

+ Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes

☐ No

Explanation document in case of "Yes":

☐ Yes

☐ No

This information has been published on the company's website on: April 24, 2026 at the link:
<https://thegoldengroup.vn/>

Attached documents:

Q1/2026 Financial Statements

Explanation Document

AUTHORIZED DISCLOSURE PERSON

DEPUTY GENERAL DIRECTOR *cyt*



Vo Kim Nguyen



SEPARATE FINANCIAL STATEMENTS

For the first 3 months of fiscal year 2026

Of

THE GOLDEN GROUP JOINT STOCK COMPANY

1

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STATEMENT OF FINANCIAL POSITION
As at 31 March 2026

Currency: VND

ASSETS	Code	Note	31-3-2026	01-01-2026
A. CURRENT ASSETS	100		11.960.504.777	12.326.012.927
I. Cash and cash equivalents	110	V.1	223.905.982	415.969.971
Cash	111		223.905.982	415.969.971
II. Short-term investments	120		2.413.865.921	2.413.865.921
Held-to-maturity investments	123	V.4	2.413.865.921	2.413.865.921
III. Current accounts receivable	130		6.166.253.770	6.348.493.768
Short-term trade receivables	131		229.019.081	279.019.081
Short-term advances to suppliers	132	V.3	1.129.653.001	1.246.293.001
Other short-term receivables	135	V.5a	56.969.543.651	57.435.975.665
Provision for doubtful short-term receivables	136	V.6a	(52.161.961.963)	(52.612.793.979)
V. Other current assets	160		3.156.479.104	3.147.683.267
Value added tax deductibles	162	V.8b	276.494.710	267.698.873
Tax and other receivables from the State	163	V.8b	2.879.984.394	2.879.984.394
B. NON-CURRENT ASSETS	200		119.066.443.804	119.492.001.915
I. Long-term receivables	210		126.000.000	126.000.000
Other long-term receivables	215	V.5b	126.000.000	126.000.000
II. Fixed assets	220		20.166.679	22.666.678
Tangible fixed assets	221		20.166.679	22.666.678
- Cost	222		50.000.000	50.000.000
- Accumulated depreciation	223		(29.833.321)	(27.333.322)
V. Long-term investments	260		107.751.445.971	108.087.923.996
Investments in subsidiary	261	V.2a	162.700.000.000	162.700.000.000
Investments in associates, jointly controlled entities	262	V.2a	23.532.000.000	23.532.000.000
Provision for long-term investments	264	V.2a	(78.480.554.029)	(78.144.076.004)
VI. Other long-term assets	270		11.168.831.154	11.255.411.241
Long-term prepaid expenses	271	V.7	11.168.831.154	11.255.411.241
TOTAL ASSETS	280		131.026.948.581	131.818.014.842

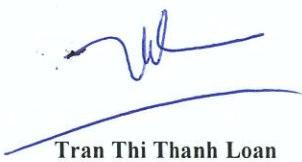
STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

(continued)

RESOURCES	Code	Note	31-3-2026	01-01-2026
C. LIABILITIES	300		1.610.871.570	1.746.107.567
I. Current liabilities	310		1.450.071.570	1.585.307.567
Short-term trade payables	311		87.556.054	87.556.054
Short-term advances from customers	312		20.000.000	20.000.000
Statutory obligations	314	V.8a	6.923.333	17.046.666
Short-term accrued expenses	316		-	96.937.350
Short-term deferred revenue	319		4.545.455	31.818.182
Other short-term payables	320	V.9a	-	902.587
Reward and welfare funds	323	V.a	1.331.046.728	1.331.046.728
II. Non-current liabilities	330		160.800.000	160.800.000
Other long-term liabilities	338	V.9b	160.800.000	160.800.000
D. OWNERS' EQUITY	400		129.416.077.011	130.071.907.275
I. Owners' equity	400	V.10	129.416.077.011	130.071.907.275
Contributed chartered capital	411		272.999.900.000	272.999.900.000
- Ordinary shares	411a		272.999.900.000	272.999.900.000
Investment and development fund	418		2.889.093.455	2.889.093.455
Undistributed earnings	420		(146.472.916.444)	(145.817.086.180)
- Undistributed earnings by the end or prior year	420a		(145.817.086.180)	(138.947.025.572)
- Undistributed earnings of current year	420b		(655.830.264)	(6.870.060.608)
TOTAL LIABILITIES AND OWNERS' EQUITY	440		131.026.948.581	131.818.014.842

Preparer and Chief Accountant


Tran Thi Thanh Loan

Hồ Chí Minh City, 24 April 2026
Deputy General Director




Vo Kim Nguyen

THE GOLDEN GROUP JOINT STOCK COMPANY

7th Floor, No. 45 Vo Thi Sau, Tan Dinh Ward, Ho Chi Minh City, Vietnam

SEPARATE FINANCIAL STATEMENTS

For the first 3 months of fiscal year 2026

INCOME STATEMENT

For the period from 01 January 2026 to 31 March 2026

Currency: VND

Item	Code	Note	Quarter I '2026	Quarter I '2025	For the 3 months year 2026	For the 3 months year 2025
Revenue from sale of goods and rendering of services	01		157.502.777	26.973.026	157.502.777	26.973.026
Deductions	02		-	-	-	-
Net revenue from sale of goods and rendering of services	10		157.502.777	26.973.026	157.502.777	26.973.026
Costs of goods sold and services rendered	11		122.792.700	70.771.818	122.792.700	70.771.818
Gross profit/(loss) from sale of goods and rendering of services	20		34.710.077	(43.798.792)	34.710.077	(43.798.792)
Financial Income	22	VI.1	53.599.523	88.024.472	53.599.523	88.024.472
Financial expenses	23	VI.2	336.478.025	212.123.511	336.478.025	212.123.511
- In which: Interest expenses	24		-	-	-	-
Selling expenses	25		-	-	-	-
General and administrative expenses	26	VI.3	407.661.839	1.841.842.046	407.661.839	1.841.842.046
Operating profit/(loss)	30		(655.830.264)	(2.009.739.877)	(655.830.264)	(2.009.739.877)
Other income	31		-	1.909.090.909	-	1.909.090.909
Other expenses	32		-	-	-	-
Other profit/(loss)	40		-	1.909.090.909	-	1.909.090.909
Accounting profit/(loss) before tax	50		(655.830.264)	(100.648.968)	(655.830.264)	(100.648.968)
Current corporate income tax expense	51		-	-	-	-
Deferred corporate income tax expense	52		-	-	-	-
Net profit/(loss) after tax	60		(655.830.264)	(100.648.968)	(655.830.264)	(100.648.968)

Preparer and Chief Accountant



Tran Thi Thanh Loan



CASH FLOW STATEMENT
Indirect method
For the period from 01 January 2026 to 31 March 2026

Currency: VND

ITEMS	Note	For the first 3 months of 2026	For the first 3 months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
<i>1. Profit/(loss) before tax</i>	01	(655.830.264)	(100.648.968)
Depreciation and amortisation	02	2.499.999	2.499.999
Provisions	03	(114.353.991)	318.338.360
(Profits)/losses from investing, financing activities	05	(53.599.523)	(1.997.115.381)
<i>3. Operating income before changes in working capital</i>	08	(821.283.779)	(1.776.925.990)
(Increase)/decrease in receivables	09	157.844.163	2.306.720.702
Increase/(decrease) in payables (other than interest, corporate income tax)	11	(135.235.997)	(1.602.085.392)
Decrease/(Increase) in prepaid expenses	12	86.580.087	(205.707.526)
Net cash flows from/(used in) operating activities	20	(712.095.526)	(1.277.998.206)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
Collections from borrowers and proceeds from sale of debt instruments of other entities	24	-	2.200.000.000
Payments for investments in other entities	25	-	(200.000.000)
Interest and dividend received	27	520.031.537	9.157.858
Net cash flows from/(used in) investing activities	30	520.031.537	2.009.157.858
Net increase/(decrease) in cash for the year	50	(192.063.989)	731.159.652
Cash and cash equivalents at the beginning of the period	60	415.969.971	748.620.873
Cash and cash equivalents at the end of the period	70	223.905.982	1.479.780.525

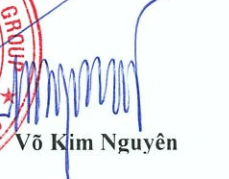
Preparer and Chief Accountant



Tran Thi Thanh Loan

Ho Chi Minh City, 24 April 2026

Deputy General Director

Võ Kim Nguyên

NOTES TO THE FINANCIAL STATEMENTS
For the first 3 months of fiscal year 2026

I . CORPORATE INFORMATION

1 . Corporate information

The Golden Group JSC (“the Company”) has been renamed from Louis Capital JSC (predecessor is Truong Giang Construction and Investment) a Company established in Vietnam in accordance with Business Licence No. 0105787835 issued by the Ho Chi Minh Department of Planning and Investment on 10 February 2012, the 18th changed on 06 September 2025.

The Company’s head office is registered at 7th Floor, No. 45 Vo Thi Sau, Tan Dinh Ward, Ho Chi Minh City, Vietnam.

The company is registered for trading (UPCoM) at the Hanoi Stock Exchange with the stock code TGG.

The principal activities of the Company are management consulting, space leasing, and securities trading.

2 . Corporate structure

As at 31 March 2026, the Company has 3 subsidiaries. The information on this associate is as follows:

List of subsidiaries

No	Name	Registered office address	Equity interest (%)	Charter Capital as at 31 Mar 2026	Principal activities
1	Louis AMC JSC	HCMC	79,8%	111.127.000.000	Investing, trading asset, payables
2	Wings Global LLC	HCMC	100,0%	2.000.000.000	Shipping, logistics
5	Angimex Furious Co.,LTD	An Giang	51,0%	100.000.000.000	Buy and sell motorbikes and spare parts, repair services

List of associates

As at 31 March 2026, the Company has 1 associates. The information on this associate is as follows:

No	Name	Registered office address	Equity interest (%)	Charter Capital as at 31 Mar 2026	Principal activities
1	CIC JSC	HCMC	35,65%	66.000.000.000	Construction, installation and consulting related to construction and investment consulting projects

II . ACCOUNTING PERIOD AND RECORDING CURRENCY

- 1 . **Accounting Year:** The accounting year starts from 1st January và ends on 31st December on a solar year
- 2 . **Currency Unit:** Vietnamese dong

III . BASIS OF PREPARATION

1 . Accounting Standards and System

The Company applies the Vietnamese Enterprise Accounting System issued in accordance with the Circular 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance and Vietnam accounting standards issued by the Ministry of Finance.

2 . Basis of preparation

The financial statements are stated at costs.

3 . Representation on the accounting standards and system compliance

The Board of Directors ensure that the company fully complies with the current accounting standards and Vietnamese accounting system in the preparation of its financial statements.

IV . ACCOUNTING POLICIES

1 . Changes in accounting policies and disclosures

The accounting policies adopted by the Company in preparation of the interim separate financial statements are consistent with those followed in the preparation of the Company's annual separate financial statements for the year ended 31 March 2025

2 . Cash and Cash equivalents

Cash and cash equivalents include cash on hand, cash at bank and short term, highly liquid investments with an original maturity of less than 3 months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3 . Receivables

Receivables are presented in the financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The bad debt provision represents the estimated loss due to non-payment arising on receivables that were outstanding at the balance sheet date. Increases and decreases to the provision balance are recorded as general and administrative expense in the report.

4 . Investments in Subsidiaries

Investments in subsidiaries over which the Company has control are accounted for under the cost method of accounting in the interim separate balance sheet.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

5 . Investments in Associates

Investments in associate over which the Company has significant influence are accounted for under the cost method of accounting in the interim separate balance sheet.

Distributions from the accumulated net profits of the associates arising subsequent to the date of acquisition by the Company are recognized as income in the income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

6 . Investments in securities and other investments

Investments in securities and other investments are stated at their acquisition cost. Investments in securities and other investments are stated at their acquisition costs. Provision is made for any diminution in value of the marketable investments at the balance sheet date representing the excess of the acquisition cost over the market value at that date in accordance with the guidance under Circular 228/2009/TT-BTC dated 7 December 2009 and Circular No. 89/2013/TT-BTC dated 26 June 2013 issued by the Ministry of Finance. Increases and decreases to the provision balance are recorded as finance expense in the separate income statement.

7 . Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the balance sheet and amortised over the period for which the amount are paid or the period in which economic benefit are generated in relation to these expenses.

Long-term prepaid expenses include the cost of long-term prepaid land lease , bond issuance costs and other costs incurred to bring economic benefits for a period of more than a year .

8 . Payable and Accrual

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company. Payables to contractors are recorded based on interim work certificates between two parties, regardless of whether or not billed to the Company.

9 . Construction in progress

Assets under construction for production, rental, management or any other purpose are recorded at cost. This cost includes service costs, capitalized interest costs and other related costs in accordance with the Company's accounting policies. Depreciation of these assets is applied the same as other assets, starting when the assets are in a ready-to-use state

10 . Appropriation of net profits

Net profit after tax is available for appropriation to shareholders after approval by the shareholders in a General Shareholders' meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and the Vietnamese regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting. Financial reserve fund is set aside to protect the Company's normal operations from business risks or losses, or to prepare for unforeseen losses or damages for objective reasons and force majeure, such as fire, economic and financial turmoil of the country or elsewhere.

11 . Revenue Recognition

Interest income

Revenue for the interest income is recognised on the accrued basis (including the profit derived from the assets) unless the collection of the interests is uncertain.

12 . Taxation

Current income tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

V. NOTES TO THE BALANCE SHEET

1 . Cash and cash equivalent

	31-3-2026	01-01-2026
Cash in hand	141.399.905	141.399.905
Cash at bank	82.506.077	274.570.066
Total	223.905.982	415.969.971

2 . Long-term investments

	31-3-2026			01-01-2026		
	Cost	Fair value	Provisi on	Cost	Fair value	Provision
a) Investment in other entities						
- Investment in subsidiaries	162.700.000.000	84.219.445.971	78.480.554.029	162.700.000.000	84.555.923.996	78.144.076.004
<i>Louis AMC JSC (2)</i>						
	88.700.000.000	18.913.941.126	69.784.058.874	88.700.000.000	19.316.248.854	69.383.751.146
<i>Wings Global LLC(3)</i>						
	2.000.000.000	-	2.000.000.000	2.000.000.000	-	2.000.000.000
<i>Angimex Furious Co.,LTD (5)</i>	72.000.000.000	65.303.504.845	6.696.495.155	72.000.000.000	65.239.675.142	6.760.324.858
- Investments in associates, jointly controlled entities	23.532.000.000	23.532.000.000	-	23.532.000.000	23.532.000.000	-
<i>CIC JSC (6)</i>						
	23.532.000.000	23.532.000.000	-	23.532.000.000	23.532.000.000	-

(1) In 2021, the Company contributed capital to Louis AMC Asset Management and Exploitation Joint Stock Company with a total capital contribution at par value of 88,700,000,000 VND, accounting for 85.6% of the actual contributed capital and accounting for 85.6% voting rights. In 2022, Louis AMC Asset Management and Exploitation Joint Stock Company increased its actual contributed capital, leading to a change in the ratio to 79.8% of actually contributed capital and 79.8% of voting rights.

(2) In 2021, the Company contributed capital to Wings Global Logistics Company Limited with a total capital contribution of 2,000,000,000 VND, accounting for 100% of the actual contributed capital and 100% of voting rights.

(3) In 2021, the Company acquired the contributed capital of Angimex Furious Co., Ltd. with a total purchase amount according to charter capital of 49,000,000,000 VND, accounting for 49% of actual contributed capital and 49% of voting rights. On December 23, 2022, An Giang Import-Export Joint Stock Company acquired contributed capital with the purchase amount according to charter capital of 19,000,000,000 VND. Therefore, as of December 31, 2022, the balance of contributed capital that The Golden Group Joint Stock Company is holding only accounts for 30% of the actual contributed capital of Angimex Furious Company Limited. In December 2023, the Company purchased an additional 21 billion in contributed capital of Angimex Furious Co., Ltd., accounting for from 30% to 51% of the actual contributed capital of Angimex Furious Co., Ltd. In 2024, Angimex Furious Co., Ltd. refunds capital contributions according to resolution No.: 26/NQ-HDTV dated January 26, 2024, and the Company pays capital contributions at Angimex Furious Co., Ltd. according to resolution No. 27/NQ- HDTV February 1, 2024.

(4) From May 2023 to October 2023, the Company acquired shares of Construction and Investment Consulting Joint Stock Company with a total amount of 20,654,000,000 VND, accounting for 31.29% of charter capital. . On August 16, 2024, the Company purchased 0.76% of shares with an amount of 500,000,000 VND, accounting for 32.05%. On November 7, 2024, the Company purchased 3.3% shares with an amount of 2,178,000,000 VND, accounting for 35.35%. On 25 March 2025, the Company purchased 0.3% shares with an amount of 200,000,000 VND, accounting for 35.65%

3 . Advance to suppliers

Advance to suppliers

31-3-2026

01-01-2026

1.129.653.001

1.246.293.001

1.129.653.001

1.246.293.001

In which:

ACC company branch ACC design and construction consulting

430.000.000

430.000.000

Hanoi Architecture and Technology Transfer Company Limited

550.000.001

550.000.001

AFC Auditing Co., Ltd

-

116.640.000

Others

149.653.000

149.653.000

1.129.653.001

1.246.293.001

4 . Held-to-maturity investments

Short-term loan receivables (related parties)

31-3-2026

01-01-2026

+ Louis AMC JSC

1.753.865.921

1.753.865.921

+ CIC JSC

500.000.000

500.000.000

+ HB Pharma JSC

160.000.000

160.000.000

2.413.865.921

2.413.865.921

5 . Other receivables	31-3-2026	01-01-2026
a) Short-term other receivables		
Short-term interest loan receivables	4.419.543.651	4.885.975.665
In which:		
Related parties	4.419.543.651	4.885.975.665
Ms. Tu Thi Hong Thanh (*)	45.000.000.000	45.000.000.000
Mr. Vu Minh Hoang	7.550.000.000	7.550.000.000
	56.969.543.651	57.435.975.665

In which

This is the amount of money the Company paid in advance to Ms. Tu Thi Hong Thanh to buy 7,500,000 shares of Golden (*)Paddy Joint Stock Company with a value of 75,000,000,000 VND according to Share Transfer Contract No. 01/2021/HĐCNCP dated October 10. /09/2021. Until December 31, 2021, Ms. Tu Thi Hong Thanh completed the transfer to the Company of 3,000,000 shares, corresponding to a par value of 30,000,000,000 VND. The amount of money the Company overpaid to Ms. Tu Thi Hong Thanh is 45,000,000,000 VND, corresponding to the number of shares that Ms. Tu Thi Hong Thanh does not yet own so has not yet transferred to the Company, which is 4,500,000 shares, equivalent to 4,500,000 shares, corresponding to the face value of 45,000,000,000 VND. At the time of preparing this Report, the Company has not been able to contact Ms. Tu Thi Hong Thanh to recover this amount.

(**)This amount relates to the transfer of capital contribution of HB Pharma Joint Stock Company to Mr. Bui Ngoc My under Share Transfer Agreement No. 78/2024/HĐCNCP/TGG-BNM dated December 1, 2024. The total number of shares transferred is 755,000 shares, equivalent to VND 7,550,000,000 (par value: VND 10,000 per share).

On July 15, 2025, the Company entered into a tripartite agreement among the Company, Mr. Bui Ngoc My, and Mr. Vu Minh Hoang, under which Mr. Vu Minh Hoang shall be responsible for settling the full purchase consideration payable to the Company. This arrangement is based on Share Transfer Agreement No. 492/2025/HĐCNCP/TGG-BNM dated July 15, 2025 between Mr. Bui Ngoc My and Mr. Vu Minh Hoang regarding the transfer of all shares of HB Pharma Joint Stock Company to Mr. Vu Minh Hoang.

As of the date of issuance of this Report, the Company has not yet received the transfer proceeds and has not assessed the recoverability of the aforementioned receivable.

CÔNG TY

6 . Bad debts	31-3-2026			1/1/2025		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Receivables from customer						
<i>AKISEI Trading and Services Company Limited</i>	32.400.000	-	32.400.000	32.400.000	-	32.400.000
<i>THIEN VU FOOD IMPORT-EXPORT Co.,Ltd</i>	54.000.000	-	54.000.000	54.000.000	-	54.000.000
<i>Nguyen Khoi Investment Construction Service JSC</i>	17.393.913	-	17.393.913	17.393.913	-	17.393.913
<i>Others</i>	1.980.000	-	1.980.000	1.980.000	-	1.980.000
Receivables from suppliers						
<i>ACC company branch ACC design and construction consulting</i>	430.000.000	-	430.000.000	430.000.000	-	430.000.000
<i>Hanoi Architecture and Technology Transfer Company Limited</i>	550.000.001	-	550.000.001	550.000.001	-	550.000.001
<i>Northern Investment and Consulting Joint Stock Company - Phu Tho Branch</i>	66.653.000	-	66.653.000	66.653.000	-	66.653.000
<i>Forestry consulting and development center</i>	50.000.000	-	50.000.000	50.000.000	-	50.000.000
<i>AU Architecture and Construction Joint Stock Company</i>	33.000.000	-	33.000.000	33.000.000	-	33.000.000
Short-term loan receivables and other receivables						
<i>Louis AMC JSC</i>	5.590.699.434	-	5.590.699.434	6.071.778.025	-	6.071.778.025
<i>HB Pharma</i>	560.271.781	224.436.166	335.835.615	556.721.095	251.132.055	305.589.040
<i>Ms.Tu Thi Hong Thanh</i>	45.000.000.000	-	45.000.000.000	45.000.000.000	-	45.000.000.000
Total	52.386.398.129	224.436.166	52.161.961.963	52.863.926.034	251.132.055	52.612.793.979

7 . Prepaid expenses

	31-3-2026	01-01-2026
a) Long-term prepaid expenses		
Cost of renting commercial, service and office space in SME Royal building (*)	11.168.831.154	11.255.411.241
Sub-total	11.168.831.154	11.255.411.241
Total	11.168.831.154	11.255.411.241

(*)Cost of renting commercial and service area, office of SME Royal building according to Lease Contract No. 01-T5(S1.S3)HDCTMB/SME-HG dated June 20, 2016 between Real Estate Group Joint Stock Company Royal Estate and Company. The total leased area is 582.0m2, the lease term is from June 2016 to the end of June 2058, the total rental value of the contract is 16,000,000,000 VND

8 . Statutory obligations

The status of tax obligations and payments to the State Budget during the period is as follows:

	31-3-2026	Increase/ Decrease	Payment	01-01-2026
a) Tax payables				
Personal income tax	6.923.333	60.956.303	71.079.636	17.046.666
	6.923.333	60.956.303	71.079.636	17.046.666
b) Tax receivables				
Value added tax	276.494.710	8.795.837	-	267.698.873
Corporate income tax	2.879.984.394	-	-	2.879.984.394
	3.156.479.104	8.795.837	-	3.147.683.267

9 . Other payables

	31-3-2026	01-01-2026
a) Short-term other payables		
Other short-term payables	-	902.587
Cộng	-	902.587
b) Long-term other payables		
- Receive deposit for office rental in SME building	160.800.000	160.800.000
Total	160.800.000	160.800.000

10 . Owners' equity

Increase and decrease in owners' equity

	Vốn góp của chủ sở hữu	Quỹ Đầu tư và Phát triển	LN sau thuế chưa phân phối	Tổng
Beginning balance of previous year	272.999.900.000	2.889.093.455	(138.947.025.572)	136.941.967.883
Profit/Loss of previous year	-	-	(6.870.060.608)	(6.870.060.608)
Beginning balance of current year	272.999.900.000	2.889.093.455	(145.817.086.180)	130.071.907.275
Profit/Loss of current year	-	-	(655.830.264)	(655.830.264)
Ending balance of current year	272.999.900.000	2.889.093.455	(146.472.916.444)	129.416.077.011

In which:

	31-3-2026		01-01-2026	
	Số tiền	%	Số tiền	%
Mr. Ngo Quang Tuan	29.000.000.000	10,62%	29.000.000.000	10,6%
Other shareholders	243.999.900.000	89,38%	243.999.900.000	89,4%
	272.999.900.000	100%	272.999.900.000	100%

	31-3-2026	01-01-2026
Shares		
Authorised shares	27.299.990	27.299.990
Issued shares	27.299.990	27.299.990
- Ordinary shares	27.299.990	27.299.990
Shares in circulation	27.299.990	27.299.990
- Ordinary shares	27.299.990	27.299.990

Par value of outstanding share:10,000VND

VI. NOTES TO THE INCOME STATEMENTS

1 . Finance income

	For the 3 months year 2026	For the 3 months year 2025
- Interest from deposit	31.537	9.157.858
- Interest income from loan receivables	53.567.986	78.866.614
Total	53.599.523	88.024.472

2 . Finance expenses

	For the 3 months year 2026	For the 3 months year 2025
- Provision for decline in value of investments	336.478.025	212.123.511
Total	336.478.025	212.123.511

3 . General and administrative expenses

	For the 3 months year 2026	For the 3 months year 2025
- Salary and other benefit	533.287.753	766.921.138
- Office expenses	-	12.941.323
- Depreciation expense	2.499.999	2.499.999
- Taxes, fees and charges	-	6.000.000
- Provision expenses	- 450.832.016	106.214.849
- Outside service expenses	313.466.987	871.602.774
- Other expenses	9.239.116	75.661.963
Total	407.661.839	1.841.842.046

4 . Transactions with related parties

List of related parties that have a controlling relationship with the Company and other related parties that have transactions with the Company during the year and as at 31 March 2026 is as follows:

Related party	Relationship
Mr. Nguyen Kien Giang	A member of Board of Supervisors from March 22, 2023 to July 18, 2025
Mr. Vu Minh Hoang	Key management personnel of the Company are considered related parties as they are under common control of the same individual
HB Pharma Joint Stock Company ("HB Pharma")	The companies are related parties as they are under common control of the same individual
Louis AMC Asset Management And Exploitation Joint Stock Company ("Louis AMC")	Subsidiary
Construction And Investment Consulting Joint Stock Company ("CIC")	Associate
Angimex Furious Company Limited ("Angimex Furious")	Subsidiary
Golden Paddy Joint Stock Company ("Golden Paddy")	Subsidiary
Purchasing By Products One Member Company Limited ("PBP")	Subsidiary

4.1 Significant transactions of the Company with related parties

Significant transactions with related parties during the current and prior year were as follows:

Related parties	Relationship	Transactions	For the 3 months year 2026	For the 3 months year 2025
HB Pharma (*)	Subsidiary	Interest income from loans	3.550.686	-
		Pay on behalf	-	1.250.640
Louis AMC	Subsidiary	Interest income from loans	25.515.146	65.551.546
		Interest income received	520.000.000	-
CIC	Associate	Interest income from loans	11.095.891	13.315.068
		Office rental expenses	-	302.995.838
		Purchased shares of CIC	-	200.000.000
Mr. Nguyen Kien Giang	A member of Board of Supervisors	Purchased shares of CIC from Mr. Nguyen Kien Giang	-	200.000.000

4.2 Amounts due to and due from related parties

Amounts due to and due from related parties as at 31 December 2026 and 31 December 2025 were as follows:

Related parties	Relationship	Transactions	Ending balance	Beginning balance
<i>Other short-term receivables (Note V.5.a)</i>				
Mr. Vu Minh Hoang	Related party	Share transfer	7.550.000.000	7.550.000.000
HB Pharma	Subsidiary	Interest receivables	560.271.781	556.721.095
Louis AMC	Subsidiary	Interest receivables	3.836.833.513	4.317.912.104
CIC	Associate	Interest receivables	22.438.357	11.342.466
Total			11.969.543.651	12.435.975.665
<i>Short-term loan receivables (Note V.4)</i>				
HB Pharma	Subsidiary	Short-term loan receivables	160.000.000	160.000.000
Louis AMC	Subsidiary	Short-term loan receivables	1.753.865.921	1.753.865.921
CIC	Associate	Short-term loan receivables	500.000.000	500.000.000
Total			2.413.865.921	2.413.865.921
<i>Short-term trade payables</i>				
CIC	Associate	Trade payables	87.556.054	87.556.054
Total			87.556.054	87.556.054

Preparer and Chief Accountant



Tran Thi Thanh Loan

Ho Chi Minh City, 24 April 2026
Deputy General Director




Vo Kim Nguyen