

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 2026

Ha Noi, March 31., 2026

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 2025 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 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. 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 2025/*Audited Financial Statements for 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)/*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: 31/03/2026 tại đường dẫn: <http://och.vn/cong-bo-thong-tin/>.

This information was published on the company's website on: March 31 2026 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 2025/ *Audited separate and consolidated financial statements for 2025;*
- 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 SEPARATE FINANCIAL STATEMENTS

For the year ended 31st December 2025

Hanoi, March 2026

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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 audited separate financial statements for the year ended 31st December 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 (Now the Business Registration and Corporate Finance Division – Hanoi Department of Finance). 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*).

Registered Office Address: 23rd Floor, Leadvisors Tower, 643 Pham Van Dong Street, 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.

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
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

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 (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 Audited Separate Financial Statements for the year ended 31st December 2025.

AUDITORS

The audited separate financial statements for the year ended 31st December 2025 have been audited 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 audited separate financial statements, which give a true and fair view of the financial position of the Company as at 31/12/2025 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 audited 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 Separate Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Separate Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the 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 separate financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the separate 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 separate financial statements for the year ended 31st December 2025.

For and on behalf of the Board of General Directors,



Nguyen Duc Minh
General Director
Hanoi, 30th March 2026

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam

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No: 243/2026/BCKT-CPA VIETNAM-NV2

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying separate financial statements of One Capital Hospitality Joint Stock Company prepared on 30/3/2026, as set out on pages 06 to page 39, including the Separate Balance Sheet as at 31/12/2025, and the Separate Income Statement, and Separate Cash flow Statement for the year ended 31/12/2025, and Notes to the 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 separate financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Accounting Enterprise System and prevailing relevant regulations in preparation and presentation of the Separate Financial Statements and for such internal control as the Board of General Directors determine is necessary to enable the preparation of the Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these separate 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 separate 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 separate financial statements. The audit procedures are selected based on the auditor's judgment, including the assessment of risks of material misstatement in the separate 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 separate 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 separate 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 separate financial statements gives a true and fair view of, in all material respects, the financial position of the Company as at 31st December 2025 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 separate financial statements in Vietnam.



Nguyen Thi Mai Hoa
Deputy General Director

Certificate of registration of auditing practice
No. 2326-2023-137-1

Authorised paper No: 08/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

A member firm of INPACT

Hanoi, 30th March 2026

Nguyen Thi Tien
Auditor

Certificate of registration of auditing practice
No. 5276-2026-137-1



ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

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

Form B 01 - DN

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

SEPARATE BALANCE SHEET

As at 31st December 2025

ASSETS		Code Note	31/12/2025 VND	01/01/2025 VND
A -	CURRENT ASSETS (100=110+120+130+140+150)	100	103,138,626,141	268,778,693,214
I.	Cash and cash equivalents	110 5.1	7,746,557,384	53,415,041,718
1.	Cash	111	7,746,557,384	12,415,041,718
2.	Cash equivalents	112	-	41,000,000,000
II.	Short-term financial investments	120	27,000,000,000	26,600,000,000
3.	Investments held to maturity	123 5.2	27,000,000,000	26,600,000,000
III.	Short-term receivables	130	57,312,206,522	60,558,633,523
1.	Short-term receivables from customers	131 5.3	47,679,813,636	39,703,974,268
2.	Short-term advances to suppliers	132 5.4	450,000	19,407,666,000
5.	Short-term loan receivables	135 5.5	6,800,000,000	-
6.	Other short-term receivables	136 5.6	2,831,942,886	1,446,993,255
IV.	Inventories	140	4,583,860,606	120,655,722,041
1.	Inventories	141 5.7	4,583,860,606	222,908,948,814
2.	Allowances for devaluation of inventories	149	-	(102,253,226,773)
V.	Other current assets	150	6,496,001,629	7,549,295,932
1.	Short-term prepaid expenses	151 5.8	97,078,846	65,575,197
2.	Deductible value added tax	152	180,337,025	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=210+ 220+250+260)	200	1,793,770,862,086	1,715,309,543,810
I.	Long-term receivables	210	738,998,917,763	631,239,041,932
5.	Long-term loan receivable	215 5.5	561,362,266,604	439,016,266,604
6.	Other long-term receivables	216 5.6	177,636,651,159	192,222,775,328
II.	Fixed assets	220	1,475,071,001	668,714,224
1.	Tangible fixed assets	221 5.9	1,437,946,001	668,714,224
-	Historical costs	222	2,938,894,810	3,103,204,265
-	Accumulated depreciation	223	(1,500,948,809)	(2,434,490,041)
3.	Intangible fixed assets	227 5.10	37,125,000	-
-	Historical costs	228	446,708,682	397,208,682
-	Accumulated amortization	229	(409,583,682)	(397,208,682)
V.	Long-term investments	250 5.11	1,052,336,628,981	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	(805,290,462,230)	(804,817,234,409)
5.	Held to maturity investment	255 5.2	70,319,657,693	91,906,300,000
VI.	Other long-term assets	260	960,244,341	1,741,131,245
1.	Long-term prepaid expenses	261 5.8	903,350,649	1,684,237,553
2.	Deferred tax assets	262 5.12	56,893,692	56,893,692
TOTAL ASSETS (270 = 100+200)		270	1,896,909,488,227	1,984,088,237,024

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

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

Form B 01 - DN

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

SEPARATE BALANCE SHEET (Continued)

As at 31st December 2025

RESOURCES	Code	Note	31/12/2025	01/01/2025
			VND	VND
C- LIABILITIES (300=310)	300		25,104,975,291	141,068,940,993
I. Short-term liabilities	310		25,104,975,291	141,068,940,993
1. Short-term trade payables	311	5.13	11,768,874,242	10,929,279,728
2. Short-term prepayments from customers	312		582,964,702	582,964,702
Taxes and other payables to government				
3. budget	313	5.14	162,107,736	186,436,983
4. Payables to employees	314		1,062,357,085	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	7,862,681,570	125,170,080,469
12. Bonus and welfare fund	322		1,753,566,238	1,098,838,258
D- OWNERS' EQUITY (400 = 410)	400		1,871,804,512,936	1,843,019,296,031
I- Owners' equity	410	5.17	1,871,804,512,936	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		(139,018,741,161)	(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		29,721,678,185	150,901,188,114
TOTAL RESOURCES (440 = 300+400)	440		1,896,909,488,227	1,984,088,237,024

Hanoi, 30th March 2026

Preparer



Do Le Anh

Chief Accountant



Pham Tien Thanh

General Director



Nguyen Duc Minh

SEPARATE INCOME STATEMENT

For the year ended 31st December 2025

ITEMS	Code	Note	Year 2025	Year 2024
			VND	VND
1. Revenues from sales and services rendered	01	6.1	290,852,178,198	251,738,021,480
2. Revenue deductions	02	6.2	2,813,779	2,391,574
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.3	290,849,364,419	251,735,629,906
4. Costs of goods sold	11	6.4	267,099,534,221	231,346,666,296
5. Gross profit from sales and services rendered (20 = 10-11)	20		23,749,830,198	20,388,963,610
6. Financial income	21	6.5	39,161,007,973	51,570,147,310
7. Financial expenses	22	6.6	12,625,236,551	(6,419,042,979)
<i>In which: Interest expenses</i>	23		-	2,444,061,132
8. Selling expenses	25	6.7	31,206,604	-
9. General administrative expenses	26	6.7	20,658,558,961	27,478,898,468
10. Net profits from operating activities {30 = 20+(21-22)-(25+26)}	30		29,595,836,055	50,899,255,431
11. Other income	31	6.8	298,867,444	100,013,427,864
12. Other expenses	32	6.8	173,025,314	11,495,181
13. Other profits (40 = 31-32)	40	6.8	125,842,130	100,001,932,683
14. Total net profit before tax (50 = 30+40)	50		29,721,678,185	150,901,188,114
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		29,721,678,185	150,901,188,114

Hanoi, 30th March 2026

Preparer



Do Le Anh

Chief Accountant



Pham Tien Thanh

General Director



Nguyen Duc Minh

SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the year ended 31st December 2025

ITEMS	Code	Note	Year 2025	Year 2024
			VND	VND
I. Cash flows from operating activities				
1. Profit before tax	01		29,721,678,185	150,901,188,114
2. Adjusted for items				
- Depreciation of fixed assets and investment property	02		148,362,314	175,574,583
- Provisions	03		(89,627,990,222)	(18,775,342,749)
- Gains or losses from exchange rate differences due to revaluation of foreign currency monetary items	04		(165,995)	(231,869)
- Gains or losses from investment activities	05		(39,451,751,069)	(141,657,676,803)
- Interest expenses	06		-	2,444,061,132
3. Operating profit before changes in working capital	08		(99,209,866,787)	(6,912,427,592)
- Increase (Decrease) in Receivables	09		46,844,493,157	268,481,268,643
- Increase (Decrease) in Inventories	10		218,325,088,208	(60,596,812)
- Increase (Decrease) in Payables	11		(115,464,093,042)	2,791,276,455
- Increase (Decrease) in Prepayments	12		749,383,255	5,295,564,020
- Interest Paid	14		-	(1,922,352,799)
- Other payments on operating activities	17		(281,733,300)	(315,504,240)
Net cash flows from operating activities	20		50,963,271,491	267,357,227,675
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(954,719,091)	-
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		290,909,091	-
3. Expenditures on loans and purchase of debt instruments from other entities	23		(179,800,000,000)	(75,000,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		71,154,000,000	7,020,000,000
5. Expenditures on equity investments in other entities	25		(310,291,670,000)	(200,138,972,800)
6. Proceeds from equity investment in other entities	26		310,290,670,000	1,054,800,000
7. Proceeds from interests, dividends and distributed profits	27		12,678,888,180	36,432,726,305
Net cash flows from investing activities	30		(96,631,921,820)	(230,631,446,495)
III. Cash flows from financial activities				
3. Proceeds from borrowings	33		-	307,000,000,000
4. Repayment of principal	34		-	(352,000,000,000)
Net cash flows from financial activities	40		-	(45,000,000,000)
Net cash flows during the period (50 = 20+30+40)	50		(45,668,650,329)	(8,274,218,820)
Cash and cash equivalents at the beginning of the period	60		53,415,041,718	61,689,028,669
Effect of exchange rate fluctuations	61		165,995	231,869
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	5.1	7,746,557,384	53,415,041,718

Hanoi, 30th March 2026

Preparer

Chief Accountant

General Director



Do Le Anh



Pham Tien Thanh



Nguyen Duc Minh

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the year ended 31st December 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 (Now the Business Registration and Corporate Finance Division – Hanoi Department of Finance). 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 31/12/2025 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 31/12/2025, the Company has the following subsidiaries and affiliated units:

The Company's subordinate units comprise:

The Company has one operating dependent unit, which is the of OCH Hospitality and Service Joint Stock Company (formerly known as One Capital Hospitality Joint Stock Company), located on the 3rd Floor, Grandeur Palace – Giang Vo Building, 138B Giang Vo Street, Giang Vo Ward, Hanoi City.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

1.4. The company structure (Continued)

The Company's investments in subsidiaries are as follows:

Name	Address	Main business activities	Capital ratio	Benefit ratio	Voting ratio
<u>Direct subsidiaries</u>					
Tan Viet Joint Stock Company	Khanh Hoa	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.	50.21%	61.91%	61.95%
Viptour - Togi Joint Stock Company	Ha Noi	Accommodation services	86.13%	86.13%	86.13%
Evening Star Nha Trang Joint Stock Company	Khanh Hoa	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%	99.62%	100.00%
<u>Indirect subsidiaries</u>					
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		61.89%	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		61.91%	99.99997%
JP Good Food Co., Ltd <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Son La	Processing and preservation of seafood, meat, and products from seafood and meat		61.91%	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		31.57%	51.00%
Binh Hung Manufacturing Company Limited <i>Indirect ownership through Givral Bakery Joint Stock Company</i>	Bac Ninh	Real estate business, land use rights of owners, users, or leased land.		61.91%	100.00%

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 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 Ice Cream Joint Stock Company <i>Indirect ownership through Trang Tien IceCream Joint Stock Company</i>	Ha Noi	Processing of milk and dairy products		61.81%	99.87%

(i) The Company directly holds 50.21% and its subsidiary, Leadvisors Special Opportunity Fund, holds 11.74% 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 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 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.

Accounting currency

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

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 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.

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 Separate Financial Statements for the year ended 31/12/2025.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation of the separate financial statements

The Separate Financial Statements for the year ended 31/12/2025 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 separate financial statements.

The accompanying separate financial statements are the Company's separate financial statements and, therefore, do not include the financial statements of its subsidiaries. Users of these separate financial statements should read them in conjunction with the Company's consolidated financial statements for the accounting year ended 31/12/2025 in order to obtain complete information on the financial position, business performance, and cash flows of the Company for the year.

Accounting estimates

The preparation of the 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 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

Held to maturity investments includes: term bank deposits with original maturities of more than 3 months for the purpose of earning interest.

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 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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments (Continued)

Investments in subsidiaries, associates and other investments (Continued)

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.

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

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 expense

Insurance expense is recorded to policy term.

Other deferred expenses

Other deferred expenses are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding.

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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:

- (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 SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 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:

- (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 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.

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

Cost of goods sold or services rendered including the cost of products, goods, services, investment property, production cost of construction products sold during the period is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

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 year.

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.

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.

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

5.1. Cash and cash equivalents

	31/12/2025 VND	01/01/2025 VND
Cash	2,533,882,828	5,053,866,809
Bank deposits	5,212,674,556	7,361,174,909
Cash equivalents	-	41,000,000,000
- Term deposits under 3 months	-	41,000,000,000
Total	7,746,557,384	53,415,041,718

5.2. Held to maturity investments

	31/12/2025 (VND)		01/01/2025 (VND)	
	Original value	Book value	Original value	Book value
Short - term	27,000,000,000	27,000,000,000	26,600,000,000	26,600,000,000
- Term deposits	-	-	600,000,000	600,000,000
- Other investments	27,000,000,000	27,000,000,000	26,000,000,000	26,000,000,000
+ Viet Nam Investment Promotion And Tourism Joint Stock Company (i)	10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000
+ Evening Star Nha Trang Joint Stock Company (ii)	17,000,000,000	17,000,000,000	16,000,000,000	16,000,000,000
Long-term	70,319,657,693	70,319,657,693	91,906,300,000	91,906,300,000
- Other investments	70,319,657,693	70,319,657,693	91,906,300,000	91,906,300,000
+ Tin Phat Ice Cream Joint Stock Company (iii)	2,319,657,693	2,319,657,693	7,906,300,000	7,906,300,000
+ Evening Star Nha Trang Joint Stock Company (ii)	68,000,000,000	68,000,000,000	84,000,000,000	84,000,000,000
Total	97,319,657,693	97,319,657,693	118,506,300,000	118,506,300,000

In which :

Investments in related parties: 87,319,657,693 87,319,657,693 107,906,300,000 107,906,300,000
(Detail in Note 7.1)

(i) 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.

(ii) 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.

(iii) 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.

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For the year ended 31st December 2025

5.3. Short-term receivables from customers

	31/12/2025	01/01/2025
	VND	VND
Short-term	47,679,813,636	39,703,974,268
Givral Bakery Joint Stock Company	42,748,229,132	38,220,587,663
Trang Tien IceCream Joint Stock Company	3,656,540,157	561,387,176
Others	1,275,044,347	921,999,429
Total	47,679,813,636	39,703,974,268
<i>In which:</i>		
Receivables from related parties <i>(Details in Note 7.1)</i>	46,757,814,207	38,781,974,839

5.4. Short-term repayments to suppliers

	31/12/2025	01/01/2025
	VND	VND
Short-term	450,000	19,407,666,000
Vietnam Investment Promotion and Tourism JSC	-	18,267,900,000
Others	450,000	1,139,766,000
Total	450,000	19,407,666,000

5.5. Loan receivables

	31/12/2025		01/01/2025	
	Book value	Provision	Book value	Provision
Short-term	6,800,000,000	-	-	-
Givral Bakery Joint Stock Company (i)	4,800,000,000	-	-	-
Viptour - Togi Joint Stock Company (ii)	2,000,000,000	-	-	-
Long-term	561,362,266,604	-	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)	343,000,000,000	-	280,000,000,000	-
Trang Tien IceCream Joint Stock Company (v)	25,846,000,000	-	69,000,000,000	-
One Capital Consumer Joint Stock Company (vi)	102,500,000,000	-	-	-
Total	568,162,266,604	-	439,016,266,604	-
<i>In which:</i>				
Receivable from related parties <i>(Details in Note 7.1)</i>	568,162,266,604	-	439,016,266,604	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

5.5 Loan receivables (Continued)

(i) Short-term loan to Givral Bakery Joint Stock Company includes the following appendices:

- Appendix to Capital Support Agreement No. 08/2025/PLHTV/OCH-GIVRAL dated 03/09/2025 and related amendment appendices, support term until 02/12/2026, interest rate up to 31/12/2025: 5.0% per annum. Outstanding principal as at 31/12/2025 is VND 4,800,000,000.

(ii) Capital Support Agreement No. 06/2025/TTHTV/OCH-VTTG dated 09/06/2025 and related appendices, support term until 09/12/2026, interest rate: 5.5% per annum; Outstanding principal as at 31/12/2025 is VND 2,000,000,000.

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

- Capital Support Agreement No. 05/2016/TTHTV/OCH-SHNT dated 31/03/2016 together with related interest rate adjustment appendices. Support term until 31/03/2029, interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 2,987,637,392;

- Capital Support Agreement No. 07/2016/TTHTV/OCH-SHNT dated 01/06/2016 together with related interest rate adjustment appendices. Support term until 01/06/2029, interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 9,900,000,000;

- Capital Support Agreement No. 08/2016/TTHTV/OCH-SHNT dated 30/06/2016 together with related interest rate adjustment appendices. Support term until 30/06/2029, interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 3,000,000,000;

- Capital Support Agreement No. 09/2016/TTHTV/OCH-SHNT dated 28/07/2016 together with related interest rate adjustment appendices. Support term until 28/07/2029, interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 5,300,000,000;

- Capital Support Agreement No. 15A/2016/TTHTV/OCH-SHNT dated 08/11/2016 together with related interest rate adjustment appendices. Support term until 15/01/2029, interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 3,800,000,000;

- Capital Support Agreement No. 15B/2016/TTHTV/OCH-SHNT dated 14/11/2016 together with related interest rate adjustment appendices. Support term until 15/01/2029, interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 2,600,000,000;

- Capital Support Agreement No. 15C/2016/TTHTV/OCH-SHNT dated 29/11/2016 together with related interest rate adjustment appendices. Support term until 15/01/2029, interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 2,073,000,000;

- Capital Support Agreement No. 01-1/2017/TTHTV/OCH-SHNT dated 04/01/2017 together with related interest rate adjustment appendices. Support term until 15/01/2029, support interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 2,298,000,000;

- Capital Support Agreement No. 02/2017/TTHTV/OCH-SHNT dated 16/11/2017 together with related interest rate adjustment appendices. Support term until 15/01/2029, support interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 4,800,000,000;

- Capital Support Agreement No. 01/2018/TTHTV/OCH-SHNT dated 20/03/2018 together with the interest rate adjustment appendix dated 07/03/2022. Support term until 15 January 2029, support interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 11,500,000,000;

- Capital Support Agreement No. 02/2018/TTHTV/OCH-SHNT dated 30/05/2018 together with the interest rate adjustment appendices. Support term until 15/01/2029, support interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 2,500,000,000;

- Capital Support Agreement No. 01/2019/TTHTV/OCH-SHNT dated 01/04/2019 together with the interest rate adjustment appendices. Support term until 15/01/2029, support interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 2,000,000,000;

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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 interest rate adjustment appendices. Support term until 31/12/2029, support interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 22,431,929,608;
 - Capital Support Agreement No. 01/2022/TTHTV/OCH-SHNT dated 30/03/2022 together with related interest rate adjustment appendices, support term until 31/12/2029, support interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 2,740,000,000;
 - Capital Support Agreement No. 02/2022/TTHTV/OCH-SHNT dated 08/09/2022 together with related interest rate adjustment appendices, support term until 31/12/2029, support interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 4,600,000,000;
 - Capital Support Agreement No. 03/2022/TTHTV/OCH-SHNT dated 30/11/2022 together with the interest rate adjustment appendices, support term until 31/12/2029, support interest rate: 7.5% per annum. Outstanding principal as at 31/12/2025 is VND 6,400,000,000;
 - Capital support agreement No. 3105/2023/TTHTV/OCH-SHNT dated 31/05/2023, together with the appendix on adjustment of interest rate, under which the capital support term is extended to 31/12/2029 with a support interest rate of 7.5% per annum. The outstanding principal balance as at 31/12/2025 was VND 1,085,699,604.
- (iv) Loan to Givral Bakery Joint Stock Company under Capital Support Agreement No. 3107/HĐ HTV/OCH-GIVRAL dated 31/07/2023 and Appendix No. 03/2023/PLHTV/OCH-GIVRAL, support term until 05/12/2033, lending interest rate: 4.75% per annum. Outstanding principal as at 31/12/2025 is VND 280,000,000,000.
- Appendix to Capital Support Agreement No. 05/2025/PLHTV/OCH-GIVRAL dated 02/04/2025 and related amendment appendices; support term until 31/12/2027; interest rate up to 31/12/2025: 4.75% per annum; Outstanding principal as at 31/12/2025 is VND 6,000,000,000;
 - Appendices to Capital Support Agreement No. 06/2025/PLHTV/OCH-GIVRAL dated 22/05/2025 and No. 07/2025/PLHTV/OCH-GIVRAL dated 26/05/2025 together with related amendment appendices, support term until 31/12/2027, interest rate: 5.0% per annum. Outstanding principal as at 31/12/2025 is VND 45,000,000,000;
 - Appendix to Capital Support Agreement No. 11/2025/PLHTV/OCH-GIVRAL dated 26/12/2025 and related amendment appendices, support term until 31/12/2027, interest rate: 5.5% per annum; Outstanding balance as at 31/12/2025 is VND 12,000,000,000.
- (v) Loan to Trang Tien IceCream Joint Stock Company under Appendix to Capital Support Agreement No. 04.01/2023/PLHTV/OCH-KTT dated 22/10/2024 and related amendment appendices; Capital support amount: VND 75,000,000,000, support term until 22/10/2027, interest rate: 5.0% per annum. Outstanding principal as at 31/12/2025 is VND 25,846,000,000.
- (vi) Loan to One Capital Consumer Joint Stock Company under Appendices to Capital Support Agreement No. 01/2025/PLHTV/OCH-OCC dated 19/12/2025, No. 02/2025/PLHTV/OCH-OCC dated 19 December 2025, and No. 03/2025/PLHTV/OCH-OCC dated 19/12/2025; Capital support amount: VND 105,000,000,000, support term until 22/12/2027, interest rate: 7.0% per annum. Outstanding balance as at 31/12/2025 is VND 102,500,000,000.

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5.6. Other receivables

Unit: VND

	31/12/2025		01/01/2025	
	Carry Amount	Provision	Carry Amount	Provision
Short-term	2,831,942,886	-	1,446,993,255	-
Deposits	5,000,000	-	5,000,000	-
Advances	378,772,389	-	178,939,522	-
Interest receivable on loans	1,186,834,021	-	202,535,132	-
- Givral Bakery Joint Stock Company	656,516,667	-	-	-
- Viptour - Togi Joint Stock Company	62,944,444	-	-	-
- Tin Phat IceCream Joint Stock Company	137,118,466	-	202,535,132	-
- Trang Tien IceCream Joint Stock Company	330,254,444	-	-	-
Accrued interest on deposits	301,128,767	-	572,159,452	-
Others	960,207,709	-	488,359,149	-
Long-term	177,636,651,159	-	192,222,775,328	-
Deposits	106,520,318,890	-	140,920,318,890	-
- Phuong Bac Complex Company Limited	520,318,890	-	520,318,890	-
- Joint Stock Commercial Bank For Investment And Development Of Viet Nam, Thang Long Branch	600,000,000	-	-	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch (i)	105,400,000,000	-	140,400,000,000	-
Interest receivable from loan support	71,116,332,269	-	51,302,456,438	-
- Evening Star Nha Trang Joint Stock Company	42,911,193,381	-	36,066,206,439	-
- Givral Bakery Joint Stock Company	28,003,888,888	-	14,519,166,666	-
- Trang Tien Icecream Joint Stock Company	-	-	717,083,333	-
- One Capital Consumer Joint Stock Company	201,250,000	-	-	-
Total	180,468,594,045	-	193,669,768,583	-

In which:

Receivables from related parties	72,412,884,709	-	51,504,991,570	-
<i>(Details in Note 7.1)</i>				

(i) These are term deposit contracts of One Capital Hospitality Joint Stock Company at VietinBank – Ba Dinh Branch, a term of 6-12 months, with interest rates ranging from 4.2% to 5.4% 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

	31/12/2025		01/01/2025	
	Original value	Provision	Original value	Provision
Tools and equipment	14,063,420	-	-	-
Work in progress	-	-	218,295,997,573	(102,253,226,773)
Goods (Excluding real estate goods)	50,402,757	-	93,556,812	-
Real estate goods	4,519,394,429	-	4,519,394,429	-
Total	4,583,860,606	-	222,908,948,814	(102,253,226,773)

5.8. Prepaid expenses

	31/12/2025	01/01/2025
	VND	VND
Short-term	97,078,846	65,575,197
Tools and equipment	-	8,364,651
Expenses awaiting allocation	93,264,433	57,210,546
Long-term	903,350,649	1,684,237,553
Tools and equipment	55,906,667	67,213,657
Other long-term prepaid expenses	856,583,761	1,617,023,896
Total	1,000,429,495	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	-	905,219,091	-	905,219,091
Purchase	-	905,219,091	-	905,219,091
Decrease	-	1,069,528,546	-	1,069,528,546
Disposal	-	1,069,528,546	-	1,069,528,546
As at 31/12/2025	<u>586,593,900</u>	<u>2,196,146,364</u>	<u>156,154,546</u>	<u>2,938,894,810</u>
ACCUMULATED DEPRECIATION				
As at 01/01/2025	586,593,900	1,691,741,595	156,154,546	2,434,490,041
Increase	-	135,987,314	-	135,987,314
Depreciation	-	135,987,314	-	135,987,314
Decrease	-	1,069,528,546	-	1,069,528,546
Disposal	-	1,069,528,546	-	1,069,528,546
As at 31/12/2025	<u>586,593,900</u>	<u>758,200,363</u>	<u>156,154,546</u>	<u>1,500,948,809</u>
NET BOOK VALUE				
As at 01/01/2025	-	668,714,224	-	668,714,224
As at 31/12/2025	-	<u>1,437,946,001</u>	-	<u>1,437,946,001</u>

The historical cost of fully depreciated tangible fixed assets that are still in use as at 31/12/2025 is VND 742,748,446 (as at 01/01/2025 is VND 1,812,276,992).

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5.10. Intangible fixed assets

Unit: VND

	<u>Cost of designing a brand</u>	<u>Software program, website</u>	<u>Total</u>
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 31/12/2025	<u>235,928,682</u>	<u>210,780,000</u>	<u>446,708,682</u>
ACCUMULATED AMORTIZATION			
As at 01/01/2025	235,928,682	161,280,000	397,208,682
Increase	-	12,375,000	12,375,000
Amortization	-	12,375,000	12,375,000
Decrease	-	-	-
As at 31/12/2025	<u>235,928,682</u>	<u>173,655,000</u>	<u>409,583,682</u>
NET BOOK VALUE			
As at 01/01/2025	-	-	-
As at 31/12/2025	<u>-</u>	<u>37,125,000</u>	<u>37,125,000</u>

The historical cost of fully amortized intangible fixed assets that are still in use as at 31/12/2025 was VND 397,208,682 (as at 01/01/2025 is VND 397,208,682).

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5.11 Long-term investments

Unit: VND

	Ratio		31/12/2025			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		(800,866,762,230)	1,790,147,890,818		(800,393,534,409)
Tan Viet Joint Stock Company	51.42%	51.42%	109,493,338,104		(20,365,731,235)	109,493,338,104		(27,127,055,675)
Givral Bakery Joint Stock Company	-	99.99997%	-		-	337,264,960,000		-
Viptour - Togi Joint Stock Company	86.13%	86.13%	347,294,600,000		(264,606,959,792)	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		(515,894,071,203)	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)	50.21%	61.95%	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)	(805,290,462,230)	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 31/12/2025, 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 shares in Trang Tien IceCream Joint Stock Company from Leadvisors Special Opportunity Fund, and simultaneously transferred shares in Trang Tien IceCream Joint Stock Company to One Capital Consumer Joint Stock Company.

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5.11 Long-term investments (Continued)

(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

	31/12/2025	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

	31/12/2025		01/01/2025	
	Book value	Repayable amount	Book value	Repayable amount
	<i>Unit: VND</i>			
Short-term	11,768,874,242	11,768,874,242	10,929,279,728	10,929,279,728
Hoang An Trading Service Production Printing Company Limited	1,279,126,134	1,279,126,134	1,083,966,840	1,083,966,840
Delicious Food Trading Production Company Limited	844,989,875	844,989,875	779,699,908	779,699,908
Huyen Linh Trading And Construction Company Limited	209,524,320	209,524,320	387,159,264	387,159,264
Lan Chinh Service Trading Company Limited	2,489,022,000	2,489,022,000	1,929,960,000	1,929,960,000
Others	6,946,211,913	6,946,211,913	6,748,493,716	6,748,493,716
Total	11,768,874,242	11,768,874,242	10,929,279,728	10,929,279,728
<i>In which:</i>				
<i>Payables to related parties (Details in Note 7.1)</i>	<i>887,500</i>	<i>887,500</i>	<i>17,237,578</i>	<i>17,237,578</i>

5.14 Taxes and payables to State Treasury

	01/01/2025		31/12/2025	
	Additions	Paid	Additions	Paid
Payables	186,436,983	2,149,809,980	2,174,139,227	162,107,736
VAT	-	1,415,150,662	1,415,150,662	-
Personal income tax	186,436,983	734,659,318	758,988,565	162,107,736
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

	31/12/2025 VND	01/01/2025 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>		
<i>Accrued expenses to related parties (Details in Note 7.1)</i>	<i>117,828,434</i>	<i>117,828,434</i>

5.16 Short term other payables

	31/12/2025 VND	01/01/2025 VND
Short-term	7,862,681,570	125,170,080,469
Trade Union fees	10,928,000	29,521,800
Short-term deposits received	5,273,628,372	5,273,628,372
Unemployment insurance	54,000	54,000
Others	2,578,071,198	119,866,876,297
<i>Thang Long Pegasus Company Limited</i>	-	<i>116,042,770,800</i>
<i>Interest payable on loans</i>	-	<i>1,067,958,333</i>
<i>Other payables</i>	<i>2,578,071,198</i>	<i>2,756,147,164</i>
Total	7,862,681,570	125,170,080,469
<i>In which:</i>		
<i>Payables to related parties (Details in Note 7.1)</i>	<i>803,535,855</i>	<i>1,871,494,188</i>

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5.17 Shareholders' capital

a. Changes of owners' equity

Unit: VND

	<u>Owner's Capital</u>	<u>Development Investment Fund</u>	<u>Other equity funds</u>	<u>Undistributed profit after tax</u>	<u>Total</u>
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	-	-	-	29,721,678,185	29,721,678,185
Deduction from welfare reward fund	-	-	-	(936,461,280)	(936,461,280)
As at 31/12/2025	<u>2,000,000,000,000</u>	<u>4,493,439,505</u>	<u>6,329,814,592</u>	<u>(139,018,741,161)</u>	<u>1,871,804,512,936</u>

b. Details of owners' equity

	<u>31/12/2025 VND</u>	<u>01/01/2025 VND</u>
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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5.18 Shareholders' capital (Continued)

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

	Year 2025 VND	Year 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

	31/12/2025 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

5.19 Off the Separate Balance Sheet Items

a. Foreign currencies

	31/12/2025 USD	01/01/2025 USD
Foreign currency USD	201.45	201.45
Total	201.45	201.45

b. Bad debts written off

Object name	Year of processing	31/12/2025 VND	01/01/2025 VND
Short-term receivables from customers		2,040,465,431	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	1,011,586,863	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		852,752,161,369	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

	Year 2025 VND	Year 2024 VND
Revenue from sales of goods	289,268,792,160	251,299,975,367
Revenue from provision of services	613,915,665	127,907,224
Others	969,470,373	310,138,889
Total	290,852,178,198	251,738,021,480

6.2 Revenue deductions

	Year 2025 VND	Year 2024 VND
Revenue deductions		
Sale discounts	1,048,000	-
Sale returns	1,765,779	2,391,574
Total	2,813,779	2,391,574

6.3 Net revenue from sales of goods and provision of services

	Year 2025 VND	Year 2024 VND
Revenue from sales of goods	289,265,978,381	251,297,583,793
Revenue from provision of services	613,915,665	127,907,224
Others	969,470,373	310,138,889
Total	290,849,364,419	251,735,629,906
<i>In which:</i>		
<i>Net Revenue from related parties: (Details in Note 7.1)</i>	<i>286,237,662,755</i>	<i>251,357,882,591</i>

6.4 Cost of goods sold

	Year 2025 VND	Year 2024 VND
Cost of goods sold	266,073,776,464	231,013,862,716
Cost of service	58,658,184	22,664,691
Others	967,099,573	310,138,889
Total	267,099,534,221	231,346,666,296

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6.5 Financial income

	Year 2025 VND	Year 2024 VND
Interest income from deposits and loans	34,273,990,548	42,271,380,041
Dividends and profits distributed	-	9,298,535,400
Gains on exchange rate differences at the end of the year	165,995	231,869
Others	4,886,851,430	-
Total	39,161,007,973	51,570,147,310
<i>In which:</i>		
<i>Financial income with related parties</i> <i>(Details in Note 7.1)</i>	<i>25,675,707,232</i>	<i>31,284,325,821</i>

6.6 Financial expenses

	Year 2025 VND	Year 2024 VND
Interest expense (on borrowings)	-	2,444,061,132
Provision made/reversed for investment losses	12,625,236,551	(18,775,342,749)
Loss on disposal of investments	-	9,912,238,638
Total	12,625,236,551	(6,419,042,979)
<i>In which:</i>		
<i>Financial expenses with related parties</i> <i>(Details in Note 7.1)</i>	<i>-</i>	<i>605,041,666</i>

6.7 Selling and General administrative expenses

	Year 2025 VND	Year 2024 VND
Selling expenses	31,206,604	-
Packaging materials expenses	18,000,000	-
Other cash expenses	13,206,604	-
General and administrative expenses	20,658,558,961	27,478,898,468
Employee benefits expenses	9,987,442,128	11,622,836,666
Office supplies expenses	112,203,626	-
Depreciation and Amortization expenses	148,362,314	175,574,583
Outsourcing expenses	8,695,354,242	14,193,422,176
Other cash expenses	1,715,196,651	1,487,065,043
Total	20,689,765,565	27,478,898,468

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6.8 Other income/ Other expenses

	Year 2025 VND	Year 2024 VND
Other income		
Disposals of fixed assets	290,909,091	-
Income from debt forgiveness	-	100,000,000,000
Others	7,958,353	13,427,864
Total	298,867,444	100,013,427,864
Other expenses		
Others	173,025,314	11,495,181
Total	173,025,314	11,495,181
Other profits	125,842,130	100,001,932,683

6.9 Current corporate income tax expense

	Year 2025 VND	Year 2024 VND
Total accounting profit before corporate income tax from operating activities	29,721,678,185	150,901,188,114
Adjustments – Increases	34,483,237	11,495,145
<i>Non-Deductible Expenses</i>	<i>34,483,237</i>	<i>11,495,145</i>
Adjustments - Decreases	29,756,161,422	150,910,935,555
<i>Gains on exchange rate differences at the end of the period</i>	<i>165,995</i>	<i>-</i>
<i>Tax loss carried forward</i>	<i>29,755,995,427</i>	<i>150,910,703,686</i>
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

	Year 2025 VND	Year 2024 VND
Employee benefits expenses	9,987,442,128	11,622,836,666
Depreciation and Amortization expenses	148,362,314	175,574,583
Outsourcing expenses	8,713,354,242	14,193,422,176
Other cash expenses	1,728,403,255	1,487,065,043
Total	20,577,561,939	27,478,898,468

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7. OTHER INFORMATION

7.1 Information of related parties

Transactions with related parties:

<u>Related parties</u>	<u>Relationship</u>
Ocean Group Joint Stock Company	Parent company
Tan Viet Joint Stock Company	Direct subsidiary
Evening Star Nha Trang Joint Stock Company	Direct subsidiary
Leadvisors Special Opportunity Fund	Direct subsidiary
One Capital Consumer Joint Stock Company	Direct subsidiary
Givral Bakery Joint Stock Company	Indirect subsidiary
Viptour - Togi Joint Stock Company	Direct subsidiary
Trang Tien IceCream Joint Stock Company	Indirect subsidiary
JP Good Food Co., Ltd	Indirect subsidiary
Tin Phat Ice Cream Joint Stock Company	Indirect subsidiary
Binh Hung Manufacturing Company Limited	Indirect subsidiary
Fuji Food Joint Stock Company	Indirect subsidiary
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 Management, Board of Supervisors, Board of General Directors, other managers	Significant influence

Transactions with key management personnel

Salary, Remuneration of Board of Management, Board of Supervisors, Board of General Directors:

<u>Related parties</u>	<u>Nature of transaction</u>	<u>Year 2025</u> <u>VND</u>	<u>Year 2024</u> <u>VND</u>
Board of Management, Board of Supervisors, Board of General Directors	Salary, remuneration and bonus	2,224,643,700	3,108,578,022

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7.1 Information of related parties (Continued)*Details as follows:*

<u>Full name</u>	<u>Title</u>	<u>Year 2025 VND</u>	<u>Year 2024 VND</u>
Remuneration for Board of Management		754,500,000	761,500,000
Mrs. Nguyen Thu Hang	Chairman	247,500,000	249,000,000
Mr. Huynh Minh Viet	Member	126,500,000	128,000,000
Mr. Nguyen Dung Minh	Member	126,500,000	128,000,000
Mr. Nguyen Chinh Phuong	Member (Dismissed on 15/5/2024)	-	46,347,800
Mr. Dinh Hoai Nam	Member	126,500,000	128,000,000
Mrs. Hoang Thi Thuy Van	Member (Appointed on 15/5/2024)	127,500,000	82,152,200
Remuneration for Board of Supervisors		262,500,000	267,000,000
Mrs. Duong Thi Mai Huong	Head of Supervisory Board	127,500,000	129,000,000
Mrs. Tran Thi Kim Oanh	Member (Dismissed on 26/6/2025)	34,500,000	69,000,000
Mrs. Le Thi Bich Hanh	Member	67,500,000	69,000,000
Mrs. Trinh Thi Hang	Member (Appointed on 26/6/2025)	33,000,000	-
Salaries of the Board of General Directors and other executives		1,207,643,700	2,080,078,022
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)	1,207,643,700	1,319,432,000
Mr. Ha Trung Dung	Deputy General Director (Dismissed on 15/10/2024)	-	760,646,022

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7.1 Information of related parties (Continued)

Transactions with related parties

Related parties	Relationship	Nature	Year 2025 VND	Year 2024 VND
Sales of goods				
Givral Bakery Joint Stock Company	Indirect subsidiary	Sale of raw materials	81,372,185,526	76,063,779,652
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Sale of raw materials	204,531,561,564	175,236,195,715
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Apartment rental	333,915,665	57,907,224
Purchase of goods				
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Purchase of goods and services	2,071,753,042	76,394,771
Givral Bakery Joint Stock Company	Indirect subsidiary	Purchase of goods and services	705,732,815	146,500,527
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Purchase of goods and services	705,732,815	66,801,812
Financial income				
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Loan interest income	2,620,667,500	717,083,333
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Loan interest income	6,844,986,942	6,863,740,330
Tin Phat Ice Cream Joint Stock Company	Indirect subsidiary	Loan interest income	736,661,124	883,300,092
Viptour - Togi Joint Stock Company	Direct subsidiary	Loan interest income	62,944,444	-
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan interest income	15,209,197,222	13,521,666,666
Leadvisors Special Opportunity Fund	Direct subsidiary	Dividend	-	9,298,535,400
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan interest income	201,250,000	-
Financial expenses				
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan interest expenses	-	521,708,333
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Loan interest expenses	-	83,333,333

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7.1 Information of related parties (Continued)

Transactions with related parties

Related parties	Relationship	Nature	Year 2025 VND	Year 2024 VND
Repayment of principal				
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Loan repayment	179,800,000,000	175,000,000,000
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Loan repayment	-	75,000,000,000
Viptour - Togi Joint Stock Company	Direct subsidiary	Loan repayment	-	100,000,000,000
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan repayment	2,000,000,000	-
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan repayment	72,800,000,000	-
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan repayment	105,000,000,000	-
Collection of loan principal				
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Collection of loan principal	50,654,000,000	7,020,000,000
Tin Phat Ice Cream Joint Stock Company	Indirect subsidiary	Collection of loan principal	43,154,000,000	6,000,000,000
Givral Bakery Joint Stock Company	Indirect subsidiary	Collection of loan principal	-	1,020,000,000
One Capital Consumer Joint Stock Company	Direct subsidiary	Collection of loan principal	5,000,000,000	-
One Capital Consumer Joint Stock Company	Direct subsidiary	Collection of loan principal	2,500,000,000	-
Borrowings				
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Borrowings	-	30,000,000,000
Repayment of principal				
Givral Bakery Joint Stock Company	Indirect subsidiary	Repayment of principal	-	75,000,000,000
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Repayment of principal	-	45,000,000,000
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Repayment of principal	-	30,000,000,000

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7.1 Information of related parties (Continued)

Related Party Balance

Related parties	Relationship	Nature	31/12/2025 VND	01/01/2025 VND
Receivables from customers			46,757,814,207	38,781,974,839
Givral Bakery Joint Stock Company	Indirect subsidiary	Sale of raw materials	42,748,229,132	38,220,587,663
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Sale of raw materials	3,656,540,157	561,387,176
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Apartment rental	313,495,038	-
One Capital Consumer Joint Stock Company	Direct subsidiary	Share transfer	39,549,880	-
Held to maturity investments			87,319,657,693	107,906,300,000
Tin Phat Ice Cream Joint Stock Company	Indirect subsidiary	Acquisition of loan from direct subsidiary	2,319,657,693	7,906,300,000
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Acquisition of loan from direct subsidiary	85,000,000,000	100,000,000,000
Short-term loan receivables			6,800,000,000	-
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan receivables	4,800,000,000	-
Viptour - Togi Joint Stock Company	Direct subsidiary	Loan receivables	2,000,000,000	-
Long-term loan receivables			561,362,266,604	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	343,000,000,000	280,000,000,000
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Interest receivables from loans	25,846,000,000	69,000,000,000
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan receivables	102,500,000,000	-
Other short-term receivables			1,296,552,440	202,535,132
Givral Bakery Joint Stock Company	Direct subsidiary	Interest receivables from loans	656,516,667	-
Trang Tien IceCream Joint Stock Company	Direct subsidiary	Interest receivables from loans	330,254,444	-
		Other receivables	95,597,297	-
Tin Phat Ice Cream Joint Stock Company	Indirect subsidiary	Interest receivables from loans	137,118,466	202,535,132
Viptour - Togi Joint Stock Company	Direct subsidiary	Interest receivables from loans	62,944,444	-
One Capital Consumer Joint Stock Company	Direct subsidiary	Other receivables	14,121,122	-

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7.1 Information of related parties (Continued)

Related Party Balance (Continued)

Related parties	Relationship	Nature	31/12/2025 VND	01/01/2025 VND
Other long-term receivables				
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Interest receivables from loans	42,911,193,381	36,066,206,439
Givral Bakery Joint Stock Company	Indirect subsidiary	Interest receivables from loans	28,003,888,888	14,519,166,666
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Interest receivables from loans	-	717,083,333
One Capital Consumer Joint Stock Company	Direct subsidiary	Interest receivables from loans	201,250,000	-
Trade payables				
Givral Bakery Joint Stock Company - Hanoi Branch	Indirect subsidiary	Purchase of goods	-	3,160,050
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Purchase of goods	887,500	9,345,335
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Purchase of goods	-	4,732,193
Accrued expenses				
Ocean Group Joint Stock Company	Parent company	Purchase of goods	117,828,434	117,828,434
Other payables				
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan interest	-	1,067,958,333
Ocean Group Joint Stock Company	Parent company	Purchase a service	803,535,855	803,535,855

7.2 Other information

Comparative figures are taken from the Separate Financial Statements for the year ended 31 December, 2024 which have been audited by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Hanoi, 30th March 2026

Preparer

Chief Accountant

General Director



Do Le Anh



Pham Tien Thanh



Nguyen Duc Minh