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
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Vo Kim Nguyen

CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal year ended 30 September 2026

Of

THE GOLDEN GROUP JOINT STOCK COMPANY

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BALANCE SHEET
As at 30 September 2026

Currency: VND

ASSETS	Code	Note	30/09/2026	1/1/2026
				Restatement
A. CURRENT ASSETS	**100**		**107.756.420.259**	**124.401.009.318**
I. Cash and cash equivalents	**110**	**V.3**	**1.869.474.144**	**18.028.203.982**
Cash	111		1.869.474.144	6.028.203.982
Cash equivalents	112		-	12.000.000.000
II. Short-term investments	**120**		**18.929.733.262**	**22.838.082.809**
Held-to-maturity investments	123	V.4	19.158.926.593	23.143.671.849
Allowance for impairment of held-to-maturity investments	124		(229.193.331)	(305.589.040)
III. Current accounts receivable	**130**		**24.767.564.486**	**24.112.783.521**
Short-term trade receivables	131	V.5	12.403.032.558	13.876.298.286
Short-term advances to suppliers	132	V.6	9.557.783.454	7.651.724.317
Other short-term receivables	135	V.7a	54.624.584.857	54.103.786.077
Provision for doubtful short-term receivables	136		(51.817.836.383)	(51.519.025.159)
IV. Inventories	**140**	**V.8**	**54.576.047.688**	**53.258.776.465**
Inventories	141		57.364.116.950	55.798.160.202
Provision for obsolete inventories	142		(2.788.069.262)	(2.539.383.737)
V. Other current assets	**160**		**7.613.600.679**	**6.163.162.541**
Short-term prepaid expenses	161	V.11a	2.246.351.646	685.611.753
Value added tax deductibles	162	V.13	2.393.687.932	2.542.552.677
Tax and other receivables from the State	163	V.13	2.973.561.101	2.934.998.111
B. NON-CURRENT ASSETS	**200**		**150.148.608.488**	**143.128.275.989**
I. Long-term receivables	**210**		**786.000.000**	**1.202.818.160**
Other long-term receivables	215	V.7b	786.000.000	1.202.818.160
II. Fixed assets	**220**		**80.777.805.767**	**85.346.614.118**
Tangible fixed assets	221	V.9	18.950.969.615	22.330.856.094
- Cost	*222*		*45.512.488.469*	*44.671.991.674*
- Accumulated depreciation	*223*		*(26.561.518.854)*	*(22.341.135.580)*
Finance leases	224		1.033.386.114	2.583.465.321
- Cost	*225*		*10.333.861.356*	*10.333.861.356*
- Accumulated depreciation	*226*		*(9.300.475.242)*	*(7.750.396.035)*
Intangible fixed assets	227	V.10	60.793.450.038	60.432.292.703
- Cost	*228*		*61.459.003.193*	*61.052.843.193*
- Accumulated depreciation	*229*		*(665.553.155)*	*(620.550.490)*
IV. Long term assets in progress	250		**74.696.296**	-
Construction in progress	252		74.696.296	-
V. Long-term investments	**260**	**V.4**	**41.150.331.846**	**28.992.309.815**
Investments in associates, jointly controlled entities	262		29.150.331.844	28.992.309.815
Investment in other entities	263		9.795.414.653	9.795.414.653
Provision for long-term investments	264		(9.795.414.651)	(9.795.414.653)
Held-to-maturity investments	265	V.2a	12.000.000.000	-
VI. Other long-term assets	**270**		**27.359.774.579**	**27.586.533.896**
Long-term prepaid expenses	271	V.11b	12.893.787.930	11.348.625.711
Goodwill	279		14.465.986.649	16.237.908.185
TOTAL ASSETS	**280**		**257.905.028.747**	**267.529.285.307**

BALANCE SHEET
As at 30 September 2026
(continued)

RESOURCES	Code	Note	9/30/2026	1/1/2026
C. LIABILITIES	**300**		**91.762.745.262**	**100.098.283.583**
I. Current liabilities	**310**		**75.125.347.358**	**82.443.196.750**
Short-term trade payables	311	V.12	5.201.547.121	6.125.007.857
Short-term advances from customers	312		48.285.000	372.041.320
Statutory obligations	314	V.13	117.327.998	241.643.379
Payables to employees	315		1.457.135.300	2.016.394.356
Short-term accrued expenses	316		660.000.000	548.101.733
Short-term deferred revenue	319		221.577.896	375.883.080
Other short-term payables	320	V.14a	1.362.423.600	1.570.360.239
Short-term loan and finance lease	321	V.15a	64.726.003.715	69.862.718.058
Reward and welfare funds	323		1.331.046.728	1.331.046.728
II. Non-current liabilities	**330**		**16.637.397.904**	**17.655.086.833**
Long term deferred revenue	337		-	59.016.218
Other long-term liabilities	338	V.14b	432.900.000	402.900.000
Long-term loans and finance lease obligations	339	V.15b	-	349.999.810
Deferred tax liabilities	342		16.204.497.904	16.843.170.805
D. OWNERS' EQUITY	**400**		**166.142.283.485**	**167.431.001.724**
I.Owners' equity	**400**	**V.16**	**166.142.283.485**	**167.431.001.724**
Contributed chartered capital	411		272.999.900.000	272.999.900.000
Investment and development fund	418		2.889.093.455	2.889.093.455
Undistributed earnings	420		(158.864.242.545)	(155.723.532.201)
- Undistributed earnings by the end or prior year	420a		(155.723.532.201)	(146.916.614.728)
- Undistributed earnings of current year	420b		(3.140.710.344)	(8.806.917.473)
Non controlling interest	429		49.117.532.575	47.265.540.470
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**257.905.028.747**	**267.529.285.307**

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: 0105787835

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	2026	2025
Revenue from sale of goods and rendering of services	**01**		**79.531.501.727**	**97.052.725.436**	**256.627.131.335**	**308.100.541.291**
Deductions	02		-	114.667.496	1.382.120	265.586.330
Net revenue from sale of goods and rendering of services	**10**	**V.17**	**79.531.501.727**	**96.938.057.940**	**256.625.749.215**	**307.834.954.961**
Costs of goods sold and services rendered	11	V.18	68.463.593.734	88.986.614.617	217.027.049.863	280.862.133.705
Gross profit/(loss) from sale of goods and rendering of services	**20**	**V.18**	**11.067.907.993**	**7.951.443.323**	**39.598.699.352**	**26.972.821.256**
Gain/loss from sale and disposal of investment property	21		-	-	-	-
Financial Income	22	V.19	293.732.092	93.053.311	1.375.542.367	813.752.285
Financial expenses	23	V.20	1.212.178.469	1.409.501.456	3.832.461.557	4.178.290.292
- In which: Interest expenses	*24*		*1.273.458.031*	*4.041.990.636*	*3.767.461.557*	*4.178.290.292*
Share in profits of associates	27		176.300.110	32.580.615	158.022.029	168.880.271
Selling expenses	25	V.21	6.902.710.304	6.382.925.302	23.348.857.919	20.670.024.837
General and administrative expenses	26	V.22	5.231.959.616	3.923.230.753	16.667.527.284	13.365.743.886
Operating profit/(loss)	**30**		**(1.808.908.194)**	**(3.638.580.262)**	**(2.716.583.012)**	**(10.258.605.203)**
Other income	31		250.478.799	335.078.348	895.706.872	2.749.284.847
Other expenses	32		46.974.910	-	106.515.000	66.651.340
Other profit/(loss)	**40**		**203.503.889**	**335.078.348**	**789.191.872**	**2.682.633.507**
Accounting profit/(loss) before tax	**50**		**(1.605.404.305)**	**(3.303.501.914)**	**(1.927.391.140)**	**(7.575.971.696)**
Current corporate income tax expense	51		-	-	-	-
Deferred corporate income tax expense	52		33.301.831	217.050.173	(638.672.901)	462.243.082
Net profit/(loss) after tax	**60**		**(1.638.706.136)**	**(3.520.552.087)**	**(1.288.718.239)**	**(8.038.214.778)**

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: 0105...
THE GOLDEN GROUP

Vo Kim Nguyen

CASH FLOW STATEMENT

Indirect method

For the period from 01 January 2026 to 30 September 2026

Currency: VND

ITEMS	Note		Currency: VND
I. CASH FLOWS FROM OPERATING ACTIVITIES	**20**	**(2.397.640.778)**	**4.973.688.726**
1. Profit/(loss) before tax	1	(1.927.391.140)	(7.575.971.696)
2. Adjustments for		-	-
Depreciation and amortisation	2	7.926.209.386	8.178.964.630
Provisions	3	471.101.038	192.054.388
Foreign exchange (gains)/losses arising from revaluation of	4	-	-
(Profits)/losses from investing activities	5	(1.375.542.367)	(813.752.285)
Interest expenses	6	3.767.461.557	4.178.290.292
3. Operating income before changes in working capital	**8**	***8.861.838.474***	***4.159.585.329***
(Increase)/decrease in receivables	9	(451.985.539)	2.490.068.280
Decrease/(increase) in inventories	10	(1.565.956.748)	5.508.318.770
Increase/(decrease) in payables (other than interest, corporate income tax)	11	(2.365.008.913)	(2.663.715.458)
Decrease/(Increase) in prepaid expenses	12	(3.105.902.112)	(185.553.577)
(Increase)/decrease in held-for-trading securities	13	-	-
Interest paid	14	(3.770.625.940)	(4.335.014.618)
II. CASH FLOWS FROM INVESTING ACTIVITIES	**30**	***(8.274.374.907)***	***2.753.752.285***
Purchase and construction of fixed assets and other long-term assets	21	(1.179.319.499)	-
Loans to other entities and payments for purchase of debt instruments of	23	(46.805.254.744)	(5.176.000.000)
Collections from borrowers and proceeds from sale of debt instruments of	24	38.790.000.000	7.316.000.000
Payments for investments in other entities	25	-	(200.000.000)
Interest and dividend received	27	920.199.336	813.752.285
III. CASH FLOWS FROM FINANCING ACTIVITIES	**40**	**(5.486.714.153)**	**(11.998.635.411)**
Drawdown of borrowings	33	187.736.896.428	229.730.262.843
Repayment of borrowings	34	(192.173.610.551)	(240.678.898.224)
Dividend paid to owner	35	(1.050.000.030)	(1.050.000.030)
Net increase/(decrease) in cash for the year	50	**(16.158.729.838)**	**(4.271.194.400)**
		-	-
Cash and cash equivalents at the beginning of the period	60	18.028.203.982	6.421.646.938
Cash and cash equivalents at the end of the period	**70**	**1.869.474.144**	**2.150.452.538**

Ho Chi Minh City, 29 October 2026

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 September 2026

1 . 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.

Company's Charter capital: VND 272.999.900.000. Equivalent to 27.299.900 shares with the price of VND 10.000 per share.

Business field

Main business activity of the Company is:

- Management consulting
- Securities trading
- Mergers and business acquisitions

Information of subsidiaries, associates, joint ventures of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1st January and ends as at 31st December.
The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies
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.

Declaration of compliance with Accounting Standards and Accounting System
The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

2.3 . Cash and cash equivalents

Cash includes cash on hand, demand deposits, monetary gold used for value storage, not includes the gold Cash equivalents is short-term highly liquid investments with maturity less than 3 months from the date investment, can be converted easily into a certain amount of cash and there is no risk in conversion into cash.

2.4 . Financial investments

Investments held to maturity include: term deposits (including treasury bills, promissory notes), bonds, preference shares which the issuer is required to re-buy them in a certain time in the future and loans... held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures or associates are initially recognized in the ledger according to original cost. After initial recognition, the value of these investments is determined at original cost less provision for diminution in value of investments.

Investments in equity of other entities included: investments in equity of other entities but not control, joint control, or significant influence on the investee. Book value of these investments is determined at original cost. After initial recognition, the value of these investments is determined at original cost less provision for diminution in value of investments.

Allowances for devaluation of investments are made at the end of the year as followings:

- With regard to investments in trading securities: the provisions shall be made according to the excess of original cost of the investments are accounted in the accounting book value over their market value on provision date;
- With regard to investments in subsidiaries, joint ventures or associates and investments in other units: the provisions shall be made according to the Separate Financial Statements of subsidiaries, joint ventures or associates on provision date;
- With regard to investments held long-term (other than trade securities) and not influencing significantly on the investee: If an investment in listed shares or the fair value of the investment is determined reliably, the provisions shall be made according to the market value of the shares; if an investment is not determined the fair value at the reporting time, the provision shall be made according to Financial Statements on provision date of the investee.
- With regard to investments held to maturity: the provisions for doubtful debts shall be made according to the recovery under regulatory requirements.

2.5 . Receivables

The receivables shall be kept records in details according to period receivables, entities receivables, types of currency receivable and other factors according to requirements for management of the Company.

The allowances for doubtful debts is created when: An overdue debt under an economic contract, a loan agreement, a contractual commitment or a promissory note and debts are not due but difficult recovery. Accordingly, the provisions for overdue debts shall be made according to time in which the principal is repaid according to the sale contract, exclusive of the debt rescheduling between contracting parties and the debts are not due but the debtor is close to bankruptcy or undergone procedures for dissolution, or the debtor is missing or makes a getaway.

2.6 . Inventories

Inventories are initially recognized at original cost included: the purchase price, costs of conversion and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the time the financial statements are prepared if the net realizable value is lower than cost, inventories should be measured at the net realizable value

The cost of inventory is calculated by weighted average method

Inventory is recorded by perpetual *method*.

Allowances for devaluation of inventories made at the end of the year are the excess of original cost of inventory over their net realizable value.

2.7 . Fixed assets, Finance lease assets and Invesment properties

Tangible fixed assets, intangible fixed assets are stated at the historical cost. During using time, tangible fixed assets, intangible fixed assets are recorded at cost, accumulated depreciation and net book value. Depreciation is provided on straight-line basis.

- Buildings	05 - 30	years
- Machine, equipment	05 - 10	years
- Transportation equipment	06 - 10	years

2.8 . Prepaid expenses

The expenses incurred but related to results of business operations of several accounting periods are recorded as prepaid expenses and are amortised to the income statement in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to profit and loss account in the year should be based on nature of those expenses to select a reasonable method and allocated factors. Prepaid expenses are allocated partly into operating expenses on a straight-line basis.

2.9 . Payables

Payables must be recorded at cost and not lower than the payment obligation.

The company classifies liabilities as payable to sellers, payable to employees, other payables,... depending on the nature of the transaction or relationship between the company and the debtor.

Liabilities are tracked in detail by payment term, payable object, and primary currency (including reassessment of liabilities that meet the definition of foreign currency monetary items). and other factors according to the Company's management needs.

At the time of preparing financial statements, the Company immediately recognizes a liability when there is evidence that a loss is likely to occur according to the principle of prudence.

2.10 . Loans and finance lease liabilities

The value of finance lease liabilities is the total payable amount calculated on the present value of minimum lease payments or the fair value of leased assets.

Loans and finance lease liabilities shall be kept records in details according to entities loans, loan agreement and loans and finance lease liabilities term. In case of loans or liabilities in foreign currency shall be kept records in detail the currency.

2.11 . Borrowing costs

Borrowing costs are recognized into operating costs during the year, except for which directly attributable to construction or production of unfinished asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in VAS No. 16 "Borrowing costs". Beside, regarding loans serving the construction of fixed assets, investment properties, and the interests shall be capitalized even if the construction duration is under 12 months.

2.12 . Accrued expenses

Payables to goods or services received from the seller or provided for the seller during a reporting period, but payments of such goods or services have not been made and other payables such as annual leave salary, expenses in seasonal cessation of production period, interest expenses... [sửa đổi, xoá bỏ nếu không phù hợp] which are recorded to operating expenses of the reporting period.

The recording of accrued expenses to operating expenses during a period shall be carried out in conformity with revenues and expenses incurring during a period. Accrued expenses payable are settled with actual expenses incurred. The difference between accruement and actual expenses are reverted.

2.13 . Provision for payables

Provision for payables only record when meet all following conditions:

- Enterprises have current debt obligation (legal obligation or jointly liable obligation) due to result from a fact happened;
- Decrease in economic benefits may happen leading to the requirement for payment of debt obligation;
- Giving a confident estimation on value of such debt obligation.

Value recorded of a provision payable is the most reasonably estimated the amount which will be paid for current debt obligation at the end of the fiscal year.

Only expenses related to the provision for payable set up initially shall be offset by that provision for payable.

Provisions for payables are recorded in business and production costs of the accountingyear. In case provision set for the previous period but not used up exceeds the one set for the current year, the difference is recorded as decrease in production and operation expenditures. The bigger difference of the payables provision on insuring the construction is recorded into other revenue in the fiscal year.

2.14 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Undistributed profit after tax is used to record business results (profit, loss) after corporate income tax and situation of income distribution or loss handling of company. The distribution of profits are made when the undistributed profit after tax of company shall not exceed the undistributed profit after tax on Consolidated Financial Statements after eliminating the impact of profits recorded from cheap purchase.

The Company appropriates the following funds from the Company's net profit after corporate income tax at the request of the Board of Directors and approved by shareholders at the Annual General Meeting of Shareholders:

- Development investment fund: This fund is set aside to serve the expansion of operations or in-depth investment of the Company.
- Bonus and welfare fund and Executive Board reward fund: This fund is set aside to reward and encourage materially, bring common benefits and improve employee welfare and is presented as a liability. paid on the Consolidated Financial Statements.

2.15 . Revenues

Sale of goods

Revenue from sale of goods shall be recognized when all the following conditions have been satisfied:

- The entity has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the entity; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliable.

Services rendered

Services rendered shall be recognised when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliable.

The stage of completion of a transaction may be determined by surveys of work completed method

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The amount of the revenue can be measured reliably.

2.16 . Cost of goods sold

Cost of goods sold is recognized in accordance with revenue arising and ensure compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned,... are recognized fully and promptly into cost of goods sold in the year.

2.17 . Financial expenses

Items recorded into financial expenses consist of:

- Expenses or losses relating to financial investment activities;
- Expenses of capital borrowing;
- Losses from short-term security transfer, expenses of security selling transaction;

2.18 . Corporate income tax

Current corporate income tax expenses and Deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during year, and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary difference, the taxable temporary differences and income tax rate.

Do not offsetting current corporate income tax expenses and deferred corporate income tax expenses.

2.19 . Earnings per share

Basic earnings per share are calculated by dividing the after-tax profit or loss allocated to shareholders who own common shares of the Company (after adjusting for the allocation of Bonus, Welfare Fund and Merit Fund). Board of Directors bonus) for the weighted average number of common shares outstanding during the year.

Diluted earnings per share is calculated by dividing the after-tax profit or loss allocated to shareholders owning the Company's common shares (after adjusting for the appropriation of the Bonus, Welfare Fund, and Merit Fund). Board bonuses and convertible preferred stock dividends) for the weighted average number of common shares that would be issued in the event that all potential common shares are dilutive. are converted into common shares.

2.20 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and affiliated companies;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises due to the above-mentioned individuals directly or indirectly hold an important part of the voting rights or have significant influence on the Company.

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

3 . CASH AND CASH EQUIVALENTS

	9/30/2026	1/1/2026
	VND	VND
Cash on hand	1.445.466.103	5.373.139.313
Cash in banks	424.008.041	12.655.064.669
	1.869.474.144	**18.028.203.982**

4 . INVESTMENTS

a) Held to maturity investments

	9/30/2026			01/01/2026		
	Principal amount	Carrying amount	Allowance	Principal amount Restatement	Carrying amount Restatement	Allowance Restatement
	VND	VND	VND			VND
Short-term						
- Term deposits	18.135.191.679	18.366.435.084	-	17.885.434.916	18.129.333.288	-
- Loan receivable from HB Pharma JSC	160.000.000	727.491.509	(388.233.205)	160.000.000	716.721.095	(305.589.040)
- Loan receivable from CIC	-	-	-	500.000.000	511.342.466	-
- Loan receivable from Pomax	-	-	-	3.700.000.000	3.721.275.000	-
- Loan receivable from Louis Holdings	65.000.000	65.000.000	(65.000.000)	65.000.000	65.000.000	-
						-
	18.360.191.679	**19.158.926.593**	(453.233.205)	**22.310.434.916**	**23.143.671.849**	(305.589.040)

Held to maturity investments include deposits of more than 6 months to 1 year at commercial banks with interest rates from 3.4% per year to 4.5% per year.

The short-term deposits as at 30 September 2026 was mortgaged at the bank to secure the loans of the Group.

b) Investments in subsidiaries

Detail information on the Company's subsidiaries as at 30/09/2026 as follows:

Name of subsidiaries	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
CIC JSC	HCMC	35,65%	35,65%	Construction, installation and consulting related to construction and

c) Investments in join ventures, associates

Detail information on the Company's subsidiaries as at 30/09/2026 as follows:

Name of associates	Place of establishment and	Rate of interest	Rate of voting rights	Principle activities
Louis Rice Import-Export JSC	HCMC	10,00%	10,00%	Export rice

5 . SHORT -TERM ACCOUNTS RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Trade receivables - related parties				
Louis Rice Import and Export Joint Stock Company	-	-	296.315.467	(296.315.467)
Angiang Import-Export Company	-	-	782.832.255	(782.832.255)
Nguyen Xuan Hoa	8.000.000.000	-	8.000.000.000	-
Trade receivables - other customers				
Lam Dong Pharmaceutical JSC (Ladophar)	283.200.000	-	283.200.000	-
Angimex Food Joint Stock Company	-	-	113.898.960	(113.898.960)
Angimex Food Processing Company Limited	-	-	278.228.739	(278.228.739)
Other customers	4.119.832.558	(3.361.203.382)	4.121.822.865	(3.229.096.735)
	12.403.032.558	**(3.361.203.382)**	**13.876.298.286**	**(4.700.372.156)**

6 . OTHER RECEIVABLES

	9/30/2026		01/01/2026	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
ACC company branch	430.000.000	(430.000.000)	430.000.000	(430.000.000)
Hanoi Architecture Co.	550.000.001	(550.000.001)	550.000.001	(550.000.001)
Honda Vietnam	8.314.093.255	-	6.225.131.314	-
Advance to suppliers	263.690.198	(209.653.000)	446.593.002	(298.653.002)
	9.557.829.749	**(1.189.653.001)**	**7.651.724.317**	**(1.278.653.003)**

7 . OTHER RECEIVABLES

		9/30/2026		01/01/2026	
		Value	Allowance	Value Restatement	Allowance Restatement
a)	**Short-term**	VND	VND	VND	VND
	Other receivables - related parties				
	Late payment interest receivable from Mr. Nguyen Xuan Hoa	-	-	721.808.219	-
	Vu Minh Hoang	7.550.000.000	(2.265.000.000)	7.550.000.000	-
	Receivables from other organizations and individuals				
	Staff advances	2.120.000	-	544.000.000	(540.000.000)
	Deposits	-	-	60.000.000	-
	Tu Thi Hong Thanh	45.000.000.000	(45.000.000.000)	45.000.000.000	(45.000.000.000)
	Others	2.072.464.857	(1.980.000)	227.977.858	-
		54.624.631.152	**(47.266.980.000)**	**54.103.786.077**	**(45.540.000.000)**
b)	**Long-term**	**786.000.000**	-	**1.202.818.160**	-
	Others	786.000.000	-	1.202.818.160	-
		786.000.000	-	**1.202.818.160**	-

8 . INVENTORIES

	9/30/2026		01/01/2026	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Goods	57.364.116.950	(2.788.069.262)	55.798.160.202	(2.539.383.737)
	57.364.116.950	**(2.788.069.262)**	**55.798.160.202**	**(2.539.383.737)**

9 . TANGIBLE FIXED ASSETS

	Buildings	Machinery	Transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Cost					
Beginning balance	26.985.666.163	14.231.057.920	850.023.115	2.605.244.476	44.671.991.674
- New purchase	1.179.319.499	-	-	-	1.179.319.499
- Disposal and sale of assets	(300.706.640)	-	-	(38.116.064)	(338.822.704)
Ending balance	**27.864.279.022**	**14.231.057.920**	**850.023.115**	**2.567.128.412**	**45.512.488.469**
Giá trị hao mòn lũy kế					
Beginning balance	**11.436.220.997**	**8.179.818.994**	**644.826.372**	**2.080.269.217**	**22.341.135.580**
- Depreciation for the year	2.804.525.793	1.381.236.093	46.246.338	327.197.754	4.559.205.978
- Disposal and sale of assets	(300.706.640)	-	-	(38.116.064)	(338.822.704)
Ending balance	**13.940.040.150**	**9.561.055.087**	**691.072.710**	**2.369.350.907**	**26.561.518.854**
Net carrying amount					
Beginning balance	15.549.445.166	6.051.238.926	205.196.743	524.975.259	22.330.856.094
Ending balance	**13.924.238.872**	**4.670.002.833**	**158.950.405**	**197.777.505**	**18.950.969.615**

10 . INTANGIBLE FIXED ASSETS

	Land use rights	Copyrights, patents	Software	Total
	VND	VND	VND	VND
Cost				
Beginning balance	60.382.713.193	-	670.130.000	61.052.843.193
- New purchase	-	-	406.160.000	406.160.000
Ending balance	**60.382.713.193**	-	**1.076.290.000**	**61.459.003.193**
Giá trị hao mòn lũy kế				
Beginning balance	**1.125.931.088**	-	620.550.490	1.746.481.578
- Amortisation for the year	-	-	45.002.665	45.002.665
Ending balance	**1.125.931.088**	-	**665.553.155**	**1.791.484.243**
Net carrying amount				
Beginning balance	59.256.782.105	-	49.579.510	59.306.361.615
Ending balance	**59.256.782.105**	-	**410.736.845**	**59.667.518.950**

11 . PREPAID EXPENSES

		9/30/2026	01/01/2026
		VND	VND
a)	**Short-term**		
	Others	2.246.351.646	685.611.753
		2.246.351.646	**685.611.753**
b)	**Long-term**		
	Tools	1.416.298.768	93.214.470
	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	-
		12.893.787.930	**11.348.625.711**

12 . TRADE PAYABLES

	9/30/2026		01/01/2026	
	Outstanding	Amount can be	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Trade payables - related parties				
An Giang Import-Export JSC	-	-	1.855.763.953	1.855.763.953
CIC	84.528.656	84.528.656	87.556.054	87.556.054
Trade payables -third parties				
Honda Vietnam Branch	4.656.322.204	4.656.322.204	4.090.308.090	4.090.308.090
Others	460.696.261	460.696.261	91.379.760	91.379.760
	5.201.547.121	**5.201.547.121**	**4.269.243.904**	**4.269.243.904**

13 . STATUTORY OBLIGATIONS

	Beginning balance Receivables	Beginning balance Payables	Payable for the year	Payment made in the year	Ending balance Receivables	Ending balance Payables
	VND	VND	VND	VND	VND	VND
Value added tax	2.542.552.677	224.596.713	2.401.744.420	2.380.414.151	2.393.687.932	92.903.275
Corporate income tax	2.931.520.483	-	-	-	2.931.520.483	-
Personal income tax	3.477.628	17.046.666	176.811.776	207.996.709	42.040.618	24.424.723
Other taxes	-	-	4.000.000	4.000.000	-	-
	5.477.550.788	**241.643.379**	**2.582.556.196**	**2.592.410.860**	**5.367.249.033**	**117.327.998**

14 . OTHER PAYABLES

	9/30/2026	1/1/2026
	VND	VND
a) Short-term other payables		
- Social insurance, etc	725.847.600	796.168.600
- People's Committee of Hoa Binh Province	-	-
- Other payables	636.576.000	774.191.639
	1.362.423.600	**1.570.360.239**
b) Long-term other payables		
- Deposits received	432.900.000	402.900.000
	432.900.000	**402.900.000**

15 . LOANS AND FINANCE LEASES

		1/1/2026		Movement during the year		30/09/2026	
		Balance	Payable amount	Increase	Decrease	Balance	Payable amount
		VND	VND	VND	VND	VND	VND
a)	**Short-term**						
	Short-term	**68.462.718.018**	**68.462.718.018**	**187.736.896.428**	**192.173.610.551**	**64.026.003.895**	**64.026.003.895**
	- Loans from others	68.462.718.018	68.462.718.018	187.736.896.428	192.173.610.551	64.026.003.895	64.026.003.895
	- Current portion of long-term loans	1.400.000.040	1.400.000.040	349.999.810	1.050.000.030	699.999.820	699.999.820
		69.862.718.058	**69.862.718.058**	**188.086.896.238**	**193.223.610.581**	**64.726.003.715**	**64.726.003.715**
b)	**Long-term**						
	- Financial lease	349.999.810	349.999.810	-	349.999.810	-	-
		349.999.810	**349.999.810**	**-**	**349.999.810**	**-**	**-**

16 . OWNERS ' EQUITY

a) Increase and decrease in owners' equity

	Contributed share capital	Share premium	Investment and development fund	Undistributed earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	**272.999.900.000**	-	**2.889.093.455**	**(146.916.614.728)**	**49.432.170.918**	**178.404.549.645**
- Net profit/(loss) for the previous year	-	-	-	**(8.806.917.473)**	**(2.166.630.448)**	(10.973.547.921)
Beginning balance of current year	**272.999.900.000**	-	**2.889.093.455**	**(155.723.532.201)**	**47.265.540.470**	**167.431.001.724**
- Net profit/(loss) for the current	-	-	-	(3.140.710.344)	1.851.992.105	(1.288.718.239)
Ending balance of current year	**272.999.900.000**	-	**2.889.093.455**	**(158.864.242.545)**	**49.117.532.575**	**166.142.283.485**

b) Shares

	30/09/2026	1/1/2026
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	27.999.000	27.299.990
- Ordinary shares	*27.299.990*	*27.299.990*

Par value of outstanding share: 10,000VND

c) Funds

	30/09/2026	1/1/2026
	VND	VND
Investment and development fund	*2.889.093.455*	*2.889.093.455*

17 . TOTAL NET REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	For the 9 months year 2026	For the 9 months year 2025
	VND	VND
Revenue from sale of goods	246.451.520.363	298.703.342.287
Revenue from services rendered	6.546.460.271	7.777.199.004
Revenue from leasing machinery and equipment	3.420.000.000	1.620.000.000
Revenue from sales of investment properties, purchased assets	209.150.701	-
Deduction		
- *Returned goods*	*(1.382.120)*	*(265.586.330)*
	256.625.749.215	**307.834.954.961**

18 . COSTS OF GOODS SOLD

	For the 9 months year 2026	For the 9 months year 2025
	VND	VND
Cost of goods sold	214.387.136.923	278.052.558.633
Costs of services for leasing machinery and equipment	2.639.912.940	2.809.575.072
	217.027.049.863	**280.862.133.705**

19 . FINANCE INCOME

	For the 9 months year 2026	For the 9 months year 2025
	VND	VND
Interest income, interest from loans	1.375.542.367	813.752.285
Late payment interest	-	-
	1.375.542.367	**813.752.285**

20 . FINANCIAL EXPENSES

	For the 9 months year 2026	For the 9 months year 2025
	VND	VND
Interest expenses	3.767.461.557	4.178.290.292
Provisions for loans	65.000.000	-
	3.832.461.557	**4.178.290.292**

21 . SELLING EXPENSES

	For the 9 months year 2026	For the 9 months year 2025
	VND	VND
Raw materials	1.348.680.850	2.781.634.110
Labor	17.613.620.205	13.012.538.712
Depreciation and amortisation	733.556.803	1.179.190.459
Expenses from external services	3.301.414.532	2.548.963.475
Other expenses by cash	351.585.529	1.147.698.081
	23.348.857.919	**20.670.024.837**

22 . GENERAL ADMINISTRATIVE EXPENSES

	For the 9 months year 2026	For the 9 months year 2025
	VND	VND
Office supplies expense	288.922.808	508.370.636
Labor	5.224.923.574	4.011.871.202
Depreciation and amortisation	2.605.804.518	2.244.028.888
Provision expenses/(reversal) of provision	2.257.690.936	181.941.334
Tax, Charge, Fee	27.966.256	86.399.768
Expenses from external services	3.719.277.900	3.843.335.534
Goodwill amortization	1.771.921.536	1.771.921.536
Other expenses by cash	771.019.756	717.874.988
	16.667.527.284	**13.365.743.886**

23 . OTHER INCOME

	For the 9 months year 2026	For the 9 months year 2025
	VND	VND
Other income	895.706.872	2.749.284.847
	895.706.872	**2.749.284.847**

24 . COMPARATIVE FIGURES

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 01/01/2026		
		Restatement	Audited	Variance
		VND	VND	VND
CURRENT ASSETS	**100**	124.401.009.318	124.401.009.318	-
Short-term financial investment	**120**	22.838.082.809	17.885.434.916	4.952.647.893
Held-to-maturity Investments	123	23.143.671.849	17.885.434.916	5.258.236.933
Allowance for impairment of short-term held-to-maturity investments	124	(305.589.040)	-	(305.589.040)
Short-term receivables	**130**	24.112.783.521	29.065.431.414	(4.952.647.893)
Short-term loan receivables		-	4.425.000.000	(4.425.000.000)
Other short-term receivables	135	54.103.786.077	54.937.023.010	(833.236.933)
Allowance for doubtful accounts	136	(51.519.025.159)	(51.824.614.199)	305.589.040
LONG-TERM ASSETS	**200**	**143.128.275.989**	**143.128.275.989**	-
TOTAL ASSETS	**280**	**267.529.285.307**	**267.529.285.307**	-
LIABILITIES	**300**	**100.098.283.583**	**100.098.283.583**	-
Short-term liabilities	**310**	**82.443.196.750**	**82.443.196.750**	-
Long-term liabilities	**330**	**17.655.086.833**	**17.655.086.833**	-
OWNER'S EQUITY	**400**	**167.431.001.724**	**167.431.001.724**	-
TOTAL RESOURCES	**440**	**975.059.849.561**	**975.059.849.561**	-

Tran Thi Thanh Loan
Preparer and Chief Accountant

Vo Kim Nguyen
Deputy General Director
Ho Chi Minh City, 29 October 2026