



ITD CORPORATION

www.itd.com.vn

STOCK SYMBOL: ITD
CONSOLIDATED FINANCIAL STATEMENTS
From 01/04/2025 to 30/09/2025

ITD CORPORATION

Address: 4th Floor, ITD Building, No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/04/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

CONSOLIDATED FINANCIAL STATEMENTS**(Full form)****As at 30/09/2025**

Currency: VND

ITEMS	Code	Note	30/09/2025	01/04/2025
A CURRENT ASSETS	100		387,371,680,708	544,380,964,464
I. Cash and cash equivalents	110	V.01	56,630,280,334	63,047,052,084
1. Cash	111		21,688,457,434	25,275,906,250
2. Cash equivalents	112		34,941,822,900	37,771,145,834
II Short-term financial investments	120	V.02	24,443,691,370	31,360,032,014
3. Held-to-maturity investments	123		24,443,691,370	31,360,032,014
II Short-term receivables	130		229,533,108,218	397,564,448,859
1. Short-term prepayments to suppliers	131	V.03	274,534,352,356	440,397,519,521
2. Short-term lending receivables	132	V.04	32,493,424,463	37,054,814,488
5. Current loans receivable	135	V.05	-	60,000,000
6. Other short-term receivables	136	V.06	7,665,715,472	7,577,860,155
7. Provision for short-term doubtful debts (*)	137	V.07	(85,160,384,073)	(87,525,745,305)
8. Shortage of assets awaiting solution	139		-	-
IV. Inventories	140	V.08	67,663,768,657	46,258,138,347
1. Inventories	141		85,441,161,518	65,206,786,026
2. Provision for devaluation of inventories (*)	149		(17,777,392,861)	(18,948,647,679)
V. Other short-term assets	150	V.09	9,100,832,129	6,151,293,160
1. Short-term prepaid expenses	151		2,196,904,737	690,653,777
2. Deductible VAT	152		6,801,041,365	5,351,405,113
3. Tax and other receivables from the State	153		102,886,027	109,234,270
B NON-CURRENT ASSETS	200		131,651,978,727	137,503,692,625
I. Long-term receivables	210	V.06	1,545,188,434	1,436,655,200
1. Other non-current receivables	216		1,545,188,434	1,436,655,200
II. Fixed assets	220		65,832,675,199	67,795,024,557
1. Tangible fixed assets	221	V.10	52,136,247,868	53,524,948,928
- Historical cost	222		106,457,253,180	108,063,809,990
- Accumulated depreciation	223		(54,321,005,312)	(54,538,861,075)
2. Intangible fixed assets	227	V.11	13,696,427,331	14,270,075,629
- Historical cost	228		26,560,014,506	26,496,014,506
- Accumulated depreciation	229		(12,863,587,175)	(12,225,938,877)

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For the accounting period from 01/04/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

Consolidated Statement of Financial Position (Continued)

ITEMS	Code	Note	30/09/2025	01/04/2025
IV. Non-current property in progress	240		230,500,000	230,200,000
1. Construction in progress	242		230,500,000	230,200,000
V. Non-current financial investments	250		1,662,581,627	1,662,581,627
1. Investments in subsidiaries	251		-	-
2. Investments in associates and joint-ventures	252	V.02	1,562,581,627	1,562,581,627
3. Investments in equity of other entities	253	V.02	7,367,100,000	7,367,100,000
4. Provision for devaluation of non-current financial investments	254		(7,367,100,000)	(7,367,100,000)
5. Held to maturity investments	255		100,000,000	100,000,000
VI. Other non-current assets	260		2,257,704,629	2,109,465,929
1. Non-current prepaid expenses	261		2,091,206,167	1,966,487,718
2. Deferred income tax assets	262	V.12	166,498,462	142,978,211
VII. Goodwill	269	V.13	60,123,328,838	64,269,765,312
TOTAL ASSETS(270 = 100 + 200)	270		519,023,659,435	681,884,657,089
A LIABILITIES	300		108,286,794,999	272,241,766,116
I. Current liabilities	310		98,310,860,180	262,432,529,694
1. Short-term trade payables	311	V.14	21,775,065,578	46,054,889,853
2. Short-term prepayments from customers	312	V.15	15,497,702,678	20,399,435,892
3. Taxes and other payables to State budget	313	V.16	5,756,385,667	15,125,107,569
4. Payables to employees	314		6,873,923,105	18,759,646,449
5. Short-term accrued expenses	315	V.17	2,462,967,070	6,432,780,488
6. Current unrealized revenue	318	V.18	99,225,000	31,500,000
7. Other current payables	319	V.19	5,164,673,266	4,077,087,032
8. Current loans and finance lease liabilities	320	V.20	33,606,003,684	143,990,891,499
9. Provision for current payables	321		3,047,176,570	2,792,948,893
10. Bonus, welfare fund	322		4,027,737,562	4,768,242,019
II. Non-current liabilities	330		9,975,934,819	9,809,236,422
1. Other non-current payables	337		195,200,000	195,200,000
2. Deferred income tax payable	341		4,158,520,000	3,880,920,000
3. Provision for non-current payables	342		5,622,214,819	5,733,116,422
4. Science and technology development fund	343		-	-

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Consolidated Statement of Financial Position (Continued)

ITEMS	Code	Note	30/09/2025	01/04/2025
B - OWNER'S EQUITY (400 = 410 + 430)	400		410,736,864,436	409,642,890,973
I. Owners' equity	410	V.21	410,736,864,436	409,642,890,973
1. Share capital	411		262,449,950,000	245,335,910,000
<i>Voting common shares</i>	411a		262,449,950,000	245,335,910,000
2. Owners' other capital	414		4,100,100,000	4,100,100,000
3. Treasury shares	415		(721,880,000)	(721,880,000)
4. Retained earnings	421		37,367,215,011	54,017,663,634
<i>RE accumulated till the end of the previous year</i>	421a		33,254,049,639	8,850,004,569
<i>RE of the current year</i>	421b		4,113,165,372	45,167,659,065
5. Non – Controlling interest	429		107,541,479,425	106,911,097,339
TOTAL CAPITAL (440 = 300 + 400)	440		519,023,659,435	681,884,657,089

Preparer



Vu Thi Nu

Chief Accountant



Nguyen Minh Hoan

Ho Chi Minh City, 29 Oct 2025

General Director



Nguyen Ngoc Trung

ITD CORPORATION

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For the accounting period from 01/04/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

CONSOLIDATED STATEMENT OF INCOME

(Full form)

ITEMS	Code	Note	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Currency: VND	
					Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
1. Revenue from sales of goods and rendering of	01	VI.1	142,882,336,165	98,904,275,498	240,881,490,978	186,391,474,260
2. Revenue deductions	02	VI.1	-	-	-	-
3. Net revenue from sales of goods and rendering of	10	VI.1	142,882,336,165	98,904,275,498	240,881,490,978	186,391,474,260
4. Cost of goods sold	11	VI.3	99,052,474,762	73,359,522,616	165,024,341,075	136,205,311,067
5. Gross profit from sales of goods and rendering of	20		43,829,861,403	25,544,752,882	75,857,149,903	50,186,163,193
6. Financial income	21	VI.2	1,008,592,690	650,604,217	2,146,002,137	2,271,458,866
7. Financial expenses	22	VI.2	628,618,238	1,531,490,178	2,441,695,110	2,607,093,184
- In which: Interest expense	23		456,476,344	390,702,793	1,682,044,093	1,093,116,617
8. Share of joint ventures and associates' profit or loss	24		-	132,588,360	-	(447,429,240)
9. Selling expenses	25	VI.5	14,172,711,280	9,928,297,702	25,076,059,087	20,657,733,989
10. General administrative expenses	26	VI.6	16,768,476,339	11,007,968,436	30,084,154,009	22,177,902,088
11. Net profit from operating activities	30		13,268,648,236	3,860,189,143	20,401,243,834	6,567,463,558
12. Other income	31	VI.7	1,175,013,097	770,607,805	1,221,398,609	857,762,917
13. Other expenses	32	VI.8	259,550,774	175,421,262	267,210,262	360,431,913
14. Other profit	40		915,462,323	595,186,543	954,188,347	497,331,004
15. Total net profit before tax	50		14,184,110,559	4,455,375,686	21,355,432,181	7,064,794,562
16. Current corporate income tax expense	51		2,457,851,473	1,503,141,504	4,217,938,603	3,160,773,130
17. Deferred corporate income tax expense	52		247,179,007	(386,822,154)	253,515,754	(379,921,407)
18. Profit after corporate income tax	60		11,479,080,079	3,339,056,336	16,883,977,824	4,283,942,839
19. Profit after tax attributable to owners of the Parent	61		4,109,669,262	14,498,201	4,113,165,372	(2,437,371,690)
20. Profit after tax attributable to non-controlling	62		7,369,410,817	3,324,558,135	12,770,812,452	6,721,314,529
21. Basic earnings per share (*)	70	VI.9	157.02	1	157.15	(100)

Preparer



Vu Thi Nu

Chief Accountant



Nguyen Minh Hoan

Ho Chi Minh City, 29 Oct 2025

General Director



Nguyen Ngoc Trung

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CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/04/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

CONSOLIDATED STATEMENT OF CASH FLOWS**(Full form)****(Under indirect method)****From 01/04/2025 to 30/09/2025**

Currency: VND

ITEM	Code	Note	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		21,355,432,181	7,064,794,562
2. Adjustments for:				
- Depreciation and amortization of fixed assets and investment properties	02		3,467,328,800	7,665,839,455
- Provisions	03		(3,390,469,976)	(4,111,002,869)
- Exchange gains, losses from retranslation of monetary items denominated in foreign currency	04		77,831,198	(271,325,227)
- Gains or losses from investment	05		(2,175,359,233)	(758,464,894)
- Interest expense	06		1,659,618,735	1,093,116,617
- Other adjustments	07		4,146,436,472	49,947,961
3. Operating profit before changes in working capital	08		25,140,818,177	10,732,905,605
- Increase or decrease in receivables	09		178,093,111,943	7,803,101,711
- Increase or decrease in inventories	10		(20,234,375,492)	(137,765,599,873)
- Increase or decrease in payables	11		(53,831,876,974)	59,828,951,988
- Increase or decrease in prepaid expenses	12		(1,630,969,409)	(286,578,729)
- Increase, decrease in trading securities	13		-	-
- Interest paid	14		(1,954,479,498)	(1,088,500,179)
- Corporate income tax paid	15		(10,995,414,341)	(2,160,780,225)
- Other cash receipts from operating activities	16		85,932,300	422,167,972
- Other payments on operating activities	17		(694,387,500)	(52,217,037)
<i>Net cash flow from operating activities</i>	20		<u>113,978,359,206</u>	<u>(62,566,548,767)</u>
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(1,638,366,979)	(2,777,619,120)
2. Proceeds from disposals of fixed assets and other long-term assets	22		972,880,928	7,545,455
3. Lendings and purchase of debt instruments from other entities	23		(9,488,691,370)	(27,600,000,000)
4. Collection of lendings and resale of debt instrument of other entities	24		16,465,032,014	81,518,645,789
5. Equity investments in other entities	25		(7,417,915,500)	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		1,522,547,298	2,693,122,216
<i>Net cash flow from investing activities</i>	30		<u>415,486,391</u>	<u>53,841,694,340</u>

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Consolidated Statement of Cash Flows (Continued)

ITEM	Code	Note	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31		200,000,000	-
2. Proceeds from borrowings	33		77,681,847,352	53,916,352,244
3. Repayment of principal	34		(188,139,485,167)	(88,289,958,183)
4. Payments for principal of finance leaser	35		-	-
5. Dividends or profits paid to owners	36		(10,491,900,001)	(15,144,519,906)
<i>Net cash flow from financing activities</i>	<i>40</i>		<i>(120,749,537,816)</i>	<i>(49,518,125,845)</i>
Net cash flows in the year	50		(6,355,692,219)	(58,242,980,272)
Cash and cash equivalents at the beginning of the year	60	V.01	63,047,052,084	122,643,933,023
Effect of exchange rate fluctuations	61		(61,079,531)	(150,842,745)
Cash and cash equivalents at the end of the year	70	V.01	56,630,280,334	64,250,110,006

Ho Chi Minh City, 29 Oct 2025

Preparer



Vu Thi Nu

Chief Accountant



Nguyen Minh Hoan

General Director



Nguyen Ngoc Trung

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CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/04/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

I. GENERAL INFORMATION OF THE COMPANY

1. Forms of Ownership:

ITD Corporation which was established and operates activities under Joint stock company enterprise registration Certificate No. 0301596604 issued by the Ho Chi Minh City Department of Investment and Planning for the first time on 20 January 1999, 35th re-registered on 20 Oct 2025.

- The Group's subsidiaries consolidated in the Financial Statements include:

01/ ITD Solutions Corporation

- + Address: 3rd Floor ITD Building, No. 1 Sang Tao Street, Tan Thuan Ward, HCM City
- + Ownership interest of the Parent Company: 99,70%
- + Voting rights of the Parent Company: 99,70%

02/ Tan Tien Automation Technology JSC

- + Address: 3rd Floor ITD Building, No. 1 Sang Tao Street, Tan Thuan Ward, HCM City
- + Ownership interest of the Parent Company: 99.64%
- + Voting rights of the Parent Company: 99.64%

03/ Quartz Mechanical and Electrical Corporation

- + Address: 4th Floor ITD Building, No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City
- + Ownership interest of the Parent Company: 78.21%
- + Voting rights of the Parent Company: 78.21%

04/ Global Electrical Technology Corporation

- + Address: No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City
- + Ownership interest of the Parent Company: 50,02%
- + Voting rights of the Parent Company: 53.23%, in which 3.21% is the voting rights that Tien Phong has been authorized by Tan Linh Investment Joint Stock Company

05/ Global Sitem Co., Ltd

- + Address: 4th Floor ITD Building, No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City
- + Ownership interest of the Parent Company: 31,89%
- + Voting rights of the Parent Company: 63,75%

06/ Công ty Cổ Phần Inno

- + Address: No. 1 Sang Tao street, Tan Thuan Dong ward, District 7, Ho Chi Minh City
- + Ownership interest of the Parent Company: 50%
- + Voting rights of the Parent Company: 99,96%

07/ Innovative Software Development Co., Ltd

- + Address: No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City
- + Ownership interest of the Parent Company: 100%
- + Voting rights of the Parent Company: 100%

08/ Larion Consulting and Software Development JSC

- + Address : 3rd Floor, QTSC Building 1, Lot 34, Street 14, Quang Trung Software City, Trung Mỹ Tây Ward, HCM City, Vietnam
- + Equity interest held by the company: 51%
- + Voting rights: 51%

09/ Bestarion Software JSC

- + Ownership interest : 29.67%
- + Voting rights: 58.17%

10/ ITD Global Corporation

- + Address: No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City
- + Ownership interest of the Parent Company: 98%
- + Voting rights of the Parent Company: 98%

- Affiliated company information

01/ Intelnet Corporation

- + Equity interest held by the company: 45.42%
- + Voting rights: 45.42%

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CONSOLIDATED FINANCIAL STATEMENTS

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2. Business field:

- Main business field of the Corporation: Trading, service

3. Business activities:

- Constructing highway and railway works;
- Installing industrial equipment, machinery.
- Doing business in real-estate, land use rights of owner, users or leased land.
- Wholesale materials, other installation equipment in building.
- Wholesale electronic, telecommunication equipment, spare parts.
- Retail sales of computers, peripheral devices, software and telecommunications equipment in specialized stores;
- Consignment agency, goods trading agency, and commercial brokerage..
- Maintenance of industrial and residential electrical systems, IT systems, and lightning protection systems. Installation of electromechanical systems for buildings, ventilation systems, heating and air conditioning systems, communication systems, fire protection systems, security systems, and lifting/conveying systems. Execution and installation of anti-corrosion systems for metals.
- Design and installation of industrial and residential electrical systems, IT systems, and lightning protection systems. Design of computer systems, hardware, software, websites, and local network integration..
- Investment consulting for the development and application of advanced technologies in the industry.
- Internet network connection and telephone switchboard installation.
- Trading in training and vocational equipment. Trading in tools, industrial chemical equipment, batteries, accumulators, and chargers. Trading in office equipment, scientific research equipment, and laboratory instruments.
- Trading in security systems, fire alarm systems, burglary alarm systems, and sales monitoring systems.
- Production and trading of IT software.

4. Employees of the Corporation:

- The number of employees of the Corporation was 405 people.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period:

Annual accounting period commences from 01 January and ends as at 31 December.

2. Accounting currency

The Corporation maintains its accounting records in Vietnam Dong (VND).

III. STANDARDS AND APPLICABLE ACCOUNTING POLICIES

1. Applicable Accounting policies:

The Corporation applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22/12/2014 by the Ministry of Finance

Interim Consolidated Financial Statements are prepared in accordance with Vietnamese Accounting Standards and Accounting Policies.

2. Declaration of compliance with Accounting Standards and Accounting System

General director ensures that the Corporation has complied with the requirements of Vietnamese Accounting Standards and Policies in preparing the interim consolidated financial statements.

3. The applied accounting method:

The company adopts computerized accounting.

IV. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Principles for determining cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, cash in transit, and short-term investments with a recovery or maturity period not exceeding three months from the date of investment.

These are easily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2. Accounting policies for inventory:

- Inventory recognition principle: Actual cost of goods sold;
- Inventory valuation method: Weighted average method;
- Inventory accounting method: Perpetual inventory system;
- Provision for inventory write-downs: Provision for inventory write-downs is recognized when the original cost exceeds the net realizable value.

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3. Principles for recognizing and depreciating Fixed Assets:

- Recognition Principle: The historical cost of fixed assets includes the purchase price and any related costs necessary to bring the fixed assets into operation.

- Depreciation method for tangible and intangible fixed assets: Depreciation is calculated using the straight-line method in accordance with Decision No. 206/2003/QĐ-BTC dated December 12, 2003, issued by the Ministry of Finance of Vietnam.

Type of asset	Useful life
Buildings, structures	5-30 years
Transportation equipment	3 - 6 years
Machinery, equipment	2 - 20 years
Office equipment and furniture	2 - 8 years
Other assets	2 years

4. Accounting for financial investments

- Ordinary Investments: Recorded using the historical cost method.
- Investments in Associates: Recorded using the equity method.
- Investments in Subsidiaries: Recorded using the consolidation method.

5. Principles for recognizing and capitalizing Borrowing Costs

Borrowing costs are recognized as expenses during the period. If borrowing costs are directly related to the investment, construction, or production of qualifying assets (assets under construction requiring a substantial period of time, typically over 12 months, to be ready for their intended use or sale), they are capitalized.

6. Principles for recognizing Accrued expenses

Accrued expenses are recognized based on reasonable estimates of the amounts payable for goods or services already consumed during the period or provisioned in advance to prevent significant fluctuations in production and business costs, ensuring the matching principle between revenues and expenses.

7. Principles and methods for recognizing Provisions

Provisions for product warranties are established for each type of product, goods, or construction project with a warranty commitment. Provisions are reviewed and adjusted at the end of the accounting period.

8. Owner's equity-Funds :

The corporation's business capital includes:

- Owner's share capital: Recorded based on the actual contributions made by shareholders.
- Share Premium: Represents the surplus amount from issuing shares above their par value.
- Other funds are established and utilized based on the resolutions of the General Meeting of Shareholders and decisions of the Board of Directors.

9. Treasury Shares

When shares are repurchased, the payment, including any transaction-related costs, is recognized as treasury shares and reflected as a deduction in Owner's equity.

10. Dividends

Dividends are recognized as liabilities in the period they are declared.

11. Principles and methods for recognizing Revenue

Revenue from Sales: Revenue is recognized when the entity obtains economic benefits from the sales transaction, and the revenue amount can be reasonably determined. Revenue is recorded at the point when the entity has substantially transferred the risks and rewards of ownership to the buyer and the related costs are identifiable.

Revenue from Financial activities: Revenue is recognized when interest accrues on an accrual basis (considering the yield of the asset), unless the recoverability of the interest income is uncertain.

12. Principles and methods for recognizing current corporate income tax and deferred corporate income tax expenses

Current income tax is calculated based on taxable income for the period using the applicable tax rate as of the end of the period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, as well as adjustments for income and expenses that are non-taxable or non-deductible.

Deferred corporate income tax refers to income tax payable or recoverable due to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their values for tax purposes. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that sufficient taxable profit will be available in the future to utilize deductible temporary differences.

The carrying amount of deferred income tax assets is reviewed at the end of the financial year and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to utilize some or all of the deferred income tax asset benefits.

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Deferred income tax assets and liabilities are measured at the tax rates expected to apply in the year when the asset is realized or the liability is settled, based on the tax rates enacted or substantively enacted as of the end of the financial year. Deferred income tax is recognized in the income statement unless it relates to items directly credited or charged to equity, in which case the deferred income tax is recognized directly in equity.

13. Principles for foreign currency translation and exchange rate differences handling

Transactions denominated in foreign currencies are translated into the functional currency at the exchange rate prevailing on the transaction date. Balances of monetary items denominated in foreign currencies are translated at the exchange rate prevailing at the end of the period. Exchange rate differences arising during the period and from the revaluation of monetary items denominated in foreign currencies at the end of the period are recognized as income or expenses in the period.

Exchange rate differences are handled in accordance with Circular 201/2009/TT-BTC, issued on October 15, 2009.

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V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE CONSOLIDATED STATEMENT OF FINANCIAL**V.01 Cash and cash equivalents**

	30/09/2025	01/04/2025
Cash on hand	263,143,697	914,765,730
Cash in bank	21,425,313,737	24,361,140,520
Cash equivalents	34,941,822,900	37,771,145,834
Total	56,630,280,334	63,047,052,084

V.02 Financial Investments**a. Held to maturity investments**

	30/09/2025	01/04/2025
Short-term	24,443,691,370	31,360,032,014
- Deposit	24,443,691,370	31,360,032,014
Total	24,443,691,370	31,360,032,014

b. Investments in equity of other entities

	30/09/2025		01/04/2025	
	Original cost	Provision	Original cost	Provision
Investment in Associates	1,562,581,627	-	1,562,581,627	-
Intelnet Corporation	1,562,581,627	-	1,562,581,627	-
Equity Investments in Other Entities	7,367,100,000	(7,367,100,000)	7,367,100,000	(7,367,100,000)
Vietnam Digital Transport JSC	7,367,100,000	(7,367,100,000)	7,367,100,000	(7,367,100,000)
Total	8,929,681,627	(7,367,100,000)	8,929,681,627	(7,367,100,000)

V.03 Short-term trade receivables

	30/09/2025	01/04/2025
VETC Electronic Toll Collection Co., Ltd	64,604,233,427	66,782,737,696
Sonadezi Chau Duc Shareholding Company	1,721,094,257	5,502,915,540
MASAN INDUSTRIAL ONE MEMBER COMPANY LIMITED	2,520,021,030	4,459,915,030
Star Education Co., Ltd	3,092,882,671	3,092,882,671
VIET NAM INFRASTRUCTURE DEVELOPMENT AND FINANCE INVESTMENT JOINT STOCK COMPANY	7,798,755,602	32,771,674,066
PHUC THANH HUNG INVESTMENT JOINT STOCK COMPANY	-	4,626,112,372
Viettel Military Industry and Telecoms Group	92,297,260,550	220,298,528,696
XUAN MAI INVESTMENT AND CONSTRUCTION CORPORATION	-	3,453,062,438
TRI NAM GROUP JOINT STOCK COMPANY	1,379,845,809	2,731,944,469
Cai Mep Terminal JSC	20,544,723,151	25,241,920,881
Others	80,575,535,859	71,435,825,662
Total	274,534,352,356	440,397,519,521

V.04 Short-term prepayments to suppliers

	30/09/2025	01/04/2025
Railway College	742,153,927	742,153,927
Sao Nam Integrated Technology JSC	16,978,599,794	18,447,998,940
Others	14,772,670,742	17,864,661,621
Total	32,493,424,463	37,054,814,488

V.05 Lending receivables**a Short-term lending receivables**

	30/09/2025	01/04/2025
VENUS NETWORKS TECHNOLOGY COMPANY LIMITED	-	60,000,000
Cộng	-	60,000,000

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V.06 Other receivables**6a Short-term other receivables**

	30/09/2025		01/04/2025	
	Value	Provision	Value	Provision
<i>Other receivables from other parties</i>				
Advances	1,331,340,232	-	2,358,671,832	-
Mortgage, deposits	542,536,243	-	737,014,723	-
Personal receivables	-	-	175,728,659	-
Others	5,791,838,997	415,000,000	4,306,444,941	415,000,000
Total	7,665,715,472	415,000,000	7,577,860,155	415,000,000

6b Long-term other receivables

	30/09/2025		01/04/2025	
	Value	Provision	Value	Provision
<i>Other receivables from other parties</i>				
Mortgage, deposits	1,545,188,434	-	1,436,655,200	-
Others	-	-	-	-
Total	1,545,188,434	-	1,436,655,200	-

V.07 Doubtful debts

	30/09/2025		01/04/2025	
	Original cost	Recoverable value	Original cost	Recoverable value
<i>Related parties</i>	-	-	-	-
<i>Other parties</i>	86,020,402,489	860,018,416	89,458,151,536	1,932,406,231
VETC Electronic Toll Collection Co., Ltd	64,737,148,599	-	66,782,737,696	1,045,589,097
Hoan Long Computers JSC	2,728,216,314	-	2,728,216,314	-
Star Education JSC	3,092,882,671	-	3,092,882,671	-
715 JSC	2,196,346,285	-	2,196,346,285	-
Bang Duong Investment Construction Commerce Co., Ltd	3,896,814,588	-	3,896,814,588	-
Other	9,368,994,032	860,018,416	10,761,153,982	886,817,134
Total	86,020,402,489	860,018,416	89,458,151,536	1,932,406,231

V.08 Inventories

	30/09/2025		01/04/2025	
	Original cost	Provision	Original cost	Provision
a) Goods in transit	4,085,843,508	-	780,708,900	-
b) Raw materials	2,570,643,433	-	2,653,201,786	-
c) Work in progress	59,907,984,111	(12,219,575,975)	44,327,956,672	(12,219,575,975)
d) Goods	18,876,690,466	(5,557,816,886)	17,444,918,668	(6,729,071,704)
Total	85,441,161,518	(17,777,392,861)	65,206,786,026	(18,948,647,679)

V.09 Prepaid expenses**a Short-term prepaid expenses**

	30/09/2025	01/04/2025
Instrument and tools	393,437,187	282,729,507
Other expenses	1,803,467,550	407,924,270
Total	2,196,904,737	690,653,777

b Long-term prepaid expenses

	30/09/2025	01/04/2025
Repair expenses	480,951,144	925,115,299
Instrument and tools	1,610,255,023	1,041,372,419
Total	2,091,206,167	1,966,487,718

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V.10 Increase/ Decrease tangibile fixed assets

	Buildings	Machinery, equipment	Transportation equipment	Management equipment	Total
Historical cost					
- Beginning balance	48,231,816,963	46,454,452,325	9,862,105,724	3,588,334,978	108,136,709,990
+ Purchase in the period	-	-	1,330,149,455	156,909,917	1,487,059,372
+ Liquidation, disposal	-	-	(3,048,447,182)	(118,069,000)	(3,166,516,182)
+ Other decreases	-	-	-	-	-
- Ending balance	48,231,816,963	46,454,452,325	8,143,807,997	3,627,175,895	106,457,253,180
Accumulated depreciation					
- Beginning balance	20,792,132,646	24,851,464,921	6,067,244,198	2,900,919,297	54,611,761,062
+ Depreciation in the period	782,601,497	1,233,920,814	634,112,520	179,045,684	2,829,680,515
+ Liquidation, disposal	0	-	(3,048,447,182)	(71,989,083)	(3,120,436,265)
+ Other decreases	-	-	-	-	-
- Ending balance	21,574,734,143	26,085,385,735	3,652,909,536	3,007,975,898	54,321,005,312
Carrying amount					
- Beginning balance	27,439,684,317	21,602,987,404	3,794,861,526	687,415,681	53,524,948,928
- Ending balance	26,657,082,820	20,369,066,590	4,490,898,461	619,199,997	52,136,247,868

V.11 Increase/ Decrease intangible fixed assets

	Copyright	Land use rights	Computer softwares	Total
Historical cost				
- Beginning balance	-	24,053,529,245	2,442,485,261	26,496,014,506
+ Purchase in the period	-	-	64,000,000	64,000,000
- Ending balance	-	24,053,529,245	2,506,485,261	26,560,014,506
Accumulated depreciation				
- Beginning balance	-	11,111,300,943	1,114,637,934	12,225,938,877
+ Depreciation in the period	-	383,832,918	253,815,380	637,648,298
+ Liquidation, disposal	-	-	-	-
+ Other decreases	-	-	-	-
- Ending balance	-	11,495,133,861	1,368,453,314	12,863,587,175
- Beginning balance	-	12,942,228,302	1,327,847,327	14,270,075,629
- Ending balance	-	12,558,395,384	1,138,031,947	13,696,427,331

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V.12 Deferred income tax assets*Deferred income tax assets are recognized*

	01/04/2025	Recognized in the profit or loss for the period.	30/09/2025
Deferred tax assets related to deductible temporary differences:			
<i>ITD Building</i>	75,908,211	13,801,489	62,106,722
<i>Unemployment benefits</i>	67,070,000	-	67,070,000
<i>Others</i>	-	(37,321,740)	37,321,740
Total	142,978,211	(23,520,251)	166,498,462

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

V.13 Goodwill

Goodwill arises from purchasing Larion Consulting and Software Development JSC.

	Historical cost	Allocated amount	Carrying amount
Beginning balance	82,928,729,434	18,658,964,122	64,269,765,312
Allocation in the period	-	4,146,436,474	-
Ending balance	82,928,729,434	22,805,400,596	60,123,328,838

V.14 Short-term trade payables

	30/09/2025	01/04/2025
<i>Other parties</i>		
194 Vietnam Development Investment Consultant Group JSC	260,506,664	260,506,664
IDC Group Corporation	-	32,692,000
Erico Products Australia Pty Ltd	1,355,925,030	3,500,942,991
Quang Dung Technology distribution JSC	-	488,843,255
ABB PTE.LTD	-	3,455,595,000
DONG XUYEN PORT JOINT STOCK COMPANY	1,332,524,835	1,979,924,835
DONG HAI INDUSTRY TRAFFIC CORPORATION	531,520,000	531,520,000
PECSI PROCESS, ELECTRICAL AND CONTROL SYSTEM INTEGRATION JSC	1,074,886,205	1,074,886,205
Others	17,219,702,844	34,729,978,903
Total	21,775,065,578	46,054,889,853

V.15 Short-term prepayments from customers

	30/09/2025	01/04/2025
<i>Other parties</i>		
ODA Project Management Unit - The University of Danang	6,394,466,522	8,961,213,580
Phuc Thanh Hung Investment Joint Stock Company	-	439,090,300
Others	9,103,236,156	10,999,132,012
Total	15,497,702,678	20,399,435,892

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V.17 Taxes and other payables to state budget

	Tax payables at the beginning of the period	Tax receivables at the beginning of the period	Tax payable in the period	Tax paid in the period	Tax payables at the end of the period	Tax receivables at the end of the period
Value-added tax on domestic	2,956,996,711	-	736,097,740	(3,320,347,374)	372,747,077	-
Value-added tax on imported	-	18,677,216	4,065,414,343	(4,055,775,449)	-	9,038,322
Special excise tax	-	-	-	-	-	-
Export, import duties	-	-	905,941,000	(909,231,651)	-	3,290,651
Corporate income tax	10,967,828,797	90,557,054	4,536,532,980	(11,314,008,715)	4,190,353,062	90,557,054
Personal income tax	1,200,116,308	-	8,222,234,600	(8,229,065,380)	1,193,285,528	-
Other taxes	3	-	6,533,203	(6,533,206)	-	-
Fees, charges and other payables	165,750	-	4,000,000	(4,165,750)	-	-
Total	15,125,107,569	109,234,270	18,476,753,866	(27,839,127,525)	5,756,385,667	102,886,027

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V.17 Short-term accrued expenses

	30/09/2025	01/04/2025
Interest expense	60,616,439	363,564,873
Construction accrued expenses	906,701,269	4,385,486,476
Calculate the cost of risks in completing the work	-	638,246,856
Others	1,495,649,362	1,045,482,283
Total	2,462,967,070	6,432,780,488

V.18 Unearned revenue**a Short-term unearned revenue**

	30/09/2025	01/04/2025
Maintenance service revenue	99,225,000	31,500,000
Total	99,225,000	31,500,000

V.19 Other non-current payables**a Short-term**

	30/09/2025	01/04/2025
+ Dividends, profits payable	225,690,825	225,494,825
+ Short-term deposits, collateral received	285,403,440	375,667,440
+ Individuals borrowing payables	4,002,882,221	2,623,801,000
+ Others	650,696,780	852,123,767
Total	5,164,673,266	4,077,087,032

b Long-term

	30/09/2025	01/04/2025
Long-term deposits, collateral received	195,200,000	195,200,000
Total	195,200,000	195,200,000

V.20 Short-term borrowings and liabilities

	30/09/2025	01/04/2025
a) Short-term borrowing from Bank (a)	25,306,003,684	131,940,891,499
Short-term borrowing from JSC Bank for Foreign Trade of Vietnam - HCM Branch	9,607,755,972	7,156,004,270
Short-term borrowing from JSC Bank for Investment and Development of Vietnam - HCM Branch	-	15,285,255,270
Short-term borrowing from Vietnam Technological and Commercial Joint Stock Bank - Phu My Hung Branch	15,698,247,712	102,694,222,344
Short-term borrowing from Tien Phong Commercial Joint Stock Bank, Ben Thanh Brand	-	6,805,409,615
b) Borrowings from other company and individuals (b)	8,300,000,000	12,050,000,000
Total	33,606,003,684	143,990,891,499

(a) Borrowings from banks are secured by the ITD buildings, term deposit contracts and accounts receivable rights, with an interest rate of 6,2%-7,5% per annum

(b) Borrowings from individuals contract with an interest rate of 5%-6% per annum

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V.21 OWNER'S EQUITY

The changes in shareholders' equity for the period can be summarized as follows:

	Contributed capital	Other capital	Treasury shares	Development and investment fund	Retained earnings	Non-Controlling interest	Total
Beginning balance of the previous period	245,335,910,000	4,100,100,000	(721,880,000)	-	8,839,165,907	102,671,828,566	360,225,124,473
Profit/(loss) for the previous period					46,979,656,109	28,552,368,091	75,532,024,200
Dividend distribution from previous years at					-	(7,861,543,153)	(7,861,543,153)
Interim dividend for this year at subsidiary					-	(15,160,558,190)	(15,160,558,190)
Adjustments due to changes in ownership					33,024,000	(792,400,000)	(759,376,000)
Adjustments due to changes in the interest rate at					32,181,345	(32,181,345)	-
Settlement of the Reward and Welfare Fund					(638,906,344)	-	(638,906,344)
Allocation to the Reward and Welfare Fund at					135,166,779	-	135,166,779
Reversal of the Development Investment Fund					(68,598,331)	-	(68,598,331)
Interim allocation to the Reward and Welfare					14,231,648	1,762,825	15,994,473
Other increases/decreases					(1,308,257,479)	(468,179,455)	(1,776,436,934)
Ending balance of the previous period	245,335,910,000	4,100,100,000	(721,880,000)	-	54,017,663,634	106,911,097,339	409,642,890,973
Beginning balance of the current period	245,335,910,000	4,100,100,000	(721,880,000)	-	54,017,663,634	106,911,097,339	409,642,890,973
Profit for the current period							
Dividend distribution from previous years at					4,113,165,372	12,770,812,452	16,883,977,824
Interim dividend for this year at subsidiary companies	17,114,040,000				(17,114,040,000)	-	-
Interim dividend for the current year declared by subsidiary					-	(3,512,680,000)	(3,512,680,000)
Adjustments due to changes in ownership interests in subsidiaries					-	(4,327,280,000)	(4,327,280,000)
Appropriation from the welfare fund of prior years					(3,292,180,143)	(4,093,109,857)	(7,385,290,000)
Adjustment due to changes in the ownership interest in a subsidiary					-	-	-
Other increases/decreases					(173,365,002)	(207,360,509)	(380,725,511)
Ending balance of the current period	262,449,950,000	4,100,100,000	(721,880,000)	-	37,367,215,011	107,541,479,425	410,736,864,436

The approved and issued share capital of the Company

	30/09/2025		01/04/2025	
	Quantity	Value	Quantity	VND
Quantity of Authorized issuing shares	26,244,995	262,449,950,000	24,533,591	245,335,910,000
Quantity of issued shares	26,244,995	262,449,950,000	24,533,591	245,335,910,000
Quantity of shares repurchased (treasury shares)	(72,188)	(721,880,000)	(72,188)	(721,880,000)
Quantity of outstanding shares in circulation	26,172,807	261,728,070,000	24,461,403	244,614,030,000

Par value per share: VND 10,000

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VI. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF INCOME**VI.1 Revenue from sales of goods and rendering of services**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
Total revenue from sales of goods and rendering of services	240,881,490,978	186,391,474,260
+ Revenue from sales of goods and rendering of services	262,494,339,588	196,706,108,261
+ Adjustment for internal revenue reduction	(21,612,848,610)	(10,314,634,001)
<i>Revenue deductions</i>	-	-
Net revenue from sales of goods and rendering of services	240,881,490,978	186,391,474,260

VI.2 Financial income

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
+ Financial income	8,331,981,452	13,642,508,787
+ Adjustment for internal financial income	(6,185,979,315)	(11,371,049,921)
Total	2,146,002,137	2,271,458,866

VI.3 Cost of goods sold

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
+ Cost of merchandise sold and service rendered	182,542,449,621	142,364,640,036
+ Adjustment for internal cost of goods sold	(17,518,108,546)	(6,159,328,969)
Total	165,024,341,075	136,205,311,067

VI.4 Financial Expenses

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
+ Financial expenses	2,452,544,425	2,445,790,105
+ Adjustment for internal financial expenses	(10,849,315)	161,303,079
Total	2,441,695,110	2,607,093,184

VI.5 Selling expenses

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
+ Selling expenses	25,457,226,296	21,227,765,599
+ Adjustment for internal selling expenses	(381,167,209)	(570,031,610)
Total	25,076,059,087	20,657,733,989

VI.6 General administrative expenses

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
+ General administrative expenses	29,581,281,715	16,880,132,005
+ Adjustment for internal general administrative expenses	502,872,294	5,297,770,083
Total	30,084,154,009	22,177,902,088

VI.7 Other income

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
+ Other income	1,241,504,165	857,762,917
+ Adjustment for internal other income	(20,105,556)	-
Total	1,221,398,609	857,762,917

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VI.8 Other expenses

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
+ Other expenses	267,210,262	360,431,913
+ Adjustment for internal other expenses	-	-
Total	267,210,262	360,431,913

VI.9 Basic earnings per share

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
Net profit after tax	4,113,165,372	(2,437,371,690)
Allocation to the bonus and welfare fund	-	-
Profit distributed to common shares	4,113,165,372	(2,437,371,690)
Average number of outstanding common shares in circulation in the period	26,172,807	24,461,403
Basic earnings per share	157.15	(99.64)

VII. OTHER INFORMATION

1. Contingent liabilities, commitments, and other financial information
2. Events occurring after the end of the fiscal year
3. Major transactions with related parties

The income of the Board of Management during the year is as follows:

	Position	Accumulated to 30/09/2025	Accumulated to 30/09/2024
Mai Hoai An	Chairman of BOD	682,736,636	30,900,000
Nguyen Huu Dung	Vice chairman of BOD	67,787,765	30,900,000
Nguyen Ngoc Trung	General Director and Member of the BOD	1,267,787,765	30,900,000
Nguyen Vinh Thuan	Permanent Vice chairman of BOD (Resigned from 26 June, 2025)	56,001,689	817,894,982
Dinh The Hien	Member of the BOD	63,859,073	-
Trinh Thi Thuy Lieu	Head of the Board of Supervision (Resigned from 26 June, 2025)	56,001,689	15,600,000
Do Thi Thu Ha	Director of Internal Control	708,035,250	343,912,500
Tran Thi Thu Tam	Member of the Board of Supervision (Resigned from 26 June, 2025)	40,286,921	18,900,000
Vu Thi Nu	Chief Accountant (Resigned from 09 Sep, 2025)	276,960,714	-
Nguyen Minh Hoan	Chief Accountant (Appointed from 09 Sep, 2025)	34,181,818	-
Total		3,219,457,502	1,289,007,482

The major transactions with related parties during the year are as follows:

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
Global Electrical Technology Corporation		
Purchase of goods and services	21,558,940	489,495,924
Leasing of warehouses and office space	1,176,851,298	1,117,335,470
Receiving dividends	-	4,510,118,000
Borrowing money	-	2,000,000,000
Repaying borrowed money	-	10,700,000,000
Interest payable on borrowings	-	419,235,616
Receivables from shared expenses	49,127,778	167,839,205
Payables for shared expenses	-	1,946,500

ITD CORPORATION

Address: 4th Floor, ITD Building, No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/04/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

Currency: VND

ITD Solutions Corportion

Purchase of goods and services	16,507,049,188	5,643,687,750
Leasing of warehouses and office space	1,450,128,130	-
Sale of goods and services	20,688,800	-
Receivables from shared expenses	57,277,778	4,805,000
	-	-

Tan Tien Automation Technology JSC

Purchase of goods and services	20,105,556	-
Leasing of warehouses and office space	916,904,752	842,911,252
Welfare fund transferred to the parent company	-	359,530,601
Receivables from shared expenses	12,277,778	56,527,386
Payables for shared expenses	-	2,948,500
Interest receivable on loans	-	82,461,305
Lending	-	2,000,000,000
Collect money from lending	-	3,680,882,000

Innovative Software Development Co., Ltd

Leasing of warehouses and office space	-	294,071,090
Purchase of goods and services	-	45,815,000
Lending	-	500,000,000
Collect money from lending	-	100,000,000
Borrowing money	-	600,000,000
Receivables from shared expenses	-	12,660,000

ITD Global Corporation

Receivables from shared expenses	12,277,778	-
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Larion Consulting and Software Development JSC

Receiving dividends	6,175,130,000	6,350,398,000
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The balances of accounts receivable from customers, other receivables, accounts payable to customers, and other payables include internal balances as of 30 Sep 2025, as follows:

Related parties	Nature of the balance	30/09/2025	01/04/2025
Receivables			
Tan Tien Automation Technology JSC	Trade receivables	676,598,440	4,630,925,555
	Non-trade receivables	13,505,556	359,530,601
ITD Solutions Corportion	Trade receivables	955,114,156	2,492,946,925
	Non-trade receivables	144,056,556	81,051,000
Quartz Mechanical and Electrical Corporation	Trade receivables	-	-
	Non-trade receivables	-	-
Global Electrical Technology Corporation	Trade receivables	276,410,529	246,367,111
	Non-trade receivables	21,040,556	283,525,529
Global Sitem Co., Ltd	Trade receivables	34,811,428	109,826,699
	Non-trade receivables	20,105,556	62,085,645
CTY CP INTELNET	Trade receivables	-	2,820,000
	Non-trade receivables	405,600,000	405,600,000
Innovative Software Development Co., Ltd	Trade receivables	-	-
	Non-trade receivables	-	-
ITD Global Corporation	Trade receivables	-	-
	Non-trade receivables	13,505,556	-

ITD CORPORATION

Address: 4th Floor, ITD Building, No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City, Vietnam
CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/04/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

Currency: VND

Related parties	Nature of the balance	30/09/2025	01/04/2025
Payables			
Tan Tien Automation Technology JSC	Trade receivables	-	-
	Non-trade receivables	-	2,835,540
ITD Solutions Corportion	Trade receivables	5,147,311,847	2,141,967,571
	Non-trade receivables	-	-
Quartz Mechanical and Electrical Corporation	Trade receivables	-	-
	Non-trade receivables	-	-
Global Electrical Technology Corporation	Trade receivables	3,436,359	3,517,804
	Non-trade receivables	-	-
Global Sitem Co., Ltd	Trade receivables	-	13,973,967
	Non-trade receivables	-	-
Innovative Software Development Co., Ltd	Trade receivables	-	-
	Non-trade receivables	-	-

4 REVENUE STRUCTURE AND GROSS PROFIT BY BUSINESS SECTOR AS OF 30 Sep 2025

Sector	Revenue	Cost of Goods Sold	Gross Profit
Electrical - Automation & Measurement	24,337,379,448	17,459,010,284	6,878,369,164
Electrical	75,448,451,860	53,001,852,565	22,446,599,295
Intelligent Transport Systems	30,908,908,793	27,168,619,567	3,740,289,226
Telecommunications and IT	20,755,751,805	14,881,393,600	5,874,358,205
Software Outsourcing	89,430,999,072	52,513,465,059	36,917,534,013
Total	240,881,490,978	165,024,341,075	75,857,149,903

5 INFORMATION ON CONTINUING OPERATIONS

6 OTHER INFORMATION

Preparer



Vu Thi Nu

Chief Accountant



Nguyen Minh Hoan

Ho Chi Minh City, 29 Oct 2025

General Director



Nguyen Ngoc Trung

