

No.: 25/2026/TGG/CBTT

Ho Chi Minh City, April 24, 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 Q1/2026 financial statements to the Hanoi Stock Exchange as follows:

1. Organization Name: THE GOLDEN GROUP JOINT STOCK COMPANY

- Stock Code: TGG
- Address: 7th Floor, No. 45 Vo Thi Sau Street, Tan Dinh Ward, Ho Chi Minh City
- Contact Phone/Tel: 028 7777 9999 Fax:
- Email: info@thegoldengroup.vn Website: <https://thegoldengroup.vn/>

2. Content of Information Disclosure:

- Q1/2026 Financial Statements

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

<input checked="" type="checkbox"/>	Consolidated Financial Statements (Parent company with subsidiaries);
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☐ 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 (for audited 2025 financial statements):

☐ 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:

x	Yes
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☐ No

Explanation document in case of "Yes":

x	Yes
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☐ 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: April 24, 2026 at the link:
<https://thegoldengroup.vn/>

Attached documents:

Q1/2026 Financial Statements

Explanation Document

AUTHORIZED DISCLOSURE PERSON

DEPUTY GENERAL DIRECTOR *af*



Vo Kim Nguyen



CONSOLIDATED FINANCIAL STATEMENTS

For the first 3 months of fiscal year 2026

Of

THE GOLDEN GROUP JOINT STOCK COMPANY

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BALANCE SHEET
As at 31 March 2026


Currency: VND

ETS	Code	Note	31/03/2026	1/1/2026
CURRENT ASSETS	100		126.252.698.197	124.401.009.318
Cash and cash equivalents	110	V.3	10.048.173.072	18.028.203.982
Cash	111		3.548.173.072	6.028.203.982
Cash equivalents	112		6.500.000.000	12.000.000.000
Short-term investments	120		30.610.434.916	22.310.434.916
Held-to-maturity investments	123	V.4	30.610.434.916	22.310.434.916
Current accounts receivable	130		28.288.768.973	24.640.431.414
Short-term trade receivables	131	V.5	13.432.883.639	13.876.298.286
Short-term advances to suppliers	132	V.6	11.776.454.443	7.651.724.317
Other short-term receivables	135	V.7a	54.934.291.665	54.937.023.010
Provision for doubtful short-term receivables	136		(51.854.860.774)	(51.824.614.199)
Inventories	140	V.8	51.290.831.256	53.258.776.465
Inventories	141		53.830.214.993	55.798.160.202
Provision for obsolete inventories	142		(2.539.383.737)	(2.539.383.737)
Other current assets	160		6.014.489.980	6.163.162.541
Short-term prepaid expenses	161	V.11a	533.775.371	685.611.753
Value added tax deductibles	162	V.13	2.545.716.498	2.542.552.677
Tax and other receivables from the State	163	V.13	2.934.998.111	2.934.998.111
NON-CURRENT ASSETS	200		140.715.529.154	143.128.275.989
Long-term receivables	210		821.000.000	1.202.818.160
Other long-term receivables	215	V.7b	821.000.000	1.202.818.160
Fixed assets	220		83.332.574.618	85.346.614.118
Tangible fixed assets	221	V.9	20.843.879.643	22.330.856.094
- Cost	222		44.671.991.674	44.671.991.674
- Accumulated depreciation	223		(23.828.112.031)	(22.341.135.580)
Finance leases	224		2.066.772.252	2.583.465.321
- Cost	225		10.333.861.356	10.333.861.356
- Accumulated depreciation	226		(8.267.089.104)	(7.750.396.035)
Intangible fixed assets	227	V.10	60.421.922.723	60.432.292.703
- Cost	228		61.052.843.193	61.052.843.193
- Accumulated depreciation	229		(630.920.470)	(620.550.490)
Long term assets in progress	250		584.211.952	-
Construction in progress	252		584.211.952	-
Long-term investments	260	V.4	29.047.433.683	28.992.309.815
Investments in associates, jointly controlled entities	262		29.047.433.683	28.992.309.815
Investment in other entities	263		9.795.414.653	9.795.414.653
Provision for long-term investments	264		(9.795.414.653)	(9.795.414.653)
Other long-term assets	270		26.930.308.901	27.586.533.896
Long-term prepaid expenses	271	V.11b	11.283.041.228	11.348.625.711
Goodwill	274		15.647.267.673	16.237.908.185
TOTAL ASSETS	280		266.968.227.351	267.529.285.307

BALANCE SHEET
As at 31 March 2026
(continued)

SOURCES	Code	Note	3/31/2026	1/1/2026
LIABILITIES	300		101.285.233.052	100.098.283.583
Current liabilities	310		84.038.082.360	82.443.196.750
Short-term trade payables	311	V.12	7.644.595.904	6.125.007.857
Short-term advances from customers	312		179.336.140	372.041.320
Statutory obligations	314	V.13	370.410.141	241.643.379
Payables to employees	315		5.230.220.893	2.016.394.356
Short-term accrued expenses	316		636.000.000	548.101.733
Short-term deferred revenue	319		345.610.346	375.883.080
Other short-term payables	320	V.14a	1.438.144.350	1.570.360.239
Short-term loan and finance lease	321	V.15a	66.862.717.858	69.862.718.058
Reward and welfare funds	323		1.331.046.728	1.331.046.728
Non-current liabilities	330		17.247.150.692	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		16.814.250.692	16.843.170.805
OWNERS' EQUITY	400		165.682.994.299	167.431.001.724
Owners' equity	400	V.16	165.682.994.299	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		(157.431.651.983)	(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		(1.708.119.782)	(8.806.917.473)
Non controlling interest	429		47.225.652.827	47.265.540.470
TOTAL LIABILITIES AND OWNERS' EQUITY	440		266.968.227.351	267.529.285.307

Preparer and Chief Accountant


Tran Thi Thanh Loan

Ho Chi Minh City, 24 April 2026
Deputy General Director

Vu Kim Nguyen


INCOME STATEMENT

For the period from 01 January 2026 to 31 March 2026

Currency: VND

Item	Code	Note	Quarter I' 2026	Quarter I '2025	2026	2025
Revenue from sale of goods and rendering of services	01		93.502.845.733	111.266.492.027	93.502.845.733	111.266.492.027
Deductions	02		1.382.120	266.062.209	1.382.120	266.062.209
Net revenue from sale of goods and rendering of services	10	V.17	93.501.463.613	111.000.429.818	93.501.463.613	111.000.429.818
Costs of goods sold and services rendered	11	V.18	78.032.382.470	100.878.112.583	78.032.382.470	100.878.112.583
Gross profit/(loss) from sale of goods and rendering of services	20	V.18	15.469.081.143	10.122.317.235	15.469.081.143	10.122.317.235
Financial Income	21	V.19	(48.987.641)	119.467.711	(48.987.641)	119.467.711
Financial expenses	22	V.20	1.037.818.011	1.101.734.851	1.037.818.011	1.101.734.851
- In which: Interest expenses	23		1.037.818.011	1.101.734.851	1.037.818.011	1.101.734.851
Selling expenses	25	V.21	11.125.716.837	7.106.321.795	11.125.716.837	7.106.321.795
General and administrative expenses	26	V.22	5.270.768.146	6.435.448.023	5.270.768.146	6.435.448.023
Operating profit/(loss)	30		(2.014.209.492)	(4.401.719.723)	(2.014.209.492)	(4.401.719.723)
Other income	31		271.781.954	2.119.795.759	271.781.954	2.119.795.759
Other expenses	32		34.500.000	1.651.340	34.500.000	1.651.340
Other profit/(loss)	40		237.281.954	2.118.144.419	237.281.954	2.118.144.419
Accounting profit/(loss) before tax	50		(1.776.927.538)	(2.283.575.304)	(1.776.927.538)	(2.283.575.304)
Current corporate income tax expense	51		-	-	-	-
Deferred corporate income tax expense	52		(28.920.113)	51.601.918	(28.920.113)	51.601.918
Net profit/(loss) after tax	60		(1.748.007.425)	(2.335.177.222)	(1.748.007.425)	(2.335.177.222)

Preparer and Chief Accountant



Tran Thi Thanh Loan

Ho Chi Minh City, 24 April 2026

Deputy General Director



Vo Kim Nguyen

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	20	3.626.978.814	(216.544.210.153)
1. Profit/(loss) before tax	1	(1.776.927.538)	(2.283.575.304)
2. Adjustments for		-	-
Depreciation and amortisation	2	2.604.680.012	4.259.980.339
Provisions	3	30.246.575	100.698.629
Foreign exchange (gains)/losses arising from revaluation of	4	-	-
(Profits)/losses from investing activities	5	104.111.509	(23.229.530)
Interest expenses	6	1.037.818.011	1.101.734.851
3. Operating income before changes in working capital	8	1.999.928.569	3.155.608.985
(Increase)/decrease in receivables	9	(4.031.243.542)	(7.460.592.924)
Decrease/(increase) in inventories	10	1.967.945.209	5.010.989.782
Increase/(decrease) in payables	11	4.513.910.107	(215.645.886.835)
(other than interest, corporate income tax)			
Decrease/(Increase) in prepaid expenses	12	217.420.865	(346.028.203)
(Increase)/decrease in held-for-trading securities	13	-	-
Interest paid	14	(1.040.982.394)	(1.258.300.958)
II. CASH FLOWS FROM INVESTING ACTIVITIES	30	(8.257.009.714)	2.023.229.530
Loans to other entities and payments for purchase of debt instruments of	23	(27.500.000.000)	-
Collections from borrowers and proceeds from sale of debt instruments of	24	19.200.000.000	2.200.000.000
Payments for investments in other entities	25	-	(200.000.000)
Interest and dividend received	27	42.990.286	23.229.530
III. CASH FLOWS FROM FINANCING ACTIVITIES	40	(3.350.000.010)	216.203.008.431
Drawdown of borrowings	33	70.361.168.823	109.450.173.820
Repayment of borrowings	34	(73.361.168.823)	107.102.834.621
Dividend paid to owner	35	(350.000.010)	(350.000.010)
Net increase/(decrease) in cash for the year	50	(7.980.030.910)	1.682.027.808
		-	-
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	10.048.173.072	8.103.674.746

Preparer and Chief Accountant


Tran Thi Thanh Loan

Ho Chi Minh City, 24 April 2026
Deputy General Director

Vo Kim Nguyen

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01 January 2026 to 31 March 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 7th Floor, No. 45 Vo Thi Sau, Tan Dinh 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 accounting 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 Investment 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 accrualment 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 accounting year. 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;
- 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

	3/31/2026	1/1/2026
	VND	VND
Cash on hand	3.213.656.539	5.373.139.313
Cash in banks	6.834.516.533	12.655.064.669
Cash equivalents (*)	-	-
	10.048.173.072	18.028.203.982

(*) This is a one-month term deposit at Saigon-Hanoi Commercial Joint Stock Bank with annual interest rate of 4.45%.

4 . INVESTMENTS

a) Held to maturity investments

	31/03/2026		01/01/2026	
	Historical cost	Book value	Historical cost	Book value
	VND	VND		VND
Short-term				
- Term deposits	17.885.434.916	17.885.434.916	17.885.434.916	17.885.434.916
- Short-term loan receivables	12.725.000.000	12.725.000.000	4.425.000.000	4.425.000.000
	30.610.434.916	30.610.434.916	22.310.434.916	22.310.434.916

Held to maturity investments include deposits of more than 6 months to 1 year at commercial banks with interest rates from 2.9% per year to 4.2% per year.

The short-term deposits as at 31 March 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 31/03/2026 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 joint ventures, associates

Detail information on the Company's subsidiaries as at 31/03/2026 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

	31/03/2026		01/01/2026	
	Value VND	Provision VND	Value VND	Provision VND
Trade receivables - related parties				
Louis Rice Import and Export Joint Stock Company	296.315.467	(296.315.467)	296.315.467	(296.315.467)
Angiang Import- Export Company	782.832.255	(782.832.255)	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)	113.898.960	(113.898.960)

Angimex Food Processing Company Limited	278.228.739	(278.228.739)	278.228.739	(278.228.739)
Thanh Van Motorcycle Company Limited	-	-	-	-
Other customers	3.678.408.218	(3.229.096.735)	4.121.822.865	(3.229.096.735)
	<u>13.432.883.639</u>	<u>(4.700.372.156)</u>	<u>13.876.298.286</u>	<u>(4.700.372.156)</u>

6 . OTHER RECEIVABLES

	3/31/2026		01/01/2026	
	Value VND	Provision VND	Value VND	Provision 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	10.470.629.242	-	6.225.131.314	-
Advance to suppliers	325.825.200	(298.653.002)	446.593.002	(298.653.002)
	<u>11.776.500.555</u>	<u>(1.278.653.003)</u>	<u>7.651.724.317</u>	<u>(1.278.653.003)</u>

7 . OTHER RECEIVABLES

	3/31/2026		01/01/2026	
	Value	Provision	Value	Provision
a) Short-term	VND	VND	VND	VND
Other receivables - related parties				
Interest receivable from HB Pharma JSC	560.271.781	(335.835.615)	556.721.095	(305.589.040)
Interest receivable from CIC	22.438.357	-	11.342.466	-
Interest receivable from Pomax	-	-	21.275.000	-
Late payment interest receivable from Mr. Nguyen Xuan Hoa	-	-	721.808.219	-
Vu Minh Hoang	7.550.000.000	-	7.550.000.000	-
Receivables from other organizations and individuals				
Staff advances	544.000.000	(540.000.000)	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)
On behalf	-	-	-	-
Others	1.257.581.527	-	471.876.230	-
	54.934.337.777	(45.875.835.615)	54.937.023.010	(45.845.589.040)
b) Long-term	821.000.000	-	1.202.818.160	-
Others	821.000.000	-	1.202.818.160	-
	821.000.000	-	1.202.818.160	-

8 . INVENTORIES

	3/31/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods	53.830.214.993	(2.539.383.737)	55.798.160.202	(2.539.383.737)
	53.830.214.993	(2.539.383.737)	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
Ending balance	26.985.666.163	14.231.057.920	850.023.115	2.605.244.476	44.671.991.674
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	902.083.056	460.412.031	15.415.446	109.065.918	1.486.976.451
- Other decreases	-	-	-	-	-
Ending balance	12.338.304.053	8.640.231.025	660.241.818	2.189.335.135	23.828.112.031
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	14.647.362.110	5.590.826.895	189.781.297	415.909.341	20.843.879.643

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
Ending balance	60.382.713.193	-	670.130.000	61.052.843.193
Giá trị hao mòn lũy kế				
Beginning balance	1.125.931.088	-	620.550.490	1.746.481.578
- Amortisation for the year	-	-	10.369.980	10.369.980
Ending balance	1.125.931.088	-	630.920.470	1.756.851.558
Net carrying amount				
Beginning balance	59.256.782.105	-	49.579.510	59.306.361.615
Ending balance	59.256.782.105	-	39.209.530	59.295.991.635

11 . PREPAID EXPENSES

	<u>3/31/2026</u>	<u>01/01/2026</u>
	<u>VND</u>	<u>VND</u>
a) Short-term		
Others	533.775.371	685.611.753
	<u>533.775.371</u>	<u>685.611.753</u>
b) Long-term		
Tools	114.210.074	93.214.470
Cost of renting commercial, service and office space in SME	11.168.831.154	11.255.411.241
Royal building		
	<u>11.283.041.228</u>	<u>11.348.625.711</u>

12 . TRADE PAYABLES

	<u>3/31/2026</u>		<u>01/01/2026</u>	
	<u>Outstanding</u>	<u>Amount can be</u>	<u>Outstanding balance</u>	<u>Amount can be paid</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
Trade payables - related parties				
An Giang Import- Export JSC	-	-	1.855.763.953	1.855.763.953
CIC	87.556.054	87.556.054	87.556.054	87.556.054
Trade payables -third parties				
Honda Vietnam Branch	5.005.417.097	5.005.417.097	4.090.308.090	4.090.308.090
Others	2.551.622.753	2.551.622.753	91.379.760	91.379.760
	<u>7.644.595.904</u>	<u>7.644.595.904</u>	<u>4.269.243.904</u>	<u>4.269.243.904</u>

THE GOLDEN GROUP JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the first 3 months of fiscal year 2026

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	1.251.541.265	1.111.656.029	2.545.716.498	363.486.808
Corporate income tax	2.931.520.483	-	-	-	2.931.520.483	-
Personal income tax	3.477.628	17.046.666	61.788.574	71.911.907	3.477.628	6.923.333
Other taxes	-	-	4.000.000	4.000.000	-	-
	5.477.550.788	241.643.379	1.317.329.839	1.187.567.936	5.480.714.609	370.410.141

14 . OTHER PAYABLES

a) Short-term other payables

- Social insurance, etc
- People's Committee of Hoa Binh Province
- Other payables

	3/31/2026	1/1/2026
	VND	VND
	816.218.600	796.168.600
	-	-
	621.925.750	774.191.639
	1.438.144.350	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		3/31/2026
	Balance	Payable amount	Increase	Decrease	Balance
a) Short-term	VND	VND	VND	VND	VND
Short-term					
- Loans from others	68.462.718.018	68.462.718.018	70.361.168.823	73.361.168.823	65.462.718.018
- Current portion of long-term loans	1.400.000.040	1.400.000.040	349.999.810	350.000.010	1.399.999.840
	69.862.718.058	69.862.718.058	70.711.168.633	73.711.168.833	66.862.717.858
b) Long-term					
- Financial lease	349.999.810	349.999.810	-	349.999.810	-
	349.999.810	349.999.810	-	349.999.810	-

THE GOLDEN GROUP JOINT STOCK COMPANY

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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 year	-	-	-	(1.708.119.782)	(39.887.643)	(1.748.007.425)
Ending balance of current year	272.999.900.000	-	2.889.093.455	(157.431.651.983)	47.225.652.827	165.682.994.299

b) Shares

	3/31/2026	1/1/2026
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Authorised shares

Issued shares

- Ordinary shares

Shares in circulation

- Ordinary shares

Par value of outstanding share: 10,000VND

c) Funds

	3/31/2026	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 3 months year 2026	For the 3 months year 2025
	VND	VND
Revenue from sale of goods	89.891.979.207	108.002.188.979
Revenue from services rendered	3.070.866.526	-
Revenue from leasing machinery and equipment	540.000.000	-
Revenue from sales of investment properties, purchased assets	-	3.264.303.048
Deduction		
- Returned goods	(1.382.120)	(266.062.209)
	93.501.463.613	111.000.429.818

18 . COSTS OF GOODS SOLD

	For the 3 months year 2026	For the 3 months year 2025
	VND	VND
Cost of goods sold	77.152.979.852	99.870.815.741
Costs of services for leasing machinery and equipment	879.402.618	1.007.296.842
Costs of sales of investment properties, purchased assets	-	-
Provision for/(reversal) of provision inventories obsolescence	-	-
	78.032.382.470	100.878.112.583

19 . FINANCE INCOME

	For the 3 months year 2026	For the 3 months year 2025
	VND	VND
Interest income, interest from loans	(48.987.641)	23.229.530
	(48.987.641)	23.229.530

20 . FINANCIAL EXPENSES

	For the 3 months year 2026	For the 3 months year 2025
	VND	VND
Interest expenses	1.037.818.011	1.101.734.851
Provisions for devaluation of trading securities and investments	-	-
Others	-	-
Others	-	-
	1.037.818.011	1.101.734.851

21 . SELLING EXPENSES

	For the 3 months year 2026	For the 3 months year 2025
	VND	VND
Raw materials	714.980.999	958.410.190
Labor	9.083.493.690	4.723.563.776
Depreciation and amortisation	238.579.726	401.023.500
Expenses from external services	973.718.903	634.393.236
Other expenses by cash	114.943.519	388.931.093
	11.125.716.837	7.106.321.795

22 . GENERAL ADMINISTRATIVE EXPENSES

	For the 3 months year 2026	For the 3 months year 2025
	VND	VND
Raw materials	108.542.151	169.326.210
Labor	2.050.201.398	1.480.160.225
Depreciation and amortisation	837.040.931	389.721.213
Provision expenses/(reversal) of provision	30.246.575	60.328.767
Tax, Charge, Fee	18.810.376	38.692.692
Expenses from external services	1.375.188.054	1.720.410.934
Goodwill amortization	590.640.512	2.473.694.377
Other expenses by cash	260.098.149	103.113.605
	5.270.768.146	6.435.448.023

23 . OTHER INCOME

	For the 3 months year 2026	For the 3 months year 2025
	VND	VND
Other income	271.781.954	2.119.795.759
	271.781.954	2.119.795.759



Tran Thi Thanh Loan
Preparer and Chief Accountant



Võ Kim Nguyen
Deputy General Director
Ho Chi Minh City, 24 April 2026

