ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
For the period ended 30/06/2026

Hanoi, August 2026

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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 reviewed interim separate financial statements for the period ended 30/06/2026.

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. 367/QD-SGDHN and Notice No. 1418/TB-SGDHN dated 06/04/2026 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
Mrs. Le Thi Bich Hanh	Member
Board of General Directors	
Mr. Nguyen Duc Minh	General Director
Mr. Le Dinh Quang	Deputy General Director
Mrs. Vu Mai Anh	Deputy General Director (Appointed on 15/05/2026)

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (Continued)

SUBSEQUENT EVENTS

In the opinion of the Board of General Directors, in all material respects, with the exception of the event described in Note 7.2 to the Interim Separate Financial Statements, there have been no other significant events occurring after the Statement of Financial Position, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim separate financial statements for the period ended 30/06/2026.

AUDITORS

The Company's interim separate financial statements for the period ended 30th June 2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Company's Board of General Directors is responsible for preparing the interim separate financial statements that give a true and fair view of the Company's financial position as at 30 June 2026, as well as its interim separate results of operations and interim separate cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations on the preparation and presentation of interim separate financial statements. In preparing these interim financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State whether appropriate accounting principles have been followed and whether there are material departures that need to be disclosed and explained in the interim separate financial statements;
- Design, implement and maintain an internal control system relevant to the preparation and fair presentation of the interim separate financial statements so that the interim separate financial statements are free from material misstatement, whether due to fraud or error;
- Prepare the interim separate financial statements on a going concerning basis unless it is inappropriate to presume that the Company will continue its business operations.

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 separate financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim 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 fraud and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements by preparing the interim separate financial statements.

For and on behalf of the Board of General Directors,

M.S.D.N: 0800338370 - C.T.C.P
CÔNG TY
CỔ PHẦN
ONE CAPITAL
HOSPITALITY
BẮC TỪ LIÊM - T.P HÀ NỘI

Nguyen Duc Minh
General Director
Hanoi, August 28, 2026

CPA VIETNAM
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
Trụ sở chính TP. Hà Nội:
Tầng 8, Cao ốc Văn phòng VG Building,
Số 235 Nguyễn Trãi, P. Khương Đình, TP. Hà Nội.
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INPACT MEMBER

No: 453/2026/BCSX-CPA VIETNAM-NV2

REVIEW REPORT OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Boards 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 August 28, 2026, from page 05 to page 40, which comprise the interim separate Statement of Financial Position as at 30 June 2026, the interim separate Statement of Income and the interim separate Statement of Cash Flows for the accounting period ended 30 June 2026, and the Notes to the interim separate financial statements.

Responsibility of the Board of General Directors

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 and presentation of the Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to draw 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 Company's independent auditors.

The review of interim separate financial information includes 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.

Conclusion of Auditors

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 30/06/2026, 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.

M.S.D.N: 0101917917 CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM THÀNH PHỐ HÀ NỘI - VIỆT NAM

Nguyen Thi Mai Hoa
Deputy General Director
Audit Practicing Registration Certificate:2326-2023-137-1
Authorized: 08/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman
For and on behalf of,
CPA VIETNAM AUDITING COMPANY LIMITED
A Member of INPACT
Hanoi, August 28, 2026

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. 99/2025/TT-BTC
27th October 2025 of the Minister of Finance

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A -	**CURRENT ASSETS (100=110+120+130+140+160)**	**100**		**187,746,551,646**	**209,138,626,141**
I.	**Cash and cash equivalents**	**110**	**5.1**	**50,028,778,294**	**7,746,557,384**
1.	Cash	111		15,024,223,499	7,746,557,384
2.	Cash equivalents	112		35,004,554,795	-
II.	**Short - term investments**	**120**	**5.2**	**85,331,612,544**	**141,287,962,788**
1.	Short - term held to maturity Investments	123		85,331,612,544	141,287,962,788
III.	**Short- term receivables**	**130**		**40,596,972,268**	**49,024,243,734**
1.	Short-term receivables from customers	131	5.3	11,049,256,513	47,679,813,636
2.	Prepayments to sellers in short-term	132	5.4	15,887,558,076	450,000
3.	Other short-term receivables	135	5.5	13,660,157,679	1,343,980,098
IV.	**Inventories**	**140**	**5.6**	**4,569,431,786**	**4,583,860,606**
1.	Inventories	141		4,569,431,786	4,583,860,606
VI.	**Other current assets**	**160**		**7,219,756,754**	**6,496,001,629**
1.	Short-term deferred expenses	161	5.7	1,001,170,996	97,078,846
2.	Deductible value added tax	162		-	180,337,025
3.	Tax and other receivables from government budget	163	5.12	6,218,585,758	6,218,585,758
B -	**LONG-TERM ASSETS (200=210+220+260+270)**	**200**		**1,773,074,672,822**	**1,687,770,862,086**
I.	**Long-term receivables**	**210**		**520,318,890**	**520,318,890**
1.	Other long-term receivables	215	5.5	520,318,890	520,318,890
II.	**Fixed assets**	**220**		**1,326,839,717**	**1,475,071,001**
1.	Tangible fixed assets	221	5.8	1,297,964,717	1,437,946,001
	- Historical Costs	*222*		*2,938,894,810*	*2,938,894,810*
	- Accumulated depreciation	*223*		*(1,640,930,093)*	*(1,500,948,809)*
2.	Intangible fixed assets	227	5.9	28,875,000	37,125,000
	- Historical Costs	*228*		*446,708,682*	*446,708,682*
	- Accumulated amortization	*229*		*(417,833,682)*	*(409,583,682)*
VI.	**Long-term investments**	**260**	**5.2**	**1,770,710,152,701**	**1,684,815,227,854**
1.	Investments in subsidiaries	261		1,782,883,733,518	1,782,883,733,518
2.	Investments in equity of other entities	263		4,423,700,000	4,423,700,000
3.	Allowances for long-term investments	264		(806,336,928,548)	(805,290,462,230)
4.	Long - term held to maturity Investments	265		789,739,647,731	702,798,256,566
VII	**Other Long-term assets**	**270**		**517,361,514**	**960,244,341**
1.	Long-term deferred expenses	271	5.7	460,467,822	903,350,649
2.	Deferred income tax assets	272		56,893,692	56,893,692
	TOTAL ASSETS	**280**		**1,960,821,224,468**	**1,896,909,488,227**

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. 99/2025/TT-BTC
27th October 2025 of the Minister of Finance

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

As at June 30, 2026

		Code	Note	30/06/2026 VND	01/01/2026 VND
C-	**LIABILITIES**	**300**		**40,330,730,326**	**25,104,975,291**
I.	**Short-term liabilities**	**310**		**40,330,730,326**	**25,104,975,291**
1.	Short-term trade payables	311	5.10	9,419,775,677	11,768,874,242
2.	Short-term prepayments from customers	312	5.11	18,621,513,429	582,964,702
3.	Short-term Taxes and other payables to State budget	314	5.12	329,590,570	162,107,736
4.	Payables to employees	315		597,741,975	1,062,357,085
5.	Short-term accrued expenses	316	5.13	1,937,423,718	1,912,423,718
6.	Other short-term payments	320	5.14	7,903,985,519	7,862,681,570
7.	Bonus and welfare funds	323		1,520,699,438	1,753,566,238
D-	**OWNERS' EQUITY**	**400**	**5.15**	**1,920,490,494,142**	**1,871,804,512,936**
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*
2.	Development and investment funds	418		4,493,439,505	4,493,439,505
3.	Other equity funds	419		6,329,814,592	6,329,814,592
4.	Undistributed profit after tax	420		(90,332,759,955)	(139,018,741,161)
-	*Undistributed profit after tax brought forward*	*420a*		*(139,018,741,161)*	*(168,740,419,346)*
-	*Undistributed profit after tax for the current year*	*420b*		*48,685,981,206*	*29,721,678,185*
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**1,960,821,224,468**	**1,896,909,488,227**

Hanoi, August 28, 2026

Preparer	**Chief Accountant**	**General Director**
		CÔNG TY CỔ PHẦN ONE CAPITAL HOSPITALITY M.S.D.N: ... BẮC TỪ LIÊM - T.P HÀ NỘI
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 02a - DN
Issued under Circular No. 99/2025/TT-BTC
27th October 2025 of the Minister of Finance

INTERIM SEPARATE INCOME STATEMENT

For the period ended 30/06/2026

	ITEMS	Code	Note	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
1.	Revenues from sales and services rendered	01	6.1	65,660,113,841	62,694,615,584
2.	Revenue deductions	02		-	2,148,931
3.	Net revenues from sales and services rendered (10 = 01-02)	10		65,660,113,841	62,692,466,653
4.	Cost of goods and services	11	6.2	57,582,892,036	56,049,073,301
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**8,077,221,805**	**6,643,393,352**
6.	Financial income	22	6.3	30,416,550,576	21,181,145,680
7.	Financial expenses	23	6.4	1,046,466,318	23,111,043,204
	In which: interest expenses	*24*		-	-
8.	Selling expenses	25		-	19,206,604
9.	General administrative expenses	26	6.5	10,174,744,500	8,663,752,290
10.	**Net profits from operating activities {30 = 20+22-(23+25+26)}**	**30**		**27,272,561,563**	**(3,969,463,066)**
11.	Other income	31	6.6	21,461,783,249	855,643
12.	Other expenses	32	6.6	48,363,606	262,129,836
13.	**Other profits (40 = 31-32)**	**40**	**6.6**	**21,413,419,643**	**(261,274,193)**
14.	**Total net profit before tax (50 = 30+40)**	**50**		**48,685,981,206**	**(4,230,737,259)**
15.	Current corporate income tax expenses	51	6.7	-	-
16.	Deferred corporate income tax expenses	52		-	-
17.	**Profits after Corporate income tax (60 = 50-51-52)**	**60**		**48,685,981,206**	**(4,230,737,259)**

Hanoi, August 28, 2026

Preparer	Chief Accountant	General Director
Do Le Anh	Pham Tien Thanh	Nguyen Duc Minh

M.S.D.N: 0800338870-C.T.C.P. CÔNG TY CỔ PHẦN ONE CAPITAL HOSPITALITY Q. BẮC TỪ LIÊM - T.P HÀ NỘI

INTERIM SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the period ended 30/06/2026

	ITEMS	Code	Note	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
I.	**Net cash flows from operating activities**				
1.	***Profit before tax***	***01***		***48,685,981,206***	***(4,230,737,259)***
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		148,231,284	68,671,362
	- Provisions	03		1,046,466,318	(79,142,183,569)
	- Gains (losses) on investing activities	05		(30,409,393,409)	(21,181,145,680)
3.	***Operating profit before changes in working capital***	***08***		***19,471,285,399***	***(104,485,395,146)***
	- Increase (decrease) in receivables	09		8,607,608,491	(9,715,074,562)
	- Increase (decrease) in inventories	10		14,428,820	218,259,320,667
	- Increase (decrease) in payables	11		15,458,621,835	(114,937,944,644)
	- Increase (decrease) defered expenses	12		(461,209,323)	(78,718,776)
	- Other payments on operating activities	17		(232,866,800)	(271,733,300)
	Net cash flows from operating activities	***20***		***42,857,868,422***	***(11,229,545,761)***
II.	**Cash flows from investing activities**				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		-	(49,500,000)
2.	Expenditures on loans and purchase of debt instruments from other entities	23		(111,000,000,000)	(58,000,000,000)
3.	Proceeds from lending or repurchase of debt instruments from other entities	24		106,500,000,000	11,154,000,000
4.	Expenditures on equity investments in other entities	25		-	(310,290,670,000)
5.	Proceeds from equity investment in other entities	26		-	310,090,670,300
6.	Proceeds from interests, dividends and distributed profits	27		3,924,352,488	9,464,187,215
	Net cashflow from investing activities	**30**		**(575,647,512)**	**(37,631,312,485)**
III.	**Cash flows from financing activities**				
	Net cashflow from financing activities	**40**		**-**	**-**
	Net cashflow during the period (50 = 20+30+40)	**50**		**42,282,220,910**	**(48,860,858,246)**
	Cash and cash equivalents at beginning of period	**60**		**7,746,557,384**	**53,415,041,718**
	Cash and cash equivalents at end of period (70 = 50+60)	**70**	**5.1**	**50,028,778,294**	**4,554,183,472**

Hanoi, August 28, 2026

Preparer	Chief Accountant	General Director
Do Le Anh	Pham Tien Thanh	Nguyen Duc Minh

M.S.D.N: 0800338870-C.T.C.P * CÔNG TY CỔ PHẦN ONE CAPITAL HOSPITALITY * Q. BẮC TỪ LIÊM - T.P HÀ NỘI

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30/06/2026

1. COMPANY INFORMATION

1.1. Ownership structure

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

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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. 367/QD-SGDHN and Notice No. 1418/TB-SGDHN dated 06/04/2026 of the Hanoi Stock Exchange.

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

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

Name	Address	Main business activities	Capital ratio	Benefit ratio	Voting ratio
Direct subsidiaries					
Tan Viet Joint Stock Company	Khanh Hoa	Accommodation and restaurant services	51.42%	51.42%	51.42%
One Capital Consumer Joint Stock Company	Ha Noi	Food investment and trading	49.61%	61.09%[(i)]	61.20%
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	Ha Noi	Investment fund management, securities investment company	99.00%	99.00%	99.00%
Indirect subsidiaries					
Trang Tien IceCream Joint Stock Company *Indirect ownership through One Capital Consumer Joint Stock Company*	Ha Noi	Processing of milk and dairy products		61.07%	99.98%
Givral Bakery Joint Stock Company *Indirect ownership through One Capital Consumer Joint Stock Company*	Ho Chi Minh	Manufacture of bakery products from flour		61.09%	99.99997%
JP Good Food Co., Ltd *Indirect ownership through One Capital Consumer Joint Stock Company*	Son La	Processing and preservation of seafood, meat, and products from seafood and meat		61.09%	100.00%
Fuji Food Joint Stock Company *Indirect ownership through Trang Tien IceCream Joint Stock Company*	Ha Noi	Processing and preservation of seafood, meat, and products from seafood and meat		31.15%	51.00%
Binh Hung Manufacturing Company Limited *Indirect ownership through Givral Bakery Joint Stock Company*	Bac Ninh	Real estate business, land use rights of owners, users, or leased land.		61.09%	100.00%

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

1.4 The company structure (Continued)

Name	Address	Main business activities	Capital ratio	Benefit ratio	Voting ratio
Indirect subsidiaries (Continued)					
Tin Phat Ice Cream Joint Stock Company *Indirect ownership through Trang Tien IceCream Joint Stock Company*	Ha Noi	Processing of milk and dairy products		60.99%	99.87%
Seikado Company limited *Indirect ownership via One Capital Consumer Joint Stock Company*	Ha Noi	Wholesale and retail of food products		61.09%	100.00%
Hai Ha - KOTOBUKI Company limited *Indirectly held through Seikado Co., Ltd.*	Ha Noi	Production of flour-based pastries		42.76%	70.00%
Indirect associate company					
IDS Equity Holdings Joint Stock Company	Ha Noi	Real estate business		18.33%	30.00%

(i) The Company directly holds 49.61% and its subsidiary, Leadvisors Special Opportunity Fund, holds 11.48% in One Capital Consumer Joint Stock Company.

1.5. Number of employees at the end of the accounting period

The total number of employees of the Company as at 30/06/2026 is 24 employees (As at 31/12/2025 is 23 employees).

1.6. Statement of information comparability on the interim separate financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC, providing guidance on the Enterprise Accounting Regime, which replaces the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has adopted the Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC effective from 1 January 2026. Where the adoption of this Circular results in changes to the presentation of the financial statements, the Company has restated or reclassified the comparative information, where applicable, in accordance with the relevant requirements. Accordingly, the accounting information and figures presented in these interim separate financial statements are comparable, as they have been prepared and presented on a consistent basis.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

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

Accounting currency

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

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applies the Vietnamese Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance.

3.2 Statements for 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 30/06/2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation of the interim separate financial statements

The accompanying interim separate financial statements are presented in Vietnamese Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations on the preparation and presentation of interim separate financial statements.

The Company's interim separate financial statements have been prepared by consolidating the financial statements of its dependent units and the Company's Head Office; transactions and balances between the Head Office and the dependent units, as well as between the dependent units themselves, have been eliminated in the presentation of the Company's interim separate financial statements.

The accompanying interim separate financial statements are the interim separate financial statements of the Company and therefore do not include the interim financial statements of its subsidiaries. Users of interim separate financial statements should read them together with the Company's consolidated interim financial statements for the accounting period ended 30 June 2026 to obtain complete information about the Company's financial position, results of operations and cash flows for the period.

The accompanying interim separate financial statements are not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Accounting estimates

The preparation of the interim separate financial statements in conformity with Vietnamese Accounting Standards requires the Board of General 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 period. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits and cash in transit.

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.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial investments

Held to maturity investments

Held to maturity investments include term bank deposits with original maturities of more than 3 months and loans held to maturity for the purpose of earning periodic interest income.

Investments held-to-maturity are recognized from the date of purchase and initially valued at the purchase price plus transaction costs. After initial recognition, these investments are measured at their carrying amount, comprising the principal and accrued interest up to the financial statement date, net of any provision for impairment losses. Interest income accrued after the date of purchase is recognized in the Income Statement on an accrual basis. Interest accrued prior to the Company's acquisition of the investment is deducted from the cost basis at the time of purchase.

The allowance for impairment of assets for held-to-maturity investments or the allowance for impairment of investments is recognized in accordance with prevailing 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 rights 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 rights are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in subsidiaries, associates and other investments are presented in the Statement of Financial Position at cost less provision for diminution in value, (if any).

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

Allowance for loss of investments

Provision for impairment of investments in subsidiaries, associates and other entities and investments in equity instruments of other entities is recognized when there is objective evidence that the value of these investments has declined at the end of the accounting period.

For investees that are parent companies, the basis for recognizing provision for impairment of investments is the consolidated financial statements of the investee.

Receivables

Receivables represent amounts recoverable from customers or other parties. Receivables are presented at their carrying amount less allowance for doubtful debts.

Allowance for doubtful debts is assessed and considered for receivables that are overdue and difficult to collect, or receivables where the debtor is unlikely to be able to settle the amounts due to liquidation, bankruptcy or similar difficulties.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are recognized at cost. Where the net realizable value is lower than cost, inventories are stated at net realizable value. The cost of inventories comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less than the estimated costs of completion and the estimated costs of marketing, selling and distribution.

The cost of inventories is determined using the specific identification method.

Provision for decline in value of inventories is recognized when there is reliable evidence that the net realizable value of inventories has declined below their cost.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at historical 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 methods over their estimated useful lives. Details are as follows:

	Years
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 period.

Intangible fixed assets and Amortization

The Company's intangible fixed assets comprise computer software and other intangible fixed assets (brand design and website costs) that meet the recognition criteria for intangible fixed assets under prevailing regulations. Intangible fixed assets are recognized at cost less accumulated amortization.

Computer software and other intangible fixed assets are amortized to the Statement of Income on a straight-line basis over their estimated useful lives of 3 to 10 years.

Deferred income tax assets

Deferred income tax assets

Deferred income tax assets are 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 Statement of Financial Position and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all 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 Statement of Financial Position.

Deferred income tax assets and deferred income tax liabilities are offset on the Statement of Financial Position at the reporting date.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred expenses

Deferred expenses comprise expenses actually incurred that relate to the production and business results of multiple accounting periods. The Company's deferred expenses comprise the following:

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 amortized on a straight-line basis over a period not exceeding 36 months.

Payables

Trade payables and other payables are monitored in detail by payment terms, creditor, currency denomination, and other factors in accordance with the Company's management requirements.

These payables are recognized when the amount and timing of settlement can be measured reliably and are recorded at no less than the amount of the obligation to be settled. They are classified as follows:

- Trade payables: Comprise commercial liabilities arising from transactions involving the purchase of goods, services, and assets from suppliers or vendors (being entities independent of the purchaser). Trade payables also include payables between the parent company and its subsidiaries, joint ventures, and associates).
- Other payables: Comprise non-commercial liabilities that do not arise from transactions involving the purchase or sale of goods or the provision of services.

Dividends and profits payable

Dividends are recognized as liabilities. The Company recognizes dividends and profit payable when it has no right to refuse the obligation to pay dividends and profits to its shareholders or capital-contributing members in accordance with relevant laws and regulations.

Accrued expenses

Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid for due to the absence of invoices or incomplete accounting records and supporting documents. Such amounts are recognized in production and business expenses of the reporting period.

Deferred revenues

Deferred revenue includes: Revenue received in advance (such as amounts collected in advance from customers over multiple accounting periods for asset and infrastructure leasing). It does not include advance payments from buyers for products, goods, or services that have not yet been provided by the Company, nor revenue that has been earned but not yet collected from asset leasing or multi-period service contracts.

Revenue received in advance is recognized on a straight-line basis over the periods for which the payments have been received in advance.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Loans and finance lease liabilities

Comprise borrowings and finance lease liabilities, excluding borrowings in the form of bonds or preference shares that contain a mandatory redemption obligation requiring the issuer to repurchase them at a specified future date.

The Company monitors borrowings and finance lease liabilities in detail by each creditor and classifies them as current and non-current based on their repayment terms.

Directly attributable costs incurred in connection with borrowings, other than interest payable, are amortized over the term of the borrowings, except for costs arising from borrowings specifically for the purpose of investing in, constructing or producing qualifying assets, which are capitalized in accordance with the Accounting Standard on Borrowing Costs. Where borrowings are obtained for investment in subsidiaries, joint ventures, associates, etc., borrowing costs are not capitalized.

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognized 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 the owner.

Share premium is recognized as the excess or deficit between the actual issue price and the par value of shares upon initial issuance, additional issuance, or re-issuance of treasury shares.

Retained earnings are determined based on the company's after-tax profit and profit distribution.

The company's after-tax profit is allocated as dividends to shareholders after approval by the General Meeting of Shareholders at the Company's Annual General Meeting and after making appropriations to the reserves 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) The company will derive economic benefits from the sales transaction, and

(e) Costs related to transactions can be determined.

Revenue from services

Revenue from the rendering of services is recognized when the outcome of the transaction can be measured reliably. Where the rendering of services spans multiple accounting periods, revenue is recognized in each period based on the stage of completion of the transaction as at the date of the Statement of Financial Position. The outcome of a service transaction can be measured reliably when all of the following four (4) 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 interim Separate Statement of Financial Position Date

(d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

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 and services rendered is recognized in accordance with the matching principle with revenue. Cost of goods sold comprises the cost of goods, products and services sold during the period and related costs recognized in accordance with prevailing regulations. Abnormal amounts of inventory costs are recognized immediately in cost of goods sold for the period.

Financial expenses

Financial expenses reflect costs incurred during the period, primarily including:

Borrowing costs: Recognized monthly based on the loan amount, the interest rate, and the actual number of days of the loan

Current corporate income tax expense

Corporate income tax expense (or corporate income tax income): Corporate income tax expense comprises the current income tax expense recognized in determining the profit or loss for a period.

- Current corporate income tax expense: This is the amount of corporate income tax payable calculated based on taxable income for the period and the applicable current corporate income tax rate. Current income tax is calculated based on taxable income and the tax rate applicable in the tax year. Taxable income differs from accounting profit due to adjustments for differences between accounting profit and taxable income in accordance with prevailing 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 prevailing tax regulations. However, these regulations are subject to change from time to time, and the final determination of corporate income tax is subject to the results of an examination by the competent tax authorities.

Related parties

A party is considered a related party of the Company in case that party can 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.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	217,337,140	2,533,882,828
Demand deposits (i)	14,806,886,359	5,212,674,556
Cash equivalents (ii)	35,004,554,795	-
Total	**50,028,778,294**	**7,746,557,384**

(i) Details of demand deposits:

	30/06/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Thang Long Branch	1,932,743,541	2,463,150,105
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch	12,783,448,583	2,138,101,919
Others	90,694,235	611,422,532
Total	**14,806,886,359**	**5,212,674,556**

(ii) Details of cash equivalents:

	30/06/2026 VND	01/01/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch	35,004,554,795	-
Total	**35,004,554,795**	**-**

These are deposit contracts of One Capital Hospitality Joint Stock Company with VietinBank – Ba Dinh Branch, with a term of 1 month and an interest rate of 4.75% per annum.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.2. Financial investments

a. *Held to maturity investments*

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-term	**85,331,612,544**	**85,331,612,544**	-	**141,287,962,788**	**141,287,962,788**	-
Term deposits	***70,600,000,000***	***70,600,000,000***	-	***106,000,000,000***	***106,000,000,000***	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch	*600,000,000*	*600,000,000*	-	*600,000,000*	*600,000,000*	-
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch (i)	*70,000,000,000*	*70,000,000,000*	-	*105,400,000,000*	*105,400,000,000*	-
Interest receivable on deposits	***222,440,548***	***222,440,548***	-	***301,128,767***	***301,128,767***	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch	*1,509,041*	*1,509,041*	-	*1,334,795*	*1,334,795*	-
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch	*220,931,507*	*220,931,507*	-	*299,793,972*	*299,793,972*	-
Loans	***2,000,000,000***	***2,000,000,000***	-	***6,800,000,000***	***6,800,000,000***	-
Givral Bakery Joint Stock Company	-	-	-	4,800,000,000	4,800,000,000	-
Viptour-Togi Joint Stock Company	2,000,000,000	2,000,000,000	-	2,000,000,000	2,000,000,000	-
Interest receivable on loans	***509,171,996***	***509,171,996***	-	***1,186,834,021***	***1,186,834,021***	-
Givral Bakery Joint Stock Company	-	-	-	656,516,667	656,516,667	-
Trang Tien Icecream Joint Stock Company	238,192,500	238,192,500	-	330,254,444	330,254,444	-
Tin Phat IceCream Joint Stock Company	89,396,163	89,396,163	-	137,118,466	137,118,466	-
Viptour-Togi Joint Stock Company	118,250,000	118,250,000	-	62,944,444	62,944,444	-
One Capital Consumer Joint Stock Company	63,333,333	63,333,333	-	-	-	-
Others investment	***12,000,000,000***	***12,000,000,000***	-	***27,000,000,000***	***27,000,000,000***	-
Viet Nam Investment Promotion and Tourism Joint Stock Company	-	-	-	10,000,000,000	10,000,000,000	-
Evening Star Nha Trang Joint Stock Company (ii)	12,000,000,000	12,000,000,000	-	17,000,000,000	17,000,000,000	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.2. Financial investments (Continued)

a. Held to maturity investments (Continued)

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original cost	**Recoverable amount**	**Allowances**	**Original cost**	**Recoverable amount**	**Allowances**
Long-term	**789,739,647,731**	**789,739,647,731**	-	**702,798,256,566**	**702,798,256,566**	-
Loans	***635,362,266,604***	***635,362,266,604***	-	***561,362,266,604***	***561,362,266,604***	-
Givral Bakery Joint Stock Company (iii)	424,000,000,000	424,000,000,000	-	343,000,000,000	343,000,000,000	-
Trang Tien Icecream Joint Stock Company (iv)	18,846,000,000	18,846,000,000	-	25,846,000,000	25,846,000,000	-
Evening Star Nha Trang Joint Stock Company (v)	90,016,266,604	90,016,266,604	-	90,016,266,604	90,016,266,604	-
One Capital Consumer Joint Stock Company (vi)	102,500,000,000	102,500,000,000	-	102,500,000,000	102,500,000,000	-
Loan interest receivable	***88,057,723,434***	***88,057,723,434***	-	***71,116,332,269***	***71,116,332,269***	-
Givral Bakery Joint Stock Company	37,943,486,110	37,943,486,110	-	28,003,888,888	28,003,888,888	-
Evening Star Nha Trang Joint Stock Company	46,305,556,769	46,305,556,769	-	42,911,193,381	42,911,193,381	-
One Capital Consumer Joint Stock Company	3,808,680,555	3,808,680,555	-	201,250,000	201,250,000	-
Other investments	***66,319,657,693***	***66,319,657,693***	-	***70,319,657,693***	***70,319,657,693***	-
Tin Phat IceCream Joint Stock Company	319,657,693	319,657,693	-	2,319,657,693	2,319,657,693	-
Evening Star Nha Trang Joint Stock Company (ii)	66,000,000,000	66,000,000,000	-	68,000,000,000	68,000,000,000	-
Total	**875,071,260,275**	**875,071,260,275**	-	**844,086,219,354**	**844,086,219,354**	-
In which: Receivables from related parties *(Details in Note 7.1)*	**804,248,819,727**	**804,248,819,727**	-	**727,785,090,587**	**727,785,090,587**	-

5.2. Financial investments (Continued)

a. *Held to maturity investments (Continued)*

(i) These comprise deposit contracts of One Capital Hospitality Joint Stock Company with VietinBank – Ba Dinh Branch, with a term of 6 months and an interest rate of 7.20% per annum.

(ii) Under Debt Acknowledgement Agreement No. 03/2024/TTHTV/OCH-SHNT dated 15 September 2024 between One Capital Hospitality Joint Stock Company ("OCH") and Sao Hom Nha Trang One Member Company Limited (now Evening Star Nha Trang Joint Stock Company): the acknowledged debt amount is VND 100 billion; the repayment term is from the date of signing the debt acknowledgement agreement to the extended maturity date of 30 November 2031.

(iii) Loans provided to Givral Bakery Joint Stock Company under the following agreements

- Capital Support Agreement No. 3107/HĐ HTV/OCH-GIVRAL dated 31 July 2023 and Appendix No. 03/2023/PLHTV/OCH-GIVRAL, with the support term until 5 December 2033 and a support interest rate of 4.75% per annum. The outstanding principal balance as at 30 June 2026 is VND 280,000,000,000;

- Appendix No. 05/2025/PLHTV/OCH-GIVRAL dated 2 April 2025 to the Capital Support Agreement and subsequent amendments; the support term is until 31 December 2027, with an interest rate of 5.5% per annum as at 30 June 2026. The outstanding principal balance as at 30 June 2026 is VND 6,000,000,000;

- Appendices No. 06/2025/PLHTV/OCH-GIVRAL dated 22 May 2025 and No. 07/2025/PLHTV/OCH-GIVRAL dated 26 May 2025 and subsequent amendments; the support term is until 31 December 2027, with an interest rate of 5.0% per annum. The outstanding principal balance as at 30 June 2026 is VND 45,000,000,000;

- Appendix No. 11/2025/PLHTV/OCH-GIVRAL dated 26 December 2025 and subsequent amendments; the support term is until 31 December 2027, with an interest rate of 5.5% per annum. The outstanding balance as at 30 June 2026 is VND 12,000,000,000;

- Appendix No. 12/2025/PLHTV/OCH-GIVRAL dated 28 January 2026; the support term is until 31 December 2027, with an interest rate of 5.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 7,000,000,000;

- Appendix No. 01/2026/PLHTV/OCH-GIVRAL dated 20 March 2026; the support term is until 25 September 2027, with an interest rate of 7.0% per annum. The outstanding principal balance as at 30 June 2026 is VND 44,000,000,000;

- Appendix No. 02/2026/PLHTV/OCH-GIVRAL dated 19 June 2026; the support term is until 24 December 2027, with an interest rate of 7.0% per annum. The outstanding principal balance as at 30 June 2026 is VND 30,000,000,000.

(iv) Loan provided to Trang Tien IceCream Joint Stock Company under Appendix No. 04.01/2023/PLHTV/OCH-KTT dated 22 October 2024 to the Capital Support Agreement and subsequent amendments; the capital support amount is VND 75,000,000,000, with the support term until 22 October 2027 and an interest rate of 5.0% per annum. The outstanding principal balance as at 30 June 2026 is VND 18,846,000,000.

(v) Loans provided to Evening Star Nha Trang Joint Stock Company under:

- Capital Support Agreement No. 05/2016/TTHTV/OCH-SHNT dated 31 March 2016, together with appendices amending the interest rate. The support term is until 31 March 2029, with an interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 2,987,637,392;

5.2. Financial investments (Continued)

a. Held to maturity investments (Continued)

- Capital Support Agreement No. 07/2016/TTHTV/OCH-SHNT dated 1 June 2016, together with appendices amending the interest rate. The support term is until 1 June 2029, with an interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 9,900,000,000.

(v) Loans provided to Evening Star Nha Trang Joint Stock Company (continued):

- Under Capital Support Agreement No. 08/2016/TTHTV/OCH-SHNT dated 30 June 2016, together with appendices amending the interest rate. The support term is until 30 June 2029, with an interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 3,000,000,000;

- Under Capital Support Agreement No. 09/2016/TTHTV/OCH-SHNT dated 28 July 2016, together with appendices amending the interest rate. The support term is until 28 July 2029, with an interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 5,300,000,000.

- Under Capital Support Agreement No. 15A/2016/TTHTV/OCH-SHNT dated 8 November 2016, together with appendices amending the interest rate. The support term is until 15 January 2029, with an interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 3,800,000,000;

- Under Capital Support Agreement No. 15B/2016/TTHTV/OCH-SHNT dated 14 November 2016, together with appendices amending the interest rate. The support term is until 15 January 2029, with an interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 2,600,000,000;

- Under Capital Support Agreement No. 15C/2016/TTHTV/OCH-SHNT dated 29 November 2016, together with appendices amending the interest rate. The support term is until 15 January 2029, with an interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 2,073,000,000;

- Under Capital Support Agreement No. 01-1/2017/TTHTV/OCH-SHNT dated 4 January 2017, together with appendices amending the interest rate. The support term is until 15 January 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 2,298,000,000;

- Under Capital Support Agreement No. 02/2017/TTHTV/OCH-SHNT dated 16 November 2017, together with appendices amending the interest rate. The support term is until 15 January 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 4,800,000,000;

- Under Capital Support Agreement No. 01/2018/TTHTV/OCH-SHNT dated 20 March 2018, together with the appendix amending the interest rate dated 7 March 2022. The support term is until 15 January 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 11,500,000,000;

- Under Capital Support Agreement No. 02/2018/TTHTV/OCH-SHNT dated 30 May 2018, together with the appendix amending the interest rate. The support term is until 15 January 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 2,500,000,000;

- Under Capital Support Agreement No. 01/2019/TTHTV/OCH-SHNT dated 1 April 2019, together with the appendix amending the interest rate. The support term is until 15 January 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 2,000,000,000;

- Under Capital Support Agreement No. 02/2020/TTHTV/OCH-SHNT dated 30 June 2020, together with the appendix amending the interest rate. The support term is until 31 December 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 22,431,929,608;

5.2. Financial investments (Continued)

a. Held to maturity investments (Continued)

- Under Capital Support Agreement No. 01/2022/TTHTV/OCH-SHNT dated 30 March 2022, together with appendices amending the interest rate. The support term is until 31 December 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 2,740,000,000.

- Under Capital Support Agreement No. 02/2022/TTHTV/OCH-SHNT dated 8 September 2022, together with appendices amending the interest rate, the support term is until 31 December 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 4,600,000,000;

- Under Capital Support Agreement No. 03/2022/TTHTV/OCH-SHNT dated 30 November 2022, together with the appendix amending the interest rate, the support term is until 31 December 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 6,400,000,000;

- Under Capital Support Agreement No. 3105/2023/TTHTV/OCH-SHNT dated 31 May 2023, together with the appendix amending the interest rate, the support term is until 31 December 2029, with a support interest rate of 7.5% per annum. The outstanding principal balance as at 30 June 2026 is VND 1,085,699,604.

(vi) Capital support provided to One Capital Consumer Joint Stock Company under Appendices No. 01/2025/PLHTV/OCH-OCC, No. 02/2025/PLHTV/OCH-OCC and No. 03/2025/PLHTV/OCH-OCC, all dated 19 December 2025; the capital support amount is VND 105,000,000,000, with the support term until 22 December 2027 and an interest rate of 7.0% per annum. The outstanding balance as at 30 June 2026 is VND 102,500,000,000.

b. Investments in other entities

	Ratio		30/06/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Provisions	Original cost	Recoverable amount	Provisions
Investments in Subsidiaries			**1,782,883,733,518**	**980,970,504,970**	**(801,913,228,548)**	**1,782,883,733,518**	**982,016,971,288**	**(800,866,762,230)**
Tan Viet Joint Stock Company	51.42%	51.42%	109,493,338,104	93,123,953,506	(16,369,384,598)	109,493,338,104	89,127,606,869	(20,365,731,235)
Viptour-Togi Joint Stock Company	86.13%	86.13%	347,294,600,000	78,689,292,594	(268,605,307,406)	347,294,600,000	82,687,640,208	(264,606,959,792)
Evening Star Nha Trang JSC	99.9997%	99.9997%	790,804,325,414	273,865,788,870	(516,938,536,544)	790,804,325,414	274,910,254,211	(515,894,071,203)
Leadvisors Special Opportunity Fund	99.00%	99.00%	99,000,000,000	99,000,000,000	-	99,000,000,000	99,000,000,000	-
One Capital Consumer JSC	49.61%	61.20%	436,291,470,000	436,291,470,000	-	436,291,470,000	436,291,470,000	-
Long-term other investment			**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**	**980,970,504,970**	**(806,336,928,548)**	**1,787,307,433,518**	**982,016,971,288**	**(805,290,462,230)**

5.3. Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	**11,049,256,513**	-	**47,679,813,636**	-
Givral Bakery Joint Stock Company	9,805,148,835	-	42,748,229,132	-
Trang Tien Icecream Joint Stock Company	-	-	3,656,540,157	-
Receivable from other objects	1,244,107,678	-	1,275,044,347	-
Total	**11,049,256,513**	-	**47,679,813,636**	-
In which: Receivables from related parties *(Details in Note 7.1)*	***10,106,456,284***	-	***46,757,814,207***	-

5.4. Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	**15,887,558,076**	-	**450,000**	-
PHP Packaging Company Limited	3,488,300,000	-	-	-
C&C High Class Packaging Company Limited	8,993,750,000	-	-	-
Others	3,405,508,076	-	450,000	-
Total	**15,887,558,076**	-	**450,000**	-

5.5. Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	**13,660,157,679**	-	**1,343,980,098**	-
Advanced	13,127,090,604	-	378,772,389	-
Deposits	5,000,000	-	5,000,000	-
Others	528,067,075	-	960,207,709	-
Long-term	**520,318,890**	-	**520,318,890**	-
Deposits	520,318,890	-	520,318,890	-
Total	**14,180,476,569**	-	**1,864,298,988**	-

5.6. Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original cost	Provisions	Original cost	Provisions
Tools and implements	5,502,100	-	14,063,420	-
Goods	4,563,929,686	-	4,569,797,186	-
Total	**4,569,431,786**	-	**4,583,860,606**	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.7. Deferred Expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,001,170,996**	**97,078,846**
Tools, equipment	-	3,814,413
Others	1,001,170,996	93,264,433
Long-term	**460,467,822**	**903,350,649**
Tools, equipment	45,676,716	46,766,888
Others	414,791,106	856,583,761
Total	**1,461,638,818**	**1,000,429,495**

5.8. Tangible fixed assets

Unit: VND

	Machinery, equipment	Transportation means	Office equipment	Total
HISTORICAL COST				
As at 01/01/2026	**586,593,900**	**2,196,146,364**	**156,154,546**	**2,938,894,810**
As at 30/6/2026	**586,593,900**	**2,196,146,364**	**156,154,546**	**2,938,894,810**
ACCUMULATED DEPRECIATION				
As at 01/01/2026	**586,593,900**	**758,200,363**	**156,154,546**	**1,500,948,809**
Depreciation	-	139,981,284	-	139,981,284
As at 30/6/2026	**586,593,900**	**898,181,647**	**156,154,546**	**1,640,930,093**
NET BOOK VALUE				
At 01/01/2026	-	**1,437,946,001**	-	**1,437,946,001**
At 30/6/2026	-	**1,297,964,717**	-	**1,297,964,717**

The historical cost of fully depreciated tangible fixed assets still in use as at June 30, 2026, was VND 742,748,446 (compared to VND 742,748,446 as of January 1, 2026).

Details of tangible fixed assets with a value equal to or exceeding 10% of the total value of tangible fixed assets:

		As at 30/06/2026			As at 01/01/2026		
No.	**Asset name**	**Historical Cost**	**Accumulated Depreciation**	**Net Book Value**	**Historical Cost**	**Accumulated Depreciation**	**Net Book Value**
1	Automatic door system	483,244,900	483,244,900	-	483,244,900	483,244,900	-
2	Toyota Camry car	1,290,927,273	815,852,135	475,075,138	1,290,927,273	751,305,773	539,621,500
3	Carnival car	905,219,091	82,329,512	822,889,579	905,219,091	6,894,590	898,324,501
	Total	**2,679,391,264**	**1,381,426,547**	**1,297,964,717**	**2,679,391,264**	**1,241,445,263**	**1,437,946,001**

5.9. Intangible fixed assets

Unit: VND

	Software programs	Other intangible fixed assets	Total
HISTORICAL COST			
As at 01/01/2026	**210,780,000**	**235,928,682**	**446,708,682**
As at 30/6/2026	**210,780,000**	**235,928,682**	**446,708,682**
ACCUMULATED AMORTIZATION			
As at 01/01/2026	**173,655,000**	**235,928,682**	**409,583,682**
Amortization	8,250,000	-	8,250,000
As at 30/6/2026	**181,905,000**	**235,928,682**	**417,833,682**
NET BOOK VALUE			
As 01/01/2026	**37,125,000**	-	**37,125,000**
At 30/6/2026	**28,875,000**	-	**28,875,000**

The historical cost of fully amortized intangible fixed assets still in use as June 30, 2026, the amount is VND 397,208,682 (compared to VND 397,208,682 as of January 1, 2026).

Details of intangible fixed assets with a value of 10% or more of the total value of intangible fixed assets:

		As at 30/06/2026			As at 01/01/2026		
No.	Asset name	Historical Cost	Accumulated Amortization	Net Book Value	Historical Cost	Accumulated Amortization	Net Book Value
1	Bravo 7.0 Accounting Software	114,000,000	114,000,000	-	114,000,000	114,000,000	-
2	OCH Website 2025	49,500,000	20,625,000	28,875,000	49,500,000	12,375,000	37,125,000
	Total	163,500,000	134,625,000	28,875,000	163,500,000	126,375,000	37,125,000

5.10. Trade payables

	30/06/2026 VND	01/01/2026 VND
Short - term	**9,419,775,677**	**11,768,874,242**
Lan Chinh service trading company limited	492,523,200	2,489,022,000
Huyen Linh Trading and Construction Co., Ltd.	1,634,247,198	209,524,320
Others	7,293,005,279	9,070,327,922
Total	**9,419,775,677**	**11,768,874,242**
In which:		
Trade payables are related parties	***31,394,628***	***3,335,177***
(Details in Note 7.1)		

5.11. Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**18,621,513,429**	**582,964,702**
Trang Tien IceCream Joint Stock Company	18,038,548,727	-
Others	582,964,702	582,964,702
Total	**18,621,513,429**	**582,964,702**
In which:		
Prepayments from customers are related parties	***18,038,548,727***	-
(Details in Note 7.1)		

5.12. Taxes and receivables, payables to the State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables	**162,107,736**	**429,174,051**	**261,691,217**	**329,590,570**
Value-added tax	-	208,107,615	-	208,107,615
Personal income tax	162,107,736	221,066,436	261,691,217	121,482,955
Receivables	**6,218,585,758**	**-**	**-**	**6,218,585,758**
Corporate income tax	6,218,585,758	-	-	6,218,585,758

5.13. Accrued Expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,937,423,718**	**1,912,423,718**
Utility costs (electricity and water)	1,686,060,082	1,686,060,082
Other accrued expenses	251,363,636	226,363,636
Total	**1,937,423,718**	**1,912,423,718**

5.14. Other Payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**7,903,985,519**	**7,862,681,570**
Trade Union fees	3,496,000	10,928,000
Unemployment insurance	54,000	54,000
Short-term deposits received	5,273,628,372	5,273,628,372
Others	2,626,807,147	2,578,071,198
Total	**7,903,985,519**	**7,862,681,570**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.15. Owners' equity

a. Changes of owners' equity

Unit: VND

	Contributed capital of owners	Development investment fund	Other equity funds	Undistributed profit after tax	Total
Balance 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 in the previous year	-	-	-	29,721,678,185	29,721,678,185
Appropriation from the reward and welfare fund	-	-	-	(936,461,280)	(936,461,280)
Balance as at 01/01/2026	**2,000,000,000,000**	**4,493,439,505**	**6,329,814,592**	**(139,018,741,161)**	**1,871,804,512,936**
Profit in this period	-	-	-	48,685,981,206	48,685,981,206
Balance as at 30/06/2026	**2,000,000,000,000**	**4,493,439,505**	**6,329,814,592**	**(90,332,759,955)**	**1,920,490,494,142**

b. Details of owners' equity

	30/06/2026 VND	01/01/2026 VND
Ocean Group Joint Stock Company	1,111,945,520,000	1,111,945,520,000
Others	888,054,480,000	888,054,480,000
Total	**2,000,000,000,000**	**2,000,000,000,000**

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

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Shareholders' capital		
Opening balance	2,000,000,000,000	2,000,000,000,000
Closing balance	2,000,000,000,000	2,000,000,000,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.15 Owners' equity (Continued)

d. Shares

	30/06/2026 Shares	01/01/2026 Shares
Number of shares registered for issuance	**200,000,000**	**200,000,000**
Number of shares sold to the public	**200,000,000**	**200,000,000**
Ordinary shares	200,000,000	200,000,000
Number of shares repurchased	-	-
Ordinary shares	-	-
Number of shares outstanding	**200,000,000**	**200,000,000**
Ordinary shares	200,000,000	200,000,000
Par value of outstanding shares (VND/share)	10,000	10,000

5.16. Off-interim separate statement of financial position items

a. Foreign currencies

	30/06/2026	01/01/2026
Foreign currency		
Bank deposits		
USD	201.45	201.45

b. Bad debts written off

Object name	Year of processing	30/06/2026 VND	01/01/2026 VND
Short-term receivables from customers		**2,040,465,431**	**2,040,465,431**
- 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	1,011,586,863
Other short-term receivables		**844,370,612,374**	**844,370,612,374**
- Individuals	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**
- Other Individuals	2022	6,255,083,564	6,255,083,564
Short-term prepayments to suppliers	**2022**	**86,000,000**	**86,000,000**
Total		**852,752,161,369**	**852,752,161,369**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.16. Off-interim separate statement of financial position items (Continued)

b. Assets pledged or mortgaged as at 30 June 2026

Asset type	Item	Net book value as of June 30, 2026 (VND)	Collateral for mortgages and pledges	Purpose of security	Duration
Time deposits	Short-term investments held to maturity	85,000,000,000	Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch	Loan of a subsidiary	Upon fulfillment of loan obligations
		600,000,000	Joint Stock Commercial Bank for Investment and Development of Vietnam – Thang Long Branch	Credit card	Until the obligations related to the credit card have been fulfilled

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SEPARATE INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Revenue from sales of goods	63,296,197,978	62,261,795,569
Revenue from rendering services	2,363,915,863	347,897,977
Other revenue	-	84,922,038
Total	65,660,113,841	62,694,615,584
In which:		
Revenue from related parties (Details in Note 7.1)	***61,462,515,255***	***58,959,797,308***

6.2 Cost of goods sold

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Cost of goods sold	57,539,522,944	55,941,842,171
Cost of provision of services	43,369,092	22,309,092
Others	-	84,922,038
Total	57,582,892,036	56,049,073,301

6.3 Financial income

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest on deposits and loans	20,116,550,576	16,294,296,950
Other financial income	10,300,000,000	4,886,848,730
Total	**30,416,550,576**	**21,181,145,680**
In which:		
Financial income with related parties:	***17,236,173,134***	***12,442,946,192***
(Details in Note 7.1)		

6.4 Financial expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Provision for financial investments	1,046,466,318	23,111,043,204
Total	**1,046,466,318**	**23,111,043,204**

6.5 Selling expenses and General and administrative expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Selling expenses	-	**19,206,604**
Material and packaging costs	-	6,000,000
Other selling expenses	-	13,206,604
General and administrative expenses	**10,174,744,500**	**8,663,752,290**
Employee expenses	4,660,507,718	4,870,664,143
Office supplies expenses	41,305,462	45,626,401
Amortization and Depreciation expenses	148,231,284	68,671,362
Charges and fee	9,345,483	-
Outsourcing expenses	4,265,359,799	2,937,159,019
Other cash expense	1,049,994,754	741,631,365
Total	**10,174,744,500**	**8,682,958,894**

6.6 Other income/Other expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Others income		
Compensation (i)	21,461,528,200	-
Others	255,049	855,643
Total	**21,461,783,249**	**855,643**
Other expense		
Others	48,363,606	262,129,836
Total	**48,363,606**	**262,129,836**
Total	**21,413,419,643**	**(261,274,193)**

(i) Compensation received by the Company pursuant to Judgment No. 10/2025/KDTM-PT dated 10 April 2025 of the High People's Court in Hanoi.

6.7 Current corporate income tax expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Total net profit before tax	**48,685,981,206**	**(4,230,737,259)**
Adjustments increase	48,363,606	128,211,759
- Non-deductible expenses	*48,363,606*	*128,211,759*
Adjustments decrease	48,734,344,812	-
- Losses carried forward	*48,734,344,812*	-
Taxable income	-	-
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	-	-

6.8 Production and business expenses by factors

	For the period ended 30/06/2026 VND	For the period ended 30/6/2025 (Re-stated) VND
Raw material expenses	-	6,000,000
Employee expenses	4,660,507,718	4,870,664,143
Amortization and Depreciation expenses	148,231,284	68,671,362
Purchased goods expenses	57,582,892,036	56,049,073,301
Outsourcing expenses	4,265,359,799	2,937,159,019
Other cash expenses	1,100,645,699	800,464,370
Total	**67,757,636,536**	**64,732,032,195**

7. OTHER INFORMATION

7.1 Information of related parties

Transactions with related parties

Related parties	Relationship
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
Viptour - Togi Joint Stock Company	Direct subsidiary
Givral Bakery Joint Stock Company	Indirect 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
Seikado Company Limited	Indirect subsidiary
Hai Ha - KOTOBUKI Company Limited	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 shareholders and personnel

Salaries, remuneration and other income of the Board of Management, Board of Supervisors, Board of General Directors and other management personnel:

Related Parties	Nature of transaction	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Boards of Management, Supervisors and General Directors	Salaries, remuneration and other income	1,144,395,238	1,101,643,700

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.1 Information of related parties (Continued)

Details as follows:

Full name	Title	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Remuneration, other income of the Board of Management		**365,400,000**	**371,000,000**
Mrs. Nguyen Thu Hang	Chairman	121,200,000	122,500,000
Mr. Huynh Minh Viet	Member	61,000,000	62,000,000
Mr. Nguyen Dung Minh	Member	61,000,000	62,000,000
Mrs. Hoang Thi Thuy Van	Member	61,200,000	62,500,000
Mr. Dinh Hoai Nam	Member	61,000,000	62,000,000
Remuneration, other income of the Board of Supervisors		**123,600,000**	**127,500,000**
Mrs. Duong Thi Mai Huong	Head of the Supervisory Board	61,200,000	62,500,000
Mrs. Trinh Thi Hang	Member	31,200,000	32,500,000
Mrs. Le Thi Bich Hanh	Member	31,200,000	32,500,000
Salaries, other income of the Board of General Directors		**655,395,238**	**603,143,700**
Mr. Nguyen Duc Minh	General Director	10,400,000	-
Mr. Le Dinh Quang	Deputy General Director	606,900,000	603,143,700
Mrs. Vu Mai Anh	Deputy General Director (Appointed on 15/05/2026)	38,095,238	-
Total		**1,144,395,238**	**1,101,643,700**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

7.1 Information of related parties (Continued)

Transactions with related parties

Related parties	Relationship	Nature of transaction	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Purchase			**2,310,871,375**	**2,708,483,150**
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Purchase of goods and services	1,999,771,031	2,035,108,255
Givral Bakery Joint Stock Company	Indirect subsidiary	Purchase of goods and services	250,790,093	606,418,557
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Purchase of goods and services	22,309,092	66,956,338
Fuji Food Joint Stock Company	Indirect subsidiary	Purchase of goods and services	13,848,148	-
Hai Ha - KOTOBUKI Company Limited	Indirect subsidiary	Purchase of goods and services	14,671,529	-
Tan Viet Joint Stock Company	Direct subsidiary	Purchase of goods and services	9,481,482	-
Sale of goods			**61,462,515,255**	**58,959,797,308**
Givral Bakery Joint Stock Company	Indirect subsidiary	Sale of raw materials	32,472,542,922	32,840,819,601
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Sale of raw materials	26,716,056,470	25,971,079,730
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Apartment for rent	2,273,915,863	147,897,977
Financial income			**17,236,173,134**	**12,442,946,192**
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Loan interest	500,989,722	1,649,880,834
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Loan interest	3,394,363,388	3,394,363,388
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan interest	3,670,763,888	-
Tin Phat Ice Cream Joint Stock Company	Indirect subsidiary	Loan interest	184,403,358	398,465,859
Viptour - Togi Joint Stock Company	Direct subsidiary	Loan interest	55,305,556	6,722,222
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan interest	9,430,347,222	6,993,513,889

7.1 Information of related parties (Continued)

Transactions with related parties (Continued)

Related parties	Relationship	Nature of transaction	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Other transactions				
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan	81,000,000,000	56,000,000,000
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan principal recovery	4,800,000,000	-
Tin Phat Ice Cream Joint Stock Company	Indirect subsidiary	Loan principal recovery	2,000,000,000	-
Viptour - Togi Joint Stock Company	Direct subsidiary	Loan	-	2,000,000,000
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Loan principal recovery	7,000,000,000	11,154,000,000
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan	30,000,000,000	-
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan principal recovery	30,000,000,000	-
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Loan principal recovery	7,000,000,000	-

Related Party Balance

Related Parties	Relationship	Nature of transaction	30/06/2026 VND	01/01/2026 VND
Short-term receivables from customers			**10,106,456,284**	**46,757,814,207**
Givral Bakery Joint Stock Company	Indirect subsidiary	Sale of raw materials	9,805,148,835	42,748,229,132
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Sale of raw materials	-	3,656,540,157
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Apartment for rent	301,307,449	313,495,038
One Capital Consumer Joint Stock Company	Direct subsidiary	Services	-	39,549,880
Loan receivables			**804,248,819,727**	**727,785,090,587**
Other investments			***78,319,657,693***	***87,319,657,693***
Tin Phat Ice Cream Joint Stock Company	Indirect subsidiary	Acquire the subsidiary's loan	319,657,693	2,319,657,693
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Acquire the subsidiary's loan	78,000,000,000	85,000,000,000
Short-term loans receivable			***2,000,000,000***	***6,800,000,000***
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan	-	4,800,000,000
Viptour - Togi Joint Stock Company	Direct subsidiary	Loan	2,000,000,000	2,000,000,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.1 Information of related parties (Continued)

Related Party Balance (Continued)

Related Parties	Relationship	Nature of transaction	30/06/2026 VND	01/01/2026 VND
Short-term loan interest receivables			***509,171,996***	***1,186,834,021***
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan interest receivable	-	656,516,667
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Loan interest receivable	238,192,500	330,254,444
Tin Phat Ice Cream Joint Stock Company	Indirect subsidiary	Loan interest receivable	89,396,163	137,118,466
Viptour - Togi Joint Stock Company	Direct subsidiary	Loan interest receivable	118,250,000	62,944,444
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan interest receivable	63,333,333	
Long-term loans receivables			***635,362,266,604***	***561,362,266,604***
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Loan	90,016,266,604	90,016,266,604
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan	424,000,000,000	343,000,000,000
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Loan	18,846,000,000	25,846,000,000
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan	102,500,000,000	102,500,000,000
Long-term loan interest receivables			***88,057,723,434***	***71,116,332,269***
Givral Bakery Joint Stock Company	Indirect subsidiary	Loan interest receivable	37,943,486,110	28,003,888,888
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Loan interest receivable	46,305,556,769	42,911,193,381
One Capital Consumer Joint Stock Company	Direct subsidiary	Loan interest receivable	3,808,680,555	201,250,000
Trade payables			**31,394,628**	**3,335,177**
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Purchase	6,700,251	887,500
Evening Star Nha Trang Joint Stock Company	Direct subsidiary	Purchase	24,540,000	-
Fuji Food Joint Stock Company	Indirect subsidiary	Purchase	154,377	2,447,677
Short-term prepayments from customers			**18,038,548,727**	-
Trang Tien IceCream Joint Stock Company	Indirect subsidiary	Purchase	18,038,548,727	-
Short-term accrued expenses			**117,828,434**	**117,828,434**
Ocean Group Joint Stock Company	Parent company	Purchase	117,828,434	117,828,434
Other short-term payments			**803,535,855**	**803,535,855**
Ocean Group Joint Stock Company	Parent company	Purchase service	803,535,855	803,535,855

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.2 Other information

Increase charter capital

Resolution No. 01/NQ-ĐHĐCĐ dated May 21, 2026, of the 2026 Annual General Meeting of Shareholders of One Capital Hospitality Joint Stock Company approved the plan for a private placement of shares to increase the Company's charter capital, in accordance with Proposal No. 09/2026/TL-ĐHĐCĐ. The specific issuance plan is as follows:

- Charter capital prior to the issuance: VND 2,000,000,000,000;
- Number of shares expected to be issued: 130,000,000 shares;
- Total expected issuance value: VND 1,300,000,000,000;
- Offering price: 10,000 VND/share;
- Total expected proceeds from the issuance: VND 1,300,000,000,000;
- Expected charter capital after issuance: VND 3,300,000,000,000;
- Issuance method: Private placement of shares;
- Target investors: Professional securities investors;
- Transfer restrictions: Shares offered via private placement are subject to a one-year transfer restriction applicable to professional securities investors, commencing from the date of completion of the offering; exceptions apply to transfers between professional securities investors, transfers executed pursuant to legally effective court judgments or decisions, arbitration awards, or inheritance in accordance with the law;
- Expected offering period: In 2026, following written approval from the State Securities Commission.

On 25 August 2026, the Company received Official Letter No. 8362/UBCK-QLCB from the State Securities Commission ("SSC") confirming receipt of the complete registration dossier for the Company's private placement of shares, which was published on the SSC's website.

7.3 Comparative figures

The comparative information presented in the interim separate Statement of Financial Position and the related notes comprises the figures from the separate financial statements for the financial year ended 31 December 2025, which were audited by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm INPACT.

The comparative information presented in the interim separate Statement of Income, interim separate Statement of Cash Flows and the related separate notes comprise the figures for the six-month accounting period ended 30 June 2025, which were reviewed by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm INPACT.

The Company has applied for the guidance of Circular No. 99/2025/TT-BTC from 1 January 2026. To ensure comparability of the information presented in the interim separate Statement of Financial Position, the Company has restated or reclassified certain items in the separate Statement of Financial Position for the financial year ended 31 December 2025 as follows:

No.	ASSETS	Code	As at 01/01/2026 (Restated) VND	As at 31/12/2025 (Stated) VND	Difference VND
1.	Short - term held to maturity investments	123	141,287,962,788	27,000,000,000	114,287,962,788
2.	Short-term loan receivables		-	6,800,000,000	(6,800,000,000)
3.	Other short-term receivables	135	1,343,980,098	2,831,942,886	(1,487,962,788)
4.	Long-term loan receivables		-	561,362,266,604	(561,362,266,604)
5.	Other long-term receivables	215	520,318,890	177,636,651,159	(177,116,332,269)
6.	Long - term held to maturity Investments	265	702,798,256,566	70,319,657,693	632,478,598,873

Hanoi, August 28, 2026

Preparer	Chief Accountant	General Director
Do Le Anh	Pham Tien Thanh	Nguyen Duc Minh

CÔNG TY CỔ PHẦN ONE CAPITAL HOSPITALITY