

CÔNG TY CP ONE CAPITAL HOSPITALITY  
ONE CAPITAL HOSPITALITY  
JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM  
Độc lập – Tự do – Hạnh phúc  
THE SOCIALIST REPUBLIC OF VIET NAM  
Independence – Freedom – Happiness

Hà Nội, ngày 19 tháng 08 năm 2025/

Hanoi, 19<sup>th</sup>, August 2025

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH/  
PERIODIC INFORMATION DISCLOSURE OF  
FINANCIAL STATEMENTS**

Kính gửi/To: Sở Giao dịch Chứng khoán Hà Nội/  
Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty CP One Capital Hospitality (mã CK: OCH) thực hiện công bố thông tin báo cáo tài chính (BCTC) bán niên năm 2025 đã được soát xét với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to the regulations at Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, One Capital Hospitality Joint Stock Company (Stock Code: OCH) discloses the reviewed interim financial statements for the period ended 30 June 2025 to the Hanoi Stock Exchange as follow:

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

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

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

- BCTC soát xét bán niên năm 2025/ Reviewed Interim Financial Statements for the period ended 30 June 2025

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

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

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

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

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

☐ Có/Yes

☒ Không/No

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

☐ Có/Yes

☐ Không/No

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

☐ Có/Yes

☒ Không/No

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

☐ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

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

☐ Có/Yes

☐ Không/No

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

☐ Có/Yes

☐ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 29/08/2025 tại đường dẫn: <http://och.vn/cong-bo-thong-tin/> This information was published on the company's website on: 29<sup>th</sup> August 2025 at the link: <http://och.vn/cong-bo-thong-tin/>

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong kỳ/ Report on transactions with a value of 35% or more of total assets during this period.

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau/In case the listed organizations has transactions above, please report the following contents in full:

- Nội dung giao dịch/transaction content: .....
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (căn cứ trên báo cáo tài chính năm gần nhất)/ Ratio of transactions value/total assets of the company (%) (based on the most recent financial statements);.....
- Ngày hoàn thành giao dịch/ Transaction completed date:.....

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/ We commit that the disclosure information above is true and are fully responsible before the law for the content of the disclosure information.

Đại diện tổ chức

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

Tài liệu đính kèm/  
Attached file:

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



TỔNG GIÁM ĐỐC  
Nguyễn Đức Minh



**ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY**  
**REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
**For the period ended 30/6/2025**

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**HaNoi - August, 2025**





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## 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

The Board of General Directors of One Capital Hospitality Joint Stock Company presents this statements and the accompanying consolidated financial statements of the Company for the period ended 30<sup>th</sup> June 2025.

#### COMPANY

The Board of General Directors of One Capital Hospitality Joint Stock Company presents this report together with the Company's reviewed Interim Consolidated Financial Statements for the period ended 30<sup>th</sup> June 2025.

#### THE COMPANY

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

Foreign Name: One Capital Hospitality Joint Stock Company.

Abbreviations: OCH JSC.

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

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

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

#### BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Company during the period and at the date of this report are as follows:

##### Board of Management

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

##### Board of Supervisors

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

##### Board of General Directors

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



**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)**

**SUBSEQUENT EVENTS**

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

**AUDITORS**

The Interim Consolidated Financial Statements for the period ended 30<sup>th</sup> June 2025 have been reviewed by CPA VIETNAM Auditing Company Limited – A Member Firm of INPACT.

**RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS**

The Company's Board of General Directors is responsible for preparing the Interim Consolidated Financial Statements, which give a true and fair view of the financial position of the Company as at 30/6/2025 as well as of its income and cash flows statements for the year then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of financial statements. In preparing these Interim 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 Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Interim Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Interim Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

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

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

For and on behalf of the Board of General Directors,



**Nguyen Duc Minh**  
**General Director**  
Hanoi, 28<sup>th</sup> August 2025



No: 404/2025/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 28/8/2025, as set out on pages 05 to page 49, including the Interim Consolidated Balance Sheet as at 30/6/2025, and the Interim Consolidated Income Statement, and Interim Consolidated Cash Flows Statement for the period ended 30/6/2025, 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 express 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 the interviews of people who are responsible for the financial and accounting matters, and performance of other analytical and review procedures. Basically, a review has a narrower scope than that of an audit in accordance with the Vietnam Auditing Standards and consequently, it does not allow us to gain assurance that we will be aware of all material issues that may be discovered during an audit. Accordingly, we do not express an audit opinion.

**Auditors' conclusions**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim 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<sup>th</sup> June 2025, 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.

  
Mrs. ~~Nguyen~~ Thi Mai Hoa

Deputy General Director

Audit Practising Registration Certificate:

2326-2023-137-1

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

For and on behalf of,

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



**ONE CAPITAL HOSPITALITY JOINT  
STOCK COMPANY**

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

**Form B 01a - DN/HN**

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

**INTERIM CONSOLIDATED BALANCE SHEET**

As at 30<sup>th</sup> June 2025

ASSETS	Code	Note	30/6/2025	01/01/2025
			VND	VND
<b>A - CURRENT ASSETS</b> <b>(100=110+120+130+140+150)</b>	<b>100</b>		<b>495,696,779,906</b>	<b>628,613,173,938</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>5.1</b>	<b>160,165,709,288</b>	<b>169,749,007,919</b>
1. Cash	111		108,765,709,288	66,949,007,919
2. Cash equivalents	112		51,400,000,000	102,800,000,000
<b>II. Short-term financial investments</b>	<b>120</b>		<b>35,837,297,824</b>	<b>26,034,992,071</b>
1. Trading securities	121		172,559	172,559
2. Provision for impairment of trading securities	122		(79,359)	(79,359)
3. Investments held to maturity	123	5.2	35,837,204,624	26,034,898,871
<b>III. Short-term receivables</b>	<b>130</b>		<b>143,803,091,809</b>	<b>185,581,624,762</b>
1. Short-term receivables from customers	131	5.3	23,488,977,484	21,691,223,141
2. Short-term repayments to suppliers	132	5.4	130,958,726,399	66,637,766,798
5. Short-term loan receivables	135	5.5	10,855,959,999	10,400,000,000
6. Other short-term receivables	136	5.6	159,783,975,857	264,547,268,098
7. Short-term allowances for doubtful debts	137	5.7	(183,275,177,871)	(179,687,028,788)
8. Shortage of assets awaiting resolution	139		1,990,629,941	1,992,395,513
<b>IV. Inventories</b>	<b>140</b>	<b>5.8</b>	<b>136,657,426,598</b>	<b>228,885,001,731</b>
1. Inventories	141		137,591,068,022	331,138,228,504
2. Allowances for devaluation of inventories	149		(933,641,424)	(102,253,226,773)
<b>V. Other current assets</b>	<b>150</b>		<b>19,233,254,387</b>	<b>18,362,547,455</b>
1. Short-term prepaid expenses	151	5.9	5,812,208,851	4,647,983,605
2. Deductible value added tax	152		4,373,275,968	5,415,954,617
3. Taxes and other receivables from government budget	153	5.18	9,047,769,568	8,298,609,233
<b>B - LONG-TERM ASSETS</b> <b>(200=210+ 220+230+240+250+260)</b>	<b>200</b>		<b>3,265,600,492,707</b>	<b>3,224,643,675,479</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>203,908,063,423</b>	<b>202,884,004,359</b>
5. Long-term loan receivable	215	5.5	30,227,733,073	30,227,733,073
6. Other long-term receivables	216	5.6	173,680,330,350	172,656,271,286
<b>II. Fixed assets</b>	<b>220</b>		<b>471,456,150,374</b>	<b>482,842,470,131</b>
1. Tangible fixed assets	221	5.10	416,637,682,978	427,179,420,965
- Historical costs	222		838,138,385,800	829,407,529,197
- Accumulated depreciation	223		(421,500,702,822)	(402,228,108,232)
3. Intangible fixed assets	227	5.11	54,818,467,396	55,663,049,166
- Historical costs	228		75,825,450,065	75,202,950,065
- Accumulated amortization	229		(21,006,982,669)	(19,539,900,899)
<b>III. Investment properties</b>	<b>230</b>	<b>5.12</b>	<b>20,576,115,711</b>	<b>21,178,712,553</b>
1. Historical costs	231		36,155,810,460	36,155,810,460
2. Accumulated depreciation	232		(15,579,694,749)	(14,977,097,907)
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>179,057,841,628</b>	<b>181,946,261,390</b>
2. Construction in progress	242	5.13	179,057,841,628	181,946,261,390
<b>V. Long-term investments</b>	<b>250</b>	<b>5.14</b>	<b>2,085,000,000,000</b>	<b>2,085,000,000,000</b>
3. Investments in equity of other entities	253		2,101,423,700,000	2,101,423,700,000
4. Allowances for long-term investments	254		(16,423,700,000)	(16,423,700,000)
<b>VI. Other long-term assets</b>	<b>260</b>		<b>305,602,321,571</b>	<b>250,792,227,046</b>
1. Long-term prepaid expenses	261	5.9	218,327,392,642	218,416,769,457
2. Deferred tax assets	262	5.15	213,154,834	241,943,120
4. Goodwill	269	5.16	87,061,774,095	32,133,514,469
<b>TOTAL ASSETS (270 = 100+200)</b>	<b>270</b>		<b>3,761,297,272,613</b>	<b>3,853,256,849,417</b>

Form B 01a - DN/EN

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

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

**INTERIM CONSOLIDATED BALANCE SHEET (CONTINUED)**

As at 30<sup>th</sup> June 2025

RESOURCES		Code	Note	30/6/2025	01/01/2025
				VND	VND
<b>C- LIABILITIES (300=310+330)</b>		<b>300</b>		<b>1,927,995,145,889</b>	<b>1,938,771,943,991</b>
<b>I. Short-term liabilities</b>		<b>310</b>		<b>639,066,603,922</b>	<b>589,967,426,483</b>
1. Short-term trade payables		311	5.17	26,855,082,902	25,589,927,836
2. Short-term prepayments from customers		312		6,239,653,189	6,347,429,299
3. Taxes and other payables to government budget		313	5.18	223,703,703,885	229,110,392,979
4. Payables to employees		314		15,367,891,063	11,303,329,565
5. Short-term accrued expenses		315	5.19	21,379,164,963	13,117,056,461
8. Short-term unearned revenues		318	5.20	418,750,101	8,063,976
9. Other short-term payments		319	5.21	77,995,799,253	135,421,065,960
10. Short-term borrowings and finance lease liabilities		320	5.22	256,274,731,629	155,296,663,881
11. Short-term provisions		321		-	3,386,672,199
12. Bonus and welfare fund		322		10,831,826,937	10,386,824,327
<b>II. Long-term liabilities</b>		<b>330</b>		<b>1,288,928,541,967</b>	<b>1,348,804,517,508</b>
1. Long-term trade payables		331	5.17	2,235,664,458	2,625,664,458
7. Other long-term payables		337	5.21	36,846,793,008	36,672,970,938
8. Long-term borrowings and finance lease liabilities		338	5.22	1,210,000,000,000	1,270,000,000,000
11. Deferred income tax payables		341	5.23	39,846,084,501	39,505,882,112
<b>D- OWNERS' EQUITY (400 = 410)</b>		<b>400</b>		<b>1,833,302,126,724</b>	<b>1,914,484,905,426</b>
<b>I- Owners' equity</b>		<b>410</b>	<b>5.24</b>	<b>1,833,302,126,724</b>	<b>1,914,484,905,426</b>
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
3. Other capital		414		4,984,000,000	4,984,000,000
7. Development and investment funds		418		14,779,834,635	14,419,362,244
9. Other equity funds		420		6,329,814,592	6,329,814,592
10. Undistributed profit after tax		421		(544,885,578,096)	(484,413,899,284)
- Undistributed profit after tax brought forward		421a		(485,370,041,343)	(628,319,372,540)
- Undistributed profit after tax		421b		(59,515,536,753)	143,905,473,256
13. Non-controlling interest		429		352,094,055,593	373,165,627,874
<b>TOTAL RESOURCES (440 = 300+400)</b>		<b>440</b>		<b>3,761,297,272,613</b>	<b>3,853,256,849,417</b>

*Hanoi, 28<sup>th</sup> August 2025*

Preparer

### Chief Accountant

**General Director**

Shay

Pham Thi Thanh Huyen



Pham Tien Thanh



**Nguyen Duc Minh**



**ONE CAPITAL HOSPITALITY JOINT  
STOCK COMPANY**

**Form B 02a - DN/HN**

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

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

**INTERIM CONSOLIDATED INCOME STATEMENT**

For the period ended 30<sup>th</sup> June 2025

ITEMS	Code	Note	For the period ended 30/6/2025	For the period ended 30/6/2024
			VND	VND
1. Revenues from sales and services rendered	01	6.1	322,497,569,427	276,647,502,366
2. Revenue deductions	02	6.2	16,241,537,222	7,502,125,740
3. <b>Net revenues from sales and services rendered (10 = 01-02)</b>	10	6.3	306,256,032,205	269,145,376,626
4. Costs of goods sold	11	6.4	206,821,216,975	186,112,926,266
5. <b>Gross profit from sales and services rendered (20 = 10-11)</b>	20		<b>99,434,815,230</b>	<b>83,032,450,360</b>
6. Financial income	21	6.5	5,274,959,230	12,920,511,805
7. Financial expenses	22	6.6	53,963,125,689	53,164,084,556
<i>In which: Interest expenses</i>	23		53,958,305,472	53,049,951,563
8. Profit (loss) in Associates, Joint Ventures	24		-	(1,994,920,166)
9. Selling expenses	25	6.7	54,158,951,797	45,973,965,197
10. General administrative expenses	26	6.7	51,253,646,694	52,395,076,969
11. <b>Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}</b>	30		<b>(54,665,949,720)</b>	<b>(57,575,084,723)</b>
12. Other income	31	6.8	25,875,650	233,914,518
13. Other expenses	32	6.8	5,912,254,553	6,204,577,887
14. <b>Other profits (40 = 31-32)</b>	40	6.8	<b>(5,886,378,903)</b>	<b>(5,970,663,369)</b>
15. <b>Total net profit before tax (50 = 30+40)</b>	50		<b>(60,552,328,623)</b>	<b>(63,545,748,092)</b>
16. Current corporate income tax expenses	51	6.9	5,532,676,834	6,670,655,320
17. Deferred corporate income tax expenses	52	6.10	368,990,675	(112,947,173)
18. <b>Profits after corporate income tax (60 = 50-51-52)</b>	60		<b>(66,453,996,132)</b>	<b>(70,103,456,239)</b>
19. Profit after tax of shareholders of Parent company	61		(34,938,781,709)	(26,619,595,004)
20. Profit after tax of non-controlling shareholders	62		(31,515,214,423)	(43,483,861,235)
21. <b>Basic earnings per share</b>	70	6.11	<b>(175)</b>	<b>(133)</b>

Preparer

Pham Thi Thanh Huyen

Chief Accountant

Pham Tien Thanh

Hanoi, 28<sup>th</sup> August 2025

General Director



Nguyen Duc Minh

**ONE CAPITAL HOSPITALITY JOINT  
STOCK COMPANY**

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

**Form B 03a - DN/HN**

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

**INTERIM CONSOLIDATED CASH FLOW STATEMENT**

*(Indirect method)*

For the period ended 30<sup>th</sup> June 2025

ITEMS	Code Note	For the period ended 30/6/2025	For the period ended 30/6/2024
		VND	VND
<b>I. Cash flows from operating activities</b>			
1. <i>Profit before tax</i>	01	(60,552,328,623)	(63,545,748,092)
2. <i>Adjusted for items</i>			
- Depreciation of fixed assets and investment property	02	22,581,489,716	25,631,550,961
- Provisions	03	201,476,884	(4,160,320,974)
- Gains or losses from exchange rate differences due to revaluation of foreign currency monetary items	04	(56,604,425)	(55,184,098)
- Gains or losses from investment activities	05	(5,131,781,186)	(10,833,360,353)
- Interest expenses	06	53,958,305,472	53,049,951,563
3. <i>Operating profit before changes in working capital</i>	08	11,000,557,838	86,889,007
- Increase (Decrease) in Receivables	09	99,331,721,616	(14,389,724,675)
- Increase (Decrease) in Inventories	10	92,227,575,133	(9,111,418,989)
- Increase (Decrease) in Payables	11	(85,245,687,337)	8,904,488,544
- Increase (Decrease) in Prepayments	12	(72,816,622,991)	7,592,067,771
- Interest Paid	14	(54,113,584,868)	(54,344,917,782)
- Corporate income tax paid	15	(25,413,992,457)	(38,589,462,853)
- Other payments on operating activities	17	(491,458,670)	(2,088,241,897)
<i>Net cash flows from operating activities</i>	20	(35,521,491,736)	(101,940,320,874)
<b>II. Cash flows from investing activities</b>			
1. Expenditures on purchase and construction of fixed assets and long-term assets	21	(62,273,486,655)	(4,609,988,909)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22	11,388,889	12,909,091
3. Expenditures on loans and purchase of debt instruments from other entities	23	(13,915,645,754)	(10,021,886,841)
4. Proceeds from lending or repurchase of debt instruments from other entities	24	4,113,340,001	31,170,000,000
5. Expenditures on equity investments in other entities	25	(1,000,000,000)	-
7. Proceeds from interests, dividends and distributed profits	27	2,287,208,191	2,199,260,346
<i>Net cash flows from investing activities</i>	30	(70,777,195,328)	18,750,293,687
<b>III. Cash flows from financial activities</b>			
1. Proceeds from issuing shares, receiving capital contributions from owners	31	55,680,716,260	-
3. Proceeds from borrowings	33	75,580,078,420	47,259,528,146
4. Repayment of principal	34	(34,602,010,672)	(32,398,031,809)
<i>Net cash flows from financial activities</i>	40	96,658,784,008	14,861,496,337
<b>Net cash flows during the period</b> (50 = 20+30+40)	50	(9,639,903,056)	(68,328,530,850)
<b>Cash and cash equivalents at the beginning of the period</b>	60	169,749,007,919	168,490,954,691
<b>Effect of exchange rate fluctuations</b>	61	56,604,425	55,184,098
<b>Cash and cash equivalents at the end of the period</b> (70 = 50+60+61)	70 5.1	160,165,709,288	100,217,607,939



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**INTERIM CONSOLIDATED CASH FLOW STATEMENT**

*(Indirect method)*

For the period ended 30<sup>th</sup> June 2025

ITEMS	Code Note	For the period ended 30/6/2025	For the period ended 30/6/2024
		VND	VND
<b>III. Cash flows from financial activities</b>			
1. Proceeds from issuing shares, receiving capital contributions from owners	31	55,680,716,260	-
3. Proceeds from borrowings	33	75,580,078,420	47,259,528,146
4. Repayment of principal	34	(34,602,010,672)	(32,398,031,809)
<i>Net cash flows from financial activities</i>	<b>40</b>	<b>96,658,784,008</b>	<b>14,861,496,337</b>
<i>Net cash flows during the period (50 = 20+30+40)</i>	<b>50</b>	<b>(9,639,903,056)</b>	<b>(68,328,530,850)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>	<b>169,749,007,919</b>	<b>168,490,954,691</b>
Effect of exchange rate fluctuations	61	56,604,425	55,184,098
<b>Cash and cash equivalents at the end of the period (70 = 50+60+61)</b>	<b>70 5.1</b>	<b>160,165,709,288</b>	<b>100,217,607,939</b>

Hanoi, 28<sup>th</sup> August 2025

**Preparer**

**Chief Accountant**

**General Director**



**Pham Thi Thanh Huyen**



**Pham Tien Thanh**



**Nguyen Duc Minh**



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

For the period ended 30<sup>th</sup> June 2025

**1. COMPANY INFORMATION**

**1.1. Structure of ownership**

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

Foreign Name: One Capital Hospitality Joint Stock Company.

Abbreviations: OCH JSC.

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

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

The Company's shares are listed on the HNX under the ticken symbol OCH. At the time of issuance of this Report, OCH shares are under the warning status according to Decision No. 296/QD-SGDHN and Notice No. 1406/TB-SGDHN dated 02/04/2025 of the Hanoi Stock Exchange.

The total number of employees of the Company as at 30/6/2025 is 1.155 employees (As at 31/12/2024 is 1.083 employees).

**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.

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**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

**1.2 Operating industry and principal activities (Continued)**

- Wholesale of food products  
Details: Trading of foodstuffs and food products.
- Manufacture of other food products not elsewhere classified  
Details: Production and processing of food products.
- Architectural and related technical consultancy activities. Detail:
  - + 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.

The Company has a subsidiary, Givral Bakery Joint Stock Company, whose profitability is highly dependent on the Mid-Autumn Festival season. Typically, the subsidiary records a loss in its business results for the first six months of the year and a profit in the last six months of the year. For the accounting period ended 30/6/2025, this subsidiary recorded a loss after tax of VND 87,485,576,856, which has had a significant impact on the Company's consolidated profit.

**1.4 The company structure**

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

**The Company's subordinate units comprise:**

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



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**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

**1.4 The Company structure (Continued)**

*The Company's investments in subsidiaries are as follows:*

Name	Address	Main business activities	Capital ratio	Benefit ratio	Voting ratio
Tan Viet Joint Stock Company	Nha Trang	Accommodation and restaurant services	51.42%	51.42%	51.42%
One Capital Consumer Joint Stock Company(i)	Ha Noi	Manufacturing of bakery products from flour, and processing and preservation of meat and seafood	50.83%	62.67%	62.72%
Viptour - Togi Joint Stock Company	Ha Noi	Accommodation services	86.13%	86.13%	86.13%
Evening Star Nha Trang Joint Stock Company (ii)	Nha Trang	Accommodation and restaurant services	99.9997%	99.9997%	99.9997%
Leadvisors Special Opportunity Fund (iii)	Ha Noi	Investment fund management, securities investment company	99.00%	99.63%	100.00%
<b><u>Indirect subsidiaries</u></b>					
Trang Tien IceCream Joint Stock Company <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Ha Noi	Processing of milk and dairy products		62.66%	99.98%
Givral Bakery Joint Stock Company <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Ho Chi Minh	Manufacture of bakery products from flour		62.67%	99.99997%
JP Good Food Co., Ltd <i>Indirect ownership through One Capital Consumer Joint Stock Company</i>	Son La	Processing and preservation of seafood, meat, and products from seafood and meat		62.67%	100.00%
Fuji Food Joint Stock Company <i>Indirect ownership through Trang Tien IceCream Joint Stock Company</i>	Ha Noi	Processing and preservation of seafood, meat, and products from seafood and meat		31.96%	51.00%
Binh Hung Manufacturing Company Limited (iv) <i>Indirect ownership through Givral Bakery Joint Stock Company</i>	Bac Ninh	Real estate business, land use rights of owners, users, or leased land.		62.67%	100.00%



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**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

**1.4 The company structure (Continued)**

**Indirect subsidiaries**

**(Continued)**

Tin Phat Ice Cream Joint Stock Company (v) <i>Indirect ownership through Trang Tien IceCream Joint Stock Company</i>	Ha Noi	Processing of milk and dairy products	62.58%	99.87%
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(i) The Company directly holds 50.83% and its subsidiary, Leadvisors Special Opportunity Fund, holds 11.88% in One Capital Consumer Joint Stock Company;

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

**1.5. Statement of information comparability on the interim consolidated financial statement**

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

**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<sup>st</sup> January and ends on 31<sup>st</sup> December of solar year.

The Company's Interim Consolidated Financial Statements are prepared accounting for the period ended 30<sup>th</sup> June 2025.

**Accounting currency**

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

**3. ACCOUNTING STANDARDS AND SYSTEM**

**Accounting system**

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

**Statements for the compliance with Accounting Standards and System**

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Consolidated Financial Statements for the period ended 30/6/2025.

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**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 22/12/2014 of the Ministry of Finance guiding the method of preparation and presentation of consolidated financial statements, specifically:

The Interim Consolidated Financial Statements comprise the Company's Interim Consolidated Financial Statements and the interim financial statements of entities controlled by the Company (subsidiaries), prepared for the accounting period ended 30/6/2025. 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 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 financial statements.

Non-controlling interests in the net assets of consolidated subsidiaries are presented Consolidatedly 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 assets, liabilities, and contingent liabilities of subsidiaries are measured at fair value at the acquisition date. Any excess of the purchase consideration over the total fair value of the net assets acquired is recognized as goodwill. Any shortfall is recognized in profit or loss for the period in which the acquisition occurs.

**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, bank deposits.

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



**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

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

**Financial investments**

**Loans**

Loans are stated at cost less allowance for doubtful loans.

Allowance for doubtful loans is made in conformity with current 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 cost less allowance for diminution in value of investments.

**Allowance for loss of investments**

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

**Receivables**

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

**Inventories**

Inventories are measured at the lower of 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. Net realizable value is determined based on the estimated selling price less the estimated costs of completion and the estimated selling, marketing, and distribution expenses. Inventories are accounted for using the perpetual method. 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 history cost of inventories.

**Tangible fixed assets and Depreciation**

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

Tangible fixed assets are depreciated using 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 year.



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**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

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

**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. The land use rights are amortized over a period of 40 years.

**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 property for lease is amortized on a straight-line basis over its estimated useful life as follows:

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

**Construction in progress**

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

**Deferred income tax assets**

Deferred income tax assets

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

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

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

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



**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

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

**Prepaid expenses**

Prepaid expenses represent actual costs incurred that relate to the business and production activities of multiple accounting periods, and are amortized to the operating expenses of subsequent periods.

Prepaid expenses are recorded at historical cost and classified into current and non-current items in the balance sheet based on the prepaid period of each contract.

Prepaid expenses are amortized on a straight-line basis over the lease term (for rental of premises, land, operating lease, etc.) or over their useful lives, but not exceeding three years.

**Payables**

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

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

- Trade payables: 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.

**Accrued expenses**

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Company recognizes Accrued expenses as follows:

- Borrowing costs
- Other accrued expenses

**Unrealized revenues**

Unearned 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<sup>th</sup> June 2025

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

**Recognition and and capitalization of Borrowing costs**

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards “Borrowing cost”.

**Owners’ equity**

Capital is recorded according to the actual amounts invested by 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 payable to shareholders are recognized as liabilities in the Company’s consolidated balance sheet after approval by the General Meeting of Shareholders and in accordance with the ex-dividend date announced by the Vietnam Securities Depository and Clearing Corporation.

**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 balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

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

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<sup>th</sup> June 2025

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

**Cost of goods sold.**

Cost of goods sold includes the cost of products, services, and investment properties leased during the period (including depreciation expenses, repair and maintenance costs, operating lease expenses related to investment properties, and disposal or liquidation costs of investment properties), which are recognized in line with revenue for the year.

Direct material costs consumed in excess of normal levels, labor costs, and unallocated fixed manufacturing overheads are recognized directly in cost of sales (net of any compensation received, if applicable), even if the related products or goods have not yet been recognized as sold.

**Financial expenses**

- 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
- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The Company 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 shares 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.

**ONE CAPITAL HOSPITALITY JOINT  
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For the period ended 30<sup>th</sup> June 2025

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

**5.1. Cash and cash equivalents**

	30/6/2025 VND	01/01/2025 VND
Cash	3,681,433,289	8,247,593,000
Bank deposits	104,994,029,832	58,659,769,242
Cash in transit	90,246,167	41,645,677
Cash equivalents	51,400,000,000	102,800,000,000
- Term deposits under 3 months (i)	51,400,000,000	102,800,000,000
<b>Total</b>	<b>160,165,709,288</b>	<b>169,749,007,919</b>

(i) Term deposits with commercial banks with maturities from 1 month to 3 months, bearing interest rates ranging from 2.8% to 4.7% per annum.

**5.2. Held to maturity investments**

	30/6/2025		01/01/2025	
	Original value	Book value	Original value	Book value
<b>Short - term</b>	<b>35,837,204,624</b>	<b>35,837,204,624</b>	<b>26,034,898,871</b>	<b>26,034,898,871</b>
Term deposits (i)	25,837,204,624	25,837,204,624	16,034,898,871	16,034,898,871
Other investments (ii)	10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000
<b>Total</b>	<b>35,837,204,624</b>	<b>35,837,204,624</b>	<b>26,034,898,871</b>	<b>26,034,898,871</b>

(i) Term deposits with commercial banks with a maturity of 6 months, bearing interest rates ranging from 1.9% to 5.6% per annum.

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



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**5.3. Short-term receivables from customers**

	30/6/2025	01/01/2025
	VND	VND
<b>Short-term</b>	<b>23,488,977,484</b>	<b>21,691,223,141</b>
Mika Trading Joint Stock Company	6,647,496,885	6,647,496,885
Others	16,841,480,599	15,043,726,256
<b>Total</b>	<b>23,488,977,484</b>	<b>21,691,223,141</b>

*In which:*

**Receivables from related parties**  
(Details in Note 7.1)

**2,901,750**

-

**5.4. Repayments to suppliers**

	30/6/2025	01/01/2025
	VND	VND
<b>Short-term</b>	<b>130,958,726,399</b>	<b>66,637,766,798</b>
Viet Nam Investment Promotion and Tourism JSC (i)	18,267,900,000	18,267,900,000
Song Da Construction and Investment Joint Stock Company (ii)	43,284,161,557	43,284,161,557
Sen Viet Management And Liquidation Of Assets Partnership Company (iii)	58,009,906,104	-
Others	11,396,758,738	5,085,705,241
<b>Total</b>	<b>130,958,726,399</b>	<b>66,637,766,798</b>

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

(ii) An advance payment related to the construction contract and project management consultancy of the Star City Westlake Hanoi Hotel at 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 completed work performed by SDCON and pending settlement amounted to VND 17,264,602,035; the amount of compensation and penalties payable by Viptour-Togi due to early termination of the contract was VND 26,019,559,522. Viptour-Togi has recognized a 100% provision for the compensation and penalty amounting to VND 26,019,559,522.

(iii) According to the Asset Auction Sale and Purchase Agreement No. 26/2025/HĐMBBĐG-SV-GIVRAL dated 26 May 2025, the Company fully settled for the auctioned asset comprising Land Use Rights and attached assets including factories and offices, located on land lot No. 4, map sheet No. 123, at Lot II-2B, Cluster V, Street No. 10, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City, previously owned by Sen Viet Management And Liquidation Of Assets Partnership Company. As of the end of the reporting period, the Company was still in the process of completing the transfer procedures of the Land Use Rights and attached assets. As of the date of preparation of these Interim Consolidated financial statements, the legal procedures had been completed and the Company had received full transfer of the Land Use Rights together with the attached assets.

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For the period ended 30<sup>th</sup> June 2025

**5.5. Loan receivables**

*Unit: VND*

	30/6/2025		01/01/2025	
	Book value	Provision	Book value	Provision
<b>Short-term</b>	<b>10,855,959,999</b>	<b>(6,352,959,999)</b>	<b>10,400,000,000</b>	<b>(5,900,000,000)</b>
Tosy Robotics JSC (i)	5,786,659,999	(5,786,659,999)	5,900,000,000	(5,900,000,000)
Ocean Group Joint Stock Company (ii)	4,500,000,000	-	4,500,000,000	-
Chickin Fast Food Solutions Joint Stock Company	569,300,000	(566,300,000)	-	-
<b>Long-term</b>	<b>30,227,733,073</b>	<b>-</b>	<b>30,227,733,073</b>	<b>-</b>
Ocean Group Joint Stock Company (ii)	30,227,733,073	-	30,227,733,073	-
<b>Total</b>	<b>41,083,693,072</b>	<b>(6,352,959,999)</b>	<b>40,627,733,073</b>	<b>(5,900,000,000)</b>

*In which:* 34,727,733,073 - 34,727,733,073 -

**Receivable from related parties**

(Details in Note 7.1)

(i) A loan granted by Trang Tien IceCream Joint Stock Company to Tosy Robotics JSC under Loan Agreement No. 0107/2014/HVV/TOSY-KTT dated 16 July 2014, for the purpose of supplementing working capital to support Tosy Robotics JSC's business operations. The loan term was 12 months (extended until 31 December 2016 under Addendum No. 01/2015/PLHĐCV/TOSY-KTT dated 18 July 2015). The loan carried an annual interest rate of 8.0% and was unsecured. As at 30 June 2025, Trang Tien IceCream Joint Stock Company has fully provided for doubtful debts on this loan and ceased to accrue interest receivable from Tosy Robotics JSC since 31 December 2016.

(ii) A loan granted to Ocean Group Joint Stock Company under Loan Agreement No. 2708/2013/HĐV/VT-OGC dated 27 August 2013, for the purpose of supplementing working capital. The loan amount was VND 46,380,000,000, with a loan term of 06 months from the disbursement date, extendable upon mutual agreement of the parties. The contractual interest rate was 8% per annum, without collateral. The loan principal repayment was extended to no later than 31 December 2026, with an interest rate of 7.5% per annum applied from 01 January 2022 to 31 December 2026. The outstanding loan principal as at 30 June 2025 was VND 34,727,733,073, of which VND 4,500,000,000 was due for collection.



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**5.6. Other receivables**

*Unit: VND*

	30/6/2025		01/01/2025	
	Carry Amount	Provision	Carry Amount	Provision
<b>Short-term</b>	<b>159,783,975,857</b>	<b>(140,903,080,295)</b>	<b>264,547,268,098</b>	<b>(137,767,891,211)</b>
Deposits	8,055,418,800	(53,498,000)	7,841,918,800	(53,498,000)
Advances	6,812,377,097	-	1,537,444,467	-
Others	144,916,179,960	(140,849,582,295)	255,167,904,831	(137,714,393,211)
- <i>Accrued Interest Receivable</i>	<i>4,712,492,097</i>	<i>(724,833,334)</i>	<i>2,320,639,599</i>	<i>(1,611,493,333)</i>
- <i>Investment Organization Corporation - IOC</i>	<i>14,663,642,060</i>	<i>(14,663,642,060)</i>	<i>14,591,642,060</i>	<i>(14,591,642,060)</i>
- <i>Receivable from advance to individual at Viptour - Togi JSC</i>	<i>46,240,000,000</i>	<i>(46,240,000,000)</i>	<i>46,240,000,000</i>	<i>(46,240,000,000)</i>
- <i>Mrs. Nguyen Thi Dung</i>	<i>53,200,000,000</i>	<i>(53,200,000,000)</i>	<i>53,200,000,000</i>	<i>(53,200,000,000)</i>
- <i>Receivables related to the transfer of shares (i)</i>	-	-	<i>114,000,000,000</i>	-
- <i>Others</i>	<i>26,100,045,803</i>	<i>(26,021,106,901)</i>	<i>24,815,623,172</i>	<i>(22,071,257,818)</i>
<b>Long-term</b>	<b>173,680,330,350</b>	-	<b>172,656,271,286</b>	-
Deposits	144,943,131,230	-	144,360,403,774	-
- <i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch (ii)</i>	<i>140,400,000,000</i>	-	<i>140,400,000,000</i>	-
- <i>Others</i>	<i>4,543,131,230</i>	-	<i>3,960,403,774</i>	-
Other receivables	28,737,199,120	-	28,295,867,512	-
- <i>Interest on capital support receivable from Ocean Group Joint Stock Company (Capital support at Viptour - Togi JSC)</i>	<i>28,737,199,120</i>	-	<i>28,295,867,512</i>	-
<b>Total</b>	<b>333,464,306,207</b>	<b>(140,903,080,295)</b>	<b>437,203,539,384</b>	<b>(137,767,891,211)</b>

*In which:*

**Receivables from related parties**      **28,737,199,120**      -      **28,295,867,512**      -

*(Details in Note 7.1)*

(i) Represents the first installment payment to an individual in relation to Share Transfer Agreement No. 22.10/2024/HĐCNCP dated 22 October 2024 of Trang Tien IceCream Joint Stock Company for the acquisition of shares in Fuji Food Joint Stock Company. During the period, the Company has completed this share acquisition transaction;

(ii) Represents time deposit contracts of One Capital Hospitality Joint Stock Company at Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch, with maturities from 12 months and annual interest rates ranging from 4.2% to 5%. These deposits have been pledged under pledge agreements over valuable papers to secure borrowings of Givral Bakery Joint Stock Company (a subsidiary).

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**5.7. Bad debts**

	30/6/2025 (VND)			01/01/2025 (VND)		
	Original value	Provision	Recoverable amount	Original value	Provision	Recoverable amount
- Receivable from customers	7,464,341,026	(7,464,341,026)	-	7,464,341,026	(7,464,341,026)	-
Mika Trading Joint Stock Company	6,647,496,885	(6,647,496,885)	-	6,647,496,885	(6,647,496,885)	-
Others	816,844,141	(816,844,141)	-	816,844,141	(816,844,141)	-
- Prepayment to seller	43,987,857,752	(26,723,255,717)	17,264,602,035	43,987,857,752	(26,723,255,717)	17,264,602,035
Song Da Investment and Construction Joint Stock Company	43,284,161,557	(26,019,559,522)	17,264,602,035	43,284,161,557	(26,019,559,522)	17,264,602,035
Others	703,696,195	(703,696,195)	-	703,696,195	(703,696,195)	-
- Short-term loan receivable	6,355,959,999	(6,352,959,999)	3,000,000	5,900,000,000	(5,900,000,000)	-
TOSY Robotics JSC	5,786,659,999	(5,786,659,999)	-	5,900,000,000	(5,900,000,000)	-
Chickin Fast Food Solutions Joint Stock Company	569,300,000	(566,300,000)	3,000,000	-	-	-
Assets missing pending resolution	1,831,713,688	(1,831,540,834)	172,854	1,831,713,688	(1,831,540,834)	172,854
-Other receivables	140,906,722,295	(140,903,080,295)	3,642,000	140,204,533,211	(137,767,891,211)	2,436,642,000
Advance payment to individuals at Viptour - Togi Joint Stock Company	46,240,000,000	(46,240,000,000)	-	46,240,000,000	(46,240,000,000)	-
Investment Organization Corporation - IOC	14,663,642,060	(14,663,642,060)	-	14,591,642,060	(14,591,642,060)	-
Ms. Nguyen Thi Dung	53,200,000,000	(53,200,000,000)	-	53,200,000,000	(53,200,000,000)	-
TNH Hoi An Investment and Hotel Management Joint Stock Company	8,110,000,000	(8,110,000,000)	-	8,110,000,000	(5,677,000,000)	2,433,000,000
Others	18,693,080,235	(18,689,438,235)	3,642,000	18,062,891,151	(18,059,249,151)	3,642,000
<b>Total</b>	<b>200,546,594,760</b>	<b>(183,275,177,871)</b>	<b>17,271,416,889</b>	<b>199,388,445,677</b>	<b>(179,687,028,788)</b>	<b>19,701,416,889</b>



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For the period ended 30<sup>th</sup> June 2025

**5.8. Inventories**

*Unit: VND*

	30/6/2025		01/01/2025	
	Original value	Provision	Original value	Provision
Raw materials	46,584,005,539	-	24,933,391,662	-
Tools and supplies	1,793,502,920	-	1,464,041,433	-
Work in progress	75,227,710,621	-	293,409,731,339	(102,253,226,773)
Finished goods	7,752,614,592	(933,641,424)	5,419,083,016	-
Goods (Excluding real estate goods)	1,281,115,367	-	1,071,320,183	-
Real estate goods	4,840,660,871	-	4,840,660,871	-
Goods in transit purchases	111,458,112	-	-	-
<b>Total</b>	<b>137,591,068,022</b>	<b>-933,641,424</b>	<b>331,138,228,504</b>	<b>(102,253,226,773)</b>

*Details of the Company's work in progress are as follows:*

	30/6/2025		01/01/2025	
	Original value	Provision	Original value	Provision
<b>Short-term</b>	<b>75,227,710,621</b>	<b>-</b>	<b>293,060,239,947</b>	<b>(102,253,226,773)</b>
Starcity Airport Project (i)	-	-	218,295,997,573	(102,253,226,773)
Tan Phu Trung Factory Project (ii)	75,030,827,113	-	74,764,242,374	-
Other work in progress	196,883,508	-	349,491,392	-
<b>Total</b>	<b>75,227,710,621</b>	<b>-</b>	<b>293,409,731,339</b>	<b>(102,253,226,773)</b>

(i) Details are presented in Note 7.3.

(ii) According to Resolution No. 04/2023/NQ-ĐHĐCĐ dated 17 November 2023 of the General Meeting of Shareholders of Givral Bakery Joint Stock Company (a subsidiary), the General Meeting of Shareholders approved the discontinuation of the investment and construction of the Givral factory at Lot C5-12, Zone C5, Street N8, Tan Phu Trung Industrial Park, Cu Chi Commune, Ho Chi Minh City, and the Company is in the process of formulating a plan to transfer this Project.

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**5.9. Prepaid expenses**

	30/6/2025	01/01/2025
	VND	VND
<b>Short-term</b>	<b>5,812,208,851</b>	<b>4,647,983,605</b>
Tools and equipment	513,773,758	677,636,320
Insurance costs	464,212,765	85,781,157
Office rental costs	1,077,979,289	356,809,959
Repair costs	111,375,992	49,484,974
Other expenses awaiting allocation	3,644,867,047	3,478,271,195
<b>Long-term</b>	<b>218,327,392,642</b>	<b>218,416,769,457</b>
Tools and equipment	6,177,920,502	7,020,457,198
Land rental cost at Tan Binh industrial area until 06/2047	3,576,623,183	3,657,910,073
Cost of repair, renovation, office rental	7,430,779,710	2,674,887,904
Rent expense	51,164,352,998	51,888,376,862
Land rent at industrial area - VSIP Bac Ninh	13,463,959,313	13,677,007,697
Consulting cost	-	1,581,250,000
Rights to exploit 12 Villas in Hoi An (i)	132,280,175,403	134,560,868,085
Other long-term prepaid expenses	4,233,581,533	3,356,011,638
<b>Total</b>	<b>224,139,601,493</b>	<b>223,064,753,062</b>

(i) The repurchase value of the exploitation rights of 12 villas at the Sunrises Hoi An project from individuals and legal entities amounted to VND 189,383,774,997, which the Company allocates until 22 June 2054. These villas are located within the Sunrises Hoi An complex developed Investment Organization Corporation (IOC). The Sunrises Hoi An complex has been subject to enforcement to settle IOC's debt to Vietnam Maritime Commercial Joint Stock Bank. As of the reporting date, the complex has not yet been put into operation after enforcement; therefore, the 12 villas remain temporarily suspended from business exploitation.



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**5.10 Tangible fixed assets**

*Unit: VND*

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
<b>HISTORY COSTS</b>						
As at 01/01/2025	528,853,520,770	253,187,935,190	35,088,634,007	1,668,297,082	10,609,142,148	829,407,529,197
Increase	468,534,000	8,122,170,003	238,204,100	56,310,000	45,000,000	8,930,218,103
Purchase	65,932,000	4,086,664,980	-	56,310,000	45,000,000	4,253,906,980
Increases due to consolidation	402,602,000	4,035,505,023	238,204,100	-	-	4,676,311,123
Decrease	-	199,361,500	-	-	-	199,361,500
Disposal	-	199,361,500	-	-	-	199,361,500
As at 30/6/2025	<u>529,322,054,770</u>	<u>261,110,743,693</u>	<u>35,326,838,107</u>	<u>1,724,607,082</u>	<u>10,654,142,148</u>	<u>838,138,385,800</u>
<b>ACCUMULATED DEPRECIATION</b>						
As at 01/01/2025	212,247,139,268	153,973,384,083	25,409,237,942	1,219,216,600	9,379,130,339	402,228,108,232
Increase	7,167,215,490	10,382,729,220	1,599,936,055	237,198,210	226,018,262	19,613,097,237
Depreciation	6,996,130,058	8,509,772,628	1,419,651,341	96,494,628	226,018,262	17,248,066,917
Reclassify	-	437,565	-	140,703,582	-	141,141,147
Increase from consolidation	171,085,432	1,872,519,027	180,284,714	-	-	2,223,889,173
Decrease	437,565	199,361,500	-	-	140,703,582	340,502,647
Disposal	-	199,361,500	-	-	-	199,361,500
Reclassify	437,565	-	-	-	140,703,582	141,141,147
As at 30/6/2025	<u>219,413,917,193</u>	<u>164,156,751,803</u>	<u>27,009,173,997</u>	<u>1,456,414,810</u>	<u>9,464,445,019</u>	<u>421,500,702,822</u>
<b>NET BOOK VALUE</b>						
As at 01/01/2025	<u>316,606,381,502</u>	<u>99,214,551,107</u>	<u>9,679,396,065</u>	<u>449,080,482</u>	<u>1,230,011,809</u>	<u>427,179,420,965</u>
As at 30/6/2025	<u>309,908,137,577</u>	<u>96,953,991,890</u>	<u>8,317,664,110</u>	<u>268,192,272</u>	<u>1,189,697,129</u>	<u>416,637,682,978</u>

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2025 is VND 126,649,241,812 (As at 31/12/2024 is VND 125,023,444,066).

Net book value of tangible fixed assets used to secure bank loans as at 30/6/2025 is VND 190,691,196,237 (as at 31/12/2024 is VND 194,757,739,917).

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**5.11 Intangible fixed assets**

*Unit: VND*

	Land use rights	Cost of designing a brand, website	Software program	Others	Total
<b>HISTORY COSTS</b>					
As at 01/01/2025	70,000,000,000	235,928,682	4,967,021,383	-	75,202,950,065
Increase	-	-	507,500,000	115,000,000	622,500,000
Purchase	-	-	49,500,000	115,000,000	164,500,000
Increase from consolidation	-	-	458,000,000	-	458,000,000
Decrease	-	-	-	-	-
As at 30/6/2025	<u>70,000,000,000</u>	<u>235,928,682</u>	<u>5,474,521,383</u>	<u>115,000,000</u>	<u>75,825,450,065</u>
<b>ACCUMULATED AMORTIZATION</b>					
As at 01/01/2025	15,949,367,099	235,928,682	3,354,605,118	-	19,539,900,899
Increase	886,075,950	-	579,855,820	1,150,000	1,467,081,770
Amortization	886,075,950	-	403,027,203	1,150,000	1,290,253,153
Increase from consolidation	-	-	176,828,617	-	176,828,617
Decrease	-	-	-	-	-
As at 30/6/2025	<u>16,835,443,049</u>	<u>235,928,682</u>	<u>3,934,460,938</u>	<u>1,150,000</u>	<u>21,006,982,669</u>
<b>NET BOOK VALUE</b>					
As at 01/01/2025	<u>54,050,632,901</u>	<u>-</u>	<u>1,612,416,265</u>	<u>-</u>	<u>55,663,049,166</u>
As at 30/6/2025	<u>53,164,556,951</u>	<u>-</u>	<u>1,540,060,445</u>	<u>113,850,000</u>	<u>54,818,467,396</u>

The historical cost of intangible fixed assets which have been fully depreciated but still in use at 30/6/2025 is VND 2,788,784,768 (As at 31/12/2024 is VND 1,625,581,047).

**5.12 Investment property**

*Unit: VND*

Items	01/01/2025	Increase	Decrease	30/6/2025
<b>Investment property for lease</b>				
History costs	36,155,810,460	-	-	36,155,810,460
- Buildings	36,155,810,460	-	-	36,155,810,460
Accumulated depreciation	14,977,097,907	602,596,842	-	15,579,694,749
- Buildings	14,977,097,907	602,596,842	-	15,579,694,749
Net book value	21,178,712,553	(602,596,842)	-	20,576,115,711
- Buildings	21,178,712,553	(602,596,842)	-	20,576,115,711

In accordance with Vietnamese Accounting Standard No. 05 – Investment Property, the fair value of investment property as at 30/6/2025 is required to be disclosed. However, the Company has not determined the fair value of its investment properties as at 30/6/2025 due to insufficient market information available to support the determination of fair value.



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**5.13 Construction in progress**

*Unit: VND*

	30/6/2025		01/01/2025	
	Original value	Recoverable amount	Original value	Recoverable amount
Fixed asset purchases	277,245,455	277,245,455	313,245,455	313,245,455
Construction costs	178,659,544,802	178,659,544,802	178,659,544,802	178,659,544,802
- Star City Westlake Hanoi Project (i)	178,659,544,802	178,659,544,802	178,659,544,802	178,659,544,802
Other construction in progress costs	121,051,371	121,051,371	2,973,471,133	2,973,471,133
<b>Total</b>	<b>179,057,841,628</b>	<b>179,057,841,628</b>	<b>181,946,261,390</b>	<b>181,946,261,390</b>

(i) The Star City Westlake Hanoi Project is implemented by the Company's subsidiary, Viptour - Togi Joint Stock Company. Key information about the project is as follows:

- Project name: StarCity Westlake Hanoi;
- Location: No. 10 Tran Vu Street, Ba Dinh Ward, Hanoi City;
- Investor: Viptour - Togi Joint Stock Company;
- Total investment capital: VND 230,000,000,000;
- Project scale: A 5-star standard hotel, consisting of 03 basements and 09 above-ground floors, equivalent to 20,940 m<sup>2</sup> of construction floor area;
- Planned implementation period: 24 months from the date the construction site is handed over in a condition qualified for construction, and the general contractor receives full design dossiers, advances, and payments in accordance with the contract;
- Project implementation status: Construction commenced in 2013, the basements and the reinforced concrete frame of the first floor roof have been completed.

Currently, Viptour - Togi Joint Stock Company has extended the deadline for putting the land into use by an additional 24 months (effective from 04/01/2023) and is carrying out the necessary procedures for project implementation. According to Inspection Conclusion No. 546/KLKT-SNNMT-TTr issued by the Department of Agriculture and Environment on 30/6/2025, the Company is undertaking necessary measures to resume the project construction as soon as possible.

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**5.14 Long-term investments**

	Ratio		30/6/2025		01/01/2025			
	Equity owned	Voting rights	Original cost	Fair value	Provision	Original cost	Fair value	Provision
<b>Other long-term investments</b>			2,101,423,700,000		(16,423,700,000)	2,101,423,700,000		(16,423,700,000)
Technical Construction and Building Materials Joint Stock Company			4,423,700,000		(4,423,700,000)	4,423,700,000		(4,423,700,000)
Vneco Hanoi Trading And Investment 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		-
<b>Total</b>			<b>2,101,423,700,000</b>	<b>(i)</b>	<b>(16,423,700,000)</b>	<b>2,101,423,700,000</b>	<b>(i)</b>	<b>(16,423,700,000)</b>

(i) The Company has not determined the fair value of its investments since the Vietnamese Accounting Standards and the Vietnamese Accounting Enterprise System currently provide no guidance on the application of valuation techniques to measure fair value. The fair value of these financial instruments may differ from their carrying amounts.



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**5.15 Deferred income tax assets**

	30/6/2025 VND	01/01/2025 VND
Deferred income tax assets related to deductible temporary differences	213,154,834	241,943,120
<b>Total</b>	<b>213,154,834</b>	<b>241,943,120</b>

**5.16 Goodwill**

	30/6/2025 VND	01/01/2025 VND
Goodwill arising from the acquisition of subsidiary - Binh Hung	29,135,243,926	31,563,180,919
Goodwill arising from the acquisition of subsidiary - Fuji	57,396,018,555	-
Goodwill arising from the acquisition of subsidiary - Tin Phat Ice Cream	321,281,202	340,180,097
Goodwill arising from the acquisition of subsidiary - Viptour Togi	209,230,412	230,153,453
<b>Goodwill at the period</b>	<b>87,061,774,095</b>	<b>32,133,514,469</b>

**5.17 Trade payables**

*Unit: VND*

	30/6/2025		01/01/2025	
	Book value	Repayable amount	Book value	Repayable amount
<b>Short-term</b>	26,855,082,902	26,855,082,902	25,589,927,836	25,589,927,836
Others	26,855,082,902	26,855,082,902	25,589,927,836	25,589,927,836
<b>Long-term</b>	2,235,664,458	2,235,664,458	3,363,621,314	3,363,621,314
Mr. Phan Dao Son (i)	2,235,664,458	2,235,664,458	3,363,621,314	3,363,621,314
<b>Total</b>	<b>29,090,747,360</b>	<b>29,090,747,360</b>	<b>28,953,549,150</b>	<b>28,953,549,150</b>

(i) The Appendix to the Sales and Purchase Agreement No. 160530/HD/TV-SM dated 31/05/2016 between the purchaser, Tan Viet Joint Stock Company (Party A), and Sigma Leisure Co., Ltd. (Party B), stipulates the payment method and term for the purchase of gaming equipment for the Electronic Gaming Club. Party A is responsible for settling the entire contract value within 10 years, with a minimum payment of USD 15,000 for each installment, to be transferred to the commercial brokerage account of Party B held by Mr. Phan Dao Son.

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**5.18 Taxes and payables to State Treasury**

Unit: VND

	01/01/2025	Additions	Paid	30/6/2025
<b>Payables</b>	<b>229,110,392,979</b>	<b>47,244,657,010</b>	<b>52,651,346,104</b>	<b>223,703,703,885</b>
VAT	948,218,031	19,007,600,476	11,772,099,218	8,183,719,289
Special consumption tax	118,865,753	860,696,552	831,145,107	148,417,198
Import and export taxes	-	667,356,865	667,356,865	-
Corporate income tax	26,655,620,373	8,825,025,619	28,129,010,435	7,351,635,557
Personal income tax	1,066,471,267	2,680,793,450	3,427,943,644	319,321,073
Land tax, Land rental charges	100,461,578,805	9,090,880,803	5,908,977,360	103,643,482,248
Environment Tax and others	99,859,638,750	5,903,044,870	1,705,555,100	104,057,128,520
Fee, charges and other payables	-	209,258,375	209,258,375	-
<b>Receivables</b>	<b>8,298,609,233</b>	<b>-</b>	<b>749,160,335</b>	<b>9,047,769,568</b>
VAT	1,791,000,000	-	-	1,791,000,000
Corporate income tax	6,507,609,233	-	-	6,507,609,233
Personal income tax	-	-	745,160,335	745,160,335
Environment Tax and others	-	-	4,000,000	4,000,000

**5.19 Short term accrued expenses**

	30/6/2025 VND	01/01/2025 VND
<b>Short-term</b>	<b>21,379,164,963</b>	<b>13,117,056,461</b>
Loan interest expenses	1,912,117,866	2,067,397,262
Accrued salary cost	13,276,678,755	6,030,303,485
Other accrued expenses	6,190,368,342	5,019,355,714
<b>Total</b>	<b>21,379,164,963</b>	<b>13,117,056,461</b>
<b>In which:</b>		
Accrued expenses to related parties (Details in Note 7.1)	117,828,434	117,828,434

**5.20 Short-term unearned revenues**

	30/6/2025 VND	01/01/2025 VND
<b>Short-term</b>	<b>418,750,101</b>	<b>8,063,976</b>
Revenue received in advance from contracts	418,750,101	8,063,976
<b>Total</b>	<b>418,750,101</b>	<b>8,063,976</b>



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**5.21 Other payables**

	30/6/2025	01/01/2025
	VND	VND
<b>Short-term</b>	<b>77,995,799,253</b>	<b>135,421,065,960</b>
Surplus assets awaiting for resolution	107,462,343	76,724,123
Trade Union fees	634,008,271	608,284,928
Social insurance	78,101,743	37,970,420
Short-term deposits received	12,790,877,323	11,534,727,323
Health insurance	13,498,578	6,660,342
Unemployment insurance	6,159,368	46,598,485
Others	64,365,691,627	123,110,100,339
- Dividends payable	2,080,702,000	2,080,702,000
- Thang Long Pegasus Company Limited (i)	-	116,042,770,800
- Interest payable on personal loans (iii)	275,000,000	275,000,000
- Individual (ii)	55,679,716,260	-
- Other payables	6,330,273,367	4,711,627,539
<b>Long-term</b>	<b>36,846,793,008</b>	<b>36,672,970,938</b>
Long-term deposits received	3,327,616,269	3,153,794,199
Others	33,519,176,739	33,519,176,739
- Interest payable on personal loans (iii)	29,794,176,739	29,794,176,739
- MGM Nha Trang Joint Stock Company	3,725,000,000	3,725,000,000
<b>Total</b>	<b>114,842,592,261</b>	<b>172,094,036,898</b>
<i>In which:</i>		
<b>Payables to related parties</b>	<b>803,535,855</b>	<b>803,535,855</b>
(Details in Note 7.1)		

***In which:***

(i) Details are presented in Note 7.3;

(ii) Share subscription agreement No. 01/2025/HĐ-OCC between One Capital Consumer Joint Stock Company and an individual shareholder. As of the date of issuance of this report, the procedures for recognizing the purchaser as a shareholder of the Company are still in progress;

(iii) The outstanding loan interest payable to an individual related to the transfer by Ocean Commercial One Member Limited Liability Bank (currently Modern Bank of Vietnam Limited) of the Company's debt under Loan Agreement No. 0047/2011/HĐTD1-OCEANBANK01, together with the amendment and supplement appendix to the medium- and long-term loan agreement No. 12-0047/2011/PLHĐTD-OCEANBANK01 dated 29/05/2020 between Ocean Commercial One Member Limited Liability Bank (currently Modern Bank of Vietnam Limited) and the Company, to an individual.

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**5.22 Borrowings and finance lease liabilities**

*Unit: VND*

	30/6/2025		Incurred during the period		01/01/2025	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
<b>Short-term borrowings</b>	<b>86,274,731,629</b>	<b>86,274,731,629</b>	<b>75,580,078,420</b>	<b>14,602,010,672</b>	<b>25,296,663,881</b>	<b>25,296,663,881</b>
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Khanh Hoa Branch (i)	10,694,653,209	10,694,653,209	-	14,602,010,672	25,296,663,881	25,296,663,881
18 - 4 Ha Noi Joint Stock Company (ii)	11,500,000,000	11,500,000,000	11,500,000,000	-	-	-
Viet Bac Real Estate Joint Stock Company (ii)	15,000,000,000	15,000,000,000	15,000,000,000	-	-	-
Ocean Group Joint Stock Company (ii)	6,000,000,000	6,000,000,000	6,000,000,000	-	-	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch (iii)	43,080,078,420	43,080,078,420	43,080,078,420	-	-	-
<b>Current Portion of Long-term Borrowings</b>	<b>170,000,000,000</b>	<b>170,000,000,000</b>	<b>60,000,000,000</b>	<b>20,000,000,000</b>	<b>130,000,000,000</b>	<b>130,000,000,000</b>
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch (iii)	170,000,000,000	170,000,000,000	60,000,000,000	20,000,000,000	130,000,000,000	130,000,000,000
<b>Long-term Borrowings</b>	<b>1,210,000,000,000</b>	<b>1,210,000,000,000</b>	<b>-</b>	<b>60,000,000,000</b>	<b>1,270,000,000,000</b>	<b>1,270,000,000,000</b>
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch (iii)	1,210,000,000,000	1,210,000,000,000	-	60,000,000,000	1,270,000,000,000	1,270,000,000,000
<b>Total</b>	<b>1,466,274,731,629</b>	<b>1,466,274,731,629</b>	<b>135,580,078,420</b>	<b>94,602,010,672</b>	<b>1,425,296,663,881</b>	<b>1,425,296,663,881</b>
<i>In which:</i>						
<b>Borrowings from related parties:</b>	<b>6,000,000,000</b>	<b>6,000,000,000</b>	<b>6,000,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
(Details in Note 7.1)						

(i) Credit facility agreement No. 2024/TV dated 03/07/2024 between the lender Joint Stock Commercial Bank for Foreign Trade of Vietnam – Khanh Hoa Branch and the borrower Tan Viet Joint Stock Company; the credit limit shall not exceed VND 30,000,000,000; the term of the credit facility is 12 months from the signing date; the maximum loan term for each disbursement is 11 months; the purpose of the loan is to supplement working capital for business activities; interest rates are stated in each promissory note, ranging from 5.9% to 7.3%/year. The loan is secured by term deposit contracts opened at Joint Stock Commercial Bank for Foreign Trade of Vietnam – Khanh Hoa Branch under the Pledge Agreement No. 2023/TG-TV dated 12/05/2023.



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**5.22 Borrowings and finance lease liabilities (Continued)**

(ii) According to the loan agreement of Givral Bakery Joint Stock Company for the purpose of supplementing working capital, with a term of 03 months and an interest rate ranging from 6% to 7.1% per year. Both principal and interest are repaid once at maturity. Loan type: Unsecured loan.

(iii) According to the loan agreement between Givral Bakery Joint Stock Company and Vietnam Joint Stock Commercial Bank for Industry and Trade – Ba Dinh Branch, the short-term loan has a credit limit of VND 45,000,000,000. The loan term is 4 months from the disbursement date, for the purpose of supplementing working capital to serve production and business activities. The loan bears an annual interest rate of 5.5%, with interest payable on a monthly basis. This loan is secured together with the long-term loan at the Bank under the amendments and supplements stipulated in the Amendment to Pledge Agreement No. 591/2025/HĐBĐ/NHCT124, as presented below.

(iv) According to 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 granted for a term of 7 years from the first disbursement date, for the purpose of financing the acquisition of the entire capital contribution in Binh Hung Manufacturing Company Limited. The loan bears an annual interest rate of 7.7% (previous period: 7% per annum), with interest payable on a monthly basis. Givral has pledged third-party assets as collateral for this loan, including the entire equity interests and related rights in Binh Hung Manufacturing Company Limited (a subsidiary of the Company) held in another company; the entire capital contribution and dividends derived from Givral's capital contribution in Binh Hung Manufacturing Company Limited; all assets attached to the land lot located at 72 – 74 Tran Phu Street, Nha Trang Ward, Khanh Hoa Province; all assets attached to the land lot No. 5, map sheet No. 16, Dai Dong Commune, Bac Ninh Province; assets of the Company's shareholders; and a deposit contract of One Capital Hospitality Joint Stock Company.

**5.23 Deferred corporate income tax expense**

	30/6/2025 VND	01/01/2025 VND
<b>Short-term</b>	<b>39,846,084,501</b>	<b>39,505,882,112</b>
Deferred tax income arising from deductible temporary differences	39,846,084,501	39,505,882,112
<b>Total</b>	<b>39,846,084,501</b>	<b>39,505,882,112</b>

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**5.24 Owners' equity**

**a. Changes of owners' equity**

*Unit: VND*

	Owners' Capital	Surplus share capital	Development Investment Fund	Other equity funds	Undistributed profit after tax	Non-controlling interest	Total
<b>As at 01/01/2024</b>	<b>2,000,000,000,000</b>	<b>4,983,002,620</b>	<b>14,414,221,829</b>	<b>6,329,814,592</b>	<b>(626,910,505,151)</b>	<b>375,588,790,890</b>	<b>1,774,405,324,780</b>
Capital increase at Subsidiary	-	-	-	-	-	2,007,386	2,007,386
Acquisition of additional shares in a subsidiary	-	-	-	-	(33,882,972,800)	-	(33,882,972,800)
Profit/Loss in previous year	-	-	-	-	177,788,446,056	(1,052,856,487)	176,735,589,569
Allocation to bonus and welfare fund at a subsidiary	-	-	-	-	(1,408,867,389)	(1,366,176,120)	(2,775,043,509)
Other increases/decreases	-	997,380	5,140,415	-	-	(6,137,795)	-
<b>As at 31/12/2024</b>	<b>2,000,000,000,000</b>	<b>4,984,000,000</b>	<b>14,419,362,244</b>	<b>6,329,814,592</b>	<b>(484,413,899,284)</b>	<b>373,165,627,874</b>	<b>1,914,484,905,426</b>
<b>As at 01/01/2025</b>	<b>2,000,000,000,000</b>	<b>4,984,000,000</b>	<b>14,419,362,244</b>	<b>6,329,814,592</b>	<b>(484,413,899,284)</b>	<b>373,165,627,874</b>	<b>1,914,484,905,426</b>
Profit/Loss for the current period	-	-	-	-	(34,938,781,709)	(31,515,214,423)	(66,453,996,132)
Impact from acquisition of a subsidiary	-	-	-	-	-	(13,792,320,401)	(13,792,320,401)
Impact from changes in ownership interest in a subsidiary	-	-	360,472,391	-	(24,596,434,934)	24,235,962,543	-
Allocation to bonus and welfare fund	-	-	-	-	(936,461,280)	-	(936,461,280)
Increase from consolidation	-	-	-	-	(889)	-	(889)
<b>As at 30/6/2025</b>	<b>2,000,000,000,000</b>	<b>4,984,000,000</b>	<b>14,779,834,635</b>	<b>6,329,814,592</b>	<b>(544,885,578,096)</b>	<b>352,094,055,593</b>	<b>1,833,302,126,724</b>



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**5.24 Owners' equity (Continued)**

**b. Details of owners' equity**

	<b>30/6/2025</b>	<b>01/01/2025</b>
	<b>VND</b>	<b>VND</b>
Ocean Group Joint Stock Company	1,111,945,520,000	1,111,945,520,000
Others	888,054,480,000	888,054,480,000
<b>Total</b>	<b>2,000,000,000,000</b>	<b>2,000,000,000,000</b>

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

	<b>For the period ended 30/6/2025</b>	<b>For the period ended 30/6/2024</b>
	<b>VND</b>	<b>VND</b>
<b>Shareholders' capital</b>		
Opening balance	2,000,000,000,000	2,000,000,000,000
Increased during the period	-	-
Closing balance	2,000,000,000,000	2,000,000,000,000

**d. Shares**

	<b>30/6/2025</b>	<b>01/01/2025</b>
	<b>Shares</b>	<b>Shares</b>
<b>Quantity of registered shares</b>	<b>200,000,000</b>	<b>200,000,000</b>
<b>Quantity of issued shares</b>	<b>200,000,000</b>	<b>200,000,000</b>
Common shares	200,000,000	200,000,000
<b>Outstanding shares</b>	<b>200,000,000</b>	<b>200,000,000</b>
Common shares	200,000,000	200,000,000
Par value of outstanding shares (VND/share)	10,000	10,000

**5.25 Off-Balance Sheet Items in the Interim Consolidated Financial Statements**

**a. Leased Assets**

**At Givral Bakery Joint Stock Company (Subsidiary)**

Givral Bakery Joint Stock Company leases out the commercial floors from the 2nd to the 4th floor of VNT Tower, located at 19 Nguyen Trai Street, Khương Trung Ward, Hanoi City, under signed lease agreements.

**At Tan Viet Joint Stock Company (Subsidiary)**

The Company signed Land Lease Contract No. 66/2004/HĐTĐ with the Department of Natural Resources and Environment of Khanh Hoa Province dated 10 November 2004 for the land lot at 12 Tran Phu Street, Nha Trang Ward, Khanh Hoa Province, for the purpose of constructing a hotel and tourism services from 2001 to 2051. The leased land area is 5,226.8 m<sup>2</sup>. Under the contract, the Company is obliged to pay land rental until the expiry date in accordance with prevailing regulations.

The Company signed Land Lease Contract No. 75/2004/HĐTĐ with the Department of Natural Resources and Environment of Khanh Hoa Province dated 23 December 2004 for the land lot at 14 Tran Phu Street, Nha Trang Ward, Khanh Hoa Province, for the purpose of constructing a hotel, restaurant, and tourism services under the combined development plan of Hotels 12 and 14 Trần Phú, covering the period from 2004 to 2050. The leased land area is 1,773.5 m<sup>2</sup>. Under the contract, the Company is obliged to pay land rental until the expiry date in accordance with prevailing regulations.



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**5.25 Off-Balance Sheet Items in the Interim Consolidated Financial Statements (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 m<sup>2</sup>. 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 into 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 m<sup>2</sup>. 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 also entered into a Premises Lease Agreement for the 2nd to 4th floors of VNT Tower, located at 19 Nguyen Trai Street, Khuong Trung Ward, Hanoi City, under Contract No. 2512/HĐTVP/OGC-GIVRAL dated 25/12/2019 with Ocean Group Joint Stock Company. The leased area is 3,000 m<sup>2</sup>, with the lease term lasting until the expiration of the project (07/2059). The Company is required to pay rent until the contract expiration date in accordance with regulations.

Additionally, a Land Lease Agreement was signed between Northwest Saigon City Development Corporation (SCD) and Givral Bakery Joint Stock Company for a land lot of 18,000.32 m<sup>2</sup> at Lot C5, Tan Phu Hung Industrial Park, Cu Chi Commune, Ho Chi Minh City. The leased land is used for investment project implementation. 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 m<sup>2</sup>, with the lease term ending on 30/11/2057.



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**5.25 Off-Balance Sheet Items in the Interim Consolidated Financial Statements (Continued)**

**b. Bad debts written off**

<b>Object name</b>	<b>Year of processing</b>	<b>30/6/2025 VND</b>	<b>01/01/2025 VND</b>
<b>Short-term receivables from customers</b>		<b>2,061,673,687</b>	<b>2,061,673,687</b>
- 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
- Short-term receivables from other entities	2022	1,018,395,119	1,018,395,119
<b>Other short-term receivables</b>		<b>844,370,612,374</b>	<b>844,370,612,374</b>
- 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
<b>Other long-term receivables</b>		<b>6,255,083,564</b>	<b>6,255,083,564</b>
- Mrs. Dinh Thi Trang Nhung	2022	2,868,400,000	2,868,400,000
- Mr. Nguyen Khoa Dien	2022	3,189,855,564	3,189,855,564
- Mrs. Dang Minh Le	2022	196,828,000	196,828,000
<b>Short-term prepayments to suppliers</b>		<b>86,000,000</b>	<b>86,000,000</b>
<b>Total</b>		<b>852,773,369,625</b>	<b>852,773,369,625</b>

**6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT**

**6.1 Revenue from sales of goods and provision of services**

	<b>For the period ended 30/6/2025 VND</b>	<b>For the period ended 30/6/2024 VND</b>
Revenue from sales of goods	9,046,468,865	7,929,558,193
Revenue from sales of finished products	236,154,229,693	200,061,370,684
Revenue from provision of services	76,725,252,896	68,656,573,489
Others	571,617,973	-
<b>Total</b>	<b>322,497,569,427</b>	<b>276,647,502,366</b>

**6.2 Revenue deductions**

	<b>For the period ended 30/6/2025 VND</b>	<b>For the period ended 30/6/2024 VND</b>
Trade discount	16,221,435,741	7,419,839,234
Sale discount	1,048,000	-
Sale return	19,053,481	82,286,506
<b>Total</b>	<b>16,241,537,222</b>	<b>7,502,125,740</b>

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**6.3 Net revenue from sales of goods and provision of services**

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Net revenue from sales of goods	9,027,415,384	7,929,558,193
Net revenue from sales of finished products	219,931,745,952	192,559,244,944
Net revenue from provision of services	76,725,252,896	68,656,573,489
Others	571,617,973	-
<b>Total</b>	<b>306,256,032,205</b>	<b>269,145,376,626</b>
<i>In which:</i>		
<i>Revenue from related parties:</i> <i>(Details in Note 7.1)</i>	<b>11,422,913</b>	<b>7,926,295</b>

**6.4 Cost of goods sold**

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Cost of goods sold	7,452,002,827	6,429,683,765
Cost of finished goods	142,199,851,383	128,106,275,545
Cost of service	56,597,744,792	51,576,966,956
Others	571,617,973	-
<b>Total</b>	<b>206,821,216,975</b>	<b>186,112,926,266</b>

**6.5 Financial income**

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Interest income from deposits, loan receivable	5,120,392,297	12,815,371,428
Gain from exchange rate difference arising during the period	97,962,508	49,956,279
Gain from exchange rate difference due to revaluation of exchange rate difference at the end of the period	56,604,425	55,184,098
<b>Total</b>	<b>5,274,959,230</b>	<b>12,920,511,805</b>
<i>In which:</i>		
<i>Financial income with related parties</i> <i>(Details in Note 7.1)</i>	<b>441,331,608</b>	<b>1,316,759,880</b>



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**6.6 Financial expenses**

	<b>For the period ended 30/6/2025 VND</b>	<b>For the period ended 30/6/2024 VND</b>
Interest expense (on borrowings)	53,958,305,472	53,049,951,563
Loss from exchange rate difference arising during the period	4,820,217	1,855,319
Provision made reversed for investment losses	-	(5,314,919)
Others	-	117,592,593
<b>Total</b>	<b>53,963,125,689</b>	<b>53,164,084,556</b>

In which:

**Financial expenses with related parties**  
(Details in Note 7.1)

**76,000,000**

-

**6.7 Selling expenses and General and administrative expenses**

	<b>For the period ended 30/6/2025 VND</b>	<b>For the period ended 30/6/2024 VND</b>
<b>Selling expenses</b>	<b>54,158,951,797</b>	<b>45,973,965,197</b>
Employee expenses	20,696,126,514	19,307,888,142
Materials expenses	4,455,774,303	4,510,992,467
Office supplies expenses	719,169,701	-
Amortization and Depreciation expenses	452,635,346	539,174,911
Outsourcing expenses	14,446,077,424	11,519,904,194
Other cash expense	13,389,168,509	10,096,005,483
<b>General administrative expenses</b>	<b>51,253,646,694</b>	<b>52,395,076,969</b>
Employee expenses	22,323,742,406	17,484,805,616
Materials expenses	42,985,888	486,911,808
Office supplies expenses	304,639,441	-
Amortization and Depreciation expenses	1,603,204,036	2,360,557,636
Charges and fee	9,181,334,311	10,855,720,799
Provision expenses	1,215,766,657	(4,383,521,053)
Outsourcing expenses	6,859,870,937	12,734,858,941
Other cash expense	6,281,530,214	7,640,689,116
Allocation of Goodwill	3,440,572,804	5,215,054,106
<b>Total</b>	<b>105,412,598,491</b>	<b>98,369,042,166</b>

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**6.8 Other income/ Other expenses**

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
<b>Other income</b>		
Disposals of tangible fixed assets	11,388,889	12,909,091
Others	14,486,761	221,005,427
<b>Total</b>	<b>25,875,650</b>	<b>233,914,518</b>
<b>Other expenses</b>		
Late payment fine of land rent (at Viptour - Togi Joint Stock Company)	5,417,837,172	5,485,202,202
Tax arrears, fines, late tax payment fines, administrative fines	135,658,298	-
Penalty for breach of contract	-	425,645,162
Others	358,759,083	293,730,523
<b>Total</b>	<b>5,912,254,553</b>	<b>6,204,577,887</b>
<b>Other profits</b>	<b>(5,886,378,903)</b>	<b>(5,970,663,369)</b>

**6.9 Current corporate income tax expense**

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Current corporate income tax expense based on taxable income	5,532,676,834	6,670,655,320
<b>Current corporate income tax expense</b>	<b>5,532,676,834</b>	<b>6,670,655,320</b>

**6.10 Deferred corporate income tax expense**

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Gain from deferred income tax arising from reversal of income tax payable	-	(430,136,455)
Deferred tax expense arising from reversal of deferred tax assets	28,788,286	58,156,272
Gain from deferred tax income arising from deductible temporary differences	340,202,389	259,033,010
<b>Total</b>	<b>368,990,675</b>	<b>(112,947,173)</b>



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**6.8 Basic earnings per shares**

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
<b>Profit after corporate income tax</b>	<b>(66,453,996,132)</b>	<b>(70,103,456,239)</b>
Profit after tax of Non-controlling interest	(31,515,214,423)	(43,483,861,235)
<i>Increase</i>	-	-
<i>Decrease</i>	-	-
<i>Adjustment due to change in benefit ratio at Subsidiary</i>	-	-
<i>Deduction from bonus and welfare fund at Subsidiary</i>	-	-
<b>Profits attributable to common shareholders of the Parent company</b>	<b>(34,938,781,709)</b>	<b>(26,619,595,004)</b>
Average quantity of outstanding common shares (share)	200,000,000	200,000,000
<b>Basic earnings per shares (VND/ share)</b>	<b>(175)</b>	<b>(133)</b>

**6.9 Production and business expenses by factor**

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Raw material expenses	106,592,940,203	86,504,405,946
Employee expenses	109,398,997,877	100,802,374,196
Amortization and Depreciation expenses	19,140,916,912	20,416,496,855
Provision expenses	1,275,766,657	(4,383,521,053)
Outsourcing expenses	46,215,894,730	55,016,994,566
Other cash expenses	44,002,377,207	37,149,404,335
Goodwill allocated	3,440,572,804	5,215,054,106
<b>Total</b>	<b>330,067,466,390</b>	<b>300,721,208,951</b>

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**7. OTHER INFORMATION**

**7.1 Information of related parties**

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

**Transactions with key management personnel**

<b>Related parties</b>	<b>Nature of transaction</b>	<b>For the period ended 30/6/2025 VND</b>	<b>For the period ended 30/6/2024 VND</b>
Board of Management, Board of Supervisors, Board of General Directors	Salary, remuneration and bonus	1,101,643,700	1,471,034,500
<i>Details:</i>			
<b>Full name</b>	<b>Title</b>	<b>For the period ended 30/6/2025 VND</b>	<b>For the period ended 30/6/2024 VND</b>
<b>Remuneration for Board of Management</b>		<b>371,000,000</b>	<b>360,500,000</b>
Mrs. Nguyen Thu Hang	Chairman	122,500,000	120,500,000
Mr. Huynh Minh Viet	Member	62,000,000	60,000,000
Mr. Nguyen Dung Minh	Member	62,000,000	60,000,000
Mr. Nguyen Chinh Phuong	Member (Dismissed on 15/5/2024)	-	44,347,800
Mr. Dinh Hoai Nam	Member	62,000,000	60,000,000
Mrs. Hoang Thi Thuy Van	Member (Appointed on 15/5/2024)	62,500,000	15,652,200
<b>Remuneration for Board of Supervisors</b>		<b>127,500,000</b>	<b>121,500,000</b>
Mrs. Duong Thi Mai Huong	Head of Supervisory Board	62,500,000	60,500,000
Mrs. Tran Thi Kim Oanh	Member (Dismissed on 26/6/2025)	32,500,000	30,500,000
Mrs. Le Thi Bich Hanh	Member	32,500,000	30,500,000
Mrs. Trinh Thi Hang	Member (Appointed on 26/6/2025)	-	-
<b>Salaries of the Board of General Directors and other executives</b>		<b>603,143,700</b>	<b>989,034,500</b>
Mr. Le Dinh Quang	Deputy General Director (Dismissed from the position of General Director and appointed to the position of Deputy General Director effective from 15/01/2025)	603,143,700	603,432,000
Mr. Ha Trung Dung	Deputy General Director (Dismissed on 15/10/2024)	-	385,602,500



**ONE CAPITAL HOSPITALITY JOINT  
STOCK COMPANY**

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**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

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

**Transactions with related parties**

Related parties	Relationship	Nature	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
<b>Selling</b>			<b>11,422,913</b>	<b>7,926,295</b>
Ocean Group Joint Stock Company	Parent company	Semi-finished goods	11,422,913	7,926,295
<b>Purchasing</b>			<b>783,893,898</b>	<b>1,371,389,876</b>
Ocean Group Joint Stock Company	Parent company	Lease of premises	783,893,898	1,371,389,876
<b>Financial income</b>			<b>441,331,608</b>	<b>1,316,759,880</b>
Ocean Group Joint Stock Company	Parent company	Interest income from loans	441,331,608	1,316,759,880
<b>Financial expenses</b>			<b>76,000,000</b>	<b>-</b>
Ocean Group Joint Stock Company	Parent company	Interest expenses	76,000,000	-
<b>Borrowings</b>			<b>6,000,000,000</b>	<b>-</b>
Ocean Group Joint Stock Company	Parent company	Borrowings	6,000,000,000	-

**Balance with related parties:**

Related parties	Relationship	Nature	30/6/2025 VND	01/01/2025 VND
<b>Receivables from customers</b>			<b>2,901,750</b>	<b>-</b>
Ocean Group Joint Stock Company	Parent company	Sales of goods	2,901,750	-
<b>Other long-term receivables</b>			<b>28,737,199,120</b>	<b>28,295,867,512</b>
Ocean Group Joint Stock Company	Parent company	Capital support interest	28,737,199,120	28,295,867,512
<b>Loan receivable</b>			<b>34,727,733,073</b>	<b>34,727,733,073</b>
Ocean Group Joint Stock Company	Parent company	Short-term loans	4,500,000,000	4,500,000,000
		Long-term loans	30,227,733,073	30,227,733,073
<b>Accrued expenses</b>			<b>117,828,434</b>	<b>117,828,434</b>
Ocean Group Joint Stock Company	Parent company	Purchase of goods	117,828,434	117,828,434
<b>Other payables</b>			<b>803,535,855</b>	<b>803,535,855</b>
Ocean Group Joint Stock Company	Parent company	Purchase of services	803,535,855	803,535,855
<b>Loans</b>			<b>6,000,000,000</b>	<b>-</b>
Ocean Group Joint Stock Company	Parent company	Loans	6,000,000,000	-

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**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

**7.2 Segment reporting**

During the period, the Company presented segment reporting by business activities as follows: sales of goods and finished products; hotel services, lease of premises and other activities; and real estate business. Details are as follows:

Segment report of income for the period ended 30/6/2025:

	<b>Sales of goods and finished products</b>	<b>Hotel services and premises rental business</b>	<b>Real estate</b>	<b>Total</b>
Net 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
<b>Gross profit</b>	<b>79,307,307,126</b>	<b>20,127,508,104</b>	<b>-</b>	<b>99,434,815,230</b>
<b>RESULTS OF OPERATIONS</b>				
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)
Selling expenses				(54,158,951,797)
General administrative expenses				(51,253,646,694)
Other income not related to operation activities				(5,886,378,903)
Current corporate income tax				(5,532,676,834)
Deferred income tax				(368,990,675)
<b>Profit for the year</b>				<b>(66,453,996,132)</b>



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**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

**7.2 Segment reporting (Continued)**

Segment report of income for the period ended 30/6/2024:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
Revenue	200,488,803,137	68,656,573,489	-	269,145,376,626
Cost	134,535,959,310	51,576,966,956	-	186,112,926,266
<b>Gross profit</b>	<b>65,952,843,827</b>	<b>17,079,606,533</b>	<b>-</b>	<b>83,032,450,360</b>
<b>RESULTS OF OPERATIONS</b>				
Segment results	65,952,843,827	17,079,606,533	-	83,032,450,360
Financial income				12,920,511,805
Financial expenses				(53,164,084,556)
Share of profit or loss in associate company				(1,994,920,166)
Selling expenses				(45,973,965,197)
General administrative expenses				(52,395,076,969)
Other income				(5,970,663,369)
Current corporate income tax				(6,670,655,320)
Deferred income tax				112,947,173
<b>Profit for the year</b>				<b>(70,103,456,239)</b>

Segment report of assets and liabilities for the period ended 30/6/2025:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
<b>ASSETS</b>				
Segment assets	563,924,250,909	654,343,060,440	275,443,690,279	1,493,711,001,628
Unallocated assets				2,267,586,270,985
<b>Total Assets</b>				<b>3,761,297,272,613</b>
<b>LIABILITIES</b>				
Segment Liabilities	159,633,718,154	80,510,874,897	202,380,285,460	442,524,878,511
Non-allocate Liabilities				1,485,470,267,378
<b>Total liabilities</b>				<b>1,927,995,145,889</b>

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**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

**7.2 Segment reporting (Continued)**

Segment report of assets and liabilities for the period ended 01/01/2025:

	Sales of goods and finished products	Hotel services and premises rental business	Real estate	Total
<b>ASSETS</b>				
Segment assets	483,855,758,437	673,342,001,706	391,228,673,425	1,548,426,433,568
Unallocated assets				2,304,830,415,849
<b>Total Assets</b>				<b>3,853,256,849,417</b>
<b>LIABILITIES</b>				
Segment Liabilities	87,311,652,296	81,462,565,226	320,169,575,292	488,943,792,814
Non-allocate Liabilities				1,449,828,151,177
<b>Total liabilities</b>				<b>1,938,771,943,991</b>

**7.3 Other information**

At Notes 5.8 and 5.21, it is disclosed that as at January 1, 2025, the accumulated construction-in-progress costs of the project amounted to VND 218,295,997,573, of which the Company had received cooperative capital contributions from Thang Long Pegasus Co., Ltd amounting to VND 116,042,770,800. The Company had recognized a provision for losses of VND 102,253,226,773 (equivalent to the loss amount after offsetting against the cooperative capital received from Pegasus Thang Long). All incurred costs (including the value of land use rights and construction in progress) were mortgaged to the Bank as collateral for Pegasus Thang Long's loan. For this collateral, the Tan Binh District Civil Judgment Enforcement Sub-department issued Decision No. 02/QD-CCTHADS dated October 10, 2024 on the enforcement of the transfer of land use rights, and Decision No. 63/QD-CCTHADS dated November 5, 2024 on the termination of the suspension of registration, transfer of ownership, use rights, and changes in the status of the assets. On March 25, 2025, the Company and Pegasus Thang Long signed a debt confirmation minute, under which the Company no longer has any obligation to pay Thang Long Pegasus Co., Ltd. in relation to the project. Accordingly, during the period, the Company adjusted the related accounting figures. The two parties will continue to coordinate in resolving the remaining issues of the project in the upcoming period.



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**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the period ended 30<sup>th</sup> June 2025

**7.4 Comparative figures**

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

Comparative figures in the interim consolidated income statement, interim consolidated cash flows statement and related notes are taken from the Interim Consolidated Financial Statements for the period ended 30/6/2024 which are reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

*Hanoi, 28<sup>th</sup> August 2025*

**Preparer**

**Chief Accountant**

**General Director**



**Pham Thi Thanh Huyen**

**Pham Tien Thanh**

**Nguyen Duc Minh**



Số: 01 /2025/UQ – OCH

Hà Nội, ngày 15 tháng 01 năm 2025

## **GIẤY ỦY QUYỀN**

- Căn cứ Bộ Luật dân sự năm 2015;
- Căn cứ Điều lệ hoạt động Công ty Cổ phần One Capital Hospitality,

### **Bên ủy quyền:**

Bà : **NGUYỄN THU HẰNG**

Chức vụ: Chủ tịch Hội đồng Quản trị - Người đại diện theo pháp luật

**CÔNG TY CỔ PHẦN ONE CAPITAL HOSPITALITY**

Giấy chứng nhận ĐKDN số: 0800338870 do Sở kế hoạch và đầu tư TP Hà Nội đăng ký lần đầu ngày 24/7/2006, Đăng ký thay đổi lần thứ 17 ngày 10/5/2022.

Địa chỉ trụ sở: Tầng 23, Tòa nhà Leadvisors Tower, số 643 Phạm Văn Đồng, phường Cổ Nhuế 1, quận Bắc Từ Liêm, TP Hà Nội.

### **Bên được ủy quyền:**

**Ông: NGUYỄN ĐỨC MINH**

Chức vụ: Tổng giám đốc Công ty cổ phần One Capital Hospitality

### **Điều 1: Nội dung ủy quyền:**

Bằng giấy ủy quyền này, ông Nguyễn Đức Minh được thay mặt chủ tịch Hội đồng Quản trị, Người đại diện theo pháp luật của Công ty quyết định toàn bộ các nội dung và ký kết các văn bản, tài liệu liên quan đến hoạt động kinh doanh của Công ty, bao gồm và không giới hạn:

1. Văn bản liên quan đến vấn đề lao động bao gồm: Văn bản liên quan đến tuyển dụng (gửi đến các cơ quan tổ chức liên quan: trường đại học, cao đẳng, hội chợ việc làm) hoặc thực tập tại doanh nghiệp, thư mời làm việc, văn bản đăng ký nội quy lao động, thông báo Thỏa ước lao động tập thể, thang bảng lương, báo cáo về lao động, nhân sự gửi các cơ quan chức năng và tất cả các vấn đề khác liên quan đến vấn đề lao động của Công ty; ngoại trừ: hợp đồng thử việc, hợp đồng lao động, các quyết định tiền lương, phụ cấp, bảo hiểm, giới thiệu, bổ nhiệm, miễn nhiệm, điều động, xử lý kỷ luật, thôi việc;





2. Văn bản liên quan đến thuế bao gồm: Hồ sơ khai thuế, quyết toán, bao gồm cả bảng biểu, mẫu biểu kèm theo hồ sơ thuế gửi tới cơ quan thuế và tất cả các hồ sơ và/hoặc văn bản giao dịch khác có liên quan đến quyền và nghĩa vụ thuế của Công ty theo đúng quy định về Luật quản lý thuế và các văn bản quy phạm pháp luật có liên quan;

3. Hóa đơn Giá trị gia tăng và các văn bản, tài liệu khác có liên quan;

4. Các hợp đồng, thỏa thuận dân sự, thương mại của Công ty, các văn bản tài liệu, hợp đồng khác liên quan đến các giao dịch, hoạt động kinh doanh của Công ty thuộc thẩm quyền của Người đại diện pháp luật của Công ty theo quy định tại Điều lệ Công ty. Đối với các hợp đồng, giao dịch vượt quá thẩm quyền thì Bên được ủy quyền chỉ thực hiện sau khi có văn bản phê duyệt theo thẩm quyền của Hội đồng quản trị hoặc Đại hội đồng cổ đông theo quy định của Điều lệ và các Quy chế nội bộ khác của Công ty;

5. Văn bản, công văn giao dịch, biên bản làm việc với cơ quan chức năng, đối tác, khách hàng, nhà cung cấp, nhà thầu hoặc bất cứ bên thứ ba nào liên quan đến hoạt động của Công ty theo thẩm quyền của Tổng Giám đốc, trong trường hợp vượt quá thẩm quyền thì Bên được ủy quyền chỉ thực hiện sau khi có văn bản phê duyệt theo thẩm quyền của Hội đồng quản trị hoặc Đại hội đồng cổ đông;

6. Báo cáo tài chính; các hồ sơ, văn bản giữa Công ty với các đơn vị kiểm toán, cơ quan nhà nước, đối tác liên quan tới sổ sách kế toán, báo cáo tài chính.

7. Quyết định và ký các báo cáo theo quy định của cơ quan chức năng liên quan đến hoạt động của Công ty (bao gồm cả định kỳ và đột xuất);

8. Sao y tất cả các bản chính các văn bản, tài liệu của Công ty ngoại trừ văn bản, tài liệu đó có quy định khác.

## **Điều 2: Trách nhiệm của bên được ủy quyền**

1. Thực hiện đúng nội dung và phạm vi được ủy quyền.

2. Chịu trách nhiệm trước bên ủy quyền, Công ty và pháp luật về các quyết định của mình liên quan đến nội dung được ủy quyền.

3. Không được phép ủy quyền lại cho bên thứ ba trừ khi có sự đồng ý bằng văn bản của Bên ủy quyền. *for*

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**Điều 3: Điều khoản thực hiện:**

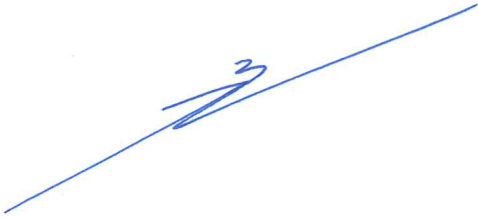
1. Giấy ủy quyền này có hiệu lực kể từ ngày ký và chấm dứt khi xảy ra một trong các trường hợp sau (tùy thời điểm nào đến trước):

- Có văn bản khác thay thế/hủy bỏ ủy quyền này; hoặc
- Khi Bên ủy quyền/Bên được ủy quyền bị miễn nhiệm và/hoặc chấm dứt quan hệ lao động với Công ty Cổ phần One Capital Hospitality; hoặc
- Trong các trường hợp chấm dứt ủy quyền theo quy định pháp luật.

2. Việc sửa đổi, bổ sung, thay thế, chấm dứt nội dung/ hiệu lực thi hành văn bản ủy quyền này do Bên ủy quyền quyết định.

Giấy Ủy quyền này được lập thành 03 (ba) bản gốc, có giá trị pháp lý như nhau, mỗi bên giữ 01 (một) bản và 01 (một) bản lưu tại văn phòng Công ty Cổ phần One Capital Hospitality. *for*

**BÊN ĐƯỢC ỦY QUYỀN**  
**Tổng giám đốc**



**NGUYỄN ĐỨC MINH**

**BÊN ỦY QUYỀN**  
**Chủ tịch HĐQT**



**NGUYỄN THU HẰNG**





Số: 08/2025/UQ-CPA VIETNAM

Ngày 02 tháng 01 năm 2025

**GIẤY ỦY QUYỀN***(Về việc ký các Văn bản, Hợp đồng và Báo cáo chuyên ngành)*

- Căn cứ Bộ Luật Dân sự số 91/2015/QH13 của Nước Cộng hoà xã hội chủ nghĩa Việt Nam được Quốc hội thông qua ngày 24 tháng 11 năm 2015 và có hiệu lực từ ngày 01 tháng 01 năm 2017;
- Căn cứ Luật Doanh nghiệp số 59/2020/QH14 được Quốc hội nước Cộng hòa xã hội chủ nghĩa Việt Nam khóa XIV, kỳ họp thứ 9 thông qua ngày 17 tháng 6 năm 2020, có hiệu lực kể từ ngày 01 tháng 01 năm 2021;
- Căn cứ Bộ luật Lao động số 45/2019/QH14 ngày 20 tháng 11 năm 2019 có hiệu lực thi hành từ ngày 01 tháng 01 năm 2021;
- Căn cứ Điều lệ Công ty TNHH Kiểm toán CPA VIETNAM và các sửa đổi, bổ sung đến thời điểm hiện tại;
- Căn cứ Quy chế tổ chức và hoạt động của Công ty TNHH Kiểm toán CPA VIETNAM.

Tôi tên là **Nguyễn Phú Hà - Chủ tịch HĐQT**, số Căn cước Công dân: 026072001408 do Cục CSQLHC về TTXH cấp ngày 22/11/2021, là Người đại diện theo pháp luật của **Công ty TNHH Kiểm toán CPA VIETNAM**, địa chỉ: Tầng 8, Cao ốc Văn phòng VG Building, số 235 Nguyễn Trãi, phường Thanh Xuân Trung, quận Thanh Xuân, TP. Hà Nội, Việt Nam. Bằng Văn bản này ủy quyền cho: **Bà Nguyễn Thị Mai Hoa - Phó Tổng Giám đốc**, số Căn cước Công dân: 001183016184, do Cục CSQLHC về TTXH cấp ngày 11/04/2024 thực hiện các công việc cụ thể như sau:

- Ký các Văn bản, Hồ sơ chào hàng, chào phí, Hồ sơ quan tâm, Hồ sơ làm rõ Hồ sơ quan tâm hoặc các dịch vụ chuyên ngành tài chính do Công ty thực hiện;
- Ký kết Hợp đồng cung cấp dịch vụ kiểm toán, soát xét Báo cáo tài chính, Thẩm định giá, Thanh lý Hợp đồng, Hóa đơn giá trị gia tăng của các dịch vụ thuộc phạm vi được phép kinh doanh của Công ty có giá trị từ 500 triệu đồng trở xuống;
- Ký các Báo cáo kiểm toán, Báo cáo kết quả công tác soát xét, Báo cáo kết quả (thẩm định giá/định giá), Chứng thư (thẩm định giá/định giá), Hồ sơ xác định giá trị doanh nghiệp, Báo cáo tư vấn do Công ty thực hiện;

Người được Ủy quyền nêu trên chỉ thực hiện các công việc trong phạm vi ủy quyền với tư cách là đại diện hợp pháp của **Công ty TNHH Kiểm toán CPA VIETNAM** và không được ủy quyền lại cho bên thứ 3. **Bà Nguyễn Thị Mai Hoa** chịu hoàn toàn trách nhiệm trước Công ty và Pháp luật về những công việc do mình thực hiện trong phạm vi ủy quyền.

Giấy Ủy quyền có hiệu lực từ ngày 02 tháng 01 năm 2025 đến ngày 31 tháng 12 năm 2025, thay thế Giấy Ủy quyền đã ban hành trước đây. Giấy Ủy quyền này được lập thành 03 bản có giá trị pháp lý như nhau, người ủy quyền giữ 01 bản, người được ủy quyền giữ 01 bản, 01 bản lưu tại bộ phận Văn thư lưu trữ của Công ty.

**ĐẠI DIỆN THEO PHÁP LUẬT****CHỦ TỊCH HĐQT****Nguyễn Phú Hà****NGƯỜI ĐƯỢC ỦY QUYỀN  
PHÓ TỔNG GIÁM ĐỐC****Nguyễn Thị Mai Hoa**