CREATE CAPITAL VIET NAM JOINT STOCK COMPANY

Tax code: 0105087537

Address: BT3.1 Tay Mo Urban Functional Area, 272 Huu Hung, Tay Mo Ward, Hanoi City

CREATE CAPITAL VIET NAM

CONSOLIDATED FINANCIAL STATEMENTS QUARTER II OF 2026

CONSOLIDATED BALANCE SHEET

As of June 30, 2026

Unit: VND

ASSETS	CODE	NOTES	30/06/2026	01/01/2026
A.CURRENT ASSETS	**100**		**1,071,051,900,766**	**757,472,540,803**
I. Cash and Cash equivalents	**110**	V.1	**84,391,951,260**	**70,711,100,141**
1. Cash	111		33,178,219,757	57,639,141,432
2. Cash equivalents	112		51,213,731,503	13,071,958,709
II. Short-term investments	**120**		**6,985,163,363**	**5,985,163,363**
1. Investments held to maturity	123	V.2	6,985,163,363	5,985,163,363
III. Short-term receivables	**130**		**753,713,338,011**	**461,106,310,923**
1. Short-term trade accounts receivable	131	V.3	227,274,123,721	192,582,895,944
2. Short-termprepayments to suppliers	132	V.5	461,069,430,660	268,599,486,249
3. Short-term intercompany receivables	133		-	-
4. Construction contracts-in-progress receivables	134		-	-
5. Short-term lending	136	V.7.1	65,452,783,785	6,928,885
6. Provision for doubtful debts- short term (*)	137	V.6	(83,000,155)	(83,000,155)
7. Shortage of assets awaiting resolution	139	V.10	-	-
IV. Inventories	**140**		**178,281,271,364**	**183,494,985,484**
1. Inventories	141	V.9	178,281,271,364	183,494,985,484
V. Other current assets	**150**		-	-
VI. Other current assets	**160**		**47,680,176,768**	**36,174,980,892**
1. Short-term deferred expenses	161	V.8.1	218,273,734	383,325,278
2. Deductible VAT	162		47,461,903,034	35,791,655,614
B. NON-CURRENT ASSETS	**200**		**774,864,701,100**	**633,730,551,806**
I. Long-term receivables	**210**		**42,000,000,000**	**42,450,000,000**
1. Long-term receivables from	211		-	-
2. Long-term prepayments to	212		-	-
3. Business capital at affiliated units	213		-	-
4. Long-term intercompany	214		-	-
5. Other long-term receivables	215	V.7.2	42,000,000,000	42,450,000,000
6. Provision receivables long-term doubtful (*)	216		-	-
II. Fixed assets	**220**		**348,045,481,447**	**367,093,137,517**
1. Tangible fixed assets	221	V.11	343,979,996,616	362,961,186,996
- Historical cost	*222*		*527,699,506,781*	*527,090,788,599*
- Accumulated depreciation (*)	*223*		*(183,719,510,165)*	*(164,129,601,603)*
2. Finance leased fixed assets	224		-	-
- Historical cost	*225*		-	-
- Accumulated depreciation (*)	*226*		-	-
3. Intangible fixed assets	227		4,065,484,831	4,131,950,521
- Historical cost	*228*		*4,851,995,501*	*4,851,995,501*
- Accumulated depreciation (*)	*229*		*(786,510,670)*	*(720,044,980)*
III. Long-term biological assets	**230**		-	-
IV. Investment property	**240**		76,967,671,766	52,967,671,766
- Historical cost	*241*		76,967,671,766	52,967,671,766
- Accumulated depreciation (*)	*242*		-	-
V. Long-term work in progress	**250**		**256,410,768,704**	**122,888,022,777**
1. Work in progress long-term	251			
2. Construction in progress	252	V.12	256,410,768,704	122,888,022,777
VI. Long-term financial investments	**260**	V.2	**51,007,920,601**	**47,970,920,601**
1. Investments in subsidiaries	261		-	-
2. Investments in associates and joint ventures	262		27,570,920,601	27,570,920,601
3. Investments in other entities	263		22,637,000,000	19,600,000,000
4. Provision for long-term financial investments (*)	264		-	-
5. Held-to-maturity investments	265		800,000,000	800,000,000
6. Provision investment hold to đáo	266			
VII. Other non-current assets	**270**		**432,858,582**	**360,799,145**
1. Long-term deferred expenses	271	V.8.2	432,858,582	360,799,145
2. Deferred tax assets	272	V.13	-	-
TOTAL ASSETS	**280**		**1,845,916,601,866**	**1,391,203,092,609**

B 01 - DN Form

CONSOLIDATED BALANCE SHEET

As of June 30, 2026

(Continued)

Unit: VND

EQUITY AND LIABILITIES	CODE	NOTE	30/06/2026	01/01/2026
A. LIABILITIES	**300**		**605,302,433,059**	**511,916,299,727**
I. Current liabilities	**310**		**354,393,754,181**	**368,931,873,100**
1. Short-term trade payables	311	V.14	63,879,370,927	12,195,787,799
2. Short-term advances from customers	312	V.15	12,209,488,616	5,202,528,942
3. Dividends and profit payable	313		5,532,650,000	5,505,800,500
4. Taxes and amounts payable to the State short-term	314	V.16	2,325,900,562	3,123,259,871
5. Payables to employees	315		*256,982,346*	1,924,472,425
6. Short-term accrued expenses	316	V.17	425,688,686	*439,114,722*
7. Short-term intercompany payables	317		-	-
8. Payable per progress construction contract short-term	318		-	-
9. Revenue chờ allocation short-term	319		-	-
10. Other short-term payables	320	V.18	516,480,490	92,427,424
11. Short-term borrowings and finance lease liabilities	321	V.19	269,247,192,554	*340,448,481,417*
II. Non-current liabilities	**330**		**250,908,678,878**	**142,984,426,627**
1. Long-term borrowings and finance lease liabilities	339	V.19	250,908,678,878	142,984,426,627
B. OWNERS' EQUITY	**400**		**1,240,614,168,807**	**879,286,792,882**
I. Owners' equity	**410**		**1,240,614,168,807**	**879,286,792,882**
1. Owners' capital contribution	411	V.20	1,066,999,240,000	683,999,240,000
- Ordinary shares with voting rights	*411a*		*1,066,999,240,000*	*683,999,240,000*
- Preference shares	*411b*		-	-
2. Share premium	412		(406,459,596)	*(406,459,596)*
3. Bond conversion option	413		-	-
4. Other owners' capital	414		-	-
5. Treasury shares	415		-	-
6. Asset revaluation difference	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		10,645,604,925	10,645,604,925
9. Other equity funds	419		-	-
10. Undistributed profit after tax	420		146,272,626,536	123,587,787,492
- Cumulative undistributed profit after tax to end of	*420a*		*124,757,159,751*	*66,139,512,220*
- Undistributed profit after tax current period	*420b*		*21,515,466,785*	*57,448,275,272*
11. Non-controlling interests	421		17,103,156,942	61,460,620,061
TOTAL EQUITY AND LIABILITIES	**440**		**1,845,916,601,866**	**1,391,203,092,609**

Hanoi, July 28, 2026

Preparer	Chief Accountant	General Director
VU THI PHUONG ANH	NGUYEN THI THUY NGA	DUONG THI HUYEN

M.S.D.N: 0105087537 CÔNG TY CỔ PHẦN CREATE CAPITAL VIỆT NAM THÀNH PHỐ HÀ NỘI

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CONSOLIDATED INCOME STATEMENT

Q2, 2026

Unit: VND

ITEM	CODE	NOTE	Q2		Cumulative from beginning of year to this quarter	
			Current year	Last year	Current year	Last year
1. Revenue from sales of goods and services	01	VI.22	113,673,274,619	139,686,991,821	299,035,534,737	271,257,027,060
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sale of goods and provision of services	**10**	VI.22	**113,673,274,619**	**139,686,991,821**	**299,035,534,737**	**271,257,027,060**
4. Cost of goods sold	11	VI.23	96,444,352,829	111,816,534,369	258,976,756,725	222,826,026,006
5. Gross profit from sale of goods and provision of services	**20**		**17,228,921,790**	**27,870,457,452**	**40,058,778,012**	**48,431,001,054**
6. Financial income	21	VI.24	144,309,184	84,295,384	376,244,593	119,580,869
7. Financial expenses	22	VI.25	5,620,214,939	6,214,491,714	10,728,322,783	10,556,728,404
- Of which: Interest expense	*23*		5,617,989,115	*6,214,491,714*	*10,726,096,959*	*10,556,728,404*
8. Part interest/profit or loss in company joint ventures and associates	24		526,004,743	526,004,743	526,004,743	526,004,743
9. Selling expenses	25	VI.26	343,717,962	106,537,020	411,437,802	106,537,020
10. General and administrative expenses	26	VI.26	2,790,160,485	2,711,061,147	5,486,678,537	4,697,593,365
11. Net Profit from activity business	**30**		**9,145,142,331**	**19,448,667,698**	**24,334,588,226**	**33,715,727,877**
12. Other income	31	VI.28	500,200	45,037,164	6,130,061	72,549,936
13. Other expenses	32	VI.28	112,044,023	1,451,340,191	213,513,623	1,487,987,012
14. Other profit	**40**		(111,543,823)	(1,406,303,027)	(207,383,562)	(1,415,437,076)
15. Total accounting profit before tax	**50**		**9,033,598,508**	**18,042,364,671**	**24,127,204,664**	**32,300,290,801**
16. Current corporate income tax expense	51	VI.27	697,903,910	4,120,738,793	1,578,141,195	4,332,703,229
17. Deferred corporate income tax expense	52	VI.27	-	-	-	-
18. Profit after tax income enterprise	**60**		**8,335,694,598**	**13,921,625,878**	**22,549,063,469**	**27,967,587,572**
19. Profit after tax of Parent company	61		7,608,411,167	12,452,298,284	21,515,464,350	25,773,713,170
20. Net profit after tax attributable to non-controlling interests	62		201,278,689	(505,159,366)	507,591,891	219,387,442
21. Basic earnings per share (EPS)	70	VI.30	71.31	202.98	217.38	425.00
22. Diluted earnings per share (EPS)	71				-	-

Hanoi, July 28, 2026

Preparer	Chief Accountant	General Director
VU THI PHUONG ANH	NGUYEN THI THUY NGA	DUONG THI HUYEN

M.S.D.N: 0105087537 - C.T.C.P CÔNG TY CỔ PHẦN CREATE CAPITAL VIỆT NAM THÀNH PHỐ HÀ NỘI

B 03 - DN/HN Form

CONSOLIDATED CASHFLOW STATEMENT

Indirect method

For the accounting period ending June 30, 2026

Unit: VND

ITEM	CODE	For the accounting period ending Jun 30, 2026	For the accounting period ending Jun 30, 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	**01**	**24,127,204,664**	**32,300,290,801**
2. Adjustments for items			
- Depreciation of fixed assets	02	19,656,374,252	19,776,764,508
- Provisions	03	-	-
- Foreign exchange gain/loss from revaluation of foreign currency monetary items	04	-	-
- Profit/loss from investing activities	05	(376,244,593)	(93,139,429)
- Interest expense	06	10,726,096,959	10,556,728,404
3. Profit from operating activities before changes working cap	**08**	**54,133,431,282**	**62,540,644,284**
- Increase/decrease in receivables	09	(303,827,274,508)	89,869,473,747
- Increase/decrease in inventories	10	5,213,714,120	(88,517,161,578)
- Increase/decrease in payables (excluding interest payables and corporate income tax payables)	11	53,433,650,667	66,368,315,759
- Increase/decrease in prepaid expenses	12	92,992,107	1,134,839,965
- Increase/decrease securities business	13		
- Interest paid on loans	14	(10,726,096,959)	(10,556,728,404)
- Corporate income tax paid	15	(2,456,988,846)	(3,559,468,544)
- Cash payment other from activity business	17		
Net cash flows from operating activities	**20**	**(204,136,572,137)**	**117,279,915,229**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash outlays for purchase and construction of fixed assets an	21	(160,020,515,982)	(40,990,043,840)
2. Cash proceeds from disposals of fixed assets and other long-t	22	-	-
3. Cash outlays for lending or purchase of debt instruments of o	23	(39,000,000,000)	(61,160,000,000)
4. Cash received from repayment of loans or resale of debt instr	24		-
5. Cash outlays for investments in other entities	25	(3,037,000,000)	(1,550,000,000)
6. Cash received from disposal of investments in other entities	26		-
7. Cash received from interest, dividends and distributed profits	27	144,309,184	57,853,944
Net cash flows from investing activities	**30**	**(201,913,206,798)**	**(103,642,189,896)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Cash proceeds from share issuance and owner's capital contri	31	383,000,000,000	-
2. Cash proceeds from borrowings	33	372,772,421,763	289,264,883,864
3. Cash repayments of loan principals	34	(336,041,791,709)	(287,276,708,368)
Net cash flows from financing activities	**40**	**419,730,630,054**	**1,988,175,496**
NET CASH FLOWS IN THE PERIOD	**50**	**13,680,851,119**	**15,625,900,829**
Cash and cash equivalents at the beginning of the period	**60**	**70,711,100,141**	**54,684,914,736**
Effect of foreign exchange rate fluctuations	61		
Cash and cash equivalents at end of period	**70**	**84,391,951,260**	**70,310,815,565**

Hanoi, July 28, 2026

Preparer	Chief Accountant	General Director
VU THI PHUONG ANH	NGUYEN THI THUY NGA	DUONG THI HUYEN

M.S.D.N: 0105087537 CÔNG TY CỔ PHẦN CREATE CAPITAL VIỆT NAM THÀNH PHỐ HÀ NỘI

CONSOLIDATED FINANCIAL STATEMENT NOTES (Continued)
For the Quarter 2 financial period finishing June 30, 2026

Financial Statement notes are an integral part of the Financial Statements

1. OPERATION CHARACTERISTICS

1.1. Ownership structure

Create Capital Vietnam Joint Stock Compan (hereinafter referred to as "the Company") is a joint-stock company established under the Business Registration Certificate No. 0105087537 issued by the Department of Planning and Investment of Hanoi City, first issued on December 29, 2010.
Currently, the Company operates under Business Registration Certificate No. 0105087537, 14th amendment dated 03/03/2026 issued by the Department of Finance of Hanoi City.
The Company's charter capital is VND 1,066,999,240,000.
The Company's shares are currently traded on the HOSE Stock Exchange under the ticker symbol: CRC.

1.2. Business fields: Manufacturing; trading and service activities.

1.3. Business activities:

The main business activities are: Trading in agricultural products, construction materials, renewable energy products.

The main business activities according to the Business Registration Certificate, the Company's business activities include:

- Exploitation of natural gas;
- Exploitation of iron ores;
- Exploitation of other non-ferrous metal ores;
- Exploitation of stone, sand, gravel, and clay;
- Exploitation of chemical minerals and fertilizers;
- Support activities for oil and natural gas extraction;
- Manufacture of wooden construction products;
- Manufacture of construction materials from clay;
- Manufacture of cement, lime, and plaster;
- Manufacture of concrete and cement-based products;
- Manufacture of iron, steel, and cast iron; Casting of iron and steel;
- Manufacture of metal components;
- Machinery and equipment repair;
- Installation of machinery and industrial equipment
- Demolition; Site preparation
- Electrical system installation
- Installation of water supply, drainage, heating, and air conditioning systems
- Installation of other construction systems
- Construction finishing
- Wholesale of automobiles and other motor vehicles
- Retail sale of passenger cars (up to 12 seats)
- Automobile and other motor vehicle dealerships
- Maintenance and repair of automobiles and other motor vehicles
- Wholesale of automobile parts and accessories
- Wholesale of motorcycles and bicycles
- Wholesale of food; Wholesale of beverages
- Wholesale of other household goods
- Wholesale of agricultural machinery, equipment, and parts
- Wholesale of machinery, equipment, and other machine parts

CONSOLIDATED FINANCIAL STATEMENT NOTES (Continued)
For the Quarter 2 financial period finishing June 30, 2026

Financial Statement notes are an integral part of the Financial Statements

- Wholesale of solid, liquid, and gaseous fuels, and related products
- Wholesale of materials and other installation equipment in construction
- Other retail sales in non-specialized stores
- Retail sale of agricultural products in specialized stores
- Retail sale of hardware, paints, glass, and other installation equipment in specialized stores; Retail sale of other new goods in specialized stores
- Short-term accommodation services
- Restaurants and mobile food services
- Real estate business, including ownership, usage, or leasing rights to land
- Real estate consultancy, brokerage, and auction services, including land use rights
- Management consulting activities
- Architectural and related technical consultancy activities
- Other professional, scientific, and technological activities not classified elsewhere
- Other business support services not classified elsewhere
- Manufacture of batteries and accumulators (including production of photovoltaic cells)
- Manufacture of other electrical equipment (including production of solar energy equipment)
- Electrical equipment repair services
- Manufacture of electronic components
- Manufacture of consumer electronics
- Manufacture of measuring, testing, navigation, and control equipment
- Manufacture of optical instruments and equipment
- Manufacture of motors, generators, transformers, electrical distribution and control equipment
- Manufacture of cables and optical fiber cables
- Manufacture of electrical and other electronic wires and cables
- Manufacture of electrical wiring devices
- Manufacture of lighting equipment
- Manufacture of household electrical appliances
- Manufacture of energy storage equipment
- Repair of electronic and optical equipment; Repair of other equipment
- Power generation (excluding multi-purpose hydropower and nuclear power)
- Retail sale of household electrical appliances, beds, wardrobes, tables, chairs, and similar furniture, lamps and electrical lighting equipment, and other household goods not classified elsewhere in specialized stores
- Electrical construction works
- Construction of non-residential buildings (including construction of railways and roads)
- Construction of roadworks (including public infrastructure construction)
- Residential building construction
- Construction of other civil engineering works.

1.4. Normal production and business cycle:
The Group's normal production and business cycle is within 12 months.

1.5. Group structure

The Group's head office is located at: BT3.1 Tay Mo Urban Functional Area, 272 Huu Hung, Tay Mo Ward, Hanoi City.

CONSOLIDATED FINANCIAL STATEMENT NOTES (Continued)
For the Quarter 2 financial period finishing June 30, 2026

Financial Statement notes are an integral part of the Financial Statements

As of June 30, 2026, the Group has 15 subsidiaries (including 02 direct subsidiaries and 13 indirect subsidiaries) and 02 associates, as follows:

- Number of consolidated subsidiaries: 15 companies
- Number of unconsolidated subsidiaries: 0 companies
- List of subsidiaries and associates:

No.	Company name	Address	Main business	Voting rights ratio	Interest ratio
	Subsidiary				
1	CRC Technology Joint Stock Company	Hanoi	Energy	99,98%	99,98%
2	CRC Solar Cell Joint Stock Company	Hoa Binh	Manufacturing	98%	98%
	Subsidiary of CRC Technology JSC.(Indirect Subsidiary)				
1	Canadian Solar Vietnam Joint Stock Company	Hanoi	Energy	99,00%	99,00%
2	Crc Power Joint Stock Company	Hanoi	Energy	99,00%	99,00%
3	Crc Invest Joint Stock Company	Hanoi	Energy	99,00%	99,00%
4	Solar Power Supply Joint Stock Company	Hanoi	Energy	98,00%	98,00%
5	Vinasolar Dong Thap Joint Stock Company	Hanoi	Energy	95,00%	95,00%
6	Green Highland Solar Joint Stock Company	KonTum	Energy	95,00%	95,00%
7	Jinca Vietnam Joint Stock Company	Hanoi	Energy	96,90%	96,90%
8	Lam Dong Electrical Construction Joint Stock Company	Hanoi	Energy	97,00%	97,00%
9	Elecsun Vietnam Joint Stock Company	Hanoi	Energy	93,20%	93,20%
10	Vinasolar Joint Stock Company	Lam Dong	Energy	99,50%	99,50%
11	Construction Green Energy Infrastructure Joint Stock Company		Energy	96,00%	96,00%
12	Kosun Green Energy Joint Stock Company	KonTum	Energy	96,90%	96,90%
13	Resun Vietnam Joint Stock Company	Hanoi	Energy	97,00%	97,00%
	Joint venture and associate company				
1	Nhat Nguyen Xanh Solar Joint Stock Company	Hanoi	Energy	45,00%	44,10%
2	CRC Solar Solar Power Company Limited	Hoa Binh	Energy	45,00%	44,10%
3	CRC Energy Joint Stock Company	Hoa Binh	Manufacturing	30,00%	29,40%

1.6. Statement on the comparability of information in the Separate Financial Statements

CONSOLIDATED FINANCIAL STATEMENT NOTES (Continued)
For the Quarter 2 financial period finishing June 30, 2026

Financial Statement notes are an integral part of the Financial Statements

The Company consistently applies accounting policies in accordance with the Enterprise Accounting System issued with Circular No. 99/2025/BTT-BTC dated October 27, 2025, the guidelines for implementing accounting standards by the Ministry of Finance, and other legal regulations related to the preparation and presentation of consolidated financial statements. Therefore, the information and figures presented in the consolidated financial statements are comparable to the corresponding figures of the previous year.

The comparative figures are the consolidated financial statements for the second quarter financial period ending on 30/06/2026 of the Group.

2. ACCOUNTING PERIOD AND THE CURRENCY USED IN ACCOUNTING

2.1 Fiscal year

The Group's fiscal year starts on January 1st and ends on December 31st of each year.

2.2 The currency used in accounting and the presentation of financial statements

The currency used in the Group's accounting is the Vietnamese Dong ("VND"), which is also the currency used for the preparation and presentation of the consolidated financial statements.

3. ACCOUNTING STANDARD AND SYSTEM APPLIED

3.1 Accounting system applied

The Company applies the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, guiding the enterprise accounting regime, and relevant legal regulations on the preparation and presentation of financial statements.

3.2 Statement of compliance with Accounting Standards and Accounting System

The Group's Board of General Directors ensures compliance with the requirements of Vietnamese Accounting Standards (VAS) and the guiding documents issued by the State..

The consolidated financial statements are prepared and presented in accordance with the regulations of each standard, the circulars guiding the implementation of accounting standards, and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance, along with other circulars guiding the implementation of accounting standards issued by the Ministry of Finance regarding the preparation and presentation of consolidated financial statements.

4. APPLIED ACCOUNT POLICIES

The following are the significant accounting policies applied by the Company in the preparation of these consolidated financial statements.

The accounting policies applied by the Company in the preparation of these consolidated financial statements are consistent with those applied in the preparation of the most recent annual consolidated financial statements..

4.1 Basis of preparation of Financial Statements

The consolidated financial statements are prepared based on the consolidation of the financial statements of Create Capital Vietnam Joint Stock Company (the Parent Company) and the financial statements of companies controlled by the Parent Company (subsidiaries). Control is achieved when the Parent

CONSOLIDATED FINANCIAL STATEMENT NOTES (Continued)
For the Quarter 2 financial period finishing June 30, 2026

Financial Statement notes are an integral part of the Financial Statements

Company has the power to govern the financial and operating policies of the investees to obtain benefits from their activities.

Subsidiaries are fully consolidated from the acquisition date, which is the date the Company effectively gains control, and continue to be consolidated until the date the Company effectively ceases to exercise control over the subsidiary.

The financial statements of subsidiaries are prepared using accounting policies consistent with those of the Company. Where necessary, adjustments are made to ensure consistency between the policies of the Company and its subsidiaries.

Operating results of subsidiaries acquired or disposed of during the period are presented in the consolidated income statement from the date of acquisition or until the date of disposal. All significant intra-group transactions and balances are eliminated upon consolidation.

Associates are entities over which the Company has significant influence but which are neither subsidiaries nor joint ventures. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

Investments in associates are accounted for using the equity method. Such investments are initially recognized in the consolidated balance sheet at cost and subsequently adjusted for changes in the Company's share of the associate's net assets after the acquisition date. Losses of an associate in excess of the Company's investment are not recognized. Other distributions are treated as a recovery of the investment and are deducted from the investment value.

Non-controlling interests represent the portion of profit or loss and net assets of a subsidiary not held by the Group and are presented separately in the consolidated income statement and separately from the equity of the parent company's shareholders in the consolidated balance sheet.

Goodwill

Goodwill arising from a business combination is initially recognized at cost, being the excess of the cost of the business combination over the acquirer's interest in the fair value of the identifiable assets, liabilities, and contingent liabilities. If the cost is lower than the fair value of the net assets of the acquiree, the difference is recognized in the consolidated income statement. After initial recognition, goodwill is measured at cost less accumulated amortization.

Goodwill is amortized on a straight-line basis over an estimated useful life of ten (10) years. The Parent Company periodically assesses goodwill impairment; if there is evidence that the impairment loss is greater than the annual amortization, the total impairment loss is recognized immediately in the year it arises.

4.2 Accounting Estimates

The preparation of financial statements in accordance with Vietnamese Accounting Standards (VAS), the Vietnamese Accounting System, and relevant legal regulations requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities, and the disclosure of contingent assets and liabilities at the reporting date, as well as the reported revenues and expenses during the fiscal year. Although these estimates are made with the best knowledge of the Board of General Directors, actual results may differ from these estimates and assumptions.

4.3 Cash and Cash Equivalents

Cash includes cash on hand, demand deposits at banks, and cash in transit.

Cash equivalents are short-term investments held to maturity with a recovery or maturity period not exceeding 3 months from the investment date, which are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date.

4.4 Foreign Exchange Rates

Applied Exchange Rates

The Company uses the exchange rates of the commercial banks where transactions are conducted.

Foreign Currency Transactions

Transactions in currencies other than VND are converted into VND at the actual exchange rates on the transaction date.

Monetary assets and liabilities denominated in foreign currencies are revalued into VND at the buying/selling transfer rates of the commercial bank where the Company regularly conducts transactions at the end of the accounting period.

Exchange differences arising during the period or from revaluation at the reporting date are recognized in financial income or financial expenses.

4.5 Financial Investments

Held-to-maturity investments

These include investments that the Company has the intention and ability to hold until maturity..

Held-to-maturity investments are recognized from the acquisition date and are initially measured at cost, which includes the purchase price and any costs directly attributable to the acquisition of the investments. Interest income from held-to-maturity investments after the acquisition date is recognized in the consolidated income statement on an accrual basis. Any interest earned prior to the Company's holding period is recorded as a reduction to the cost of the investment at the time of purchase.

Held-to-maturity investments are stated at cost less allowance for doubtful debts.

Held-to-maturity investments classified as monetary items denominated in foreign currencies are revalued at the actual exchange rates as of the reporting date.

Equity investments in other entities
Equity investments in other entities include investments in equity instruments where the Company does not have control, joint control, or significant influence over the investee.

Equity investments in other entities are initially recognized at cost, including the purchase price or capital contribution plus direct costs related to the investment activity. Dividends and profits from periods prior to the acquisition are recorded as a reduction in the investment value. Dividends and profits from periods after the acquisition are recognized as revenue. Dividends received in the form of shares are only tracked by the number of additional shares, and no value is recorded.

Provisions for impairment of equity investments in other entities are made as follows:

For investments in listed shares or where the fair value can be reliably measured, the provision is based on the market value of the shares.

For investments where the fair value cannot be determined at the reporting date, the provision is based on the investee's losses, calculated as the difference between the actual capital contribution of all parties and the actual owner's equity, multiplied by the Company's capital contribution ratio.

Any increase or decrease in the provision for impairment of equity investments in other entities at the end of the fiscal year is recognized in financial expenses.

4.6 Receivables

Receivables are monitored in detail by aging, debtor, original currency, and other factors based on the Group's management requirements.

Receivables are recorded based on the following principles:

- Trade receivables: Reflect commercial receivables arising from purchase-sale transactions between the Company and the buyers (independent entities from the seller, including receivables between the parent company and its subsidiaries, joint ventures, and associates);
- Other receivables: Reflect non-commercial receivables unrelated to purchase-sale transactions.

Trade receivables and other receivables classified as monetary items denominated in foreign currencies are revalued at the actual exchange rates as of the reporting date.

Trade receivables and other receivables are stated at cost less allowance for doubtful debts. The allowance is made for each doubtful debt based on the overdue period of the principal according to the original debt commitment (regardless of any debt rescheduling between parties) or the expected potential loss.

Receivables are classified as short-term or long-term in the financial statements based on their remaining maturity as of the reporting date.

4.7 Inventories

Inventories are stated at cost. In cases where the cost of inventories is higher than the net realizable value (NRV), they must be stated at NRV. The cost of inventories includes purchase costs, direct material costs, direct labor costs, and manufacturing overheads (if any) incurred in bringing the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs of marketing, selling, and distribution.

Inventory record-keeping method: Perpetual inventory system.
Inventory costing method: Weighted average.

Method for determining ending work-in-progress (WIP): Includes material costs for construction projects for which revenue has not yet been recognized at the end of the period.

CONSOLIDATED FINANCIAL STATEMENT NOTES (Continued)
For the Quarter 2 financial period finishing June 30, 2026

Financial Statement notes are an integral part of the Financial Statements

Provision for decline in value of inventories is recognized when there is reliable evidence that the net realizable value is lower than the cost of inventories.

4.8 Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets includes all expenditures incurred by the Company to acquire the asset up to the time it is ready for use. Subsequent expenditures after initial recognition are added to the carrying amount of the asset only if it is probable that such expenditures will result in future economic benefits. Expenditures that do not meet this criterion are recognized as expenses in the current period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized in the income or expenses of the period.

Tangible fixed assets are depreciated using the straight-line method based on cost and estimated useful lives.

The estimated useful lives of tangible fixed assets are as follows:

▪ Buildings and structures	06 - 45 years
▪ Machinery and equipment	05 - 20 years
▪ Transport vehicles and transmission equipment	05 - 10 years
▪ Management equipment	04 - 08 years

4.9 Intangible Fixed Assets

Intangible fixed assets are presented at their original cost less accumulated amortization.

The original cost of intangible fixed assets includes all costs incurred by the Company to acquire the asset until it is ready for use. Costs related to intangible assets that arise after initial recognition are recognized as production or business expenses in the year, unless these costs are directly associated with a specific intangible asset and increase the economic benefits from the asset.

When an intangible fixed asset is sold or disposed of, the original cost and accumulated amortization are removed from the books, and any profit or loss arising from the disposal is recognized in income or expenses for the year. The intangible fixed assets of the Group are Land Use Rights: these include all actual costs incurred by the Group that are directly related to the use of the land, such as payments to acquire land use rights, compensation for land clearance, ground leveling, registration fees, etc.

Land use rights are amortized using the straight-line method over a period of 37 years.

4.10 Investment Properties

Investment properties held for rental are presented at their original cost less accumulated depreciation.

The initial cost of investment properties held for rental includes the purchase price and any costs directly related to bringing the asset into the necessary condition for it to be capable of operating as intended by the Board of General Management.

Costs incurred after the investment property has been put into use, such as repair and maintenance costs, are recognized in the consolidated income statement for the year in which they are incurred. In cases where it can be clearly demonstrated that these costs increase the future economic benefits expected to be derived from the use of the investment property beyond its original operating level, these costs are capitalized as an additional increase in the original cost of the investment property.

When an investment property is sold, the original cost and accumulated depreciation are written off, and any profit or loss arising from the sale is recognized in income or expenses for the year.

A transfer from owner-occupied property or inventory to investment property occurs only when the owner discontinues using the asset and begins to lease it out or when construction is completed. A transfer from investment property to owner-occupied property or inventory occurs only when the owner starts using the asset or begins preparing it for sale. The transfer from investment property to owner-occupied property or inventory does not change the original cost or the carrying amount of the property at the date of transfer.

4.11 Cost of Construction in Progress

Assets under construction for production, rental, administration, or any other purpose are recognized at their original cost. This cost includes service costs and related interest expenses in accordance with the Company's accounting policies. Depreciation for these assets is applied in the same way as for other assets, starting when the asset is ready for use.

4.12 Prepaid Expenses

Prepaid expenses include both short-term and long-term prepaid expenses on the balance sheet, which are allocated over the corresponding periods for which the related economic benefits are expected to be realized.

Prepaid expenses are tracked in detail according to their term. At the time of preparing the financial statements, prepaid expenses with a term of no more than 12 months or one operating cycle from the time of prepayment are classified as short-term prepaid expenses, while prepaid expenses with a term exceeding 12 months or one operating cycle are recognized as long-term prepaid expenses.

Short-term prepaid expenses include costs for asset insurance, the value of tools and equipment, and other prepaid expenses to be amortized into the income statement within 12 months.

Long-term prepaid expenses include costs for tools and equipment, repairs to the battery system, and other expenses to be amortized over periods ranging from 12 months to 36 months.

4.13 Payables

Payables are tracked in detail according to their due dates, payee, the type of currency payable, and other factors according to the Group's management needs.

The payables are handled according to the following principles:

- Payables to suppliers include trade payables arising from purchases of goods, services, assets, and suppliers (who are independent entities from the buyer, including payables between the parent company and subsidiaries, joint ventures, and affiliates).

CONSOLIDATED FINANCIAL STATEMENT NOTES (Continued)
For the Quarter 2 financial period finishing June 30, 2026

Financial Statement notes are an integral part of the Financial Statements

- Other payables include non-trade payables, which are not related to the purchase, sale, or provision of goods and services.

Payables to suppliers and other payables are recognized at cost. Payables to suppliers and other payables denominated in foreign currencies are revalued at the exchange rate in effect at the reporting date.

When preparing the consolidated financial statements, the accountant classifies payables as either long-term or short-term based on the remaining period of the payables. If there is evidence indicating a loss is likely to occur, the accountant immediately recognizes a payable in accordance with the prudence principle.

4.14 Accrued Expenses

Accrued expenses include amounts owed for goods and services received from suppliers during the year, but which have not been paid due to the absence of invoices or insufficient documentation. These are recognized as operating expenses for the reporting period based on the terms outlined in the corresponding contracts.

Accrued expenses include: interest payable and other accrued expenses.

4.15 Borrowings and Financial Lease Liabilities

Borrowings are reflected at cost and tracked in detail according to the repayment terms of each loan. Loans with a repayment term exceeding 12 months from the date of the financial statement are classified as long-term borrowings. Loans with a repayment term within 12 months from the date of the financial statement are classified as short-term borrowings.

Borrowing costs directly related to the acquisition, construction, or production of assets that require a relatively long period to complete and be ready for use or sale are capitalized as part of the asset's cost until the asset is put into use or service. Any income generated from temporarily investing the borrowings is deducted from the asset's cost.

All other interest costs are recognized in the income statement as incurred.

4.16 Equity

Owner's Capital Contribution:

Owner's capital contribution is recognized based on the actual amount contributed by shareholders at the nominal value of the shares.

Share Premium

Share premium is recognized as the difference between the issue price and the nominal value of shares when initially issued, upon additional issues, the difference between the reissue price and the book value of treasury shares, and the equity component of convertible bonds when they mature. Direct costs associated with the issuance of additional shares and the reissue of treasury shares are deducted from share premium.

4.17 Profit Distribution

CONSOLIDATED FINANCIAL STATEMENT NOTES (Continued)
For the Quarter 2 financial period finishing June 30, 2026

Financial Statement notes are an integral part of the Financial Statements

Net profit after corporate income tax is distributed to shareholders after the required reserves have been allocated in accordance with the Company's charter and legal regulations, and after approval by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-cash items within undistributed after-tax profit that could affect cash flow and the ability to pay dividends, such as profits from the revaluation of contributed assets, revaluation of monetary items, financial instruments, and other non-cash items.

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

4.18 Revenue and Income

a) Sales and Service Revenue

Sales Revenue

Revenue is recognized when the Company is reasonably certain that it will receive identifiable economic benefits. Net revenue is determined based on the fair value of amounts collected or to be collected, after deducting trade discounts, sales returns, and allowances. Sales revenue is recognized when all of the following five (5) conditions are met:

- The Company has transferred most of the risks and rewards of ownership of the product or goods to the buyer;
- The Company no longer retains the control or management of the goods as the owner;
- Revenue can be reliably measured
- The Company is expected to receive economic benefits from the transaction; and
- The costs related to the sales transaction can be determined.

Service Provision Revenue

Revenue from service transactions is recognized when the outcome of the transaction can be reliably measured. For services performed over multiple periods, revenue is recognized based on the work completed up to the end of the reporting period. The outcome of a service transaction is determined when all of the following conditions are met:

- The service revenue can be reliably measured
- There is a reasonable expectation of receiving economic benefits from the service transaction
- The portion of work completed by the reporting date can be determined
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Electricity Sales Revenue

Revenue from electricity sales is recognized in the income statement based on the amount of electricity provided to the power grid and confirmed by the customer. Revenue is not recognized if there are significant uncertainties regarding the ability to recover receivables.

b) Other Income

CONSOLIDATED FINANCIAL STATEMENT NOTES (Continued)
For the Quarter 2 financial period finishing June 30, 2026

Financial Statement notes are an integral part of the Financial Statements

Other income includes interest income, loan interest, dividends and profit distributions, gains from the liquidation of investments, and foreign exchange gains.

Interest Income

Interest income is recognized on an accrual basis and is determined based on the balances of deposit accounts and the applicable interest rates for each period.

Dividend Income and Profit Distributions

Dividends and profit distributions are recognized when the Company becomes entitled to receive the dividends or profits from its investments. Dividends received in the form of shares are only tracked by the number of additional shares, without recognizing the value of the received shares.

Income from the Liquidation of Short-Term and Long-Term Financial Investments

Income from the liquidation of short-term and long-term financial investments is recognized in the consolidated income statement when the majority of risks and benefits associated with ownership are transferred to the buyer. The majority of risks and benefits associated with ownership are considered transferred when the sale transaction is completed (for listed securities) or the asset transfer contract is concluded (for unlisted securities).

***Foreign Exchange Gains*:** Foreign exchange gains are recognized based on actual occurrences..

4.19 Expenses

Cost of Goods Sold:

The cost of goods sold during the period is recognized in accordance with the revenue generated in the year, ensuring compliance with the prudence principle. Any instances of wastage of materials and goods exceeding the standard, costs exceeding normal limits, and inventory losses (after deducting the responsibility of relevant individuals or groups) are fully and promptly recorded in the cost of goods sold for the period.

The cost of goods sold reflects the cost of products, goods, or services that have been sold or provided during the year.

Financial Expenses:

Financial expenses reflect the costs associated with financial activities, including interest expenses and foreign exchange losses. Interest expenses (including accrued interest) and other financial expenses during the period are fully recognized.

4.20 Taxes

Value Added Tax (VAT)

The Company applies VAT declaration and calculation in accordance with the current tax law guidelines.

Corporate Income Tax (CIT):

Corporate income tax expense includes: Current corporate income tax expense and Deferred corporate income tax expense.

Current Corporate Income Tax Expense:
Current corporate income tax expense is the tax calculated based on taxable income. The taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, adjustments for non-taxable income, and carried forward losses.

Deferred Corporate Income Tax Expense
Deferred corporate income tax expense refers to the corporate income tax that will be payable or refundable due to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are only recognized when it is certain that there will be taxable profits in the future to utilize these temporary differences.

The Company is obligated to pay corporate income tax at a rate of 20% on taxable income.

Subsidiaries operating in the renewable energy sector are entitled to tax incentives under Clause 1 of Article 15 and Clause 1 and 2 of Article 16 of Decree No. 218/2013/ND-CP dated December 26, 2013, by the Government, detailing and guiding the implementation of the Corporate Income Tax Law. Accordingly, the subsidiaries are exempt from corporate income tax for the first four years and receive a 50% reduction in income tax for the next nine years.

Other taxes
The Company complies with the current regulations by declaring and paying other taxes and fees to the tax authorities as per the State's requirements.

The Company's tax reports are subject to examination by tax authorities. Due to the application of tax laws to various types of transactions and the interpretation, understanding, and approval of these laws in different ways, the figures in the financial statements may differ from those in the tax authorities' records.

4.21 Earnings per Share (EPS)

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to the common shareholders of the Group (after adjustments for the allocation to bonus, welfare funds, and Board of Directors' remuneration) by the weighted average number of common shares outstanding during the period.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to the common shareholders of the Group (after adjustments for dividends on convertible preference shares) by the weighted average number of common shares outstanding during the period, plus the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common shares.

4.22 Segment Reporting

A business segment includes both industry-based and geographic-based segments.

An industry-based segment is a distinguishable component that engages in the production or provision of products or services, having risks and economic benefits different from those of other business segments.

A geographic-based segment is a distinguishable component that engages in the production or provision of products or services within a specific economic environment and has risks and economic benefits different from those in other economic environments.

The Board of Management believes that the Company operates in the following business segments: merchandise trading, energy and services, financial investment, and operates in the geographic segment of Vietnam and international exports.

4.23 Related Parties

Related parties are defined as those where one party has the ability to control the other party in making financial and operating policy decisions, or has the right to participate in making decisions about the financial and operating policies of the other party, but does not control those policies.

Related parties include:

- Companies, including the parent company, subsidiaries, individuals directly or indirectly through one or more intermediaries, having control over the company or being controlled by the company, or jointly controlling the company.
- Affiliates
- Individuals who directly or indirectly hold voting rights in the company and have significant influence over the company, including close family members of these individuals
- Key management personnel who have the authority and responsibility for planning, directing, and controlling the activities of the reporting entity, including directors, company executives, and close family members of these individuals
- Companies owned by executives or major shareholders of the company and companies with a common key management personnel with the company.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET

5.1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	6,305,884,655	4,093,227,169
Demand deposits at banks	26,872,335,102	53,545,914,263
Cash equivalents	51,213,731,503	13,071,958,709
- Term deposits with maturities of less than 3 months (*)	*51,213,731,503*	*13,071,958,709*
Total	**84,391,951,260**	**70,711,100,141**

5.2 Financial Investments

a. Held-to-maturity Investments

	30/06/2026 (VND)		01/01/2026(VND)	
	Original price	Book value	Original price	Book value
Short-term	**6,985,163,363**	**6,985,163,363**	**5,985,163,363**	**5,985,163,363**
Term Deposits (i)	6,985,163,363	6,985,163,363	5,985,163,363	5,985,163,363
Long-term	**800,000,000**	**800,000,000**	**800,000,000**	**800,000,000**
Time deposits	300,000,000	300,000,000	300,000,000	300,000,000
Bonds of Vietnam Bank for Agriculture and Rural Development (ii)	500,000,000	500,000,000	500,000,000	500,000,000
Total	**7,785,163,363**	**7,785,163,363**	**6,785,163,363**	**6,785,163,363**

(i) The term deposit at year-end consists entirely of a 12-month deposit at BIDV – My Dinh Branch. The deposit, valued at VND 6.270.000.000 is pledged as collateral for project implementation.

(ii) The online savings deposit is blocked at the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) with a 1-month term and an interest rate of 1.9%/year. This deposit serves as collateral for the loan under Agreement No. 01/2020/HDDA/20955417 signed on September 9, 2020, between Vietcombank - Thanh Cong Branch and CRC Invest Joint Stock Company, as well as all credit agreements signed between CRC Invest and the bank within a 10-year period.

(iii) A total of 500 bonds were purchased for VND 500,000,000 with a 10-year bond term (from December 25, 2018, to December 25, 2028). The bond interest rate is a floating rate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.2 Financial Investments (Cont.)

b. Investments in other entities

	Rate		30/06/2026 (VND)			01/01/2026 (VND)		
	Held capital	Voting right	Original Cost	Book value by equity method		Original Cost	Book value by equity method	Provision
Investments in associates and joint ventures			**23,702,803,000**	**27,570,920,601**	-	**23,702,803,000**	**27,570,920,601**	-
CRC Solar Limited Company	38,57%	45%	6,750,000,000	7,250,919,031	-	6,750,000,000	7,250,919,031	-
Solar Nhat Nguyen Xanh JSC.	38,57%	45%	11,696,103,000	15,063,301,570	-	11,696,103,000	15,063,301,570	-
CRC Energy Joint Stock Company	25.71%	30%	5,256,700,000	5,256,700,000		5,256,700,000	5,256,700,000	
Investments in other entities			**22,637,000,000**	**22,637,000,000**	-	**19,600,000,000**	**19,600,000,000**	-
CRC Solar Energy Joint Stock Company (i)	18.00%	18.00%	19,600,000,000	19,600,000,000	-	19,600,000,000	19,600,000,000	-
Bafarm Dak To Company Limited (ii)	5.00%	5.00%	3,037,000,000	3,037,000,000				
Total			**46,339,803,000**	**50,207,920,601**	-	**43,302,803,000**	**47,170,920,601**	-

(*): The company has not determined the fair value of its investments because these investments are not listed, and the Vietnamese Accounting Standards and the Vietnamese Accounting System currently do not provide guidance on how to calculate fair value using valuation techniques. The fair value of these financial instruments may differ from their book value.

The main transactions between the company and its subsidiaries, joint ventures, and associates during the year are presented in Note 7.1.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.3. *Receivables*

Short-term trade accounts receivable

	30/06/2026 VND	01/01/2026 VND
EMP Technology Joint Stock Company	66,227,737,372	65,578,754,410
Fimex Việt Nam Import Export Joint Stock Company	61,052,002,850	37,420,142,350
CRC Solar Yen Bai Joint Stock Company	9,098,884,530	9,098,884,530
Tam Phuc Trading Company Limited	19,834,875,000	22,734,875,000
Vinh Thanh Brick and Tile Joint Stock Company	7,060,000,000	-
ALNOJOOM ALJADEDA FOR THE FOOD INDUSTRY CO	2,933,521,352	-
MUJTABA SAMEER LTD	3,797,445,030	-
Lam Dong Electricity Company - Lam Ha Electricity	1,971,568,260	2,057,846,477
Lam Dong Electricity Company - Duc Trong Electricity	1,128,136,860	1,167,513,049
Binh Hoa Electrical Equipment Joint Stock Company	6,379,525,612	-
CP Farm Vietnam Investment Joint Stock Company	23,315,443,224	23,315,443,224
Vic Solar Electrical Engineering Technology Joint Stock Company	2,059,869,160	13,159,869,160
Other customers	22,415,114,471	18,049,567,744
Total	**227,274,123,721**	**192,582,895,944**

In which	30/06/2026	01/01/2026
Receivables from related parties	*9,098,884,530*	9,098,884,530

(Details in note 7.1)

5.4 *Prepayment to seller*

Short-term seller advance	30/06/2026 VND	01/01/2026 VND
Achome Asia Investment Joint Stock Company	163,640,000,000	50,720,000,000
GHT Agricultural Products Import Export Joint Sto	18,234,513,694	23,165,403,694
Vic Solar Electrical Engineering Technology Joint Stock Company	156,446,064,251	36,630,064,251
CP Farm Vietnam Investment Joint Stock Company	20,192,703,420	25,664,061,640
Sunrise Solar Vietnam Joint Stock Company	20,636,283,321	26,286,283,321
Viet Panel Construction Company Limited	14,354,771,360	16,884,632,044
Guangdong Yuechen Xintai Intelligent Manufacturing	-	11,030,323,200
Foshan Yhoo Import and Export Co.Ltd	-	15,784,700,000
Xincheng international (Hong kong) Co.,LTD	15,674,608,300	1,306,000,000
Sys Ceramics Spa	3,490,600,000	
Trieu Thi Sa	-	24,000,000,000
AND Investment Joint Stock Company	9,778,528,713	
Other suppliers	38,621,357,601	37,128,018,099
Total	**461,069,430,660**	**268,599,486,249**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

In which	30/06/2026	01/01/2026
Advance payment to seller with related parties	-	-

5.5. *Other receivables*

	30/06/2026 VND	01/01/2026 VND
a. Short term	**65,452,783,785**	**6,928,885**
Advance	**65,445,854,900**	-
- Create Capital Vietnam Joint Stock Company	*33,345,854,900*	
- Ms Nguyen Thi Thanh Dung	*13,600,000,000*	
- Ms Nguyen Thi Chang	11,000,000,000	
Others	*7,500,000,000*	
Other receivables	**6,928,885**	**6,928,885**
Interest receivables from deposits and entrusted fun		3,429,370
Other short-term receivables	6,928,885	3,499,515
b. Long-term	**42,000,000,000**	**42,450,000,000**
Mrs. Trieu Thi Sa (iii)	9,000,000,000	9,000,000,000
Mr. Mai Anh Duc(iv)	30,000,000,000	30,000,000,000
Mr. Nguyen Manh Ha (v)	3,000,000,000	3,000,000,000
Lam Dong Industrial Zones Authority (vi)		450,000,000
Total	**107,452,783,785**	**42,456,928,885**

Of which	30/06/2026	01/01/2026
Other receivables are the related parties	30,000,000,000	30,000,000,000

(Details in Note No. 7.1)

(iii) Land lease deposit under Land Lease Agreement No. 01/2020/HĐTĐ/CRCINVEST dated June 10, 2020, with a 25-year term; Land Lease Agreement No. 01/2020/HĐTĐ/CRCTECH dated June 10, 2020, with a 25-year term. Land Lease Agreement No. 01/2020/HĐTĐ/INVEST dated July 10, 2020, with a 25-year term.

(iv) Land lease deposit under Land Lease Agreement No. 02/2020/HĐTĐ/LAMHA2 dated September 18, 2020, with a 25-year term; Land Lease Agreement No. 01/2020/HĐTĐ/DUCTRONG dated September 30, 2020, with a 25-year term.
Land lease deposit under Land Lease Agreement No. 01/2020/HĐTĐ/KONTUM dated June 10, 2020, with a 25-year term.

(v) Land lease deposit under Land Lease Agreement No. 03/2020/HĐTĐ/DATEH dated August 24, 2020, with a 25-year term.

(vi) Escrow deposit under Escrow Agreement for Investment Project Performance Guarantee No. 26/TTKQ dated September 11, 2020, for the period from September 11, 2020, to February 22, 2054.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.6. Prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Short-term prepaid expenses		
- Tools	32,556,907	127,397,247
- Property insurance	117,813,680	156,878,326
- Other costs	67,903,147	99,049,705
Total	**218,273,734**	**383,325,278**
Long-term prepaid expenses		
- Tools	182,069,093	205,873,300
- Repair costs	144,242,740	106,410,663
- Other costs	106,546,749	48,515,182
Total	**432,858,582**	**360,799,145**

5.7. Inventory

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original price	**Provision**	**Original price**	**Provision**
Raw materials (i)	2,765,460,121	-	1,438,694,940	-
Tools and equipment		-	-	-
Incompleted buisness costs		-	-	-
Finished product	5,443,398,290	-	15,220,141,896	-
Goods	170,072,412,953	-	166,836,148,648	-
Total	**178,281,271,364**	-	**183,494,985,484**	-

5.8 Bad debt

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original price	*Recoverable value*	*Original price*	*Recoverable value*
BELTAMOZHILIYA LTD	118,571,650	35,571,495	118,571,650	35,571,495
Total	**118,571,650**	**35,571,495**	**118,571,650**	**35,571,495**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. **ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)**

5.9 ***Increase or decrease in tangible fixed assets***
Unit: VND

	Machinery and equipment	*Means of transport*	*Management equipment*	*Houses, buildings*	*Total*
ORIGINAL PRICE					
As of 01/01/2026	441,780,495,443	9,123,008,699	13,504,221,556	62,683,062,901	527,090,788,599
Purchase during the period		-	608,718,182	-	608,718,182
Other increases (ii)				-	-
Other reductions (i)	-			-	-
As of 30/06/2026	**441,780,495,443**	**9,123,008,699**	**14,112,939,738**	**62,683,062,901**	**527,699,506,781**
ACCUMULATED DEPRECIATION					
As of January 01, 2026	138,498,930,217	4,939,743,152	9,017,782,726	11,673,145,508	164,129,601,603
Depreciation during the period	*16,112,152,666*	*610,301,854*	1,304,025,006	*1,563,429,036*	19,589,908,562
Disposals and sales	-	-	-	-	-
Other decreases (i)	-	-	-	-	-
As of 30/06/2026	**154,611,082,883**	**5,550,045,006**	**10,321,807,732**	**13,236,574,544**	**183,719,510,165**
RESIDUAL VALUE					
As of January 01, 2026	303,281,565,226	4,183,265,547	4,486,438,830	51,009,917,393	362,961,186,996
Tại ngày 30/06/2026	**287,169,412,560**	**3,572,963,693**	**3,791,132,006**	**49,446,488,357**	**343,979,996,616**

5.10 ***Intangible fixed assets***

	Land use rights	Total
Original price	4,851,995,501	4,851,995,501
Closing balance	**4,851,995,501**	**4,851,995,501**
Accumulated depreciation	***720,044,980***	**720,044,980**
-Depreciation during the period	66,465,690	66,465,690
Closing balance	**786,510,670**	**786,510,670**
Residual value	4,065,484,831	4,065,484,831
At the end of the period	**4,065,484,831**	**4,065,484,831**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.11 Investment real estate

Item	*Beginning of year number*	*Increase in period*	Decrease in period	Final number
Original price	52,967,671,766	24,000,000,000	-	76,967,671,766
Accumulated depreciation				
Residual value	52,967,671,766	24,000,000,000	-	76,967,671,766

Details of the real estate investment portfolio the Company owns:

- Land Use Rights Certificate No. CN467786 at No. 26D, Alley 12, Dang Thai Mai Street, Quang An Ward, Tay Ho District, Hanoi City, issued by the Hanoi Department of Natural Resources and Environment on April 24, 2018; Historical cost: VND 31,756,000,000.

- Land Use Rights Certificate No. AA 05311729 at BT4.2, Tay Mo Urban Functional Area, Tay Mo Ward, Nam Tu Liem District, Hanoi City, issued by the Hanoi Department of Natural Resources and Environment on December 11, 2014; Historical cost: VND 21,211,671,766.

- Land Use Rights Certificate No. BY 045357 at Tan Binh Village, Tan Thanh Commune, Lam Ha District, Lam Dong Province, issued by the Lam Ha Land Registration Office on March 09, 2026.

- Land Use Rights Certificate No. BO 544376 at Tan Binh Village, Tan Thanh Commune, Lam Ha District, Lam Dong Province, issued by the Lam Ha Land Registration Office on October 12, 2025

5.12. Cost of unfinished construction

Construction in progress	30/06/2026 (VND)	01/01/2026 (VND)
- CRC Premier Granite Porcelain Tile Factory Project (*)	221,312,392,115	*90,181,645,644*
- CRC Urban Area Project	*140,000,000*	*140,000,000*
- Giao Hoa Vinh Long Project	165,000,000	*165,000,000*
- Da Nang Solar Cell Factory Project	3,481,525,204	*2,398,059,439*
- Wire Mesh Factory - Vinasolar Bao Loc	*27,031,517,694*	*27,003,317,694*
- Chicken farm project - CRC Technology Joint Stock Company	*2,000,000,000*	*2,000,000,000*
- Chicken farm project - Kosun Green Energy Joint Stock Company	*1,000,000,000*	*1,000,000,000*
- Machinery and Production Line System – CRC Solar Cell Joint Stock Company	*1,280,333,691*	
Total	**256,410,768,704**	**122,888,022,777**

(*) - CRC Premier Granite Porcelain Tile Factory Investment Project under Investment Registration Certificate No. 6186631788, first issued by the People's Committee of Yen Bai Province on January 06, 2022, and its second amendment on February 28, 2025. General information of the project is as follows:
Investor: Create Capital Viet Nam Joint Stock Company.
Project Name: CRC Premier Granite Porcelain Tile Factory.
Project Location: Minh Quan Industrial Zone, Yen Bai Province.
Project Operation Term: 50 years from the date the investor is granted the land lease decision or the decision on land-use purpose conversion.
Design Capacity: 10,000,000 m2/year.
Total Investment Capital: VND 986,235,000,000 (Nine hundred eighty-six billion, two hundred thirty-five million Vietnam Dong) equivalent to USD 40,614,215 (Forty million, six hundred fourteen thousand, two hundred fifteen US Dollars) at the exchange rate of VND 24,283/USD as of January 01, 2025, by the State Bank of Vietnam, in which:
+ Investor's contributed capital: VND 296,235,000,000 (Two hundred ninety-six billion, two hundred thirty-five million Vietnam Dong) equivalent to USD 12,199,275 (Twelve million, one hundred ninety-nine thousand, two hundred seventy-five US Dollars).
+ Mobilized capital: VND 690,000,000,000 (Six hundred ninety billion Vietnam Dong) equivalent to USD 28,414,940 (Twenty-eight million,

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.13. Deferred income tax assets

Deferred income tax assets:

	30/06/2026	01/01/2026
- Corporate income tax rate used to determine THE value of deferred income tax	20%	20%
- Deferred income tax assets related to deductible temporary differences	-	-
Deferred income tax assets	-	-

5.14. Payable to seller

Short-term trade payables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Value	*Able to repay debt*	*Value*	*Able to repay debt*
Airsun VN Mechanical and Electrical Construction Company	1,481,214,056	1,481,214,056	1,481,214,056	1,481,214,056
Thanh Nam Import Export Production Joint Stock Company	-	-	1,680,619,834	1,680,619,834
Tam Duong Tea Investment and Development Joint Stock Company	1,999,503,003	1,999,503,003	1,999,503,003	1,999,503,003
Shanghai YingYue International Trade Co., LTD	1,948,047,090	1,948,047,090	1,948,047,090	1,948,047,092
Foshan Yhoo import and export CO.,LTD	37,762,421,285	37,762,421,285	-	-
Thanh Nam Exim Joint Stock Company	5,447,264,800	5,447,264,800	-	-
Guangdong Yuechen Xintai Intelligent Manufacturing	4,643,118,556	4,643,118,556	-	-
Dung Phat Tourism Company Limited	1,313,061,246	1,313,061,246	1,313,061,246	1,313,061,246
Payable to other entities	9,284,740,891	9,284,740,891	3,773,342,570	3,773,342,570
Total	**63,879,370,927**	**63,879,370,927**	**12,195,787,799**	**12,195,787,801**

In which	30/06/2026	01/01/2026
Payables to suppliers are related parties	-	-

(Details in note 7.1)

5.15. Other short-term payables

Other short-term payables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Value	*Able to repay debt*	*Value*	*Able to repay debt*
- Social insurance	86,373,990	86,373,990	26,528,000	26,528,000
- Other short-term payables	5,962,756,500	5,962,756,500	5,571,699,924	5,571,699,924
+ Dividends payable	*5,532,650,000*	5,532,650,000	*5,505,800,500*	*5,505,800,500*
+ Other payables	*430,106,500*	430,106,500	*65,899,424*	*65,899,424*
Total	**6,049,130,490**	**6,049,130,490**	**5,598,227,924**	**5,598,227,924**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.16. Short-term advance payment buyer

	30/06/2026 (VND)		01/01/2026 (VND)	
	Value	*Able to repay debt*	*Value*	*Able to repay debt*
Thien Suong Da Lat Company Limited Branch in Hanoi	1,035,762,500	1,035,762,500	1,314,402,500	1,314,402,500
Trion Trade Limited	1,272,399,423	1,272,399,423	1,272,399,423	1,272,399,423
CRC Holding Investment and Technology JSC.	1,871,499,745	1,871,499,745	1,847,499,745	1,847,499,745
EMP Technology Joint Stock Company	4,448,882,682	4,448,882,682	-	-
NKC TECHVINA Company Limited	2,800,000,000	2,800,000,000	-	-
Other objects	780,944,266	780,944,266	768,227,274	768,227,274
Total	**12,209,488,616**	**12,209,488,616**	**5,202,528,942**	**5,202,528,942**

In which

	30/06/2026	01/01/2026
Advance payments from buyers to related parties *(Details in note 7.1)*	-	-

5.17. Taxes and other payments to the State

Unit: VND

a, Taxes and other receivables from the state

	01/01/2026 VND	Amount payable during the year VND	Amount paid/deducted during the VND	30/06/2026 VND
Import and export duties			-	-
Corporate income tax			-	-
Other taxes and fees			-	-
Total	-	-	-	-

b, Taxes and other payments to the State

	01/01/2026 VND	Amount payable during the year VND	Amount paid during the year VND	30/06/2026 VND
Value Added Tax				
Corporate income tax	3,119,760,356	1,659,629,537	2,456,988,846	2,322,401,047
Personal income tax	3,499,515			3,499,515
Fees, charges and other payables		77,511,737	77,511,737	
Total	**3,123,259,871**	**1,737,141,274**	**2,534,500,583**	**2,325,900,562**

5.18. Cost to Pay

	30/06/2026 VND	01/01/2026 VND
- Interest expense	425,688,686	439,114,722
- Other payable expenses		-
Total	**425,688,686**	**439,114,722**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.19. Loans and financial leases

5.19.1 Short term loans

	30/06/2026 (VND)		Phát sinh trong năm		01/01/2026 (VND)	
	Value	*Able to repay debt*	*Increase*	*Reduce*	*Value*	*Able to repay debt*
Short term loan	**217,270,819,426**	**217,270,819,426**	**238,389,407,333**	**308,796,696,196**	**287,678,108,289**	**287,678,108,289**
+ Joint Stock Commercial Bank for Investment and Development of Vietnam -	*133,243,926,061*	*133,243,926,061*	150,731,270,885	156,576,416,563	*139,089,071,739*	*139,089,071,739*
+ Vietnam Prosperity Joint Stock Commercial Bank - Head Office Branch {2}	*3,000,000,000*	*3,000,000,000*	3,007,666,666	3,007,666,666	*3,000,000,000*	*3,000,000,000*
+ Military Commercial Joint Stock Bank - Transaction Center 1 Branch {4}	*68,260,917,000*	*68,260,917,000*	68,260,917,000	68,671,052,950	*68,671,052,950*	*68,671,052,950*
+ Vietnam Bank for Agriculture and Rural Development - Tu Liem Branch	*12,283,017,960*	*12,283,017,960*	*12,283,017,960*	*12,388,555,800*	*12,388,555,800*	*12,388,555,800*
+ Credit card borrowings {5}	*22,958,405*	*22,958,405*	206,534,822	183,576,417		
+ Personal loans {5}	*460,000,000*	*460,000,000*	*3,900,000,000*	67,969,427,800	*64,529,427,800*	*64,529,427,800*
Current Portion of Long-term Loans	**51,976,373,128**	**51,976,373,128**	**26,451,095,513**	**27,245,095,513**	**52,770,373,128**	**52,770,373,128**
+ Shinhan Bank Vietnam Co., Ltd. - Tran Duy Hung Branch {6}	*227,367,456*	*227,367,456*	*102,092,677*	*102,092,677*	*227,367,456*	*227,367,456*
Industry and Trade (VietinBank) - Thanh Xuan Branch {3}	*78,000,000*	*78,000,000*	*39,000,000*	*39,000,000*	*78,000,000*	*78,000,000*
+ Military Commercial Joint Stock Bank (MB) - My Dinh Branch {7}	*6,168,513,672*	*6,168,513,672*	*3,978,756,836*	*4,692,756,836*	*6,882,513,672*	*6,882,513,672*
+Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	*4,100,000,000*	*4,100,000,000*	*2,030,000,000*	*2,030,000,000*	*4,100,000,000*	*4,100,000,000*
Investment and Development of Vietnam (BIDV) - Hanoi Branch {9}	*16,384,000,000*	*16,384,000,000*	*8,152,000,000*	*8,232,000,000*	*16,464,000,000*	*16,464,000,000*
Rural Development (Agribank) - Tay Do Branch {12}	*25,018,492,000*	*25,018,492,000*	*12,149,246,000*	*12,149,246,000*	*25,018,492,000*	*25,018,492,000*
Total	**269,247,192,554**	**269,247,192,554**	**264,840,502,846**	**336,041,791,709**	**340,448,481,417**	**340,448,481,417**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.19. *Loans and financial leases (Continued)*

5.19.2 Long-term loans

	30/06/2026 (VND)		Phát sinh trong năm		01/01/2026 (VND)	
	Value	*Able to repay debt*	*Increase*	*Reduce*	*Value*	*Able to repay debt*
Long-term Loans	**250,908,678,878**	**250,908,678,878**	**134,383,014,430**	**26,458,762,179**	**142,984,426,627**	**142,984,426,627**
+ Shinhan Bank Vietnam Co., Ltd - Tran Duy Hung Branch {6}	*418,686,719*	*418,686,719*	-	102,092,677	*520,779,396*	*520,779,396*
+ Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) -	*68,500,000*	*68,500,000*	-	39,000,000	*107,500,000*	*107,500,000*
+ Military Commercial Joint Stock Bank (MB) - My Dinh Branch {7}	*3,744,299,648*	*3,744,299,648*	-	*3,978,756,836*	*7,723,056,484*	*7,723,056,484*
Foreign Trade of Vietnam (Vietcombank) - Thanh Cong Branch {8}	*1,176,813,701*	*1,176,813,701*	-	*2,030,000,000*	*3,206,813,701*	*3,206,813,701*
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	*9,991,934,531*	*9,991,934,531*	-	*8,152,000,000*	*18,143,934,531*	*18,143,934,531*
+ Vietnam Bank for Agriculture and Rural Development (Agribank) - Tay Do	*50,948,757,600*	*50,948,757,600*	-	*12,149,246,000*	*63,098,003,600*	*63,098,003,600*
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	*184,107,353,345*	*184,107,353,345*	133,923,014,430		*50,184,338,915*	*50,184,338,915*
+ Vietnam Prosperity Joint Stock Commercial Bank (VPBank) {2}	452,333,334	452,333,334	460,000,000	7,666,666		
Total	**250,908,678,878**	**250,908,678,878**	**134,383,014,430**	**26,458,762,179**	**142,984,426,627**	**142,984,426,627**

Details of Short-term Bank Loans

{1} Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – My Dinh Branch

Credit Contract No. 01/2026/8353501/HDTD dated June 30, 2026; Loan term: 12 months from the date of signing, but not exceeding May 31, 2027.

Collateral: Land use rights and ownership of residential housing under Land Use Rights Certificate (LURC) No. CK557223 owned by Mr. Mai Anh Tam; Land use rights and ownership of residential housing under LURC No. CN467786 owned by Mr. Mai Anh Tam; 750,000 shares of Create Capital Vietnam Joint Stock Company owned by Mr. Mai Anh Tam

- Credit Contract No. 01/2025/13344700/HĐTD dated September 05, 2025; Loan term: 06 months from the date of disbursement. Purpose: Working capital supplement, opening LCs, and issuing guarantees for production and business activities. Collateral: Land use rights and assets attached to land at plot address: BT4.2, Tay Mo Urban Functional Area, Nam Tu Liem District, Hanoi; Land use rights and assets attached to land at plot No. 32a, address: No. 26D, Alley 12 Dang Thai Mai, Quang An Ward, Tay Hồ District, Hanoi.

{2} Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Head Office Branch

Credit Contract No. CLC-45302-01 dated June 25, 2025; Loan term: 04 months from the date of disbursement.

Loan Agreement cum Vehicle Mortgage Agreement No. 090626-3027025-AUTO-1/HD

Long-term loan: Loan term of 60 months; interest rate of 8.4% per annum for the first year; collateral: VinFast Limo Green motor vehicle, license plate 29B-317.13.

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.19. Borrowings and Finance Lease Liabilities (Continued)

Details of Bank Loans

(3) Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Thanh Xuan Branch

Long-term loan: Loan term: 60 months; Interest rate: 11% for the first year; Collateral: Honda City RS, License Plate No. 30K-286.47.

(4) Military Commercial Joint Stock Bank (MB) – Transaction Center 1

Credit Contract No. 399105.26.002.2265211.TD dated April 20, 2026; Loan term: 06 months from the date of disbursement; Collateral: Land use rights, home ownership, and assets attached to land under Certificate No. CQ 666984 owned by Ms. Tran Thi Thu Hien.

Loan Agreement No. 303730.25.002.2599046.TD dated May 26, 2025; Term: 06 months from the date of disbursement; Interest rate: Floating; Purpose: Working capital supplement for solar panel production and business activities; Collateral: Savings book valued at VND 6,200,000,000.

(5) Personal Loans: Unsecured loans with terms under 12 months; Interest rate: 0% per annum.

(6) Shinhan Bank Vietnam Co., Ltd. – Tran Duy Hung Branch

Credit Contract No. 806400301157 and Mortgage Contract No. SHBVN/TDH/TC/806400301157 dated August 08, 2022; Loan term: 96 months from the date of disbursement; Interest rate: Floating;

Collateral: Mitsubishi car, License Plate No. 29B-622.58.

Credit Contract No. 806400311830 dated January 10, 2023, and Mortgage Contract No. SHBVN/TDH/HDTC/2023/806400311830 dated January 10, 2023; Loan term: 96 months from the date of disbursement; Interest rate: 10.9% per annum;

Collateral: Vinfast VF8, License Plate No. 30K-101.79.

(7) Military Commercial Joint Stock Bank (MB) – My Dinh Branch

Loan Agreement No. 65290.20.011.8298087.TD dated November 23, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.

Collateral: Entire machinery and equipment system of the solar power project; Receivables arising from the power purchase agreement (PPA) with Central Power Corporation (EVNCPC); 95% of shares held by Create Capital Vietnam JSC in CRC Solar Cell JSC according to Capital Contribution Certificate No. 04/CNCP/CRCTECH issued by CRC Solar Cell JSC on June 30, 2020.

Credit Contract No. 12525.011.8374851.TD dated March 16, 2021; Loan term: 84 months from the first disbursement date; Interest rate: Floating.

Collateral: Entire machinery and equipment formed from the rooftop solar power project; Receivables arising from the power purchase agreement with Lam Dong Power Company; Land use rights owned by a third party (the farm owner at the project investment site).

Loan Agreement No. 4330.21.011.9148657.TD dated January 25, 2021; Loan term: 84 months from the first disbursement date; Interest rate: Floating.

Collateral: Entire machinery and equipment system formed from the solar power project; Receivables arising from the power purchase agreement with Lam Dong Power Company; Land use rights owned by a third party (the farm owner at the project investment site).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.19. Borrowings and Finance Lease Liabilities (Continued)

Loan Agreement No. 4636.21.011.9142097.TD dated January 25, 2021; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: Entire machinery and equipment system formed from the solar power project; Receivables arising from the power purchase agreement with Lam Dong Power Company; Land use rights (LUR) owned by a third party (the farm owner at the project investment site).

Loan Agreement No. 12611.21.011.9720117.TD dated March 16, 2021; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: Entire machinery and equipment system formed from the solar power project; Receivables arising from the power purchase agreement with Southern Power Corporation (EVNSPC); All shares held by Mr. Ho Cong Tru in the Company according to Capital Contribution Certificate No. 02/GCNCP dated November 26, 2020.

Loan Agreement No. 185404.24.011.8298087.TD dated January 09, 2024; Loan term: 48 months from the date of disbursement; Interest rate: Floating. Collateral: Assets formed from loan proceeds – Vinfast VF9 Plus, License Plate No. 30L-34301.

(8) Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Thanh Cong Branch

Investment Project Loan Agreement No. 01/2020/HĐDA/20598213 dated June 26, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: Entire machinery and equipment formed from the Solar Power project; 400,000 shares of Create Capital Vietnam JSC (CRC) owned by Mr. Mai Anh Tam; Revenue from the Lam Ha 1 rooftop solar project; Land plot No. 80, Map sheet No. 9, Thanh Binh Village, Lam Ha, Lam Dong (Certificate No. BU186588).

Investment Project Loan Agreement No. 01/2020/HĐDA/2095745 dated September 17, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: All assets formed from the Integrated Agriculture and Renewable Energy Farm project; LUR owned by a third party (the owner of the agricultural farm at the project investment site); Receivables arising from the power purchase agreement with EVN.

Investment Project Loan Agreement No. 01/2020/HĐDA/20955417 dated September 09, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: Entire machinery, equipment, and factory frames of the Integrated Agriculture and Renewable Energy Farm project; 350,000 shares of Create Capital Vietnam JSC (Ticker: CRC) owned by Mr. Mai Anh Tam; Receivables arising from the power purchase agreement between EVN and the Company; Land plot No. 180, Map sheet No. 9, Thanh Binh Village, Tan Thanh Commune, Lam Ha District, Lam Dong Province (Certificate No. BO544376).

(9) Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Hanoi Branch

Credit Contract No. 01/2020/14209604/HĐTD dated September 11, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: All assets formed from the Integrated Agriculture and Renewable Energy Farm project; LUR owned by a third party (the owner of the agricultural farm at the project investment site); Receivables arising from the power purchase agreement with EVN.

Credit Contract No. 01/2020/1420904/HĐTD dated September 11, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.

Collateral: Entire machinery, equipment, and factory frames formed from the Integrated Agriculture and Renewable Energy Farm project; 350,000 shares of Create Capital Vietnam JSC (Ticker: CRC) owned by Ms. Duong Thi Huyen; Receivables arising from the power purchase agreement with EVN; Land plot No. 183, Map sheet No. 9, Thanh Binh Village, Tan Thanh Commune, Lam Ha District, Lam Dong Province (Certificate No. BO544379).

Credit Contract No. 01/2020/14209597/HĐTD dated August 21, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: All assets formed from the Integrated Agriculture and Renewable Energy Farm project; LUR owned by a third party (the owner of the agricultural farm at the project investment site); Receivables arising from the power purchase agreement with EVN.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.19. Borrowings and Finance Lease Liabilities (Continued)

Credit Contract No. 01/2020/14519932/HĐTD dated October 30, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: All assets formed from the Integrated Agriculture and Renewable Energy Farm project; Receivables arising from the power purchase agreement with EVN; Land use rights (LUR) and assets attached to land owned by Mr. Mai Anh Duc in Tan Phu Village, Ninh Gia Commune, Duc Trong District, Lam Dong Province.

Credit Contract No. 01/2020/13908223/HĐTD dated October 30, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: All assets formed from the Integrated Medicinal Herb Farm and Rooftop Solar project; Receivables arising from the power purchase agreement with EVN; LUR owned by a third party (the farm owner at the project investment site).

Loan Agreement No. 4636.21.011.9142097.TD dated January 25, 2021; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: Entire machinery and equipment system of the rooftop solar project; Receivables arising from the power purchase agreement with Lam Dong Power Company; Real estate in Tan Thanh Commune, Lam Ha District, Lam Dong Province (No. CX027498).

Credit Contract No. 01/2020/145070831/HĐTD dated October 30, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: All assets formed from the Integrated Medicinal Herb Farm and Rooftop Solar project; Receivables arising from the power purchase agreement with EVN; LUR owned by a third party (the farm owner at the project investment site).

Credit Contract No. 01/2020/14532823/HĐTD dated October 30, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: All assets formed from the Integrated Agriculture and Renewable Energy Farm project; Receivables arising from the power purchase agreement with EVN; LUR owned by a third party (the farm owner at the project investment site).

Credit Contract No. 01/2020/14519935/HĐTD dated October 30, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: All assets formed from the Integrated Agriculture and Renewable Energy Farm project; Receivables arising from the power purchase agreement with EVN; LUR owned by a third party (the farm owner at the project investment site).

Credit Contract No. 01/2020/14514121/HĐTD dated October 30, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.
Collateral: All assets formed from the Integrated Agriculture and Renewable Energy Farm project; Receivables arising from the power purchase agreement with EVN; LUR owned by a third party (the farm owner at the project investment site).

Credit Contract No. 01/2020/14209591/HĐTD dated September 11, 2020; Loan term: 84 months from the first disbursement date; Interest rate: Floating.

Collateral: All assets formed from the Integrated Agriculture and Renewable Energy Farm project; Receivables arising from the power purchase agreement with EVN; LUR owned by a third party (the farm owner at the project investment site).

Loan Agreement No. 01/2025/13908223/HĐTD dated October 30, 2025; Loan term: 84 months from the disbursement date; Interest rate: Floating; Purpose: Financial refinancing for the Integrated Medicinal Herb Farm and Rooftop Solar Power project (Installed capacity: 998.03 kWp) in Ro Koi Commune, Sa Thay District, Kon Tum Province (Currently: Ro Koi Commune, Quang Ngai Province); This loan refinances Contract No. 01/2020/13908223/HĐTD dated October 30, 2020.

Loan Agreement No. 01/2025/14507083/HĐTD dated October 30, 2025; Loan term: 84 months from the disbursement date; Interest rate: Floating; Purpose: Financial refinancing for the investment in the Integrated Medicinal Herb Farm and Rooftop Solar Power project (Installed capacity: 998 kWp) in Ro Koi Commune, Sa Thay District, Kon Tum Province (Currently: Ro Koi Commune, Quang Ngai Province); This loan refinances Contract No. 01/2020/14507083/HĐTD dated October 30, 2020.

(10) Credit Contract No. 1462-LAV-202100370 dated March 22, 2021; Limit: VND 180,000,000,000; Loan term: 96 months; Grace period: 01 year (12 months); Interest rate: Bank's prevailing rate at the time of debt acknowledgement; Purpose: Payment of costs for the Company's Solar Panel Production Plant Project.

Collateral: Ownership of all assets attached to land at Plot No. 205, address: Luong Son Industrial Park, Km 36, National Highway 6, Hoa Son Commune, Luong Son District, Hoa Binh.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

in 2024-2025; Collateral: LUR and assets attached to land at the plot address in Loc Nga Commune, Bao Loc Town, Lam Dong Province (Currently Loc Nga Commune, Bao Loc City, Lam Dong Province).

(11) - Credit Line Contract No. 02/2025/8353501/HĐTD dated August 19, 2025, between the Company and BIDV – My Dinh Branch. Maximum total loan balance and L/C issuance: VND 589,000,000,000 and not exceeding 65% of the total project investment capital; Purpose: Payment of implementation costs for the CRC Premier Granite Porcelain Tile Factory Project in Yen Bai.

Collateral: All assets formed from the investment capital of the CRC Premier Granite Porcelain Tile Factory Project, including existing assets and future assets where the formation costs belong to the total investment level and/or the list of settled costs of the Project.

(12) Credit Contract No. 1462-LAV202501168 dated November 20, 2025, between the Company and Agribank – Tu Liem Branch. Credit limit: VND 70,000,000,000. Purpose: Working capital supplement for production and business activities in 2025-2026.

Collateral: LUR under Certificate No. Đ 095783; Registered in LUR issuance book No. 03314QSDĐ/1657CN.11.6.03 issued by Bao Loc Town People's Committee, Lam Dong Province on March 02, 2004. Transfer registered to Mr. Vu Dinh Trung and his wife Ms. Luu Hong Quyen at the Bao Loc City Land Registration Office, Lam Dong Province on April 09, 2025. Entire system of future production lines, machinery, and equipment legally owned by CRC SOLAR CELL JSC at the "Solar Panel Production Plant" project. Factories and construction works on land under LUR certificates No. DI721961 and DI 721962 (issued February 01, 2024, by Hoa Binh Department of Natural Resources and Environment). Capital contribution rights and interests arising from the shares of shareholders in CRC Solar Cell JSC. Minimum value of mortgaged capital contribution equals the Company's short-term credit balance at Agribank. Inventories circulating during production and business formed from Agribank loan proceeds.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.26 Equity

a. Equity Fluctuation Reconciliation Table

	Owner's equity	*Development investment fund*	*Capital surplus*	*Undistributed profit after tax*	*Non-controlling interest*	*Total*
Last year's opening balance	**600,000,000,000**	**10,645,604,925**	**(406,459,596)**	**150,178,763,105**	**60,057,293,247**	**820,475,201,681**
Capital increase in previous year		-		-	-	-
Dividends paid in shares	83,999,240,000			(83,999,240,000)		
Profit in previous year	-	-	-	57,448,275,272	4,969,876,814	62,418,152,086
Other increases		-	-	115,989,115		115,989,115
Capital reduction in previous year	-	-	-	-	-	-
Pay dividends to shareholders	-	-	-	-	(3,566,550,000)	(3,566,550,000)
Remuneration paid to the Board of Directors and the Board of Supervisors (**)	-	-	-	(156,000,000)	-	(156,000,000)
Impairment due to divestment of subsidiaries						-
Other discounts	-	-	-			-
Last year ending balance/this period beginning balance	**683,999,240,000**	**10,645,604,925**	**(406,459,596)**	**123,587,787,492**	**61,460,620,061**	**879,286,792,882**
Capital increase during the period (*)	383,000,000,000	-	-	-		383,000,000,000
Interest for this period	-	-	-	21,515,464,350		21,515,464,350
Other increases (***)	-	-	-	1,325,374,693	-	1,325,374,693
Dividend payment to shareholders (**)		-	-			-
Directors and the Board of Supervisors (**)	-		-	(156,000,000)	-	(156,000,000)
Other discounts (***)	-	-	-		(44,357,463,119)	(44,357,463,119)
Closing balance	**1,066,999,240,000**	**10,645,604,925**	**(406,459,596)**	**146,272,626,535**	**17,103,156,942**	**1,240,614,168,806**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

5.20. Equity (Continued)

b. Owner's equity details

	30/06/2026			01/01/2026		
	Total	*Common stock*	*Preferential CP*	*Total*	*Common stock*	*Preferential CP*
Mr. Mai Anh Tam	45,600,000,000	45,600,000,000	-	45,600,000,000	45,600,000,000	-
Mr. Mai Anh Duc	32,022,030,000	32,022,030,000	-	32,022,030,000	32,022,030,000	
Capital contributions of other entities	989,377,210,000	989,377,210,000	-	606,377,210,000	606,377,210,000	-
Total	**1,066,999,240,000**	**1,066,999,240,000**	-	**683,999,240,000**	**683,999,240,000**	-

c. Capital transactions with owners and dividend distribution, profit sharing:

	This period	**Previous year**
Owner's equity		
+ Beginning capital contribution	*683,999,240,000*	*600,000,000,000*
+ Capital increase during the year	*383,000,000,000*	*83,999,240,000*
+ Capital contribution decreased during the year	-	-
+ Year-end capital contribution	*1,066,999,240,000*	*683,999,240,000*
Dividends, distributed profits		-

Annual General Meeting Resolution No. 2604/2025/CRC/NQ-ĐHĐCĐ dated 26 April 2025 approved the private placement of shares to increase the Company's charter capital. Pursuant to the approved plan, the proceeds from the private placement were to be used for: (i) acquiring shares in CRC Solar Cell Joint Stock Company; (ii) supplementing investment capital for the CRC Premier Granite Porcelain Tile Manufacturing Plant Project; and (iii) repaying bank loan principal. On 19 August 2025, the Board of Directors issued Resolution No. 1908.1/2025/NQ-HĐQT on the implementation of the 2025 private placement plan.

The Company successfully completed the private placement of 38,300,000 shares with a par value of VND 10,000 per share. Pursuant to Board Resolution No. 2601/2026/NQ-HĐQT approving the results of the private placement, all investors completed the subscription and payment for the entire 38,300,000 shares in accordance with the Report on the Results of the Private Placement No. 2601/2026/BC-CRC dated 26 January 2026. On 27 January 2026, the State Securities Commission of Vietnam (SSC) issued Official Letter No. 917/UBCK-QLCB regarding the report on the results of the private placement, confirming that the Company had successfully distributed all 38,300,000 shares.

The increase in the Company's issued share capital was reflected in the 14th Amendment to the Enterprise Registration Certificate, issued by the Business Registration and Corporate Finance Division of Hanoi on 3 March 2026. The Vietnam Securities Depository and Clearing Corporation (VSDC) updated the registered number of shares under stock code CRC pursuant to Official Letter No. 2379/VSDC-ĐKCP.NV dated 5 March 2026, and the Ho Chi Minh City Stock Exchange (HOSE) approved the amendment to the Company's listing registration under Decision No. 220/QĐ-SGDHCM dated 3

Utilization of Proceeds

- As of the reporting date, the proceeds from the private placement have been fully utilized as follows:

+Acquisition of shares in the subsidiary – CRC Solar Cell Joint Stock Company: Planned amount: VND 43,000,000,000; Amount utilized: VND 43,000,000,000.

+Investment in the CRC Premier Granite Porcelain Tile Manufacturing Plant Project: Planned amount: VND 250,000,000,000; Amount utilized: VND 250,000,000,000.

+Repayment of bank loan principal: Planned amount: VND 90,000,000,000; Amount utilized: VND 90,000,000,000.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

5. ADDITIONAL INFORMATION FOR THE ARTICLES PRESENTED IN THE CONSOLIDATED BALANCE SHEET (Cont.)

d. Share:

	30/06/2026	01/01/2026
Number of shares registered for issuance	106,699,924	68,399,924
Number of shares sold to the public	106,699,924	68,399,924
+ Common stock	106,699,924	68,399,924
Number of shares bought back	-	-
+ Common stock	-	-
Number of shares outstanding	106,699,924	68,399,924
+ Common stock	106,699,924	68,399,924

Outstanding share price: 10,000 VND

e. Corporate funds

	30/06/2026 VND	01/01/2026 VND
Development investment fund	10,645,604,925	10,645,604,925

5.21. **Consolidated off-balance sheet items**

Foreign currencies	30/06/2026	01/01/2026
US Dollar (USD)	19,089.41	14,582.94

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

6.20. Sales and service revenue

	Q2, 2026	Q2, 2025
	VND	VND
Total sales and service revenue	**113,673,274,619**	**139,686,991,821**
In there:		
Revenue from sales of goods and finished products	112,696,506,692	124,865,446,000
Construction and installation revenue		
Service revenue	976,767,927	14,821,545,821
Revenue deductions	-	-
Net revenue from sales and services	**113,673,274,619**	**139,686,991,821**

6.21. Cost of goods sold and services rendered

	Q2, 2026	Q2, 2025
	VND	VND
Cost of goods and finished products sold	95,819,459,789	108,891,137,955
Construction and installation contract cost	-	-
Cost of service	624,893,040	2,925,396,414
Total	**96,444,352,829**	**111,816,534,369**

6.22. Financial activity revenue

	Q2, 2026	Q2, 2025
	VND	VND
Interest on deposits and loans	144,309,184	58,795,384
Realized exchange rate difference	-	25,500,000
Liquidation profit of investment		
Total	**144,309,184**	**84,295,384**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

6.23. Financial costs

	Q2, 2026 VND	Q2, 2025 VND
Loan interest	5,617,989,115	6,214,491,714
Unrealized exchange loss	2,225,824	-
Total	**5,620,214,939**	**6,214,491,714**

6.24. Selling and administrative expenses

	Q2, 2026 VND	Q2, 2025 VND
Business management expenses incurred during the period		
- Employee costs	698,321,394	660,801,243
- Management tool costs	24,316,702	28,187,474
- Fixed asset depreciation costs	550,987,989	526,009,681
- Taxes, fees and charges	154,398,245	112,260,997
- Outsourcing service costs	1,307,443,987	1,133,575,970
- Other monetary expenses	54,692,168	250,225,782
Total	**2,790,160,485**	**2,711,061,147**
Selling expenses incurred during the period		
- Outsourcing service costs	343,717,962	*106,537,020*
Total	**343,717,962**	**106,537,020**

6.25. Current corporate income tax

Current corporate income tax expense

	Q2, 2026 VND	Q2, 2025 VND
Corporate income tax expense on taxable income for the current period	697,903,910	4,120,738,793
Adjust prior year's income tax expense to current period's LLC tax expense	-	-
Total	**697,903,910**	**4,120,738,793**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF INCOME (Continued)

6.26. Other income and other expenses

	Q2, 2026	Q2, 2025
	VND	VND
Other income	**500,200**	**45,037,164**
- Liquidation and sale of fixed assets	-	-
- Profit from cheap purchase of subsidiary	-	-
- Other items	500,200	45,037,164
Other costs	**112,044,023**	**1,451,340,191**
- Liquidation and sale of fixed assets	-	1,309,745,747
- Other items	112,044,023	141,594,444
Other net profit (loss)	**(111,543,823)**	**(1,406,303,027)**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

7 **OTHER INFORMATION (Continued)**

7.1 ***Information about related parties***

a. **Related party transactions**

Board of Directors, Board of Supervisors and Board of Management's income

Income of the Board of Directors, Board of Management, Board of Supervisors of the Company arising during the period, details are as follows:

	Q2, 2026 VND	Q2, 2025 VND
Salary and benefits		
Board of Directors Remuneration	120,000,000	120,000,000
Board of Supervisors remuneration	72,558,346	53,542,000
Salary and allowances of the Board of Management	56,958,346	50,792,308
Total	**249,516,692**	**224,334,308**

Full name	Tittle	Q2, 2026 VND	Q2, 2025 VND
Board of Directors		**120,000,000**	**120,000,000**
Mr. Mai Anh Tam	Chairmain of BOD	24,000,000	24,000,000
Mr. Hoang Trung Kien	Member of BOD	24,000,000	24,000,000
Ms. Duong Thi Huyen	Member of BOD	24,000,000	24,000,000
Mr. Le Thanh Nhan	Member of BOD	24,000,000	24,000,000
Mr. Pham Van Truong	Member of BOD	24,000,000	24,000,000
Board of Supervisors		**72,558,346**	**53,542,000**
Ms. Pham Thi Hue	Head of Supervisory Board	48,558,346	29,542,000
Ms. Ha Thi Hien	Board of Supervisors	12,000,000	12,000,000
Ms. Ngo Thi Thu Giang	Board of Supervisors	12,000,000	12,000,000
Board of Management		**56,958,346**	**50,792,308**
Mrs. Duong Thi Huyen	General Director	56,958,346	50,792,308

Transactions with related parties

The parties identified as related parties to the Company during the financial period ended June 30, 2026 include:

Related parties	*Relationship*
CRC Technology Joint Stock Company	*First-tier subsidiary*
CRC Solar Cell Joint Stock Company	*First-tier subsidiary from May 2, 2024*
Joint Stock Company Investment development commercial SHP	*Related party of General Director*
CRC Invest JSC.	*Second-tier subsidiary*
CRC Power JCS.	*Second-tier subsidiary*
Canadian Solar Vietnam JSC.	*Second-tier subsidiary*
Jinca Vietnam JSC.	*Second-tier subsidiary*
Vina Bao Loc JSC.	*Second-tier subsidiary*
Solar power Supply JSC.	*Second-tier subsidiary*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

7 OTHER INFORMATION (Continued)

Vinasolar Dong Thap JSC.	*Second-tier subsidiary*
Green Highland Solar JSC.	*Second-tier subsidiary*
Lam Dong Eectrical Construction JSC.	*Second-tier subsidiary*
Elecsun Vietnam JSC.	*Second-tier subsidiary*
Construction Green Energy Insfracstructure JSC.	*Second-tier subsidiary*
Kosun Green Energy JSC.	*Second-tier subsidiary*
Resun Vietnam JSC.	*Second-tier subsidiary*
Nhat Nguyen Xanh Solar JSC.	*Associate of CRC Solar Cell*
CRC Solar Company Limited	*Associate of CRC Solar Cell*
Hoang Minh BG Investment and Trading Service Co., Ltd.	*Related party of a BOD Member since April 09, 2022*
CRC Solar Energy JSC.	*The same General director - Ms Duong Thi Huyen*
Đông A Paint JSC.	*The same Chairman of BOD - Mr. Mai Anh Tam*
CRC Solar Yên Bai JSC.	*Mr. Pham Van Truong is the legal representative*
Premier Việt Nam Ceramic Tile JSC	*Mr. Pham Van Truong is the legal representative*
CRC Solar Da Nang Joint Venture JSC.	*Mr. Mai Anh Tam is the legal representative*
SK Invest Co., Ltd	*Mr. Hoang Trung Kien is the legal representative*
5Rtech JSC.	*Mr. Le Thanh Nhan is the legal representative*
VN Galaxy JSC.	*Mr. Le Thanh Nhan is the legal representative*
Trang Son Hanoi Co., Ltd.	*Ms. Ha Thi Hien is the legal representative*
Board of Directors, Supervisory Board, Board of Management	*Key members*
Mr Mai Anh Duc	*Close member of Chairman BOD*
Mr Mai Tran Nam	*Close member of Chairman BOD*
Mr Le Quang Thach	*Director of Second-tier subsidiary*
Mr. Tran Thanh Binh	*Director of Subsidairy*

Significant transactions between the Company and related parties during the period include:

a. Transactions witth related parties

Related parties	***Relationship***	***Transaction nature***	***30/06/2026***	***30/06/2025***
Sales and provision of services			-	-
CRC Solar Yen Bai Joint Stock Company	*Related party of Board members*	*Collecting money from goods*	-	*110,000,000*
Purchase				
Mr Mai Anh Duc	*Close member of Chairman BOD*	*Land rental payables*	*99,479,100*	*99,479,100*
		Payment of land rental	*99,479,100*	*99,479,100*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For financial period Q2 from 01/01/2026 to 30/06/2026

7 **OTHER INFORMATION (Continued)**

b. **Balances with related parties:**

As of the end of the financial period, the Company's balances with related parties are as follows:

Related parties	*Relationship*	*30/06/2026*	*01/01/2026*
I. Trade receivables		***9,098,884,530***	***9,098,884,530***
CRC Solar Yen Bai Joint Stock Company	*Related party of Board members*	*9,098,884,530*	9,098,884,530
II. Other receivables (Land rental deposits)		***30,000,000,000***	***30,000,000,000***
Mr. Mai Anh Duc	*Close member of Chairman BOD*	*30,000,000,000*	*30,000,000,000*

7.2 ***Comparative Information***

Comparative information consists of figures from the Consolidated Financial Statements for the second quarter of 2025, ended June 30, 2025

Hanoi, July 28, 2026

Preparer	Chief Accountant	General Director
VU THI PHUONG ANH	NGUYEN THI THUY NGA	DUONG THI HUYEN

CÔNG TY CỔ PHẦN CREATE CAPITAL VIỆT NAM
M.S.D.N: 0105087537 - T.P. HÀ NỘI