**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

# SEPARATE FINANCIAL STATEMENTS
# QUARTER III OF 2026

CÔNG TY CỔ PHẦN CREATE CAPITAL VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN CREATE CAPITAL VIỆT NAM
DN: C=VN, S=Hà Nội, O=CÔNG TY CỔ PHẦN CREATE CAPITAL VIỆT NAM, CN=CÔNG TY CỔ PHẦN CREATE CAPITAL VIỆT NAM, OID.0.9.2342.19200300.100.1.1=MST:0105087537
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# SEPARATE FINANCIAL STATEMENT

As of September 30, 2026

*Unit: VND*

| ASSETS | CODE | NOTES | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| **A. CURRENT ASSETS** | **100** | | **706.641.084.974** | **391.987.136.828** |
| **I. Cash and cash equivalents** | **110** | V.1 | **44.027.267.212** | **14.042.181.583** |
| 1. Cash | 111 | | 8.510.519.179 | 7.638.765.774 |
| 2. Cash equivalents | 112 | | 35.516.748.033 | 6.403.415.809 |
| **II. Short-term financial investments** | **120** | | **6.662.863.363** | **5.585.163.363** |
| 1. Held-to-maturity investments | 123 | V.2 | 6.662.863.363 | 5.585.163.363 |
| **III. Short-term receivables** | **130** | | **551.292.171.708** | **275.214.324.151** |
| 1. Accounts receivable from customers | 131 | V.3 | 44.304.335.306 | 75.618.662.038 |
| 2. Short-term advances to sellers | 132 | V.5 | 483.256.218.413 | 188.732.460.189 |
| 3. Short-term intercompany receivables | 133 | | - | - |
| 4. Contract assets from construction contracts | 134 | | - | - |
| 5. Other short-term receivables | 135 | | 23.814.618.144 | 10.946.202.079 |
| 6. Provision for doubtful short-term receivables (*) | 136 | V.4 | (83.000.155) | (83.000.155) |
| 7. Assets awaiting settlement | 137 | | - | - |
| **IV. Inventories** | **140** | V.7 | **81.778.576.509** | **91.483.984.124** |
| 1. Inventories | 141 | | 81.778.576.509 | 91.483.984.124 |
| 2. Provision for decline in value of inventories (*) | 142 | | - | - |
| **V. Short-term biological assets** | **150** | | - | - |
| 1. Short-term livestock for single harvest | 151 | | - | - |
| 2. Seasonal crops or crops for harvest | 152 | | - | - |
| 3. Provision for loss of short-term biological assets | 153 | | - | - |
| **VI. Other current assets** | **160** | | **22.880.206.182** | **5.661.483.607** |
| 1. Short-term prepaid expenses | 161 | | 106.872.528 | 27.966.664 |
| 2. Deductible VAT | 162 | | 22.773.333.654 | 5.633.516.943 |
| **B. LONG-TERM ASSETS** | **200** | | **964.593.230.886** | **634.795.005.612** |
| **I. Long-term receivables** | **210** | | - | - |
| 1. Other long-term receivables | 215 | | - | - |
| 2. Provision for doubtful long-term receivables (*) | 216 | | - | - |
| | **220** | | **14.168.392.060** | **15.818.753.733** |
| 1. Tangible fixed assets | 221 | V.9 | 14.168.392.060 | 15.818.753.733 |
| *- Original cost* | *222* | | *29.172.642.639* | *28.563.924.457* |
| *- Accumulated depreciation (*)* | *223* | | *(15.004.250.579)* | *(12.745.170.724)* |
| **III. Long-term biological assets** | **230** | | - | - |
| **IV. Investment property** | **240** | | - | - |
| *- Original cost* | *241* | | - | - |
| *- Accumulated depreciation (*)* | *242* | | - | - |
| **V. Long-term work-in-progress** | **250** | | **395.840.048.032** | **92.884.705.083** |
| 1. Construction costs in progress | 252 | | 395.840.048.032 | 92.884.705.083 |
| **VI. Long-term financial investments** | **260** | | **554.487.000.000** | **526.050.000.000** |
| 1. Investments in subsidiaries | 261 | | 548.950.000.000 | 505.950.000.000 |
| 2. Investments in associates and joint ventures | 262 | | - | - |
| 3. Equity investments in other entities | 263 | | 5.037.000.000 | 19.600.000.000 |
| 4. Provision for loss of long-term investments in other | 264 | | | |
| 5. Held-to-maturity investments | 265 | | | |
| 6. Provision for long-term held-to-maturity investments | 266 | | 500.000.000 | 500.000.000 |
| **VI. Other long-term assets** | **270** | | **97.790.794** | **41.546.796** |
| 1. Long-term prepaid expenses | 271 | | 97.790.794 | 41.546.796 |
| **TOTAL ASSETS** | **280** | | **1.671.234.315.860** | **1.026.782.142.440** |

# SEPARATE FINANCIAL STATEMENT

As of September 30, 2026

*(Continued)*

*Unit: VND*

| LIABILITIES AND EQUITY | CODE | NOTES | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| **C. LIABILITIES** | **300** | | **521.526.993.599** | **279.339.123.540** |
| **I. Current liabilities** | **310** | | **277.311.733.768** | **228.526.505.229** |
| 1. Accounts payable to sellers | 311 | V.11 | 118.152.418.231 | 6.468.411.112 |
| 2. Advances from buyers | 312 | V.12 | 6.195.502.387 | 2.726.292.315 |
| 3. Dividends and profits payable | 313 | | 395.450.500 | 395.450.500 |
| 4. Taxes and other payables to the State | 314 | V.13 | 969.846.023 | 1.593.048.790 |
| 5. Salaries payable | 315 | | 292.996.983 | - |
| 6. Short-term payables | 316 | V.16 | - | 118.974.750 |
| 7. Short-term intercompany payables | 317 | | - | - |
| 8. Contract construction progress payables | 318 | | - | - |
| 9. Short-term deferred revenue | 319 | | - | - |
| 10. Other short-term payables | 320 | V.15 | 32.832.000 | |
| 11. Short-term borrowings and finance lease liabilities | 321 | V.17 | 151.272.687.644 | 217.224.327.762 |
| **II. Long-term liabilities** | **330** | | **244.215.259.831** | **50.812.618.311** |
| 1. Long-term borrowings and finance lease liabilities | 339 | V.17 | 244.215.259.831 | 50.812.618.311 |
| **D. OWNER'S EQUITY** | **400** | | **1.149.707.322.261** | **747.443.018.900** |
| **I. Owner's equity** | **410** | V.18 | **1.149.707.322.261** | **747.443.018.900** |
| 1. Owner's capital contributions | 411 | | 1.066.999.240.000 | 683.999.240.000 |
| *- Common stock with voting rights* | *411a* | | *1.066.999.240.000* | *683.999.240.000* |
| *- Preferred stock* | *411b* | | - | - |
| 2. Additional paid-in capital | 412 | | (406.459.596) | (406.459.596) |
| 3. Development fund | 418 | | *10.645.604.925* | *10.645.604.925* |
| 4. Retained earnings | 420 | | 72.468.936.932 | *53.204.633.571* |
| *- Accumulated retained earnings until the end of the* | *420a* | | 53.048.633.571 | *5.773.075.290* |
| *- Retained earnings of the current period* | *420b* | | 19.420.303.361 | 47.431.558.281 |
| **TOTAL CAPITAL** | **440** | | **1.671.234.315.860** | **1.026.782.142.440** |

*Hanoi, October 28, 2026*

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

**CREATE CAPITAL VIETNAM JOINT STOCK COMPANY**
Address: BT3.1 Tay Mo Industrial Park, 272 Huu Hung, Tay Mo Ward, Hanoi

# INCOME STATEMENT

**Q3,2026**

*Unit: VND*

| ITEM | CODE | NOTE | Q3 | | Accumulated from the beginning of the year to the end of this quarter | |
|---|---|---|---|---|---|---|
| | | | This Year | Previous Year | This Year | Previous Year |
| 1. Revenue from sales and services | 01 | VI.20 | 114.425.327.872 | 62.138.269.200 | 305.177.291.014 | 226.218.896.400 |
| 2. Deductions from revenue | 02 | | 0 | - | 0 | - |
| **3. Net revenue from sales and services** | **10** | VI.20 | **114.425.327.872** | **62.138.269.200** | **305.177.291.014** | **226.218.896.400** |
| 4. Cost of goods sold | 11 | VI.21 | 112.370.936.115 | 60.015.856.060 | 296.472.986.595 | 216.138.230.880 |
| **5. Gross profit from sales and services** | **20** | | **2.054.391.757** | **2.122.413.140** | **8.704.304.419** | **10.080.665.520** |
| 6. Financial income | 22 | VI.22 | 5.343.327.294 | 8.700.641.082 | 21.286.608.835 | 28.600.669.719 |
| 7. Financial expenses | 23 | VI.23 | 1.132.578.007 | 958.203.789 | 5.082.661.070 | 2.461.991.783 |
| *- Of which: Interest expense* | *24* | | *1.009.203.305* | *958.203.789* | 4.959.286.368 | 2.461.991.783 |
| 8. Selling expenses | 25 | VI.25 | 819.322.403 | | 1.217.036.365 | 106.537.020 |
| 9. General and administrative expenses | 26 | VI.24 | 1.093.387.116 | 894.169.945 | 3.374.724.234 | 3.356.233.493 |
| **10. Net profit from business operations** | **30** | | **4.352.431.525** | **8.970.680.488** | **20.316.491.585** | **32.756.572.943** |
| 11. Other income | 31 | VI.26 | 821.655 | 1.000.500 | 1.951.716 | 3.137.198 |
| 12. Other expenses | 32 | VI.26 | 108.518.082 | - | 322.031.705 | - |
| **13. Other profit** | **40** | | **(107.696.427)** | **1.000.500** | **(320.079.989)** | **3.137.198** |
| **14. Total accounting profit before tax** | **50** | | **4.244.735.098** | **8.971.680.988** | **19.996.411.596** | **32.759.710.141** |
| 15. Current corporate income tax expense | 51 | VI.27 | 21.703.616 | 62.586.197 | 576.108.235 | 856.892.028 |
| 16. Deferred corporate income tax expense | 52 | | - | - | - | - |
| **17. Profit after corporate income tax** | **60** | | **4.223.031.482** | **8.909.094.791** | **19.420.303.361** | **31.902.818.113** |
| **18. Basic earnings per share** | **70** | | 39,58 | 130,25 | 192,31 | 466,42 |
| **19. Diluted earnings per share** | 71 | | | | | |

*Hanoi, October 28, 2026*

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

# CASH FLOW STATEMENT

*By indirect method*

**For the accounting period ended 30/09/2026**

| ITEM | CODE | For the accounting period ended 30/09/2026 | For the accounting period ended 30/09/2025 |
|---|---|---|---|
| **I. CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| **1. Profit before tax** | **01** | **19.996.411.596** | **32.759.710.141** |
| **2. Adjustments for items** | | | |
| - Depreciation of fixed assets and investment properties | 02 | 2.259.079.855 | 2.329.120.926 |
| - Provisions | 03 | - | - |
| - Gains/losses from foreign exchange rate differences due to revaluation of foreign currency monetary items | 04 | 123.374.702 | - |
| - Gains/losses from investment and financial activities | 05 | (21.286.608.835) | (28.600.669.719) |
| - Interest expenses | 06 | 5.082.661.070 | 2.461.991.783 |
| - Other adjustments | 07 | - | - |
| **3. Profit from operating activities before changes in working capital** | **08** | **6.174.918.388** | **8.950.153.131** |
| - Increases/decreases in receivables | 09 | (276.156.753.421) | (52.475.091.804) |
| - Increases/decreases in inventories | 10 | 9.705.407.615 | (52.676.334.469) |
| - Increases/decreases in payables (excluding accrued interest, income tax payable) | 11 | 84.823.723.451 | 12.937.564.650 |
| - Increases/decreases in prepaid expenses | 12 | (135.149.862) | (15.432.609) |
| - Increases/decreases in trading securities | 13 | - | - |
| - Interest paid | 14 | (5.082.661.070) | (2.461.991.783) |
| - Income tax paid | 15 | (1.154.056.407) | (860.471.468) |
| - Other cash receipts from operating activities | 16 | | |
| - Other cash payments from operating activities | 17 | - | - |
| **Net cash flows from operating activities** | **20** | **(181.824.571.306)** | **(86.601.604.352)** |
| **II. CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| 1. Cash payments for purchase, construction of fixed assets and other | 21 | (303.564.061.131) | (2.008.080.278) |
| 2. Cash receipts from disposal, sale of fixed assets and other long-ter | 22 | - | - |
| 3. Cash payments for lending, purchasing debt instruments of other e | 23 | (179.940.000.000) | (1.850.000.000) |
| 4. Cash receipts from loan repayments, resale of debt instruments of | 24 | 149.390.000.000 | 10.000.000.000 |
| 5. Cash payments for investment in capital of other entities | 25 | (5.037.000.000) | - |
| 6. Cash receipts from investment in capital of other entities | 26 | 19.600.000.000 | - |
| 7. Cash receipts of interest on loans, dividends and distributed profits | 27 | 20.879.050.000 | 22.998.930.000 |
| **Net cash flows from investing activities** | **30** | **(298.672.011.131)** | **29.140.849.722** |
| **III. CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| 1. Cash receipts from issuing shares, receiving capital contributions f | 31 | 383.000.000.000 | |
| 2. Cash receipts from borrowings | 33 | 476.347.831.525 | 323.333.219.276 |
| 3. Cash payments for repayment of principal of loans | 34 | (348.866.163.459) | (280.472.005.920) |
| 4. Cash payments for repayment of principal of finance leases | 35 | - | - |
| 5. Dividends, profits paid to owners | 36 | - | - |
| **Net cash flows from financing activities** | **40** | **510.481.668.066** | **42.861.213.356** |
| **NET CASH FLOWS DURING THE PERIOD** | **50** | **29.985.085.629** | **(14.599.541.274)** |
| **Cash and cash equivalents at beginning of period** | **60** | **14.042.181.583** | **23.175.202.893** |
| Effect of exchange rate changes on translation of foreign currencies | 61 | - | - |
| **Cash and cash equivalents at end of period** | **70** | **44.027.267.212** | **8.575.661.619** |

*Hanoi, October 28, 2026*

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

**SEPARATE FINANCIAL STATEMENT NOTES (Continued)**
For the Quarter 3 financial period finishing September 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 Company (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:

- Extraction of natural gas;
- Extraction of iron ores;
- Extraction of other non-ferrous metal ores;
- Quarrying of stone, sand, gravel, and clay;
- Mining of chemical and fertilizer minerals;
- Support activities for crude oil and natural gas extraction;
- Manufacture of builders' carpentry and joinery;
- Manufacture of clay building materials;
- Manufacture of cement, lime, and plaster;
- Manufacture of concrete and products of cement and plaster;
- Manufacture of iron, steel, and cast iron; casting of iron and steel;
- Manufacture of fabricated metal products;
- Repair of machinery and equipment;
- Installation of industrial machinery and equipment;
- Demolition; site preparation;
- Electrical installation;
- Installation of water supply, drainage, heating, and air-conditioning systems;
- Other construction installation works;
- Building completion and finishing;
- Wholesale of automobiles and other motor vehicles;
- Retail sale of passenger cars (12 seats or fewer);
- Sale of automobiles and other motor vehicles on a fee or contract basis (agency);
- Maintenance and repair of automobiles and other motor vehicles;
- Sale of spare parts and accessories for automobiles and other motor vehicles;

- Sale of motorcycles;
- Wholesale of food; wholesale of beverages;
- Wholesale of other household goods;
- Wholesale of agricultural machinery, equipment, and spare parts;
- Wholesale of other machinery, equipment, and supplies;
- Wholesale of solid, liquid, and gaseous fuels and related products;
- Wholesale of construction materials and installation equipment;
- Other retail sale in non-specialized stores;
- Retail sale of agricultural products in specialized stores;
- Retail sale of hardware, paints, glass, and other construction installation equipment in specialized stores; retail sale of other new goods in specialized stores;
- Short-term accommodation services;
- Restaurants and mobile food service activities;
- Real estate business, land use rights owned, used, or leased;
- Real estate consultancy, brokerage, auction; auction of land use rights;
- Management consultancy activities;
- Architectural and engineering activities and related technical consultancy;
- Other professional, scientific, and technical activities not elsewhere classified;
- Other business support service activities not elsewhere classified;
- Manufacture of batteries and accumulators (including photovoltaic cells);
- Manufacture of other electrical equipment (including solar power equipment);
- Repair of electrical equipment;
- Manufacture of electronic components;
- Manufacture of consumer electronics;
- Manufacture of measuring, testing, navigating, and control equipment;
- Manufacture of optical instruments and equipment;
- Manufacture of electric motors, generators, transformers, and electricity distribution and control apparatus;
- Manufacture of optical fiber cables;
- Manufacture of other electrical and electronic wires and cables;
- Manufacture of wiring devices;
- Manufacture of electric lighting equipment;
- Manufacture of domestic appliances;
- Manufacture of renewable energy equipment;
- Repair of electronic and optical equipment; repair of other equipment;
- Production of electricity (excluding multi-purpose hydropower and nuclear power);
- Retail sale of electrical household appliances, furniture (beds, wardrobes, tables, chairs), lighting equipment, and other household articles in specialized stores;
- Construction of electrical works;
- Construction of non-residential buildings (including railway and road construction);
- Road construction (including public utility works);
- Construction of residential buildings;
- Construction of other civil engineering projects.

**1.4. Normal production and business cycle**:

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

**SEPARATE FINANCIAL STATEMENT NOTES (Continued)**
For the Quarter 3 financial period finishing September 30, 2026

*Financial Statement notes are an integral part of the Financial Statements*

## 1.5. Group structure

Head office: BT3.1 Tay Mo Urban Functional Area, 272 Huu Hung, W. Tay Mo, , Hanoi City.

The number of employees of the Company as of September 30, 2026 was 30 employees (as of December 31, 2025: 22 employees).

As of September 30, 2026, the Company had 15 subsidiaries (including 2 direct subsidiaries and 13 indirect subsidiaries) and 3 associates, as follows:

| 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 | 98,00% | 98,00% |
| | **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 | Hanoi | 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% | 38,57% |

| | | | | | |
|---|---|---|---|---|---|
| 2 | CRC Solar Solar Power Company Limited | Hoa Binh | Energy | 45,00% | 38,57% |
| 3 | CRC Energy Joint Stock Company | Hoa Binh | Manufacture | 30,00% | 25,71% |

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

The Company consistently applies accounting policies in accordance with the Enterprise Accounting System issued with Circular No. 99/2025/TT-BTC dated October 27, 2025,Circular No. 202/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance, 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 30/09/2025 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 Company's Board of General Directors confirms that it has complied with the requirements of Vietnamese Accounting Standards and the relevant guiding regulations issued by the State.

The separate financial statements have been prepared and presented fairly and in accordance with the financial position, results of operations, and cash flows of the Company.

## 4. ACCOUNTING POLICY APPLIED

**SEPARATE FINANCIAL STATEMENT NOTES (Continued)**
For the Quarter 3 financial period finishing September 30, 2026

*Financial Statement notes are an integral part of the Financial Statements*

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

### 4.1 Basis of Preparation of Financial Statements

The financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

The accompanying separate financial statements are not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Users of these separate financial statements should read them in conjunction with the consolidated financial statements for the first quarter ended March 31, 2026, in order to obtain sufficient information on the financial position, results of operations, and cash flows of the Group

### 4.2 Accounting Estimates

The preparation of financial statements in compliance with Vietnamese Accounting Standards, the Vietnamese Accounting System, and other relevant legal regulations requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and assets at the date of the financial statements, as well as the reported amounts of revenues and expenses during the financial year. Although the accounting estimates are made based on the best understanding of the Board of Directors, the actual results may differ from these estimates and assumptions.

### 4.3 Foreign Exchange Rates

Transactions denominated in currencies other than VND during the financial period are translated into VND at the actual exchange rate at the date of the transaction.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the buying/selling transfer rates of the commercial bank with which the Company regularly transacts at the end of the accounting period.

Foreign exchange differences arising during the period from foreign currency transactions are recognized in financial income or financial expenses.

Foreign exchange differences arising from the revaluation of monetary items denominated in foreign currencies at the end of the financial period, after offsetting gains and losses, are recognized in financial income or financial expenses..

### 4.4 Cash and Cash Equivalents

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

**SEPARATE FINANCIAL STATEMENT NOTES (Continued)**
For the Quarter 3 financial period finishing September 30, 2026

*Financial Statement notes are an integral part of the Financial Statements*

Cash equivalents are short-term investments held to maturity with a maturity of no more than three months from the date of investment, which are readily convertible into a known amount of cash and are subject to an insignificant risk of changes in value at the reporting date.

## 4.5 Financial Investments

**Held-to-maturity investments**

Held-to-maturity investments are those which the Company has the intention and ability to hold until maturity.

Held-to-maturity investments are initially recognized on the purchase date and are measured at cost, which includes the purchase price and related transaction costs. Interest income from held-to-maturity investments after the purchase date is recognized in the separate statement of profit or loss on an accrual basis. Interest received prior to the Company's holding period is deducted from the original cost at the time of purchase.

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

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

**Investments in equity instruments of other entities**

**Subsidiaries:** are entities over which the Company has control over financial and operating policies. On the balance sheet, investments in subsidiaries are recorded at cost. After initial recognition, these investments are stated at cost less impairment provision.

**Joint ventures:** are entities established based on contractual arrangements under which the Company and other parties jointly control economic activities. Joint control means that strategic decisions relating to financial and operating policies of the joint venture require unanimous consent of the venturers

**Associates:** are entities over which the Company has significant influence but not control over financial and operating policies. Significant influence is the power to participate in financial and operating policy decisions of the investee but not to control those policies.
Investments in subsidiaries, joint ventures, and associates are initially recognized at cost, including purchase price or capital contribution plus directly attributable transaction costs. Where investments are made in non-monetary assets, the cost is measured at the fair value of the non-monetary assets at the time of acquisition.

Dividends and profits relating to periods prior to the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and profits arising after the acquisition are recognized as income. Dividends received in the form of shares are recorded only in terms of the increase in the number of shares, without recognition of their value.
Provision for impairment of investments in subsidiaries, joint ventures, and associates is made when these entities incur losses. The provision is calculated as the difference between the investor's actual contributed capital and the investee's actual equity multiplied by the Company's ownership ratio relative to the total contributed capital of all parties.

Changes (increase or decrease) in impairment provisions for such investments at the end of each reporting period are recognized in financial expenses.

**Investments in equity instruments of other entities**
Investments in equity instruments of other entities include equity investments in which the Company does not have control, joint control, or significant influence over the investee.

Such investments are initially recognized at cost, including purchase price or capital contribution plus directly attributable transaction costs. Dividends and profits relating to periods prior to acquisition are deducted from the carrying amount of the investment. Dividends and profits arising after acquisition are recognized as income. Dividends received in the form of shares are recorded only in terms of additional shares received, without recognition of their value.

Provision for impairment of investments in equity instruments of other entities is made as follows:

- For listed investments or investments with reliably determinable fair value, the provision is based on market value.
- For investments where fair value cannot be reliably determined at the reporting date, the provision is based on the investee's losses, calculated as the difference between the investor's actual contributed capital and the investee's actual equity multiplied by the Company's ownership ratio relative to total contributed capital of all parties.

Changes (increase or decrease) in impairment provisions for such investments at the end of each reporting period are recognized in financial expenses.

## 4.6 Receivables

Receivables are monitored in detail according to their maturity, counterparties, type of foreign currency, and other factors as required for the Company's management purposes.

Receivables are accounted for under the following principles:

- Trade receivables reflect amounts receivable of a commercial nature arising from purchase and sale transactions between the Company and customers (independent entities from the seller, including receivables between the parent company and subsidiaries, joint ventures, and associates).
- Other receivables reflect amounts receivable of a non-commercial nature, not arising from purchase and sale transactions.

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

Trade receivables and other receivables are recorded at cost less allowance for doubtful debts. Allowances for doubtful debts are made for each doubtful receivable based on the overdue period of the original payment terms (excluding any extensions granted between parties), or based on estimated potential losses.

**SEPARATE FINANCIAL STATEMENT NOTES (Continued)**
For the Quarter 3 financial period finishing September 30, 2026

*Financial Statement notes are an integral part of the Financial Statements*

Receivables are classified as current or non-current in the financial statements based on their remaining maturity at the reporting date..

## 4.7 Inventory

Inventories are stated at cost. Where the net realizable value is lower than cost, inventories are stated at net realizable value.

- The cost of inventories is determined as follows: it includes purchase costs; direct materials costs; direct labor costs; manufacturing overheads; and other directly attributable costs incurred to bring the inventories to their present location and condition.
- Net realizable value is the estimated selling price of inventories in the normal course of production and business, less estimated costs of completion and estimated costs necessary to make the sale.

Inventory valuation method: weighted average method.

Inventory accounting method: perpetual inventory system.

Work-in-progress cost determination at period end: includes raw material costs of construction projects for which revenue has not yet been recognized at the end of the period.

Provision for decline in value of inventories is made for each item of inventory where cost is higher than net realizable value. For work-in-progress services, provisions are calculated for each type of service with separate pricing. Changes in provisions for inventory write-downs at the end of the financial year are recognized in cost of goods sold..

## 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:

| | |
|---|---|
| ▪ Machinery and equipment | 06 - 12 years |
| ▪ Transport vehicles and transmission equipment | 05 - 10 years |
| ▪ Management equipment | 04 years |

## 4.9 Construction in Progress

Assets under construction for use in production, leasing, administration, or any other purpose are stated at cost. This cost includes service costs and borrowing costs in accordance with the Company's accounting policies. Depreciation of these assets is applied in the same manner as other fixed assets and commences when the assets are ready for use.

### 4.10 Prepaid Expenses

Prepaid expenses include short-term and long-term prepaid expenses presented on the balance sheet and are allocated over the period in which the related economic benefits are expected to be generated.

Prepaid expenses are monitored in detail according to their terms. At the reporting date, prepaid expenses with a remaining allocation period of no more than 12 months or within one operating cycle from the date of prepayment are classified as short-term prepaid expenses, while those with a remaining allocation period of more than 12 months or more than one operating cycle are classified as long-term prepaid expenses.

Short-term prepaid expenses include insurance premiums for assets, tools and instruments, and other prepaid expenses to be allocated to profit or loss over a period of less than 12 months.

Long-term prepaid expenses include tools and instruments and other expenses allocated over a period from 12 months to 36 months.

### 4.11 Liabilities

Payables are monitored in detail according to their maturity, counterparties, foreign currency denomination, and other factors as required for the Company's management purposes. Payables are accounted for under the following principles:

- Trade payables include amounts payable of a commercial nature arising from the purchase of goods, services, or assets from suppliers (independent entities from the buyer, including payables between the parent company and subsidiaries, joint ventures, and associates).
- Other payables include amounts payable of a non-commercial nature, not arising from purchase, sale, or provision of goods and services.

Trade payables and other payables are recorded at cost. Trade payables and other payables classified as monetary items denominated in foreign currencies are retranslated at the actual exchange rate at the reporting date.

At the time of preparing the financial statements, payables are classified as current or non-current based on their remaining maturity. Where there is evidence that a loss is highly probable, a liability is immediately recognized in accordance with the principle of prudence.

### 4.12 Accrued Expenses

Accrued expenses include amounts payable for goods and services received from suppliers during the year but not yet paid due to the absence of invoices or insufficient accounting documents, which are

recognized in the profit or loss of the reporting period based on the terms specified in the relevant contracts.

Accrued expenses include: accrued interest expenses and other accrued expenses.

### 4.13 Borrowings and Finance Lease Liabilities

Borrowings are recorded at cost and are monitored in detail according to the maturity of each loan. Loans with a repayment term of more than 12 months from the reporting date are presented as long-term borrowings. Loans with a repayment term within 12 months from the reporting date are presented as short-term borrowings.

Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets that require a substantial period of time to be ready for their intended use or sale are capitalized into the cost of the related assets until such assets are ready for use or sale. Any income earned from the temporary investment of borrowed funds is deducted from the cost of the related assets.

All other borrowing costs are recognized in the statement of profit or loss as incurred.

### 4.14 Equity

**Owners' contributed capital**

Owners' contributed capital is recorded at the actual amount of capital contributed by shareholders.

**Share premium**

Share premium is recorded as the difference between the issuance price and par value of shares upon initial issuance and additional issuance, the difference between the re-issuance price and the carrying amount of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to additional share issuance and re-issuance of treasury shares are deducted from share premium.

### 4.15 Profit Distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds as required by the Company's Charter and applicable legal regulations, and upon approval by the General Meeting of Shareholders.

Profit distribution to shareholders takes into consideration non-cash items included in retained earnings after tax, which may affect cash flows and dividend payment capacity, such as gains from revaluation of contributed capital, gains from revaluation of monetary items, financial instruments, and other non-cash items.

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

## 4.16 Revenue and Income

### a) Revenue from sales and provision of services

***Revenue from sales of goods***

Revenue is recognized when the Company can reliably measure and is probable to obtain economic benefits. Net revenue is determined at the fair value of amounts received or receivable, net of trade discounts, sales rebates, and sales returns. Revenue from sales of goods is recognized when all of the following five conditions are satisfied:

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

***Revenue from provision of services***

Revenue from service transactions is recognized when the outcome of the transaction can be measured reliably. Where services are rendered over multiple periods, revenue is recognized based on the stage of completion at the reporting date. The outcome of a service transaction is considered reliably measurable when all of the following conditions are satisfied:

Revenue can be measured reliably;

- It is probable that economic benefits will flow to the Company;
- The stage of completion at the reporting date can be measured reliably; and
- The costs incurred and the costs to complete the transaction can be measured reliably.

***Revenue from electricity sales***

Revenue from electricity sales is recognized in the statement of profit or loss based on the volume of electricity delivered to the power transmission system and confirmed by customers. Revenue is not recognized if there are material uncertainties regarding the collectability of receivables.

### b) Other income

Other income includes interest income, dividend income, gains on disposal of investments, and foreign exchange differences.

***Interest income***

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

***Dividend income and profit distribution***

Dividends and profit distributions are recognized when the Company's right to receive them is established. Dividends received in the form of shares are recorded only as an increase in the number of shares, without recognition of their value.

***Income from disposal of short-term and long-term financial investments***

Income from disposal of short-term and long-term financial investments is recognized in the statement of profit or loss when the significant risks and rewards of ownership are transferred to the buyer. Such transfer is considered completed upon settlement of listed securities transactions or completion of transfer contracts for unlisted securities.

***Foreign exchange gains***

Foreign exchange gains are recognized as incurred.

## 4.17 Expenses

**Cost of goods sold**

Cost of goods sold during the period is recognized in accordance with revenue arising in the year and in compliance with the prudence principle. Cases such as material shortages exceeding norms, abnormal production costs, and inventory losses after deducting the responsibility of relevant individuals or collectives are fully and promptly recognized in cost of goods sold for the period.

Cost of goods sold reflects the cost of products, goods, and services sold or provided during the period. The cost of construction works is determined based on actual costs directly attributable to the construction of such works

**Financial expenses**

Financial expenses include borrowing costs; interest expenses (including accrued interest); and foreign exchange losses arising during the financial period, which are recognized in the statement of profit or loss for the reporting period.

## 4.18 Taxes

**Value Added Tax (VAT)**

The Company declares and calculates VAT in accordance with current tax regulations.

**Corporate Income Tax (CIT)**

Corporate income tax expense includes current corporate income tax and deferred corporate income tax.

Current income tax is calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income, and carried-forward losses.

Deferred income tax arises from 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 recognized only to the extent that it is probable that future taxable profits will be available against which deductible temporary differences can be utilized.

**Other taxes**

Other taxes and fees are declared and paid to the tax authorities in accordance with applicable laws and regulations.

The Company's tax returns are subject to inspection by tax authorities. Due to differences in interpretation and application of tax laws for various transactions, the amounts reported in the financial statements may differ from those determined by tax authorities.

## 4.19 Segment Reporting

Operating segments include business segments and geographical segments.

A business segment is a distinguishable component engaged in providing products or services that are subject to risks and returns different from those of other business segments.

A geographical segment is a distinguishable component engaged in providing products or services within a specific economic environment and subject to risks and returns different from those operating in other economic environments.

## 4.20 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:

- Enterprises, including the parent company, subsidiaries, and individuals who directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with 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 SEPARATE FINANCIAL STATEMENTS (Continued)
# For the financial period from January 1, 2026 to September 30, 2026

## 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

### 5.1 Cash and cash equivalents

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| Cash on hand | 1.610.594.115 | 598.356.541 |
| Demand deposits in banks | 6.899.925.064 | 7.040.409.233 |
| Cash equivalents | 35.516.748.033 | 6.403.415.809 |
| *- Time deposits with original maturity of less than 3 months (i)* | *35.516.748.033* | *6.403.415.809* |
| **Total** | **44.027.267.212** | **14.042.181.583** |

### 5.2 Financial investments

### a. Held-to-maturity investments

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Original cost | Book value | Original cost | Book value |
| **Short-term** | **6.662.863.363** | **6.662.863.363** | **5.585.163.363** | **5.585.163.363** |
| Time deposits (*) | 6.662.863.363 | 6.662.863.363 | 5.585.163.363 | 5.585.163.363 |
| **Long-term** | **500.000.000** | **500.000.000** | **500.000.000** | **500.000.000** |
| *Vietnam Bank for Agriculture & Rural Development (**)* | *500.000.000* | *500.000.000* | *500.000.000* | *500.000.000* |
| **Total** | **7.162.863.363** | **7.162.863.363** | **6.085.163.363** | **6.085.163.363** |

(*) Are time deposits with terms from 06-12 months at commercial banks, earning interest rates from 4.2% - 8.0%/year.

(**): Quantity of 500 bonds with a purchase price of 500,000,000 VND and a bond term of 10 years (from 25/12/2018 to 25/12/2028), the bond interest rate is a floating rate.

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

### 5.2 Financial investments (Continued)

### b. Investments in equity of other entities

| | Percentage | | 30/09/2026 (VND) | | | 01/01/2026 (VND) | | |
|---|---|---|---|---|---|---|---|---|
| | Equity held | Voting rights | Original cost | Fair value (i) | | Original cost | Fair value (i) | Provision |
| **Investment in subsidiaries** | | | **548.950.000.000** | | - | **505.950.000.000** | | - |
| CRC Technology Joint Stock Company | 99,98% | 99,98% | 205.950.000.000 | | - | 205.950.000.000 | | - |
| CRC Solar Cell Joint Stock Company (ii) | 98,00% | 98,00% | 343.000.000.000 | | - | 300.000.000.000 | | - |
| **Investment in other entities** | | | **5.037.000.000** | | - | **19.600.000.000** | | - |
| CRC Solar Energy Joint Stock Company (i) | 0,00% | 0,00% | | | - | 19.600.000.000 | | - |
| Bafarm Dak To Company Limited (iii) | 10,00% | 10,00% | 5.037.000.000 | | - | - | | - |
| **Total** | | | **553.987.000.000** | | - | **525.550.000.000** | | - |

**Summary of the operating performance of subsidiaries, joint ventures, and associates during the year**

| | Current period |
|---|---|
| + CRC Technology Joint Stock Company | During Q3 2026, the entity was profitable |
| + CRC Solar Cell Joint Stock Company | During Q3 2026, the entity was profitable |

*(*): The Company has not determined the fair value of these investments because these investments are not listed and Vietnamese Accounting Standards and Vietnamese Enterprise Accounting Regime currently do not provide guidance on how to calculate fair value using valuation techniques. The fair value of this financial instrument may differ from its carrying amount.*

*(i): The Company invested capital in CRC Solar Energy Joint Stock Company according to Resolution No. 101/2024/CRC/NQ-HĐQT dated 10/01/2024 of the Board of Directors.*

*(ii): The Company increased its capital contribution to CRC Solar Cell Joint Stock Company in accordance with the Annual General Meeting of Shareholders Resolution No. 2604/2025/CRC/NQ-ĐHĐCĐ dated April 26, 2025. As of January 28, 2026, Create Capital Viet Nam Joint Stock Company officially holds 34,300,000 shares, equivalent to 98% of the charter capital.*

*(iii) The Company invested in Bafarm Dak To Company Limited pursuant to the Board of Directors' Resolution No. 2104/2026/NQ-HĐQT dated 21 April 2026, approving the acquisition of a 51% equity interest in Ba Farm Dak To Company Limited.*

Significant transactions between the Company and its subsidiaries, joint ventures, and associates during the year are presented in Note 7.1.

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

### 5.3 Short-term trade receivables

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| EMP Technology Joint Stock Company | - | 6.285.074.198 |
| Fimex Vietnam Import-Export Joint Stock Company | 27.295.153.850 | 37.420.142.350 |
| Tam Phuc Business Company Limited | 1.000.000.000 | 22.734.875.000 |
| Vinh Thanh Brick and Tile Joint Stock Company | 2.060.000.000 | - |
| ENTAB CO FOR NUTS | 6.885.582.446 | - |
| Other parties | 7.063.599.010 | 9.178.570.490 |
| **Total** | **44.304.335.306** | **75.618.662.038** |
| Of which: | | |
| **Trade receivables from related parties** | *710.085.176* | 707.034.672 |

Details in Note No. 7.1

### 5.4 Short-term prepayments to suppliers

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| Achome Asia Investment Joint Stock Company | 163.283.898.000 | 50.720.000.000 |
| Vic Solar Electrical Engineering Technology Joint Stock Company | 152.536.064.251 | 36.630.064.251 |
| GHT Agricultural Import Export Joint Stock Company | 18.234.513.694 | 23.165.403.694 |
| Viet Panel Construction Company Limited | 9.038.338.304 | 16.884.632.044 |
| Foshan Yhoo Import and Export Co.,Ltd | | 15.784.700.000 |
| CP Farm Vietnam Investment Joint Stock Company | 3.891.866.299 | 11.419.739.579 |
| Xincheng international ( Hong Kong) Co.,Ltd | | 1.306.000.000 |
| Guangdong Yuechen Xintai Interlligent Manufacturing | | 11.030.323.200 |
| Sys Ceramics Spa | 3.490.600.000 | - |
| Thanh Nam Manufacturing and Import Export Joint Stock Company | 8.844.560.000 | - |
| Hung Yen Steel Structure And Construction Mechanical Co., Ltd | 7.090.033.377 | - |
| AND Investment Joint Stock Company | 55.513.523.707 | - |
| Other parties | 61.332.820.781 | 21.791.597.421 |
| **Total** | **483.256.218.413** | **188.732.460.189** |

| Of which: | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **Prepayments to suppliers from related parties** | - | - |

### 5.5 Short-term deferred expenses

| | 30/09/2026 | 01/01/2026 |
|---|---|---|

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

| | VND | VND |
|---|---|---|
| **Short-term** | **106.872.528** | **27.966.664** |
| - Insurance expense | 14.036.280 | 26.173.482 |
| - Tools and supplies | 1.979.306 | 1.793.182 |
| - Other prepaid expenses | 90.856.942 | - |
| **Long-term** | **97.790.794** | **41.546.796** |
| - Tools and supplies | 97.790.794 | 41.546.796 |
| - Other prepaid expenses | - | - |
| **Total** | **204.663.322** | **69.513.460** |

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 5.6 Bad debts

| | 30/09/2026 (VND) | | 01/01/2026 (VND) | |
|---|---|---|---|---|
| | Original cost | Recoverable value | Original cost | 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** |

#### 5.7 Inventories

| | 30/09/2026 (VND) | | 01/01/2026 (VND) | |
|---|---|---|---|---|
| | Original cost | Provision | Original cost | Provision |
| Finished goods (i) | - | - | - | - |
| Merchandise (i) | 81.778.576.509 | - | 91.483.984.124 | - |
| **Total** | **81.778.576.509** | **-** | **91.483.984.124** | **-** |

#### 5,8 Long-term work in progress

| | 30/09/2026 (VND) | 01/01/2026 (VND) |
|---|---|---|
| **Construction in progress** | | |
| Project Granite Porcelain Tile Factory CRC Premier (*) | 391.500.426.206 | 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 | 4.034.621.826 | 2.398.059.439 |
| **Total** | **395.840.048.032** | **92.884.705.083** |

(*) - The investment project "Create Capital Vietnam Solar Panel Manufacturing Plant" under Investment Registration Certificate No. 6186631788 issued by the People's Committee of Yen Bai Province, first issued on January 6, 2022, and amended for the second time on February 28, 2025. The general information of the project is as follows:
- Investor: Create Capital Vietnam Joint Stock Company
- Project name: CRC Premier Porcelain Granite Tile Manufacturing Plant
- Project location: Minh Quan Industrial Park, Yen Bai Province
- Project duration: 50 years from the date the investor is granted the land lease decision or land use purpose conversion decision
- Designed capacity: 10,000,000 m²/year
- Total investment capital: VND 986,235,000,000 (Nine hundred eighty-six billion, two hundred thirty-five million Vietnamese 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 1, 2025 announced by the State Bank of Vietnam, of which:
+ Investor's contributed capital: VND 296,235,000,000 (Two hundred ninety-six billion, two hundred thirty-five million Vietnamese 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 Vietnamese dong), equivalent to USD 28,414,940 (Twenty-eight million, four hundred fourteen thousand, nine hundred forty US dollars)

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

**5.9 Increase/ Decrease tangible fixed assets**

*Unit: VND*

| | Machinery and equipment | Management tools and equipment | Transport vehicles | Total |
|---|---|---|---|---|
| **ORIGINAL COST** | | | | |
| **Balance as of January 1, 2026** | **24.999.027.185** | **61.593.636** | **3.503.303.636** | **28.563.924.457** |
| Purchases during the period | - | - | 608.718.182 | 608.718.182 |
| Completed fixed capital investment | - | - | - | - |
| Disposal, sale | - | - | - | - |
| **Balance as of September 30, 2026** | **24.999.027.185** | **61.593.636** | **4.112.021.818** | **29.172.642.639** |
| **CUMLATIVE DEPRECIATION** | | | | |
| **Balance as of January 1, 2026** | **10.084.396.635** | **55.964.121** | **2.604.809.968** | **12.745.170.724** |
| Depreciation during the period | *1.874.679.120* | *5.629.515* | *378.771.220* | *2.259.079.855* |
| Other increase | - | - | - | - |
| Disposal, sale | - | - | - | - |
| **Balance as of September 30, 2026** | **11.959.075.755** | **61.593.636** | **2.983.581.188** | **15.004.250.579** |
| **RESIDUAL VALUE** | | | | |
| **As of January 1, 2026** | **14.914.630.550** | **5.629.515** | **898.493.668** | **15.818.753.733** |
| **As of September 30, 2026** | **13.039.951.430** | - | **1.128.440.630** | **14.168.392.060** |

*The residual value of tangible fixed assets that have been pledged or mortgaged as collateral for loans as of 30/09/2026 is 1.128.440.630 dong.*

**5.10 Other short-term receivables**

| | 30/09/2026 (VND) | 01/01/2026 (VND) |
|---|---|---|
| **Short-term** | | - |
| *Advance* | *7.500.000.000* | - |
| *- Other individuals* | *7.500.000.000* | - |
| *Other receivables* | *16.314.618.144* | 10.946.202.079 |
| *- Interest receivable on deposits and bonds* | *3.429.370* | *3.429.370* |
| *- Dividends distributed* | *15.820.324.774* | *10.942.772.709* |
| *-Other* | *490.864.000* | |
| **Total** | **23.814.618.144** | **10.946.202.079** |
| Of which: | | |
| **Other receivables from related parties** | **16.310.324.774** | **10.942.772.709** |

Details in Note No. 7.1

## NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

### 5.11 Short-term trade payables

| | 30/09/2026 (VND) | | 01/01/2026 (VND) | |
|---|---|---|---|---|
| | Book value | Repayable amount | Book value | Repayable amount |
| **a. Short-term** | **118.152.418.231** | **118.152.418.231** | **6.468.411.112** | **6.468.411.112** |
| 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 |
| Thanh Nam Manufacturing and Import Export Joint Stock Company | - | - | 1.680.619.834 | 1.680.619.834 |
| Airsun Vietnam M&E Engineering Company Limited | 1.481.214.056 | 1.481.214.056 | 1.481.214.056 | 1.481.214.056 |
| Phan Anh Trading and Services Company Limited | 484.437.619 | 484.437.619 | 484.437.619 | 484.437.619 |
| Foshan Yhoo import and export CO.,LTD | 37.762.421.285 | 37.762.421.285 | | |
| Winpower Electrical Mechanical Joint Stock Company | 6.003.232.000 | 6.003.232.000 | | |
| Thanh Nam Exim Joint Stock Company | 3.576.500.000 | 3.576.500.000 | | |
| Guangdong Yuechen Xintai Intelligent Manufacturing | 33.972.740.366 | 33.972.740.366 | | |
| Xincheng international (Hong kong) Co.,LTD | 24.073.580.200 | 24.073.580.200 | | |
| Other parties | 8.798.789.702 | 8.798.789.702 | 822.636.600 | 822.636.600 |
| **Total** | **118.152.418.231** | **118.152.418.231** | **6.468.411.112** | **6.468.411.112** |
| Of which: | | | | |
| **Trade payables is the related parties** | | - | | - |

### 5.12 Advances from customers

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| Hanoi Branch of Thien Suong Da Lat Company Limited | 1.035.762.500 | 1.314.402.500 |
| Trion Trade Limited | 1.272.399.423 | 1.272.399.423 |
| EMP Technology Joint Stock Company | 3.114.014.282 | - |
| Other parties | 773.326.182 | 139.490.392 |
| **Total** | **6.195.502.387** | **2.726.292.315** |

### 5.13 Taxes and amounts payable state

*Đơn vị tính: VND*

| | 01/01/2026 | Số phải nộp trong năm | Số đã nộp trong năm | 30/09/2026 |
|---|---|---|---|---|
| **Payable** | | | | |
| Import-export Added tax | - | 14.174.912.967 | 14.174.912.967 | - |
| Corporate income tax | 1.593.048.790 | 530.853.640 | 1.154.056.407 | 969.846.023 |
| Fees, charges and amounts payable | - | 30.375.263 | 30.375.263 | - |
| **Total** | **1.593.048.790** | **14.736.141.870** | **15.359.344.637** | **969.846.023** |

### 5.14 Accrued expenses

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| **Short-term** | - | 118.974.750 |
| Accrued bank loan interest expense | - | 118.974.750 |
| **Total** | - | **118.974.750** |

### 5.15 Other short-term payables

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| **Short-term** | | |
| Social insurance | 32.832.000 | - |
| Other payables and remittances | 395.450.500 | 395.450.500 |
| *Dividends and profits payable* | *395.450.500* | *395.450.500* |
| Total | 428.282.500 | 395.450.500 |

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

### 5,16 Borrowings and finance lease liabilities

### a. Borrowings

| | 30/09/2026 (VND) | | Movement during the period (VND) | | 01/01/2026 (VND) | |
|---|---|---|---|---|---|---|
| | Value | Repayable amount | Increase | Decrease | Value | Repayable amount |
| **Short-term borrowings** | **150.967.320.188** | **150.967.320.188** | **282.717.154.375** | **348.668.794.493** | **216.918.960.306** | **216.918.960.306** |
| + Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch {1} | 89.039.004.773 | 89.039.004.773 | 175.455.277.997 | 176.215.152.780 | 89.798.879.556 | 89.798.879.556 |
| + Military Commercial Joint Stock Bank - Transaction Office 1 Branch {2} | 59.910.745.000 | 59.910.745.000 | 103.949.564.000 | 103.902.471.950 | 59.863.652.950 | 59.863.652.950 |
| + Vietnam Prosperity Joint Stock Commercial Bank {3} | 2.000.000.000 | 2.000.000.000 | 3.030.666.664 | 4.030.666.664 | 3.000.000.000 | 3.000.000.000 |
| + Credit card borrowings | 17.570.415 | 17.570.415 | 281.645.714 | 264.075.299 | | |
| + Personal borrowings | - | - | - | 64.256.427.800 | 64.256.427.800 | 64.256.427.800 |
| **Current portion of long-term borrowings** | **305.367.456** | **305.367.456** | **197.368.966** | **197.368.966** | **305.367.456** | **305.367.456** |
| + Shinhan Bank Vietnam Limited - Tran Duy Hung Branch {5} | 227.367.456 | 227.367.456 | 138.868.966 | 138.868.966 | 227.367.456 | 227.367.456 |
| + Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh Xuan Branch {4} | 78.000.000 | 78.000.000 | 58.500.000 | 58.500.000 | 78.000.000 | 78.000.000 |
| **Total short-term borrowings** | **151.272.687.644** | **151.272.687.644** | **282.914.523.341** | **348.866.163.459** | **217.224.327.762** | **217.224.327.762** |
| **Long-term borrowings** | **244.215.259.831** | **244.215.259.831** | **193.630.677.150** | **228.035.630** | **50.812.618.311** | **50.812.618.311** |
| + Shinhan Bank Vietnam Limited - Tran Duy Hung Branch {5} | 381.910.430 | 381.910.430 | | 138.868.966 | 520.779.396 | 520.779.396 |
| + Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh Xuan Branch {4} | 49.000.000 | 49.000.000 | | 58.500.000 | 107.500.000 | 107.500.000 |
| + Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch {1} | 243.355.016.065 | 243.355.016.065 | 193.170.677.150 | | 50.184.338.915 | 50.184.338.915 |
| + Vietnam Prosperity Joint Stock Commercial Bank {3} | 429.333.336 | 429.333.336 | 460.000.000 | 30.666.664 | | |
| **Total** | **395.487.947.475** | **395.487.947.475** | **476.545.200.491** | **349.094.199.089** | **268.036.946.073** | **268.036.946.073** |

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

*Details of bank loans (Continued)*

{1} Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch

- Credit Line Agreement No.01/2026/8353501/HDTD dated June 30, 2026, between the Company and the Bank for Investment and Development of Vietnam (BIDV) - My Dinh Branch. Credit Limit: VND 90,000,000,000 (In which: Loan limit: VND 89,700,000,000; Corporate credit card issuance limit: VND 300,000,000).

Purpose: To supplement working capital (including short-term loans, payment guarantees, LC issuance, and corporate credit cards) for the customer's business operations; credit shall not be granted for real estate investment and trading activities

Credit Line Maintenance Period: 12 months from the date of signing but no later than May 31, 2027.
Loan Term: Determined based on each specific credit contract.
Interest Rate: Determined based on each specific credit contract in accordance with the bank's interest rate policies in each period.
Security Measures: Implemented in accordance with pledge, mortgage, guarantee, or escrow agreements (collectively referred to as "Security Agreements") executed before, on, or after the date of this Agreement.

- Credit Line Agreement No. 02/2025/8353501/HDTD dated August 19, 2025, between the Company and the Bank for Investment and Development of Vietnam (BIDV) - My Dinh Branch. The maximum total balance of loan drawdowns and LCs issued is VND 589,000,000,000 and shall not exceed 65% of the project's total investment capital.
Loan Purpose: To pay for costs incurred in the CRC Premier Granite Porcelain Tile Factory Project in Yen Bai.
Commitment Period: A maximum of 120 months from the initial disbursement date; Grace period: A maximum of 24 months from the initial disbursement date; Drawdown period: A maximum of 24 months from the initial disbursement date

The lending interest rate is determined in accordance with the bank's interest rate policies in each period.
Security Measures: All assets formed from the investment capital of the CRC Premier Granite Porcelain Tile Factory Project, including existing assets and assets to be formed in the future, where the costs of forming such assets are part of the total investment and/or the finalized cost portfolio of the Project

Details of bank loans (Continued)

{2} Military Commercial Joint Stock Bank - Transaction Center 1 Branch

Credit Line Agreement No. 399105.26.002.2265211.TD dated April 20, 2026, 2025, between the Company and Military Commercial Joint Stock Bank (MB) - Transaction Center 1 Branch.
Credit Limit: VND 60,000,000,000.
Loan Purpose: To grant credit for the customer's agricultural product trading activities.
Credit Line Maintenance Period: From the date of signing this agreement until April 15, 2027.
Loan Term: Determined based on each specific credit contract.
Interest Rate: Determined based on each specific credit contract in accordance with the bank's interest rate policies in each period.
Security Measures: Land use rights, ownership of house and other assets attached to land under Certificate No. CQ 666984 owned by Ms. Tran Thi Hien.

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

{3} Credit Line Agreement No. CLC - 45302-01 dated June 25, 2025, and attached addenda between the Company and Vietnam Prosperity Joint Stock Commercial Bank (VPBank). Credit Limit: VND 3,000,000,000 (In which: Loan limit: VND 3,000,000,000; L/C issuance limit: VND 3,000,000,000).
Loan Purpose: To supplement working capital for the customer's trading and construction materials business activities.
Loan Term: Determined based on each specific credit contract but not exceeding 6 months.
Interest Rate: Determined based on each specific credit contract in accordance with the bank's interest rate policies in each period.
Security Measures: Implemented in accordance with pledge, mortgage, guarantee, or escrow agreements executed before, on, or after the date of this agreement

Loan Agreement and Vehicle Mortgage Agreement No. 090626-3027025-AUTO-1/HĐ.

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

{4} VietinBank - Thanh Xuan Branch under Credit Line Agreement No. 01/2023-HĐCVHM/NHCT127-CRC dated February 10, 2023.

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

Details of bank loans (Continued)

{5} Shinhan Bank Vietnam Limited - Tran Duy Hung Branch.

Credit Agreement No. 806400301157 and Mortgage Agreement No. SHBVN/TDH/TC/806400301157 dated August 8, 2022; Loan term is 96 months from the disbursement date; Floating interest rate.

Collateral: Mitsubishi car, license plate No. 29B-622.58.
Credit Agreement No. 806400311830 dated January 10, 2023, and Mortgage Agreement No. SHBVN/TDH/HĐTC/2023/806400311830 dated January 10, 2023; Loan term is 96 months from the disbursement date; Interest rate is 10.9%/year.

Collateral: Vinfast VF8 car, license plate No. 30K-101.79.

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

### 5.17 Owners' equity

**a. Statement of Changes in Equity**

| | Owner's Investment Capital | Equity Surplus | Development Investment Fund | Undistributed Profit | Total |
|---|---|---|---|---|---|
| **Balance as of January 01, 2025** | **600.000.000.000** | (406.459.596) | **10.645.604.925** | **89.928.315.290** | **700.167.460.619** |
| Capital Increase (*) | | | - | - | - |
| Profit in the previous year | - | - | - | 47.431.558.281 | 47.431.558.281 |
| Other increase | - | - | - | - | - |
| Dividend payment to shareholders | 83.999.240.000 | - | - | (83.999.240.000) | - |
| Remuneration paid to BOD and Supervisory Board | - | | - | (156.000.000) | (156.000.000) |
| Other Decreases | - | - | - | - | - |
| **Balance as of January 01, 2026** | **683.999.240.000** | **(406.459.596)** | **10.645.604.925** | **53.204.633.571** | **747.443.018.900** |
| Capital Increase (i) | 383.000.000.000 | - | - | - | 383.000.000.000 |
| Profit in this period | - | - | - | 19.420.303.361 | 19.420.303.361 |
| Other increase | - | - | - | - | - |
| Remuneration to the BOD and Supervisory Board (*) | - | - | - | (156.000.000) | (156.000.000) |
| Dividend payment to shareholders | - | - | - | - | - |
| Distributions of funds | - | | - | - | - |
| Other Decreases | - | - | - | - | - |
| **Balance as of September 30, 2026** | **1.066.999.240.000** | **(406.459.596)** | **10.645.604.925** | **72.468.936.932** | **1.149.707.322.261** |

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

### 5.17 Equity (continued)

**b. Details of the owner's investment capital**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| | *Total* | |
| Mr. Mai Anh Tam | 45.600.000.000 | 45.600.000.000 |
| Mr. Mai Anh Duc | 32.022.030.000 | 32.022.030.000 |
| Other Shareholders | 989.377.210.000 | 606.377.210.000 |
| **Total** | **1.066.999.240.000** | **683.999.240.000** |

**c. Capital transactions with owners and distribution of dividents and profits**

| | 30/09/2026 | Năm 2025 |
|---|---|---|
| **Owner's investment capital** | | |
| Contributed capital at the beginning of the year | 683.999.240.000 | 600.000.000.000 |
| Capital contribution increased during the year (*) | 383.000.000.000 | 83.999.240.000 |
| Contributed capital decreased in the year | - | - |
| Contributed capital at the end of the year | 1.066.999.240.000 | 683.999.240.000 |
| **Dividends, profits distributed** | - | - |

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 March 2026.

**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 SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

**d. Stocks**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | Stocks | Stocks |
| **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 Stocks | 106.699.924 | 68.399.924 |
| **Number of shares repurchased** | **-** | **-** |
| **Number of shares outstanding** | **106.699.924** | **68.399.924** |
| Common Stocks | 106.699.924 | 68.399.924 |
| Par value of outstanding shares (VND/Share) | 10.000 | 10.000 |

**e. Corporate funds**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Development Investment Fund | 10.645.604.925 | 10.645.604.925 |

### 5.18 Off-balance sheet items

**Foreign currencies of all kinds**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Dollars (USD) | 14.266,65 | 9.287,15 |

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

## 6. THÔNG TIN BỔ SUNG CHO CHỈ TIÊU TRÌNH BÀY TRONG BÁO CÁO KẾT QUẢ HOẠT ĐỘNG KINH DOANH

### 6.1 Revenue from sales and provision of services

| | Q3 this year VND | Q3 last year VND |
|---|---|---|
| **Total revenue from sales and service provision** | **114.425.327.872** | **62.138.269.200** |
| *In Which:* | | |
| Revenue from sales of goods and finished products | 114.319.168.125 | 61.637.610.000 |
| Revenue from service provision | 106.159.747 | 500.659.200 |
| Construction Contract Revenue | | |
| **Turnover deductions** | - | - |
| **Total** | **114.425.327.872** | **62.138.269.200** |
| *In Which:* | | |
| **Revenue from Related Parties** | - | - |
| Details in Explanation No. 7.1 | | |

### 6.2 Cost of goods sold

| | Q3 this year VND | Q3 last year VND |
|---|---|---|
| Cost of goods and finished products | 111.746.043.075 | 59.390.963.020 |
| Cost of service provision | 624.893.040 | 624.893.040 |
| Construction contract cost | - | |
| **Total** | **112.370.936.115** | **60.015.856.060** |

### 6.3 Revenue from financial activities

| | Q3 this year VND | Q3 last year VND |
|---|---|---|
| Interest on deposits and loans | 194.577.294 | 41.891.082 |
| Dividends to be distributed | 5.148.750.000 | 8.658.750.000 |
| **Total** | **5.343.327.294** | **8.700.641.082** |

### 6.4 Financial Costs

| | Q3 this year VND | Q3 last year VND |
|---|---|---|
| Interest Expense | 1.009.203.305 | 958.203.789 |
| Realized exchange rate difference loss | 123.374.702 | - |
| Unrealized exchange rate loss | - | - |
| **Total** | **1.132.578.007** | **958.203.789** |

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 6. ADDITIONAL INFORMATION FOR THE INDICATORS PRESENTED IN STATEMENT OF BUSINESS RESULTS (Continued)

### 6.5 Sales and business management expenses

| | Q3 this year VND | Q3 last year VND |
|---|---|---|
| **Cost of Sales** | **819.322.403** | **-** |
| Other outsourced service costs | 819.322.403 | - |
| **Business management expenses** | **1.093.387.116** | **894.169.945** |
| Employee costs | 325.865.846 | 311.147.774 |
| Cost of management tools | 29.067.948 | 35.480.424 |
| Depreciation expense of fixed assets | 110.070.090 | 144.139.692 |
| Taxes, fees and charges | 145.240.915 | 88.972.567 |
| Cost of outsourced services | 302.871.912 | 207.873.876 |
| Other expenses in cash | 180.270.405 | 106.555.612 |
| **Total** | **1.912.709.519** | **894.169.945** |

### 6.6 Other income and other expenses

| | Q3 this year VND | Q3 last year VND |
|---|---|---|
| **Other Income** | **821.655** | **1.000.500** |
| Other income | 821.655 | 1.000.500 |
| **Other Expenses** | **108.518.082** | **-** |
| Other Expenses | 108.518.082 | - |
| **Other Income/Other Expenses (Net)** | **(107.696.427)** | **1.000.500** |

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 6. ADDITIONAL INFORMATION FOR THE INDICATORS PRESENTED IN STATEMENT OF BUSINESS RESULTS (Continued)

#### 6,7 Current corporate income tax expense

| | Q3 this year | Q3 last year |
|---|---|---|
| Current corporate income tax expense on taxable income for the period | 21.703.616 | 62.586.197 |
| Adjustment of prior-year corporate income tax expense to the current period's corporate income tax expense | - | - |
| **Total** | **21.703.616** | **62.586.197** |

Current corporate income tax payable is determined based on the taxable income for the current year. The Company's taxable income differs from the income reported in the Income Statement because taxable income excludes items of taxable income or deductible expenses for tax purposes in other years, and also excludes items that are never taxable or non-deductible for tax purposes. The Company's current corporate income tax payable is calculated using the tax rates enacted as of the end of the accounting period.

Below is the detailed table of current corporate income tax expenses incurred by the Company during the period:

#### 6,8 Basic earnings per share

| | Q3 this year<br>VND | Q3 last year<br>VND |
|---|---|---|
| **Profit accounting after thuế Corporate income tax (VND)** | **4.223.031.482** | **8.909.094.791** |
| Increase adjustments | - | - |
| Decrease adjustments | - | - |
| **Profit or loss attributable to ordinary shareholders (VND)** | **4.223.031.482** | **8.909.094.791** |
| Weighted average number of ordinary shares outstanding during the period (shares) | 106.699.924 | 60.000.000 |
| **Basic earnings per share (VND/share)** | **39,58** | **148,48** |

# NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

### 7 OTHER INFORMATION

### 7,1 Information on related parties

### a. Income of the Board of Directors, Supervisory Board, and Board of Management

| | Q3, 2026 VND | Q3, 2025 VND |
|---|---|---|
| *Salaries and allowances* | | |
| *Remuneration of the Board of Directors* | - | - |
| *Remuneration of the Board of Supervisors* | 37.946.808 | 40.692.308 |
| *Salaries and allowances of the Board of Management* | 148.151.962 | 121.090.307 |
| ***Total*** | **186.098.769** | **161.782.615** |

| Full name | Title | Q3, 2026 VND | Q3, 2025 VND |
|---|---|---|---|
| **Board of Directors** | | **-** | **-** |
| Mr. Mai Anh Tam | Chairman of the Board | - | - |
| Mr. Hoang Trung Kien | Member of Board of Directors | - | - |
| Mrs. Duong Thi Huyen | Member of Board of Directors | - | - |
| Mr. Le Thanh Nhan | Member of Board of Directors | - | - |
| Mr. Pham Van Truong | Member of Board of Directors | - | - |
| **Supervisory Board** | | **37.946.808** | **40.692.308** |
| Mrs. Pham Thi Hue | Head of Supervisory Board | 37.946.808 | 40.692.308 |
| Mrs. Truong Thi Minh Hong | Member of the Supervisory Board | - | - |
| Mrs. Vu Thi Thuy | Member of the Supervisory Board | - | - |
| **Board of Management** | | **148.151.962** | **121.090.307** |
| Mrs. Duong Thi Huyen | General Director | 56.958.346 | 50.580.769 |
| Mr.Mai Anh Duc | Deputy General Director | 45.604.500 | 34.733.615 |
| Mr.Duong Quang Hien | Deputy General Director | 45.589.115 | 35.775.923 |

Subsidiaries, affiliated companies, individuals who have the right to directly or indirectly vote at the Company, and close family members of the Board of Directors are identified as related parties of the Company.

The parties identified as related parties to the Company for the financial period ending on Septembeer 30, 2026, include:

| *Related parties* | *Relationship* |
|---|---|
| *CRC Technology Joint Stock Company* | *First-tier subsidiary* |
| *CRC Solar Cell Joint Stock Company* | *First-tier subsidiary* |
| *Joint Stock Company Investment development commercial SHP* | *Related party of General Director* |
| *Hoang Minh BG Investment and Trade Service Co. Ltd.* | *BLQ of Board members from 09/04/2022* |
| *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* |

## NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

| | |
|---|---|
| *Solar power Supply JSC.* | *Second-tier subsidiary* |
| *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* |
| *Green Highland ., JSC.* | *Affiliated Company of CRC Solar Cell* |
| *CRC Solar Company Limited* | *Affiliated Company of CRC Solar Cell* |
| *CRC Solar Energy JSC.* | *The same General director - Ms Duong Thi Huyen* |
| *Dong A Paint JSC.* | *The same Chairman of BOD - Mr. Mai Anh Tam* |
| *CRC Solar Yen Bai JSC.* | *Mr. Pham Van Truong is the legal representative* |
| *Premier Viet 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* |
| *5Rtech JSC.* | *Mr. Le Thanh Nhan is the legal representative* |
| *VN Galaxy JSC.* | *Mr. Le Thanh Nhan 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* |

**b. *Transactions witth related parties***

| *Related parties* | *Relationship* | *Transaction nature* | 30/09/2026 VND | 30/09/2025 VND |
|---|---|---|---|---|
| **Sales and provision of services** | | | | |
| *CRC Solar Cell JSC.* | *Subsidiary from May 2, 2024* | Providing services | 252.024.048 | 1.038.202.200 |
| | | Collecting payment | 900.487.944 | 1.637.408.124 |
| CRC Invest Joint Stock Company | Subsidiary from November 1, 2021 | Providing services | 978.026.400 | - |
| | | Collecting payment | 810.000.000 | |
| *Vinasolar Joint Stock Company* | *Subsidiary from November 1, 2021* | Collecting payment | - | 253.650.000 |
| Joint Stock Company Investment development commercial SHP | Related party of General Director | Providing services | 4.183.488.000 | |
| | | Collecting payment | 3.700.000.000 | |

## NOTES TO SEPARATE FINANCIAL STATEMENTS (Continued)
## For the financial period from January 1, 2026 to September 30, 2026

**Other receivables and payables**

| | | | | |
|---|---|---|---|---|
| CRC Technology JSC. | Subsidiary | Dividend Distribution | 20.389.050.000 | 19.565.250.000 |
| | | Dividend payment | 16.131.985.879 | 17.571.000.000 |
| CRC Solar Cell JSC. | Subsidiary | Distribution | 490.000.000 | 8.910.000.000 |
| | | Dividend payment | 130.487.944 | 5.427.930.000 |
| | | Cash paid for lending | 19.940.000.000 | - |
| | | Cash received from loan recovery | 19.940.000.000 | - |
| CRC Power.,JSC | Subsidiary | Cash paid for lending | 1.000.000.000 | - |
| | | Cash received from loan recovery | 510.000.000 | - |

**c. Balance with related parties**

| Related parties | Relationship | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|---|
| **Accounts receivable** | | **168.026.400** | - |
| CRC Solar Cell JSC. | Subsidiary | 58.570.776 | 707.034.672 |
| Joint Stock Company Investment development commercial SHP | Related party of General Director | 483.488.000 | - |
| CRC Invest Joint Stock Company | Subsidiary | 168.026.400 | - |
| **Prepayments to suppliers** | | **350.000.000** | **150.000.000** |
| Hoang Minh BG Investment and Trade Service Co | Related parties of Board members | 350.000.000 | 150.000.000 |
| **Other receivables** | | **15.820.324.774** | **10.942.772.709** |
| CRC SOLAR CELL Joint Stock Company | Subsidiary | 9.066.044.830 | 6.133.792.000 |
| CRC Technology Joint Stock Company | Subsidiary | 6.754.279.944 | 4.808.980.709 |
| CRC Power..JSC | Subsidiary | 490.000.000 | - |

**7,2 Comparative information**

*Comparative information is no. Separate Financial Statements Q3 2025 end date 30/09/2025.*

*Hanoi, October 28, 2026*

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