



ITD CORPORATION
www.itd.com.vn

STOCK SYMBOL: ITD
FINANCIAL STATEMENTS
From 01/07/2025 to 30/09/2025

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

STATEMENT OF FINANCIAL POSITION

(Full form)

As at 30 Sep 2025

Currency: VND

ITEMS	Code	Note	30/09/2025	01/04/2025
A- CURRENT ASSETS	100		53,484,925,524	99,450,293,846
I. Cash and cash equivalents	110	V.01	4,296,484,455	4,281,802,836
1. Cash	111		4,205,484,455	2,580,194,836
2. Cash equivalents	112		91,000,000	1,701,608,000
II. Short-term financial investments	120	V.02	2,060,000,000	10,565,032,014
1. Held-to-maturity investments	123		2,060,000,000	10,565,032,014
III. Short-term receivables	130		30,968,958,394	71,128,624,798
1. Short-term prepayments to suppliers	131	V.03	105,912,969,167	142,537,451,497
2. Short-term lending receivables	132	V.04	2,019,997,076	5,823,955,191
3. Other short-term receivables	136	V.05	998,209,438	1,933,741,037
4. Provision for short-term doubtful debts	137	V.06	(77,962,217,287)	(79,166,522,927)
IV. Inventories	140	V.07	14,671,736,176	12,627,957,884
1. Inventories	141		26,956,906,151	25,090,712,463
2. Provision for devaluation of inventories	149		(12,285,169,975)	(12,462,754,579)
V. Other short-term assets	150		1,487,746,499	846,876,314
1. Short-term prepaid expenses	151	V.08	290,181,696	111,441,041
2. Deductible VAT	152		1,197,564,803	735,435,273
B- NON-CURRENT ASSETS	200		232,696,597,328	216,545,246,407
I. Long-term receivables	210		-	-
II. Fixed assets	220		42,022,865,745	42,060,244,063
1. Tangible fixed assets	221	V.09	29,011,846,765	28,593,615,365
- <i>Historical cost</i>	222		70,526,111,550	71,069,460,360
- <i>Accumulated depreciation</i>	223		(41,514,264,785)	(42,475,844,995)
2. Intangible fixed assets	227	V.10	13,011,018,980	13,466,628,698
- <i>Historical cost</i>	228		24,771,297,245	24,771,297,245
- <i>Accumulated depreciation</i>	229		(11,760,278,265)	(11,304,668,547)
III. Non-current financial investments	250	V.02	190,281,723,388	174,451,807,888
1. Investments in subsidiaries	251		225,643,723,388	208,425,807,888
2. Investments in associates and joint-ventures	252		6,000,000,000	6,000,000,000
3. Investments in equity of other entities	253		7,367,100,000	7,367,100,000
4. Provision for devaluation of non-current financial investments	254		(48,729,100,000)	(47,341,100,000)
IV. Other non-current assets	260		392,008,195	33,194,456
1. Non-current prepaid expenses	261	V.08	392,008,195	33,194,456
TOTAL ASSETS	270		286,181,522,852	315,995,540,253

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Statement of Financial Position (Continued)

ITEMS	Code	Note	30/09/2025	01/04/2025
C - Liabilities	300		14,368,925,185	52,550,689,404
			-	-
I. Current liabilities	310		11,690,581,667	49,871,989,950
1. Current trade payables	311	V.11	7,536,006,208	9,687,975,050
2. Current deferred revenue	312	V.12	868,968,836	6,836,182,972
3. Tax and payables to the State	313	V.13	80,743,409	44,952,518
4. Payables to employees	314	V.14	-	3,372,991,107
5. Current payable expenses	315	V.15	-	256,998,545
6. Other current payables	319	V.16	729,153,313	421,413,450
7. Current loans and finance lease liabilities	320	V.17	-	26,868,672,844
8. Provision for current payables	321	V.18	522,723,237	577,278,473
9. Bonus, welfare fund	322	V.19	1,952,986,664	1,805,524,991
			-	-
II. Non-current liabilities	330		2,678,343,518	2,678,699,454
1. Other non-current payables	337	V.16	195,200,000	195,200,000
2. Provision for non-current payables	342	V.18	2,483,143,518	2,483,499,454
D - OWNER'S EQUITY	400	V.21	271,812,597,667	263,444,850,849
			-	-
I. Owners' equity	410		271,812,597,667	263,444,850,849
1. Share capital	411		262,449,950,000	245,335,910,000
- Voting common shares	411a		262,449,950,000	245,335,910,000
- Preferred shares	411b		-	-
2. Treasury shares	415		(721,880,000)	(721,880,000)
3. Retained earnings	421		10,084,527,667	18,830,820,849
- RE accumulated till the end of the previous year	421a		1,010,409,167	(18,779,922,243)
- RE of the current year	421b		9,074,118,500	37,610,743,092
			-	-
TOTAL CAPITAL	440		286,181,522,852	315,995,540,253

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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For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

STATEMENT OF INCOME
 (Full form)

ITEMS	Code	Note	From 01/07/2025		From 01/07/2024		Accumulated		Currency: VND
			to 30/09/2025	to 30/09/2025	to 30/09/2024	to 30/09/2024	from 01/04/2025 to 30/09/2025	from 01/04/2024 to 30/09/2024	
1. Revenue from sales of merchandises and services rendered	01	VI.01	36,405,741,262	28,161,141,216	44,161,692,398	53,748,803,330			
2. Revenue deductions	02								
3. Net revenue from sales of merchandises and services rendered	10	VI.01	36,405,741,262	28,161,141,216	44,161,692,398	53,748,803,330			
4. Costs of goods sold	11	VI.02	33,155,306,801	25,914,249,397	37,982,465,857	45,789,554,630			
5. Gross profit from sales of merchandises and services rendered	20		3,250,434,461	2,246,891,819	6,179,226,541	7,959,248,700			
6. Revenue from financing activity	21	VI.03	3,155,140,876	7,659,699,928	6,357,298,723	11,251,964,715			
7. Financial expenses	22	VI.04	1,393,868,864	290,673,181	1,541,368,755	886,125,503			
- Of which: Interest expense	23		5,868,864	392,573,181	153,368,755	983,934,141			
8. Selling expenses	24	VI.05	220,096,177	2,553,932,789	223,552,072	5,228,327,857			
9. General administration expenses	25	VI.06	2,260,697,114	(379,725,874)	2,347,218,492	1,723,196,359			
10. Net profit from operating activity	30		2,530,913,182	7,441,711,651	8,424,385,945	11,373,563,696			
11. Other income	31	VI.07	623,766,738	381,808,896	651,218,197	405,811,757			
12. Other expenses	32	VI.08	2	132,286,298	1,485,642	314,054,454			
13. Other profit	40		623,766,736	249,522,598	649,732,555	91,757,303			
14. Total accounting profit before tax	50		3,154,679,918	7,691,234,249	9,074,118,500	11,465,320,999			
15. Current corporate income tax expense	51	VI.09				310,073,570			
16. Deferred corporate income tax expense	52								
17. Profit after corporate income tax	60		3,154,679,918	7,691,234,249	9,074,118,500	11,155,247,429			

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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FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

STATEMENT OF CASH FLOWS

(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		9,074,118,500	11,465,320,999
2. Adjustments for:				
- Depreciation and amortization of fixed assets and investment properties	02		1,413,607,690	1,686,602,875
- Provisions	03		(48,801,416)	(5,210,608,598)
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04		6,084,571	-
- Gains / losses from investment	05		(6,945,303,426)	(11,243,795,771)
- Interest expense	06		153,368,755	983,934,141
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		3,653,074,674	(2,318,546,354)
- Increase or decrease in receivables	09		40,828,297,289	72,458,049,293
- Increase or decrease in inventories	10		(1,866,193,688)	(3,216,682,697)
- Increase or decrease in payables	11		(11,807,553,340)	(69,624,068,102)
- Increase or decrease in prepaid expenses	12		(537,554,394)	(911,871)
- Interest paid	14		(310,367,300)	(848,745,371)
- Corporate income tax paid	15		-	(310,073,570)
- Other receivables from operating activities	16		-	-
- Other payments on operating activities	17		-	(16,639,239)
Net cash flow from operating activities	20		29,959,703,241	(3,877,617,911)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(1,376,229,372)	-
2. Proceeds from disposals of fixed assets and other long-term assets	22		586,363,637	2,727,273
3. Lendings and purchase of debt instruments from other entities	23		-	(2,000,000,000)
4. Collection of lendings and resale of debt instrument of other entities	24		8,505,032,014	3,680,882,000
5. Equity investments in other entities	25		(17,217,915,500)	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		6,432,485,014	11,262,145,800
Net cash flow from investing activities	30		(3,070,264,207)	12,945,755,073

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FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

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				
3. Proceeds from borrowings	33		4,706,962,826	41,851,485,537
4. Repayment of principal	34		(31,575,635,670)	(87,177,707,116)
Net cash flow from financing activities	40		(26,868,672,844)	(45,326,221,579)
Net cash flows in the year	50		20,766,190	(36,258,084,417)
Cash and cash equivalents at the beginning of the year	60	V.1	4,281,802,836	55,871,253,244
Effect of exchange rate fluctuations	61		(6,084,571)	-
Cash and cash equivalents at the end of the year	70	V.1	4,296,484,455	19,613,168,827

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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FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

NOTES TO THE FINANCIAL STATEMENTS

I. GENERAL INFORMATION OF THE COMPANY

1. Forms of Ownership: Joint Stock Company.

2. Business field: 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 equipment, machinery and other spare parts;
- Wholesale materials, other installation equipment in building;
- Buying and selling security systems, fire alarm systems, burglar alarms, sales monitoring
- Production and sale of information technology software

4. Employee

As at 30 Sep 2025, the Company has 14 employees

5. Company Structure

Subsidiary information

01/ ITD Solutions Corpotion

+ Address: 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%

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FINANCIAL STATEMENTS

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06/ In No Corporation

- + 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%

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Annual accounting period

Annual accounting period commences from 1 January and ends as at 31 December.

2. Accounting currency

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

III. STANDARDS AND APPLICABLE ACCOUNTING POLICIES

1. Applicable Accounting policies

The Company applies Vietnamese Accounting Policies issued under the Circular No. 200/2014/TT-BTC dated 22/12/2014 by the Ministry of Finance

2. Declaration of compliance with Accounting Standards and Accounting System

General director ensures that the Company has complied with the requirements of Vietnamese Accounting Standards and Policies issued under the Circular No. 200/2014/TT-BTC dated 22/12/2014 by the Ministry of Finance.

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FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

3. The applied accounting method

The company adopts computerized accounting

IV. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. 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. Financial investments

Investments held to maturity

An investment is classified as held-to-maturity when the Company has the intent and ability to hold it until maturity. Held-to-maturity investments include term bank deposits (including treasury bills and promissory notes), bonds, preferred shares that the issuer is obligated to repurchase at a specified future date and loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are initially recognised at cost, which includes the purchase price and transaction costs related to the acquisition of the investments. After initial recognition, these investments are measured at recoverable value. Interest income from held-to-maturity investments after the purchase date is recognized in the Statement of Income on an accrual basis. Interest accrued before the Company acquires the investment is deducted from the cost at the time of investment.

When there is conclusive evidence that part or all of an investment may not be recoverable, and the loss can be reliably determined, the loss is recognized as a financial expense for the period and directly deducted from the investment's value.

Investments in subsidiaries, associates

Subsidiaries

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to govern the financial and operating policies of the investee to obtain economic benefits from its activities.

Associates

An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in the decision-making process regarding financial and operating policies of the investee but without exercising control over those policies.

Initially recognised

Investments in subsidiaries and associates are initially recognised at cost, which includes the purchase price or capital contribution and any directly attributable investment costs. In cases where the investment is made using non-monetary assets, the investment cost is recognised at the fair value of the non-monetary assets at the time of the transaction.

Dividends and profits from periods prior to the purchase of the investment are accounted for as a reduction in the value of the investment itself. Dividends and profits from periods after the investment is acquired are recognized as revenue. Stock dividends are only tracked for the increase in the number of shares, and the value of the received shares is not recognized.

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Provisions for losses on investments in subsidiaries and associates

Provisions for losses on investments in subsidiaries and associates are made when the subsidiary or associate incurs losses. The provision is calculated based on the difference between the actual capital contribution of the parties in the subsidiary or associate and the actual equity, multiplied by the Company's ownership percentage relative to the total capital contributions of all parties in the subsidiary or associate. If the subsidiary or associate prepares consolidated financial statements, the basis for determining the provision for losses is the consolidated financial statements.

The increase or decrease in the provision for losses on investments in subsidiaries and associates that needs to be made at the end of the accounting period is recognized as a financial expense.

3. Receivables

Receivables are presented at their book value, less provisions for doubtful debts.

The classification of receivables as trade receivables and other receivables is done based on the following principles:

- Trade receivables reflect amounts due from transactions involving the sale and purchase between the Company and independent buyers.
- Other receivables reflect non-commercial amounts that are unrelated to buying and selling transactions.

The provision for doubtful debts is made for receivables based on the aging of overdue debts or the estimated level of potential loss, as follows:

- For overdue receivables:
 - 30% of the value for receivables overdue from over 6 months to less than 1 year.
 - 50% of the value for receivables overdue from 1 year to less than 2 years.
 - 70% of the value for receivables overdue from 2 years to less than 3 years.
 - 100% of the value for receivables overdue from 3 years or more.
- For receivables that are not yet overdue but are unlikely to be collected, provisions are made based on the estimated potential loss.

The increase or decrease in the provision for doubtful debts, as of the end of the accounting period, is recognized as an expense under administrative expenses.

4. Inventories

Inventories are recognized at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Goods: Includes purchase costs and other directly related costs incurred to bring the inventory to its current location and condition.
- Work-in-progress: Includes production or project costs of unfinished goods or projects.

The cost of inventory issued is calculated using the weighted average method and accounted for using the perpetual inventory system

Net realizable value is the estimated selling price of inventory during normal production and business operations, less the estimated costs to complete and the estimated costs necessary to sell them.

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Provisions for inventory devaluation are made for each inventory item where the cost exceeds the net realizable value. For unfinished services, provisions are made based on each type of service with a separate price. Increases or decreases in the balance of inventory devaluation provisions as of the end of the accounting period are recognized in the cost of goods sold.

5. Prepaid expenses

The prepaid expenses include actual costs that have been incurred but related to operating results of several fiscal years. The Company's prepaid expenses mainly consist of tools, supplies, and membership fees for golf clubs. These prepaid expenses are allocated over the prepaid period.

Tools, supplies

Tools, supplies has been used are allocated on the straight-line method with the allocation period not exceeding 36 months.

6. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset includes all expenses incurred by the Company to acquire the assets up to they are ready for intended use. Expenditures incurred after tangible fixed assets have been put into operation are added to the initial cost of tangible fixed assets in case it is certain that such expenditures will increase in future economic benefits expected to be obtained from the use of tangible fixed asset. This Expenditures do not meet these criteria are charged as operating expenses in the period in which they are incurred.

When tangible fixed assets are sold or disposed of, the initial cost and accumulated depreciation are derecognized, and any resulting gains or losses are included in the income or expense of the period

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation periods for different categories of tangible fixed assets are as follows:

<u>Type of Tangible fixed assets</u>	<u>Useful Life (Years)</u>
Buildings and structures	30
Machinery and equipment	03-05
Vehicles and transmission means	03-06
Management equipment and tools	02-05
Other tangible fixed assets	02

7. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The intangible fixed assets of the Copanny include:

Land use rights

Land use rights is a one- time payment for lease made by the Company for multiple years and are accompanied by a Land Use Right Certificate. These land use rights are amortized over the land lease term (30 years).

Software

Cost of acquiring of software, which is not an integral part of the related hardware, is capitalized. The cost of computer software includes all expenditures incurred by the Company up to the point the software is ready for use. Software is amortized on a straight - line over 3–4 years.

8. Payables and Accrued expenses

Accounts payable and accrued expenses are recognized for the amounts expected to be paid in the future for goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts to be paid.

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FINANCIAL STATEMENTS

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The classification of payables as trade payables, accrued expenses, and other payables is carried out based on the following principles:

- Trade payable represent liabilities of a commercial nature arising from the purchase of goods, services, or assets where the seller is an independent party to the Company.
- Accrued Expenses Reflect liabilities for goods and services already received from suppliers or provided to customers but not yet paid for due to the absence of invoices or insufficient accounting documentation. These also include liabilities to employees for accrued leave pay and accrued production and business expenses.
- Other Payables: Reflect non-commercial liabilities that are not related to the purchase, sale, or provision of goods and services.

The payables and accrued expenses shall be classified into short-term payables or long-term payables on the interim Balance Sheet according to their remaining terms at the end of the accounting period.

9. Provision for payables

Provision for payables is only recognized when Company has a present debt obligation (legal obligation or joint obligation) as a result of past events, it is probable that the decrease in economic benefits may lead to the requirement for debt settlement and debt obligation can be estimated reliably.

If the effect of time is material, provisions shall be determined by discounting the future expenditures expected to settle the obligation at a pre-tax discount rate that reflects current market assessments of the time value of money and the specific risks of the obligation. The increase in the provision due to the passage of time is recognized as a finance cost.

Provision for payables of Company include:

Provision for goods, merchandise warranty

Provisions for goods warranty costs are established for each type of product or good covered by a warranty commitment.

Provision for goods, merchandise warranty obligation is estimated not exceeding 5% on the revenue. This ratio is estimated based on the data on warranty costs in previous period and the weighted ratio of all possible consequences with corresponding probabilities. Increases or decreases in the warranty provision required at the end of the accounting period are recognized in selling expenses..

10. Owner's equity

Share capital

Share capital is stated at actually contributed capital of owners.

Treasury shares

When the Company repurchases its own issued shares, the payment, including any transaction-related costs, is recognized as treasury shares and presented as a deduction from equity. Upon reissuance, the difference between the reissuance price and the book value of the treasury shares is recorded in the "Share Premium"

11. Profit Distribution

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

In determining the profit distribution to shareholders, consideration is given to non-cash items within the undistributed after-tax profit that may affect cash flows and the ability to pay dividends. These include gains from the revaluation of assets contributed as capital, revaluation of monetary items, financial instruments, and other non-cash items.

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

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

12. Revenue and other income

Revenue from sales of goods

Revenue from sales of goods recognized when the following conditions must be met:

- The Company has been transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
- The revenue can be measured reliably. In cases where the contract allows the buyer to return the goods under specific conditions, revenue is recognized only when those conditions no longer exist, and the buyer no longer has the right to return the goods (except for exchanges for other goods or services).
- The Company has received or will receive the economic benefits from the sales transaction.
- The costs related to the transaction can be measured reliably.

Revenue from services rendered

Revenue from services rendered recognized when the following conditions must be met:

- The revenue can be measured reliably. In cases the contract allows the buyer to return the services under specific conditions, revenue is recognized only when those conditions no longer exist, and the buyer no longer has the right to return the services provided.
- The Company has received or will receive the economic benefits from services rendered.
- The percentage of completion of the transaction can be measured reliably at the reporting date;
- The costs incurred for the transaction and the costs to complete the service can be measured reliably.

In case services provided over multiple periods, revenue for the period is recognized based on the percentage of completion at the reporting date.

Revenue from Operating Leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Lease payments received in advance for multiple periods are allocated as revenue proportionally over the lease term.

Interest Income

Interest income is recognized on the basis of actual time and interest rate each period.

Dividends and Distributed Profits

Dividends and distributed profits shall be recognised when the Company's right to receive dividend and profits is established.

13. Borrowing costs

Borrowing costs include interest expenses and other costs directly incurred related to the loans.

Borrowing costs are recognized as expenses when incurred. If borrowing costs are directly attributable to the acquisition, construction, or production of a qualifying asset that requires a substantial period of time (over 12 months) to prepare for its intended use or sale, these costs are capitalized as part of the asset's cost. For specific borrowings used for constructing fixed assets or investment properties, interest is capitalized even when the construction period is less than 12 months. Any income arising from the temporary investment of such borrowings is deducted from the carrying amount of the related asset.

For general borrowings partially used for the acquisition, construction, or production of qualifying assets, capitalized borrowing costs are determined using a capitalization rate applied to the weighted average accumulated expenditure incurred for the construction or production of those assets. The capitalization rate is the weighted average interest rate of outstanding borrowings during the period, excluding borrowings specifically obtained for a particular asset.

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

14. Corporate income tax

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

Current corporate income tax expense

Current corporate income tax expense is determined based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax loss carryforwards.

Deferred Income Tax

Deferred income tax refers to corporate income tax that will be payable or refundable due to temporary differences between the carrying amount of assets and liabilities for financial statement purposes and their tax bases. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised.

The carrying amount of deferred income tax assets is reviewed at the end of the accounting period and reduced to the extent that it is no longer certain there will be sufficient taxable profits to allow the benefit of part or all of the deferred income tax assets to be utilized. Deferred income tax assets that were not previously recognized are reassessed at the end of the accounting period and recognized when it becomes certain that sufficient taxable profits will be available to utilize these previously unrecognized deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined based on the tax rates expected to apply in the year when the assets are recovered, or the liabilities are settled, using the tax rates effective at the end of the accounting period. Deferred income tax is recognized in the Income Statement and is only recognized directly in equity when the tax relates to items that are also recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when:

- The company has a legal right to offset current income tax assets against current income tax liabilities; and
- The deferred tax assets and deferred tax liabilities relate to corporate income taxes governed by the same tax authority:
 - For the same taxable entity; or
 - The company intends to settle current income tax liabilities and current income tax assets on a net basis or to realize the assets and settle the liabilities simultaneously in each future period when significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

15. Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. Parties are also considered related if they are subject to joint control or significant common influence.

In considering the relationship of related parties, the Company should consider the nature of the relationship rather than the legal form of the relationship.

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

16. Principles for foreign currency conversion and exchange rate difference handling

Transactions denominated in foreign currencies are converted using the exchange rate at the transaction date. The balances of monetary items denominated in foreign currencies at the end of the period are revalued using the exchange rate at the period-end date.

Exchange rate differences arising during the period and differences due to the revaluation of monetary items denominated in foreign currencies at the period-end are recognized as income or expenses in the period. Exchange rate differences are handled in accordance with the guidelines set forth in Circular No. 201/2009/TT-BTC issued on October 15, 2009.

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF FINANCIAL POSITION**1. Cash and cash equivalents**

	30/09/2025	01/04/2025
Cash on hand	-	-
Cash in bank	4,205,484,455	2,580,194,836
Cash equivalents	91,000,000	1,701,608,000
Total	4,296,484,455	4,281,802,836

2. Financial Investments**2a. Held to maturity investments****2b. Investments in equity of other entities**

Name	30/09/2025		01/04/2025	
	Original cost	Provision	Original cost	Provision
Investment in Subsidiaries	225,643,723,388	(36,925,000,000)	208,425,807,888	(35,537,000,000)
Global Electrical Technology Corporation	34,510,534,223	-	29,174,984,223	-
Tan Tien Automation Technology JSC	15,484,070,100	-	13,434,330,100	-
ITD Solutions Corporation	29,657,142,101	(1,527,000,000)	29,624,516,601	-
Quartz Mechanical and Electrical Corporation	37,204,976,964	(30,903,000,000)	37,204,976,964	(31,003,000,000)
Innovative Software Development Co., Ltd	9,000,000,000	(4,495,000,000)	9,000,000,000	(4,534,000,000)
Larion Consulting and Software Development JSC	89,987,000,000	-	89,987,000,000	-
ITD Global Corporation	9,800,000,000	-	-	-
Investment in Associates	6,000,000,000	(4,437,000,000)	6,000,000,000	(4,437,000,000)
Intelnet Corporation	6,000,000,000	(4,437,000,000)	6,000,000,000	(4,437,000,000)
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	239,010,823,388	(48,729,100,000)	221,792,907,888	(47,341,100,000)

3. Short-term trade receivables

	30/09/2025	01/04/2025
Related parties	1,942,934,553	7,482,886,290
Global Electrical Technology Corporation	276,410,529	246,367,111
Tan Tien Automation Technology JSC	676,598,440	4,630,925,555
Global Sitem Co., Ltd	34,811,428	109,826,699
ITD Solutions Corporation	955,114,156	2,492,946,925
Intelnet Corporation	-	2,820,000
Other parties	103,970,034,614	135,054,565,207
VETC Electronic Toll Collection Co., Ltd	64,604,233,427	66,782,737,696
Viet Nam infrastructure development and finance investment JSC	7,798,755,602	32,771,674,066
Sonadezi Chau Duc JSC	1,721,094,257	5,502,915,540
Phuc Thanh Hung Construction Investment JSC	7,107,326,168	4,626,112,372
194 Construction Investment Corporation JSC	1,120,802,094	3,540,629,149
Others	21,617,823,066	21,830,496,384
Total	105,912,969,167	142,537,451,497

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

4. Short-term prepayments to suppliers	30/09/2025	01/04/2025
Related parties	-	-
Other parties	2,019,997,076	5,823,955,191
Railway College	742,153,927	742,153,927
Others	1,277,843,149	5,081,801,264
Total	2,019,997,076	5,823,955,191

5. Short-term/ Long-term other receivables

5a. Short-term receivables	30/09/2025		01/04/2025	
	Original cost	Provision	Original cost	Provision
Related parties	617,813,780	(405,600,000)	1,191,792,775	(405,600,000)
Tan Tien Automation Technology JSC	13,505,556	-	359,530,601	-
Global Electrical Technology Corporation	21,040,556	-	283,525,529	-
Tien Phong Investment Technology Solution Corporation	144,056,556	-	81,051,000	-
Global Sitem Co., Ltd	20,105,556	-	62,085,645	-
Intelnet Corporation	405,600,000	(405,600,000)	405,600,000	(405,600,000)
ITD Global Corporation	13,505,556	-	-	-
Receivables from other organizations and individuals	380,395,658	-	741,948,262	-
Mortgage, deposits	311,248,946	-	425,257,586	-
Advances	20,000,000	-	14,952,080	-
Others	49,146,712	-	301,738,596	-
Total	998,209,438	(405,600,000)	1,933,741,037	(405,600,000)

5b. Long-term receivables

Mortgage, deposits

6. Doubtful debts	30/09/2025		01/04/2025	
	Original cost	Recoverable value	Original cost	Recoverable value
Related parties	405,600,000	0	408,420,000	0
Intelnet Corporation	405,600,000	-	408,420,000	-
Other parties	77,556,617,287	-	79,803,692,024	1,045,589,097
VETC Electronic Toll Collection Co., Ltd	64,737,148,599	-	66,782,737,696	1,045,589,097
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	-
BON JSC	110,000,000	-	110,000,000	-
BOT Pha Lai JSC	1,385,978,571	-	1,585,978,571	-
Thien Tan Quang Ngai BOT Co., Ltd.	124,114,262	-	124,114,262	-
Other parties	5,106,214,982	-	5,107,700,622	-
Total	77,962,217,287	-	80,212,112,024	1,045,589,097

The situation of changes in provisions for doubtful receivables and loans is as follows:

	30/09/2025	01/04/2025
01/04/2025	79,166,522,927	85,287,118,417
Reversal of provision for doubtful debts	1,204,305,640	7,648,041,350
Write-off	-	366,026,993
Additional Provision	-	1,893,472,853
Closing balance	77,962,217,287	79,166,522,927

7. Inventories

	30/09/2025		01/04/2025	
	Original cost	Provision	Original cost	Provision
Cost for work in process	26,351,912,151	(12,219,575,975)	23,495,102,021	(12,219,575,975)
Purchased goods in transit	-	-	553,848,000	-
Goods	604,994,000	(65,594,000)	1,041,762,442	(243,178,604)
Total	26,956,906,151	(12,285,169,975)	25,090,712,463	(12,462,754,579)

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

8. Short-term/ Long-term prepaid expenses**8a. Short-term prepaid expenses**

	30/09/2025	01/04/2025
Instrument and tools	7,579,547	17,291,668
Insurance expense	29,009,283	16,665,908
Other expenses	253,592,866	77,483,465
Total	290,181,696	111,441,041

8b. Long-term prepaid expenses

	30/09/2025	01/04/2025
Prepare expense	350,822,867	-
Instrument and tools	41,185,328	33,194,456
Total	392,008,195	33,194,456



ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

9. Tangible fixed assets	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
Historical cost					
Opening balance	50,300,949,660	17,382,379,853	2,897,755,000	488,375,847	71,069,460,360
Asset disposal	-	-	(1,919,578,182)	-	(1,919,578,182)
Purchase in the period	-	-	1,330,149,455	46,079,917	1,376,229,372
Ending balance	50,300,949,660	17,382,379,853	2,308,326,273	534,455,764	70,526,111,550
Accumulated depreciation					
Opening balance	22,481,724,278	17,382,379,853	2,123,365,017	488,375,847	42,475,844,995
Depreciation in the period	851,608,950	-	99,989,032	6,399,990	957,997,972
Liquidation, disposal	-	-	(1,919,578,182)	-	(1,919,578,182)
Ending balance	23,333,333,228	17,382,379,853	303,775,867	494,775,837	41,514,264,785
Carrying amount					
Opening balance	27,819,225,382	-	774,389,983	-	28,593,615,365
Ending balance	26,967,616,432	-	2,004,550,406.00	39,679,927	29,011,846,765
10. Intangible fixed assets					
Historical cost					
Opening balance	24,053,529,245	-	717,768,000	24,771,297,245	-
Depreciation decrease due to asset disposal	-	-	-	-	-
Purchase in the period	-	-	-	-	-
Ending balance	24,053,529,245	-	717,768,000	24,771,297,245	-
Accumulated depreciation					
Opening balance	11,101,300,947	-	203,367,600	11,304,668,547	-
Depreciation in the period	383,832,918	-	71,776,800	455,609,718	-
Ending balance	11,485,133,865	-	275,144,400	11,760,278,265	-
Carrying amount					
Opening balance	12,952,228,298	478,512,000	-	13,466,628,698	-
Ending balance	12,568,395,380	442,623,600	-	13,011,018,980	-

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

11. Short-term trade payables

	30/09/2025	01/04/2025
Related parties	5,150,748,206	2,159,459,342
Global Electrical Technology Corporation	3,436,359	3,517,804
ITD solutions corporation	5,147,311,847	2,141,967,571
Global Sitem Co., Ltd	-	13,973,967
Other parties	2,385,258,002	7,528,515,708
Viet Tin Thong Trading and Service Company Limited	154,261,640	154,261,640
Dong Hai industry traffic corporation	531,520,000	531,520,000
194 Vietnam Development Investment Consultant Group JSC	260,506,664	260,506,664
Others	1,438,969,698	6,582,227,404
Total	7,536,006,208	9,687,975,050

12. Short-term prepayments from customers

	30/09/2025	01/04/2025
Related parties	-	-
Other parties	868,968,836	6,836,182,972
HAI DANG JOINT STOCK COMPANY	167,920,778	0
IVU Traffic Technologies AG-TC is undertaking the EPC contract for the project 'Modernization of the Railway Transport Operation Control Center (OCC)' in Vietnam	681,455,732	681,455,732
Others	19,592,326	6,154,727,240
Total	868,968,836	6,836,182,972

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

13. Tax and receivables from state budget

	01/04/2025		Incurred in the period		30/09/2025	
	Tax payables	Tax receivable	Tax payables	Tax paid	Tax payables	Tax receivable
Value-added tax on domestic goods	-	-	-	-	-	-
Value-added tax on imported goods	-	-	1,399,946,016	1,399,946,016	-	-
Import and export tax	-	-	110,130,304	110,130,304	-	-
Foreign Contractor Tax	-	-	-	-	-	-
Corporate income tax	-	-	-	-	-	-
Personal income tax	44,952,518	-	718,881,601	683,090,710	80,743,409	-
Business license tax	-	-	-	-	-	-
Fees, charges and other payables	-	-	-	-	-	-
Total	44,952,518	-	2,228,957,921	2,193,167,030	80,743,409	-

Value-Added Tax (VAT)

The company applies the credit method for VAT declaration and payment. The applicable VAT rates are as

- Software supply
 - Supply of goods and services to non-tariff zones
 - Goods and services
- Not-subject to VAT
0%
8%-10%

Import and Export Duties

The company declares and pays import and export duties based on customs notifications.

Corporate income tax

The company is required to pay CIT on taxable income at a rate of 20%.

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

14. Payable to Employees	30/09/2025	01/04/2025		
Salaries and Bonuses Payable to Employees	-	3,372,991,107		
Total	-	3,372,991,107		
15. Short-term accrued expenses	30/09/2025	01/04/2025		
Accrued Service expenses	-	100,000,000		
Accrued Estimated Loan Interest Expenses	-	156,998,545		
Total	-	256,998,545		
16. Other payables				
16a. Short-term other payables	30/09/2025	01/04/2025		
Related parties	-	2,835,540		
Tan Tien Automation Technology JSC - Payable for Utility Services	-	2,835,540		
Other parties	729,153,313	418,577,910		
Other payables	443,749,873	133,174,470		
Received Deposits, Security Deposits	285,403,440	285,403,440		
Total	729,153,313	421,413,450		
16b. Long-term other payables	30/09/2025	01/04/2025		
Related parties	-	-		
Other parties	195,200,000	195,200,000		
Received Deposits, Security Deposits	195,200,000	195,200,000		
Total	195,200,000	195,200,000		
17. Short-term/Long-term Borrowings and Financial Lease Liabilities				
17a. Short-term borrowings				
	30/09/2025	01/04/2025		
	Value	Recoverable value		
	Value	Recoverable value		
Short-term borrowing from Bank	-	-	19,868,672,844	19,868,672,844
Borrowings from the Joint Stock Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh City Branch Vay TIEN PHONG COMMERCIAL JOINT STOCK BANK, Ben Thanh Brand (2)	-	-	13,063,263,229	13,063,263,229
Short-term borrowing from others	-	-	6,805,409,615	6,805,409,615
Total	0	0	26,868,672,844	26,868,672,844

The details of the changes in short-term borrowings during the period are as follows:

	01/04/2025	Amount incurred during the period	Amount repaid during the period	30/09/2025
Short-term borrowing from Bank	19,868,672,844	4,706,962,826	24,575,635,670	-
Short-term borrowing from others	7,000,000,000	0	7,000,000,000	-
Total	26,868,672,844	4,706,962,826	31,575,635,670	-

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

18. Short-term/ Long-term provision for payables**18a. Short-term provision for payables**

Short-term provision for payables related to products and goods. Details as follows:

01/04/2025	577,278,473
Provision allocation	27,644,915
Amount utilized	(45,500,000)
Reversal of provision	(36,700,151)
30/09/2025	522,723,237

18b. Long-term provision for payables

Short-term provision for payables related to products and goods. Details as follows:

01/04/2025	2,483,499,454
Provision allocation	782,700
Amount utilized	(1,138,636)
Reversal of provision	-
30/09/2025	2,483,143,518

19. Bonus, welfare fund

01/04/2025	1,805,524,991
Allocation to the Bonus, welfare fund	541,322,964
The subsidiary's bonus and welfare fund has been transferred to the group's consolidated fund.	-121,809,513
Expenditures and settlement of fund usage during the period	(272,051,778)
30/09/2025	1,952,986,664

ITD CORPORATION

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

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

20. Owner's equity**21.a Changes in owner's equity**

	Contributed capital	Other capital	Development and investment fund	Retained earnings	Total
Beginning balance of the previous period	245,335,910,000	(721,880,000)	-	(18,711,323,912)	225,902,706,088
Issuing shares	-	-	-	-	-
Reversal Development and investment fund	-	-	-	-	-
Net profit of the previous year	-	-	-	38,114,482,657	38,114,482,657
Provisional appropriation to the bonus and welfare fund	-	-	-	(638,906,344)	(638,906,344)
Settlement of the bonus, welfare fund	-	-	-	135,166,779	135,166,779
Settlement of the bonus, welfare fund	-	-	-	(68,598,331)	(68,598,331)
Ending balance of the previous period	245,335,910,000	(721,880,000)	-	18,830,820,849	263,444,850,849
Beginning balance of the current period	245,335,910,000	(721,880,000)	-	18,830,820,849	263,444,850,849
Dividend payment in shares	17,114,040,000	-	-	(17,114,040,000)	-
Net profit for the period	-	-	-	9,074,118,500	9,074,118,500
Board of Directors' remuneration for 2024	-	-	-	(230,000,000)	(230,000,000)
Final settlement of the prior year's bonus and welfare fund	-	-	-	64,951,282	64,951,282
Additional appropriation to the 2024 bonus and welfare fund	-	-	-	(180,000,000)	(180,000,000)
Additional appropriation to the 2023 bonus and welfare fund	-	-	-	(361,322,964)	(361,322,964)
Ending balance of the current period	262,449,950,000	(721,880,000)	-	10,084,527,667	271,812,597,667

21 b. Shares

Quantity of Authorized issuing shares	30/09/2025	01/04/2025
Quantity of issued shares	26,244,995	24,533,591
- Common shares	26,244,995	24,533,591
- Preference shares	26,244,995	24,533,591
Quantity of shares repurchased (treasury shares)	-	-
- Common shares	72,188	72,188
- Preference shares	72,188	72,188
Quantity of outstanding shares in circulation	26,172,807	24,461,403
- Common shares	26,172,807	24,461,403
- Preference shares	-	-
Par value per share: VND 10,000	-	-

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

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

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Total revenue	36,405,741,262	28,161,141,216	44,161,692,398	53,748,803,330
- Revenue from sales of goods	30,881,256,878	24,322,984,600	34,235,677,878	44,736,405,882
- Revenue from rendering of services	5,524,484,384	3,838,156,616	9,926,014,520	9,012,397,448
Net revenue	36,405,741,262	28,161,141,216	44,161,692,398	53,748,803,330

2. Cost of goods sold

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Cost of merchandise sold	29,537,371,245	24,314,104,255	33,215,624,516	41,482,819,517
Cost of services	3,795,520,160	1,663,062,314	4,944,425,945	4,369,652,285
Provision/(Reversal) for devaluation of inventories	(177,584,604)	(62,917,172)	(177,584,604)	(62,917,172)
Total	33,155,306,801	25,914,249,397	37,982,465,857	45,789,554,630

3. Financial income

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Term deposits	(46,356,591)	63,965,002	183,809,789	90,650,145
Demand deposits interest	2,777,467	4,062,542	4,443,505	10,896,217
Dividends or profits received	3,198,720,000	7,551,118,000	6,175,130,000	11,067,957,048
Unrealised exchange gain	-	-	(6,084,571)	-
Others	-	40,554,384	-	82,461,305
Total	3,155,140,876	7,659,699,928	6,357,298,723	11,251,964,715

4. Financial expenses

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Interest expense	5,868,864	392,573,181	153,368,755	983,934,141
Realise exchange loss	-	-	-	-
Unrealise exchange loss	-	-	-	4,091,362
Provisions for impairment loss from investments	1,388,000,000	(101,900,000)	1,388,000,000	(101,900,000)
Total	1,393,868,864	290,673,181	1,541,368,755	886,125,503

5. Selling expenses

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Staff expenses	-	2,289,676,295	-	4,598,713,845
Tools and supplies expenses	-	43,054,419	-	107,928,539
Warranty expenses	-	28,262,986	-	49,845,864
Depreciation expenses	-	2,499,999	-	4,999,998
Expenses of outsourcing services	220,096,177	158,858,659	221,402,912	335,511,731
Others	-	31,580,431	2,149,160	131,327,880
Total	220,096,177	2,553,932,789	223,552,072	5,228,327,857

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

6. General and administration expenses

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Staff expenses	1,785,740,553	2,504,788,446	2,287,245,945	3,844,072,677
Tools and supplies expenses	16,696,840	59,336,713	40,073,731	96,774,560
Depreciation expenses	95,120,065	98,395,767	171,765,832	199,708,501
Expenses of outsourcing services	423,842,887	400,586,893	821,616,461	1,001,563,959
Others	(60,703,231)	(3,442,833,693)	(973,483,477)	(3,418,923,338)
Total	2,260,697,114	(379,725,874)	2,347,218,492	1,723,196,359

7. Other income

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Gain from liquidation, disposal of fixed assets	586,363,637	2,727,273	586,363,637	2,727,273
Others	37,403,101	379,081,623	64,854,560	403,084,484
Total	623,766,738	381,808,896	651,218,197	405,811,757

8. Other expenses

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Others	2	132,286,298	1,485,642	314,054,454
Total	2	132,286,298	1,485,642	314,054,454

9. CORPORATE INCOME TAX EXPENSE**Applicable tax rates**

According to the business registration certificate, the company is obligated to pay corporate income tax at a rate of 20% on taxable profit.

10. Earnings per share (EPS)

The company does not calculate this indicator on the separate financial statements because, according to the provisions of Accounting Standard No. 30 on "Earnings Per Share," in cases where an entity is required to prepare both separate and consolidated financial statements, it is only necessary to present information about earnings per share in accordance with this standard in the consolidated financial statements.

11. Business and productions cost by items

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Raw materials	16,696,840	102,391,312	40,073,731	204,703,099
Labour expenses	1,798,791,794	4,807,073,156	2,300,297,186	8,455,394,937
Depreciation expenses	716,680,993	767,931,855	1,413,607,690	1,538,780,677
Expenses of outsourcing services	8,964,100,197	2,343,248,830	17,777,908,684	5,535,568,197
Other expenses in cash	(75,908,354)	(2,951,991,364)	(960,771,699)	(2,673,702,155)
Cộng	11,420,361,470	5,068,653,789	20,571,115,592	13,060,744,755

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

VII. OTHER INFORMATION**Transactions and balances with Related Parties**

Related parties of the Company include key management members, individuals related to key management members, and other related parties.

1a. Transactions and balances with key management members and individuals related to key management members

Key management members include: members of the Board of Directors and members of the Executive Board (CEO, CFO, Chief Accountant). Individuals related to key management members are close family members of these key management members.

Transactions with key management members and individuals related to key management members

The Company did not have any transactions for sales, services, or other transactions with key management members and individuals related to key management members..

Accounts payable and receivable with key management members and individuals related to key management members

As of the end of the accounting period, the Company had no outstanding debts with key management members and individuals related to key management members.

Income and remuneration of the Board of directors, supervisory board, and key management members

	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		3,253,639,320	1,289,007,482

1b. Transactions and balances with other related parties

Other related parties of the Company include:

Other related parties	Relationship
Global Sitem Co., Ltd	In a corporation
In No Corporation	In a corporation

ITD CORPORATION

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

FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

The Company has transactions with related parties that are not subsidiaries or affiliated companies as follows:

	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Global Sitem Co., Ltd		
Leasing of warehouses and office space	468,060,202	442,609,806
Receivables from shared expenses	18,277,778	105,058,398

The Company has transactions with related parties that are subsidiaries or affiliated companies as follows:

	Accumulated from 01/04/2025 to 30/09/2025	Accumulated from 01/04/2024 to 30/09/2024
Global Electrical Technology Corporation		
Leasing of warehouses and office space	1,176,851,298	1,117,335,470
Purchase of goods and services	21,558,940	489,495,924
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
Receiving dividends	-	4,510,118,000
ITD Solutions Corporation		
Leasing of warehouses and office space	1,450,128,130	-
Sale of goods and services	20,688,800	-
Purchase of goods and services	16,507,049,188	5,643,687,750
Receivables from shared expenses	57,277,778	4,805,000
Tan Tien Automation Technology JSC		
Leasing of warehouses and office space	916,904,752	842,911,252
Purchase of goods and services	20,105,556	-
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	-	600,000,000
Receivables from shared expenses	-	12,660,000
ITD Global Corporation		
Receivables from shared expenses	12,277,778	-
Larion Consulting and Software Development JSC		
Receiving dividends	6,175,130,000	6,350,398,000

Information about business units

Information about business units is presented by business sector and geographic region. The business unit report is based on business sectors, as the Company's activities are organized and managed according to the type of products and services it provides. Each business unit offers different products and serves distinct markets

ITD CORPORATION

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FINANCIAL STATEMENTS

For the accounting period from 01/07/2025 to 30/09/2025 of the fiscal year ended as at 31/03/2026

2a. Business sector

Revenue and gross profit structure by business sector from 01/04/2025 to 30/09/2025

Business sector	Revenue	Cost of goods	Gross profit
Infrastructure - Transportation	25,622,314,863	24,515,369,309	1,106,945,554
Telecommunications - Information Technology	10,921,305,715	10,200,943,853	720,361,862
Other Sectors	7,618,071,820	3,266,152,695	4,351,919,125
Total	44,161,692,398	37,982,465,857	6,179,226,541

2b. Geographic region

All of the Company's activities are conducted exclusively within the territory of Vietnam.

Preparer

Vu Thi Nu**Chief Accountant**

Nguyen Minh Hoan

Ho Chi Minh City, 29 Oct 2025

General Director

Nguyen Ngoc Trung


