THE GOLDEN GROUP JOINT STOCK COMPANY
Website: https://thegoldengroup.vn/ | Email: info@thegoldengroup.vn

No.: 82/2026/TGG/CBTT

HCMC, October 29, 2026

PERIODIC INFORMATION DISCLOSURE - FINANCIAL STATEMENTS

To: **- State Securities Commission;**
- Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, The Golden Group Joint Stock Company hereby announces its Q3/2026 financial statements to the Hanoi Stock Exchange as follows:

1. Organization Name: THE GOLDEN GROUP JOINT STOCK COMPANY

- Stock Code: TGG
- Address: No. 269A Nguyen Trong Tuyen, Phu Nhuan Ward, Ho Chi Minh City
- Contact Phone/Tel: Fax: ……..
- Email: info@thegoldengroup.vn Website: https://thegoldengroup.vn/

2. Content of Information Disclosure:

- Q3/2026 Financial Statements

☐ Separate Financial Statements (Parent company without subsidiaries and superior accounting units with subordinate units);

☒ Consolidated Financial Statements (Parent company with subsidiaries);

☐ Combined Financial Statements (Parent company with accounting units directly under a separate accounting apparatus).

- Cases requiring explanation:

+ The audit organization issued an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes ☐ No

Explanation document in case of "Yes":

☐ Yes ☐ No

+ Profit after tax in the reporting period has a difference before and after audit of 5% or more, changing from loss to profit or vice versa:

☐ Yes ☐ No

Explanation document in case of "Yes":

☐ Yes ☐ No

+ Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes ☐ No

Explanation document in case of "Yes":

☒ Yes ☐ No

+ 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: 29/10/2026 at the link: *https://thegoldengroup.vn/*

Attached documents:
Q3/2026 Financial Statements
Explanation Document

AUTHORIZED DISCLOSURE REPRESENTATIVE
DEPUTY GENERAL DIRECTOR

CÔNG TY CỔ PHẦN THE GOLDEN GROUP

Digitally signed by CÔNG TY CỔ PHẦN THE GOLDEN GROUP
DN: C=VN, L=TPHCM, CN=CÔNG TY CỔ PHẦN THE GOLDEN GROUP, OID.0.9.2342.19200300.100.1.1=MST:0105787835
Reason: I am the author of this document
Location: your signing location here
Date: 2026.10.29 11:53:07+07'00'
Foxit PDF Reader Version: 11.2.1

Vo Kim Nguyen

SEPARATE FINANCIAL STATEMENTS

For the first 9 months of fiscal year 2026

Of

THE GOLDEN GROUP JOINT STOCK COMPANY

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STATEMENT OF FINANCIAL POSITION
As at 30 September 2026

Currency: VND

ASSETS	Code	Note	30-9-2026	01-01-2026 Restatement
A. CURRENT ASSETS	**100**		**9.104.581.010**	**12.326.012.927**
I. Cash and cash equivalents	**110**	**V.1**	**226.498.673**	**415.969.971**
Cash	111		226.498.673	415.969.971
II. Short-term investments	**120**		**339.258.304**	**922.474.521**
Held-to-maturity investments	123	V.4	5.366.509.220	7.299.841.586
Allowance for impairment of held-to-maturity investments	124	V.6	(5.027.250.916)	(6.377.367.065)
III. Current accounts receivable	**130**		**5.371.391.618**	**7.839.885.168**
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	52.550.120.000	52.550.000.000
Provision for doubtful short-term receivables	136	V.6	(48.537.400.464)	(46.235.426.914)
V. Other current assets	**160**		**3.167.432.415**	**3.147.683.267**
Value added tax deductibles	162	V.8b	287.448.021	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**		**121.691.223.909**	**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**		**15.166.681**	**22.666.678**
Tangible fixed assets	221		15.166.681	22.666.678
- Cost	*222*		*50.000.000*	*50.000.000*
- Accumulated depreciation	*223*		*(34.833.319)*	*(27.333.322)*
V. Long-term investments	**260**		**110.072.568.066**	**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	(76.159.431.934)	(78.144.076.004)
VI. Other long-term assets	**270**		**11.477.489.162**	**11.255.411.241**
Long-term prepaid expenses	271	V.7	11.477.489.162	11.255.411.241
TOTAL ASSETS	**280**		**130.795.804.919**	**131.818.014.842**

STATEMENT OF FINANCIAL POSITION
As at 30 September 2026
(continued)

RESOURCES	Code	Note	30-9-2026	01-01-2026
C. LIABILITIES	**300**		**1.615.060.786**	**1.746.107.567**
I. Current liabilities	**310**		**1.454.260.786**	**1.585.307.567**
Short-term trade payables	311		84.799.436	87.556.054
Short-term advances from customers	312		20.000.000	20.000.000
Statutory obligations	314	V.8a	13.869.167	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		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**		**129.180.744.133**	**130.071.907.275**
I.Owners' equity	**410**	**V.10**	**129.180.744.133**	**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		(146.708.249.322)	(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		(891.163.142)	(6.870.060.608)
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**130.795.804.919**	**131.818.014.842**

Ho Chi Minh City, 29 October 2026

Preparer and Chief Accountant	Deputy General Director
Tran Thi Thanh Loan	Vo Kim Nguyen

INCOME STATEMENT

For the period from 01 January 2026 to 30 September 2026

Currency:VND

Item	Code	Note	Quarter III '2026	Quarter III '2025	For the 9 months year 2026	For the 9 months year 2025
Revenue from sale of goods and rendering of services	**01**		**27.272.727**	**107.190.852**	**304.712.082**	**161.386.655**
Deductions	02		-	-	-	-
Net revenue from sale of goods and rendering of services	**10**		**27.272.727**	**107.190.852**	**304.712.082**	**161.386.655**
Costs of goods sold and services rendered	11		-	76.918.125	387.616.724	250.078.299
Gross profit/(loss) from sale of goods and rendering of services	**20**		**27.272.727**	**30.272.727**	**(82.904.642)**	**(88.691.644)**
Gain/loss from sale and disposal of investment property	21		-	-	-	-
Financial Income	22	VI.1	**35.823.814**	**70.923.468**	**129.910.611**	**238.043.421**
Financial expenses	23	VI.2	105.229.589	1.256.595.503	(3.193.364.508)	2.740.882.148
- In which: Interest expenses	24		-	-	-	-
Selling expenses	25		-	-	-	-
General and administrative expenses	26	VI.3	1.005.351.208	489.561.245	4.131.534.019	3.072.121.100
Operating profit/(loss)	**30**		**(1.047.484.256)**	**(1.644.960.553)**	**(891.163.542)**	**(5.663.651.471)**
Other income	31		400	-	400	1.909.090.911
Other expenses	32		-	-	-	65.000.000
Other profit/(loss)	**40**		**400**	**-**	**400**	**1.844.090.911**
Accounting profit/(loss) before tax	**50**		**(1.047.483.856)**	**(1.644.960.553)**	**(891.163.142)**	**(3.819.560.560)**
Current corporate income tax expense	51		-	-	-	-
Deferred corporate income tax expense	52		-	-	-	-
Net profit/(loss) after tax	**60**		**(1.047.483.856)**	**(1.644.960.553)**	**(891.163.142)**	**(3.819.560.560)**

Ho Chi Minh City, 29 October 2026

Preparer and Chief Accountant

Tran Thi Thanh Loan

Deputy General Director

CÔNG TY CỔ PHẦN THE GOLDEN GROUP
M.S.D.N: 0105787835

Vo Kim Nguyen

CASH FLOW STATEMENT
Indirect method
For the period from 01 January 2026 to 30 September 2026

Currency: VND

ITEMS	Note	For the first 9 months of 2026	For the first 9 months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit/(loss) before tax	01	**(891.163.142)**	**(3.819.560.560)**
Depreciation and amortisation	02	7.499.997	7.499.997
Provisions	03	(1.032.786.669)	2.421.188.012
(Profits)/losses from investing,financing activities	05	(129.911.011)	(2.147.134.332)
3. Operating income before changes in working capital	**08**	**(2.046.360.825)**	**(3.538.006.883)**
(Increase)/decrease in receivables	09	189.798.650	2.232.380.810
Increase/(decrease) in payables (other than interest, corporate income tax)	11	368.953.219	(2.079.614.640)
Decrease/(Increase) in prepaid expenses	12	(222.077.921)	262.031.935
Net cash flows from/(used in) operating activities	**20**	**(1.709.686.877)**	**(3.123.208.778)**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
Loans to other entities and payments for purchase of debt instruments of other entities	23	-	(160.000.000)
Collections from borrowers and proceeds from sale of debt instruments of other entities	24	750.000.000	900.000.000
Payments for investments in other entities	25	-	(200.000.000)
Interest and dividend received	27	770.215.579	31.051.951
Net cash flows from/(used in) investing activities	**30**	**1.520.215.579**	**571.051.951**
Net increase/(decrease) in cash for the year	**50**	**(189.471.298)**	**(2.552.156.827)**
Cash and cash equivalents at the beginning of the period	60	415.969.971	2.948.620.873
Cash and cash equivalents at the end of the period	**70**	**226.498.673**	**396.464.046**

Ho Chi Minh City, 29 October 2026

Preparer and Chief Accountant	Deputy General Director
Tran Thi Thanh Loan	Vo Kim Nguyen

NOTES TO THE FINANCIAL STATEMENTS
For the first 9 months of fiscal year 2026

. CORPORATE INFORMATION

. 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 No. 269A Nguyen Trong Tuyen Street, Phu Nhuan 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.

. *Corporate structure*

As at 30 September 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 30 September 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 30 September 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 30 September 2026	Principal activities
1	CIC JSC	HCMC	35,65%	66.000.000.000	Construction, installation and consulting related to construction and investment consulting projects

. ACCOUNTING PERIOD AND RECORDING CURRENCY

. **Accounting Year:** The accounting year starts from 1st January và ends on 31st December on a solar year

Currency Unit: Vietnamese dong

. BASIS OF PREPARATION

. 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 acounting standards issued by the Ministry of Finance.

. Basis of prepairation

The financial statements are stated at costs.

. Representation on the accounting standards and system compliance

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

. ACCOUNTING POLICIES

. 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

. Cash and Cash equivalents

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

. 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.

. **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.

. **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.

. **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

. **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 .

. **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.

. **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

. **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.

. **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.

. **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.

NOTES TO THE BALANCE SHEET

. **Cash and cash equivalent**

	30-9-2026	01-01-2026
Cash in hand	141.399.905	141.399.905
Cash at bank	85.098.768	274.570.066
Total	**226.498.673**	**415.969.971**

. **Long-term investments**

	30-9-2026			01-01-2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
a) Investment in other entities						
- Investment in subsidiare	**162.700.000.000**	**86.540.568.066**	**76.159.431.934**	**162.700.000.000**	**84.555.923.996**	**78.144.076.004**
Louis AMC JSC (1)	*88.700.000.000*	*19.393.688.370*	*69.306.311.630*	*88.700.000.000*	*19.316.248.854*	*69.383.751.146*
Wings Global LLC(2)	*2.000.000.000*	-	*2.000.000.000*	*2.000.000.000*	-	*2.000.000.000*
Angimex Furious Co.,LTD (3)	*72.000.000.000*	*67.146.879.696*	*4.853.120.304*	*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**	-
CIC JSC (4)	*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%

. Advance to suppliers

	30-9-2026	01-01-2026
Advance to suppliers	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***

. Held-to-maturity investments

	30-9-2026	01-01-2026 Restatement
Short-term loans to related parties (Principal amount)		
+ Louis AMC JSC	1.003.865.921	1.753.865.921
+ CIC JSC	-	500.000.000
+ HB Pharma JSC	160.000.000	160.000.000
	1.163.865.921	**2.413.865.921**
Short-term loans to related parties (Carrying amount)		
+ Louis AMC JSC	4.639.017.711	6.071.778.025
+ CIC JSC	-	511.342.466
+ HB Pharma JSC	727.491.509	716.721.095
	5.366.509.220	**7.299.841.586**
Allowance for impairment of held-to-maturity investments		
+ Louis AMC JSC	4.639.017.711	6.071.778.025
+ HB Pharma JSC	388.233.205	305.589.040
	5.027.250.916	**6.377.367.065**

. Other receivables

	30-9-2026	01-01-2026 Restatement
a) Short-term other receivables		
Advance to employees/(Payables to employees)	120.000	-
Ms.Tu Thi Hong Thanh (a)	45.000.000.000	45.000.000.000
Mr. Vu Minh Hoang (b)	7.550.000.000	7.550.000.000
	52.550.120.000	**52.550.000.000**

In which

(a) This represents an advance payment made by the Company to Ms. Tu Thi Hong Thanh for the repurchase of 7,500,000 shares in Golden Paddy Joint Stock Company for a total consideration of VND 75,000,000,000, pursuant to Share Transfer Agreement No. 01/2021/HĐCNCP dated September 10, 2021.
As at December 31, 2021, Ms. Tu Thi Hong Thanh had completed the transfer of 3,000,000 shares to the Company, representing a par value of VND 30,000,000,000. The remaining advance payment amounted to VND 45,000,000,000, corresponding to 4,500,000 shares that Ms. Tu Thi Hong Thanh did not yet legally own and was therefore unable to transfer to the Company. As at the date of issuance of these financial statements, the Company had been unable to contact Ms. Tu Thi Hong Thanh to recover the outstanding amount.

(b) This represents the transfer of shares in 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 was 755,000 shares, equivalent to VND 7,550,000,000 (par value of 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 would pay the Company the entire amount payable for the shares repurchased by the Company. This arrangement arose because Mr. Bui Ngoc My and Mr. Vu Minh Hoang had entered into Share Transfer Agreement No. 492/2025/HĐCNCP/TGG.BNM dated July 15, 2025, for the transfer of all shares in HB Pharma Joint Stock Company to Mr. Vu Minh Hoang. As at the date of issuance of these financial statements, the Company had not yet received the aforementioned share transfer proceeds.

. **Bad debts**

	30-9-2026			1/1/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Receivables from customer						
Akisei Trading And Services Company Limited	*32.400.000*	-	*32.400.000*	*32.400.000*	-	*32.400.000*
Thien Vu Food Import-Export Co.,Ltd	*54.000.000*	-	*54.000.000*	*54.000.000*	-	*54.000.000*
Nguyen Khoi Investment Construction Service JSC	*17.393.913*	-	*17.393.913*	*17.393.913*	-	*17.393.913*
Ustella Pharmaceuticals And Medical Devices JSC	*123.245.168*	*86.271.618*	*36.973.550*	*173.245.168*	*173.245.168*	-
Vietnam Industry Trading And Solution JSC	*1.980.000*	-	*1.980.000*	*1.980.000*	-	*1.980.000*

Receivables from suppliers

ACC company branch ACC design and construction consulting	*430.000.000*	-	*430.000.000*	*430.000.000*	-	*430.000.000*
Hanoi Architecture and Technology Transfer Company Limited	*550.000.001*	-	*550.000.001*	*550.000.001*	-	*550.000.001*
Northern Investment and Consulting Joint Stock Company - Phu Tho Branch	*66.653.000*	-	*66.653.000*	*66.653.000*	-	*66.653.000*
Forestry consulting and development center	*50.000.000*	-	*50.000.000*	*50.000.000*	-	*50.000.000*
AU Architecture and Construction Joint Stock Company	*33.000.000*	-	*33.000.000*	*33.000.000*	-	*33.000.000*
Other receivables						
Ms.Tu Thi Hong Thanh	*45.000.000.000*	-	*45.000.000.000*	*45.000.000.000*	-	*45.000.000.000*
Mr. Vu Minh Hoang	*7.550.000.000*	*5.285.000.000*	*2.265.000.000*	*7.550.000.000*	*7.550.000.000*	-
Total	**53.908.672.082**	**5.371.271.618**	**48.537.400.464**	**53.958.672.082**	**7.723.245.168**	**46.235.426.914**

. **Prepaid expenses**

	30-9-2026	01-01-2026
a) Long-term preapaid expenses		
Cost of renting commercial, service and office space in SME Royal building (*)	10.995.670.980	11.255.411.241
Office rental cost	481.818.182	-
Total	**11.477.489.162**	**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)HĐCTMB/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

. **Statutory obligations**

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

	30-9-2026	Increase/ Decrease	Payment	01-01-2026
a) Tax payables				
Personal income tax	13.869.167	97.262.136	100.439.635	17.046.666
	13.869.167	**97.262.136**	**100.439.635**	**17.046.666**
b) Tax receivables				
Value added tax	287.448.021	19.749.148	-	267.698.873
Corporate income tax	2.879.984.394	-	-	2.879.984.394
	3.167.432.415	**19.749.148**	**-**	**3.147.683.267**

. **Other payables**

	30-9-2026	01-01-2026
a) Short-term other payables		
Other short-term payables	-	902.587
Cộng	**-**	**902.587**

	30-9-2026	01-01-2026
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**

. **Owners' equity**

Increase and decrease in owners' equity

	Vốn góp của chủ sở hữu	Qũy 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	-	-	(891.163.142)	(891.163.142)
Ending balance of current year	**272.999.900.000**	**2.889.093.455**	**(146.708.249.322)**	**129.180.744.133**

In which:

	30-9-2026		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%**

Shares	30-9-2026	01-01-2026
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

NOTES TO THE INCOME STATEMENTS

. Finance income

	For the 9 months year 2026	For the 9 months year 2025
- Interest from deposit	35.987.661	80.296.911
- Interest income from loan receivables	93.922.950	157.746.510
Total	**129.910.611**	**238.043.421**

. Finance expenses

	For the 9 months year 2026	For the 9 months year 2025
- (Reversal)/Provision for decline in value of investments	(3.193.364.508)	2.740.882.148
Total	**(3.193.364.508)**	**2.740.882.148**

. General and administrative expenses

	For the 9 months year 2026	For the 9 months year 2025
- Salary and other benefit	1.293.256.486	1.836.452.565
- Office expenses	650.000	50.528.077
- Depreciation expense	7.829.997	7.499.997
- Taxes, fees and charges	-	6.000.000
- (Reversal)/Recognition/Reversal of allowance for doubtful accounts	2.160.577.839	(319.694.136)
- Outside service expenses	610.352.803	1.364.287.733
- Other expenses	58.866.894	127.046.864
Total	**4.131.534.019**	**3.072.121.100**

. 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 as at 30 September 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

Significant transactions of the Company with related parties

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

Related parties	Relationship	Transactions	For the 9 months year 2026	For the 9 months year 2025
HB Pharma (*)	Subsidiary	Interest income from loans	10.770.414	2.406.576
		Short-term receivables	-	160.000.000
		Pay on behalf	-	1.250.640

(*)As of December 23, 2024, HB Pharma Joint Stock Company is no longer a subsidiary of the Group, but remains a related party due to being under common control.

Louis AMC	Subsidiary	Interest income from loans	87.239.686	186.190.374
		Interest income received	770.000.000	-
		Loan repayments	750.000.000	800.000.000

CIC	Associate	Interest income from loans	31.684.932	39.994.519
		Interest income received	-	21.599.999
		Loan repayments	-	100.000.000
		Office repair and renovation costs	-	302.995.838
		Collection of loan principal from CIC	-	200.000.000
		Offsetting payable against loan principal receivable	500.000.000	-
		Offsetting payable against interest receivable	43.027.398	26.679.451
		Office rental from CIC	490.909.091	-
Mr. Nguyen Kien Giang	A member of Board of Supervisors	Purchased shares of CIC from Mr. Nguyen Kien Giang	-	200.000.000
Mr. Nguyen Xuan Hoa	Independent Board Member	Office rental to Mr. Hoa	-	54.418.125

Amounts due to and due from related parties

Amounts due to and due from related parties as at 30 september 2026 and 01 January 2026 were as follows:

Related parties	Relationship	Transactions	30-9-2026	01-01-2026
Short-term loan receivables *(Note V.4)*				
HB Pharma	Subsidiary	Short-term loan receivables	160.000.000	160.000.000
Louis AMC	Subsidiary	Short-term loan receivables	1.003.865.921	1.753.865.921
CIC	Associate	Short-term loan receivables	-	500.000.000
Total			**1.163.865.921**	**2.413.865.921**
HB Pharma	Subsidiary	Interest receivables	567.491.509	556.721.095
Louis AMC	Subsidiary	Interest receivables	3.635.151.790	4.317.912.104
CIC	Associate	Interest receivables	-	11.342.466
Total			**4.202.643.299**	**4.885.975.665**
Other short-term receivables *(Note V5.a)*				
Mr. Vu Minh Hoang	Related party	Share transfer	7.550.000.000	7.550.000.000
Total			**7.550.000.000**	**7.550.000.000**
Short-term trade payables				
CIC	Associate	Trade payables	84.528.656	87.556.054
Total			**84.528.656**	**87.556.054**

Comparative information

Unless otherwise stated, comparative information as at 1 January 2026 was derived from the balances and amounts reported in the Company financial statements as at and for the year ended 31 December 2025.

Effective from 1 January 2026, the Company adopted Circular 99 which has been applied prospectively. Certain comparative information items have been reclassified to conform with the requirements of Circular 99 in respect of financial statement presentation. A comparison of the amounts previously reported and as reclassified is as follows:

	Code	As at 1/1/2026 VND Restatement	As at 01/01/2026 VND Audited	Variance
CURRENT ASSETS	**100**	**12.326.012.927**	**12.326.012.927**	-
Short-term financial investment	**120**	**922.474.521**	-	**922.474.521**
Held-to-maturity Investments	123	7.299.841.586	-	7.299.841.586
Allowance for impairment of short-term held-to-maturity investments	124	(6.377.367.065)	-	(6.377.367.065)
Short-term receivables	**130**	**7.839.885.168**	**8.762.359.689**	**(922.474.521)**
Short-term loan receivables		-	2.413.865.921	(2.413.865.921)
Other short-term receivables	135	52.550.000.000	57.435.975.665	(4.885.975.665)
Allowance for doubtful accounts	136	(46.235.426.914)	(52.612.793.979)	6.377.367.065
LONG-TERM ASSETS	**200**	**119.492.001.915**	**119.492.001.915**	-
TOTAL ASSETS	**280**	**131.818.014.842**	**131.818.014.842**	-
LIABILITIES	**300**	**1.746.107.567**	**1.746.107.567**	-
Short-term liabilities	**310**	**1.585.307.567**	**1.585.307.567**	-
Long-term liabilities	**330**	**160.800.000**	**160.800.000**	-
OWNERS' EQUITY	**400**	**130.071.907.275**	**130.071.907.275**	-
TOTAL RESOURCES	**440**	**131.818.014.842**	**131.818.014.842**	-

Ho Chi Minh City, 29 October 2026

Preparer and Chief Accountant

Tran Thi Thanh Loan

Deputy General Director

CÔNG TY CỔ PHẦN THE GOLDEN GROUP
THE GOLDEN GROUP
M.S.D.N: 0105787...

Vo Kim Nguyen