
Short-term loan receivables			58,000,000,000	-
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan receivables	56,000,000,000	-
Viptour - Togi Joint Stock Company	Direct subsidiary	Loan receivables	2,000,000,000	-
Long-term loan receivables			427,862,266,604	439,016,266,604
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Loan receivables	90,016,266,604	90,016,266,604
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan receivables	280,000,000,000	280,000,000,000
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	Interest receivables from loans	57,846,000,000	69,000,000,000
Other short-term receivables			207,055,886	202,535,132
Tin Phat IceCream Joint Stock Company	Indirect subsidiary	Interest receivables from loans	200,333,664	202,535,132
Viptour - Togi Joint Stock Company	Direct subsidiary	Interest receivables from loans	6,722,222	-
Other long-term receivables			54,760,631,216	51,302,456,438
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Interest receivables from loans	32,460,569,827	36,066,206,439
Givral Bakery Joint Stock Company	Indirect subsidiary	Interest receivables from loans	21,512,680,555	14,519,166,666
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	Interest receivables from loans	787,380,834	717,083,333
Trade payables			56,532,446	17,237,578
Givral Bakery Joint Stock Company - Hanoi Branch	Indirect subsidiary	Purchase of goods	2,838,000	3,160,050
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	Purchase of goods	12,722,253	9,345,335
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Purchase of goods	40,972,193	4,732,193

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

7.1 Information of related parties (Continued)

Related Party Balance (Continued)

Related parties	Relationship	Nature	30/6/2025 VND	01/01/2025 VND
Accrued expenses			117,828,434	117,828,434
Ocean Group Joint Stock Company	Parent company	Purchase of goods	117,828,434	117,828,434
Other payables			1,871,494,188	1,871,494,188
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan interest	1,067,958,333	1,067,958,333
Ocean Group Joint Stock Company	Parent company	Purchase a service	803,535,855	803,535,855

7.2 Other information

At Notes 5.7 and 5.16, it is disclosed that as at January 1, 2025, the accumulated construction-in-progress costs of the project amounted to VND 218,295,997,573, of which the Company had received cooperative capital contributions from Pegasus Thang Long Co., Ltd. amounting to VND 116,042,770,800. The Company had recognized a provision for losses of VND 102,253,226,773 (equivalent to the loss amount after offsetting against the cooperative capital received from Pegasus Thang Long). All incurred costs (including the value of land use rights and construction in progress) were mortgaged to the Bank as collateral for Pegasus Thang Long's loan. For this collateral, the Tan Binh District Civil Judgment Enforcement Sub-department 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 the termination of the suspension of registration, transfer of ownership, use rights, and changes in the status of the assets. On March 25, 2025, the Company and Pegasus Thang Long signed a debt confirmation minute, under which the Company no longer has any obligation to pay Pegasus Thang Long Co., Ltd. in relation to the project. Accordingly, during the period, the Company adjusted the related accounting figures. The two parties will continue to coordinate in resolving the remaining issues of the project in the upcoming period.

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2025

7.3 Comparative figures

The comparative figures in the interim separate balance sheet and related notes are taken from the from the separate financial statements for the fiscal year ended 31/12/2024, which have been audited by CPA VIETNAM Auditing Company Limited - Member of INPACT International Auditing Firm.

Comparative figures in the interim separate income statement, interim separate cash flows statement and related notes are taken from the interim separate financial statements for the period ended 30th June 2024 which have been reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Hanoi, 28th August 2025
General Director

Preparer

Chief Accountant

Do Le Anh

Pham Tien Thanh



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:

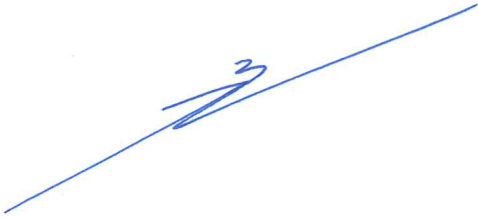
1. Giấy ủy quyền này có hiệu lực kể từ ngày ký và chấm dứt khi xảy ra một trong các trường hợp sau (tùy thời điểm nào đến trước):

- 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. *for*

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)*

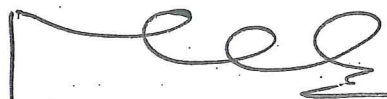
- Căn cứ Bộ Luật Dân sự số 91/2015/QH13 của Nước Cộng hoà xã hội chủ nghĩa Việt Nam được Quốc hội thông qua ngày 24 tháng 11 năm 2015 và có hiệu lực từ ngày 01 tháng 01 năm 2017;
- Căn cứ Luật Doanh nghiệp số 59/2020/QH14 được Quốc hội nước Cộng hòa xã hội chủ nghĩa Việt Nam khóa XIV, kỳ họp thứ 9 thông 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**