

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

Số/No: 35/2026/CBTT-OCH

Hà Nội, ngày 28 tháng 08 năm 2026/

Hanoi, 28 August 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) bán niên năm 2026 đã được soát xét với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to the regulations at Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, One Capital Hospitality Joint Stock Company (Stock Code: OCH) discloses the reviewed interim financial statements for the period ended 30 June 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 soát xét bán niên năm 2026/ Reviewed Interim Financial Statements for the period ended 30 June 2026

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

☒ BCTC riêng và BCTC hợp nhất (TCNY có công ty con)/Interim Separate Financial Statements and Interim Consolidated Financial Statements (Listed organizations with subsidiaries);

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

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

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

☐ Có/Yes

☒ Không/No

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

☐ Có/Yes

☐ Không/No

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

☐ Có/Yes

☒ Không/No

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

☐ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày/ This information was published on the company's website on: 28 August 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: **không có/none**.

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.

Tài liệu đính kèm/ Attached file:

- BCTC riêng, hợp nhất soát xét bán niên năm 2026/Reviewed Interim Separate and Consolidated Financial Statements for the period ended 30 June 2026;
- Văn bản giải trình thông tin BCTC bán niên năm 2026 sau soát xét /Explanation of Reviewed Interim Financial Statements for the period ended 30 June 2026

NGƯỜI CÔNG BỐ THÔNG TIN/

INFORMATION DISCLOSURER

TỔNG GIÁM ĐỐC/ GENERAL DIRECTOR



Nguyễn Đức Minh



ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY
REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30/06/2026

Ha Noi, 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 statement and the accompanying consolidated financial statements of the Company for the period ended 30 June 2026.

COMPANY

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

Foreign Name: One Capital Hospitality Joint Stock Company.

Abbreviations: OCH JSC.

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

The Company's 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.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who hold 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 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 from 15/05/2026)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, other than the event disclosed in Note 7.3 to the interim consolidated financial statements, no unusual events have occurred subsequent to the Statement of Financial Position date that would affect the Company's financial position and operations or require adjustment to or disclosure in the interim consolidated financial statements for the period ended 30 June 2026.

AUDITORS

The Interim Consolidated Financial Statements for the period ended 30 June 2026 have been reviewed by CPA VIETNAM Auditing Company Limited – A Member Firm of INPACT.

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

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

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Company's Board of General Directors is responsible for preparing the Interim Consolidated Financial Statements, which give a true and fair view of the financial position of the Company as at 30/06/2026 as well as of its income and cash flows statements for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of financial statements. In preparing these Interim Consolidated Financial Statements, the Board of General Directors is required to:

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

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

The board of General Directors confirms that the Company has complied with the above requirements in preparing the Interim Consolidated Financial Statements.

For and on behalf of the Board of General Directors,



Nguyen Duc Minh

General Director

Hanoi, 28 August 2026

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
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No: 454/2026/BCSXHN-CPA VIETNAM-NV2

REVIEWED REPORT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

We have reviewed the accompanying Interim Consolidated Financial Statements of One Capital Hospitality Joint Stock Company prepared on 28/08/2026, as set out on pages 06 to page 52, including the Interim Consolidated Statement of Financial Position as at 30/06/2026, and the Interim Consolidated Income Statement, and Interim Consolidated Cash Flows Statement for the period ended 30/06/2026, and Notes to the Interim Consolidated Financial Statements.

The Board of General Directors' responsibility

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

Auditors' Responsibility

Our responsibility is to draw a conclusion on the Interim Consolidated Financial Statements based on the results of our review. We conducted our review in accordance with Vietnamese Standards on review service contract No. 2410 - Review of interim financial information performed by the Company's independent auditors.

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

Auditors' conclusions

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements do not give a true and fair view, in all material respects, of the financial position of the Company as at 30 June 2026, its interim consolidated 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 Consolidated Financial Statements.



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, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Note	30/06/2026	01/01/2026
			VND	VND
A - CURRENT ASSETS (100=110+120+130+140+150+160)	100		600,597,993,104	681,519,277,530
I. Cash and cash equivalents	110	5.1	157,156,431,865	91,804,661,985
1. Cash	111		82,351,877,070	67,904,661,985
2. Cash equivalents	112		74,804,554,795	23,900,000,000
II. Short - term investments	120	5.2	161,045,193,432	198,275,120,352
1. Short - term held to maturity Investments	123		166,463,959,297	204,693,886,217
2. Allowance for impairment of short-term held-to-maturity investments	124		(5,418,765,865)	(6,418,765,865)
III. Short- term receivables	130		99,108,515,583	221,834,275,111
1. Short-term receivables from customers	131	5.3	21,290,071,919	23,981,789,460
2. Prepayments to sellers in short-term	132	5.4	76,384,086,669	51,541,899,445
3. Other short-term receivables	135	5.5	161,517,973,334	321,250,768,496
4. Short-term allowances for doubtful debts	136	5.6	(160,255,727,513)	(176,915,411,480)
5. Shortage of assets awaiting resolution	137		172,111,174	1,975,229,190
IV. Inventories	140	5.7	160,616,697,077	151,638,689,096
1. Inventories	141		161,075,818,753	152,097,210,772
2. Allowances for devaluation of inventories	142		(459,121,676)	(459,121,676)
VI. Other current assets	160		22,671,155,147	17,967,130,986
1. Short-term deferred expenses	161	5.8	10,188,469,225	5,339,418,318
2. Deductible value added tax	162		3,269,385,441	4,325,103,435
3. Tax and other receivables from government budget	163	5.15	9,213,300,481	8,302,609,233
B - LONG-TERM ASSETS (200=210+220+230+240+250+260+270)	200		3,184,657,083,194	3,104,705,686,380
I. Long-term receivables	210		5,187,606,637	4,555,131,230
1. Other long-term receivables	215	5.5	5,187,606,637	4,555,131,230
II. Fixed assets	220		517,547,059,967	516,292,015,241
1. Tangible fixed assets	221	5.9	415,417,733,339	412,421,043,052
- Historical Costs	222		937,136,558,184	847,119,921,638
- Accumulated depreciation	223		(521,718,824,845)	(434,698,878,586)
2. Intangible fixed assets	227	5.10	102,129,326,628	103,870,972,189
- Historical Costs	228		128,747,864,188	127,076,488,188
- Accumulated amortization	229		(26,618,537,560)	(23,205,515,999)
III. Investment properties	240	5.11	19,370,922,027	19,973,518,869
1. Historical Costs	241		36,155,810,460	36,155,810,460
2. Accumulated depreciation	242		(16,784,888,433)	(16,182,291,591)
IV. Long-term assets in progress	250		181,762,555,546	182,118,817,336
1. Construction in progress	252	5.12	181,762,555,546	182,118,817,336
VI. Long-term investments	260	5.2	2,085,000,000,000	2,085,000,000,000
1. Investments in joint ventures and associates	262		2,085,000,000,000	-
2. Investments in equity of other entities	263		16,423,700,000	2,101,423,700,000
3. Allowances for long-term investments	264		(16,423,700,000)	(16,423,700,000)
VII. Other Long-term assets	270		375,788,939,017	296,766,203,704
1. Long-term deferred expenses	271	5.8	217,639,532,917	214,906,264,394
2. Deferred income tax assets	272		155,578,262	184,366,547
3. Goodwill	279	5.13	157,993,827,838	81,675,572,763
TOTAL ASSETS (280 = 100+200)	280		3,785,255,076,298	3,786,224,963,910

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

Form B 01a - DN/HN

23rd Floor, Leadvisors Tower, 643 Pham Van Dong
Street, Nghia Do Ward, Hanoi CityIssued under Circular No. 43/2026/TT-BTC dated
April 20, 2026 of the Minister of Finance

As at 30 June 2026

	Code	Note	30/06/2026 VND	01/01/2026 VND
C- LIABILITIES (300=310+330)	300		1,737,532,395,800	1,733,525,933,272
I. Short-term liabilities	310		693,445,733,247	560,472,526,838
1. Short-term trade payables	311	5.14	31,573,515,737	28,544,576,039
2. Short-term prepayments from customers	312		10,584,572,484	7,253,704,527
3. Dividends and profit payables	313		2,420,350,190	2,080,702,000
4. Short-term Taxes and other payables to State budget	314	5.15	219,580,597,056	234,850,493,665
5. Payables to employees	315		10,264,587,639	14,275,595,864
6. Short-term accrued expenses	316	5.16	22,507,219,723	16,554,054,639
7. Short-term unearned revenue	319		30,224,152	19,171,528
8. Other short-term payments	320	5.17	44,874,336,025	80,531,131,374
9. Short-term borrowings and finance lease liabilities	321	5.18	341,278,343,600	166,000,000,000
10. Bonus and welfare funds	323		10,331,986,641	10,363,097,202
II. Long-term liabilities	330		1,044,086,662,553	1,173,053,406,434
1. Long-term trade payables	331	5.14	-	1,817,664,458
2. Other long-term payables	338	5.17	11,393,986,199	21,463,510,199
3. Long-term borrowings and finance lease liabilities	339	5.18	990,000,000,000	1,110,000,000,000
4. Deferred income tax payables	342	5.19	39,724,046,354	39,772,231,777
5. Long-term provisions	343		2,968,630,000	-
D- OWNERS' EQUITY	400	5.20	2,047,722,680,498	2,052,699,030,638
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. Other capital	414		4,984,000,000	4,984,000,000
3. Development and investment funds	418		14,745,289,650	14,676,314,159
4. Other equity funds	419		6,329,814,592	6,329,814,592
5. Undistributed profit after tax	420		(383,041,964,620)	(407,573,356,385)
Undistributed profit after tax brought forward	420a		(407,869,753,316)	(485,516,631,515)
Undistributed profit after tax for the current period	420b		24,827,788,696	77,943,275,130
6. Non-controlling interests	429		404,705,540,876	434,282,258,272
TOTAL RESOURCES (440=300+400)	440		3,785,255,076,298	3,786,224,963,910

Preparer

Chief Accountant

Hanoi, 28 August 2026

General Director



Pham Thi Thanh Huyen



Pham Tien Thanh



Nguyen Duc Minh

INTERIM CONSOLIDATED INCOME STATEMENT

For the period ended 30 June 2026

ITEMS	Code	Note	For the period	For the period
			ended 30/06/2026	ended 30/06/2025
			VND	VND
1. Revenues from sales and services rendered	01	6.1	506,222,406,636	322,497,569,427
2. Revenue deductions	02	6.2	21,263,094,490	16,241,537,222
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.3	484,959,312,146	306,256,032,205
4. Cost of goods	11	6.4	306,149,131,707	206,821,216,975
5. Gross revenues from sales and services rendered (20 = 10-11)	20		178,810,180,439	99,434,815,230
6. Financial income	22	6.5	15,776,822,966	5,274,959,230
7. Financial expenses	23	6.6	54,103,519,052	53,963,125,689
<i>In which: interest expenses</i>	24		54,096,910,363	53,958,305,472
8. Selling expenses	25	6.7	92,679,887,675	54,158,951,797
9. General administrative expenses	26	6.7	82,047,959,608	51,253,646,694
10. Net profits from operating activities {30 = 20+(22-23)-(25+26)+27}	30		(34,244,362,930)	(54,665,949,720)
11. Other income	31	6.8	26,261,190,876	25,875,650
12. Other expenses	32	6.8	6,434,985,220	5,912,254,553
13. Other profits (40 = 31-32)	40	6.8	19,826,205,656	(5,886,378,903)
14. Total net profit before tax (50 = 30+40)	50		(14,418,157,274)	(60,552,328,623)
15. Current corporate income tax expenses	51	6.9	7,191,147,347	5,532,676,834
16. Deferred corporate income tax expenses	52	6.10	(19,397,138)	368,990,675
17. Profits after enterprise income tax (60 = 50-51-52)	60		(21,589,907,483)	(66,453,996,132)
18. Profit after tax of Parent Company	61		(1,621,040,190)	(34,938,781,709)
19. Profit after tax attributable to Non-controlling interests	62		(19,968,867,293)	(31,515,214,423)
20. Basic earnings per share	70	6.11	(8)	(175)

Hanoi, 28 August 2026

Preparer

Chief Accountant

General Director

Pham Thi Thanh Huyen

Pham Tien Thanh

Nguyen Duc Minh

INTERIM CONSOLIDATED CASH FLOW STATEMENT*(Indirect method)*

For the period ended 30 June 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		(14,418,157,274)	(60,552,328,623)
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		29,494,073,812	22,581,489,716
- Provisions	03		(14,691,053,967)	201,476,884
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(6,641,959)	(56,604,425)
- Gains (losses) on investing activities	05		(15,615,667,703)	(5,131,781,186)
- Interest expenses	06		54,096,910,363	53,958,305,472
3. Operating profit before changes in working capital	08		38,859,463,272	11,000,557,838
- Increase (decrease) in receivables	09		138,926,783,119	99,331,721,616
- Increase (decrease) in inventories	10		(8,978,607,981)	92,227,575,133
- Increase (decrease) in payables	11		(34,588,725,223)	(85,245,687,337)
- Increase (decrease) deferred expenses	12		(93,587,009,522)	(72,816,622,991)
- Interest paid	14		(53,818,976,634)	(54,113,584,868)
- Corporate income tax paid	15		(28,497,217,101)	(25,413,992,457)
- Other payments on operating activities	17		(516,322,259)	(491,458,670)
Net cash flows from operating activities	20		(42,200,612,329)	(35,521,491,736)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(2,608,367,795)	(62,273,486,655)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		4,792,640	11,388,889
3. Expenditures on loans and purchase of debt instruments from other entities	23		(27,419,276,331)	(13,915,645,754)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		77,050,853,721	4,113,340,001
5. Expenditures on equity investments in other entities	25		-	(1,000,000,000)
6. Proceeds from equity investment in other entities	26		1,000,000,000	-
7. Proceeds from interests, dividends and distributed profits	27		4,239,394,415	2,287,208,191
Net cashflow from investing activities	30		52,267,396,650	(70,777,195,328)

INTERIM CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Note	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	55,680,716,260
2. Proceeds from borrowings	33		136,607,000,937	75,580,078,420
3. Repayment of financial principal	34		(81,328,657,337)	(34,602,010,672)
<i>Net cashflow from financing activities</i>	40		55,278,343,600	96,658,784,008
Net cashflow during the period (50 = 20+30+40)	50		65,345,127,921	(9,639,903,056)
Cash and cash equivalents at beginning of period	60	5.1	91,804,661,985	169,749,007,919
Effect of exchange rate fluctuations	61		6,641,959	56,604,425
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	157,156,431,865	160,165,709,288

Preparer

Chief Accountant

Hanoi, 28 August 2026
General Director


Pham Thi Thanh Huyen



Pham Tien Thanh



Nguyen Duc Minh

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30 June 2026

1. COMPANY INFORMATION**1.1. Structure of ownership**

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

Foreign Name: One Capital Hospitality Joint Stock Company.

Abbreviations: OCH JSC

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

The Company's registered office is located at: 23rd Floor, Leadvisors Tower, 643 Pham Van Dong, Nghia Do Ward, Hanoi City.

The Company's shares are listed on the HNX under the ticket 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

- Construction of other civil engineering works.
- Other specialized construction activities.
- Short-stay accommodation services
- Details: Hotel (excluding operation of bars, karaoke rooms, and dance halls)
- Management consulting activities (excluding legal, financial, accounting, auditing, tax, and securities consulting).
- Other food and beverage services (excluding operation of bars, karaoke rooms, and dance halls).
- Provision of catering services under irregular contracts with customers (serving parties, meetings, weddings, etc.).
- Restaurants and mobile food service activities (excluding operation of bars, karaoke rooms, and dance halls).
- Beverage serving services (excluding operation of bars).
- Real estate business, ownership or leasehold rights to land use
- Details: Real estate business; leasing of factories, offices, houses, and warehouses.
- Agency, brokerage, and auction services
- Details: Consignment agency, trading of goods.
- Construction of all types of houses
- Details: Investment in and construction of infrastructure, housing, offices, factories, and warehouses.
- Wholesale of food products
- Details: Trading in food and foodstuffs.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.2. Operating industry and principal activities (Continued)

- Architectural and related technical consultancy activities. Details:
 - + Consultancy for the preparation of construction projects for industrial, residential, and public works;
 - + Technical design (excluding construction design and master planning design);
 - + Design of water supply and drainage – water environment;
 - + Supervision of construction and completion of civil and industrial works;
 - + Architectural design of buildings;
- Real estate consultancy, brokerage, auction services, and auction of land use rights.
Details: Consultancy, management, advertising, and real estate services. (For conditional business lines, the Company shall only operate upon satisfying the conditions prescribed by law).
- Support services directly related to rail and road transportation
Details: Management activities for roads, bridges, tunnels, parking lots or car garages, bicycle and motorbike parking areas.

Main business activities during the year: Food production, lodging services, wholesale of food products, and real estate business.

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4 The company structure

As at 30/06/2026, the Company has the following subsidiaries, associates and affiliated units:

Name	Address	Main business activities	Capital ratio	Benefit ratio	Voting ratio
Direct subsidiary					
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% ⁽¹⁾	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%

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.4 The company structure (Continued)

As at 30/06/2026, the Company has the following subsidiaries, associates and affiliated units:

Name	Address	Main business activities	Capital ratio	Benefit ratio	Voting ratio
<u>Indirect subsidiaries</u>					
Trang Tien IceCream Joint Stock Company <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Ha Noi	Processing of milk and dairy products		61.07%	99.98%
Givral Bakery Joint Stock Company <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Ho Chi Minh	Manufacture of bakery products from flour		61.09%	99.99997%
JP Good Food Co., Ltd <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Son La	Processing and preservation of seafood, meat, and products from seafood and meat		61.09%	100.00%
Fuji Food Joint Stock Company <i>Indirect ownership through Trang Tien IceCream Joint Stock Company</i>	Ha Noi	Processing and preservation of seafood, meat, and products from seafood and meat		31.15%	51.00%
Binh Hung Manufacturing Company Limited <i>Indirect ownership through Givral Bakery Joint Stock Company</i>	Bac Ninh	Real estate business, land use rights of owners, users, or leased land.		61.09%	100.00%
Tin Phat Ice Cream Joint Stock Company <i>Indirect ownership through Trang Tien IceCream Joint Stock Company</i>	Ha Noi	Processing of milk and dairy products		60.99%	99.87%
Seikado Company Limited <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Ha Noi	Wholesale and retail of food products		61.09%	100.00%
Haiha-Kotobuki Company Limited <i>Indirect ownership through Seikado Company Limited</i>	Ha Noi	Production of flour-based pastries		42.76%	70.00%
<u>Indirect subsidiaries</u>					
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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

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

The number of employees at the Company and its subsidiaries as of 30 June 2026, was 1,425 (the number of employees as of December 31, 2025, was 1,163).

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

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime. This Circular replaces the Corporate 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 applies to financial years beginning on or after 1 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the methods of preparation and presentation of consolidated financial statements. Circular No. 43/2026/TT-BTC took effect from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

The Company has applied for the guidance of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 1 January 2026. Where the application of these Circulars results in changes to the presentation of the Financial Statements, the Company will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim consolidated financial statements are comparable as they have been consistently calculated and presented.

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

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

The Company's Interim Consolidated Financial Statements are prepared accounting for the period ended 30 June 2026.

Accounting currency

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

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

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

3.2 Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Consolidated Financial Statements for the period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Basis of preparation of the Interim Consolidated Financial Statements**

The Company's interim consolidated financial statements are prepared in accordance with Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 which amends and supplements certain articles of Circular No. 202/2014/TT-BTC issued by the Ministry of Finance to provide guidance on the preparation and presentation of interim consolidated financial statements, specifically:

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

The interim consolidated financial statements consolidate the interim separate financial statements of the Company and the financial statements of the companies controlled by the Company (subsidiaries) as of 30 June 2026. Control is achieved when the Company has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities. The accompanying interim consolidated financial statements have been prepared for the accounting period ended 30 June 2026.

The results of operations of subsidiaries acquired or disposed of during the period are included in the interim consolidated statement of profit or loss from the date of acquisition or until the date of disposal of the investment in such subsidiary.

Where necessary, the financial statements of subsidiaries are adjusted to ensure consistency of accounting policies applied by the Company and its subsidiaries.

All intra-group balances and transactions are eliminated in full on consolidation of the interim consolidated financial statements.

Non-controlling interests in the net assets of consolidated subsidiaries are presented Consolidated from the equity of the parent company's shareholders. Non-controlling interests comprise the value of such interests at the date of the initial business combination and the non-controlling shareholders' share of changes in equity since the date of the business combination. Losses incurred by a subsidiary are allocated to the non-controlling interests even if this results in a deficit balance.

The interim consolidated financial statements have been prepared by consolidating the interim consolidated financial statements of the Parent Company and the interim consolidated financial statements of the subsidiaries.

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

Accounting estimates

The preparation of the Interim Consolidated 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 Consolidated Financial Statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, 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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Financial investments*****Held to maturity investments***

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

Held-to-maturity investments are initially recognized at cost including the purchase cost and other transaction costs. After initial recognition, held-to-maturity investments are measured at their carrying amounts, comprising principal and accrued interest up to the date of the financial statements, less any provision for impairment losses, where applicable. Interest in income from held-to-maturity investments after the date of acquisition is recognized in the Statement of Profit or Loss on an accrual basis. Interests arising prior to the Company's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

The allowance for impairment of 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 associates and joint ventures over which the Company has significant influence are accounted for using the equity method in the consolidated financial statements.

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

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

For investees that are parent companies, the provision for impairment of investments is based on the investees consolidated financial statements.

Receivables

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

Provision for doubtful debts is assessed and considered for recognition in respect of receivables that are overdue and difficult to recover, or receivables for which the debtors are unlikely to be able to settle due to liquidation, bankruptcy or similar difficulties.

Inventories

~~Inventories are measured at the lower cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.~~

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The cost of inventories issued is determined using the monthly weighted average method.

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Tangible fixed assets and Depreciation**

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

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The specific depreciation periods are as follows:

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

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

Intangible fixed assets and Amortization

Land use rights represent all actual costs incurred by the Company directly related to the land area under use, including payments for acquiring land use rights, compensation costs, site clearance, land leveling, registration fees, etc...

Intangible fixed assets in the form of land use rights with a definite term are amortized on a straight-line basis over the effective period stated in the land use right certificate.

	<u>Years</u>
Land use rights	21 - 40

Investment properties

Investment property represents the factory located in VSIP Bac Ninh Industrial Park (Lot No. 027B) held by the Company to earn rentals or for capital appreciation and is stated at cost less accumulated depreciation.

The cost of investment property comprises all expenditures incurred by the Company or the fair value of other assets exchanged to acquire the investment property up to the date the property is acquired or completed for use.

Subsequent expenditures relating to investment property are recognized as expenses in the period incurred unless such expenditures are likely to enhance the future economic benefits of the investment property beyond its originally assessed standard of performance, in which case they are capitalized as an increase in the cost of the investment property.

Investment properties held for rental purposes are depreciated using the straight-line method over their estimated useful lives, as follows:

	<u>Years</u>
Buildings and structures	30

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Construction in progress**

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

Deferred income tax assetsDeferred income tax assets

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

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

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

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

Deferred income tax payablesDeferred income tax liabilities

Deferred income tax liabilities represent corporate income tax payable in future periods in respect of taxable temporary differences. Deferred tax liabilities are recognized for all taxable temporary differences

Deferred income tax liabilities are measured at the current corporate income tax rate of 20%

Deferred expenses

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

Tools and supplies

Tools and equipment put into use are amortized to expenses using the straight-line method.

Fixed assets major repairs expenses

Fixed assets major repairs expenses which have significant value incurring one time which are recorded to expenses.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Payables**

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

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

- Trade payables: Consist of liabilities of a commercial nature arising from transactions of purchasing goods, services, and assets between the Company and suppliers (independent entities from the Company, including payables between the Company and its associates and joint ventures).
- Other payables: Consist of non-trade liabilities that are not related to transactions of purchasing or supplying goods and services.

Accounting principles for dividends and profit distributions payable

Dividends are recognized as liabilities upon receipt of the notice of dividend distribution issued by the Company's Board of Directors under the authorization of the General Meeting of Shareholders, together with the notice of the record date for entitlement to dividends issued by the Vietnam Securities Depository and Clearing Corporation (VSDC).

Accrued expenses

Expenses incurred but not yet paid are accrued in production and business expenses for the period to ensure that the actual occurrence of such expenses does not result in a significant fluctuation in production and business expenses, based on the matching principle between revenue and expenses.

Company recognizes accrued expenses based on the following main expense categories:

- Salary expenses;
- Interest expenses;
- Other accrued expenses.

Deferred revenues

Deferred revenue comprises advance collections (such as rental income or infrastructure leasing fees received in advance for multiple accounting periods); excluding advances from customers for which the Company has not yet delivered products, goods, or services; and accrued income not yet received from asset leasing or service provision over multiple periods.

Advance collections are recognized as unearned revenue and are amortized on a straight-line basis over the periods to which they relate.

Loans and finance lease liabilities

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**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 shareholders.

Share premium is recorded as the difference between the actual issuance price and the par value of shares at the time of initial issuance, additional issuance, or re-issuance of treasury shares, whether the difference is positive or negative.

Retained earnings are determined based on profit after corporate income tax and the allocation of such profit.

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

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

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

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

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

Revenue from services

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

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

For interest income, dividends, profit distributions, and other income: Revenue is recognized when it is probable that the Company will obtain economic benefits from such activities and the amount can be measured with reasonable certainty.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Cost of goods sold**

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

Financial expenses

Financial expenses comprise expenses incurred during the period, which mainly include:

- Borrowing costs are recognized on a monthly basis, based on the loan principal, applicable interest rate, and actual number of borrowing days.

Current corporate income tax expense and deferred corporate income tax expense

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

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies

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

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

Related parties

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

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

Earnings per shares

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

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors confirms that the Company operates in business segments of electricity trading, construction and installation, other activities in a single geographical segment - Vietnam. Therefore, the segment report will be prepared by business segments.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF FINANCIAL POSITION**5.1 Cash and cash equivalents**

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	3,456,839,062	6,504,580,825
Bank deposits (i)	78,827,976,896	61,303,890,981
Cash in transit	67,061,112	96,190,179
Cash equivalents (ii)	74,804,554,795	23,900,000,000
Total	157,156,431,865	91,804,661,985

(i) Demand deposit details:

	30/06/2026	01/01/2026
	VND	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	50,968,023,811	34,042,662,491
Joint Stock Commercial Bank for Foreign Trade of Vietnam	11,343,917,978	14,038,136,997
Joint Stock Commercial Bank for Investment and Development of Vietnam	12,276,483,939	3,705,385,297
Others	4,239,551,168	9,517,706,196
Total	78,827,976,896	61,303,890,981

(ii) Cash equivalents details:

	30/06/2026	01/01/2026
	VND	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	45,104,554,795	11,400,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam	22,700,000,000	12,500,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam	7,000,000,000	-
Total	74,804,554,795	23,900,000,000

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

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

Form B 09a - DN/HN

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For the period ended 30 June 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	166,463,959,297	161,045,193,432	(5,418,765,865)	204,693,886,217	198,275,120,352	(6,418,765,865)
<i>Term deposits</i>	106,000,627,234	106,000,627,234	-	133,637,204,624	133,637,204,624	-
Vietnam Prosperity Joint Stock Commercial Bank	10,267,150,685	10,267,150,685	-	6,000,000,000	6,000,000,000	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	10,400,000,000	10,400,000,000	-	11,000,000,000	11,000,000,000	-
Vietnam International Bank	10,000,000,000	10,000,000,000	-	-	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	4,000,000,000	4,000,000,000	-	-	-	-
Vietnam Joint Stock Commercial Bank for Industry and Trade (i)	70,000,000,000	70,000,000,000	-	105,400,000,000	105,400,000,000	-
Other banks	1,333,476,549	1,333,476,549	-	11,237,204,624	11,237,204,624	-
<i>Interest receivables on term deposits</i>	344,556,003	281,750,137	(62,805,866)	363,934,633	301,128,767	(62,805,866)
Joint Stock Commercial Bank for Investment and Development of Vietnam	1,509,041	1,509,041	-	1,334,795	1,334,795	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	220,931,507	220,931,507	-	299,793,972	299,793,972	-
Vietnam International Bank	59,309,589	59,309,589	-	-	-	-
Chickin Fast Food Solutions Joint Stock Company	62,805,866	-	(62,805,866)	62,805,866	-	(62,805,866)
<i>Borrowing</i>	28,938,693,072	23,582,733,073	(5,355,959,999)	40,633,693,072	34,277,733,073	(6,355,959,999)
Tosy Robot Joint Stock Company (ii)	4,786,659,999	-	(4,786,659,999)	5,786,659,999	-	(5,786,659,999)
Ocean Group Joint Stock Company (iii)	23,582,733,073	23,582,733,073	-	34,277,733,073	34,277,733,073	-
Chickin Fast Food Solutions Joint Stock Company	569,300,000	-	(569,300,000)	569,300,000	-	(569,300,000)
<i>Others investment</i>	31,180,082,988	31,180,082,988	-	30,059,053,888	30,059,053,888	-
Ocean Group Joint Stock Company	31,180,082,988	31,180,082,988	-	30,059,053,888	30,059,053,888	-
Total	166,463,959,297	161,045,193,432	(5,418,765,865)	204,693,886,217	198,275,120,352	(6,418,765,865)
<i>In which:</i>						
<i>Held-to-maturity investments with related parties</i>	54,762,816,061	54,762,816,061	-	64,336,786,961	64,336,786,961	-
<i>(Details are presented in Note 7.1)</i>						

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

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5.2 Financial Investments (Continued)**a. Held to maturity investments (Continued)**

(i) These are time deposits held by One Capital Hospitality Joint Stock Company at the Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Ba Dinh Branch, with a term of six months and an interest rate of 7.2% per annum; they have been pledged under security agreements involving valuable papers to secure a loan for Givral Cake Joint Stock Company (a subsidiary).

(ii) This refers to the loan extended by Trang Tien Ice Cream Joint Stock Company to Tosy Robot Joint Stock Company under Contract No. 0107/2014/HVV/TOSY-KTT dated July 16, 2014. The purpose of the loan was to supplement working capital for Tosy Robot Joint Stock Company's business operations. The loan term was 12 months (extended to December 31, 2016, pursuant to Contract Addendum No. 01/2015/PLHĐCV/TOSY-KTT dated July 18, 2015). The interest rate was 8.0% per annum. The loan was unsecured. As of December 31, 2025, Trang Tien Ice Cream Joint Stock Company had made a provision for the entire loan amount as a bad debt and had ceased accruing interest on the loan to Tosy Robot Joint Stock Company after December 31, 2016;

(iii) This is a loan granted to Ocean Group Joint Stock Company under Loan Agreement No. 2708/2013/HĐV/VT-OGC dated August 27, 2013, for the purpose of supplementing working capital, with a term of six months from the disbursement date, subject to extension by mutual agreement. The contractual interest rate is 8% per annum, and the loan is unsecured. The principal amount has been extended to a deadline of December 31, 2026, with an interest rate of 7.5% applicable from January 1, 2022, to December 31, 2026.

b. Investments in Associates

Ratio		30/06/2026 (VND)		01/01/2026 (VND)	
Capital held	Voting Ratio	Original cost	Recoverable amount/fair value	Original cost	Recoverable amount/fair value
Investments in Associates		2,085,000,000,000	2,187,657,990,000	-	-
IDS Equity Holdings Joint Stock Company (i)	30.00%	2,085,000,000,000	2,187,657,990,000	-	-
Total		2,085,000,000,000	2,187,657,990,000	-	-

(i) Fair value based on the valuation certificate as at 31 December 2025.

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5.2 Financial Investments (Continued)

b. Investments in Associates (Continued)

	Ratio		30/06/2026 (VND)			01/01/2026 (VND)		
	Capital held	Voting rights	Original price	Recoverable amount	Provisions	Original price	Recoverable amount	Provisions
Investments in other entities			16,423,700,000	-	(16,423,700,000)	2,101,423,700,000	2,085,000,000,000	(16,423,700,000)
Construction Engineering and Building Materials Joint Stock Company			4,423,700,000	-	(4,423,700,000)	4,423,700,000	-	(4,423,700,000)
Vneco Hanoi Investment and Trading Joint Stock Company	4.00%	4.00%	12,000,000,000	-	(12,000,000,000)	12,000,000,000	-	(12,000,000,000)
IDS Equity Holdings Joint Stock Company	30.00%		-	-	-	2,085,000,000,000	2,085,000,000,000	-
Total			16,423,700,000	-	(16,423,700,000)	2,101,423,700,000	2,085,000,000,000	(16,423,700,000)

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5.3 Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	21,290,071,919	(80,891,388)	23,981,789,460	(7,464,341,026)
Mika Trading Joint Stock Company	-	-	6,647,496,885	(6,647,496,885)
Other parties	21,290,071,919	(80,891,388)	17,334,292,575	(816,844,141)
Total	21,290,071,919	(80,891,388)	23,981,789,460	(7,464,341,026)
<i>In which: Receivables from related parties</i>	-	-	2,901,750	-
<i>(Details in Note 7.1)</i>				

5.4 Repayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	76,384,086,669	(26,299,770,482)	51,541,899,445	(26,723,255,717)
Song Da Investment and Construction Joint Stock Company (i)	43,284,161,557	(26,019,559,522)	43,284,161,557	(26,019,559,522)
Others	33,099,925,112	(280,210,960)	8,257,737,888	(703,696,195)
Total	76,384,086,669	(26,299,770,482)	51,541,899,445	(26,723,255,717)

(i) This represents an advance payment related to the execution of the construction and project management consultancy contract for the Starcity Westlake Hanoi Hotel project with Viptour - Togi Joint Stock Company (Viptour-Togi). According to the agreement between Viptour-Togi and Song Da Investment and Construction Joint Stock Company (SDCON), the value of the work performed by SDCON for which settlement documentation is currently being prepared amounts to VND 17,264,602,035; meanwhile, the compensation and penalties payable by Viptour-Togi due to the early termination of the contract total VND 26,019,559,522. Viptour-Togi has made a 100% provision against the compensation and penalty amount of VND 26,019,559,522.

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For the period ended 30 June 2026

5.5 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	161,517,973,334	(133,875,065,643)	321,250,768,496	(140,896,273,903)
Advances	26,371,259,503	-	1,004,821,993	-
Deposits	668,775,800	(8,498,000)	462,918,800	-
Others	134,477,938,031	(133,866,567,643)	319,783,027,703	(140,896,273,903)
- Investment Support and Development Services Joint Stock Company – IOC	14,663,642,060	(14,663,642,060)	14,663,642,060	(14,663,642,060)
- Advances receivable from individuals at Viptour - Togi Joint Stock Company	99,440,000,000	(99,440,000,000)	276,507,736,498	(99,440,000,000)
+ Other receivables	20,374,295,971	(19,762,925,583)	28,611,649,145	(26,792,631,843)
Long-term	5,187,606,637	-	4,555,131,230	-
Deposits	5,187,606,637	-	4,555,131,230	-
Total	166,705,579,971	(133,875,065,643)	325,805,899,726	(140,896,273,903)

5.6 Bad debts

	30/06/2026 (VND)		01/01/2026 (VND)	
	Principal Amount	Recoverable amount	Principal Amount	Recoverable amount
- Receivable from customers	80,891,388	-	7,464,341,026	-
Mika Trading Joint Stock Company	-	-	6,647,496,885	-
Others	80,891,388	-	816,844,141	-
- Short-term receivables from customers	43,564,372,517	17,264,602,035	43,987,857,752	17,264,602,035
Song Da Construction and Investment Joint Stock Company	43,284,161,557	17,264,602,035	43,284,161,557	17,264,602,035
Others	280,210,960	-	703,696,195	-
- Short - term investments	5,418,765,865	-	6,418,765,865	-
TOSY Robotics JSC	4,786,659,999	-	5,786,659,999	-
Chickin Fast Food Solutions Joint Stock Company	632,105,866	-	632,105,866	-
- Shortage of assets awaiting resolution	-	-	1,831,713,688	172,854
- Other short-term receivables	134,298,154,117	423,088,474	140,899,915,903	3,642,000
Advance payment to individuals at Viptour - Togi Joint Stock Company	99,440,000,000	-	99,440,000,000	-
Investment Organization Corporation - IOC	14,591,642,060	-	14,663,642,060	-
Others	20,266,512,057	423,088,474	26,796,273,843	3,642,000
Total	183,362,183,887	17,687,690,509	200,602,594,234	17,268,416,889

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5.7 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original cost	Provisions	Original cost	Provisions
Raw materials	62,003,769,078	-	54,915,604,587	-
Tools and supplies	3,067,144,430	-	2,156,893,145	-
Real estate held for sale (i)	75,184,909,852	-	75,030,827,113	-
Finished products	14,786,580,028	(459,121,676)	13,896,035,185	(459,121,676)
Goods	5,608,475,544	-	5,898,198,735	-
Work in progress	424,939,821	-	199,652,007	-
Total	161,075,818,753	(459,121,676)	152,097,210,772	(459,121,676)

(i) Pursuant to the resolution of the General Meeting of Shareholders, the subsidiary has decided to halt the investment in and construction of the Givral factory at Lot C5-12, Zone C5, N8 Road, Tan Phu Trung Industrial Park, Cu Chi Commune, Ho Chi Minh City, and is formulating a plan to transfer the project. As of the date of this interim consolidated financial report, the Company is seeking avenues to transfer the entire project.

5.8. Deferred expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	10,188,469,225	5,339,418,318
Tools, equipment	402,069,508	1,309,948,665
Insurance expenses	706,309,156	304,920,501
Office rental expenses	2,625,482,248	368,685,227
Repair expenses	243,618,295	156,835,641
Others	6,210,990,018	3,199,028,284
Long-term	217,639,532,917	214,906,264,394
Tools, equipment	4,525,178,940	5,541,059,405
Land rental expenses at Tan Binh Industrial Park through June 2047	3,414,049,403	3,495,336,293
Repair, renovation and office rental expenses	8,995,783,251	4,214,781,868
Premises rental expenses (i)	49,716,305,270	50,440,329,134
Land rental at VSIP Bac Ninh Industrial Park	13,037,862,545	13,250,910,929
Consulting expenses	343,750,000	756,250,000
Right to operate 12 villas in Hoi An (ii)	127,718,790,039	129,999,482,721
Others	9,887,813,469	7,208,114,044
Total	227,828,002,142	220,245,682,712

(i) Office and commercial floor rental expenses represent the amount paid in advance in a lump sum by the Company to Ocean Group Joint Stock Company under the office and commercial floor lease agreement. The Company leased Floors 2 to 4 of VNT Tower, located at No. 19 Nguyen Trai, Khuong Dinh Ward, Hanoi. The lease term is approximately 39.5 years, from 25 December 2019 to 7 July 2059.

(ii) The acquisition cost of the exploitation rights to 12 villas at the Sunrise Hoi An project from individuals and legal entities amounted to VND 189,383,774,997 and is being amortized by the Company through 22 June 2054. These villas are part of the Sunrise Hoi An Resort & Spa complex, which was originally developed by Investment and Development Support Services Joint Stock Company (IOC Company). Currently, the resort is owned and managed by TNH Hoi An Hotel Investment and Management Joint Stock Company. The new owner has not yet resumed operations of the resort; accordingly, the 12 villas remain temporarily suspended from business and exploitation activities.

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5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Other fixed assets	Total
HISTORICAL COST						
As at 01/01/2026	537,839,640,306	261,176,733,721	35,389,298,381	1,690,617,032	11,023,632,148	847,119,921,638
Purchase	-	2,055,234,214	45,414,815	-	-	2,100,649,029
Completed construction and basic construction	598,680,556	-	-	-	-	598,680,556
Disposal	(57,772,000)	(252,278,965)	(1,069,528,546)	-	-	(1,379,579,511)
Disposal of machinery upon expiry of the permitted operating period	-	(5,683,686,250)	-	-	-	(5,683,686,250)
Increase due to consolidation	25,237,232,372	46,058,746,517	11,527,643,952	582,974,412	10,973,975,469	94,380,572,722
As at 30/06/2026	563,617,781,234	303,354,749,237	45,892,828,602	2,273,591,494	21,997,607,617	937,136,558,184
ACCUMULATED DEPRECIATION						
As at 01/01/2026	226,967,487,437	169,415,552,302	27,111,699,222	1,385,936,234	9,818,153,391	434,698,878,586
Depreciation	7,756,884,978	6,905,023,280	1,390,151,730	160,598,399	441,672,927	16,654,331,314
Reclassification	-	-	-	140,703,582	(140,703,582)	-
Disposal	(27,602,178)	(252,278,965)	(1,069,528,546)	-	-	(1,349,409,689)
Disposal of machinery upon expiry of the permitted operating period	-	(5,683,686,250)	-	-	-	(5,683,686,250)
Increase due to consolidation	16,335,973,243	42,426,498,206	8,460,441,111	274,726,117	9,901,072,207	77,398,710,884
As at 30/06/2026	251,032,743,480	212,811,108,573	35,892,763,517	1,962,014,332	20,020,194,943	521,718,824,845
NET BOOK VALUE						
At 01/01/2026	310,872,152,869	91,761,181,419	8,277,599,159	304,630,848	1,205,478,757	412,421,043,052
At 30/06/2026	312,585,037,754	90,543,640,664	10,000,065,085	311,577,162	1,977,412,674	415,417,733,339

Historical cost of tangible fixed assets which are fully depreciated but still in use as at 30/06/2026 is VND 223,790,410,047 (As at 01/01/2026 is VND 124,078,409,663).

Net book value of tangible fixed assets used to secure bank borrowings as at 30/06/2026 is VND 182,557,671,306 (as at 01/01/2026 is VND 186,624,652,554).

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5.9 Tangible fixed assets (Continued)*Details of tangible fixed assets existing during the period with an individual carrying value of 10% or more of the total tangible fixed assets:*

No.	Asset Name	As at 30/6/2026 (VND)			As at 01/01/2026 (VND)		
		History cost	Accumulated amortization	Net book value	History cost	Accumulated amortization	Net book value
1	At Evening Star Nha Trang Joint Stock Company						
	StarCity Nha Trang Hotel – Building Portion	173,152,658,887	43,550,710,725	129,601,948,162	173,152,658,887	41,354,067,537	131,798,591,350
	Total	173,152,658,887	43,550,710,725	129,601,948,162	173,152,658,887	41,354,067,537	131,798,591,350

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5.10 Intangible fixed assets

Unit: VND

	Land use rights / investment project implementation rights	Brand and website design costs	Software programs	Other intangible fixed assets	Total
HISTORICAL COST					
As at 01/01/2026	121,084,638,123	235,928,682	5,640,921,383	115,000,000	127,076,488,188
Purchase	-	-	242,300,000	23,000,000	265,300,000
Increase due to consolidation	-	-	1,406,076,000	-	1,406,076,000
As at 30/6/2026	<u>121,084,638,123</u>	<u>235,928,682</u>	<u>7,289,297,383</u>	<u>138,000,000</u>	<u>128,747,864,188</u>
ACCUMULATED AMORTIZATION					
As at 01/01/2026	18,713,037,296	235,928,682	4,243,900,019	12,650,002	23,205,515,999
Amortization	2,051,615,142	-	486,212,612	12,882,885	2,550,710,639
Increase due to consolidation	-	-	862,310,922	-	862,310,922
As at 30/6/2026	<u>20,764,652,438</u>	<u>235,928,682</u>	<u>5,592,423,553</u>	<u>25,532,887</u>	<u>26,618,537,560</u>
NET BOOK VALUE					
At 01/01/2026	<u>102,371,600,827</u>	<u>-</u>	<u>1,397,021,364</u>	<u>102,349,998</u>	<u>103,870,972,189</u>
At 30/6/2026	<u>100,319,985,685</u>	<u>-</u>	<u>1,696,873,830</u>	<u>112,467,113</u>	<u>102,129,326,628</u>

Historical cost of intangible fixed assets which are fully amortized but still in use as at 30/06/2026 is VND 2,884,871,047 (As at 01/01/2026 is VND 2,736,261,047).

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5.10 Intangible fixed assets (Continued)

Details of intangible fixed assets during the period with an individual carrying value of 10% or more of the total intangible fixed assets:

No.	Asset name	As at 30/06/2026 (VND)			As at 01/01/2026 (VND)		
		History cost	Accumulated amortization	Net book value	History cost	Accumulated amortization	Net book value
	At Givral Bakery Joint Stock Company						
1	Land use rights to land parcel No. 4, map sheet No. 123, located at Lot II-2B, Cluster V, Street No. 10, Tan Binh Industrial Park (i)	51,084,638,123	2,157,057,489	48,927,580,634	51,084,638,123	991,518,297	50,093,119,826
	At Evening Star Nha Trang Joint Stock Company						
1	Land use rights at No. 72-74 Tran Phu Street, Nha Trang Ward, Khanh Hoa Province	70,000,000,000	18,607,594,949	51,392,405,051	70,000,000,000	17,721,518,999	52,278,481,001
	Total	121,084,638,123	20,764,652,438	100,319,985,685	121,084,638,123	18,713,037,296	102,371,600,827

(i) Assets pledged under mortgage agreements as security for the loans of Givral Cake Joint Stock Company (a subsidiary).

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5.11 Investment property

Items	01/01/2026 VND	Increase VND	Decrease VND	30/06/2026 VND
a. Investment property for rent				
Historical cost	36,155,810,460	-	-	36,155,810,460
- House	36,155,810,460	-	-	36,155,810,460
Accumulated depreciation	16,182,291,591	602,596,842	-	16,784,888,433
- House	16,182,291,591	602,596,842	-	16,784,888,433
Residual value	19,973,518,869	-	602,596,842	19,370,922,027
- House	19,973,518,869	-	602,596,842	19,370,922,027

Details of investment properties during the period with an individual carrying value of 10% or more of the total investment properties:

No.	Asset name	As at 30/06/2026 (VND)			As at 01/01/2026 (VND)		
		History cost	Accumulated depreciation	Net book value	History cost	Accumulated depreciation	Net book value
1	At Binh Hung Manufacturing Company Limited Factory at VSIP Bac Ninh Industrial Park	36,155,810,460	16,784,888,433	19,370,922,027	36,155,810,460	16,182,291,591	19,973,518,869
	Total	36,155,810,460	16,784,888,433	19,370,922,027	36,155,810,460	16,182,291,591	19,973,518,869

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5.12 Construction in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original cost	Recoverable amount	Original cost	Recoverable amount
Acquisition of fixed assets	2,173,098,305	2,173,098,305	2,135,148,305	2,135,148,305
Construction in progress	179,496,767,025	179,496,767,025	179,076,211,469	179,076,211,469
- <i>Star City Westlake Hanoi Project (i)</i>	179,496,767,025	179,496,767,025	179,076,211,469	179,076,211,469
Other construction in progress	92,690,216	92,690,216	907,457,562	907,457,562
Total	181,762,555,546	181,762,555,546	182,118,817,336	182,118,817,336

(i) Starcity Westlake Hanoi Project is being developed by Viptour-Togi Joint Stock Company, in which the Company has an investment. Key information about the project is as follows:

- Project name: Starcity Westlake Hanoi;
- Location: No. 10 Tran Vu, Ba Dinh District, Hanoi;
- Project owner: Viptour-Togi Joint Stock Company;
- Total investment: VND 230,000,000,000;
- Project scale: A five-star hotel comprising 3 basement floors and 9 above-ground floors, with a total construction floor area of 20,940 m².
- Expected implementation period: 24 months from the date the construction site is handed over in a condition ready for construction and the general contractor receives all design documents, advance payments and payments in accordance with the contract;
- Project implementation status: Construction commenced in 2013. The project has completed the basement and the concrete supporting columns for the roof at the first floor level. Project implementation was suspended from 2014 to 2019.

The Company is taking the necessary measures to resume construction of the Project as soon as possible.

5.13 Goodwill

	30/06/2026 VND	01/01/2026 VND
Goodwill arising from the acquisition of Binh Hung subsidiary	24,279,369,936	26,707,306,932
Goodwill arising from the acquisition of Fuji Food subsidiary	51,559,134,573	54,477,576,153
Goodwill arising from the acquisition of Tin Phat Ice Cream subsidiary	283,483,414	302,382,307
Goodwill arising from the acquisition of Viptour Togi subsidiary	167,384,330	188,307,371
Goodwill arising from the acquisition of Hai Ha Kotobuki subsidiary	81,704,455,585	-
Goodwill at the end of the period	157,993,827,838	81,675,572,763

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5.14 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	31,573,515,737	28,544,576,039
Others	31,573,515,737	28,544,576,039
Long-term	-	1,817,664,458
Mr. Phan Dao Son	-	1,817,664,458
Total	31,573,515,737	30,362,240,497

In which:

*Trade payables are related parties
(Details in Note 7.1)*

- 852,454,004

5.15 Taxes and payables to State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables	234,850,493,665	61,241,643,554	76,511,540,163	219,580,597,056
VAT	1,772,478,481	29,476,409,806	27,983,043,928	3,265,844,359
Special consumption tax	168,914,303	154,278,910	323,193,213	-
Import and export tax	-	422,576,350	422,576,350	-
Corporate income tax	27,902,071,487	7,302,297,311	28,497,217,101	6,707,151,697
- Incurred during the period	27,902,071,487	7,191,147,347	28,386,067,137	6,707,151,697
- Corporate income tax of the subsidiary acquired during the year	-	111,149,964	111,149,964	-
Personal income tax	1,140,781,880	2,504,217,739	3,084,410,394	560,589,225
Land tax, Land rental charges	94,552,601,445	15,266,394,584	15,252,108,817	94,566,887,212
Others	109,313,646,069	6,115,468,854	948,990,360	114,480,124,563
Receivables	8,302,609,233	-	910,691,248	9,213,300,481
VAT	1,791,000,000	-	15,242,185	1,806,242,185
Corporate income tax	6,507,609,233	-	-	6,507,609,233
Personal income tax	-	-	863,695,701	863,695,701
Land tax, Land rental charges	-	-	31,753,362	31,753,362
Others tax	4,000,000	-	-	4,000,000

5.16 Accrued expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	22,507,219,723	16,554,054,639
Interest payable	2,145,440,578	1,607,506,849
Accrued salary expenses, vacation expenses	10,732,821,573	9,063,532,212
Others	9,628,957,572	5,883,015,578
Total	22,507,219,723	16,554,054,639

*In which: Payables to related parties
(Details are presented in Note 7.1)*

117,828,434

117,828,434

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5.17 Other payables

	30/06/2026	01/01/2026
	VND	VND
Short-term	44,874,336,025	80,531,131,374
Surplus assets awaiting for resolution	366,436,215	108,790,486
Trade Union fees	898,080,924	485,283,152
Social insurance	690,584,170	7,889,451
Health insurance	133,386,425	1,469,699
Unemployment insurance	55,500,555	919,197
Short-term deposits received	12,596,377,323	12,869,257,323
Others	30,133,970,413	67,057,522,066
- Interest payable to individuals (i)	12,000,000,000	6,000,000,000
- Interest payable on borrowings	-	260,000,000
- Individuals	-	55,679,716,260
- Deposit for investment cooperation in the project with Hai Ha - Kotobuki Company Limited (ii)	12,000,000,000	-
Others	6,133,970,413	5,117,805,806
Long-term	11,393,986,199	21,463,510,199
Long-term deposits received	3,393,986,199	3,738,510,199
Others	8,000,000,000	17,725,000,000
- Interest payable to individuals (i)	8,000,000,000	14,000,000,000
- MGM Nha Trang Joint Stock Company	-	3,725,000,000
Total	56,268,322,224	101,994,641,573

In which:

Payables are related parties

(Details in Note 7.1)

803,535,855

1,063,535,855

(i) The outstanding accrued interest payable to an individual relates to the transfer by Ocean Commercial One Member Limited Liability Bank (now Modern Bank One Member Limited Liability Bank) of the Company's debt under Contract No. 0047/2011/HĐTD1-OCEANBANK01 and the accompanying amendment and supplement to the medium- and long-term credit agreement, No. 12-0047/2011/PLHĐTD-OCEANBANK01 dated 29 May 2020, between Ocean Commercial One Member Limited Liability Bank (now Modern Bank One Member Limited Liability Bank) and the Company to an individual.

(ii) A deposit received amounting to VND 12 billion under the Investment Cooperation Agreement entered into between Hai Ha – Kotobuki Company Limited and the consortium comprising ACI Vietnam Joint Stock Company and Dong A Infrastructure Joint Stock Company for investment in the project to construct a complex of offices, product showroom, commercial services and residential facilities at No. 25 Truong Dinh Street, Tuong Mai Ward, Hanoi.

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5.18 Borrowings and finance lease liabilities

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
a.Short-term borrowings	341,278,343,600	256,607,000,937	81,328,657,337	166,000,000,000
Short-term	111,278,343,600	136,607,000,937	31,328,657,337	6,000,000,000
Ocean Group Joint Stock Company	-	15,000,000,000	21,000,000,000	6,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch (i)	111,278,343,600	121,607,000,937	10,328,657,337	-
Long-term debt due	230,000,000,000	120,000,000,000	50,000,000,000	160,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch (ii)	230,000,000,000	120,000,000,000	50,000,000,000	160,000,000,000
b.Long-term borrowings	990,000,000,000	-	120,000,000,000	1,110,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch (ii)	990,000,000,000	-	120,000,000,000	1,110,000,000,000
Total	1,331,278,343,600	256,607,000,937	201,328,657,337	1,276,000,000,000

In which:

*Borrowings and finance lease liabilities from related parties
(Details in Note 7.1)*

(i) Comprises the following loans:

- Loan under the loan agreement between Givral Bakery Joint Stock Company and Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch, being a short-term loan with a credit limit of VND 90,000,000,000 and a loan term of no more than 6 months from the respective disbursement date, for the purpose of supplementing working capital for production and business activities. The interest rate during the period ranged from 8.1% to 10% per annum, with interest payable monthly. This loan is secured by the same collateral as the Company's long-term loan at VietinBank Ba Dinh Branch;

- Loan under the loan agreement between Trang Tien Ice Cream Joint Stock Company and Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch, with a credit limit of VND 60,000,000,000 for the purpose of supplementing the Company's working capital and unsecured. The credit facility is maintained from 26 June 2025 to 26 June 2026. The loan term is specified in each Loan Note but shall not exceed 5 months. The applicable interest rate is specified in each Loan Note. As at 30 June 2026, the interest rate was 8.5% per annum.

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For the period ended 30 June 2026

5.18 Borrowings and finance lease liabilities

(ii) Under the loan agreement between Givral Bakery Joint Stock Company and Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch, the long-term loan has a credit limit of VND 1,500,000,000,000. The credit facility is available for seven years from the date of the first disbursement, for the purpose of financing the payment of costs for acquiring the entire contributed capital in Binh Hung Manufacturing Company Limited. The interest rate during the period ranges from 7.7% to 12.5% per annum (previous period: 7.7% per annum), with interest payable monthly. Givral has used third-party assets as collateral for this loan, including all shares and rights associated with the shares of Binh Hung Manufacturing Company Limited (a subsidiary of the Company) held in another company; all contributed capital and returns arising from Givral's contributed capital in Binh Hung Manufacturing Company Limited; all assets attached to the land plot located at No. 72–74 Tran Phu Street, Nha Trang Ward, Khanh Hoa Province; all assets attached to land plot No. 5, map sheet No. 16, Dai Dong Commune, Bac Ninh Province; assets of the Company's shareholders; and the deposit contract of One Capital Hospitality Joint Stock Company.

5.19 Deferred corporate income tax expense

	30/06/2026 VND	01/01/2026 VND
Deferred income tax assets relate to temporary deductible differences	39,724,046,354	39,772,231,777
Total	39,724,046,354	39,772,231,777

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5.20 Owners' equity

a. Changes of owners' equity

Unit: VND

	Contributed capital of owners	Other capital contributed by owners	Development investment fund	Other funds under owners' equity	Undistributed profit after tax	Non-controlling interests	Total
Balance as at 01/01/2025	2,000,000,000,000	4,984,000,000	14,419,362,244	6,329,814,592	(484,413,899,284)	373,165,627,874	1,914,484,905,426
Profit in the previous year	-	-	-	-	74,469,929,583	22,998,220,026	97,468,149,609
Effect of acquisition of a subsidiary	-	-	-	-	-	(13,792,319,600)	(13,792,319,600)
Effect of changes in ownership interests in subsidiaries	-	-	256,951,915	-	(24,460,544,709)	24,203,592,794	-
Allocation to the reward and welfare fund	-	-	-	-	(1,063,341,823)	(78,078,345)	(1,141,420,168)
Increase in capital of a subsidiary	-	-	-	-	27,894,500,737	27,785,215,523	55,679,716,260
Increase due to consolidation	-	-	-	-	(889)	-	(889)
Balance as at 01/01/2026	2,000,000,000,000	4,984,000,000	14,676,314,159	6,329,814,592	(407,573,356,385)	434,282,258,272	2,052,699,030,638
Profit in this period	-	-	-	-	(1,621,040,190)	(19,968,867,293)	(21,589,907,483)
Adjustment due to changes in ownership interests in a subsidiary	-	-	68,975,491	-	(1,076,515,501)	2,007,540,010	1,000,000,000
Dividend distribution by a subsidiary	-	-	-	-	-	(339,648,189)	(339,648,189)
Allocation to the reward and welfare fund by a subsidiary	-	-	-	-	(296,396,931)	(188,814,767)	(485,211,698)
Increase in capital of a subsidiary	-	-	-	-	27,525,344,387	28,154,371,873	55,679,716,260
Acquisition of a subsidiary	-	-	-	-	-	(39,241,299,030)	(39,241,299,030)
Balance as at 30/06/2026	2,000,000,000,000	4,984,000,000	14,745,289,650	6,329,814,592	(383,041,964,620)	404,705,540,876	2,047,722,680,498

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.20 Owners' equity (Continued)**b. Details of owners' equity**

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

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

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

d. Shares

	30/6/2026	01/01/2026
	Shares	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

5.21 Off-Interim Consolidated Statement of Financial Position Items**a. Leased Assets****At Tanviet., Jsc (Subsidiary)**

The Company entered into Land Lease Contract No. 66/2004/HĐTĐ with the Khanh Hoa Department of Natural Resources and Environment on November 10, 2004 covering the site at 12 Tran Phu Street, Nha Trang Ward, Khanh Hoa Province for the purpose of constructing a hotel and providing tourism services from 2001 to 2051. The land area designated for the project is 5,226.8 m². Under this contract, the Company is required to pay land rent in accordance with current State regulations.

On December 23, 2004, the Company signed Land Lease Contract No. 75/2004/HĐTĐ with the Khanh Hoa Department of Natural Resources and Environment regarding the site at 14 Tran Phu Street, Nha Trang Ward, Khanh Hoa Province. The land was leased for the purpose of constructing a hotel, restaurant, and tourism facilities integrating the hotel blocks at 14 and 12 Tran Phu Street for the period from 2004 to 2050. The leased land area is 1,773.5 m². Under the terms of this contract, the Company is required to pay land rent until the contract's expiration date, in accordance with current State regulations.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.21 Off-Interim Consolidated Statement of Financial Position Items (Continued)**a. Leased Assets (Continued)****At Evening Star Nha Trang Joint Stock Company (Subsidiary)**

The Company entered into Land Lease Contract No. 90/2011/HĐTĐ with the Department of Natural Resources and Environment of Khanh Hoa Province on 16/09/2011, for the land located at 72-74 Tran Phu Street, Nha Trang Ward, Khanh Hoa Province, to be used for the implementation of the StarCity Nha Trang Hotel Project from 2005 to 2055. The leased land area is 2,453.4 m². Under this contract, the Company is required to pay land rent until the contract expiration date in accordance with prevailing regulations of the State.

At Givral Bakery Joint Stock Company (Subsidiary)

The Company entered Land Lease Contract No. 02/KCN-HĐTĐ-2021 with Tan Binh Import-Export Joint Stock Corporation on 04/04/2011, for Land Lot II-4B, Le Trong Tan Street, Tan Binh Industrial Park, Ho Chi Minh City, with a leased land area of 5,697.6 m². The lease term is until 17/06/2047. The Company is required to pay annual land rent until the contract expiration date in accordance with regulations.

The Company entered into an office lease agreement for the premises from the 2nd to the 4th floors of VNT Tower at No. 19 Nguyen Trai Street, Khuong Dinh Ward, Hanoi City, under Agreement No. 2512/HĐTVP/OGC-GIVRAL dated 25 December 2019 with Ocean Group Joint Stock Company. The leased area is 3,000 m², with the lease term expiring upon the expiry of the project's operating period (July 2059). The Company is required to pay rental fees until the expiry of the agreement in accordance with its terms.

Under the land lease agreement between Northwest Saigon City Development Corporation (SCD) and Givral Bakery Joint Stock Company, SCD leases a land plot with an area of 18,000.32 m² at Lot C5, Tan Phu Trung Industrial Park, Cu Chi Commune, Ho Chi Minh City. The lessee uses the leased land for the implementation of an investment project. The lease term is from 24/12/2020 to 16/12/2054.

At Trang Tien IceCream Joint Stock Company (Subsidiary)

Trang Tien IceCream Joint Stock Company signed several office lease contracts at 35 Trang Tien Street, Cua Nam Ward, Hanoi City, as well as land and factory lease contracts at Vinh Tuy Industrial Park, Hanoi City, and store rental agreements under operating lease contracts. According to these contracts, the Company is required to pay rent monthly or quarterly as stipulated in the agreements.

At Viptour Togi Joint Stock Company (Subsidiary)

The Company entered into a Land Lease Agreement with the People's Committee of Hanoi City under Decision No. 3270/QĐ-UBND dated 22/05/2013, for land located at 10 Tran Vu Street, Ba Dinh Ward, Hanoi City. The lease term is 50 years, commencing from 26/03/2009. The land rent was paid in a lump sum for the entire lease term.

At Binh Hung Manufacturing Company Limited (Indirect Subsidiary)

Binh Hung Manufacturing Company Limited entered into Land Lease Contract No. VSIPBN-LA-0714 dated 12/04/2011 with VSIP Bac Ninh Co., Ltd for Land Lot 027B, VSIP Bac Ninh Industrial, Urban and Services Park, Bac Ninh Province. The leased land area is 12,885 m², with the lease term ending on 30/11/2057.

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5.21 Off-Interim Consolidated Statement of Financial Position Items (Continued)
b. Bad debts written off

Object name	Year of processing	30/06/2026 VND	01/01/2026 VND
Short-term receivables from customers		9,455,021,064	2,054,865,431
- 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
- Hoang Gia Vietnam Limited Liability Company	2023	14,400,000	14,400,000
- Mika Trading Joint Stock Company	2026	6,647,496,885	-
- Short-term receivables from other entities	2022	1,011,586,863	1,011,586,863
- Short-term receivables from other entities	2026	752,658,748	-
Other short-term receivables		853,223,361,468	844,370,612,374
- Mr. Ha Trong Nam	2022	586,131,347,928	586,131,347,928
- VNT Company Limited	2022	201,200,820,000	201,200,820,000
- Short-term receivables from other entities	2022	57,038,444,446	57,038,444,446
- Short-term receivables from other entities	2026	8,852,749,094	-
Other long-term receivables		6,255,083,564	6,255,083,564
- Individual	2022	6,255,083,564	6,255,083,564
Short-term prepayments to suppliers		509,485,235	86,000,000
Total		869,442,951,331	852,766,561,369

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED 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	11,802,634,033	9,046,468,865
Revenue from sales of semi-finished products	393,861,430,527	236,154,229,693
Revenue from provision of services	100,426,832,940	76,725,252,896
Other revenue	131,509,136	571,617,973
Total	506,222,406,636	322,497,569,427

In which:
*Revenue from related parties
(Details in Note 7.1)*
41,595,925
11,422,913

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.2 Revenue deductions

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Trade discounts	20,419,892,396	16,221,435,741
Sales discounts	86,711,510	1,048,000
Sales returns	756,490,584	19,053,481
Total	21,263,094,490	16,241,537,222

6.3 Net 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	11,802,634,033	9,027,415,384
Revenue from sales of semi-finished products	372,598,336,037	219,931,745,952
Revenue from provision of services	100,426,832,940	76,725,252,896
Other revenue	131,509,136	571,617,973
Total	484,959,312,146	306,256,032,205

6.4 Cost of goods sold

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Cost of goods sold	4,130,833,565	7,452,002,827
Cost of semi-finished products sold	245,355,681,276	142,199,851,383
Cost of services provided	56,493,956,285	56,597,744,792
Cost of other activities	168,660,581	571,617,973
Total	306,149,131,707	206,821,216,975

6.5 Financial income

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest income from deposits	5,462,982,454	5,120,392,297
Foreign exchange gains arising during the period	7,045,623	97,962,508
Foreign exchange gains from revaluation of foreign currency balances at period-end	6,641,959	56,604,425
Other financial income	10,300,152,930	-
Total	15,776,822,966	5,274,959,230

*In which:**Financial income with related parties:
(Details in Note 7.1)***1,121,029,100****441,331,608**

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For the period ended 30 June 2026

6.6 Financial expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest expenses	54,096,910,363	53,958,305,472
Realized exchange difference loss	6,608,689	4,820,217
Total	54,103,519,052	53,963,125,689

*In which:***Financial expenses with related parties:****358,750,000****76,000,000***(Details in Note 7.1)***6.7 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	92,679,887,675	54,158,951,797
Employee expenses	37,516,851,560	20,696,126,514
Materials expenses	4,810,515,194	4,455,774,303
Office supplies expenses	1,572,763,622	719,169,701
Amortization and Depreciation expenses	946,395,594	452,635,346
Outsourcing expenses	21,330,631,087	14,446,077,424
Other cash expenses	26,502,730,618	13,389,168,509
General administrative expenses	82,047,959,608	51,253,646,694
Employee expenses	30,304,329,933	22,323,742,406
Materials expenses	365,443,206	42,985,888
Office supplies expenses	660,842,266	304,639,441
Amortization and Depreciation expenses	1,838,603,563	1,603,204,036
Charges and fee	14,911,557,983	9,181,334,311
(Reversal)/Increase in allowances for doubtful debts	(1,000,000,000)	1,215,766,657
Outsourcing expenses	13,500,744,201	6,859,870,937
Other cash expense	11,780,003,439	6,281,530,214
Amortization of goodwill	9,686,435,017	3,440,572,804
Total	174,727,847,283	105,412,598,491

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6.8 Other income/ Other expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Others income		
Disposals of fixed assets	-	11,388,889
Compensation received (i)	21,461,528,200	-
Income from compensation for losses from prize-winning game	4,667,430,508	-
business activities (ii)		
Disposal of tools and equipment	1,663,636	-
Others	130,568,532	14,486,761
Total	26,261,190,876	25,875,650
Other expense		
Tax penalties and late payment	6,001,392,132	5,417,837,172
Net book value of disposed assets	25,377,182	135,658,298
Others	408,215,906	358,759,083
Total	6,434,985,220	5,912,254,553
Other profits	19,826,205,656	(5,886,378,903)

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

(ii) Income received from MGM Nha Trang Joint Stock Company as compensation for the profit from the operation of prize-winning games, pursuant to the Contract Liquidation Minutes dated 31 January 2026 in respect of the Management Lease Agreement for prize-winning games for foreigners dated 29 December 2016.

6.9 Current corporate income tax expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Current corporate income tax expense	7,191,147,347	5,532,676,834
Total	7,191,147,347	5,532,676,834

6.10 Deferred corporate income tax expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Deferred tax expense arising from reversal of deferred tax assets	(42,674,156)	28,788,286
Gain from deferred tax income arising from deductible temporary differences	23,277,018	340,202,389
Other profits	(19,397,138)	368,990,675

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For the period ended 30 June 2026

6.11 Basic earnings per share

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Profit/(Loss) after corporate income tax	(21,589,907,483)	(66,453,996,132)
Non-controlling shareholders' after-tax profits	(19,968,867,293)	(31,515,214,423)
Increase adjustment	-	-
Decrease adjustment	-	-
Profit allocated to Parent Company owns common shares shareholders	(1,621,040,190)	(34,938,781,709)
Average common stock for calculating basic interest per share (shares)	200,000,000	200,000,000
Basic earnings per share (VND/ share)	(8)	(175)

As at the reporting date, the Company had not estimated the amount of profit for the accounting period ended 30 June 2026 to be allocated to the reward and welfare fund. The final decision is subject to approval by the Company's General Meeting of Shareholders. Accordingly, profit attributable to shareholders and basic earnings per share may change.

6.12 Production and business expenses by factor

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Raw material expenses	108,839,020,483	106,592,940,203
Employee expenses	150,272,536,706	109,398,997,877
Amortization and Depreciation expenses	19,807,638,795	19,140,916,912
(Reversal)/Increase in allowances	2,089,792,500	1,275,766,657
Outsourcing expenses	121,212,294,097	46,215,894,730
Other cash expenses	68,969,261,392	44,002,377,207
Amortization of goodwill	9,686,435,017	3,440,572,804
Other profits	480,876,978,990	330,067,466,390

7. OTHER INFORMATION**7.1 Information of related parties**

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

Related Parties	Relationship
Ocean Group Joint Stock Company	Parent company
Ocean Natural Resources Development Joint Stock Company	Same parent company
INFO Commodity Exchange Joint Stock Company	Same parent company
TKD Vietnam Real Estate Investment and Trading Company Limited	Same parent company
Members of the Board of Management, Supervisory Board, General Directors Board, other managers and close individuals in the family of these members	Significant influence

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Information of related parties (Continued)**Transactions with shareholders and personnel**

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

The details are as follows:

		For the period ended 30/06/2026	For the period ended 30/06/2025
Name	Position	VND	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 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
	Deputy General Director		
Mrs. Vu Mai Anh	(Appointed from 15/05/2026)	38,095,238	-
Total		1,144,395,238	1,101,643,700

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 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 of goods			855,575,406	783,893,898
Ocean Group Joint Stock Company	Parent company	Premises rental	855,575,406	783,893,898
Sale of goods			41,595,925	11,422,913
Ocean Group Joint Stock Company	Parent company	Sale of semi-finished products	41,595,925	11,422,913
Financial income			1,121,029,100	441,331,608
Ocean Group Joint Stock Company	Parent company	Loan interest income	1,121,029,100	441,331,608
Financial expense			358,750,000	76,000,000
Ocean Group Joint Stock Company	Parent company	Loan interest expense	358,750,000	76,000,000
Borrowings			15,000,000,000	6,000,000,000
Ocean Group Joint Stock Company	Parent company	Borrowings	15,000,000,000	6,000,000,000
Loan repayment			21,000,000,000	-
Ocean Group Joint Stock Company	Parent company	Borrowings	21,000,000,000	-

Balance with related parties

Related Parties	Relationship	Nature of transaction	30/06/2026 VND	01/01/2026 VND
Held-to-maturity investments			54,762,816,061	64,336,786,961
Ocean Group Joint Stock Company	Parent company	Loans and loan interest	54,762,816,061	64,336,786,961
Short-term receivables from customers			-	2,901,750
Ocean Group Joint Stock Company	Parent company	Sales of goods	-	2,901,750
Short-term payables to suppliers			-	852,454,004
Ocean Group Joint Stock Company	Parent company	Purchases of goods	-	852,454,004
Accrued expenses			117,828,434	117,828,434
Ocean Group Joint Stock Company	Parent company	Purchases of goods	117,828,434	117,828,434

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7.1 Information of related parties (Continued)**Balance with related parties (Continued)**

Related Parties	Relationship	Nature of transaction	30/06/2026 VND	01/01/2026 VND
Other payables			803,535,855	1,063,535,855
Ocean Group Joint Stock Company	Parent company	Purchases of services	803,535,855	803,535,855
Ocean Group Joint Stock Company	Parent company	Interest payable on borrowings	-	260,000,000
Borrowings and finance lease liabilities			-	6,000,000,000
Ocean Group Joint Stock Company	Parent company	Borrowings	-	6,000,000,000

7.2 Segment reporting

Segment reporting or the accounting period ended 30/06/2026:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
Net revenue	384,400,970,070	100,558,342,076	-	484,959,312,146
Cost	249,486,514,841	56,662,616,866	-	306,149,131,707
Gross profit	134,914,455,229	43,895,725,210	-	178,810,180,439
RESULTS OF OPERATIONS				
Segment results	134,914,455,229	43,895,725,210	-	178,810,180,439
Financial income				15,776,822,966
Share of profit or loss in associate company				-
Financial expenses				(54,103,519,052)
Selling expenses				(92,679,887,675)
General administrative expenses				(82,047,959,608)
Other income not related to operation activities				19,826,205,656
Current corporate income tax				(7,191,147,347)
Deferred income tax				19,397,138
Profit for the year				(21,589,907,483)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Segment reporting (Continued)

Segment report of income for the period ended 30/06/2025:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
Revenue	228,959,161,336	77,296,870,869	-	306,256,032,205
Cost	149,651,854,210	57,169,362,765	-	206,821,216,975
Gross profit	79,307,307,126	20,127,508,104	-	99,434,815,230

RESULTS OF OPERATIONS

Segment results	79,307,307,126	20,127,508,104	-	99,434,815,230
Financial income				5,274,959,230
Financial expenses				(53,963,125,689)
Share of profit or loss in associate company				-
Selling expenses				(54,158,951,797)
General administrative expenses				(51,253,646,694)
Other income				(5,886,378,903)
Current corporate income tax				(5,532,676,834)
Deferred income tax				(368,990,675)
Profit for the year				(66,453,996,132)

Segment report of assets and liabilities for the period ended 30/06/2026:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
ASSETS				
Segment assets	672,846,632,540	604,962,426,842	266,245,280,111	1,544,054,339,493
Unallocated assets				2,241,200,736,805
Total Assets				3,785,255,076,298
LIABILITIES				
Segment Liabilities	213,746,747,352	41,321,567,576	212,806,862,205	467,875,177,133
Non-allocate Liabilities				1,269,657,218,667
Total liabilities				1,737,532,395,800

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Segment reporting (Continued)

Segment report of assets and liabilities for the period ended 01/01/2026:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
ASSETS				
Segment assets	631,157,229,467	610,863,321,630	271,895,094,420	1,513,915,645,517
Unallocated assets				2,272,309,318,393
Total Assets				3,786,224,963,910
LIABILITIES				
Segment Liabilities	141,486,862,725	49,433,975,903	207,974,172,389	398,895,011,017
Non-allocate Liabilities				1,334,630,922,255
Total liabilities				1,733,525,933,272

7.3 Increase in Charter Capital**Increase in Charter Capital**

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

- Charter capital before the issuance: VND 2,000,000,000,000;
- Number of shares proposed to be issued: 130,000,000 shares;
- Total proposed issuance value: VND 1,300,000,000,000;
- Offering price: VND 10,000 per share;
- Total expected proceeds from the issuance: VND 1,300,000,000,000;
- Expected charter capital after the issuance: VND 3,300,000,000,000;
- Issuance method: Private placement of shares;
- Eligible investors: Professional securities investors;
- Transfer restriction: The privately placed shares are subject to a one-year transfer restriction applicable to professional securities investors from the date of completion of the offering, except for transfers between professional securities investors or transfers made pursuant to an effective court judgment or decision, an arbitral award or decision, or inheritance in accordance with the law;
- Expected offering period: During 2026, subject to written approval from the State Securities.

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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.4 Comparative figures

The comparative figures in the interim consolidated Statement of Financial Position Items and related notes are taken from the from the Consolidated financial statements for the fiscal year ended 31/12/2025, which have been audited by CPA VIETNAM Auditing Company Limited - Member of INPACT International Auditing Firm.

Comparative figures in the interim consolidated income statement, interim consolidated cash flows statement and related notes are taken from the Interim Consolidated Financial Statements for the period ended 30/06/2025 which are reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

The Company has applied the guidelines of Circular 99/2025/TT-BTC effective from 1 January 2026. To ensure comparability of the information in the interim consolidated statement of financial position, the Company has restated or reclassified certain items in the consolidated 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	204,693,886,217	27,637,204,624	177,056,681,593
2.	Allowance for impairment of short-term held-to-maturity investments	124	(6,418,765,865)	-	(6,418,765,865)
3.	Short-term loan receivables		-	40,633,693,072	(40,633,693,072)
4.	Other short-term receivables	135	321,250,768,496	351,673,757,017	(30,422,988,521)
5.	Short-term allowances for doubtful	136	(176,915,411,480)	(183,334,177,345)	6,418,765,865
6.	Other long-term receivables	215	4,555,131,230	110,555,131,230	(106,000,000,000)
7.	Dividends and profit payables	313	2,080,702,000	-	2,080,702,000
8.	Other short-term payments	320	80,531,131,374	82,611,833,374	(2,080,702,000)

Preparer

Chief Accountant

Hanoi, 28 August 2026

General Director

Pham Thi Thanh Huyen

Pham Tien Thanh

Nguyen Duc Minh