THE GOLDEN

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

No.: 66/2026/TGG/CBTT *Ho Chi Minh City, August 21, 2026*

PERIODIC INFORMATION DISCLOSURE FINANCIAL REPORT

To: - State Securities Commission;
- Hanoi Stock Exchange

Pursuant to Clause 2, Article 14 of Circular No. 96/2020/TT-BTC dated 2020-11-16 of the Ministry of Finance guiding information disclosure on the stock market, The Golden Group Joint Stock Company hereby announces its audited semi-annual 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 disclosed information:

- Audited semi-annual 2026 financial statements

[ ] Separate financial statements (Parent company without subsidiaries and superior accounting unit with subordinate units);

[x] 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.......):

[X] Yes [ ] No

Explanation document in case of "Yes":

[X] 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:

[X] Yes [ ] No

Explanation document in case of "Yes":

[X] 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 [ ] No

Explanation document in case of "Yes":

[x] Yes [ ] No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to 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 21/08/2026 at the link: *https://thegoldengroup.vn/bao-cao-tai-chinh.htm/*

Attached documents:
Semi-annual 2026 financial statements
Explanation document

AUTHORIZED DISCLOSURE PERSON
DEPUTY GENERAL DIRECTOR

CÔNG TY CỔ PHẦN THE GOLDEN GROUP

M.S.D.N: 0105787835

Vo Kim Nguyen

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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THE GOLDEN
GROUP

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

No.: 67/2026/TGG/CBTT

Ho Chi Minh City, August 21, 2026

UNUSUAL INFORMATION DISCLOSURE

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

1. **Organization name: THE GOLDEN GROUP JOINT STOCK COMPANY**

- Stock code: TGG
- Head office address: No. 269A Nguyen Trong Tuyen, Phu Nhuan Ward, Ho Chi Minh City.
- Phone: Fax:
- Email: info@thegoldengroup.vn

2. **Content of disclosed information:**

2.1 Disclosure of information regarding the explanation of the 2026 semi-annual reviewed financial statements of The Golden Group Joint Stock Company

Profit after tax in the reporting period shows a discrepancy of 5% or more between the pre-audit and post-audit figures:

Unit: VND

Indicator	Self-prepared 6-month financial statements 2026	Reviewed 6-month financial statements 2026	Difference	% change
Net profit after tax as reported by the parent company.	1.980.273.491	156.320.714	(1.823.952.777)	-92%
Profit After Tax in consolidated report	2.224.905.938	349.987.897	(1.874.918.041)	-84%

Profit after corporate income tax in the income statement for the reporting period has changed by 10% or more compared to the same period last year, shifting from a loss in the same period last year to a profit in this period:

Indicator	Reviewed 6-month financial statements 2026	Reviewed 6-month financial statements 2025	Difference	% change
Net profit after tax as reported by the parent company.	156.320.714	(2.174.600.007)	2.330.920.721	-107%
Profit After Tax in consolidated report	349.987.897	(4.517.662.691)	4.867.650.588	-108%

Reason:

- In the first 6 months of 2026, the profit after tax (PAT) in the reviewed separate and consolidated financial statements was lower than in the self-prepared financial statements, primarily due to the Company's additional provision for bad debts.
- The PAT in the reviewed separate semi-annual financial statements for 2026 recorded a profit, whereas a loss was recorded in the same period of 2025. This was mainly due to the Company reversing provisions previously made for capital investments in subsidiaries, as the operational status and business performance of these subsidiaries improved and became more effective.
- The PAT in the reviewed consolidated semi-annual financial statements for 2026 recorded a profit, whereas a loss was recorded in the same period of 2025. This was mainly due to an increase in the gross profit margin.

2.2 Explanation of the qualified opinion in the 2026 semi-annual reviewed financial statements

2.2.1. Qualified audit opinion related to debts for which sufficient confirmations have not been obtained

As of the date of this report, the auditors have not obtained sufficient confirmation letters for certain items on the Statement of Financial Position as of 30/06/2026, and 31/12/2025, because the counterparties have had outstanding balances for a long time and their contact information is no longer accurate. Although our company has provided full documentation related to these items as alternatives to confirmation letters, this has not provided the auditors with sufficient basis to evaluate these items or their impact on other items in the Company's 2026 semi-annual reviewed financial statements.

2.2.2 Qualified audit opinion regarding the inability to obtain the audited financial statements of an entity in which the Company has invested, and the impact of the qualified audit opinion at the associate

Previously, TGG's subsidiary, Louis AMC Asset Management and Exploitation Joint Stock Company, invested 9.795 billion VND in Louis Rice Import Export Joint Stock Company. The Company has made efforts to contact them to obtain the financial statements; however, to date, Louis Rice has not provided them. The Company is currently considering procedures to recover this investment.

2.2.3 Qualified audit opinion regarding the Inventory item

Inventory at Louis AMC Asset Management and Exploitation Joint Stock Company: The inventory consists of machinery and equipment kept in custody at the warehouse of Louis Holdings Joint Stock Company. As this warehouse was handed over to the bank for management during 2022, the Company has not yet been able to conduct an inventory count and revaluation of these assets. Furthermore, the machinery and equipment system was leased by the Company to Lam Dong Pharmaceutical Joint Stock Company (LDP). Since the two entities were previously related parties within the same group and shared key management personnel, there were discrepancies between the list of leased machinery and equipment in the contract and the actual assets handed over (in reality, the contract only listed key machinery and equipment, while the actual handover included a system comprising both key and auxiliary machinery and equipment). As of now, the two parties have reconciled the list of leased machinery and equipment.

3. This information was published on the Company's website on 21/08/2026, at the link: *https://thegoldengroup.vn/bao-cao-tai-chinh.htm*

We commit that the information published herein is true and we are fully responsible before the law for the content of the published information./.

Attached documents:

AUTHORIZED DISCLOSURE PERSON
DEPUTY GENERAL DIRECTOR

Vo Kim Nguyen

Công ty TNHH Kiểm Toán AFC Việt Nam
AFC Vietnam Auditing Co., Ltd.
Thành viên tập đoàn PKF Quốc tế
Member firm of PKF International

PKF

THE GOLDEN GROUP JOINT STOCK COMPANY

Reviewed Interim consolidated financial statements for the six-month period ended 30 June 2026

www.pkf.afcvietnam.vn

THE GOLDEN GROUP
JOINT STOCK COMPANY

Reviewed Interim consolidated financial statements
for the six-month period ended 30 June 2026

CONTENTS

THE BOARD OF GENERAL DIRECTORS' REPORT

The Board of General Directors has the pleasure in presenting this report and the Reviewed interim consolidated financial statements of The Golden Group Joint Stock Company and its subsidiary (referred to as "the Group") for the six-month period ended 30 June 2026.

1. General information

The Golden Group Joint Stock Company ("the Parent Company") is a joint stock company established in Vietnam, formerly known as Louis Capital Joint Stock Company (previously as Truong Giang Construction and Investment Joint Stock Company), operates under Enterprise Registration Certificate No. 0105787835 issued by the Department of Planning and Investment of Ho Chi Minh City, initially on 10 February 2012, amended for the nineteenth time on 10 August 2026 issued by the Department of Finance of Ho Chi Minh City.

Charter capital of the Parent Company at 30/06/2026 and at 01/01/2026 is VND 272,999,900,000 equivalent with 27,299,990 shares which have par value of VND 10,000/ share.

The Parent Company's shares were officially listed on the Ho Chi Minh City Stock Exchange (HOSE) with the stock code TGG, with the first trading date on 25 May 2018.

According to Notice No. 3228/TB-SGDHN dated 23 July 2026 issued by the Hanoi Stock Exchange, the Parent Company's shares are currently under warning status pursuant to Decision No. 984/QD-SGDHN dated 23 July 2026 and have been suspended from trading pursuant to Decision No. 1333/QD-SGDHN dated 22 December 2023.

Previously, according to Notice No. 5507/TB-SGDHN dated 22 December 2023 issued by the Hanoi Stock Exchange, the Parent Company's shares commenced trading on the UPCoM market, the trading platform for shares of unlisted public companies at the Hanoi Stock Exchange, from 29 December 2023. The registration for trading on UPCoM was carried out following the delisting of the Parent Company's shares from the Ho Chi Minh Stock Exchange pursuant to Decision No. 796/QD-SGDHCM dated 11 December 2023, with the last trading date on HOSE being 18 December 2023.

In the period, the Parent Company's principal activities are management consulting, leasing, and securities trading.

The Parent Company's head office is located at No. 269A Nguyen Trong Tuyen Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam.

2. The members of the Board of Directors, the Audit Committee, the Board of General Directors

The members of the Board of Directors, the Audit Committee, the Board of General Directors during the six-month period ended 30 June 2026 and as at the date of this report include:

The Board of Directors

Full name	Position	Appointment / Dismissal
Mr. Ngo Quang Tuan	Chairman	Reappointed on 18/07/2025
Mr. Ly Thanh Nha	Member	Reappointed on 18/07/2025
Mr. Vo Kim Nguyen	Member	Reappointed on 18/07/2025
Mr. Nguyen Quoc Dung	Independent member	Reappointed on 18/07/2025
Mr. Tu Hoang Anh Tuan	Independent member	Appointed on 17/07/2026
Mr. Nguyen Xuan Hoa	Independent member	Resigned on 17/07/2026

The Audit Committee

Full name	Position	Appointment / Dismissal
Mr. Nguyen Quoc Dung	Chairman	Appointed on 24/07/2025
Mr. Tu Hoang Anh Tuan	Independent member	Appointed on 17/07/2026
Mr. Nguyen Xuan Hoa	Member	Resigned on 17/07/2026

THE BOARD OF GENERAL DIRECTORS' REPORT

The Board of General Directors

Full name	**Position**	**Appointment / Dismissal**
Mr. Ly Thanh Nha	General Director	Appointed on 10/04/2023
Mr. Vo Kim Nguyen	Deputy General Director	Appointed on 10/04/2023

The Chief Accountant of the Parent Company during the six-month accounting period ended 30 June 2026 and as at the date of this report is Ms. Tran Thi Thanh Loan.

Legal representative

The legal representative of the Parent Company during the six-month period ended 30 June 2026 and at the date of this report is:

Full name	**Nationality**	**Position**
Mr. Ly Thanh Nha	Vietnamese	General Director

Pursuant to the Power of Attorney dated 26 March 2026 from the Parent Company's legal representative, Mr. Vo Kim Nguyen – Deputy General Director, is authorized to approve and sign the Group's reviewed interim consolidated financial statements for the six-month accounting period ended 30 June 2026.

3. The Group's financial position and operating results

The Group's financial position and its operating result for the six-month period ended 30 June 2026 are reflected in the accompanying interim consolidated financial statements.

4. Events subsequent to the financial position statement date

The Group has identified that there are no significant events occurring since the end of the six-month period ended 30 June 2026 that would require adjustment to or disclosure in the Notes to the interim financial consolidated statements.

5. Auditors

AFC Vietnam Auditing Company Limited has been appointed to review the Group's interim consolidated financial statements for the six-month period ended 30 June 2026.

6. Statement of the Board of General Directors' responsibility in respect of the interim consolidated financial statements

The Board of General Directors is responsible for preparing the interim consolidated financial statements for the six-month period ended 30 June 2026 which give a true and fair view of the consolidated financial position of the Group, as well as of its consolidated operation results and its consolidated cash flows for the period then ended. In preparing those interim consolidated financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the consolidated financial statements;
- Prepare the consolidated financial statements on the going concern basic unless it is inappropriate to presume that the Group will continue in business; and
- Design, implement and maintain the Group's internal control for prevention and detection of fraud and error to preparation and presentation of the consolidated financial statements.

THE BOARD OF GENERAL DIRECTORS' REPORT

The Board of General Directors is responsible for ensuring that the proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Group and to ensure that the accounting records comply with the Vietnamese Accounting System. The Board of General Directors is also responsible for managing the assets of the Group and therefore has taken the appropriate measures to prevent and detect frauds and other irregularities.

The Board of General Directors confirmed that the Group has complied with the above requirements in preparing the accompanying interim consolidated financial statements.

7. Disclosure of the interim consolidated financial statements

We hereby disclose the accompanying interim consolidated financial statements which give a true and fair view of the financial position of the Group as at 30 June 2026, its operation results and cash flows of the Group for the six-month period ended 30 June 2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System and comply with relevant statutory requirements relating to the preparation and presentation of interim consolidated financial statements.

On behalf of the Board of General Directors

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

VO KIM NGUYEN
Deputy General Director
Authorized representative
Approved, 21 August 2026

Công ty TNHH Kiểm Toán AFC Việt Nam
AFC Vietnam Auditing Co., Ltd.
Thành viên tập đoàn PKF Quốc tế
Member firm of PKF International

PKF

No.: 153/2026/BCSXHN-HCM.01499

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: The Shareholders, the Board of Directors and the Board of General Directors
The Golden Group Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of The Golden Group Joint Stock Company and its subsidiary (referred to as "the Group"), prepared on 21 August 2026, as set out from page 07 to 44, which comprise the Interim consolidated statement of financial position as at 30 June 2026, the Interim Consolidated Income statement, the Interim Consolidated Cash flow statement for the six-month period ended 30 June 2026 and the Notes to the Interim Consolidated Financial statements.

The Board of General Directors' responsibility

The Board of General Directors of the Group is responsible for the preparation and true, fair presentation of these interim consolidated financial statements of the Group in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System and comply with relevant statutory requirements for the preparation and presentation of the interim consolidated financial statements and for such internal control as the Board of General Directors of the Group determines is necessary to enable the preparation and presentation of these interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 2410 - Review of Interim Financial information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

1. As of the issuance date of this report, we have not obtained sufficient confirmation letters for certain balances presented in the consolidated statements of financial position as at 30 June 2026 and 31 December 2025. Alternative audit procedures performed did not provide us with sufficient appropriate evidence to evaluate these balances and their potential effects on other items in the interim consolidated financial statements for the six-month period ended 30 June 2026 of the Group. Specifically, these balances include the following:

PKF AFC Vietnam Auditing Co., Ltd. is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s).

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS *(continued)*

Basis for Qualified Conclusion (cont.)

Items	Code	As at 30/06/2026 VND	As at 01/01/2026 VND
Held-to-maturity investments	123	65,000,000	65,000,000
Short-term trade receivables	131	3,619,902,321	3,619,902,321
Short-term advances to suppliers	132	1,285,653,003	1,285,653,003
Other short-term receivables	135	45,726,000,000	45,600,000,000
Investments in other entities	263	9,795,414,653	9,795,414,653
Short-term trade payables	311	53,880,000	53,880,000
Other current payables	320	150,000,000	150,000,000

2. As disclosed in No 5.2.3 of the Notes to the interim consolidated financial statements, Louis AMC Asset Management and Exploitation Joint Stock Company (a subsidiary) made a long-term investment in Louis Rice Import-Export Joint Stock Company ("Louis Rice") with a carrying amount of VND 9,795,414,653 as at 30 June 2026 (31 December 2025: VND 9,795,414,653).

   As of the date of issuance of this report, the Group has not obtained the reviewed financial statements of Louis Rice for the six-month period ended 30 June 2026 as a basis for assessing the provision recorded for this investment as at 30 June 2026 amounting to VND 9,795,414,653 (31 December 2025: VND 9,795,414,653). Accordingly, we were unable to assess the potential adjustment (if any) to the provision for this investment as at 30 June 2026, as well as the impact, if any, on other related items in the accompanying interim consolidated financial statements.

3. As disclosed in No 5.7 of the Notes to the interim consolidated financial statements, as at 30 June 2026, Louis AMC Asset Management and Exploitation Joint Stock Company (a subsidiary) was unable to perform a physical inventory count of inventories held on its behalf by Louis Holdings Joint Stock Company, with a carrying amount of VND 12,272,727,273. We were also unable to obtain sufficient confirmations regarding the value of these inventories as at 30 June 2026. Alternative audit procedures did not provide us with sufficient appropriate audit evidence either. Based on the documents currently available to the Group, we were unable to obtain sufficient appropriate audit evidence to assess the existence, valuation, measurement, rights and obligations of the above-mentioned inventory balance of the Group as at 30 June 2026, or to determine their possible effects, if any, on other items in the accompanying interim consolidated financial statements.

Qualified Conclusion

Based on our review, except for the effects of the matters described in the section "Basis for Qualified Conclusion", nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, the consolidated financial position of the Group as at 30 June 2026, and its interim consolidated financial performance and interim consolidated cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations relating to the preparation and presentation of interim consolidated financial statements.

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS *(continued)*

Emphasis of Matter

Without qualifying our above conclusion, we would like to draw attention to the following matter:

As disclosed in point (a) of No 1.5 of the Notes to the interim consolidated financial statements as at 30 June 2026, according to Official Letter No. 09/2025/TGG/TGD-CV dated 18 March 2025 from the General Director of the Parent Company to An Giang Import Export Company – a capital contributor in Angimex Furious Company Limited (a subsidiary), the Parent Company reassessed the capital contribution of An Giang Import Export Company in Angimex Furious Company Limited. Based on the results of internal review and assessment, the Parent Company determined that the valuation basis of the contributed assets by An Giang Import-Export Company was inappropriate. Accordingly, the Parent Company did not recognise the value of this capital contribution in Angimex Furious Company Limited. As a result, the Parent Company's ownership interest in Angimex Furious Company Limited may change, depending on the final outcome of the re-determination of the capital contribution value.

Our qualified conclusion is not related to the above-mentioned Emphasis of Matter.

M.S.D.N: 0300448995-C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN AFC VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

PHAM THI NGOC LIEN	**LE HUYNH BAO**
Deputy General Director	**Auditor**
Audit Practicing Registration Certificate	Audit Practicing Registration Certificate
No. 1180-2023-009-1	No. 5449-2026-009-1
Authorized representative	

AFC VIETNAM AUDITING COMPANY LIMITED
Ho Chi Minh City, 21 August 2026

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 June 2026

ITEMS	Code	Notes	30/06/2026 VND	01/01/2026 VND
ASSETS				
A - CURRENT ASSETS	**100**		**108,598,159,081**	**124,401,009,318**
I. Cash and cash equivalents	**110**	5.1	**4,896,224,756**	**18,028,203,982**
1. Cash	111		4,896,224,756	6,028,203,982
2. Cash equivalents	112		-	12,000,000,000
II. Short term financial investments	**120**		**19,347,085,936**	**22,838,082,809**
1. Trading securities	121		-	-
2. Provision for diminution in value of held for trading securities	122		-	-
3. Held-to-maturity investments	123	5.2	19,778,954,538	23,143,671,849
4. Provision for short-term held-to-maturity investments	124	5.6	(431,868,602)	(305,589,040)
5. Other short-term investments	125		-	-
6. Provision for diminution in value of other short- term investments	126		-	-
III. Short-term receivables	**130**		**26,979,536,008**	**24,112,783,521**
1. Short-term accounts receivable	131	5.3	13,594,377,669	13,876,298,286
2. Short-term advances to suppliers	132	5.4	11,433,864,240	7,651,724,317
3. Construction contract receivables based on progress billings	134		-	-
4. Short-term loan receivables	135	5.5	55,454,932,355	54,103,786,077
5. Other short-term receivables	136	5.6	(53,503,638,256)	(51,519,025,159)
6. Deficient assets pending resolution	137		-	-
IV. Inventories	**140**	5.7	**50,837,698,281**	**53,258,776,465**
1. Inventories	141		53,625,767,543	55,798,160,202
2. Provision for decline inventories	142		(2,788,069,262)	(2,539,383,737)
V. Short-term biological assets	**150**		**-**	**-**
1. Short-term raising livestock for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provision for short-term biological asset losses	153		-	-
VI. Other short-term assets	**160**		**6,537,614,100**	**6,163,162,541**
1. Short-term deferred expenses	161	5.8	1,023,522,906	685,611,753
2. Deductible VAT	162		2,501,930,093	2,542,552,677
3. Other receivables from State budget	163	5.16	3,012,161,101	2,934,998,111
4. Transactions to buy, resell government bonds	164		-	-
5. Other short-term assets	165		-	-

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 June 2026

ITEMS	Code	Notes	30/06/2026 VND	01/01/2026 VND
B - NON-CURRENT ASSETS	**200**		**150,768,358,499**	**143,128,275,989**
I. Long-term receivables	**210**		**786,000,000**	**1,202,818,160**
1. Long-term receivables from customers	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Other long-term receivables	215	5.5	786,000,000	1,202,818,160
4. Provision for doubtful long-term debt	216		-	-
II. Fixed assets	**220**		**82,461,072,049**	**85,346,614,118**
1. Tangible fixed assets	221	5.9	20,496,912,041	22,330,856,094
- Cost	222		45,512,488,469	44,671,991,674
- Accumulated depreciation	223		(25,015,576,428)	(22,341,135,580)
2. Finance leases fixed assets	224	5.10	1,550,079,183	2,583,465,321
- Cost	225		10,333,861,356	10,333,861,356
- Accumulated depreciation	226		(8,783,782,173)	(7,750,396,035)
3. Intangible fixed assets	227	5.11	60,414,080,825	60,432,292,703
- Cost	228		61,052,843,193	61,052,843,193
- Accumulated depreciation	229		(638,762,368)	(620,550,490)
III. Long-term biological assets	**230**		-	-
IV. Investment property	**240**		-	-
V. Long-term assets in progress	**250**		**268,000,000**	-
1. Long-term works in progress	251		-	-
2. Construction in progress	252	5.12	268,000,000	-
VI. Long-term financial investments	**260**	5.2	**40,974,031,734**	**28,992,309,815**
1. Investment in subsidiaries	261		-	-
2. Investment in joint ventures, and associates	262		28,974,031,734	28,992,309,815
3. Investments in other entities	263		9,795,414,653	9,795,414,653
4. Provision for diminution in value of long-term financial investments	264		(9,795,414,653)	(9,795,414,653)
5. Long-term investments held-to-maturity	265		12,000,000,000	-
VII. Other non-current assets	**270**		**26,279,254,716**	**27,586,533,896**
1. Long-term deferred expenses	271	5.8	11,222,627,555	11,348,625,711
2. Deferred income tax assets	272		-	-
3. Long-term equipment, spare parts for replacement	273		-	-
4. Other non-current assets	274		-	-
5. Goodwill	279	5.13	15,056,627,161	16,237,908,185
TOTAL ASSETS	**280**		**259,366,517,580**	**267,529,285,307**

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 June 2026

ITEMS	Code	Notes	30/06/2026 VND	01/01/2026 VND
C – LIABILITIES	**300**		**91,585,527,959**	**100,098,283,583**
I. Current liabilities	**310**		**74,981,431,886**	**82,443,196,750**
1. Trade accounts payable	311	5.14	4,282,992,665	6,125,007,857
2. Short-term advance from customers	312	5.15	20,000,000	372,041,320
3. Dividends and profits payable	313		-	-
4. Taxes and payables to State budget	314	5.16	13,846,666	241,643,379
5. Payables to employees	315		1,406,068,419	2,016,394,356
6. Short-term accrued expenses	316	5.17	741,582,192	548,101,733
7. Construction contract payables based on progress billings	318		-	-
8. Short-term unrealized revenues	319	5.18	310,866,848	375,883,080
9. Other current payables	320	5.19	1,462,310,520	1,570,360,239
10. Short-term loans and finance lease liabilities	321	5.20	65,412,717,848	69,862,718,058
11. Provision for short-term payables	322		-	-
12. Bonus and welfare funds	323	5.21	1,331,046,728	1,331,046,728
13. Price Stabilization Fund	324		-	-
14. Transactions to buy, resell government bonds	325		-	-
II. Long-term liabilities	**330**		**16,604,096,073**	**17,655,086,833**
1. Long-term trade payables	331		-	-
2. Long-term advance from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables on capital	334		-	-
5. Long-term unrealized revenues	337	5.18	-	59,016,218
6. Other long-term payables	338	5.19	432,900,000	402,900,000
7. Long-term loans and finance lease liabilities	339	5.20	-	349,999,810
8. Convertible bonds	340		-	-
9. Preferred shares	341		-	-
10. Deferred income tax liabilities	342	5.22	16,171,196,073	16,843,170,805
11. Provision for long-term payables	343		-	-
12. Science and technology development fund	344		-	-

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 June 2026

ITEMS	Code	Notes	30/06/2026 VND	01/01/2026 VND
RESOURCES				
D - OWNER'S EQUITY	**400**	5.23	**167,780,989,621**	**167,431,001,724**
1. Owners' invested capital	411		272,999,900,000	272,999,900,000
- Ordinary shares with voting rights	411a		*272,999,900,000*	*272,999,900,000*
- Preferred shares	411b		-	-
2. Capital surplus	412		-	-
3. Convertible bonds option	413		-	-
4. Other owner's capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Assets revaluation difference	416		-	-
7. Foreign exchange difference	417		-	-
8. Investment and development funds	418		2,889,093,455	*2,889,093,455*
9. Other owner's funds	419		-	-
10. Retained earnings	420		(157,430,357,432)	(155,723,532,201)
- Retained earnings brought forward	420a		*(155,723,532,201)*	*(146,916,614,728)*
- Retained earnings for the current year	420b		*(1,706,825,231)*	*(8,806,917,473)*
11. Non-controlling shareholder profit	429		49,322,353,598	47,265,540,470
TOTAL RESOURCES	**440**		**259,366,517,580**	**267,529,285,307**

TRAN THI THANH LOAN
Preparer/ Chief Accountant

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

VO KIM NGUYEN
Deputy General Director
Authorized representative
Approved, 21 August 2026

THE GOLDEN GROUP JOINT STOCK COMPANY
No. 269A Nguyen Trong Tuyen Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam

INTERIM CONSOLIDATED INCOME STATEMENT

For the six-month period ended 30 June 2026

ITEMS	Code	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
1. Revenues from sale of goods and rendering of services	01		**177,095,629,608**	**211,047,815,855**
2. Deductions	02		1,382,120	150,918,834
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10	6.1	**177,094,247,488**	**210,896,897,021**
4. Cost of goods sold	11	6.2	148,563,456,129	191,875,519,088
5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)	20		**28,530,791,359**	**19,021,377,933**
6. Gain/ loss from disposal of investment property	21		-	-
7. Financial income	22	6.3	1,081,810,275	720,698,974
8. Financial expenses	23	6.4	2,620,283,088	2,768,788,836
- In which: Interest expenses	24		*2,494,003,526*	*2,768,788,836*
9. Selling expenses	25	6.5	16,446,147,615	14,287,099,535
10. General and administration expenses	26	6.6	11,435,567,668	9,442,513,133
11. Profit or loss of joint venture and associate	27		(18,278,081)	136,299,656
12. Operating profit/ (loss) {30 = 20 + 21+ (22-23) - (25 + 26) + 27}	30		**(907,674,818)**	**(6,620,024,941)**
13. Other income	31	6.7	645,228,073	2,414,206,499
14. Other expenses	32	6.8	59,540,090	66,651,340
15. Other profit/ (loss) (40 = 31 - 32)	40		**585,687,983**	**2,347,555,159**
16. Accounting profit before tax (50 = 30 + 40)	50		**(321,986,835)**	**(4,272,469,782)**
17. Current corporate income tax expense	51	5.16	-	-
18. Deferred corporate income tax expense	52	5.16	(671,974,732)	245,192,909
19. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		**349,987,897**	**(4,517,662,691)**
20. Profit after tax of shareholders of the Parent Company	61		(1,706,825,231)	(3,709,352,091)
21. Profit after tax of non-controlling shareholders	62		2,056,813,128	(808,310,600)
22. Earnings per share	70	6.9	**(63)**	**(136)**

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Deputy General Director
Authorized representative
Approved, 21 August 2026

THE GOLDEN GROUP JOINT STOCK COMPANY
No. 269A Nguyen Trong Tuyen Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)
For the six-month period ended 30 June 2026

ITEMS	Code	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
I. CASH FLOW FROM OPERATING ACTIVITIES			
1. Net profit before tax	01	**(321,986,835)**	**(4,272,469,782)**
2. Adjustments for:			
- Depreciation and amortisation of fixed assets, investment property	02	4,064,861,568	4,234,799,449
- Provisions, (reversal)	03	2,359,578,184	251,999,594
- (Gain), loss foreign exchange rate differences upon revaluation of monetary	04	-	-
- Gain, loss from investing activities	05	(706,491,098)	(2,409,048,443)
- Borrowing costs	06	2,494,003,526	2,768,788,836
- Other adjustments	07	-	-
3. Operating profit before movements in working capital	08	**7,889,965,345**	**574,069,654**
- (Increase), decrease in receivables	09	(3,286,589,921)	6,944,522,339
- (Increase), decrease in inventories	10	2,172,392,659	2,609,838,676
- Increase, (decrease) in account payable (other than interest payables, CIT payables)	11	(3,039,198,681)	1,096,995,511
- (Increase), decrease in accrued expenses	12	(203,046,330)	(866,919,294)
- Increase, decrease in trading securities	13	-	-
- Borrowing costs paid	14	(2,495,585,717)	(2,615,018,589)
- Corporate income tax paid	15	-	-
- Other cash inflows	16	-	-
- Other cash outflows	17	-	-
Net cash flow from operating activities	20	**1,037,937,355**	**7,743,488,297**
II. CASH FLOW FROM INVESTING ACTIVITIES			
1. Cash outflow for purchasing and construction of fixed assets and other long-term assets	21	(1,456,186,166)	-
2. Proceeds from disposal of fixed assets and other long-term assets	22	-	-
3. Cash outflow for buying debt instruments of other entities	23	(12,249,756,763)	(241,289,006)
4. Cash recovered from lending, selling debt instruments of other companies	24	3,700,000,000	-
5. Investment in other entities	25	-	-
6. Cash recovered from investments in other entities	26	-	-
7. Interest income received, dividends received	27	636,026,368	321,386,009
Net cash flow from investing activities	30	**(9,369,916,561)**	**80,097,003**
III. CASH FLOW FROM FINANCIAL ACTIVITIES			
1. Proceeds from issuing stocks, receiving capital from owners	31	-	-
2. Capital withdrawals, buying treasury shares	32	-	-
3. Proceeds from short-term borrowings	33	125,658,584,012	158,753,227,752
4. Repayment of borrowings	34	(129,758,584,012)	(161,895,525,562)
5. Repayment of obligations under finance lease	35	(700,000,020)	(700,000,020)
6. Dividends paid	36	-	-
Net cash flow from financing activities	40	**(4,800,000,020)**	**(3,842,297,830)**

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)
For the six-month period ended 30 June 2026

ITEMS	Code	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
NET INCREASE/ DECREASE IN CASH IN PERIOD (50 = 20 + 30 + 40)	**50**	**(13,131,979,226)**	**3,981,287,470**
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	**60**	**18,028,203,982**	**6,421,646,938**
Effects of changes in foreign exchange rate	61	-	-
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD (70 = 50 + 60 + 61)	**70**	**4,896,224,756**	**10,402,934,408**

TRAN THI THANH LOAN
Preparer/ Chief Accountant

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THE GOLDEN GROUP
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Deputy General Director
Authorized representative
Approved, 21 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

1. BUSINESS HIGHLIGHTS

1.1 Structure of ownership

The Golden Group Joint Stock Company ("the Parent Company") is a joint stock company established in Vietnam, formerly known as Louis Capital Joint Stock Company (previously as Truong Giang Construction and Investment Joint Stock Company), operates under Enterprise Registration Certificate No. 0105787835 issued by the Department of Planning and Investment of Ho Chi Minh City, initially on 10 February 2012, amended for the nineteenth time on 10 August 2026 issued by the Department of Finance of Ho Chi Minh City.

The charter capital of the Parent Company at 30/06/2026 and at 01/01/2026 is VND 272,999,900,000 equivalent with 27,299,990 shares which have par value of VND 10,000/ share.

The Parent Company's shares were officially listed on the Ho Chi Minh City Stock Exchange (HOSE) with the stock code TGG, with the first trading date on 25 May 2018.

According to Notice No. 3228/TB-SGDHN dated 23 July 2026 issued by the Hanoi Stock Exchange, the Parent Company's shares are currently under warning status pursuant to Decision No. 984/QĐ-SGDHN dated 23 July 2026 and have been suspended from trading pursuant to Decision No. 1333/QĐ-SGDHN dated 22 December 2023.

Previously, according to Notice No. 5507/TB-SGDHN dated 22 December 2023 issued by the Hanoi Stock Exchange, the Parent Company's shares commenced trading on the UPCoM market, the trading platform for shares of unlisted public companies at the Hanoi Stock Exchange, from 29 December 2023. The registration for trading on UPCoM was carried out following the delisting of the Parent Company's shares from the Ho Chi Minh Stock Exchange pursuant to Decision No. 796/QĐ-SGDHCM dated 11 December 2023, with the last trading date on HOSE being 18 December 2023

The Parent Company's head office is located at No. 269A Nguyen Trong Tuyen Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam.

1.2 Scope of operating activities

The Group (include the Parent Company and its subsidiaries) operates in the field of trading, management consulting, leasing of premises, and securities trading.

1.3 Line of business

According to the Enterprise Registration Certificate, the main business sector of the Parent Company is management consulting (excluding legal and financial consulting).

During this period, the Parent Company's main activities are management consulting, leasing of premises, and securities trading.

1.4 Normal business cycle

Business cycle of the Company is not exceeding 12 months.

1.5 The structure of the Company

The Group includes the Parent Company and 3 subsidiaries.

The Parent Company has the following affiliated units:

No	Name	Address
1	Place of Business – The Golden Group Joint Stock Company	3rd Floor, No. 402–404 Tung Thien Vuong Street, Phu Dinh Ward, Ho Chi Minh City, Vietnam
2	Phu Tho Branch – The Golden Group Joint Stock Company	Sub-zone 48, Hien Luong Commune, Phu Tho Province, Vietnam
3	Branch of Louis Capital Joint Stock Company – Hoa Binh Farm	Phuong Vien Hamlet, Cao Duong Commune, Phu Tho Province, Vietnam
4	Representative Office in Ho Chi Minh City – The Golden Group Joint Stock Company	269A Nguyen Trong Tuyen Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam

Subsidiary

As at 30/06/2026, the Parent Company has 3 subsidiaries accounted for in the consolidated financial statements using the equity method.

Name	Address	Main activities	Ownership ratio	Voting ratio
Louis AMC Asset Management Joint Stock Company	269A Nguyen Trong Tuyen Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam	Debt trading activities, debt trading advisory services, and debt trading brokerage services	79.82%	79.82%
Angimex Furious Co., Ltd. (a)	No. 26 Tran Hung Dao street, Thanh An Quarter, My Thoi Ward, An Giang Province, Vietnam	Sale and repair of motorcycles and motorbikes	51.00%	51.00%
Wings Global MTV Logistics Company Limited (b)	No. 7-9, Street No. 7, Sala Urban Area, An Khanh Ward, Ho Chi Minh City, Vietnam	Road freight transport	100.00%	100.00%

(a) According to Official Letter No. 09/2025/TGG/TGD-CV dated 18 March 2025 from the General Director of the Parent Company to An Giang Import Export Joint Stock Company – a capital contributor to Angimex Furious Co., Ltd., the Parent Company has reassessed the capital contribution made by An Giang Import Export Joint Stock Company to Angimex Furious Co., Ltd. Based on the results of the internal review and assessment, the Parent Company determined that the valuation basis of the contributed assets by An Giang Import-Export Joint Stock Company was inappropriate. Accordingly, the Parent Company did not recognize the value of this capital contribution in Angimex Furious Company Limited. As a result, the Parent Company's ownership percentage in Angimex Furious Company Limited may change, depending on the final resolution regarding the re-determination of the contributed capital value.

(b) On May 26, 2025, Wings Global MTV Logistics Company Limited issued the Dissolution Decision No. 05/QD-CSH and the Notification No. 05/TB-WG.25 to the Ho Chi Minh City Department of Business Registration regarding the dissolution of the Company. As of the date of issuance of this report, Wings Global MTV Logistics Company Limited is still in the process of completing the dissolution procedures.

Associate

Name	Address	Main activities	Ownership ratio	Voting ratio
Construction and Investment Consulting Joint Stock Company	269A Nguyen Trong Tuyen Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam	Architectural and engineering consultancy activities	35.65%	35.65%

These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

1.6 Declaration on the comparability of information on the interim consolidated financial statements

The corresponding figures for the comparative period are comparable with those of the current period. During this period, the Group adopted for the first time the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance ("Circular 99"), Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202"), Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC ("Circular 43"), and other circulars guiding the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in the preparation and presentation of the consolidated financial statements. Accordingly, certain line items in the consolidated statement of financial position, consolidated statement of profit or loss, consolidated statement of cash flows and the related notes have been reclassified and/or renamed in accordance with the new regulations to ensure consistency and comparability between periods. These changes do not affect the Group's total assets, total liabilities, equity and profit after tax. Details are as follows:

FINANCIAL POSITION STATEMENT

ITEMS	Code	31/12/2025 Issued figures VND	01/01/2026 Restated figures VND	Net change VND
3. Held-to-maturity investments	123	17,885,434,916	23,143,671,849	5,258,236,933
4. Provision for short-term held-to-maturity investments	124	-	(305,589,040)	(305,589,040)
5. Short-term loan receivables		4,425,000,000	-	(4,425,000,000)
4. Other short-term receivables	135	54,937,023,010	54,103,786,077	(833,236,933)
6. Provision for short-term doubtful debts	136	(51,824,614,199)	(51,519,025,159)	305,589,040

1.7 Employees

As at 30 June 2026, the total number of employees of the Parent Company was 4 (31 December 2025: 4 employees).

2. ACCOUNTING YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

The fiscal year of the Group is from January 01 to December 31 annually.

2.2 Accounting currency

The Group maintains its accounting records in Vietnamese dong (VND) due to the collect and spending are made primarily by currency VND.

3. ACCOUNTING STANDARDS AND REGULATIONS APPLICATION

3.1 Accounting Standards and regulations application

The Group applies Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), Circular No. 202/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing Circular No. 202/2014/TT-BTC, and other circulars guiding the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in the preparation and presentation of the consolidated financial statements.

3.2 Comply with the Vietnamese Accounting Standards and Vietnamese Accounting System

The Board of General Directors ensures compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises issued under Circular 99, Circular 202, Circular 43, as well as other circulars guiding the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in the preparation and presentation of the consolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Basis of preparation the consolidated financial statements

The consolidated financial statements include the financial statements of the parent company and the financial statements of subsidiaries controlled by the parent company until the date of the annual report. The control is achieved when the parent company has the ability to control the financial and operating policies of investee companies to obtain benefits from the activities of these companies.

Operating results of subsidiaries which acquired or disposed during the year are presented in the consolidated statement of operations from the date of purchase or to the date of sale of investments in those subsidiaries.

In case of necessity, the financial statements of subsidiaries are adjusted to the accounting policies applied in the parent company and its subsidiaries are the same.

All transactions and balances between companies in the Group are eliminated on consolidation of financial statements.

Non-controlling interest in net assets of consolidated subsidiaries are identified as a target separately from the equity component of the shareholders of the parent company. Interests of non-controlling shareholders include the value of the benefit of non-controlling shareholders as at the initial business combination and share the interests of non-controlling shareholders in the volatility of the total equity since the date of incorporation most business. The losses corresponding to the capital of non-controlling shareholders exceed their share of equity in the total equity of the subsidiary are charged against the interests of the Group unless the non-controlling shareholders have a binding obligation and have the ability to offset such losses.

Business consolidation

Assets, liabilities and contingent liabilities of the subsidiaries are determined under the fair value at the acquisition date. Any additional terms of the cost of acquisition below the fair value of identifiable net assets acquired is recorded as goodwill. Any deficiency of the cost of acquisition and the fair value of total assets acquired is recognized in the results of operations of the accounting period incurred acquisition activity.

Non-controlling interest at the date of the original business combination is determined on the basis of the percentage of non-controlling shareholders in the total fair value of assets, liabilities and contingent liabilities recognized.

4.2 Cash and cash equivalents

Cash comprises cash on hand, cash in banks (demand deposits) and cash in transit. Cash equivalents are short-term highly liquid investments with an original maturity of three months or less which are readily convertible into known amounts of cash and which are subject to an insignificant risk of change in value at the report date.

4.3 Financial investments

Held-to-maturity investments

Investments are classified as held to maturity when the Group has the intention and ability to hold to maturity. Investments held to maturity include: bank deposits with a term and loans held to maturity for the purpose of collecting interest periodically and other held to maturity investments.

Investments held to maturity are initially recognized at cost including purchase price and the expenses related to the purchase of investments. After initial recognition, these investments are stated at recoverable value. Interest income from investments held to maturity after the acquisition date is recognized in the Income statement on an accrual basis. Rates enjoyed before the holding is deducted from the cost of acquisition.

When there is strong evidence suggesting that part or all of the investments may not be recoverable and the damage can be measured reliably, the loss is recorded in financial expenses in the year and reduced directly to investment value.

When an investment is liquidated, the difference between the net disposal proceeds and the carrying amount is recognized as income or expense.

Associates

An associate is an entity over which the Group has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not to control those policies.

Investments in associates are initially recognized at cost, including purchase price or capital contributions plus costs directly attributable to the investments. In case of investments in non-monetary assets, the cost of the investment is recorded at the fair value of non-monetary assets at the time they occur.

Dividends and profits from previous periods, before investments are purchased, are accounted for as a decrease in the value of such investments. Dividends and profit of the period after the investment are acquired revenue. Dividends received in shares only track the number of shares increased, no recognition of the value of shares received.

Provisions for impairment of investments in associates are made when these entities incur losses. The provision is calculated as the difference between the actual capital contribution of all parties in the associate and the actual equity, multiplied by the Group's ownership percentage relative to the total actual capital contributions of all parties. If the associate prepares consolidated financial statements, the basis for determining the impairment provision is the consolidated financial statements.

Increases or decreases in the provision for impairment of investments in associates as of the financial year-end are recognized in financial expenses.

4.4 Receivables

Trade and other receivables are stated at cost less provision for doubtful debts.

The classifications of receivables are trade receivables and other receivables, which complied with the following principles:

- Trade receivables reflect the nature of the receivables arising from commercial transactions with purchase - sale between the Group and an independent purchaser.

- Other receivables reflect the nature of the receivables arising from non-commercial transactions, and not to be related to the purchase – sale transactions.

Provision for doubtful debts is made for each doubtful receivable based on the overdue period of the receivables after offsetting against the corresponding payable balances, if any, or based on the estimated loss that may be incurred, as follows:

For receivables that are overdue for payment:

- 30% of the value for receivables overdue from 6 months to less than 1 year.
- 50% of the value for receivables overdue from 1 year to less than 2 years.
- 70% of the value for receivables overdue from 2 years to less than 3 years.
- 100% of the value for receivables overdue for 3 years or more.

For receivables that are not yet overdue for payment but are unlikely to be recoverable: provision is made based on the estimated loss.

The increase or decrease in the provision for doubtful debts required to be made at the end of the financial year is recognised in general and administrative expenses.

4.5 Inventories

Inventories are stated at the lower of cost and net realisable value.

Cost of inventories is determined by comprising all costs of purchase and related expenses directly incurred in bringing the inventories to their present location and condition.

Net realisable value means the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories are valued using the weighted average cost method, which is calculated after each purchase.

Provision for decline of inventories is made for each inventory with the cost greater than the net value realizable.

An inventory provision is created for the estimated loss arising due to the impairment (through diminution, damage, obsolescence, etc.) of raw materials, finished goods and other inventories owned by the Group, based on appropriate evidence of impairment available at the balance sheet date. Increases and decreases to the provision balance are recognised as cost of goods sold in the Consolidated income statement.

4.6 Deferred expenses

Deferred expenses include actual expenses incurred but related to the results of production and business activities of many financial years. Deferred expenses of the Group include:

Repairing expenses, tools and equipment

Tools and equipment's has been put into use are amortised to expense under the straight-line method to amortise time not exceeding 3 years.

Deferred Office Rental

Prepaid office rental represents the rental payments made in advance for the commercial service and office space currently used by the Group in the building. The prepaid office rental is amortized to expenses on a straight-line basis over the lease term of 42 years.

4.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The historical cost of tangible fixed assets include all the expenses that the Group incurs to get fixed assets by the time the asset is put into a state ready for use. Costs incurred after initial recognition is only recorded as increase in cost of fixed assets if these costs are sure to increase economic benefits in the future by using this assets. The costs incurred are not satisfied conditions are recognized as an expense in the period.

When selling or liquidating assets, their cost and accumulated depreciation of the assets are written off in the financial statements and any gain or loss which are arising from disposal are recorded in the Consolidated income statement.

Depreciation of tangible fixed assets which is calculated under the straight-line depreciation method with useful time of the asset is estimated as follows:

	Years
Building and structure	02 - 30
Machinery and equipment	04 - 10
Transportation	02 - 08
Office equipment	02 - 06

4.8 Finance leases fixed assets

Leases are classified as financial leases if the majority of risks and rewards associated with ownership of the property belong to the lessee. Financial lease assets are stated at cost less accumulated depreciation. The cost of a financial lease fixed asset is the lower price between the fair value of leased assets at the beginning of the lease and the current value of the minimum rent payment. The discount rate for calculating the present value of the minimum lease payment for the lease is the interest rate implied in the lease or the interest rate stated in the lease. In case it is impossible to determine the default interest rate in the lease contract, the loan interest rate will be used at the beginning of the lease.

Financial lease assets are depreciated on a straight-line basis over their estimated useful lives. In the unlikely event that the Group will have the ownership of the property upon the expiry of the lease, the fixed assets will be amortized over the shorter period between the lease term and the estimated useful life. The number of years of depreciation of the types of financial lease fixed assets are as follows:

	Years
Machinery and equipment	05

4.9 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The historical cost of intangible fixed assets include all the expenses that the Group incurs to get fixed assets by the time the asset is put into a state ready for use. Costs related to intangible assets incurred after initial recognition are recognized as expenses in the period, unless these costs are associated with an intangible asset and increase economic benefits from these assets.

When assets are sold or retired, their cost and accumulated depreciation are removed from the balance sheet and any gain or losses resulting from their disposal are recognized in other income or other expense.

The Group's intangible fixed assets include:

Land use rights

Land use rights are all the actual costs that the Group spent related directly to the land use, includes: money spent to have the right to use land, compensation and site clearance expense, leveling, registration fee,... The land use right of the Group is amortised in 13 years to 50 years; for land use rights with indefinite useful life are not amortized depreciation.

Computer software

The expenses of purchasing computer software, which is not a part associated with the relevant hardware, will be capitalised. The initial cost of computer software includes all the expenses paid until the date the software is put into use. Computer software is amortised according to straight –line method in 5 years.

4.10 Construction in progress

Construction in progress presents costs that are directly related (including related interest expenses in accordance with the Group's accounting policy) to assets under construction, machinery and equipment being installed for production, leasing and management purposes as well as costs related to the repair of fixed assets in progress. These assets are stated at cost and are not depreciated.

4.11 Accounts payables and accrued expenses

Accounts payable and accrued payable are recognized for amounts to be paid in the future, which are related to the goods and services received. Accrued payables are recorded based on reasonable estimates of the amounts payable.

The classification of liabilities is trade payable, accrued expenses and other payables are in accordance with the following principles:

- Trade payables reflects the payables occurring from the commercial transactions with purchase of goods, services, property and the seller, which is an independent unit with the Group.
- Accrued payables reflect the amounts payable for goods and services received from the seller or has provided to the buyer but not paid due to no or insufficient billing records, accounting records and payable to employees on sabbatical salary, production costs that must be accrued.
- Other payables reflect the payables from non-commercial payables and not relate to the purchase – sale transactions.

4.12 Salary

Salary expenses are determined based on salary, wage and allowances as stated in agreed-upon labor contracts.

4.13 Salary deduction

Social insurance is deducted base on salary under labor contract at a cost of 17.5% and deducted from employees' salaries 8%.

Health insurance is deducted base on salary under labor contract at a cost of 3% and deducted from employees' salaries 1.5%.

Unemployment insurance is deducted base on salary under labor contract at a cost of 1% and deducted from employees' salaries 1%.

Trade unions fees deducted on salaries to the cost of 2%.

4.14 Owners' equity

Contributed capital of the owner

Capital is recorded according to the amount actually invested by shareholders.

Funds

Funds are appropriated and used in accordance with the Charter of the Parent Company.

4.15 Profit distribution

Profit after corporate income tax is distributed to shareholders after the deduction of funds under the Charter of the Parent Company and the provisions of the law which were approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered non-monetary assets and liabilities in net undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital and interest due to the revaluation of monetary items, the financial instruments and non-monetary items other.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

4.16 Earnings per share

Basic earnings per share amount is computed by dividing net profit for the year attributable to ordinary equity holders of the Parent Company before any appropriation of bonus and welfare fund by the weighted average number of ordinary shares outstanding during the year.

4.17 Revenue

Revenues from sales

Revenues from sales shall be recognized if it simultaneously meets the following five (5) conditions:

(a) The Group has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;
(b) The Group no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
(c) Revenues from sales has been determined with relative certainty;
(d) The Group has gained or will gain economic benefits from the good sale transaction;
(e) It is possible to determine the costs related to the goods sale transaction.

Revenues from rendering services

The revenue of transaction related to the provision of services is recorded when the result of the transaction can be measured reliably. In case that the services are to be provided in many accounting periods, the determination of sales in each period is done on the basis of the service completion rate as of the balance sheet date. The result of this transaction can be measured reliably when satisfy all four conditions:

(a) Revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the purchased service under specific conditions, the Group is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the provided service;
(b) It is possible to obtain economic benefits from the service provision transaction;
(c) The work volume finished on the date of making the accounting balance sheet can be determined;
(d) The costs incurred from the service provision transaction and the costs of its completion can be determined.

Financial income

Income from interest, Distributed dividends and profit are determined on basic:

- Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.
- Distributed dividends and profit are recognized when the Group is entitled to receive dividends or profit from the capital contribution. Dividends received in shares only track the number of shares increases, no recognition of the value of shares received.

4.18 Loan expenses

Loan expenses are loan interest and other costs incurred in direct relation to loans of an enterprise. Loan expenses are recognised as financial expense for the period except where Loan expenses directly related to the construction investment or production of uncompleted assets shall be accounted into the value of such assets (capitalized). The capitalization of loan expenses shall terminate when the major activities necessary to prepare the uncompleted asset for its intended use or sale are completed.

4.19 Corporate income tax

Corporate income tax expenses for the year comprises current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount is calculated on taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between accounting and tax, non-deductible expenses as well as adjusted income are not taxed and losses be transferred.

Deferred income tax

Deferred income tax is the corporate income tax will pay or will be refunded by the temporary differences between the carrying amounts of assets and liabilities for the purpose of preparing the financial statements and the basis to calculate income tax.

Deferred income tax is recognized for all temporary differences tax. Deferred income tax assets are only recognized when the certainty of future get the taxable profits to use those temporary deductible differences.
The carrying amount of deferred tax assets are reconsidered at closing of the financial year and will be reversed to make sure that there is enough taxable profit to allow the benefit of part or all assets to be used. The deferred tax assets did not previously recognize to be reconsidered at closing of the financial year and is recognized when it is sure to enough taxable profit to be able to use this deferred tax assets.

Deferred tax assets and deferred income tax payable is calculated at the estimated tax rates that is applied in the asset is realized or the liability is settled in accordance with the tax rates in effect at closing fiscal year. Deferred income tax is recognized in the income statement and record directly to equity when the tax relates to items directly to equity.

Deferred tax assets and deferred income tax payables are off set as below:

- The Group has a legal right to offset between current income tax assets and current income taxes payable; and

- Deferred tax assets and deferred income tax payables are related to corporate income tax is administered by the same tax authority:
  - For the same taxable Group; or
  - The Group intends to pay current income taxes and deferred tax assets on the basis of net assets or recovered asset at the same with the payment of liabilities for each of periods in future when the materiality of deferred income tax or deferred tax assets to be paid or recovered.

Tax settlement of the Companies in Group will be assessed by the Tax Department. Due to the application of laws and regulations on taxes for different incurred transactions which can be explained in many different ways, tax payable presented in the financial statements can be immediately changed according to the decision of the tax authorities.

4.20 Segment reporting

A business segment is a distinguishable component of an enterprise that engages in the production or provision of individual products or services, or a group of related products or services, and is subject to risks and returns that are different from those of other business segments.

A geographical segment a distinguishable component that is engaged in providing a product or services in a particular economic environment and that has its own risks and returns which are different from of segment operating in other economic environment.

4.21 Related parties

The parties are related if having the ability to control or significant influence across the decision making of financial policies and operations. Parties are also considered to be related if they are subjected to common control or common significant influences. The following individuals/ companies are considered as related parties:

Individuals / Company	Location	Relationship
Construction and Investment Consulting Joint Stock Company	Vietnam	Associate
Golden Paddy Joint Stock Company	Vietnam	Company with the same key members
HB Pharma Joint Stock Company	Vietnam	Company with the same key members
Angiang Import-Export Company	Vietnam	Company with the same key members within the Group
Pomax Corporation	Vietnam	Company with the same key members within the Group
PBP Purchasing By Products One Member Co., Ltd.	Vietnam	Company with the same key members within the Group
Louis Rice One Member Co., Ltd. (now: Louis Rice Import and Export Joint Stock Company)	Vietnam	Company within the Group and investee
Hoa Binh Joint Stock Company	Vietnam	Company related to key members
BV Pharma Joint Stock Company	Vietnam	Company related to key members
Ms. Nguyen Thi Ut Nga	Vietnam	Director of a subsidiary
Mr. Bui Viet Dung	Vietnam	Director of a subsidiary
Mr. Do Manh Hung	Vietnam	Key member of the associate
Mr. Nguyen Kien Giang	Vietnam	Key member of the subsidiary
Mr. Vu Minh Hoang	Vietnam	Director of a subsidiary

Individuals / Company	Location	Relationship
Mr. Nguyen Xuan Hoa	Vietnam	General Director of an associate
Mr. Vu Anh Sinh	Vietnam	Head of branch
The Board of Directors, the Audit Committee, the Board of General Directors		Key members

5. ADDITIONAL INFORMATION TO ITEMS IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand – VND	519,399,762	535,581,857
Demand deposits in banks – VND		
+ Prosperity and Growth Commercial Joint Stock Bank – An Giang Branch	3,327,702,541	-
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – An Giang Branch	104,240,230	4,781,809,180
+ Other banks	944,882,223	710,812,945
Cash equivalents	-	12,000,000,000
	4,896,224,756	**18,028,203,982**

5.2 Financial investments

Financial investments of the Group include Held-to-maturity investments, investments in associates and Investments in other entities. Information about the financial investments of the Group is as follows:

5.2.1 Held-to-maturity investments

	30/06/2026			01/01/2026		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Short-term						
Term deposit (*)						
Term deposit	18,135,191,679	18,135,191,679	-	17,885,434,916	17,885,434,916	-
Accrued interest on term deposits	231,243,405	231,243,405	-	243,898,372	243,898,372	-
Loans (**)						
Short-term loans – Related parties	1,347,519,454	980,650,852	(366,868,602)	4,949,338,561	-	(305,589,040)
Short-term loans – Other entities	65,000,000	-	(65,000,000)	65,000,000	65,000,000	-
Long-term (**)						
Long-term loans – Related parties	12,000,000,000	12,000,000,000	-	-	-	-
	31,778,954,538	**31,347,085,936**	**(431,868,602)**	**23,143,671,849**	**22,838,082,809**	**(305,589,040)**

(*) Held-to-maturity investments comprise term deposits with commercial banks with original maturities ranging from over 6 months to 1 year, bearing interest rates from 3.4% to 4.5% per annum.

The short-term deposit balance as at 30 June 2026 was pledged at a bank as collateral for the Group's borrowings (refer to Notes 5.20).

These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

(**) Details of the balance of Held-to-maturity investments – Loans are as follows:

	30/06/2026		01/01/2026	
	Amount VND	**Provision** VND	**Amount** VND	**Provision** VND
Loans				
Loans – related parties				
Construction and Investment Consulting Joint Stock Company (a)	500,000,000	-	500,000,000	-
HB Pharma Joint Stock Company (b)	160,000,000	-	160,000,000	-
Pomax Corporation	-	-	3,700,000,000	-
Accrued interest receivable on loans - related parties				
Construction and Investment Consulting Joint Stock Company	33,657,535	-	11,342,466	-
HB Pharma Joint Stock Company	563,861,919	(366,868,602)	556,721,095	(305,589,040)
Pomax Corporation	90,000,000	-	21,275,000	-
Short-term loans – Other entities				
Louis Holdings Joint Stock Company (c)	65,000,000	(65,000,000)	65,000,000	-
Long-term loans – related parties				
Pomax Corporation (d)	12,000,000,000	-	-	-
	13,412,519,454	**(431,868,602)**	**5,014,338,561**	**(305,589,040)**

(a) This represents a loan granted by the Parent Company to Construction and Investment Consulting Joint Stock Company under Loan Agreement No. 611/2024/HDVV-TGG-CIC dated 6 November 2024 for the purpose of funding the borrower's business operations. The loan amount is VND 600,000,000 with a term of 12 months. The interest rate is 9% per annum. The loan is unsecured.

Pursuant to Resolution No. 01/2026/TGG/HDQT-NQ dated 26 January 2026 of the Parent Company and Official Letter No. 03/XDTVDT dated 19 January 2026 of Construction and Investment Consultancy Joint Stock Company regarding the request for extension of the loan agreement, the Board of Directors approved an extension of 12 months from 6 November 2025 for Loan Agreement No. 611/2024/HDVV-TGG-CIC dated 06 November 2024.

(b) This represents a short-term loan granted by the Parent Company to HB Pharma Joint Stock Company under Loan Agreement No. 3107/TGG-CIC/HDVV-2025 dated 31 July 2025. The loan term is 12 months with an interest rate of 9% per annum. The loan is unsecured. As at the date of these financial statements, the Parent Company has not yet signed a new extension agreement.

(c) This represents a loan granted by Louis AMC Asset Management and Exploitation Company Limited (the subsidiary) to Louis Holdings Joint Stock Company under Loan Agreement No. 02122022/VAS-AMC-HDMT dated 2 December 2022. The loan bears interest at 0% per annum, with a term of 2 months from the disbursement date. As at the date of these financial statements, the subsidiary has not yet signed a new extension agreement.

(d) This represents an unsecured loan provided by Angimex Furious Company Limited (a subsidiary) to Pomax Corporation, bearing interest at a rate of 9% per annum, with a loan term of 3 years.

5.2.2 Investment in associates

	30/06/2026		01/01/2026	
	Cost	Book value under equity method	Cost	Book value under equity method
	VND	VND	VND	VND
Construction and Investment Consulting Joint Stock Company (*)	23,532,000,000	28,974,031,734	23,532,000,000	28,992,309,815
	23,532,000,000	**28,974,031,734**	**23,532,000,000**	**28,992,309,815**

(*) This represents an investment in Construction and Investment Consulting Joint Stock Company (abbreviated as "CIC") pursuant to share transfer agreements entered into in 2023, 2024 and 2025 with individual shareholders for the transfer of all rights and obligations in CIC to the Parent Company, comprising 2,353,200 shares, representing an ownership interest of 35.65% and a voting interest of 35.65%.

As at the date of issuance of this Report, the Group has assessed the financial position and recoverability of its investment in CIC based on CIC's unreviewed financial statements for the six-month period ended 30 June 2026. The investment was recorded at original cost of VND 23,532,000,000.

5.2.3 Investments in other entities

	30/06/2026			01/01/2026		
	Cost	Provision	Fair value	Cost	Provision	Fair value
	VND	VND	VND	VND	VND	VND
Louis Rice Import and Export Joint Stock Company (a)	9,795,414,653	(9,795,414,653)	(*)	9,795,414,653	(9,795,414,653)	(*)
	9,795,414,653	**(9,795,414,653)**		**9,795,414,653**	**(9,795,414,653)**	

(a) This investment relates to the transfer of capital contribution in Louis Rice Import and Export Joint Stock Company (formerly Louis Rice One Member Limited Liability Company) to the Group's subsidiary, Louis AMC Asset Management and Exploitation Joint Stock Company, from Louis Holdings Joint Stock Company, with a capital contribution value of VND 7,193,000,000, representing 10% ownership and voting rights. The subsidiary has not recognized any impairment provision on this investment as of 30 June 2026, as it has not yet obtained the reviewed financial statements of Louis Rice Import and Export Joint Stock Company for the six-month period ended 30 June 2026.

Louis Rice Import and Export Joint Stock Company is a joint stock company operating under Enterprise Registration Certificate No. 0315924647, initially issued on 25 September 2019 and amended for the ninth time on 26 April 2022. The charter capital Louis Rice Import and Export Joint Stock Company is VND 71,930,000,000.

(*) As at 30 June 2026 and 01 January 2026, the Group has not determined the fair value of these investments to disclose in the Notes to the financial statements, because there is no listed price on the market and Vietnamese accounting standards, the Vietnamese enterprise accounting regime. There is currently no guidance on how to calculate fair value and use valuation techniques. The fair value of these investments may differ from the carrying amount.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

5.3 Short-term accounts receivables

	30/06/2026		01/01/2026	
	Amount VND	Provision VND	Amount 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)
Mr. Nguyen Xuan Hoa (*)	8,000,000,000	-	8,000,000,000	-
Trade receivables – other parties				
Bad debt purchased from Sametel Corporation	2,042,852,987	(2,042,852,987)	2,042,852,987	(2,042,852,987)
Lam Dong Pharmaceutical Joint Stock Company (Ladophar)	283,200,000	-	283,200,000	-
Angimex Food Company Limited (now: 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)
Other customers	1,797,049,261	(1,283,356,845)	2,078,969,878	(1,186,243,748)
	13,594,377,669	**(4,797,485,253)**	**13,876,298,286**	**(4,700,372,156)**

(*) This represents the remaining principal receivable relating to the sale of an investment property - comprising the value of the building and the land use rights at 678 Kinh Duong Vuong Street, Quarter 1, An Lac Ward, Binh Tan District, Ho Chi Minh City - by Louis AMC Asset Management and Exploitation Joint Stock Company (a subsidiary) to Mr. Nguyen Xuan Hoa in 2024. The subsidiary granted Mr. Nguyen Xuan Hoa an extension of the payment term for an amount of VND 8,000,000,000, bearing interest at a rate of 9% per annum for six months from 1 February 2026, pursuant to the Agreement on Extension of Payment Term No. 0102/2026/AMC-NXH dated 1 February 2026.

5.4 Short-term advances to suppliers

	30/06/2026 VND	01/01/2026 VND
Advances to related parties		
Construction and Investment Consulting Joint Stock Company	1,500,000,000	-
Advances to other suppliers		
Honda Vietnam Company Ltd	8,599,174,039	6,225,131,314
Ha Noi Technology Transfer and Architecture Company Limited	550,000,001	550,000,001
Branch of ACC Corporation – ACC Consulting, Design and Construction Enterprise	430,000,000	430,000,000
Other suppliers	354,690,200	446,593,002
	11,433,864,240	**7,651,724,317**

5.5 Other short-term, long-term receivables

5.5.1 Other short-term receivables

	30/06/2026		01/01/2026	
	Amount VND	Provision VND	Amount VND	Provision VND
Receivables – related parties				
Interest receivable on late payment - Mr. Nguyen Xuan Hoa	808,849,315	-	721,808,219	-
Mr. Vu Minh Hoang (a)	7,550,000,000	(1,887,500,000)	7,550,000,000	-

	30/06/2026		01/01/2026	
	Amount VND	**Provision** VND	**Amount** VND	**Provision** VND
Receivables – other parties				
Advances	544,000,000	(540,000,000)	544,000,000	(540,000,000)
Value-added tax not yet declared	95,454,526	-	127,272,732	-
Pledged, mortgaged, deposits and collateral	410,000,000	-	60,000,000	-
Ms. Tu Thi Hong Thanh (b)	45,000,000,000	(45,000,000,000)	45,000,000,000	(45,000,000,000)
Other receivables	1,048,628,514	-	100,705,126	-
	55,454,932,355	**(47,427,500,000)**	**54,103,786,077**	**(45,540,000,000)**

(a) This represents a receivable arising from the transfer of equity interest in HB Pharma Joint Stock Company to Mr. Bui Ngoc My under Share Transfer Agreement No. 78/2024/HDCNCP/TGG-BNM dated 1 December 2024. The total number of shares transferred is 755,000 shares, equivalent to VND 7,550,000,000 (par value of VND 10,000 per share). On 15 July 2025, the Parent Company entered into a tripartite agreement with Mr. Bui Ngoc My and Mr. Vu Minh Hoang, whereby Mr. Vu Minh Hoang agreed to settle the full consideration for the share transfer to the Parent Company, following the Share Transfer Agreement No. 492/2025/HDCNCP/TGG.BNM dated 15 July 2025 between Mr. Bui Ngoc My and Mr. Vu Minh Hoang for the transfer of the entire shareholding in HB Pharma Joint Stock Company to Mr. Vu Minh Hoang. As at the date of issuance of these financial statements, the Parent Company has not yet received the proceeds from this transfer.

(b) This represents the amount prepaid by the Parent Company to Ms. Tu Thi Hong Thanh for the acquisition of 7,500,000 shares in Golden Paddy Joint Stock Company with a total value of VND 75,000,000,000 under the Share Transfer Agreement No. 01/2021/HĐCNCP dated 10 September 2021. As at 31 December 2021, Ms. Tu Thi Hong Thanh had completed the transfer of 3,000,000 shares to the Parent Company, equivalent to VND 30,000,000,000 at par value. The remaining prepaid amount of VND 45,000,000,000 corresponds to 4,500,000 shares which Ms. Tu Thi Hong Thanh did not have legal ownership of and therefore could not transfer to the Parent Company. As at the date of issuance of this Report, the Parent Company has not been able to contact Ms. Tu Thi Hong Thanh for the recovery of this amount.

5.5.2 Other long-term receivables

	30/06/2026		01/01/2026	
	Amount VND	**Provision** VND	**Amount** VND	**Provision** VND
Receivables – other organizations and individuals				
Long-term deposits and collateral	786,000,000	-	821,000,000	-
Deposit related to finance lease contract	-	-	350,000,000	-
VAT related to finance lease contract	-	-	31,818,160	-
	786,000,000	**-**	**1,202,818,160**	**-**

5.6 Bad debts

	30/06/2026		01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Trade receivables				
Short-term trade receivables from 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)
Receivables and payables from/to other entities and individuals				
Angimex Food Processing Company Limited	278,228,739	(278,228,739)	278,228,739	(278,228,739)
Angimex Food Joint Stock Company	113,898,960	(113,898,960)	113,898,960	(113,898,960)
Bad debt purchased from Sametel Corporation	2,042,852,987	(2,042,852,987)	2,042,852,987	(2,042,852,987)
Akisei Service and Trading Company Limited	32,400,000	(32,400,000)	32,400,000	(32,400,000)
Other customers	1,302,097,245	(1,250,956,845)	1,209,902,245	(1,153,843,748)
Short-term advances to suppliers				
Ha Noi Technology Transfer and Architecture Company Limited	550,000,001	(550,000,001)	550,000,001	(550,000,001)
Branch of ACC Corporation – ACC Consulting, Design and Construction Enterprise	430,000,000	(430,000,000)	430,000,000	(430,000,000)
Other suppliers	298,653,002	(298,653,002)	298,653,002	(298,653,002)
Held-to-maturity investments				
HB Pharma Joint Stock Company – Related parties	563,861,919	(366,868,602)	556,721,095	(305,589,040)
Louis Holdings Joint Stock Company	65,000,000	(65,000,000)	65,000,000	-
Other short-term receivables – Related parties				
Mr. Vu Minh Hoang	7,550,000,000	(1,887,500,000)	7,550,000,000	-
Other short-term receivables – other organizations and individuals				
Ms. Tu Thi Hong Thanh	45,000,000,000	(45,000,000,000)	45,000,000,000	(45,000,000,000)
Ms. Le Thi Minh Quan	540,000,000	(540,000,000)	540,000,000	(540,000,000)
	59,846,140,575	**(53,935,506,858)**	**59,746,804,751**	**(51,824,614,199)**

5.7 Inventories

	30/06/2026		01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Goods (*)	53,625,767,543	(2,788,069,262)	55,798,160,202	(2,539,383,737)
	53,625,767,543	**(2,788,069,262)**	**55,798,160,202**	**(2,539,383,737)**

Some of the Group's goods are mortgaged to secure short-term loans at banks (see Notes 5.20).

(*) As at 30 June 2026, the Group's inventories include the balance of inventories of Louis AMC Asset Management and Exploitation Joint Stock Company ("Louis AMC" – a subsidiary), which comprise machinery and equipment acquired by this subsidiary through liquidation from Louis Holdings Joint Stock Company for resale to potential partners. The entire balance of these inventories, amounting to VND 12,272,727,273 as at 30 June 2026 (31 December 2025: VND 12,272,727,273), was held at the premises of Louis Holdings Joint Stock Company. As at 30 June 2026, Louis AMC was unable to perform a physical count of these inventories or obtain confirmation of the quantities held at Louis Holdings Joint Stock Company.

5.8 Short-term, long-term deferred expenses

5.8.1 Short-term deferred expenses

	30/06/2026 VND	01/01/2026 VND
Office rental expenses	699,501,112	547,250,000
Other deferred expenses	324,021,794	138,361,753
	1,023,522,906	**685,611,753**

5.8.2 Long-term deferred expenses

	30/06/2026 VND	01/01/2026 VND
Office rental expenses (*)	11,082,251,067	11,255,411,241
Other deferred expenses	140,376,488	93,214,470
	11,222,627,555	**11,348,625,711**

(*) This is a prepaid expense for leasing commercial service space and office area at SME Hoang Gia building, based on Lease Agreement No. 01-T5 (S1-S3) HDCTMB-SME-HG dated 20 June 2016, between the Parent Company and Hoang Gia Real Estate Group Joint Stock Company. The total leased area is 582 m², with a lease term from June 2016 to June 2058. The total fixed rental value according to the contract is VND 16,000,000,000.

5.9 Increase, decrease of tangible fixed assets

	Building and structure VND	Machinery and equipment VND	Transportation VND	Office equipment VND	Total VND
HISTORICAL COST					
At 01/01/2026	26,985,666,163	14,231,057,920	850,023,115	2,605,244,476	44,671,991,674
Completion from construction projects	1,179,319,499	-	-	-	1,179,319,499
Other decreases	(300,706,640)	-	-	(38,116,064)	(338,822,704)
At 30/06/2026	**27,864,279,022**	**14,231,057,920**	**850,023,115**	**2,567,128,412**	**45,512,488,469**
ACCUMULATED DEPRECIATION					
At 01/01/2026	11,436,220,997	8,179,818,994	644,826,372	2,080,269,217	22,341,135,580
Depreciation in period	1,843,476,762	920,824,062	30,830,892	218,131,836	3,013,263,552
Other decreases	(300,706,640)	-	-	(38,116,064)	(338,822,704)
At 30/06/2026	**12,978,991,119**	**9,100,643,056**	**675,657,264**	**2,260,284,989**	**25,015,576,428**
NET BOOK VALUE					
At 01/01/2026	15,549,445,166	6,051,238,926	205,196,743	524,975,259	22,330,856,094
At 30/06/2026	**14,885,287,903**	**5,130,414,864**	**174,365,851**	**306,843,423**	**20,496,912,041**

The historical cost of fully depreciated tangible fixed assets but still in use:

At 01/01/2026	1,850,160,685	-	356,728,815	418,793,728	2,625,683,228
At 30/06/2026	**1,549,454,045**	**-**	**356,728,815**	**380,677,664**	**2,286,860,524**

The net book value of these fixed assets as at 30 June 2026 have been mortgaged to secure bank loans is VND 4,258,254,411 (as at 31 December 2025: VND 4,752,252,660) (see Notes 5.20).

5.10 Increase, decrease of finance leased fixed assets

	Machinery and equipment VND
HISTORICAL COST	
At 01/01/2026	10,333,861,356
At 30/06/2026	**10,333,861,356**
ACCUMULATED DEPRECIATION	
At 01/01/2026	7,750,396,035
Depreciation in period	1,033,386,138
At 30/06/2026	**8,783,782,173**
NET BOOK VALUE	
At 01/01/2026	2,583,465,321
At 30/06/2026	**1,550,079,183**

5.11 Increase, decrease of intangible fixed assets

	Land use right VND	**Computer software** VND	**Total** VND
HISTORICAL COST			
At 01/01/2026	60,382,713,193	670,130,000	61,052,843,193
Increase in period	-	-	-
At 30/06/2026	**60,382,713,193**	**670,130,000**	**61,052,843,193**
ACCUMULATED DEPRECIATION			
At 01/01/2026	-	620,550,490	620,550,490
Depreciation in period	-	18,211,878	18,211,878
At 30/06/2026	**-**	**638,762,368**	**638,762,368**
NET BOOK VALUE			
As at 01/01/2026	60,382,713,193	49,579,510	60,432,292,703
As at 30/06/2026	**60,382,713,193**	**31,367,632**	**60,414,080,825**

The historical cost of fully depreciated intangible fixed assets but still in use:

At 01/01/2026	-	43,065,000	43,065,000
At 30/06/2026	**-**	**513,292,000**	**513,292,000**

The net book value of these fixed assets as at 30 June 2026 have been mortgaged to secure bank loans is VND 60,382,713,193 (as at 31 December 2025: VND 60,382,713,193) (see Notes 5.20).

5.12 Construction in progress

	01/01/2026	Additions during the period	Transfer to property, plant and equipment	Other decreases	30/06/2026
	VND	VND	VND	VND	VND
Acquisition of property, plant and equipment	-	268,000,000	-		268,000,000
Capital construction		811,472,105	(811,472,105)	(4,166,667)	-
Major repairs of property, plant and equipment	-	376,714,061	(376,714,061)	(4,700,000)	-
	-	**1,456,186,166**	**(1,188,186,166)**	**(8,866,667)**	**268,000,000**

5.13 Goodwill

	Goodwill
	VND
HISTORICAL COST	
At 01/01/2026	23,710,115,909
Increase in period	-
At 30/06/2026	**23,710,115,909**
ACCUMULATED AMORTIZATION	
At 01/01/2026	7,472,207,724
Amortization in period	1,181,281,024
At 30/06/2026	**8,653,488,748**
NET CARRYING AMOUNT	
At 01/01/2026	16,237,908,185
At 30/06/2026	**15,056,627,161**

5.14 Trade accounts payable

	30/06/2026	01/01/2026
	VND	VND
Payables – related parties		
Construction and Investment Consulting Joint Stock Company	87,556,054	87,556,054
Angiang Import-Export Company	-	1,855,763,953
Payables – other parties		
Branch of Honda Vietnam Co., Ltd. in Ho Chi Minh City	4,104,301,432	4,090,308,090
Trong Thi Trading Company Limited	53,880,000	53,880,000
Other suppliers	37,255,179	37,499,760
	4,282,992,665	**6,125,007,857**

5.15 Short-term advance from customers

	30/06/2026	01/01/2026
	VND	VND
Advances from other customers		
Pegasus Pharmaceutical Company Limited	20,000,000	20,000,000
Other customers	-	352,041,320
	20,000,000	**372,041,320**

5.16 Taxes and (receivables), payables to State budget

	01/01/2026		Transaction in period		30/06/2026	
	Payables VND	**Receivables** VND	**Payables** VND	**Paid/ Deducted** VND	**Payables** VND	**Receivables** VND
VAT on domestic goods	224,596,713	-	2,349,330,491	(2,573,927,204)	-	-
Corporate income tax	-	(2,931,520,483)	-	-	-	(2,931,520,483)
Personal income tax	17,046,666	(3,477,628)	113,787,053	(194,150,043)	13,846,666	(80,640,618)
Other taxes	-	-	4,000,000	(4,000,000)	-	-
	241,643,379	**(2,934,998,111)**	**2,467,117,544**	**(2,772,077,247)**	**13,846,666**	**(3,012,161,101)**

Value-added tax

The Group declares value-added tax by deduction method. VAT rates for domestic goods are non-taxable, 8% and 10%.

Corporate income tax

Corporate income tax ("CIT") payable in period is estimated as follows:

	From 01/01/2026 to 30/06/2026 VND	**From 01/01/2025 to 30/06/2025** VND
Accounting profit before tax	**(321,986,835)**	**(4,272,469,782)**
Adjusted in accounting profit to determine taxable profit:		
Increase adjustments	1,594,141,368	2,639,072,469
Decrease adjustments	18,278,081	(136,299,656)
Assessable income	**1,290,432,614**	**(1,769,696,969)**
Tax losses carried forward	(5,861,776,769)	(1,334,225,564)
Taxable income	**(4,571,344,155)**	**(3,103,922,533)**
CIT rate	20%	20%
Current CIT expenses	**-**	**-**

The Parent Company and subsidiaries are obliged to pay tax at the normal rate of 20% of taxable income.

Deferred corporate income tax expenses are as follows:

	From 01/01/2026 to 30/06/2026 VND	**From 01/01/2025 to 30/06/2025** VND
Temporary differences arising and reversal	(671,974,732)	245,192,909

Other taxes

The Parent Company and subsidiaries declares and pays other taxes in accordance to current regulations.

5.17 Short-term accrued expenses

	30/06/2026 VND	01/01/2026 VND
Accrued expenses – other individual, organization		
Interest expense	1,582,192	3,164,383
Office rental expense	740,000,000	360,000,000
Other expenses	-	184,937,350
	741,582,192	**548,101,733**

5.18 Short-term, long-term unrealized revenues

5.18.1 Short-term unrealized revenues

	30/06/2026 VND	01/01/2026 VND
Unearned revenue related to other organizations and individuals		
The difference between the sale and leaseback price of the asset is higher than the fair value of the Fixed asset	177,048,666	236,064,898
Leasing of commercial floor space	31,818,182	31,818,182
Warehouse leasing	102,000,000	108,000,000
	310,866,848	**375,883,080**

5.18.2 Long-term unrealized revenues

	30/06/2026 VND	01/01/2026 VND
Unearned revenue related to other organizations and individuals		
The difference between the sale and leaseback price of the asset is higher than the fair value of the Fixed asset	-	59,016,218
	-	**59,016,218**

5.19 Other short-term and long-term payables

5.19.1 Other short-term payables

	30/06/2026 VND	01/01/2026 VND
Other payables - other individual, organization		
Trade union, insurance payables	725,855,600	796,168,600
Ms. Vo Trinh Ngan Giang – Borrowings	150,000,000	150,000,000
Other payables	586,454,920	624,191,639
	1,462,310,520	**1,570,360,239**

5.19.2 Other long-term payables

	30/06/2026 VND	01/01/2026 VND
Other payables - other individual, organization		
Receive long-term deposits and collaterals	432,900,000	402,900,000
	432,900,000	**402,900,000**

5.20 Short-term and Long-term loans and finance lease liabilities

5.20.1 Short-term loans and finance lease liabilities

	30/06/2026		01/01/2026	
	Amount	**Payment capability**	**Amount**	**Payment capability**
	VND	VND	VND	VND
Short-term loans payable to other entities				
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – An Giang Branch (a)	64,362,718,018	64,362,718,018	68,462,718,018	68,462,718,018
Current portion of long-term finance lease liabilities				
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch	1,049,999,830	1,049,999,830	1,400,000,040	1,400,000,040
	65,412,717,848	**65,412,717,848**	**69,862,718,058**	**69,862,718,058**

(a) This represents short-term loans obtained by Angimex Furious Company Limited (a subsidiary) from Joint Stock Commercial Bank for Investment and Development of Vietnam – An Giang Branch. The loans are used to supplement working capital for production and business activities and bear interest at rates specified in the respective debt acknowledgement agreements. The loans have a term of 12 months. These loans are secured by pledges of term deposits, intangible fixed assets and inventories, as well as mortgages over the receivables of the subsidiary.

Details of arising short-term loans and finance lease liabilities in the year are as follows:

	01/01/2026	Increase in period	Transferred from long-term loans	Paid in period	30/06/2026
	VND	VND	VND	VND	VND
Short-term loans - banks	68,462,718,018	125,658,584,012	-	(129,758,584,012)	64,362,718,018
Current portion of finance lease liabilities	1,400,000,040	-	349,999,810	(700,000,020)	1,049,999,830
	69,862,718,058	**125,658,584,012**	**349,999,810**	**(130,458,584,032)**	**65,412,717,848**

5.20.2 Long-term loans and finance lease liabilities

	30/06/2026		01/01/2026	
	Amount	**Payment capability**	**Amount**	**Payment capability**
	VND	VND	VND	VND
Long-term loans and finance lease liabilities payable to other organizations				
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch (b)	1,049,999,830	1,049,999,830	1,749,999,850	1,749,999,850
Current portion of finance lease liabilities	(1,049,999,830)	(1,049,999,830)	(1,400,000,040)	(1,400,000,040)
	-	**-**	**349,999,810**	**349,999,810**

(b) This is a long-term finance lease between Louis AMC Asset Management and Exploitation Joint Stock Company (a subsidiary) and the Finance Lease Company Limited, a wholly-owned subsidiary of Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch, under Finance Lease Contract No. 17/2022/CN.MN-CTTC (non-cancellable contract) dated 31 March 2022. The leased asset value is VND 11,367,247,492 (including 10% VAT). The lease interest rate applied during the first 3 months from the initial disbursement, but no later than 30 June, 2022, was 7%.

The lease interest rate is adjusted every 3 months from the initial disbursement date but shall not be lower than the floor interest rate of the Finance Lease Company Limited, a wholly-owned subsidiary of Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch, applicable at each period. The lease term is 60 months from the debt acquisition date.

The purpose of the lease is to serve lawful business production activities according to the financial lease project/plan of the subsidiary. The leased asset is used at the factory of Lam Dong Pharmaceutical Joint Stock Company (Ladophar) located at Lots BII-1, BII-3, BII-5, BII-7, Phu Hoi Industrial Zone, Duc Trong District, Lam Dong Province.

The contract has no collateral assets but is guaranteed by Lam Dong Pharmaceutical Joint Stock Company (Ladophar) with an irrevocable payment guarantee for Louis AMC Asset Management and Exploitation Joint Stock Company.

Details of arising long-term loans and finance lease liabilities in the period are as follows:

	01/01/2026	Transferred to current loans	Paid in period	30/06/2026
	VND	VND	VND	VND
Long-term finance lease liabilities	349,999,810	(349,999,810)	-	-
	349,999,810	**(349,999,810)**	**-**	**-**

5.21 Bonus and welfare funds

	01/01/2026	Increase in period	Paid in period	30/06/2026
	VND	VND	VND	VND
Bonus fund	608,773,364	-	-	608,773,364
Welfare fund	722,273,364	-	-	722,273,364
	1,331,046,728	**-**	**-**	**1,331,046,728**

5.22 Deferred income tax liabilities

	30/06/2026	01/01/2026
	VND	VND
Deferred income tax liability relating to taxable temporary differences	16,171,196,073	16,843,170,805
	16,171,196,073	**16,843,170,805**

The corporate income tax rate used to determine the deferred corporate income tax value is 20%.

5.23 Owner's equity

5.23.1 Owner's equity movements

	Owners' invested capital VND	Investment and development funds VND	Retained earnings VND	Non-controlling shareholder profit VND	Total VND
At 01/01/2025	272,999,900,000	2,889,093,455	(146,916,614,728)	49,432,170,918	178,404,549,645
Profit in period	-	-	(3,709,352,091)	(808,310,600)	(4,517,662,691)
At 30/06/2025	**272,999,900,000**	**2,889,093,455**	**(150,625,966,819)**	**48,623,860,318**	**173,886,886,954**
At 01/07/2025	272,999,900,000	2,889,093,455	(150,625,966,819)	48,623,860,318	173,886,886,954
Profit in period	-	-	(5,097,565,382)	(1,358,319,848)	(6,455,885,230)
At 31/12/2025	**272,999,900,000**	**2,889,093,455**	**(155,723,532,201)**	**47,265,540,470**	**167,431,001,724**
At 01/01/2026	272,999,900,000	2,889,093,455	(155,723,532,201)	47,265,540,470	167,431,001,724
Profit in period	-	-	(1,706,825,231)	2,056,813,128	349,987,897
At 30/06/2026	**272,999,900,000**	**2,889,093,455**	**(157,430,357,432)**	**49,322,353,598**	**167,780,989,621**

5.23.2 Detail of owner's invested equity

According to the Parent Company's Enterprise Registration Certificate (amended), the charter capital of the Parent Company is VND 272,999,900,000. As at 30 June 2026, the Parent Company's charter capital was fully contributed as follows:

	30/06/2026			01/01/2026		
	Shares	Value VND	Rate %	Shares	Value VND	Rate %
Mr. Ngo Quang Tuan	2,900,000	29,000,000,000	10.62	2,900,000	29,000,000,000	10.62
Ms. Dao Thi Thom	1,301,000	13,010,000,000	4.77	1,301,000	13,010,000,000	4.77
Other shareholders	23,098,990	230,989,900,000	84.61	23,098,990	230,989,900,000	84.61
	27,299,990	**272,999,900,000**	**100.00**	**27,299,990**	**272,999,900,000**	**100,00**

5.23.3 Shares

	30/06/2026 Share	01/01/2026 Share
Number of issued registered shares	27,299,990	27,299,990
Number of shares sold to the public	27,299,990	27,299,990
Common shares	*27,299,990*	*27,299,990*
Preferred shares	-	-
Number of repurchased shares	-	-
Common shares	-	-
Preferred shares	-	-
Number of shares in circulation	27,299,990	27,299,990
Common shares	*27,299,990*	*27,299,990*
Preferred shares	-	-

Par value of shares in circulation: VND 10,000/ share.

6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Net revenues from sale of goods and rendering of services

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Revenue from sale of goods	170,105,814,425	204,778,721,978
Revenue from rendering of services	5,723,653,099	5,189,093,877
Revenue from leasing machinery and equipment	1,080,000,000	1,080,000,000
Other revenue	186,162,084	-
Deduction:		
- Returned goods	(1,382,120)	(150,918,834)
Net revenues	**177,094,247,488**	**210,896,897,021**

6.2 Cost of sales

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cost of goods sold	146,167,496,101	189,819,195,812
Cost of commercial floor leasing	387,616,724	173,160,174
Cost of services for leasing machinery and equipment	1,759,657,779	1,873,050,048
(Reversal of)/ Provision for devaluation of inventories	248,685,525	10,113,054
	148,563,456,129	**191,875,519,088**

6.3 Financial income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Interest from deposit	695,313,286	336,879,797
Interest income from loans	29,455,893	26,778,081
Interest on overdue payments	357,041,096	357,041,096
	1,081,810,275	**720,698,974**

6.4 Financial expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Loans interest expense	2,494,003,526	2,768,788,836
Provision for impairment of investments in other entities – held-to-maturity (short-term)	126,279,562	-
	2,620,283,088	**2,768,788,836**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

6.5 Selling expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Labor expenses	12,490,102,892	8,921,040,634
Depreciation expenses	476,882,152	794,723,863
Warehouse, premises, and office rental expenses	914,016,888	1,470,443,110
Promotion expenses	100,745,940	637,205,307
Transportation expenses	315,436,670	505,611,000
Other selling expenses	2,148,963,073	1,958,075,621
	16,446,147,615	**14,287,099,535**

6.6 General and administration expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Labor expenses	3,192,617,851	2,627,605,337
Tools and equipment expenses	-	40,881,976
Depreciation expenses	1,711,141,730	1,451,793,088
Tax and fees	4,000,000	9,000,000
Amortization of goodwill	1,181,281,024	1,181,281,024
(Reversal of)/Provision for doubtful debts	1,984,613,097	161,886,539
Service expenses	346,773,259	1,357,833,602
Premises rental expense	1,213,190,000	1,500,000,000
Other general and administration expenses	1,801,950,707	1,112,231,567
	11,435,567,668	**9,442,513,133**

6.7 Other incomes

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Gain on disposal of assets	-	1,909,090,909
Income from distributor's support	381,129,906	227,476,496
Commission income	261,229,389	273,380,392
Other income	2,868,778	4,258,702
	645,228,073	**2,414,206,499**

6.8 Other expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Fines	59,540,090	65,001,340
Other expenses	-	1,650,000
	59,540,090	**66,651,340**

6.9 Basic earnings per share

The calculation of basic earnings per share attributable to shareholders holding common shares of the Parent Company are made on the basis of the following data:

		From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Profit for the year attributable to shareholders holding common shares of the Parent Company	VND	(1,706,825,231)	(3,709,352,091)
Deduction: bonus and welfare funds	VND	-	-
Profit to calculate EPS	VND	**(1,706,825,231)**	**(3,709,352,091)**
Outstanding common shares on average during the period	share	27,299,990	27,299,990
Earnings per share	VND/share	**(63)**	**(136)**

6.10 Production and business costs by element

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Labor expenses	15,682,720,743	11,548,645,971
Depreciation expenses	4,064,861,568	4,234,799,449
Provision expense / (reversal)	1,984,613,097	(96,435,560)
External service expenses	1,013,325,071	3,482,810,521
Other expenses	3,954,913,780	3,120,189,164
	26,700,434,259	**22,290,009,545**

7. OTHER INFORMATION

7.1 Transactions and balances with related parties

The related parties with the Group include key members of management, the individuals involved with key members and other related parties.

Transactions and balances with key members, the individuals involved with key members

Remuneration paid to key managers of the Parent Company during the period was as follow:

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Salary and income		
Mr. Ly Thanh Nha	127,733,866	395,801,598
Mr. Vo Kim Nguyen	372,885,742	355,922,665

Transactions and balances with other related parties

Significant transactions with related parties in period are as follows:

Related parties	**Transaction**	**From 01/01/2026 to 30/06/2026** VND	**From 01/01/2025 to 30/06/2025** VND
Construction and Investment Consulting Joint Stock Company			
	Office rental expenses	-	327,235,505
	Interest income from loans	22,315,069	26,778,081
Angiang Import-Export Company			
	Purchase of goods	760,000,000	1,500,000,000
Pomax Corporation			
	Loans	12,000,000,000	-
	Loan repayment	3,700,000,000	-
	Interest income from loans	296,400,000	-
HB Pharma Joint Stock Company			
	Interest income from loans	7,140,824	-
	Paid on behalf	-	1,158,000
Mr. Nguyen Xuan Hoa			
	Interest on overdue payments	357,041,096	357,041,096
Mr. Nguyen Kien Giang			
	Advances	300,000,000	-
	Settlement of advances	300,000,000	-

The balance of accounts receivable/ payable with related parties is as follows:

	30/06/2026 VND	**01/01/2026** VND
Mr. Vu Minh Hoang		
Other short-term receivables	7,550,000,000	7,550,000,000
Mr. Nguyen Xuan Hoa		
Short-term trade receivables	8,000,000,000	8,000,000,000
Other short-term receivables	808,849,315	721,808,219
Louis Rice Import and Export Joint Stock Company		
Short-term trade receivables	296,315,467	296,315,467
Angiang Import-Export Company		
Short-term trade receivables	782,832,255	782,832,255
Trade accounts payable	-	1,855,763,953
HB Pharma Joint Stock Company		
Held-to-maturity investments – short-term loans	723,861,919	716,721,095
Construction and Investment Consulting Joint Stock Company		
Held-to-maturity investments – short-term loans	533,657,535	511,342,466
Trade accounts payable	87,556,054	87,556,054
Short-term advances to suppliers	1,500,000,000	-
Pomax Corporation		
Held-to-maturity investments – short-term loans	90,000,000	3,721,275,000
Held-to-maturity investments – long-term loans	12,000,000,000	-

7.2 Segment reporting

Operation segment reporting

Segment income statement by operating activities for the six-month period ended 30 June 2026:

	Commercial activities VND	Sale of finished product activities VND	Service provision and rental activities VND	Total VND
Net revenue from sale of goods and rendering of services	175,736,808,133	-	2,357,439,355	178,094,247,488
Cost of goods sold according to segment	(146,416,181,626)	-	(2,147,274,503)	(148,563,456,129)
Business results by segment	**29,320,626,507**	-	**210,164,852**	**29,530,791,359**
Costs not allocated by segment				(28,881,715,283)
Operating profit				649,076,076
Financial income				1,081,810,275
Financial expenses				(2,620,283,088)
Profit or loss of joint venture and associate				(18,278,081)
Other income				645,228,073
Other expenses				(59,540,090)
Current CIT expense				-
Deferred CIT expense				671,974,732
Net profit after CIT				**349,987,897**

Segment income statement operating activities for the six-month period ended 30 June 2025:

	Commercial activities VND	Sale of finished product activities VND	Service provision and rental activities VND	Total VND
Net revenue from sale of goods and rendering of services	209,762,701,218	-	1,134,195,803	210,896,897,021
Cost of goods sold according to segment	(189,829,308,866)	-	(2,046,210,222)	(191,875,519,088)
Business results by segment	**19,933,392,352**	-	**(912,014,419)**	**19,021,377,933**
Costs not allocated by segment				(23,729,612,668)
Operating profit				(4,708,234,735)
Financial income				720,698,974
Financial expenses				(2,768,788,836)
Profit or loss of joint venture and associate				136,299,656
Other income				2,414,206,499
Other expenses				(66,651,340)
Current CIT expense				-
Deferred CIT expense				(245,192,909)
Net profit after CIT				**(4,517,662,691)**

Geographical segment reporting

The Group does not present information on geographical segments, as its operations are conducted in a single geographical region, Vietnam.

7.3 Contingent liabilities

On 22 January, 2024, Lam Dong Pharmaceutical Joint Stock Company (Ladophar) (referred to as "Ladophar") sent Official Letter No. 06/CV-LDP/2024 requesting Louis AMC Asset Management and Exploitation Joint Stock Company (subsidiary) (referred to as "Louis AMC") to pay for major repairs and maintenance costs in 2022 and 2023 for the assets that Ladophar is leasing from Louis AMC with a total amount of VND 483,325,000 by offsetting debt.

At the same time, Ladophar also informed Louis AMC about the repair and maintenance of machinery and equipment in the first quarter of 2024 for 11 tea machines, vacuum microwave dryers and conveyor microwaves with a total estimated cost of VND 282,631,000.

According to Official Dispatch No. 2501/2024/CV-AMC dated 25 January, 2024, Louis AMC responded that it did not agree to pay the repair and maintenance costs for 2022 and 2023, and Louis AMC has not yet agreed on the value of the repair and maintenance costs for 2024. At the time of issuing this report, the two parties have not yet reached a final agreement on whether Louis AMC is obligated to pay the above costs or not.

In addition, there are no other contingent liabilities arising from past events that may affect the information presented in the interim consolidated financial statements that the Group does not control or has not been recorded.

7.4 Events subsequent to the balance sheet date

There have been no significant events occurring after the end of the six-month period ended 30 June 2026 to the date of this report, which would require adjustments or disclosures to be made in the interim consolidated financial statements.

TRAN THI THANH LOAN **Preparer/ Chief Accountant**	**VO KIM NGUYEN** **Deputy General Director** Authorized representative Approved, 21 August 2026