CÔNG TY CỔ PHẦN ONE CAPITAL HOSPITALITY

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Mẫu số/ No.: 01-B

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

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

Hà Nội, ngày 29 tháng 10 năm 2026/
Ha Noi, 29 October 2026

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

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

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty CP One Capital Hospitality (mã CK: OCH) thực hiện công bố thông tin báo cáo tài chính (BCTC) Quý III năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

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

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

- Mã chứng khoán/Stock Code: OCH
- Địa chỉ/Address: Tầng 08, tòa nhà Leadvisors, 643 Phạm Văn Đồng, P. Nghĩa Đô, TP. Hà Nội/ 08th floor, Leadvisors Tower, 643 Pham Van Dong, Nghia Do Ward, Hanoi.
- Điện thoại liên hệ/Tel: 0243 783 0101 Fax: 0243 783 0202
- Email: info@och.vn Website: http://och.vn

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

– BCTC Quý III năm 2026/Financial Statements

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

[x] BCTC riêng và BCTC hợp nhất (TCNY có công ty con)/Separate financial statements and consolidated financial statements (Listed organizations with subsidiaries);

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

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

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

[ ] Có/Yes [ ] Không/No

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

[ ] Có/Yes [ ] Không/No

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

[ ] Có/Yes [ ] Không/No

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

[ ] Có/Yes [ ] Không/No

+ Lợi nhuận sau thế 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:

[x] Có/Yes [ ] Không/No

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

[x] 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: 29/10/2026 tại đường dẫn: *http://och.vn/cong-bo-thong-tin/./* This information was published on the company's website on: 29 October 2026 at the link: *http://och.vn/cong-bo-thong-tin/*

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

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

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

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

Đại diện tổ chức

Người đại diện theo pháp luật/Người UQCBTT/

Legal representative/ Information Disclosure Officer

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

CÔNG TY CỔ PHẦN ONE CAPITAL HOSPITALITY

TỔNG GIÁM ĐỐC

Nguyễn Đức Minh

Tài liệu đính kèm/ Attached file:

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

CONSOLIDATED FINANCIAL STATEMENTS

ONE CAPITAL HOSPITALITY JOINT STOCK COMPANY

Quarter III 2026

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Code	ASSETS	Notes	30/09/2026	01/01/2026
			VND	VND
100	**A. CURRENT ASSETS**		**930,603,489,877**	**681,519,277,530**
110	**I. Cash and cash equivalents**	03	**248,348,404,234**	**91,804,661,985**
111	1. Cash		171,872,263,275	67,904,661,985
112	2. Cash equivalents		76,476,140,959	23,900,000,000
120	**II. Short-term investments**	04	**177,116,112,954**	**198,275,120,352**
123	1. Short-term held-to-maturity investments		182,534,878,819	204,693,886,217
124	2. Provision for allowance for short-term held-to-maturity investments		(5,418,765,865)	(6,418,765,865)
130	**III. Short-term accounts receivable**		**313,153,226,568**	**221,834,275,111**
131	1. Short-term trade receivables	05	255,175,748,364	23,981,789,460
132	2. Short-term prepayment to suppliers	06	54,113,347,728	51,541,899,445
135	3. Other short-term receivables	07	163,938,465,857	321,250,768,496
136	4. Provision for short-term doubtful debts		(160,259,369,513)	(176,915,411,480)
137	5. Shortage of assets awaiting for solution		185,034,132	1,975,229,190
140	**IV. Inventories**	08	**170,811,629,566**	**151,638,089,096**
141	1. Inventories		171,270,751,242	152,097,210,772
142	2. Provision for devaluation of inventories		(459,121,676)	(459,121,676)
160	**V. Other short-term assets**		**21,174,116,555**	**17,967,130,986**
161	1. Short-term deferred expenses	12	9,537,408,625	5,339,418,318
162	2. Deductible VAT		3,318,856,512	4,325,103,435
163	3. Taxes and other receivables from the State budget		8,317,851,418	8,302,609,233

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(continued)

Code	ASSETS	Notes	30/09/2026	01/01/2026
			VND	VND
200	**B. NON- CURRENT ASSETS**		**3,169,504,330,703**	**3,104,705,686,380**
210	**I. Long-term receivables**		**5,197,606,637**	**4,555,131,230**
215	1. Other long-term receivables	07	5,197,606,637	4,555,131,230
220	**II. Fixed assets**		**512,286,384,311**	**516,292,015,241**
221	1. Tangible fixed assets	10	411,439,382,153	412,421,043,052
222	*- Historial costs*		*941,536,252,651*	*847,119,921,638*
223	*- Accumulated depreciation*		*(530,096,870,498)*	*(434,698,878,586)*
227	2. Intangible fixed assets	11	100,847,002,158	103,870,972,189
228	*- Historial costs*		*128,747,864,188*	*127,076,488,188*
229	*- Accumulated amortization*		*(27,900,862,030)*	*(23,205,515,999)*
240	**III. Investment properties**		**19,069,623,606**	**19,973,518,869**
241	- Historical costs		36,155,810,460	36,155,810,460
242	- Accumulated amortization		(17,086,186,854)	(16,182,291,591)
250	**IV. Long-term assets in progress**		**179,839,662,480**	**182,118,817,336**
252	1. Construction in process	09	179,839,662,480	182,118,817,336
260	**V. Long-term investments**		**2,085,000,000,000**	**2,085,000,000,000**
262	1. Investments in joint ventures and associates	04	2,085,000,000,000	-
263	2. Investments in equity of other entities	04	16,423,700,000	2,101,423,700,000
264	3. Provision for impairment of long-term investments in other entities		(16,423,700,000)	(16,423,700,000)
270	**VI. Other long-term assets**		**368,111,053,669**	**296,766,203,704**
271	1. Long-term deferred expenses	12	214,819,258,884	214,906,264,394
272	2. Deferred tax assets	28	141,184,117	184,366,547
279	3. Goodwill	13	153,150,610,668	81,675,572,763
280	**TOTAL ASSETS**		**4,100,107,820,580**	**3,786,224,963,910**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(continued)

Code	RESOURCES	Notes	30/09/2026	01/01/2026
			VND	VND
300	**C. LIABILITIES**		**1,870,289,461,578**	**1,733,525,933,272**
310	**I. Current liabilities**		**759,628,559,174**	**560,472,526,838**
311	1. Short-term trade payables	15	151,621,719,515	28,544,576,039
312	2. Short-term prepayments from customers	16	8,922,252,632	7,253,704,527
313	3. Dividends and profit distribution payable		2,080,702,000	2,080,702,000
314	3. Taxes and payables to the State budget	17	260,456,791,341	234,850,493,665
315	5. Payables to employees		12,601,842,235	14,275,595,864
316	6. Short-term accrued expenses	18	39,633,904,509	16,554,054,639
319	7. Short-term unearned revenue	20	58,497,422	19,171,528
320	8. Other short-term payables	19	75,331,272,906	80,531,131,374
321	9. Short-term loans and finance lease liabilities	14	195,901,634,189	166,000,000,000
322	10. Provisions for short-term payables		2,943,055,000	-
323	11. Bonus and welfare fund		10,076,887,425	10,363,097,202
330	**II. Non-current liabilities**		**1,110,660,902,404**	**1,173,053,406,434**
331	1. Long-term trade payables	15	-	1,817,664,458
338	2. Other long-term payables	19	10,993,986,199	21,463,510,199
339	3. Long-term loans and finance lease liabilities	14	1,060,000,000,000	1,110,000,000,000
342	4. Deferred tax liabilities	28	39,666,916,205	39,772,231,777
400	**D. OWNER'S EQUITY**	**21**	**2,229,818,359,002**	**2,052,699,030,638**
411	1. Contributed capital		2,000,000,000,000	2,000,000,000,000
411a	*- Ordinary shares with voting rights*		2,000,000,000,000	2,000,000,000,000
414	2. Other capital of the owner		4,984,000,000	4,984,000,000
418	3. Investment and development fund		14,565,711,839	14,676,314,159
419	4. Other funds belong to owner's equity		6,329,814,592	6,329,814,592
420	5. Retained earnings		(267,853,684,473)	(407,573,356,385)
420a	*Retained earnings accumulated till the end of the previous year*		*(407,869,753,318)*	*(485,516,631,515)*
420b	*Retained earnings of the current period*		*140,016,068,845*	*77,943,275,130*
429	6. Non-controlling shareholder interests		471,792,517,044	434,282,258,272
440	**TOTAL RESOURCES**		**4,100,107,820,580**	**3,786,224,963,910**

Hanoi, 28 October 2026

Preparer	Chief Accountant	General Director
Pham Thi Thanh Huyen	Pham Tien Thanh	Nguyen Duc Minh

CÔNG TY CỔ PHẦN ONE CAPITAL HOSPITALITY

CONSOLIDATED INCOME STATEMENT

Quarter III 2026

Code	ITEMS	Notes	Quarter III 2026	Quarter III 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
			VND	VND	VND	VND
01	**1. Revenue from sale of goods and rendering of services**	23	**783,624,824,208**	**699,721,764,057**	**1,289,847,230,844**	**1,022,219,333,484**
02	2. Revenue deductions	24	30,421,982,519	36,564,447,907	51,685,077,009	52,805,985,129
10	**3. Net revenue from sale of goods and rendering of services**		**753,202,841,689**	**663,157,316,150**	**1,238,162,153,835**	**969,413,348,355**
11	**4. Cost of goods sold and service rendered**	25	**296,690,633,492**	**267,129,245,986**	**602,839,765,199**	**473,950,462,961**
20	**5. Gross profit from sale of goods and rendering of services**		**456,512,208,197**	**396,028,070,164**	**635,322,388,636**	**495,462,885,394**
22	6. Financial Income	26	3,526,897,908	3,371,136,513	19,303,720,874	8,646,095,743
23	7. Financial Expenses	27	40,311,350,449	28,119,365,033	94,414,869,501	82,082,490,722
24	*In which: Interest expenses*		*40,302,143,702*	*28,116,664,428*	*94,399,054,065*	*82,074,969,900*
25	8. Selling expenses		154,312,156,875	125,641,546,612	246,992,044,550	179,800,498,409
26	9. General and administrative expenses		47,337,167,149	32,468,911,919	129,385,126,757	83,722,558,613
30	**10. Operating profit**		**218,078,431,632**	**213,169,383,113**	**183,834,068,702**	**158,503,433,393**
31	11. Other income		126,263,744	82,879,109	26,387,454,620	108,754,759
32	12. Other expenses		3,695,291,539	2,883,738,829	10,130,276,759	8,795,993,382
40	**13. Other profit**		**(3,569,027,795)**	**(2,800,859,720)**	**16,257,177,861**	**(8,687,238,623)**
50	**14. Profit before tax**		**214,509,403,837**	**210,368,523,393**	**200,091,246,563**	**149,816,194,770**
51	15. Current Corporate income tax expenses		32,456,464,397	28,643,362,147	39,647,611,744	34,176,038,981
52	16. Deferred Tax expense (income)	28	(42,736,004)	(22,377,508)	(62,133,142)	346,613,167
60	**17. Net profit/(loss) after tax**		**182,095,675,444**	**181,747,538,754**	**160,505,767,961**	**115,293,542,622**
61	**18. Net profit (loss) after tax of parent entity**		**115,166,514,680**	**118,762,790,530**	**113,545,474,490**	**83,824,008,821**
62	**19. Net profit (loss) after tax of non-controlling share holder**		**66,929,160,764**	**62,984,748,224**	**46,960,293,471**	**31,469,533,801**

Hanoi, 28 October 2026

Preparer	Chief Accountant	General Director
Pham Thi Thanh Huyen	Pham Tien Thanh	Nguyen Duc Minh

CONSOLIDATED CASH FLOW STATEMENT

Quarter III 2026

(Indirect method)

Code	ITEMS	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
			VND	VND
	I. Cash flows from operating activities			
01	*1. Profit before tax*		*200,091,246,563*	*149,816,194,770*
	2. Adjustments for		*118,104,178,304*	*109,760,916,846*
02	- Depreciation and amortization		43,953,479,848	36,024,546,973
03	- Allowances and provisions		(962,946,010)	201,474,836
04	- Gains, losses from exchange rate differences due to the revaluation of monetary items dominated in foreign currencies		-	(56,604,425)
05	- Gains, losses from investment activities		(19,285,409,599)	(8,483,470,438)
06	- Borrowing costs		94,399,054,065	82,074,969,900
08	*3. Operating profit before changes in working capital*		*318,195,424,867*	*259,577,111,616*
09	- Increase/decrease in receivables		(87,280,869,871)	(219,442,530,140)
10	- Increase/decrease in inventories		(19,173,540,470)	92,580,395,837
11	- Increase/decrease in payables (excluding interest payables, enterprise income tax payables)		147,448,786,981	89,219,566,611
12	- Increase/decrease in deferred expenses		(90,115,674,960)	(56,546,036,878)
14	- Borrowing costs paid		(93,619,436,931)	(82,313,261,560)
15	- Corporate income tax paid		(28,761,391,633)	(26,184,644,097)
17	- Other cash outflows from operating activities		(286,209,777)	(654,458,670)
20	*Net cash flows from operating activities*		*146,407,088,206*	*56,236,142,719*
	II. Cash flows from investing activities			
21	1. Purchase and construction of fixed assets and other long-term assets		(7,525,973,328)	(67,211,166,017)
22	2. Proceeds from disposals of fixed assets and other long-term assets		5,255,603	23,728,704
23	3. Loans to other entities and payments for purchase of debt instruments of other entities		(46,935,992,602)	(16,814,905,753)
24	4. Collections from borrowers and proceeds from sale of debt instruments of other entities		78,395,000,000	5,563,340,001
25	5. Payments for investments in other entities		-	(1,000,000,000)
26	6. Proceeds from sale of investments in other entities		1,000,000,000	-
27	7. Interest and dividends received		5,296,730,181	3,177,997,771
30	*Net cash flows from investing activities*		*30,235,019,854*	*(76,261,005,294)*
	III. Cash flows from financing activities			
31	1. Receipts from stocks issuing and capital contribution from equity owners		-	55,680,716,260
33	2. Long-term and short-term borrowings received		166,558,669,905	126,573,158,851
34	3. Repayment of borrowing		(186,657,035,716)	(160,876,742,301)
40	*Net cash flows from (used in) financing activities*		*(20,098,365,811)*	*21,377,132,810*
50	**Net cash flows during the period**		**156,543,742,249**	**1,352,270,235**

CONSOLIDATED CASH FLOW STATEMENT

Quarter III 2026

(Indirect method)

Code	ITEMS	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
			VND	VND
60	Cash and cash equivalents at beginning of period		91,804,661,985	169,749,007,919
61	Impact of exchange rate fluctuation		-	56,604,425
70	Cash and cash equivalents at the end of period	03	248,348,404,234	171,157,882,579

Hanoi, 28 October 2026

Preparer	Chief Accountant	General Director
Pham Thi Thanh Huyen	Pham Tien Thanh	Nguyen Duc Minh

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Quarter III 2026

1. OPERATIONAL CHARACTERISTICS OF ENTERPRISE

Ownership form

One Capital Hospitality Joint Stock Company was established under the Certificate of Business Registration No. 0403000464 issued by Hai Duong Province Authority for Planning and Investment for the first time on 24 July 2006, the 18th amended Enterprise Registration Certificate No. 0800338870 was issued by the Hanoi Department of Finance on 26 October 2026 to register changes to the Company's head office address and charter capital. Accordingly:

- The headquarters of the Company is located on the 08th floor, Leadvisors Tower, 643 Pham Van Dong, Nghia Do Ward, Hanoi.

- The Company's charter capital following the change is VND 3,300,000,000,000, equivalent to 330,000,000 shares with a par value of VND 10,000 per share (as at 30 September 2026, the Company's charter capital was VND 2,000,000,000,000, equivalent to 200,000,000 shares with a par value of VND 10,000 per share).

Business areas: The company's business areas are investment activities, food business, hotel services and real estate business.

Business activities

The Company's main business activities are:

- Short-term accommodation activities;
- Other food service activities (excluding activities of bars, karaoke, and discotheques);
- Provision of food services under temporary contracts for clients (serving food for banquets, meetings, weddings, etc.);
- Restaurants and mobile food services (excluding activities of bars, karaoke, and discotheques);
- Beverage services (excluding activities of bars);
- Consulting, land use rights management for owners or leases;
- Real estate business;
- Investment and construction of infrastructure, housing, offices, factories, and warehousing;
- Construction of building civil works;
- Trading of foods...

Company structure

Details of Subsidiaries which are consolidated into these Consolidated Financial Statements at 30 September 2026 are given as follows:

Subsidiaries	Head quarter	The Parent Company's benefit rate (%)		The Parent Company's voting right rate (%)		Main operating activities
		30/09/2026	01/01/2026	30/09/2026	01/01/2026	
Tan Viet Joint Stock Company	Khanh Hoa	51.42%	51.42%	51.42%	51.42%	Hotel business
Evening Star Nha Trang Joint Stock Company	Khanh Hoa	99.99%	99.99%	99.99%	99.99%	Hotel business
Viptour - Togi Joint Stock Company	Ha Noi	86.13%	86.13%	86.13%	86.13%	Hotel business
Leadvisors Special Opportunity Fund	Ha Noi	99.00%	99.62%	99.00%	100%	Investment funds in stocks and bonds
One Capital Consumer Joint Stock Company	Ha Noi	61.09%	61.91%	61.20%	61.95%	Manufacturing of food and flour-based cakes; Processing and preservation of meat and meat
Givral Bakery Joint Stock Company (Subsidiary of One Capital Consumer Joint Stock Company)	Ho Chi Minh	61.09%	61.91%	99.99%	99.99%	Manufacturing and trading all kinds of cakes, ice creams
Binh Hung Manufacturing Company Limited (Subsidiary of Givral Bakery Joint Stock Company)	Bac Ninh	61.09%	61.91%	100%	100%	Industrial park factories for rent
Trang Tien Icecream Joint Stock Company (Subsidiary of One Capital Consumer Joint Stock Company)	Ha Noi	61.07%	61.89%	99.98%	99.98%	Manufacturing and trading all kinds of cakes, ice creams
Tin Phat Ice Cream Joint Stock Company (Subsidiary of Trang Tien Icecream Joint Stock Company)	Ha Noi	60.99%	61.81%	99.87%	99.87%	Processing milk and dairy products from milk
Fuji Food Joint Stock Company (Subsidiary of Trang Tien Icecream Joint Stock Company)	Ha Noi	31.15%	31.57%	51%	51%	Processing and preservation of meat and meat products and seafood
JP Good Food Company Limited (Subsidiary of One Capital Consumer Joint Stock Company)	Son La	61.09%	61.91%	100%	100%	Processing, preserving meat products, seafoods

Seikado Company Limited (Subsidiary of One Capital Consumer Joint Stock Company)	Ha Noi	61.09%	100%	Wholesale and retail trading of food products
Hai Ha - Kotobubi Company Limited (Subsidiary of Seikado Company Limited)	Ha Noi	42.76%	70%	Manufacture of confectionery and bakery products

Investments in joint ventures and associates

- List of associated companies at 30 September 2026 includes:

Associate company	Head quarter	The Company's benefit rate (%)		The Company's voting right rate (%)		Main operating activities
		30/09/2026	01/01/2026	30/09/2026	01/01/2026	
- IDS Equity Holdings Joint Stock Company. (Associate of Binh Hung Manufacturing Company Limited Capital, contributed capital ratio 30%)	Ha Noi	18.33%	18.57%	30.00%	30.00%	Financial investment and real estate business

2. APPLIED ACCOUNTING POLICIES AND REGIME

2.1. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

The Company's accounting period begins on 01/01 and ends on 31/12 every year.

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

2.2. ACCOUNTING STANDARDS AND APPLICABLE ACCOUNTING REGIME

Applicable accounting regime

The Company applies to Vietnamese Accounting Enterprise System promulgated under Circular No. 99/2025/TT-BTC ("Circular 99") issued by the Ministry of Finance dated 27 October 2025, which is effective for financial years beginning on or after 1 January 2026. The Company has prepared and presented its consolidated financial statements in accordance with Circular No. 43/2026/TT-BTC issued by the Ministry of Finance dated 20 April 2026.

Declaration on complying with accounting standards and accounting regimes

The Company applied Vietnamese Accounting Standards and supplement documents issued by the State. Consolidated financial statements are prepared and presented in accordance with the regulations of each standard, circular guiding the implementation of standards and current accounting regimes which are being applied.

2.3. Basis of Preparation of Consolidated financial statements

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014, which provides guidance on the preparation and presentation of consolidated financial statements. Circular 43 is effective for financial years beginning on or after 1 January 2026. The Company has adopted Circular 43 for the preparation and presentation of its consolidated financial statements for Quarter III 2026.

The Company's consolidated financial statements are prepared on the basis of the consolidated financial statements of the Company and the financial statements of the Subsidiaries are prepared for the fiscal year ended on 30 September 2026. Control is achieved when the Company has the power to govern the financial and operating policies of investee companies so as to obtain benefits from their activities.

The financial statements of subsidiaries are applied with accounting policies that are consistent with the Company's accounting policies. In case of necessity, the financial statements of subsidiaries are adjusted to ensure the consistency of accounting policies applied at the Company and its subsidiaries.

Balances between companies within the same group, internal transactions, and unrealized gains/losses arising from this transaction are excluded when the financial statements are consolidated.

Non-controlling shareholders

Non-controlling interests represent profits or losses and net assets not held by the Company's shareholders.

2.4. Financial instruments

Initial recognition

Financial assets

Financial assets of the Company comprise cash, cash equivalents, trade receivables, other receivables, loan receivables, long-term financial investments. At the date of initial recognition, financial assets are recognized as their historical costs plus transaction costs directly related to procurement of these financial assets.

Financial liabilities

The Company's financial liabilities include loans, trade payables, other payables, payables. At the date of initial recognition, financial liabilities are recognized at their historical costs plus transaction costs directly related to the issuance of these financial liabilities.

Subsequent measurement after initial recognition

Currently, there is no requirement for the subsequent measurement of the financial instrument after initial recognition.

2.5. Types of foreign exchange rates applied in accounting

Foreign currency transactions during the period are converted into VND at the actual exchange rate on the transaction date.

The actual exchange rate for transactions in foreign currency occurring during the period:

- The exchange rate used to record accounts receivable is the buying rate of the designated commercial bank where the company's customers settle at the time of transaction occurrence;
- The exchange rate used to record accounts payable is the selling rate of the commercial bank where the company intends to transact at the time of transaction occurrence.

The actual exchange rate when revaluing monetary items denominated in foreign currency at the reporting date of the consolidated financial statements:

- For items classified as assets, the buying rate of the commercial bank where the company regularly conducts transactions is applied.
- For foreign currency deposits, the buying rate of the bank where the company holds the foreign currency account is applied;
- For items classified as accounts payable, the selling rate of the commercial bank where the company regularly conducts transactions is applied.

All actual exchange rate differences arising during the period and differences due to revaluation of year-end balances of monetary items denominated in foreign currency are recognized in the operating results of the accounting period. In which, gain from the exchange rate differences resulting from revaluation of the year-end balance of monetary items dominated in foreign currencies is not used to distribute profits or pay dividends.

2.6. Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents are short-term investments of no more than 03 months that can be easily converted into cash and do not have much risk of conversion into cash from the date of purchase of that investment.

2.7. Financial investments

Held to maturity investments: comprise term deposits with banks, negotiable instruments (including treasury bills, promissory notes and certificates of deposit), bonds, preference shares classified as liabilities, and loans held to maturity for the purpose of earning periodic interest, as well as other held-to-maturity investments or instruments of a similar nature, and exclude derivative instruments.

Investments in subsidiaries, associates and other investments: Investments in subsidiaries, joint ventures, and associates purchased during the period are determined at the purchase date, the cost of the investment, and the accounting procedures carried out in accordance with the provisions of Accounting Standard "Consolidation business" and "Investment in associates".

In the consolidated financial statements, investments in associates are accounted for using the equity method.

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

Dividends received in shares are only recorded as the number of shares received, not as an increase in investment value and financial income.

Allowances for losses on investments in equity instruments of other entities are made as follows:

- For investments that are held for a long time (not classified as trading security) and have no significant influence on the company: If the investment in listed shares or the fair value of the investment can be determined reliably, the allowances are based on the market value of shares; if the investment cannot determine their fair value at the time of the statement, the allowances are made based on the financial statements at the time of making allowances of the company.
- For investments held to maturity: Based on recoverability to make provision for doubtful debts as prescribed by law.

2.8. Receivables

Receivables represent amounts due from customers and other parties that are expected to be collected. Receivables are recorded and tracked in detail by maturity, counterparty, original currency denomination and other attributes in accordance with the Company's management requirements.

Receivables are presented at their carrying amount less allowance for doubtful debts. An allowance for doubtful debts is made when there is any indication or evidence that the Company is unable, or may not be able, to recover the receivables in accordance with the prevailing accounting regulations.

2.9. Inventories

Inventories are reported at historical cost include: purchasing, processing, and other directly attributable costs incurred in bringing the inventories to their present location and condition. After initial recognition, at the time of preparation of the consolidated financial statements, if the net realizable value of inventories is lower than cost, the inventories are recognized at net realizable value. Net realisable value is determined as the estimated selling price less the estimated costs to complete and the estimated costs of marketing, selling and distribution.

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

Inventory is accounted for using the periodic inventory system.

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

An allowance for inventory write-down is recognised when there is reliable evidence that the net realisable value of inventories is lower than their cost.

2.10. Fixed assets

Tangible fixed assets, intangible fixed assets are stated at the historical cost less accumulated depreciation. The cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time they are brought to working condition for their intended use.

Depreciation is provided on a straight-line basis, based on each asset's expected useful life. Detailed as follows:

- Buildings and structures	04 - 45 year
- Machinery and equipment	03 - 25 year
- Means of transportation	06 - 15 year
- Office equipment	03 - 10 year
- Other tangible fixed assets	04 - 08 year
- Land use right, project investment right	21 - 40 year
- Management software	03 year
- Other intangible fixed assets	03 - 10 year

2.11. Deferred expenses

Deferred expenses comprise costs incurred that are related to the results of business operations of multiple accounting periods and are allocated to the results of operations in subsequent periods.

The allocation of deferred expenses to production and business expenses in each accounting period is based on the nature and significance of each type of cost in order to determine an appropriate allocation method and basis. Deferred expenses are allocated to production and business expenses on a straight-line basis.

2.12. 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.

2.13. Loans

Loans are monitored in detail by lender, individual loan agreement and repayment maturity.

2.14. Borrowing costs

Borrowing costs are recognized in production and business expenses in the year when they are incurred, except for borrowing costs directly related to investment in construction or production in progress which are included in the value of assets such assets (capitalized) when all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs". For a separate loan for the construction of fixed assets and investment property, borrowing cost is capitalized even if the construction period is less than 12 months.

2.15. Accrued expenses

Accounts payable reflect amounts owed for goods, services received from suppliers, or provided to customers but not yet paid, which are recognized as operating expenses in the reporting period's operating results.

Accounting for accrued expenses into production and business expenses in the period is carried out according to matching concept between revenue and expenses during the period. Accrued expenses will be settled with the actual expenses incurred. The large difference between the provision and actual expenses will be reversed.

2.16. Unearned revenue

Deferred revenue include prepayments from customers for one or multiple accounting periods related to asset leasing, interest received in advance when lending equity or purchasing debt instruments and other unearned revenue.

Deferref revenue is carried forward to Revenue from sales of goods and provision of services according to the amount determined in accordance with each accounting period.

2.17. Owner's equity

Contributed capital of the owner is recorded according to the actually contributed capital of the owner.

Other capital is formed by supplementing the results of business operations, revaluation of assets and the remaining value between the fair value of donated, presented, and sponsored assets after deducting taxes payable (if any) related to these assets (if allowed to record an increase or decrease in owner's capital).

Undistributed profits are determined on the basis of business results (profits or losses) after corporate income tax and the company's situation of profit distribution or loss handling. The distribution of profits to owner is determined when the company has undistributed profit after corporate income tax that does not exceed the undistributed profit after corporate income tax on the consolidated Financial Statements after excluding unrealised exchange gains as at the balance sheet date. In case of paying dividends, profits to owners exceeding the undistributed profit after corporate income tax are recorded as a decrease in capital contribution. Undistributed after-tax profits can be divided among investors based on the capital contribution ratio after approval by the General Meeting of Shareholders/Board of Directors and after funds have been appropriated according to the Company's Charter and regulations of Vietnamese law.

Dividends payable to shareholders are recorded as payables on the company's consolidated Balance Sheet after the dividend payment notice of the company's Board of Directors and the announcement of dividend payment deadline of Viet Nam Securities Depository and Clearing Corporation (VSDC).

2.18. Revenue

Revenue from sales of finished goods and merchandise goods

Revenue from sales are recorded when simultaneously satisfy the following conditions:

- Most of the risks and rewards associated with ownership of the goods have been transferred to the customers;
- The company no longer retains management of goods as cargo owners or control of goods;
- The revenue can be measured reliably;
- The company has obtained or will obtain economic benefits from the sale transaction;
- Costs related to the transaction of selling goods can be determined.

Revenue from rendering of services

Revenue from rendering of services is determined when all four (4) of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the company;
- The stage of completion of the transaction at the Consolidated Balance Sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

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

Revenue from sales of real estate, real estate business rights

Revenue from selling properties invested by the company is recognized upon simultaneously meeting the following

- Real estates were fully completed and the risks and benefits associated with the right to own the real estates were transferred to the buyer;
- The company no longer holds the right to manage the properties as property owner, or the right to control the
- The revenue can be measured reliably;
- The company gained or will gain economic benefits from the property sale transaction;
- It is possible to determine the costs related to the property sale transaction.

Financial income

Income arising from interest, royalties, dividends, distributed profits and other financial activities are recorded when they simultaneously satisfy the two (2) conditions:

- There is a potential economic benefit from that transaction;
- The revenue can be measured reliably.

2.19. Revenue deductions

Revenue deductions from sale of goods and rendering of services during the period include: Trade discounts, sales allowances and sales returns.

Trade discounts, sales allowances, sales returns arising in the same period of consumption of products, goods and services are adjusted to reduce the revenue of this period. In case products, goods and services have been consumed in the previous periods, and revenue deductions will be arised in the next following period, the company shall record a reduction in revenue according to the following principle: if they have been arised before the issuance of the Financial Statements, the company shall record a reduction in revenue on the Financial Statements of the reporting period (previous period) and if they will be arised after the issuance of the Financial Statements, the company shall record a reduction in revenue of the arising period (next period).

2.20. Cost of goods sold

The cost of goods sold is recorded in accordance with the revenue generated and guaranteed compliance with the conservatism principle.

2.21. Financial Expenses

Expenses recorded in financial expenses are:

- Expenses or losses related to financial investment activities;
- Borrowing costs;
- Losses from liquidation, transfer of trading securities, transaction costs of selling securities;

- Provision for devaluation of trading securities, provision for loss on investment in other entities, losses arising from selling foreign currencies, exchange rate losses...

The above amounts are recorded according to the total amount incurred during this period, not offset against financial income.

2.22. Corporate income tax

a) Deferred tax assets and deferred tax liabilities

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses. Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets and deferred tax liabilities are determined according to the current corporate income tax rate.

b) Current corporate income tax expense và deferred corporate income tax expense

Current corporate income tax expense is calculated basing on taxable profit and income tax rate applied in the current period.

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

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

2.23. Related parties

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

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

In considering the relationship of the parties involved, for the purpose of preparing and presenting Consolidated Financial Statements, the nature of the relationship is more emphasized than the legal form of the relationship.

3. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	5,444,382,911	6,504,580,825
Cash at bank	166,401,178,073	61,303,890,981
Cash in transit	26,702,291	96,190,179
Cash equivalents	76,476,140,959	23,900,000,000
	248,348,404,234	**91,804,661,985**

4. FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/09/2026		01/01/2026	
	Historical Cost	Allowance	Historical Cost	Allowance amount
	VND	VND	VND	VND
Short-term	182,534,878,819	(5,418,765,865)	204,693,886,217	(6,418,765,865)
- Term Deposit	120,584,517,808	-	123,637,204,624	-
- Loan receivables	27,838,693,072	(5,355,959,999)	40,633,693,072	(6,355,959,999)
Ocean Group Joint Stock Company	*22,482,733,073*	-	*34,277,733,073*	-
Tosy Robotics Joint Stock	*4,786,659,999*	*(4,786,659,999)*	*5,786,659,999*	*(5,786,659,999)*
Other	*569,300,000*	*(569,300,000)*	*569,300,000*	*(569,300,000)*
- Interest income from term deposits and loan receivables	34,111,667,939	(62,805,866)	30,422,988,521	(62,805,866)
- Other investments	-	-	10,000,000,000	-
	182,534,878,819	**(5,418,765,865)**	**204,693,886,217**	**(6,418,765,865)**

As at 30 September 2026, time deposits with a total value of VND 87,600,000,000 were pledged as collateral at

b) Investment in associates and joint-venture companies

			30/09/2026	01/01/2026
	Address	The company's interest rate	Consolidated value by equity method	
			VND	VND
- IDS Equity Holdings Joint Stock Company. (Associate of Binh Hung Manufacturing Company Limited, contributed capital ratio 30%)	Ha Noi	18.33%	2,085,000,000,000	-
			2,085,000,000,000	**-**

c) Equity investments in other entities

	30/09/2026		01/01/2026	
	Giá gốc	Giá trị dự phòng	Giá gốc	Giá trị dự phòng
	VND	VND	VND	VND
- Technical Construction and Building Materials Joint Stock	4,423,700,000	(4,423,700,000)	4,423,700,000	(4,423,700,000)
- Vneco Hanoi Trading and Investment Joint Stock Company	12,000,000,000	(12,000,000,000)	12,000,000,000	(12,000,000,000)
- IDS Equity Holdings Joint Stock Company.	-	-	2,085,000,000,000	-
	16,423,700,000	**(16,423,700,000)**	**2,101,423,700,000**	**(16,423,700,000)**

5. TRADE RECEIVABLES

	30/09/2026	01/01/2026
	VND	VND
- Quynh Chi Cake Company Limited	31,591,839,697	1,171,695,857
- B&B Bakery Trading Company Limited	48,553,163,758	945,259,435
- Thuan Thien Phat Foods Company Limited	23,494,580,126	353,271,299
- Vang Ngon Saigon No.1 Company Limited	27,557,684,876	636,672,788
- Quynh Huong Cake Company Limited	24,870,212,264	1,072,454,997
- Others	99,108,267,643	19,802,435,084
	255,175,748,364	**23,981,789,460**

6. SHORT-TERM PREPAYMENT TO SUPPLIERS

	30/09/2026	01/01/2026
	VND	VND
Short-term		
- Song Da Construction and Investment Joint Stock Company	43,284,161,557	43,284,161,557
- Short - term prepayment to other suppliers	10,829,186,171	8,257,737,888
	54,113,347,728	**51,541,899,445**

7. OTHER RECEIVABLES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
- Receivable for individuals at Viptour - Togi Joint Stock Company	46,240,000,000	46,240,000,000
- Ms. Nguyen Thi Dung at Viptour - Togi Joint Stock Company	53,200,000,000	53,200,000,000
- Investment Organization Corporation - IOC	14,663,642,060	14,663,642,060
- Deposits and collaterals	678,775,800	462,918,800
- Other receivables	49,156,047,997	206,684,207,636
	163,938,465,857	**321,250,768,496**
b) Long-term		
- Deposits and collaterals	5,197,606,637	4,555,131,230
	5,197,606,637	**4,555,131,230**

8. INVENTORIES

	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
- Raw materials	70,307,631,240	-	54,915,604,587	-
- Tool and supplies	2,824,276,799	-	2,156,893,145	-
- Work in progress	75,542,319,259	-	75,230,479,120	-
Tan Phu Trung Factory Project	*75,542,319,259*	-	*75,030,827,113*	-
Others	-	-	*199,652,007*	-
- Products	16,608,652,070	(459,121,676)	13,896,035,185	(459,121,676)
- Real estate products (1)	5,924,649,567	-	5,898,198,735	-
- Consignment goods	63,222,307	-	-	-
	171,270,751,242	**(459,121,676)**	**152,097,210,772**	**(459,121,676)**

(1) The balance as at 30 September 2026 including merchandise goods at subsidiaries and the right to trade, exploit, and use 05 rooms of StarCity Nha Trang Hotel at the Company is valued at VND 4,519,394,429. The hotel was completed and put into business on 15 January 2016. The company is continuing to look for customers to transfer the above apartments.

9. Construction in progress

	30/09/2026	01/01/2026
	VND	VND
- Property procurement	315,195,455	2,135,148,305
- Construction in progress	179,496,767,025	179,076,211,469
StarCity Westlake Hanoi Project (1)	*179,496,767,025*	*179,076,211,469*
- Fixed asset repairs	27,700,000	907,457,562
	179,839,662,480	**182,118,817,336**

(1) StarCity Westlake Hanoi project is implemented by Viptour – Togi Joint Stock Company at 10 Tran Vu, Ba Dinh District, Hanoi City with a total investment: VND 230,000,000,000. Project scale: The hotel meets 5-star standard, including 03 basements and 09 floors equivalent to 20,940 m2 of construction floor.

10. TANGIBLE FIXED ASSETS

	Building and structures	Machinery, equipment	Transportation means	Management equipment and tools	Other assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Opening balance (01/01/2026)	537,839,640,306	261,176,733,721	35,389,298,381	1,690,617,082	11,023,632,148	847,119,921,638
Increase in the period	25,835,912,928	52,573,523,670	11,573,058,767	614,774,412	11,043,976,273	101,641,246,050
- Purchase in the period	-	*6,514,777,153*	*45,414,815*	*31,800,000*	*70,000,804*	*6,661,992,772*
- Completed construction investment	*598,680,556*	-	-	-	-	598,680,556
- Increase due to the acquisition of a subsidiary during the year	*25,237,232,372*	*46,058,746,517*	*11,527,643,952*	*582,974,412*	*10,973,975,469*	94,380,572,722
Decrease in the period	(57,772,000)	(6,097,614,491)	(1,069,528,546)	-	-	(7,224,915,037)
- Liquidation,transfer	*(57,772,000)*	*(413,928,241)*	*(1,069,528,546)*	-	-	*(1,541,228,787)*
- Other reductions	-	*(5,683,686,250)*	-	-	-	*(5,683,686,250)*
Closing balance (30/09/2026)	**563,617,781,234**	**307,652,642,900**	**45,892,828,602**	**2,305,391,494**	**22,067,608,421**	**941,536,252,651**
Accumulated depreciation						
Opening balance (01/01/2026)	226,967,487,437	169,415,552,302	27,111,699,222	1,385,986,234	9,818,153,391	434,698,878,586
Increase in the period	29,121,659,411	51,895,566,206	10,499,179,579	633,934,223	10,583,101,290	102,733,440,709
- Depreciation in the period	*12,772,862,332*	*8,993,287,893*	*2,020,213,386*	*359,208,106*	*541,325,501*	*24,686,897,218*
- Increase due to the acquisition of a subsidiary during the year	*16,335,973,243*	*42,426,498,206*	*8,460,441,111*	*274,726,117*	*9,901,072,207*	*77,398,710,884*
- Tax inspection adjustments	*12,823,836*	*475,780,107*	*18,525,082*	-	*140,703,582*	*647,832,607*
Decrease in the period	(27,602,178)	(6,097,614,491)	(1,069,528,546)	(140,703,582)	-	(7,335,448,797)
- Tax inspection adjustments	-	-	-	*(140,703,582)*	-	*(140,703,582)*
- Liquidation,transfer	*(27,602,178)*	*(413,928,241)*	*(1,069,528,546)*	-	-	*(1,511,058,965)*
- Other reductions	-	*(5,683,686,250)*	-	-	-	*(5,683,686,250)*
Closing balance (30/09/2026)	**256,061,544,670**	**215,213,504,017**	**36,541,350,255**	**1,879,216,875**	**20,401,254,681**	**530,096,870,498**
Carrying amount						
As at opening balance (01/01/2026)	310,872,152,869	91,761,181,419	8,277,599,159	304,630,848	1,205,478,757	412,421,043,052
As at closing balance (30/09/2026)	**307,556,236,564**	**92,439,138,883**	**9,351,478,347**	**426,174,619**	**1,666,353,740**	**411,439,382,153**

11. INTANGIBLE FIXED ASSETS

	Land use right, project investment right	Software Program	Other intangible fixed assets	Total
	VND	VND	VND	VND
Historical cost				
Opening balance	121,084,638,123	5,640,921,383	350,928,682	127,076,488,188
Increase in the period	-	1,471,326,000	200,050,000	1,671,376,000
- *Purchase in the period*	-	*65,250,000*	*200,050,000*	*265,300,000*
- *Increase due to the acquisition of a subsidiary during the year*	-	*1,406,076,000*	-	*1,406,076,000*
Closing balance	**121,084,638,123**	**7,112,247,383**	**550,978,682**	**128,747,864,188**
Accumulated amortization				
Opening balance	18,713,037,296	4,243,900,019	248,578,684	23,205,515,999
Increase in the period	3,077,422,713	1,552,483,650	65,439,668	4,695,346,031
- *Amortization in the period*	*3,077,422,713*	*690,172,728*	*65,439,668*	*3,833,035,109*
- *Increase due to the acquisition of a subsidiary during the period*	-	*862,310,922*	-	*862,310,922*
Closing balance	**21,790,460,009**	**5,796,383,669**	**314,018,352**	**27,900,862,030**
Residual value				
Opening balance	102,371,600,827	1,397,021,364	102,349,998	103,870,972,189
Closing balance	**99,294,178,114**	**1,315,863,714**	**236,960,330**	**100,847,002,158**

12. DEFERRED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
- Cost of insurance	80,063,539	304,920,501
- Dispatched tools and supplies	1,495,323,380	1,309,948,665
- Office, factory rental cost	3,938,106,052	368,685,227
- Repaired costs	174,858,609	156,835,641
- Others	3,849,057,045	3,199,028,284
	9,537,408,625	**5,339,418,318**
b) Long-term		
- Dispatched tools and supplies	4,717,171,539	5,541,059,405
- Repairing and renovation costs	6,496,239,771	4,214,781,868
- Cost of renting land in VSIP Bac Ninh Industrial Park	12,931,338,353	13,250,910,929
- Cost of renting land in Tan Binh Industrial Park	3,373,405,958	3,495,336,293
- Cost of renting land in VNT Tower 19 Nguyen Trai (1)	49,354,293,338	50,440,329,134
- Consulting expenses	137,500,000	756,250,000
- Exploitation right of 12 villas in Hội An (2)	126,578,443,698	129,999,482,721
- Others	11,230,866,227	7,208,114,044
	214,819,258,884	**214,906,264,394**

(1)) Expenses for leasing the commercial floor from the 2nd floor to the 4th floor of VNT Tower at 19 Nguyen Trai, Khuong Trung Ward, Thanh Xuan District, Hanoi according to Contract No. 2512/HDTVP/OGC-GIVRAL dated 25 December 2019 signed between Ocean Group Joint Stock Company and Givral Bakery Joint Stock Company (Subsidiary) with a total leased area of 3,000 m2, the lease term is until the end of the operation term of the project "Mixed-use housing, cinemas, offices, and apartments construction project" according to the investment certificate issued by the People's Committee of Hanoi.

(2) This is the cost that Evening Star Nha Trang Joint Stock Company (Evening Star Nha Trang) - a subsidiary indirectly acquired the right to operate 12 villas at Sunrise Hoi An resort, the allocation period is until 22/06/2054.

13. GOODWILL

	30/09/2026	01/01/2026
	VND	VND
- Tin Phat Ice-cream Joint Stock Company	274,033,967	302,382,307
- Viptour - Togi Joint Stock Company	156,922,808	188,307,371
- Hai Ha - Kotobuki Company Limited	79,554,338,401	-
- Fuji Food Joint Stock Company	50,099,914,050	54,477,576,153
- Binh Hung Manufacturing Company Limited	23,065,401,441	26,707,306,932
	153,150,610,668	**81,675,572,763**

14. LOANS

	30/09/2026	01/01/2026
	VND	VND
a) Short-term	**195,901,634,189**	**160,000,000,000**
- Short-term loans	***75,901,634,189***	-
+ Vietnam Joint Stock Commercial Bank for Industry and Trade	75,901,634,189	-
+ Ocean Group Joint Stock Company	-	6,000,000,000
- Long-term loans are due	***120,000,000,000***	***160,000,000,000***
+ Vietnam Joint Stock Commercial Bank for Industry and Trade (1)	120,000,000,000	160,000,000,000
b) Long-term	**1,060,000,000,000**	**1,110,000,000,000**
+ Vietnam Joint Stock Commercial Bank for Industry and Trade (1)	1,060,000,000,000	1,110,000,000,000
	1,255,901,634,189	**1,270,000,000,000**

Detail information regarding loan:

(1) Long-term loan of Givral Bakery Joint Stock Company (subsidiary) with Vietnam Joint Stock Commercial Bank for Industry and Trade under Credit Contract No. 460/2023-HDCVDADT/NHCT124-GIVRAL dated 13 December 2023. Loan term is 84 months from the next day of the first disbursement date. The purpose of the loan is for investment and working capital purposes.

15. TRADE PAYABLES

	30/09/2026	01/01/2026
	VND	VND
a) Classify by supplier balance		
- Vinh Nghiep Company Limited	14,991,529,600	-
- PHP Packaging Company Limited	9,985,908,320	-
- Tam Bao Packaging Printing Production and Services Company Limited	8,005,617,077	513,941,372
- C&C High Class High Packaging Company Limited	18,647,088,950	-
- Sanh Loi Business Household	6,648,216,000	-
- Nguyen Sang Business Household	7,627,500,000	-
- Others	85,715,859,568	29,848,299,125
	151,621,719,515	**30,362,240,497**
b) Classify by payment terms		
- Short-term trade payables	151,621,719,515	28,544,576,039
- Long-term trade payables	-	1,817,664,458
	151,621,719,515	**30,362,240,497**

16. PREPAYMENT FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
Short-term		
- Prepayment from customers purchase apartments	218,948,338	582,964,702
- Others	8,703,304,294	6,670,739,825
	8,922,252,632	**7,253,704,527**

17. TAXES AND PAYABLES TO THE STATE BUDGET

	30/09/2026	01/01/2026
	VND	VND
- Value-added tax	40,920,215,255	1,772,478,481
- Excise tax	13,466,330	168,914,303
- Corporate income tax	38,899,441,562	27,902,071,487
- Personal income tax	3,496,561,792	1,140,781,880
- Property tax, land rent	59,126,617,558	94,552,601,445
- Other taxes	118,000,488,844	109,313,646,069
	260,456,791,341	**234,850,493,665**

As at 30 September 2026, Viptour - Togi Joint Stock Company (Subsidiary) is reflecting a land rent and costs related to land rent in the amount of VND 203.7 billions.

18. ACCRUED EXPENSES

	30/09/2026	01/01/2026
Short-term	VND	VND
- Interest accrual expenses	2,481,651,981	1,607,506,849
- Accrual for employee vacation expenses	2,840,212,956	-
- Salary and bonus accrual expenses	22,939,793,850	9,063,532,212
- Others	11,372,245,722	5,883,015,578
	39,633,904,509	**16,554,054,639**

19. OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
- Pending surplus assets	383,573,225	108,790,486
- Union funding	606,316,382	485,283,152
- Social insurance	120,173,602	7,889,451
- Health insurance	16,860,300	1,469,699
- Unemployment insurance	8,517,582	919,197
- Short-term deposits, collateral received	12,997,747,323	12,869,257,323
- Other payables	61,198,084,492	67,057,522,066
+ *Interest payables to individuals purchasing debts (i)*	*12,000,000,000*	*6,000,000,000*
+ *Others*	*49,198,084,492*	*61,057,522,066*
	75,331,272,906	**80,531,131,374**
b) Long-term		
- Long-term deposits, collateral received	2,993,986,199	3,738,510,199
- Other payables	8,000,000,000	17,725,000,000
+ *Interest payables to individuals purchasing debts (i)*	*8,000,000,000*	*14,000,000,000*
+ *MGM Nha Trang Joint Stock Company*	-	*3,725,000,000*
	10,993,986,199	**21,463,510,199**

(i) The outstanding personal interest balance related to the sale of the Company's debt by Ocean Commercial One Member Limited Liability Bank (now Modern Bank of Vietnam Limited) under Contract No. 0047/2011/HDTD1-OCEANBANK01 with the appendix amending and supplementing the medium and long-term contract No. 12-0047/2011/PLHDTD-OCEANBANK01 dated May 29, 2020 between Ocean Commercial One Member Limited Liability Bank (now Modern Bank of Vietnam Limited) and the Company to individuals.

20. DEFERRED REVENUE

	30/09/2026	01/01/2026
	VND	VND
- Unearned revenue from leasing premises and assets	58,497,422	19,171,528
	58,497,422	**19,171,528**

21 OWNER'S EQUITY

a) Changes in owner's equity

Unit: VND

	Contributed capital	Other capital of the owner	Other funds belong to owner's equity	Investment and development fund	Retained earnings	Non-controlling shareholder interests	Total
Opening balance of previous year (01/01/2025)	**2,000,000,000,000**	**4,984,000,000**	**6,329,814,592**	**14,419,362,244**	**(484,413,899,284)**	**373,165,627,874**	**1,914,484,905,426**
Profit/(loss) for previous year	-	-	-	-	74,469,929,583	22,998,220,026	97,468,149,609
Effect of acquisition of subsidiaries	-	-	-	-	-	(13,792,319,600)	(13,792,319,600)
Changes in ownership interests in subsidiaries	-	-	-	256,951,915	(24,460,544,709)	24,203,592,794	-
Appropriation to bonus and welfare fund	-	-	-	-	(1,063,341,823)	(78,078,345)	(1,141,420,168)
Capital increase in subsidiary	-	-	-	-	27,894,500,737	27,785,215,523	55,679,716,260
Decrease arising from consolidation	-	-	-	-	(889)	-	(889)
Closing balance of previous year (31/12/2025)	**2,000,000,000,000**	**4,984,000,000**	**6,329,814,592**	**14,676,314,159**	**(407,573,356,385)**	**434,282,258,272**	**2,052,699,030,638**
Opening balance of current period (01/01/2026)	**2,000,000,000,000**	**4,984,000,000**	**6,329,814,592**	**14,676,314,159**	**(407,573,356,385)**	**434,282,258,272**	**2,052,699,030,638**
Profit for this period	-	-	-	-	113,545,474,490	46,960,293,471	160,505,767,961
Dividend distribution and appropriations to the bonus and welfare fund by subsidiary	-	-	-	-	(296,396,931)	(528,462,956)	(824,859,887)
Adjustment due to change in interest rate at subsidiaries	-	-	-	(110,602,320)	(1,054,750,034)	2,165,352,354	1,000,000,000
Increase capital in a subsidiary	-	-	-	-	27,525,344,387	28,154,371,873	55,679,716,260
Bonus and welfare fund	-	-	-	-	-	-	-
Impact of the acquisition of a subsidiary during the period	-	-	-	-	-	(39,241,298,960)	(39,241,298,960)
Increase arising from consolidation	-		-	-	-	2,990	2,990
Closing balance of this period (30/09/2026)	**2,000,000,000,000**	**4,984,000,000**	**6,329,814,592**	**14,565,711,839**	**(267,853,684,473)**	**471,792,517,044**	**2,229,818,359,002**

b) Detailed of owner's contributed capital

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

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

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Contributed capital		
- *Opening balance*	*2,000,000,000,000*	*2,000,000,000,000*
- *Closing balance*	*2,000,000,000,000*	*2,000,000,000,000*

d) Shares

	30/09/2026	01/01/2026
Quantity of authorized issuing stocks	200,000,000	200,000,000
Quantity of issued stocks	200,000,000	200,000,000
- *Common stocks*	*200,000,000*	*200,000,000*
Quantity of outstanding stocks	200,000,000	200,000,000
- *Common stocks*	*200,000,000*	*200,000,000*
Par value per share (VND)	10,000	10,000

e) The corporation's funds

	30/09/2026	01/01/2026
	VND	VND
- Investment and development fund	14,565,711,839	14,676,314,159
- Other funds belong to owner's equity	6,329,814,592	6,329,814,592
	20,895,526,431	**21,006,128,751**

22. OFF CONSOLIDATED BALANCE SHEET ITEMS

a) Operating lease assets

The Company is renting an office at 8th Floor, Leadvisors Tower, No. 643 Pham Van Dong, Nghia Do Ward, Hanoi City.

b) Treatment for doubtful debts

	30/09/2026	01/01/2026
	VND	VND
Short-term trade receivables	9,455,021,064	2,054,865,431
Other short-term receivables	853,223,361,468	844,370,612,374
Other long-term receivables	6,255,083,564	6,255,083,564
Short-term prepayment to suppliers	509,485,235	86,000,000
Total	**869,442,951,331**	**852,766,561,369**

The company is still carrying out procedures to recover these receivables.

23. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Revenue from finished goods	1,106,392,637,618	887,695,133,838
Revenue from merchandise goods	26,078,698,133	10,689,017,290
Revenue from rendering of services	157,375,895,093	123,835,182,356
	1,289,847,230,844	**1,022,219,333,484**

24. REVENUE DEDUCTIONS

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
- Trade discount	49,771,198,637	49,687,451,605
- Sales returns	1,827,166,862	3,117,485,524
- Sales allowances	86,711,510	1,048,000
	51,685,077,009	**52,805,985,129**

25. COST OF GOODS SOLD AND SERVICE RENDED

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Cost of finished goods sold	505,216,573,166	378,163,616,778
Cost of merchandise sold	11,097,268,857	7,980,457,183
Cost of services rendered	86,525,923,176	87,806,389,000
	602,839,765,199	**473,950,462,961**

26. FINANCIAL INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest on deposits, loan receivables	8,985,409,599	8,483,470,438
Foreign exchange gains	18,311,275	162,625,305
Other financial income	10,300,000,000	-
	19,303,720,874	**8,646,095,743**

27. FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Loan interest	94,399,054,065	82,074,969,900
Foreign exchange losses	15,815,436	7,520,822
	94,414,869,501	**82,082,490,722**

28. DEFERRED CORPORATE INCOME TAX EXPENSE

a) Deferred tax assets

	30/09/2026	01/01/2026
	VND	VND
- Corporate income tax rate used to determine the value of deferred tax assets	20.0%	20.0%
- Deferred corporate income tax income arising from deductible temporary differences	141,184,117	184,366,547
Deferred tax assets	**141,184,117**	**184,366,547**

b) Deferred tax liabilities

	30/09/2026	01/01/2026
	VND	VND
- Corporate income tax rate used to determine the value of deferred tax liabilities	20%	20%
- Deferred corporate income tax income arising from unused taxable losses and incentives	39,666,916,205	39,772,231,777
Deferred tax liabilities	**39,666,916,205**	**39,772,231,777**

29. FINANCIAL INSTRUMENTS

The company's financial instruments include:

	Net book value			
	30/09/2026		01/01/2026	
	Historical Cost	Provision	Historical Cost	Provision
Financial assets	VND	VND	VND	VND
Cash and cash equivalents	248,348,404,234	-	91,804,661,985	-
Trade receivables and other receivables	424,311,820,858	(131,763,736,828)	349,787,689,186	(148,423,420,795)
Loan receivables, held-to-maturity investments	182,534,878,819	(5,418,765,865)	204,693,886,217	(6,418,765,865)
	855,195,103,911	**(137,182,502,693)**	**646,286,237,388**	**(154,842,186,660)**

	Net book value	
	30/09/2026	01/01/2026
Financial liabilities	VND	VND
Borrowings and liabilities	1,255,901,634,189	1,276,000,000,000
Trade payables and other payables	237,946,978,620	132,356,882,070
Accrued expenses	39,633,904,509	16,554,054,639
	1,533,482,517,318	**1,424,910,936,709**

Financial assets and financial liabilities have not been assessed at fair value as at the end of the accounting period because Circular No. 210/2009/TT-BTC as well as current regulations require the presentation of financial statements and note of financial instruments but do not provide a basis for comparative assessment and recognition of fair value of financial assets and financial liabilities, except for provisions for doubtful debts and provisions for diminution in value of securities investments as detailed in the relevant Notes.

Financial risk management

Financial risk includes market risk, credit risk and liquidity risk. The company has established a system of controls to ensure an appropriate balance between risks incurred costs and managing risks costs. The company's Board of Directors is responsible for monitoring the risk management process to ensure an appropriate balance between risks and risk control.

Market risk

The company's operations are primarily exposed to risks from changes in prices, exchange rates and interest rates.

Price risk management

The company shall bear equity price risk arising from long-term securities investments due to uncertainty about the future price of the securities investments. Long-term securities investments are held for long-term strategic purposes, and at the end of the fiscal year the company has no plans to sell these investments.

Risk management on exchange rates

The company shall bear to foreign exchange risk due to the fair value of future cash flows of financial instruments will be fluctuated with changes in foreign exchange rates when the company's loans, revenues and expenses are made in currencies different from Vietnamese Dong.

Risk management on interest rates

The Company shall bear interest rate risk due to the fair value of future cash flows of a financial instrument will fluctuate with changes in market interest rates when the company has time or non-term deposits, loans and debts subject to floating interest rates. The company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates favorable to the company's purposes.

Credit risk

Credit risk is the risk that a parner to a financial instrument or contract will fail to meet contractual obligations resulting in financial loss to the company. The company shall bear credit risk from operating activities (primarily trade receivables and other receivables) and financing activities (including bank deposits, loans and other financial instruments).

	Less than 1 year	From 1 years to 5 years	Over 5 years	Total
As at 30/09/2026	VND	VND	VND	VND
Cash and cash equivalents	248,348,404,234	-	-	248,348,404,234
Trade receivables and other receivables	287,350,477,393	5,197,606,637	-	292,548,084,030
Loan receivables, held-to-maturity investments	177,116,112,954	-	-	177,116,112,954
	712,814,994,581	**5,197,606,637**	**-**	**718,012,601,218**
As at 01/01/2026				
Cash and cash equivalents	91,804,661,985	-	-	91,804,661,985
Trade receivables and other receivables	196,809,137,161	4,555,131,230	-	201,364,268,391
Loan receivables, held-to-maturity investments	198,275,120,352	-	-	198,275,120,352
	486,888,919,498	**4,555,131,230**	**-**	**491,444,050,728**

Liquidity risk

Liquidity risk is the risk that the company faces difficulties in fulfilling its financial obligations due to lack of funds. The company's liquidity risk mainly arises from the fact that financial assets and financial liabilities have different maturity dates.

The payment terms of financial liabilities based on contractual expected payments (on the basis of cash flow of principal) are as follows:

	Less than 1 year	From 1 years to 5 years	Over 5 years	Total
As at 30/09/2026	VND	VND	VND	VND
Borrowings and liabilities	195,901,634,189	720,000,000,000	340,000,000,000	1,255,901,634,189
Trade payables and other payables	226,952,992,421	10,993,986,199	-	237,946,978,620
Accrued expenses	39,633,904,509	-	-	39,633,904,509
	462,488,531,119	**730,993,986,199**	**340,000,000,000**	**1,533,482,517,318**

As at 01/01/2026				
Borrowings and liabilities	166,000,000,000	1,110,000,000,000	-	1,276,000,000,000
Trade payables and other payables	109,075,707,413	23,281,174,657	-	132,356,882,070
Accrued expenses	16,554,054,639	-	-	16,554,054,639
	291,629,762,052	**1,133,281,174,657**	**-**	**1,424,910,936,709**

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

30. SUBSEQUENT EVENTS AFTER REPORTING PERIOD

There are no material events, other than those disclosed in Note 33 that occurred after the reporting period ended date which need to be adjusted or presented on these Consolidated Financial Statements.

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

Transactions with related parties during the year:

	Relationship	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
		VND	VND
Revenue from sales of goods and rendering of services		**43,850,086**	**13,934,029**
Ocean Group Joint Stock Company	Parent company	43,850,086	13,934,029
Purchase of goods and services		**1,283,363,109**	**1,165,862,510**
Ocean Group Joint Stock Company	Parent company	1,283,363,109	1,165,862,510
Financial Income		**1,553,510,650**	**1,227,654,825**
Ocean Group Joint Stock Company	Parent company	1,553,510,650	1,227,654,825
Loan		**15,000,000,000**	**6,000,000,000**
Ocean Group Joint Stock Company	Parent company	15,000,000,000	6,000,000,000
Loan repayment		**21,000,000,000**	**-**
Ocean Group Joint Stock Company	Parent company	21,000,000,000	-
Financial Expenses		**358,750,000**	**-**
Ocean Group Joint Stock Company	Parent company	358,750,000	-

Balance as at the end of reporting period

	Relationship	30/09/2026	01/01/2026
		VND	VND
Loan		**-**	**6,000,000,000**
Ocean Group Joint Stock Company	Parent company	-	6,000,000,000
Short-term held-to-maturity investments		**54,762,816,061**	**64,336,786,961**
Ocean Group Joint Stock Company	Parent company	54,762,816,061	64,336,786,961
Short-term other payables		**803,535,855**	**803,535,855**
Ocean Group Joint Stock Company	Parent company	803,535,855	803,535,855

In this period, the incomes of members of the Board of Directors, the Board of Supervisors, and the Board of General Management are as follows:

	Position	Remunerations	Bonuses	Total income
		VND	VND	VND
Remunerations of Board of Directors				
Nguyen Thu Hang	Chairman of Directors	180,000,000	1,700,000	181,700,000
Huynh Minh Viet	Member of the Board of Directors	90,000,000	1,500,000	91,500,000
Hoang Thi Thuy Van	Member of the Board of Directors	90,000,000	1,700,000	91,700,000
Nguyen Dung Minh	Member of the Board of Directors	90,000,000	1,500,000	91,500,000
Dinh Hoai Nam	Member of the Board of Directors	90,000,000	1,500,000	91,500,000
Total		**540,000,000**	**7,900,000**	**547,900,000**
Remunerations of the Supervisory Board				
Duong Thi Mai Huong	Head of the Supervisory Board	90,000,000	1,700,000	91,700,000
Le Thi Bich Hanh	Member of the Supervisory	45,000,000	1,700,000	46,700,000
Trinh Thi Hang	Member of the Supervisory	45,000,000	1,700,000	46,700,000
Total		**180,000,000**	**5,100,000**	**185,100,000**
Salaries of General Director and other managers				
Nguyen Duc Minh	General Director	120,990,000	10,900,000	131,890,000
Le Dinh Quang	Deputy General Director	783,000,000	24,400,000	807,400,000
Vu Mai Anh	Deputy General Director (Appointed 15 May 2026)	73,322,511	-	73,322,511
Total		**977,312,511**	**35,300,000**	**1,012,612,511**

32. COMPARATIVE FIGURES

Representing figures on the Consolidated Statement of Financial Position are taken from audited Consolidated Financial Statements for the fiscal year ended 31 December 2025 by CPA Vietnam Auditing Company Limited. Comparative figures on the Income Statement and Cash Flow Statement are compared with the Consolidated Financial Statements of the same period in 2025 that have been disclosed.

As disclosed in Note 2.2, with effect from 1 January 2026, the Company has adopted Circular No. 43/2026/TT-BTC ("Circular 43") issued by the Ministry of Finance on 20 April 2026, which provides guidance on the preparation and presentation of consolidated financial statements. Accordingly, certain figures in the consolidated financial statements for the fiscal year ended 31 December 2025 have been reclassified to conform with the presentation of the current period. Details are as follows:

Items	Previously reported	Reclassification	Reclassified
1. Short-term held-to-maturity investments	27,637,204,624	177,056,681,593	204,693,886,217
2. Provision for allowance for short-term held-to-maturity investments	-	(6,418,765,865)	(6,418,765,865)
3. Loan receivables	40,633,693,072	(40,633,693,072)	-
4. Other short-term receivables	351,673,757,017	(30,422,988,521)	321,250,768,496

5. Provision for short-term doubtful debts	(183,334,177,345)	6,418,765,865	(176,915,411,480)
6. Other long-term receivables	110,555,131,230	(106,000,000,000)	4,555,131,230
7. Dividends and profit distribution payable	-	2,080,702,000	2,080,702,000
8. Other short-term payables	82,611,833,374	(2,080,702,000)	80,531,131,374

33. OTHER INFORMATION

Increase in Charter Capital

Pursuant to Resolution No. 01/NQ-ĐHĐCĐ dated 21 May 2026 of the Company's 2026 Annual General Meeting of Shareholders, the Company approved a private placement of shares to increase its charter capital. The Board of Directors approved the private placement plan pursuant to Resolution No. 39/2026/NK24-29/NQ-HĐQT-OCH dated 1 June 2026 and Resolution No. 42/2026/NK24-29/NQ-HĐQT-OCH dated 16 July 2026, in accordance with Proposal No. 09/2026/TL-ĐHĐCĐ

The private placement plan was as follows:

- Number of shares to be offered: 130,000,000 shares;
- Issue price: VND 10,000 per share;
- Total expected proceeds: VND 1,300,000,000,000.

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

The results of the private placement were as follows:

- Number of shares distributed: 130,000,000 shares;
- Issue price: VND 10,000 per share;
- Completion date: 7 October 2026 and disclosed information on the company's website.

On 26 October 2026, the Company was issued the 18th amended Enterprise Registration Certificate by the Hanoi Department of Finance, under which the Company's registered charter capital was VND 3,300,000,000,000.

As at the date of these financial statements, the Company is completing the procedures for registration, depository and additional listing of the shares in accordance with applicable regulations.

34. EXPLANATION OF INCOME STATEMENT

In Quarter III 2026, the Company recorded a marked improvement in its business performance, with steady revenue growth, an improved gross profit margin and consolidated profit after tax of VND 182.1 billion, representing a slight increase of VND 348.1 million compared to the same period last year.

1. Net revenue from sale of goods and rendering of services reached VND 753.2 billion in Quarter III 2026, an increase of VND 90 billion, equivalent to 13.6% compared to the corresponding period of 2025. This increase was mainly attributable to the expansion of the food business through the acquisition of a subsidiary, together with the continued positive growth of the Company's core business segments, particularly the food and hospitality businesses.

2. Cost of goods sold and services rendered in Quarter III 2026 amounted to approximately VND 296.7 billion, increasing by VND 29.6 billion, equivalent to 11.1% compared to the corresponding period of the previous year. Although cost of sales increased in line with revenue growth, its growth rate was lower than that of net revenue, reflecting the Company's effective control over input costs and improved operating efficiency. As a result, gross profit from sale of goods and rendering of services reached VND 456.5 billion, equivalent to 15.3% compared to Quarter III 2025.
3. Financial expenses for the period amounted to VND 40.3 billion, an increase of VND 12.2 billion compared to the corresponding period of the previous year, mainly due to higher interest expenses resulting from the increase in interest rates on long-term borrowings.
4. Selling expenses for the period amounted to VND 154.3 billion, an increase of VND 28.7 billion compared to the corresponding period of the previous year, in line with revenue growth as the Company intensified its sales, marketing and distribution activities to expand its market presence.
5. General and administrative expenses for the period amounted to VND 47.3 billion, an increase of VND 14.9 billion compared to the corresponding period of the previous year, mainly due to the amortisation of goodwill arising from the acquisition of a subsidiary, together with the consolidation of the subsidiary's general and administrative expenses from the date the Company obtained control.

Hanoi, 28 October 2026

Prepared by	Chief Accountant	General Director
Pham Thi Thanh Huyen	Pham Tien Thanh	Nguyen Duc Minh