

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 30 tháng 7 năm 2026/

Ha Noi, 30 July 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, Công ty CP One Capital Hospitality (mã CK: OCH) thực hiện công bố thông tin báo cáo tài chính (BCTC) Quý II năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to the regulations at Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, One Capital Hospitality Joint Stock Company (Stock Code: OCH) discloses the financial statements for Quarter II, 2026 to the Hanoi Stock Exchange as follow:

1. Tên tổ chức: Công ty CP One Capital Hospitality/Name of organization: One Capital Hospitality Joint Stock Company

- Mã chứng khoán/Stock Code: OCH
- Địa chỉ/Address: Tầng 23, tòa nhà Leadvisors, 643 Phạm Văn Đồng, P. Nghĩa Đô, TP. Hà Nội/ 23rd floor, Leadvisors Tower, 643 Pham Van Dong, Nghia Do Ward, Hanoi.
- Điện thoại liên hệ/Tel: 0243 783 0101 Fax: 0243 783 0202
- Email: info@och.vn Website: <http://och.vn>

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

- BCTC Quý II năm 2026/Financial Statements

☐ 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/ Explanation document in case of Yes:

☐ Có/Yes

☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau 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:

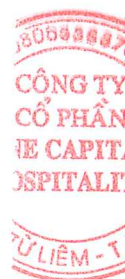
☒ Có/Yes

☐ 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: 30/7/2026 tại đường dẫn: <http://och.vn/cong-bo-thong-tin/> This information was published on the company's website on: 30 July 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

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

Tài liệu đính kèm/ Attached file:

- BCTC riêng, hợp nhất Quý II năm 2026/ Separate and Consolidated financial statements Quarter II, 2026;
- Văn bản giải trình thông tin BCTC Quý II 2026/ Explanation of financial statements Quarter II 2026.



TỔNG GIÁM ĐỐC
Nguyễn Đức Minh



SEPARATE FINANCIAL STATEMENTS
ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY
Quarter II 2026

TABLE OF CONTENTS

	Pages
Separate Statement of Financial Position	01 – 02
Separate Statement of Income	03
Separate Statement of Cash flows	04
Notes to the Separate Financial statements	05 – 30



SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30th June 2026				
Code	ASSETS	Note	30/06/2026	01/01/2026
100	A. SHORT-TERM ASSETS		187,746,551,646	209,138,626,141
110	I. Cash and cash equivalents	03	50,028,778,294	7,746,557,384
111	1. Cash		15,024,223,499	7,746,557,384
112	2. Cash equivalents		35,004,554,795	-
120	II. Short-term financial investments	04	85,331,612,544	141,287,962,788
123	1. Short-term held-to-maturity investments		85,331,612,544	141,287,962,788
130	III. Short-term receivables		40,596,972,268	49,024,243,734
131	1. Short-term trade receivables	05	11,049,256,513	47,679,813,636
132	2. Short-term advances to suppliers	06	15,887,558,076	450,000
135	3. Other short-term receivables	07	13,660,157,679	1,343,980,098
140	IV. Inventories	08	4,569,431,786	4,583,860,606
141	1. Inventories		4,569,431,786	4,583,860,606
160	VI. Other short-term assets		7,219,756,754	6,496,001,629
161	1. Short-term prepaid expenses	11	1,001,170,996	97,078,846
162	2. Deductible value-added tax		-	180,337,025
163	3. Taxes and other receivables from the government budget	14	6,218,585,758	6,218,585,758
200	B. LONG-TERM ASSETS		1,773,074,672,822	1,687,770,862,086
210	I. Long-term receivables		520,318,890	520,318,890
215	1. Other long-term receivables	07	520,318,890	520,318,890
220	II. Fixed assets		1,326,839,717	1,475,071,001
221	1. Tangible fixed assets	09	1,297,964,717	1,437,946,001
222	- Historical cost		2,938,894,810	2,938,894,810
223	- Accumulated depreciation		(1,640,930,093)	(1,500,948,809)
227	2. Intangible fixed assets	10	28,875,000	37,125,000
228	- Historical cost		446,708,682	446,708,682
229	- Accumulated amortization		(417,833,682)	(409,583,682)
260	V. Long-term financial investments	04	1,770,710,152,701	1,684,815,227,854
261	1. Investment in subsidiaries		1,782,883,733,518	1,782,883,733,518
263	2. Investments in equity of other entities		4,423,700,000	4,423,700,000
264	3. Provision for impairment of long-term investments in other entities		(806,336,928,548)	(805,290,462,230)
265	4. Long-term investments held to maturity		789,739,647,731	702,798,256,566
270	VI. Other long-term assets		517,361,514	960,244,341
271	1. Long-term prepaid expenses	11	460,467,822	903,350,649
272	2. Deferred income tax assets	28	56,893,692	56,893,692
280	TOTAL ASSETS		1,960,821,224,468	1,896,909,488,227

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

Mã số	RESOURCES	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		40,330,730,326	25,104,975,291
310	I. Short-term liabilities		40,330,730,326	25,104,975,291
311	1. Short-term trade payables	12	9,419,775,677	11,768,874,242
312	2. Short-term prepayments from customers	13	18,621,513,429	582,964,702
314	3. Short-term Taxes and other payables to State budget	14	329,590,570	162,107,736
315	4. Payables to employees		597,741,975	1,062,357,085
316	5. Short-term accrued expenses	15	1,937,423,718	1,912,423,718
320	6. Other short-term payables	16	7,903,985,519	7,862,681,570
323	7. Bonus and welfare fund		1,520,699,438	1,753,566,238
400	D. OWNER'S EQUITY	17	1,920,490,494,142	1,871,804,512,936
411	1. Owners' contributed capital		2,000,000,000,000	2,000,000,000,000
411a	Ordinary shares with voting rights		2,000,000,000,000	2,000,000,000,000
418	2. Investment and development fund		4,493,439,505	4,493,439,505
419	3. Other equity funds		6,329,814,592	6,329,814,592
420	4. Undistributed profit after tax		(90,332,759,955)	(139,018,741,161)
420a	Undistributed profit after tax brought forward		(139,018,741,161)	(168,740,419,346)
420b	Undistributed profit after tax for the current period		48,685,981,206	29,721,678,185
440	TOTAL LIABILITIES AND OWNER'S EQUITY		1,960,821,224,468	1,896,909,488,227

Hanoi, July 30, 2026

Preparer



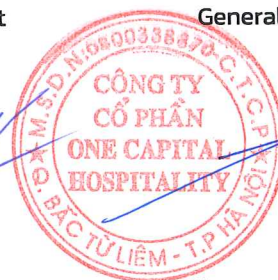
Do Le Anh

Chief Accountant



Pham Tien Thanh

General Director




 Nguyen Duc Minh

SEPARATE STATEMENT OF INCOME

Quarter II 2026

Code	Items	Note	Quarter II 2026	Quarter II 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
01	1. Revenue from sales of goods and provision of services	19	35,590,440,777	33,217,372,310	65,660,113,841	62,694,615,584
02	2. Revenue deductions	20	-	1,100,931	-	2,148,931
10	3. Net revenue from sales of goods and provision of services		35,590,440,777	33,216,271,379	65,660,113,841	62,692,466,653
11	4. Cost of goods sold	21	30,612,308,135	30,182,903,374	57,582,892,036	56,049,073,301
20	5. Gross profit from sales of goods and provision of services		4,978,132,642	3,033,368,005	8,077,221,805	6,643,393,352
	6. Gains/losses from disposal of investment properties		-	-	-	-
21	7. Financial income	22	20,902,889,146	13,099,575,937	30,416,550,576	21,181,145,680
22	8. Financial expenses	23	2,517,384,287	4,544,357,873	1,046,466,318	23,111,043,204
23	Of which: Borrowing costs		-	-	-	-
25	9. Selling expenses		-	6,000,000	-	19,206,604
26	10. General and administrative expenses	26	6,047,093,221	4,371,781,459	10,174,744,500	8,663,752,290
30	11. Net profit from operating activities		17,316,544,280	7,210,804,610	27,272,561,563	(3,969,463,066)
31	12. Other income	24	21,461,783,249	-	21,461,783,249	855,643
32	13. Other expenses	25	20,419,606	258,129,836	48,363,606	262,129,836
40	14. Other profits		21,441,363,643	(258,129,836)	21,413,419,643	(261,274,193)
50	15. Total net profit before tax		38,757,907,923	6,952,674,774	48,685,981,206	(4,230,737,259)
51	16. Current corporate income tax expenses	27	-	-	-	-
52	17. Deferred corporate income tax expenses	28	-	-	-	-
60	18. Profits after corporate income tax		38,757,907,923	6,952,674,774	48,685,981,206	(4,230,737,259)

Hanoi, July 30, 2026

Preparer



Do Le Anh

Chief Accountant



Pham Tien Thanh

General Director



 Nguyen Duc Minh

SEPARATE STATEMENT OF CASH FLOWS

		Quarter II 2026 (Indirect Method)			
Code	Items	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025	
			VND	VND	
	I. Cash flows from operating activities				
01	1. Profit before tax		48,685,981,206	(4,230,737,259)	
	2. Adjustments for		(29,214,695,807)	(100,254,657,887)	
02	- Depreciation of fixed assets and investment properties		148,231,284	68,671,362	
03	- Allowances and provisions		1,046,466,318	(79,142,183,569)	
05	- Gains (losses) from investing and financial activities		(30,409,393,409)	(21,181,145,680)	
08	3. Operating profit before changes in working capital		19,471,285,399	(104,485,395,146)	
09	- Increase (Decrease) in receivables		8,607,608,491	(9,715,074,562)	
10	- Increase (Decrease) in inventories		14,428,820	218,259,320,667	
11	- Increase (Decrease) in payables (excluding interest payables and corporate income tax payables)		15,458,621,835	(114,937,944,644)	
12	- Increase/(Decrease) in prepaid expenses		(461,209,323)	(78,718,776)	
17	- Other cash outflows from operating activities		(232,866,800)	(271,733,300)	
20	Net cash flows from operating activities		42,857,868,422	(11,229,545,761)	
	II. Cash flows from investing activities				
21	1. Purchase and construction of fixed assets and other long-term assets		-	(49,500,000)	
23	2. Loans to other entities and payments for purchase of debt instruments of other entities		(111,000,000,000)	(58,000,000,000)	
24	3. Collections from borrowers and proceeds from sale of debt instruments of other entities		106,500,000,000	11,154,000,000	
25	4. Payments for investments in other entities		-	(310,290,670,000)	
26	5. Proceeds from equity investment in other entities		-	310,090,670,300	
27	6. Proceeds from interest, dividends and distributed profits		3,924,352,488	9,464,187,215	
30	Net cash flows from investing activities		(575,647,512)	(37,631,312,485)	
	III. Cash flows from financing activities				
50	Net cash flows during period		42,282,220,910	(48,860,858,246)	
60	Cash and cash equivalents at the beginning of the fiscal year		7,746,557,384	53,415,041,718	
70	Cash and cash equivalents at the end of the period	03	50,028,778,294	4,554,183,472	

Preparer



Do Le Anh

Chief Accountant



Pham Tien Thanh

General Director



Hanoi, July 30, 2026

Nguyen Duc Minh

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
Quarter II 2026

1. GENERAL INFORMATION

Form of equity ownership

One Capital Hospitality Joint Stock Company was established and operates under the first Enterprise Registration Certificate No. 0403000464 dated 24 July 2006 issued by the Department of Planning and Investment of Hai Duong Province, and subsequent amendments to the Enterprise Registration Certificate issued by the Department of Planning and Investment of Hanoi City. The most recent amendment, the 17th revision, Enterprise Registration Certificate No. 0800338870, was issued by the Department of Planning and Investment of Hanoi City on 10 May 2022. English name: One Capital Hospitality Joint Stock Company.

Abbreviated name: OCH JSC.

The charter capital under the 17th amended Enterprise Registration Certificate dated 10 May 2022 is VND 2,000,000,000,000 (in words: two thousand billion Vietnamese dong).

Head office address: 23rd Floor, Leadvisors Tower, 643 Pham Van Dong Street, Nghia Do Ward, Hanoi.

The Company's shares are listed on the Hanoi Stock Exchange (HNX) under ticker OCH. As at the issuance date of this report, OCH shares remain under the trading restriction status as per Decision No. 367/QĐ-SGDHN and Announcement No. 1418/TB-SGDHN dated 06 April 2026, effective from 10 April 2026, issued by the Hanoi Stock Exchange.

Business Areas

The Company operates mainly in Investment - Food - Hospitality - Real

Business Activities

The Company's main business activities are:

- Short-term accommodation activities;
- Other food service activities (excluding activities of bars, karaoke, and discotheques);
- Provision of food services under temporary contracts for clients (serving food for banquets, meetings, weddings, etc.);
- Restaurants and mobile food services (excluding activities of bars, karaoke, and discotheques);
- Beverage services (excluding activities of bars);
- Consulting, management, and advertising services for real estate;
- Real estate activities;
- Factory, office, housing, and warehousing leasing;
- Investment and construction of infrastructure, housing, offices, factories, and warehousing.

2. ACCOUNTING REGIME AND POLICIES APPLIED AT THE COMPANY

2.1. Accounting Period, Accounting Currency

The financial year of the Company begins on January 1st and ends on December 31st annually.

The currency used in accounting records is the Vietnamese Dong (VND).

2.2. Accounting standards and applicable accounting regime

Applicable accounting regime

The Company applies the corporate accounting regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance.

Declaration on Compliance with Vietnamese Accounting Standards and Regime

The Company applies Vietnamese Accounting Standards and other guiding documents issued by the Government. The financial statements are prepared and presented in accordance with applicable accounting standards and the accounting regime currently in effect for Vietnamese enterprises.

2.3. Basis of preparation of the Separate Financial Statements

The Separate Financial Statements are prepared on a historical cost basis.

Users of these Separate Financial Statements should read them in conjunction with the Consolidated Financial Statements of the Company and its Subsidiaries (the Group) for the Quarter II 2026 to obtain sufficient information on the financial position, operating results, and cash flows of the entire Group.

2.4. Financial instruments

Initial recognition

Financial assets

Company's financial assets include cash and cash equivalents, accounts receivable and other receivables, loans, short-term and long-term investments. At the initial recognition date, financial assets are measured at cost, which is the purchase price plus other directly attributable transaction costs incurred in acquiring the financial asset.

Financial liabilities

Company's financial liabilities include borrowings, accounts payable and other payables, and accrued expenses. At the initial recognition date, financial liabilities are measured at fair value plus transaction costs incurred directly attributable to the issuance of the financial liability.

Subsequent measurement after initial recognition

Currently, there are no specific regulations on the revaluation of financial instruments after initial recognition.

2.5. Cash and cash equivalents

Cash includes cash on hand, demand deposits and term deposits, cash in transit, and monetary gold.

The cash equivalents are short-term investments with a maturity of three months or less at the time of purchase, are readily convertible to a definite amount of cash, and are subject to an insignificant risk of transformation into cash.

2.6. Financial investments

Investments held to maturity include: Deposits with banks with fixed terms, loans, etc., which are held until maturity with the aim of receiving periodic interest and other investments held to maturity.

Investments in subsidiaries, joint ventures, and associated companies are initially recognized in the accounting records at cost. After initial recognition, the value of these investments is determined at cost less any allowance for investment loss.

Investments in other entities include investments in equity instruments of another entity that do not control, jointly control, or have significant influence over the investee. The initial carrying amount of these investments is measured at cost. After initial recognition, these investments are measured at cost less allowance for investment loss.

Provisions for impairment of investments are made as of the year-end as follows:

- For trading securities investments: The basis for provision recognition is the difference between the carrying amount of the investments recorded in the general ledger and their market value at the time of provision recognition.
- For long-term investments (not classified as trading securities) and with no significant influence on the investee: If the investment in listed shares or the fair value of the investment can be reliably determined, the provision is based on the market value of the shares; if the fair value of the investment cannot be determined at the reporting date, the provision is based on the financial statements of the investee at the time the provision is recognized.
- For held-to-maturity investments: The provision for doubtful receivables is based on the recoverability assessment in accordance with the legal regulations.

2.7. Receivables

Receivables are classified as receivables from customers, terms, currency and other receivables according to the company's management needs.

The allowances for doubtful debts are made for each doubtful debt based on the age of overdue debts or expected losses that may occur. Increasing or decreasing the balance of allowances for doubtful debts are recorded in the general and administrative expenses account.

2.8. Inventories

Inventories are reported at historical cost including: purchasing, processing, and other directly attributable costs incurred in bringing the inventories to their present location and condition. After initial recognition, at the time of preparation of the separate financial statements, if the net realizable value of inventories is lower than cost, the inventories are recognized at net realizable value.

The method of calculating the value of inventory is determined by the weighted average method.

The method of inventory accounting is the method of perpetual inventory count.

Method of determining the value of work in progress at the end of the : Work in progress is collected for each work that has not been completed or revenue has not been recorded, corresponding to the amount of work in progress at the end of the year.

The allowances for a devaluation of inventories are made at the end of based on the difference between the historical price of the inventory and the net realizable value.

2.9. Fixed assets

Tangible fixed assets, intangible fixed assets are stated at historical cost. During use, Tangible fixed assets, intangible fixed assets are stated at historical cost less accumulated depreciation

Depreciation are stated based on straight-line depreciation method with the estimated depreciation period as follows:

- | | |
|--------------------------|---------------|
| - Equipment | 03 - 15 years |
| - Transportation | 10 years |
| - Office Equipment | 03 - 05 years |
| - Software Program | 03 years |
| - Other intangible asset | 10 years |

2.10. Construction in progress

The assets under construction for the purpose of production, lease, administration, or any other purposes are stated at historical cost. Costs include construction costs, installation of machinery and equipment, other costs... and for qualifying assets, borrowing costs are recognized in accordance with the Company's accounting policies. Depreciation of these assets, like other fixed assets, will commence when the assets are ready for their intended use.

2.11. Operating Leases

Operating leases are a type of lease where substantially all the risks and rewards incidental to ownership of an asset remain with the lessor. Payments made under an operating lease are recognized as an expense in the statement of profit or loss on a straight-line basis over the lease term.

2.12. Prepaid expenses

Prepaid expenses are actual costs that arise as a result of production and business activities of the various accounting periods are accounted into prepaid expenses to gradually allocate to business results in the following accounting

The calculation and allocation of long-term prepaid expenses to production expenses of each accounting period is based on the nature and level of each type of expenses to choose a reasonable method and allocation criteria. Prepaid expenses are gradually allocated to production and business expenses according to the straight-line method.

2.13. Payables and accrued expenses

Liabilities are classified by payment term, payable suppliers, currency and other payables according to the Company's management needs.

2.14. Loans

Loans and finance lease debts are classified according to lender, loan contract and the repayment term of the loans and finance lease debts. In case of loans or debts in foreign currency, classification is done in the original currency.

2.15. Borrowing Expenses

Borrowing expenses are recorded in operating expenses in the year when incurred, except for borrowing expenses directly related to construction investment or production of unfinished assets which are included in the value of the asset. (capitalized) when all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs" are met. In addition, for separate loans to build fixed assets, invest real estate, loan interest is capitalized even if the construction period is less than 12 months

2.16. Accrued Expenses

Accrued expenses reflect the payables for goods and services which received from the seller or provided for the buyer during the reporting period but not actually paid are recorded in operating expenses of the reporting period.

The payable expenses into operating expenses during the year is recorded according to the principle of matching between revenue and expenses incurred during the year. The payable expenses will be settled with the actual expenses incurred. The difference between the pre-deducted amount and the actual cost is refunded.

2.17. Unearned Revenue

Unearned revenue is the amount of money received from customers in advance for one or more accounting periods for the lease of assets.

Unearned revenue is recognized in revenue from sales of goods and services according to the amount determined to be appropriate for each accounting period.

2.18. Owner's Equity

Owner's equity is recorded based on the actual contributed capital of the owner.

Retained earnings reflect the business results (profit or loss) after income tax and the distribution of profit or loss treatment of the company. Profit distribution is made when the Company has retained earnings that do not exceed the amount of retained earnings on the consolidated financial statements after excluding the effect of gains from bargain purchases. In case of paying dividends or profits to owners exceeding the amount of retained earnings recognized as a case of reducing capital contribution. Retained earnings can be distributed to investors based on their contribution ratio after being approved by the General Meeting of Shareholders and after setting up funds according to the Company's Charter and regulations of Vietnamese law.

2.19. Revenue And Earnings*Revenue from sales of finished goods and merchandise goods*

Revenue from sales of finished goods and merchandise goods are recorded when simultaneously satisfy the following conditions:

- Most of the risks and rewards associated with ownership of the goods have been transferred to the customers;
- The Company no longer retains management of goods as cargo owners or control of goods;
- The revenue can be measured reliably;
- The Company has obtained or will obtain economic benefits from the sale transaction;
- It is probable to determine the costs related to sales transactions.

Revenues from provision of services

Revenue from provision of services is recorded when simultaneously satisfy the following conditions:

- Revenue is determined with reasonable certainty. When the contract stipulates that the buyer has the right to return the purchased services under specific conditions, the enterprise shall only recognize revenue when those specific conditions no longer exist and the buyer no longer has the right to return the provided services.
- It is probable that there are economic benefits associated with the transaction of providing such services.
- It is probable to specify the portion of work at the date of the separate statement of financial position;
- The stage of completion of the work at the date of the Statement of Financial Position can be determined

The portion of service completed is determined by the work done evaluation method.

Revenue from the sales of real estate and real estate business right

An enterprise shall not recognize revenue from amounts received in advance from customers according to the payment schedule. Revenue from sales of real estate is recognized when all of the following conditions are simultaneously satisfied:

- The real estate has been fully completed and provided to the buyer. The company has transferred risks and benefits associated with the ownership of real estate to the buyer;
- The company no longer retains control over the real estate as the owner of the real estate or control over the real
- Revenue is measured to be reasonably certain.
- The company has received or will receive economic benefits from the real estate sales transaction;
- Identifying costs associated with the real estate sales transaction.

Revenue from operating leases

Revenue from operating leases mainly includes revenue from the lease of assets recognized in the statement of income using the straight-line method throughout the lease term as prescribed by the lease agreement.

Revenue from financial activities

Revenue arising from interest, royalties, dividends, profit sharing, and other financial activity revenue is recognized when both of the following conditions are met:

- There is the possibility of obtaining economic benefits from that transaction;
- Revenue is measured to be reasonably certain.

2.20. Cost Of Goods Sold

Cost of goods sold in the year is recognized in accordance with revenue generated in the year and ensuring compliance with the principle of prudence. Cases of loss of materials, goods exceeding the standard, inventory loss after deducting the responsibility of the collective, individuals involved... are fully recognized and timely in the cost

2.21 Finance Costs

The expenses recognized as financial expenses include:

- Borrowing costs; Contribution costs to joint ventures and associates; and losses related to financial investment
- Provision for impairment losses on investments in other entities, losses incurred from foreign currency sales, exchange rate losses...

The above expenses are recognized based on the total amount incurred during the period, without offsetting against financial income.

2.22. Corporate income tax

a) Deferred Tax Assets and Deferred Tax Liabilities

Deferred tax assets and deferred tax liabilities are recognized for the temporary differences between the carrying amount of an asset or liability and its tax base. Deferred tax assets are recognized for deductible temporary differences and carryforward of unused tax losses and tax incentives. Deferred tax liabilities are recognized for

b) Current Income Tax Expense and Deferred Income Tax Expense

Current income tax expense is determined based on the taxable income for the period and the current income tax rate.

Deferred income tax expense is determined based on the temporary differences deductible, taxable temporary differences, and the income tax rate.

Current income tax expense is not offset against deferred income tax expense.

c) Current Income Tax Rate

The Company is subject to a corporate income tax (CIT) rate of 20% for business activities generating taxable corporate income for the second quarter of 2026.

2.23. Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. The related parties of the Company include:

- Enterprises directly or indirectly through one or more intermediaries, control the Company or under the control of the Company, or jointly control the Company, including its parent company, subsidiaries, and associated
- The individual directly or indirectly holds voting rights of the Company that have a significant impact on the Company, the key management personnel of the Company, the close members of the family of these individuals;
- Enterprises of the individuals above directly or indirectly hold an important part of the voting rights or have a significant influence on the Company.

In considering the relationship of the parties involved for the purpose of preparing and presenting the Separate Financial Statement. The nature of the relationship is more emphasized than the legal form of the relationship.

3. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash	217,337,140	2,533,882,828
Demand deposits in banks	14,806,886,359	5,212,674,556
Cash equivalents (1)	35,004,554,795	-
	50,028,778,294	7,746,557,384

4. FINANCIAL INVESTMENT

a) Held to maturity investments

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Short-term investments	85,331,612,544	-	141,287,962,788	-
- Term deposits (1)	70,600,000,000	-	106,000,000,000	-
- Interest receivable on term deposits	222,440,548	-	301,128,767	-
- Loans receivable	2,000,000,000	-	6,800,000,000	-
+ Givral Bakery Joint Stock Company (2)	-	-	4,800,000,000	-
+ Viptour - Togi Joint Stock Company (3)	2,000,000,000	-	2,000,000,000	-
- Interest receivable on loans	509,171,996	-	1,186,834,021	-
+ Givral Bakery Joint Stock Company (2)	-	-	656,516,667	-
+ Viptour - Togi Joint Stock Company (3)	118,250,000	-	62,944,444	-
+ Trang Tien Icecream Joint Stock Company (5)	238,192,500	-	330,254,444	-
+ One Capital Consumer Joint Stock Company (6)	63,333,333	-	-	-
+ Tin Phat Ice Cream Joint Stock Company (iii)	89,396,163	-	137,118,466	-
- Other investments	12,000,000,000	-	27,000,000,000	-
+ Viet Nam Investment Promotion And Tourism Joint Stock Company (i)	-	-	10,000,000,000	-
+ Evening Star Nha Trang Joint Stock Company (ii)	12,000,000,000	-	17,000,000,000	-

Long-term investments	789,739,647,731	-	702,798,256,566	-
- Loans receivable	635,362,266,604	-	561,362,266,604	-
+ Evening Star Nha Trang Joint Stock Company (4)	90,016,266,604	-	90,016,266,604	-
+ Givral Bakery Joint Stock Company (2)	424,000,000,000	-	343,000,000,000	-
+ Trang Tien Icecream Joint Stock Company (6)	18,846,000,000	-	25,846,000,000	-
+ One Capital Consumer Joint Stock Company (6)	102,500,000,000	-	102,500,000,000	-
- Interest receivable on loans	88,057,723,434	-	71,116,332,269	-
+ Givral Bakery Joint Stock Company (2)	37,943,486,110	-	28,003,888,888	-
+ Evening Star Nha Trang Joint Stock Company (4)	46,305,556,769	-	42,911,193,381	-
+ One Capital Consumer Joint Stock Company (6)	3,808,680,555	-	201,250,000	-
- Other investments	66,319,657,693	-	70,319,657,693	-
+ Tin Phat Ice Cream Joint Stock Company (iii)	319,657,693	-	2,319,657,693	-
+ Evening Star Nha Trang Joint Stock Company (ii)	66,000,000,000	-	68,000,000,000	-
Total	875,071,260,275	-	844,086,219,354	-
Held-to-maturity investments in related parties	804,248,819,727	-	727,785,090,587	-

(Xem thông tin chi tiết tại Thuyết minh 30)

(1) As at 30 June 2026, the value of term deposits pledged as collateral for the Company's loans and financial obligations was VND 85,600,000,000.

(2) Loans to Givral Joint Stock Company are as follows:

- + Capital support agreement No. 3107/HD HTV/OCH-GIVRAL dated 31 July 2023 attached with Appendix No. 03/2023/PLHTV/OCH-GIVRAL dated 05 December 2023. Capital support period is until 05 December 2033, support interest rate is 4.75%/year. Principal balance as at 30 June 2026 is VND 280,000,000,000.
- + Appendix to Capital support agreement No. 05/2025/PLHTV/OCH-GIVRAL dated 02 April 2025 and its amending appendices; Capital support period is until 31 December 2027; interest rate: 5.5%/year; Principal balance as at 30 June 2026 is VND 6,000,000,000.
- + Appendix to Capital support agreement No. 06/2025/PLHTV/OCH-GIVRAL dated 22 May 2025 and its amending appendices; Capital support period is until 31 December 2027; interest rate: 5.0%/year; Principal balance as at 30 June 2026 is VND 20,000,000,000.

- + Appendix to Capital support agreement No. 07/2025/PLHTV/OCH-GIVRAL dated 26 May 2025 and its amending appendices; Capital support period is until 31 December 2027; interest rate: 5.0%/year; Principal balance as at 30 June 2026 is VND 25,000,000,000.
- + Appendix to Capital support agreement No. 11/2025/PLHTV/OCH-GIVRAL dated 26 December 2025; Capital support period is until 31 December 2027; interest rate: 5.5%/year; Principal balance as at 30 June 2026 is VND 12,000,000,000.
- + Appendix to Capital support agreement No. 12/2025/PLHTV/OCH-GIVRAL dated 28 January 2026; Capital support period is until 31 December 2027; interest rate: 5.5%/year; Principal balance as at 30 June 2026 is VND 7,000,000,000.
- + Appendix to Capital support agreement No. 01/2026/PLHTV/OCH-GIVRAL dated 20 March 2026; Capital support period is until 25 September 2027; interest rate: 7.0%/year; Principal balance as at 30 June 2026 is VND 44,000,000,000.
- + Appendix to Capital support agreement No. 02/2026/PLHTV/OCH-GIVRAL dated 19 June 2026; Capital support period is until 24 December 2027; interest rate: 7.0%/year; Principal balance as at 30 June 2026 is VND 30,000,000,000.

(3) Loans to Viptour-Togi Joint Stock Company are as follows:

- + Capital support agreement No. 06/2025/TTHTV/OCH-VTTG dated 09 June 2025 and its attached appendices. Capital support period is until 09 December 2026, interest rate: 5.5%/year; Principal balance as at 30 June 2026 is VND 2,000,000,000.

(4) Loans to Sao Hom Nha Trang Joint Stock Company include the following:

- + Capital support agreement No. 05/2016/TTHTV/OCH-SHNT dated 31 March 2016 attached with appendices amending interest rate. Capital support period is until 31 March 2029, interest rate is 7.5%/year. Principal balance as at 30 June 2026 is VND 2,987,637,392.
- + Capital support agreement No. 07/2016/TTHTV/OCH-SHNT dated 01 June 2016 attached with appendices amending interest rate. Capital support period is until 01 June 2029, interest rate is 7.5%/year. Principal balance as at 30 June 2026 is VND 9,900,000,000.
- + Capital support agreement No. 08/2016/TTHTV/OCH-SHNT dated 30 June 2016 attached with appendices amending interest rate. Capital support period is until 30 June 2029, interest rate is 7.5%/year. Principal balance as at 30 June 2026 is VND 3,000,000,000.
- + Capital support agreement No. 09/2016/TTHTV/OCH-SHNT dated 28 July 2016 attached with appendices amending interest rate. Capital support period is until 28 July 2029, interest rate is 7.5%/year. Principal balance as at 30 June 2026 is VND 5,300,000,000.
- + Capital support agreements No. 15A/2016/TTHTV/OCH-SHNT dated 08 November 2016; 15B/2016/TTHTV/OCH-SHNT dated 14 November 2016; 15C/2016/TTHTV/OCH-SHNT dated 29 November 2016; 01-1/2017/TTHTV/OCH-SHNT dated 04 January 2017; 02/2017/TTHTV/OCH-SHNT dated 16 November 2017; 01/2018/TTHTV/OCH-SHNT dated 20 March 2018; 02/2018/TTHTV/OCH-SHNT dated 30 May 2018; 01/2019/TTHTV/OCH-SHNT dated 01 April 2019; attached with appendices amending interest rate. Capital support period is until 15 January 2029, interest rate is 7.5%/year. Total principal balance as at 30 June 2026 is VND 31,571,000,000.

- + Capital support agreement No. 02/2020/TTHTV/OCH-SHNT dated 30 June 2020 attached with appendix amending interest rate. Capital support period is until 31 December 2029, support interest rate is 7.5%/year. Principal balance as at 31 December 2025 is VND 22,431,929,608.
- + Tripartite agreement adjustment minutes IOC-OCH-SHNT dated 07 March 2022, amount: VND 1,110,708,665.
- + Capital support agreement No. 01/2022/TTHTV/OCH-SHNT dated 30 March 2022 attached with appendices amending interest rate, capital support period is until 31 December 2029, support interest rate is 7.5%/year. Principal balance as at 30 June 2026 is VND 2,740,000,000.
- + Capital support agreement No. 02/2022/TTHTV/OCH-SHNT dated 08 September 2022 attached with appendices amending interest rate, capital support period is until 31 December 2029, support interest rate is 7.5%/year. Principal balance as at 30 June 2026 is VND 4,600,000,000.
- + Capital support agreement No. 03/2022/TTHTV/OCH-SHNT dated 30 November 2022 attached with appendix amending interest rate, capital support period is until 31 December 2029, support interest rate is 7.5%/year. Principal balance as at 30 June 2026 is VND 6,400,000,000.
- + Capital support agreement No. 3105/2023/TTHTV/OCH-SHNT dated 31 May 2023 attached with appendix amending interest rate, capital support period is until 31 December 2029, support interest rate is 7.5%/year. Principal balance as at 30 June 2026 is VND 1,085,699,604.

(5) Loans to Trang Tien Ice Cream Joint Stock Company are as follows:

- + Appendix to Capital support agreement No. 04.01/2023/PLHTV/OCH-KTT dated 22 October 2024 and amending appendices; Capital support amount: VND 75,000,000,000, capital support period is until 22 October 2027, interest rate: 5.0%/year. Principal balance as at 30 June 2026 is VND 18,846,000,000.

(6) Loans to One Capital Consumer Joint Stock Company are as follows:

- + Appendices to Capital support agreement No. 01/2025/PLHTV/OCH-OCC dated 19 December 2025, 02/2025/PLHTV/OCH-OCC dated 19 December 2025, 03/2025/PLHTV/OCH-OCC dated 19 December 2025; Capital support amount: VND 105,000,000,000, capital support period is until 22 December 2027, interest rate: 7.0%/year. Balance as at 30 June 2026 is VND 102,500,000,000.
- + Appendix to Capital support agreement No. 04/2026/PLHTV/OCH-OCC dated 06 June 2026; Capital support amount: VND 30,000,000,000, capital support period is until 23 June 2026, interest rate: 4.75%/year. Balance as at 30 June 2026 is VND 0.

(i) Debt purchase under Debt Purchase Contract No. 01/2023/HĐMBN dated 19 June 2023 between the Seller (Party A) and One Capital Hospitality Joint Stock Company (Party B); Party A transferred the rights and obligations of the receivable against Tourism and Investment Promotion Joint Stock Company (Viptour) to Party B corresponding to the amount of VND 20,300,000,000. During the period, the Company recovered the entire balance of the above receivable.

(ii) Under Debt Acknowledgement Agreement No. 03/2024/TTHTV/OCH-SHNT dated 15 September 2024 between OCH and Sao Hom Nha Trang One Member Company Limited (currently Sao Hom Nha Trang Joint Stock Company): Acknowledged debt value is VND 100,000,000,000; Repayment term agreed upon adjustment is until 30 November 2031.

(iii) Debt settlement agreement No. 20122023 dated 20 December 2023 between OCH and Tin Phat Ice Cream Joint Stock Company, under which confirming the principal debt balance owed by Tin Phat Ice Cream to OCH is VND 10,567,050,384. Loan interest rate from 01 January 2024 to 31 December 2025 is 7.5%/year. Appendix agreement No. PLO1-2025/HTP/OCH dated 03 June 2025, under which adjusting the loan term until 31 December 2028.

b) Equity investments in other entities

	30/06/2026		01/01/2026	
	Histotical cost	Provision	Histotical cost	Provision
	VND	VND	VND	VND
Investments in subsidiaries	1,782,883,733,518	(801,913,228,548)	1,782,883,733,518	(800,866,762,230)
- Tan Viet Joint Stock Company	109,493,338,104	(16,369,384,598)	109,493,338,104	(20,365,731,235)
- Viptour - Togi Joint Stock Company	347,294,600,000	(268,605,307,406)	347,294,600,000	(264,606,959,792)
- Evening Star Nha Trang Joint Stock Company	790,804,325,414	(516,938,536,544)	790,804,325,414	(515,894,071,203)
- Leadvisors Special Opportunity Fund	99,000,000,000	-	99,000,000,000	-
- One Capital Consumer Joint Stock Company	436,291,470,000	-	436,291,470,000	-
Other 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)
	1,787,307,433,518	(806,336,928,548)	1,787,307,433,518	(805,290,462,230)

Investment in Subsidiaries

Details of the Company's subsidiaries as of 30/06/2026 , are as follows:

Company name	Location	Benefit rate	Voting rate	Main activities
- One Capital Consumer Joint Stock Company	Ha Noi	61.09%	61.20%	Manufacturing of bakery products from flour, and processing and preservation of meat and seafood
- Tan Viet Joint Stock Company	Nha Trang	51.42%	51.42%	Accommodation and restaurant services
- Viptour - Togi Joint Stock Company	Ha Noi	86.13%	86.13%	Accommodation services
- Evening Star Nha Trang Joint Stock Company	Nha Trang	99.9997%	99.9997%	Accommodation and restaurant services
- Leadvisors Special Opportunity Fund	Ha Noi	99.00%	99.00%	Investment fund management

Investment in associate company

Company name	Location	Shareholding	Main activities
- Technical Construction and Building Materials Joint Stock	Ho Chi Minh	442,370	Design and construction

5. SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Receivables from customers with				
- Givral Bakery Joint Stock Company	9,805,148,835	-	42,748,229,132	-
- Trang Tien Icecream Joint Stock	-	-	3,656,540,157	-
- Others	1,244,107,678	-	1,275,044,347	-
	11,049,256,513	-	47,679,813,636	-
b) Receivable from related parties	10,106,456,284	-	46,757,814,207	-

(See detailed information at Note 30)

6. SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
- C&C High Class Packaging Co.,Ltd	8,993,750,000	-	-	-
- PHP Packaging Company Limited	3,488,300,000	-	-	-
- Others	3,405,508,076	-	450,000	-
Total	15,887,558,076	-	450,000	-

7. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Other short-term receivables				
- Advances	13,127,090,604	-	378,772,389	-
- Short-term Deposits and Collaterals	5,000,000	-	5,000,000	-
- Other receivables	528,067,075	-	960,207,709	-
Total	13,660,157,679	-	1,343,980,098	-
b) Other Long-term receivables				
- Long-term deposits and Collaterals	520,318,890	-	520,318,890	-
	520,318,890	-	520,318,890	-
c) Other receivables from related parties	-	-	109,718,419	-

(See detailed information at Note 30)

8. INVENTORIES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
- Tools and equipment	5,502,100	-	14,063,420	-
- Real estate inventory	4,519,394,429	-	4,519,394,429	-
- Other inventories	44,535,257	-	50,402,757	-
	4,569,431,786	-	4,583,860,606	-

9. TANGIBLE FIXED ASSET

	Machinery or equipment	Transportation and transmit	Instruments and tools for	Total
	VND	VND	VND	VND
Historical cost				
Beginning balance	586,593,900	2,196,146,364	156,154,546	2,938,894,810
Ending balance	586,593,900	2,196,146,364	156,154,546	2,938,894,810
Accumulated depreciation				
Opening balance	586,593,900	758,200,363	156,154,546	1,500,948,809
- Depreciation in the period	-	139,981,284	-	139,981,284
Closing balance	586,593,900	898,181,647	156,154,546	1,640,930,093
Residual value				
Opening balance	-	1,437,946,001	-	1,437,946,001
Closing balance	-	1,297,964,717	-	1,297,964,717

- As at 30/06/2026, the historical cost of fully depreciated fixed assets which are still in use: VND 742,748,446

10. INTANGIBLE FIXED ASSETS

	Software Programs	Other intangible fixed assets	Total
	VND	VND	VND
Historical cost			
Beginning balance	210,780,000	235,928,682	446,708,682
Ending balance	210,780,000	235,928,682	446,708,682
Accumulated amortization			
Opening balance	173,655,000	235,928,682	409,583,682
- Amortization in the period	8,250,000	-	8,250,000
Closing balance	181,905,000	235,928,682	417,833,682
Residual value			
Opening balance	37,125,000	-	37,125,000
Closing balance	28,875,000	-	28,875,000

- As at 30/06/2026, the historical cost of fully amortised intangible fixed assets which are still in use: VND 397,208,682.

11. PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term prepaid expenses		
- Valuation fee	420,000,000	-
- Expenses for consulting	220,000,000	-
- Others	361,170,996	97,078,846
Total	1,001,170,996	97,078,846
b) Long-term prepaid expenses		
- Expenses for consulting	343,750,000	756,250,000
- Others	116,717,822	147,100,649
	460,467,822	903,350,649

12. SHORT-TERM PAYABLE TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Amounts can be paid	Value	Amounts can be paid
	VND	VND	VND	VND
a) Payable to suppliers with significant balances				
- Hoang An Trading Printing Co., Ltd.	-	-	1,279,126,134	1,279,126,134
- Lan Chinh Service Trading Company Limited	492,523,200	492,523,200	2,489,022,000	2,489,022,000
- Huyen Linh Trading and Construction Company Limited	1,634,247,198	1,634,247,198	209,524,320	209,524,320
- Others	7,293,005,279	7,293,005,279	7,791,201,788	7,791,201,788
	9,419,775,677	9,419,775,677	11,768,874,242	11,768,874,242
b) Payable to suppliers are related parties	31,394,628	31,394,628	3,335,177	3,335,177

(See detailed information at Note 30)

13. Short-term Advance Payments

	30/06/2026	01/01/2026
	VND	VND
- Trang Tien Icecream Joint Stock Company	18,038,548,727	-
- Prepayment for purchase of apartments at Starcity Nha Trang project	582,964,702	582,964,702
Total	18,621,513,429	582,964,702
c) Short-term prepayments from customers - related parties	18,038,548,727	-

(See detailed information at Note 30)

14. TAXES AND AMOUNTS PAYABLES TO THE STATE BUDGET

	Receivable at the beginning of	Amount payable at the beginning	Amount payable in	Paid during	Receivable at the end of	Amount payable at the end of
	VND	VND	VND	VND	VND	VND
- Corporate income tax						
+ Corporate income tax from operating activities	4,760,610,671	-	-	-	4,760,610,671	-
+ Corporate income tax from real estate activities	1,457,975,087	-	-	-	1,457,975,087	-
- Value Added Tax	-	-	208,107,615	-	-	208,107,615
- Personal income tax	-	162,107,736	221,066,436	261,691,217	-	121,482,955
	<u>6,218,585,758</u>	<u>162,107,736</u>	<u>429,174,051</u>	<u>261,691,217</u>	<u>6,218,585,758</u>	<u>329,590,570</u>

15. SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
- Expenses for electricity and water	1,686,060,082	1,686,060,082
- Others	251,363,636	226,363,636
	1,937,423,718	1,912,423,718
Payables to related parties	117,828,434	117,828,434

(See detailed information at Note 30)

16. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
a) Other short-term payables		
- Labor union fundings	3,496,000	10,928,000
- Unemployment Insurance	54,000	54,000
- Short-term deposits and collaterals received	5,273,628,372	5,273,628,372
- Others	2,626,807,147	2,578,071,198
	7,903,985,519	7,862,681,570
b) Other payables to related parties	803,535,855	803,535,855

(See detailed information at Note 30)

17. OWNER'S EQUITY

a) Statement of changes in shareholder's equity

	Contributed capital	Investment in development	Other equity funds	Undistributed profit	Total
	VND	VND	VND	VND	VND
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 previous year	-	-	-	29,721,678,185	29,721,678,185
Appropriation to bonus and welfare fund	-	-	-	936,461,280	936,461,280
As at 31/12/2025	2,000,000,000,000	4,493,439,505	6,329,814,592	(139,018,741,161)	1,871,804,512,936
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 for the	-	-	-	48,685,981,206	48,685,981,206
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 owner's investment capital

	Closing balance	Ratio	Opening balance	Ratio
	VND	%	VND	%
Ocean Group Joint Stock Company	1,111,945,520,000	55.60%	1,111,945,520,000	55.60%
Others	888,054,480,000	44.40%	888,054,480,000	44.40%
	2,000,000,000,000	100%	2,000,000,000,000	100%

c) Capital transactions with owners and dividend distribution, profit sharing

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Contributed 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

d) Shares

	30/06/2026	01/01/2026
Quantity of authorized issuing stocks	200,000,000	200,000,000
Quantity of issued stocks	200,000,000	200,000,000
- Common stocks	200,000,000	200,000,000
Quantity of outstanding stocks	200,000,000	200,000,000
- Common stocks	200,000,000	200,000,000
Par value per share (VND)	10,000	10,000

e) The corporation's funds

	30/06/2026	01/01/2026
	VND	VND
- Investment and development fund	4,493,439,505	4,493,439,505
	4,493,439,505	4,493,439,505

18. OFF-BALANCE SHEET ITEMS AND OPERATING LEASE COMMITMENTS

a) Operating lease assets

The Company currently leases its office space on the 8th floor of the Leadvisors Tower, No. 643 Pham Van Dong Street, Nghia Do Ward, Hanoi City.

b) Treatment for

In 2022, the Company wrote off certain bad debts which had been fully provisioned, in accordance with Resolution No. 01/2022/NQ-DHDCD-BVB dated November 23, 2022 of the General Meeting of Shareholders, approving Proposal No. 03/2022/TT-LYKVB-OCH of the Board of Directors.

In 2025, the Company recovered a portion of the aforementioned written-off debts amounting to VND 6,808,256. Movements and balances of bad debts monitored off-balance sheet are as follows:

Object name	Handling Year	30/06/2026	01/01/2026
		VND	VND
Short-term trade receivables	2022	2,040,465,431	2,040,465,431
Other short-term receivables	2022	844,370,612,374	844,370,612,374
Other long-term receivables	2022	6,255,083,564	6,255,083,564
Short-term advances to suppliers	2022	86,000,000	86,000,000
Total		852,752,161,369	852,752,161,369

The company is undertaking necessary procedures to recover these outstanding debts

b) Various foreign currencies

	Unit	30/06/2026	01/01/2026
- United States Dollar (USD)	USD	201.45	201.45

19. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Revenue from sales of goods	63,296,197,978	62,261,795,569
Revenue from provision of services	2,363,915,863	347,897,977
Other revenue	-	84,922,038
	65,660,113,841	62,694,615,584
Revenue from sales to related parties (See detailed information at Note 30)	61,462,515,255	58,959,797,308

20. REVENUE DEDUCTIONS

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Sales Discounts	-	1,048,000
Sales returns	-	1,100,931
	-	2,148,931
Sales deductions from related parties (See detailed information at Note 30)	-	2,148,931

21. COST OF GOODS SOLD

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Cost of goods sold	57,539,522,944	55,941,842,171
Cost of Services Provided	43,369,092	22,309,092
Cost of other operations	-	84,922,038
	57,582,892,036	56,049,073,301

22. FINANCIAL INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Interest on deposits, loan receivables	20,116,550,576	16,294,296,950
Other financial income	10,300,000,000	4,886,848,730
	30,416,550,576	21,181,145,680
Financial income from related parties	17,236,173,134	12,442,946,192
<i>(See detailed information at Note 30)</i>		

23. FINANCIAL EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Provision for (Reversal of) financial investment losses	1,046,466,318	23,111,043,204
	1,046,466,318	23,111,043,204

24. OTHER INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Compensation paid	21,461,528,200	-
Others income	255,049	855,643
	21,461,783,249	855,643

25. OTHER EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Other expenses	48,363,606	262,129,836
	48,363,606	262,129,836

26. GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Management staff expenses	4,660,507,718	4,870,664,143
Office supply expenses	41,305,462	45,626,401
Depreciation of fixed assets	148,231,284	68,671,362
Outside services expenses	4,274,705,282	2,937,159,019
Other expenses in cash	1,049,994,754	741,631,365
	10,174,744,500	8,663,752,290

27. CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Corporate income tax on primary business operations		
Accounting profit before tax	48,685,981,206	(4,230,737,259)
Adjustments increase	48,363,606	128,211,759
- <i>Non - deductible expenses</i>	48,363,606	128,211,759
Adjustments decrease	48,734,344,812	-
- <i>Tax losses carried forward</i>	48,734,344,812	-
Taxable Income	-	-
Corporate income tax rate	20%	20%
Corporate income tax payable at the beginning of the period from operating	(4,760,610,671)	(4,760,610,671)
Corporate income tax payable at the end of the period from primary	(4,760,610,671)	(4,760,610,671)
Corporate Income Tax from real estate business activities		
Corporate income tax payable at the beginning of the period for real estate	(1,457,975,087)	(1,457,975,087)
Corporate income tax expense payable at the end of the period of real	(1,457,975,087)	(1,457,975,087)
Total current corporate income tax expenses	-	-
Total corporate income tax payable at the end of the period	(6,218,585,758)	(6,218,585,758)

28. DEFERRED INCOME TAX

a) Deferred tax assets

	30/06/2026	01/01/2026
	VND	VND
- Deferred tax assets related to deductible temporary differences	56,893,692	56,893,692
Deferred tax asset	56,893,692	56,893,692

29. FINANCIAL INSTRUMENTS

Types of financial instruments of the Company include:

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Financial Asset				
Cash and cash equivalents	50,028,778,294	-	7,746,557,384	-
Trade receivables and other	11,569,575,403	-	48,200,132,526	-
Loans	725,929,162,034	-	640,465,432,894	-
Short-term investments	82,822,440,548	-	133,301,128,767	-
Long-term investments	70,743,357,693	(4,423,700,000)	74,743,357,693	(4,423,700,000)
	941,093,313,972	(4,423,700,000)	904,456,609,264	(4,423,700,000)
			30/06/2026	01/01/2026
Financial liabilities			VND	VND
Accounts payable, other payables			17,323,761,196	19,631,555,812
Accrued expenses			1,937,423,718	1,912,423,718
			19,261,184,914	21,543,979,530

Financial assets and financial liabilities are not fair valued at the end of the reporting period according to Circular 210/2009/TT-BTC and other current regulations, which require the presentation of Financial Statements and Notes to the Financial Statements for financial instruments but do not provide equivalent guidance for the valuation and recognition of fair value of financial assets and financial liabilities, except for provisions for doubtful receivables as detailed in the relevant Notes.

Financial risk management

Company's financial risks include market risk, credit risk, and liquidity risk. Company has established a control system to ensure a reasonable balance between the cost of risk incurred and the cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market Risk

Company's business operations will be mainly affected by changes in interest rates.

Interest Rate Risk

Company is exposed to interest rate risk due to the fact that the fair value of future cash flows of a financial instrument will fluctuate with changes in market interest rates when Company incurs deposits with or without a fixed term, loans and borrowings with floating interest rates. Company manages interest rate risk by analyzing market competition to obtain interest rates that are beneficial for Company's objectives.

Credit Risk

Credit risk is the risk that a party to a contract will be unable to fulfill its obligations, resulting in financial losses for the Company.

Accounts Receivable

The Company minimizes credit risk by only transacting with financially sound entities and the accounts receivable staff regularly monitors receivables to expedite collection. Based on this and the fact that the Company's receivables are related to many different customers, credit risk is not concentrated on any particular customer.

Bank deposits

A significant portion of the Company's bank deposits are held with large, reputable Vietnamese banks. The Company considers the credit risk concentration on bank deposits to be low.

Liquidity Risk

Liquidity risk is the risk that the Company will face difficulties in meeting its financial obligations due to a lack of funds. Liquidity risk of the Company mainly arises from the fact that financial assets and financial liabilities have different maturity dates.

The maturity of financial liabilities is based on the expected payment schedule according to the contract (based on the cash flow of the principal) as follows:

	Less than 1 year	From 1 years to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Accounts payable, other payables	17,323,761,196	-	-	17,323,761,196
Accrued expenses	1,937,423,718	-	-	1,937,423,718
	19,261,184,914	-	-	19,261,184,914
As at 01/01/2026				
Accounts payable, other payables	19,631,555,812	-	-	19,631,555,812
Accrued expenses	1,912,423,718	-	-	1,912,423,718
	21,543,979,530	-	-	21,543,979,530

The company believes that the risk concentration for debt repayment is manageable. The company has the ability to pay due debts from cash flow from business activities and proceeds from maturing financial assets.

30. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

During the period, the Company has entered into its significant transactions and balances with related parties as follows:

Transactions arising during the period

	Relationship	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
		VND	VND
Revenue from sales of goods and rendering of services		61,462,515,255	58,959,797,308
Givral Bakery Joint Stock Company	Indirect subsidiary	32,472,542,922	32,840,819,601
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	26,716,056,470	25,971,079,730
Evening Star Nha Trang Joint Stock Company	Subsidiaries	2,273,915,863	147,897,977
Revenue deductions		-	2,148,931
Givral Bakery Joint Stock Company	Indirect subsidiary	-	1,100,931
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	-	1,048,000
Purchases of goods and services		2,310,871,375	2,739,823,347
Givral Bakery Joint Stock Company	Indirect subsidiary	250,790,093	606,418,557
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	1,999,771,031	2,035,108,255
Tan Viet Joint Stock Company	Subsidiaries	9,481,482	-
Haiha-Kotobuki Company Limited	Indirect subsidiary	14,671,529	-
Evening Star Nha Trang Joint Stock Company	Subsidiaries	22,309,092	66,956,338
Fuji Food Joint Stock Company	Indirect subsidiary	13,848,148	31,340,197
Interest income		17,236,173,134	12,442,946,192
Evening Star Nha Trang Joint Stock Company	Subsidiaries	3,394,363,388	3,394,363,388
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	500,989,722	1,649,880,834
Givral Bakery Joint Stock Company	Indirect subsidiary	9,430,347,222	6,993,513,889
Viptour - Togi Joint Stock Company	Subsidiaries	55,305,556	6,722,222
Tin Phat Icecream Joint Stock Company	Indirect subsidiary	184,403,358	398,465,859
One Capital Consumer Joint Stock Company	Subsidiaries	3,670,763,888	-
Balance as of the end of the reporting period:			
	Relationship	30/06/2026	01/01/2026
		VND	VND
Short-term receivables from related parties		10,106,456,284	46,757,814,207
Givral Bakery Joint Stock Company	Indirect subsidiary	9,805,148,835	42,748,229,132
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	-	3,656,540,157
Evening Star Nha Trang Joint Stock Company	Subsidiaries	301,307,449	313,495,038
One Capital Consumer Joint Stock Company	Subsidiaries	-	39,549,880
Receivables on loans		637,362,266,604	568,162,266,604
Evening Star Nha Trang Joint Stock Company	Subsidiaries	90,016,266,604	90,016,266,604
Givral Bakery Joint Stock Company	Indirect subsidiary	424,000,000,000	347,800,000,000
Viptour - Togi Joint Stock Company	Subsidiaries	2,000,000,000	2,000,000,000
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	18,846,000,000	25,846,000,000
One Capital Consumer Joint Stock Company	Subsidiaries	102,500,000,000	102,500,000,000

Held-to-maturity short-term investments		78,319,657,693	87,319,657,693
Evening Star Nha Trang Joint Stock Company	Subsidiaries	78,000,000,000	85,000,000,000
Tin Phat Icecream Joint Stock Company	Indirect subsidiary	319,657,693	2,319,657,693
Other receivables		88,566,895,430	72,303,166,290
Givral Bakery Joint Stock Company	Indirect subsidiary	37,943,486,110	28,660,405,555
Evening Star Nha Trang Joint Stock Company	Subsidiaries	46,305,556,769	42,911,193,381
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	238,192,500	330,254,444
Tin Phat Icecream Joint Stock Company	Indirect subsidiary	89,396,163	137,118,466
Viptour – Togi Joint Stock Company	Subsidiaries	118,250,000	62,944,444
One Capital Consumer Joint Stock Company	Subsidiaries	3,872,013,888	201,250,000
Other receivables		-	109,718,419
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	-	95,597,297
One Capital Consumer Joint Stock Company	Subsidiaries	-	14,121,122
Short-term trade payables		31,394,628	3,335,177
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	6,700,251	887,500
Evening Star Nha Trang Joint Stock Company	Subsidiaries	24,540,000	-
Fuji Food Joint Stock Company	Indirect subsidiary	154,377	2,447,677
Short-term prepayments from customers		18,038,548,727	-
Trang Tien Icecream Joint Stock Company	Indirect subsidiary	18,038,548,727	-
Other payable expenses		117,828,434	117,828,434
Dai Duong Group Joint Stock Company	Parent company	117,828,434	117,828,434
Other payables		803,535,855	803,535,855
Dai Duong Group Joint Stock Company	Parent company	803,535,855	803,535,855

Income of the Board of Directors, the Supervisory Board, and the Board of Management from 01/01/2026 to 30/06/2026:

	Position	Remunerations	Bonuses	Total income
		VND	VND	VND
Remunerations of Board of Directors				
Nguyen Thu Hang	Chairman	120,000,000	1,200,000	121,200,000
Huynh Minh Viet	Member	60,000,000	1,000,000	61,000,000
Nguyen Dung Minh	Member	60,000,000	1,000,000	61,000,000
Dinh Hoai Nam	Member	60,000,000	1,000,000	61,000,000
Hoang Thi Thuy Van	Member	60,000,000	1,200,000	61,200,000
Total		360,000,000	5,400,000	365,400,000
Remunerations of the Supervisory Board				
Duong Thi Mai Huong	Head of the Supervisory Board	60,000,000	1,200,000	61,200,000
Le Thi Bich Hanh	Member	30,000,000	1,200,000	31,200,000
Trinh Thi Hang	Member	30,000,000	1,200,000	31,200,000
Total		120,000,000	3,600,000	123,600,000

Salaries and bonuses of the Board of Management

	Position	Salaries	Bonuses	Total income
		VND	VND	VND
Nguyen Duc Minh	General Director	-	10,400,000	10,400,000
Le Dinh Quang	Deputy General Director	579,682,500	23,900,000	603,582,500
Total		579,682,500	34,300,000	613,982,500

31 COMPARATIVE FIGURES

Figures on the Statement of Financial Position are compared with figures on the separate financial statements for the financial year ended 31 December 2025, which were audited by CPA Vietnam Auditing Company Limited. Comparative figures on the Statement of Income and Statement of Cash Flows are compared with the published financial statements for the second quarter of 2025.

During the period, the Company adjusted the classification and presentation of certain items on the Statement of Financial Position to comply with the presentation regulations under Circular No. 99/2025/TT-BTC issued on 27 October 2025. Figures as at the beginning of the period have been restated accordingly to reflect the change in classification, ensuring consistency and comparability between reporting periods. This adjustment does not alter the Company's total assets, total liabilities, and owners' equity. Details are as follows:

Item	As at 31/12/2025 (As previously reported) VND	As at 01/01/2026 (Restated) VND	Difference VND
1. Short-term investments held to maturity	27,000,000,000	141,287,962,788	114,287,962,788
2. Short-term loan receivables	6,800,000,000	-	(6,800,000,000)
3. Short-term other receivables	2,831,942,886	1,343,980,098	(1,487,962,788)
4. Long-term loan receivables	561,362,266,604	-	(561,362,266,604)
5. Long-term other receivables	177,636,651,159	520,318,890	(177,116,332,269)
6. Long-term investments held to maturity	70,319,657,693	702,798,256,566	632,478,598,873

32. EXPLANATION OF DIFFERENCES IN FIGURES IN THE INCOME STATEMENT

(This explanation is provided pursuant to the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020, guiding the disclosure of information on the securities market.)

Profit after tax for Q2/2026 reached VND 38.8 billion, an increase of VND 31.8 billion compared to Q2/2025. The main reasons for this variation are as follows:

1. Net revenue for Q2/2026 reached VND 35.6 billion, up 7.1% year-on-year, mainly driven by an increase in revenue from rendering of services, contributing to maintaining the Company's revenue growth.
2. Cost of goods sold for Q2/2026 reached VND 30.6 billion, up 1.4% year-on-year, while net revenue grew by 7.1%, resulting in a gross profit of VND 4.9 billion, an increase of 64.1% compared to the same period last year.
3. Financial income for Q2/2026 reached VND 20.9 billion, an increase of VND 7.8 billion, equivalent to a 59.6% year-on-year increase, mainly due to higher income from financial investments compared to the same period last year.
4. Financial expenses for Q2/2026 reached VND 2.5 billion, a decrease of VND 2.0 billion, equivalent to a 44.6% year-on-year drop. The decrease was mainly driven by lower provision for diminution in value of financial investments compared to the same period last year, contributing to the improvement in operating results for the period.
5. General and administrative expenses for Q2/2026 reached VND 6.0 billion, an increase of VND 1.7 billion, equivalent to a 38.3% year-on-year increase. The increase was mainly due to higher operating and administrative expenses compared to the same period last year.
6. Other income for Q2/2026 increased by VND 21.5 billion compared to the same period last year, primarily due to the recognition of compensation income during the period.

Hanoi, July 30, 2026

Preparer



Do Le Anh

Chief Accountant



Pham Tien Thanh

General Director



Nguyen Duc Minh