

# **INTERIM SEPARATE FINANCIAL STATEMENTS**

**ITD TECHNOLOGY CORPORATION**

For the accounting period from 01/04/2025 to 30/09/2025  
(reviewed)



**ITD Technology Corporation**

4th Floor, ITD Building, No. 1 Sang Tao Street, Tan Thuan Ward, Ho Chi Minh City, Vietnam

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## **REPORT OF THE BOARD OF MANAGEMENT**

The Board of Management of ITD Technology Corporation ("the Corporation") presents its report and the Corporation's Interim Separate Financial Statements for the accounting period from 01/04/2025 to 30/09/2025.

### **THE CORPORATION**

ITD Technology 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 October 2025.

The Corporation's head office is located at: 4th Floor, ITD Building, No. 1 Sang Tao Street, Tan Thuan Ward, Ho Chi Minh City, Vietnam.

### **BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE**

The members of the Board of Directors during the period and to the reporting date are:

Mr. Mai Hoai An	Chairman	
Mr. Nguyen Huu Dung	Vice Chairman	
Mr. Nguyen Vinh Thuan	Vice Chairman	Resigned on 26/06/2025
Mr. Vo Xuan Vinh	Member	Appointed on 26/06/2025
Mr. Nguyen Ngoc Trung	Member	
Mr. Dinh The Hien	Member	

The members of the Board of Management during the period and to the reporting date are:

Mr. Nguyen Ngoc Trung	General Director	
Mr. Nguyen Hong Minh	Deputy General Director	Appointed on 04/11/2025
Mrs. Nguyen Thi Thu Suong	Deputy General Director	Resigned on 17/07/2025

Pursuant to the Annual General Meeting of Shareholders' Resolution for 2025 dated 26/06/2025, the Corporation approved the change in its management structure from the Board of Supervisory to the Audit Committee.

The members of the Audit Committee are:

Mr. Dinh The Hien	Chairman	Appointed on 10/07/2025
Mr. Vo Xuan Vinh	Member	Appointed on 10/07/2025

### **LEGAL REPRESENTATIVE**

The legal representative of the Corporation during the accounting period and until the preparation of these Interim Separate Financial Statements are Mr. Mai Hoai An – Chairman of the Board of Directors and Mr. Nguyen Ngoc Trung – General Director.

### **AUDITORS**

The auditors of the AASC Auditing Firm Company Limited have taken the review of the Interim Separate Financial Statements for the Corporation.

## STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Board of Management is responsible for the Interim Separate Financial Statements which give a true and fair view of the financial position of the Corporation, its operating results and its cash flows for the period. In preparing those Interim Separate Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management and Board of Directors to ensure the preparation and presentation of the Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare and present the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Separate Financial Statements on going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Corporation, with reasonable accuracy at anytime and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Separate Financial Statements give a true and fair view of the financial position as at 30 September 2025, its operating results and cash flows for the 06-month accounting period then ended of the Corporation in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

### Other commitments

The Board of Management pledges that the Corporation complies with the Decree No.155/2020/ND-CP dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Corporation does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on Securities Market and the Circular No. 68/2024/TT-BTC dated 18 September 2024 issued by the Ministry of Finance amending and supplementing some articles of the Circular No. 96/2020/TT-BTC.



On behalf of the Board of Management

Nguyen Ngoc Trung

General Director

Ho Chi Minh City, 26 November 2025



## REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To:** Shareholders, the Board of Directors and the Board of Management  
ITD Technology Corporation

We have reviewed the Interim Separate Financial Statements of ITD Technology Corporation prepared on 26 November 2025, as set out on pages 05 to 40, including: Interim Separate Statement of Financial Position as at 30 September 2025, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows for the 06-month accounting period then ended and Notes to the Interim Separate Financial Statements.

### Board of Management's responsibility

The Board of Management is responsible for the preparation and presentation of the Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Financial Statements and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of the Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

### Auditors' responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

### Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of the ITD Technology Corporation as at 30 September 2025, its operating results and its cash flows for the 06-month accounting period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements.



Branch of AASC Auditing Firm Company Limited

Trần Trung Hiếu

Director

Certificate of registration to audit practice

No. 2202-2023-002-1

Ho Chi Minh City, 26 November 2025

## INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2025

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



## INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2025  
(continued)

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



Vu Thi Nu  
Preparer



Nguyen Minh Hoan  
Chief Accountant



  
Nguyen Ngoc Trung  
General Director

Ho Chi Minh City, 26 November 2025

## INTERIM SEPARATE STATEMENT OF INCOME

For the accounting period from 01/04/2025 to 30/09/2025

Code	ITEMS	Note	From 01/04/2025	From 01/04/2024
			to 30/09/2025	to 30/09/2024
			VND	VND
01	1. Revenue from sales of goods and rendering of services	21	44,161,692,398	53,748,803,330
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and rendering of services		44,161,692,398	53,748,803,330
11	4. Cost of goods sold	22	37,982,465,857	45,789,554,630
20	5. Gross profit from sales of goods and rendering of services		6,179,226,541	7,959,248,700
21	6. Financial income	23	6,357,298,723	11,251,964,715
22	7. Financial expenses	24	1,541,368,755	886,125,503
23	<i>In which: Interest expense</i>		153,368,755	983,934,141
25	8. Selling expenses	25	223,552,072	5,228,327,857
26	9. General administrative expenses	26	2,347,218,492	1,723,196,359
30	10. Net profit from operating activities		8,424,385,945	11,373,563,696
31	11. Other income	27	651,218,197	405,811,757
32	12. Other expenses		1,485,642	314,054,454
40	13. Other profit		649,732,555	91,757,303
50	14. Total profit before tax		9,074,118,500	11,465,320,999
51	15. Current corporate income tax expense	28	-	310,073,570
60	17. Profit after corporate income tax		<u>9,074,118,500</u>	<u>11,155,247,429</u>

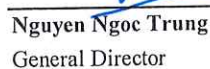


Vu Thi Nu  
Preparer



Nguyen Minh Hoan  
Chief Accountant



  
Nguyen Ngoc Trung  
General Director

Ho Chi Minh City, 26 November 2025



## INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the accounting period from 01/04/2025 to 30/09/2025  
(Under indirect method)

Code	ITEMS	Note	From 01/04/2025	From 01/04/2024
			to 30/09/2025	to 30/09/2024
			VND	VND
	<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
01	1. Profit before tax		9,074,118,500	11,465,320,999
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		1,413,607,690	1,686,602,875
03	- Provisions		(48,801,416)	(5,210,608,598)
05	- Gains / losses from investment activities		(6,945,303,426)	(11,243,795,771)
06	- Interest expense		153,368,755	983,934,141
08	3. Operating profit before changes in working capital		3,646,990,103	(2,318,546,354)
09	- Increase/Decrease in receivables		40,828,297,289	72,458,049,296
10	- Increase/Decrease in inventories		(1,866,193,688)	(3,216,682,697)
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		(11,248,643,331)	(69,624,068,102)
12	- Increase/Decrease in prepaid expenses		(537,554,394)	(911,874)
14	- Interest paid		(310,367,300)	(848,745,371)
15	- Corporate income tax paid		-	(310,073,570)
17	- Other payments on operating activities		(558,910,009)	(16,639,239)
20	Net cash flow from operating activities		29,953,618,670	(3,877,617,911)
	<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
21	1. Purchase or construction of fixed assets and other long-term assets		(1,376,229,372)	-
22	2. Proceeds from disposals of fixed assets and other long-term assets		586,363,637	2,727,273
23	3. Lendings and purchase of debt instruments from other entities		-	(2,000,000,000)
24	4. Collection of lendings and resale of debt instrument of other entities		8,505,032,014	3,680,882,000
25	5. Equity investments in other entities		(17,217,915,500)	-
27	6. Interest and dividend received		6,432,485,014	11,262,145,800
30	Net cash flow from investing activities		(3,070,264,207)	12,945,755,073
	<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>			
33	1. Proceeds from borrowings		4,706,962,826	41,851,485,537
34	2. Repayment of principal		(31,575,635,670)	(87,177,707,116)
40	Net cash flow from financing activities		(26,868,672,844)	(45,326,221,579)
50	Net cash flows in the period		14,681,619	(36,258,084,417)
60	Cash and cash equivalents at beginning of the period		4,281,802,836	55,871,253,244
70	Cash and cash equivalents at end of the period		4,296,484,455	19,613,168,827



Vu Thi Nu  
Preparer



Nguyen Minh Hoan  
Chief Accountant





Nguyen Ngoc Trung  
General Director

Ho Chi Minh City, 26 November 2025

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

*For the accounting period from 01/04/2025 to 30/09/2025*

### 1. GENERAL INFORMATION OF THE CORPORATION

#### Forms of ownership

ITD Technology 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 October 2025.

The Corporation changed its name from Innovative Technology Development Corporation to its current name in accordance with the notification of enterprise registration certificate amendment effective from 04/08/2025.

The Corporation's head office is located at: 4th Floor, ITD Building, No. 1 Sang Tao Street, Tan Thuan Ward, Ho Chi Minh City, Vietnam.

Corporation's Charter capital: VND 262,449,950,000, the actual contributed capital as at 30 September 2025: VND 262,449,950,000; equivalent to 26,244,995 shares with the par value of VND 10,000 per share.

The number of employees of the Corporation as at 30 September 2025: 14 (as at 01 April 2025: 11).

#### Business field

Trading, service and installation.

#### Business activities

Main business activities of the Corporation include:

- Constructing highway and railway works;
- Constructing other civil engineering works;
- Installing power system;
- Wholesaling computers, peripheral devices and softwares;
- Wholesaling electronic, telecommunication equipment, spare parts;
- Wholesaling equipment, machinery and other spare parts;
- Doing business in real-estate, land use rights of owner, users or leased land;
- Researching and developing experimentally in natural sciences and engineering;
- Specialised designing activities;
- Uncategorised other professional, scientific and technical activities;
- Wholesaling materials, other installation equipment in building;
- Uncategorised specialised wholesales;
- Retail sale of computers, peripheral devices, software and telecommunications equipment in specialized stores;
- Wired telecommunication activities;
- Other telecommunication activities;
- Programming computers;
- Computer consultancy and computer system management;
- Information technology service activities and other services related to computers;
- Repairing equipment, machinery;
- Installing industrial equipment, machinery.

#### Structure of the Corporation

The Corporation's member entities are as follows:	Address	Principal activities
ITD Technology Corporation Representative office	Ha Noi	Representative office

Information of subsidiaries, associates of the Corporation is provided in Note No. 4.



## 2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

### 2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 April and ends as at 31 March of the following year.  
The Corporation maintains its accounting records in Vietnam Dong (VND).

### 2.2 . Standards and Applicable Accounting Policies

#### *Applicable Accounting Policies*

The Corporation applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance and the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by the Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-BTC.

#### *Declaration of compliance with Accounting Standards and Accounting System*

The Corporation applies Vietnamese Accounting Standards and supplement documents issued by the State. The Financial Statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

### 2.3 . Basis for preparation of the Interim Separate Financial Statements

The Interim Separate Financial Statements are presented based on historical cost principle.

The Interim Separate Financial Statements of the Corporation are prepared based on summarization of transactions incurred, then recorded into accounting books of dependent accounting entities and at the offices of the Corporation.

The Users of these Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Interim Consolidated Financial Statements of the Corporation and its subsidiaries for the accounting period from 01/04/2025 to 30/09/2025 in order to gain enough information regarding the financial position, results of operations and cash flows of the Corporation.

### 2.4 . Accounting estimates

The preparation of the Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to the preparation and presentation of the Interim Separate Financial Statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the end of the accounting period and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:

- Provision for doubtful debts.
- Provision for devaluation of inventories.
- Provision for payables.
- Estimated useful life of prepaid expense.
- Estimated useful life of fixed assets.
- Classification and provision of financial investments.
- Estimated corporate income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Interim Separate Financial Statements of the Corporation and that are assessed by the Board of Management to be reasonable under the circumstances.

## 2.5 . Financial instruments

### *Initial recognition*

#### Financial assets

Financial assets of the Corporation include cash and cash equivalents, trade receivables and other receivables, lendings. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

#### Financial liabilities

Financial liabilities of the Corporation include borrowings, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

### *Subsequent measurement after initial recognition*

Financial assets and financial liabilities are not revalued according to fair value at the end of the accounting period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present the Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

## 2.6 . Foreign currency transactions

Foreign currency transactions during the accounting period are translated into Vietnam Dong using the actual rate at transaction date.

Actual exchange rate when revaluing monetary items denominated in foreign currencies at the reporting date of the Interim Separate Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Corporation regularly conducts transaction;
- For cash deposited in bank, applying the bid rate of the commercial bank where the Corporation opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Corporation regularly conducts transactions.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the accounting period.

## 2.7 . Cash and cash equivalents

Cash includes cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 03 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

## 2.8 . Financial investments

*Investments held to maturity* include: term deposits held to maturity to earn profits periodically and other held to maturity investments.

*Investments in subsidiaries, associates* are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

*Investments in other entities* comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.



Provision for devaluation of investments is made at the end of the period as follows:

- Investments in subsidiaries, associates: provision for loss investments shall be made based on the Financial Statements/Consolidated Financial Statements of subsidiaries, associates at the provision date.
- Long-term investments (other than trading securities) without significant influence on the investee: provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

## 2.9 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Corporation. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

## 2.10 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual method.

Method for valuation of work in progress at the end of the period: the value of work in progress is recorded based on actual cost incurred for each unfinished product.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

## 2.11 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

### *Subsequent measurement after initial recognition*

If these costs aumnt future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Separate Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortized) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	26 - 30 years
- Machinery, equipment	08 - 10 years
- Transportation equipment	06 years
- Management equipment	02 - 05 years
- Land use rights	31 years
- Management software	03 - 05 years

#### 2.12 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

#### 2.13 . Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Prepaid land expenses include prepaid land rental, including those related to leased land for which the Corporation has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the Interim Separate Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Corporation in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 year to 03 years.
- Other prepaid expenses are recorded according to their historical costs and allocated on the straight-line basis from 01 year to 05 years.

#### 2.14 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Corporation. The payables shall be classified into short-term payables or long-term payables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

#### 2.15 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.



**2.16 . Borrowing costs**

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

**2.17 . Accrued expenses**

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as construction expenses which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

**2.18 . Provision for payables**

Provision for payables is only recognized when meeting all of the following conditions:

- The Corporation 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;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting period.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Provision for goods, merchandise warranty obligation is estimated under 5% on the revenue. This ratio is estimated based on the data on warranty costs in previous years and the weighted ratio of all possible consequences with corresponding probabilities.

Provisions for payables are recorded as operating expenses of the accounting period. In case provision made for the previous accounting period but not used up exceeds the one made for the current reporting period, the difference is reverted into other income in the period.

**2.19 . Owner's equity**

Owner's equity is stated at actually contributed capital of owners.

Treasury shares bought before the effective date of the Securities Law 2019 (01 January 2021) are shares issued by the Corporation and bought-back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Treasury shares bought after 01 January 2021 will be cancelled and adjusted to reduce equity.

Retained earnings are used to present the Corporation's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Corporation.

Dividends to be paid to shareholders are recognised as a payable in Interim Statement of Financial Position after the announcement of dividend payment from the Board of Directors and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

**2.20 . Revenue**

Revenue is recognized when it is probable that the economic benefits, which can be measured reliably, will flow to the Corporation. Revenue is determined at the fair value of amounts received or expect to get after deducting trade discounts, sales discounts, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

*Revenue from sales of goods:*

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Corporation no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

*Revenue from rendering of services:*

- The percentage of completion of the transaction at the Interim Balance sheet date can be measured reliably;

*Financial income*

Financial incomes include income from interest, royalties, dividends and other financial gains by the Corporation shall be recognised when the two (2) conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Corporation's right to receive dividend is established.

**2.21 . Cost of goods sold and services rendered**

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and goods have not been determined as sold.

**2.22 . Financial expenses**

Items recorded into financial expenses comprise:

- Borrowing costs;
- Provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

**2.23 . Corporate income tax****a) Current corporate income tax expense**

Current corporate income tax expense is determined based on taxable income during the period and current corporate income tax rate.

**b) Current corporate income tax rate**

The Corporation applies the corporate income tax rate of 20% for the operating activities which has taxable income for the accounting period from 01/04/2025 to 30/09/2025.



**2.24 . 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. The Corporation's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Corporation or being under the control of the Corporation, or being under common control with the Corporation, including the Corporation's parent, subsidiaries and affiliated companies;
- Individuals, directly or indirectly, holding voting power of the Corporation that have a significant influence on the Corporation, key management personnel of the Corporation, the close family members of these individuals;
- Enterprises due to the above-mentioned individuals directly or indirectly hold an important part of the voting rights or have significant influence on the Corporation.

In considering the relationship of related parties to serve for the preparation and presentation of the Interim Separate Financial Statements, the Corporation should consider the nature of the relationship rather than the legal form of the relationship.

**2.25 . Segment information**

A segment is a distinguishable component of the Corporation that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the Financial Statements of the Corporation in order to help users of the Financial Statements better understand and make more informed judgements about the Corporation as a whole.

**3 . CASH AND CASH EQUIVALENTS**

	30/09/2025	01/04/2025
	VND	VND
Demand deposits	4,205,484,455	2,580,194,836
Cash equivalents (*)	91,000,000	1,701,608,000
	<u>4,296,484,455</u>	<u>4,281,802,836</u>

(\*) As at 30/09/2025, the cash equivalents are deposits with term of 01 month with the amount of VND 91,000,000 at Military Commercial Joint Stock Bank at the interest rate of 3.2% per annum.

**4 . FINANCIAL INVESTMENTS****a) Held to maturity investments**

	30/09/2025		01/04/2025	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
<b>Short-term</b>				
- Term deposits (*)	2,060,000,000	-	10,565,032,014	-
	<u>2,060,000,000</u>	<u>-</u>	<u>10,565,032,014</u>	<u>-</u>

(\*) As at 30/09/2025, the held to maturity investments are deposits with term of from 09 months to 12 months with the amount of VND 2,060,000,000 at commercial banks at the interest rate of from 2.8% per annum to 4.7% per annum.

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4 . FINANCIAL INVESTMENTS	b) Equity investments in other entities	Stock code	30/09/2025			01/04/2025		
			Original cost	Fair value	Provision	Original cost	Fair value	Provision
Investments in Subsidiaries			225,643,723,388	82,572,588,600	(36,925,000,000)	208,425,807,888	157,854,130,000	(35,537,000,000)
- Global Electrical Technology Corporation <sup>(1)</sup>			34,510,534,223	82,572,588,600	-	29,174,984,223	157,854,130,000	-
- Tan Tien Automation Technology Corporation <sup>(2) (5)</sup>			15,484,070,100		-	13,434,330,100		-
- ITD Solution Corporation <sup>(3) (5)</sup>			29,657,142,101		(1,527,000,000)	29,624,516,601		-
- Quartz Mechanical and Electrical Corporation <sup>(5)</sup>			37,204,976,964		(30,903,000,000)	37,204,976,964		(31,003,000,000)
- Larion Consulting and Software Development JSC <sup>(5)</sup>			89,987,000,000		-	89,987,000,000		-
- Innovative Software Development Co., Ltd <sup>(5)</sup>			9,000,000,000		(4,495,000,000)	9,000,000,000		(4,534,000,000)
- ITD Global Corporation <sup>(4) (5)</sup>			9,800,000,000		-	-		-
Investments in Associates			6,000,000,000		(4,437,000,000)	6,000,000,000		(4,437,000,000)
- Intelnet Corporation <sup>(5) (*)</sup>			6,000,000,000		(4,437,000,000)	6,000,000,000		(4,437,000,000)
Investments in other entities			7,367,100,000		(7,367,100,000)	7,367,100,000		(7,367,100,000)
- Vietnam Digital Transport JSC <sup>(5)</sup>			7,367,100,000		(7,367,100,000)	7,367,100,000		(7,367,100,000)
			239,010,823,388	82,572,588,600	(48,729,100,000)	221,792,907,888	157,854,130,000	(47,341,100,000)

(\*) Intelnet Corporation temporarily suspended its business operations in accordance with the Certification of Business Suspension Notification dated 21/07/2025.

(1) The fair value of trading securities are closing price listed on HNX on 31/03/2025 and 30/09/2025.

During the period, the Corporation repurchased 155,000 shares of Global Electrical Technology Corporation from individual shareholders at an average purchase price of VND 34,423 per share, equivalent to a total purchase value of VND 5,335,550,000.

(2) During the period, based on the Share transfer contracts, the Corporation repurchased 146,410 shares of Tan Tien Automation Technology Corporation from individual shareholders at a purchase price of VND 14,000 per share, equivalent to a total purchase value of VND 2,049,740,000.

(3) During the period, based on the Share transfer contracts, the Corporation repurchased 2,837 shares of ITD Solutions Corporation from individual shareholders at a purchase price of VND 11,500 per share, equivalent to a total purchase value of VND 32,625,500.



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(4) Pursuant to the Board of Directors' Resolution No. 006/2025/NQ-HDQT-CBTT dated 26/08/2025 approving the capital contribution to establish ITD Global Corporation with an expected charter capital of VND 10,000,000,000, of which the Corporation's contributed capital amounts to VND 9,800,000,000.

(5) The Corporation has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

**Material transactions between the Corporation and its Subsidiaries, Associates during the period: Detailed as in Note No. 35.**

**Detailed information about financial investments during the period:**

Name of financial investments	Place of establishment and operation	Rate of interest	Rate of voting rights	Principal activities
<i>Subsidiaries</i>				
- Global Electrical Technology Corporation (*)	Ho Chi Minh City	50.02%	53.24%	Trading in electronic and telecommunications equipment; Leasing BTS stations.
- Tan Tien Automation Technology Corporation	Ho Chi Minh City	99.64%	99.64%	Trading in machinery, spare parts, materials, hardware, electrical appliances, office machines.
- ITD Solution Corporation	Ho Chi Minh City	99.70%	99.70%	Buying, selling, and providing related services for computers, software, electrical equipment, electronics, office machines, metal and electrical machinery, IT, and telecommunications.
- Quartz Mechanical and Electrical Corporation	Ho Chi Minh City	78.21%	78.21%	Trading in machinery, spare parts, raw materials, electrical and mechanical metalworking, office machines.
- Larion Consulting and Software Development JSC	Ho Chi Minh City	51.00%	51.00%	Computer software production.
- Innovative Software Development Co., Ltd	Ho Chi Minh City	100.00%	100.00%	Computer software production.
- ITD Global Corporation	Ho Chi Minh City	98.00%	98.00%	Computer software production.
<i>Associates</i>				
- Intelnet Corporation	Ho Chi Minh City	45.42%	45.42%	Computer programming.
<i>Others</i>				
- Vietnam Digital Transport JSC	Ha Noi City	2.00%	2.00%	Supporting services directly for road transport.

(\*) The Corporation received an entrusted authorization for 300,000 shares from Tan Linh Investment Corporation, representing 3.21%, thereby increasing its total voting rights to 53.24%.

5 . SHORT-TERM TRADE RECEIVABLES

	30/09/2025		01/04/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<i>Related parties</i>				
- Global Electrical Technology Corporation	1,942,934,553	-	7,482,886,290	-
- Tan Tien Automation Technology Corporation	276,410,529	-	246,367,111	-
- ITD Solution Corporation	676,598,440	-	4,630,925,555	-
- Global - Sitem Co., Ltd	955,114,156	-	2,492,946,925	-
- Intelnet Corporation	34,811,428	-	109,826,699	-
	-	-	2,820,000	-
<i>Other parties</i>				
- Vietnam Infrastructure Development and Finance Investment JSC	103,970,034,614	(77,556,617,287)	135,054,565,207	(78,760,922,927)
- VETC Electronic Toll Collection Co., Ltd (*)	7,798,755,602	-	32,771,674,066	-
- Sonadezi Chau Duc Shareholding Company	64,604,233,427	(64,604,233,427)	66,782,737,696	(65,737,148,599)
- 194 Construction Investment Corporation JSC	1,721,094,257	-	5,502,915,540	-
- Others	1,120,802,094	-	3,540,629,149	-
	28,725,149,234	(12,952,383,860)	26,456,608,756	(13,023,774,328)
	105,912,969,167	(77,556,617,287)	142,537,451,497	(78,760,922,927)

(\*) Detailed as in Note No. 32.

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/09/2025		01/04/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<i>Other parties</i>				
- Railway College	742,153,927	-	742,153,927	-
- MH INTERIOR Co., Ltd	429,670,608	-	-	-
- MAISON Vietnam Furniture JSC	203,241,704	-	-	-
- Hansway Co., Ltd	-	-	3,323,419,090	-
- Tuyet Nga Co., Ltd	-	-	1,191,190,000	-
- Others	644,930,837	-	567,192,174	-
	2,019,997,076	-	5,823,955,191	-



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**7 . OTHER SHORT-TERM RECEIVABLES**

	30/09/2025		01/04/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<b>a) Details by content</b>				
- Deposit, lending interest receivables	49,146,712	-	122,691,937	-
- Advances	20,000,000	-	14,952,080	-
- Deposits	311,248,946	-	425,257,586	-
- Welfare fund receivable	81,051,000	-	781,455,601	-
- Utility sharing fee receivables	536,762,780	(405,600,000)	410,337,174	(405,600,000)
- Receivables from employees	-	-	175,728,659	-
- Others	-	-	3,318,000	-
	<b>998,209,438</b>	<b>(405,600,000)</b>	<b>1,933,741,037</b>	<b>(405,600,000)</b>
<b>b) In which: Other receivables from related parties</b>				
- Tan Tien Automation Technology ISC	13,505,556	-	359,530,601	-
- ITD Global Corporation	13,505,556	-	-	-
- Global Electrical Technology Corporation	21,040,556	-	283,525,529	-
- Global - Sitem Co., Ltd	20,105,556	-	62,085,645	-
- ITD Solution Corporation	144,056,556	-	81,051,000	-
- Intelnet Corporation	405,600,000	(405,600,000)	405,600,000	(405,600,000)
- Mr. Mai Hoai An	-	-	310,487	-
	<b>617,813,780</b>	<b>(405,600,000)</b>	<b>1,192,103,262</b>	<b>(405,600,000)</b>

## 8 . DOUBTFUL DEBTS

	30/09/2025		01/04/2025	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables, lendings that are overdue or not due but difficult to be recovered				
<i>Short-term trade receivables</i>	77,556,617,287	-	79,806,512,024	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	-
- VETC Electronic Toll Collection Co., Ltd	64,604,233,427	-	66,782,737,696	1,045,589,097
- Others	6,859,222,987	-	6,930,613,455	-
<i>Other short-term receivables</i>	405,600,000	-	405,600,000	-
- Internet Corporation	405,600,000	-	405,600,000	-
	<u>77,962,217,287</u>	<u>-</u>	<u>80,212,112,024</u>	<u>1,045,589,097</u>

## 9 . INVENTORIES

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

## Details of work in progress at the beginning and at the end of the period:

	30/09/2025	01/04/2025
	VND	VND
- IVU & VNR Railway Project	10,232,234,179	10,340,743,271
- ETC non-stop toll collection system project for 13 Toll stations - Phase 2	1,987,341,796	1,987,341,796
- Design, supply, and installation of the ETC toll collection system	7,054,539,501	6,259,484,605
- Design and supply of TTP equipment - Dien Chau Bai Vot F1/24 Project	2,299,352,280	2,299,352,280
- Supply of software and labor for equipment installation - ACV T2 Noi Bai	1,493,071,614	1,201,906,494
- Others	3,285,372,781	1,406,273,575
	<u>26,351,912,151</u>	<u>23,495,102,021</u>

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**10 . TANGIBLE FIXED ASSETS**

	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
<b>Historical cost</b>					
Beginning balance	50,300,949,660	17,382,379,853	2,897,755,000	488,375,847	71,069,460,360
- Purchase in the period	-	-	1,330,149,455	46,079,917	1,376,229,372
- Liquidation, disposal	-	-	(1,919,578,182)	-	(1,919,578,182)
<b>Ending balance</b>	<b>50,300,949,660</b>	<b>17,382,379,853</b>	<b>2,308,326,273</b>	<b>534,455,764</b>	<b>70,526,111,550</b>
<b>Accumulated depreciation</b>					
Beginning 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)
<b>Ending balance</b>	<b>23,333,333,228</b>	<b>17,382,379,853</b>	<b>303,775,867</b>	<b>494,775,837</b>	<b>41,514,264,785</b>
<b>Carrying amount</b>					
Beginning balance	27,819,225,382	-	774,389,983	-	28,593,615,365
<b>Ending balance</b>	<b>26,967,616,432</b>	<b>-</b>	<b>2,004,550,406</b>	<b>39,679,927</b>	<b>29,011,846,765</b>

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 17,870,755,700.



11 . INTANGIBLE FIXED ASSETS

	Land use rights (*)	Computer software	Total
	VND	VND	VND
<b>Historical cost</b>			
Beginning balance	24,053,529,245	717,768,000	24,771,297,245
Ending balance	<u>24,053,529,245</u>	<u>717,768,000</u>	<u>24,771,297,245</u>
<b>Accumulated amortization</b>			
Beginning balance	11,101,300,947	203,367,600	11,304,668,547
- Amortization in the period	383,832,918	71,776,800	455,609,718
Ending balance	<u>11,485,133,865</u>	<u>275,144,400</u>	<u>11,760,278,265</u>
<b>Carrying amount</b>			
Beginning balance	12,952,228,298	514,400,400	13,466,628,698
Ending balance	<u>12,568,395,380</u>	<u>442,623,600</u>	<u>13,011,018,980</u>

(\*) The land use rights for plot No. 45, Lot A1, Road 20, Tan Thuan Export Processing Zone, Tan Thuan ward, Ho Chi Minh City with an area of 3,145 m2, leased term from 24/09/2012 to 23/09/2041 and are intended to be used for Corporation offices and rental purposes.

12 . PREPAID EXPENSES

	30/09/2025	01/04/2025
	VND	VND
<b>a) Short-term</b>		
Dispatched tools and supplies	13,079,547	29,391,668
Insurance premium	33,377,189	16,665,908
Software expenses	165,408,300	5,162,150
Others	78,316,660	60,221,315
	<u>290,181,696</u>	<u>111,441,041</u>
<b>b) Long-term</b>		
Dispatched tools and supplies	41,185,328	33,194,456
Overhauling expenses	350,822,867	-
	<u>392,008,195</u>	<u>33,194,456</u>

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**13 . SHORT-TERM TRADE PAYABLES**

	30/09/2025		01/04/2025	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
<i>Related parties</i>				
- ITD Solution Corporation	5,150,748,206	5,150,748,206	2,159,459,342	2,159,459,342
- Global Electrical Technology Corporation	5,147,311,847	5,147,311,847	2,141,967,571	2,141,967,571
- Global - Sitem Co., Ltd	3,436,359	3,436,359	3,517,804	3,517,804
	-	-	13,973,967	13,973,967
<i>Other parties</i>				
- VVT Technology JSC	2,385,258,002	2,385,258,002	7,528,515,708	7,528,515,708
- Dong Hai Industry Traffic Corporation	996,140,283	996,140,283	-	-
- Thien Van Technology Corporation	531,520,000	531,520,000	531,520,000	531,520,000
- Others	-	-	4,706,962,826	4,706,962,826
	857,597,719	857,597,719	2,290,032,882	2,290,032,882
	<u>7,536,006,208</u>	<u>7,536,006,208</u>	<u>9,687,975,050</u>	<u>9,687,975,050</u>

**14 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS**

	30/09/2025		01/04/2025	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
<i>Other parties</i>				
- IVU Traffic Technologies AG - General contractor for the EPC package for the project "Management of the Railway Traffic Control Center - OCC" in Vietnam	681,455,732	681,455,732	681,455,732	681,455,732
- Others	187,513,104	6,154,727,240	6,154,727,240	6,154,727,240
	<u>868,968,836</u>	<u>6,836,182,972</u>	<u>6,836,182,972</u>	<u>6,836,182,972</u>

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**15 . TAXES AND OTHER PAYABLES TO STATE BUDGET**

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value added tax	-	-	1,399,946,016	1,399,946,016	-	-
Export, import duties	-	-	110,130,304	110,130,304	-	-
Corporate income tax	-	-	-	-	-	-
Personal income tax	-	44,952,518	584,208,724	548,417,833	-	80,743,409
	-	44,952,518	2,094,285,044	2,058,494,153	-	80,743,409

The Corporation's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.



16 . OTHER PAYABLES

	30/09/2025	01/04/2025
	VND	VND
a) Short-term		
- Short-term deposits, collateral received	285,403,440	285,403,440
- Dividend, profit payables	38,132,300	38,132,300
- Utility sharing fee payables	-	2,835,540
- Joint venture fund payables	206,733,710	-
- Others	198,883,863	95,042,170
	<u>729,153,313</u>	<u>421,413,450</u>
b) Long-term		
- Long-term deposits, collateral received	195,200,000	195,200,000
	<u>195,200,000</u>	<u>195,200,000</u>
c) In which: Other payables to related parties		
- Tan Tien Automation Technology JSC	-	2,835,540
	<u>-</u>	<u>2,835,540</u>

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**17 . BORROWINGS**

	01/04/2025		During the period		30/09/2025	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) <b>Short-term borrowings</b>						
- JSC Bank for Investment and Development of Vietnam - Ho Chi Minh City Branch	26,868,672,844	26,868,672,844	4,706,962,826	31,575,635,670	-	-
- Tien Phong Commercial Joint Stock Bank	13,063,263,229	13,063,263,229	-	13,063,263,229	-	-
- Individuals	6,805,409,615	6,805,409,615	4,706,962,826	11,512,372,441	-	-
	7,000,000,000	7,000,000,000	-	7,000,000,000	-	-
	<u>26,868,672,844</u>	<u>26,868,672,844</u>	<u>4,706,962,826</u>	<u>31,575,635,670</u>	<u>-</u>	<u>-</u>

## b) Borrowings from related parties

	30/09/2025		01/04/2025	
	Principal	Interest	Principal	Interest
	VND	VND	VND	VND
- Mr. Nguyen Vinh Thuan (*)	-	-	5,000,000,000	75,342,466
	-	-	5,000,000,000	75,342,466

Note:

(\*) Vice Chairman of the BoD (resigned on 26/06/2025)

## 18 . PROVISION FOR PAYABLES

	30/09/2025	01/04/2025
	VND	VND
a) Short-term		
- Provision for product warranty	522,723,237	577,278,473
	522,723,237	577,278,473
b) Long-term		
- Provision for product warranty	2,483,143,518	2,483,499,454
	2,483,143,518	2,483,499,454



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**19 . OWNER'S EQUITY**

**a) Changes in owner's equity**

	Contributed capital	Treasury shares	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of the previous period	245,335,910,000	(721,880,000)	(18,711,323,912)	225,902,706,088
Profit of the previous period	-	-	11,155,247,429	11,155,247,429
Ending balance of the previous period	245,335,910,000	(721,880,000)	(7,556,076,483)	237,057,953,517
Beginning balance of the current period	245,335,910,000	(721,880,000)	18,830,820,849	263,444,850,849
Stock dividend distribution (*)	17,114,040,000	-	(17,114,040,000)	-
Profit of the current period	-	-	9,074,118,500	9,074,118,500
Bonus and welfare funds settlement of the current year	-	-	(115,048,718)	(115,048,718)
Bonus and welfare funds settlement of the previous year	-	-	(361,322,964)	(361,322,964)
Remuneration of the Board of Directors for 2024	-	-	(230,000,000)	(230,000,000)
Ending balance of the current period	262,449,950,000	(721,880,000)	10,084,527,667	271,812,597,667

(\*) The Corporation issued shares for dividend payment with the following details:

- Expected number of shares to be issued: 1,712,298 shares;
- Number of shares issued according to the ratio: 1,711,404 shares;
- Number of fractional shares cancelled in accordance with the issuance plan: 894 shares;
- Total par value of the issuance: VND 17,114,040,000;
- Exercise ratio: 100:7, whereby each 100 existing shares entitle the holder to receive 07 newly issued shares;
- Issuance source: Retained earnings;
- Completion date: 12/09/2025.

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**b) Capital transactions with owners and distribution of dividends and profits**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
Owner's contributed capital		
- At the beginning of the period	245,335,910,000	245,335,910,000
- Increase in the period	17,114,040,000	-
- At the end of the period	262,449,950,000	245,335,910,000
Distributed dividends and profit		
- Dividend payable at the beginning of the period	38,132,300	38,132,300
- Dividend payable in the period	17,114,040,000	-
+ Dividend payable from last year's profit	17,114,040,000	-
- Dividend paid in shares in the period	(17,114,040,000)	-
+ Dividend payable from last year's profit	(17,114,040,000)	-
- Dividend payable at the end of the period	38,132,300	38,132,300

**c) Share**

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

**20 OFF INTERIM STATEMENT OF FINANCIAL POSITION ITEMS****a) Foreign currencies**

	30/09/2025	01/04/2025
- US Dollar (USD)	2,670.19	3,040.51
- Euro (EUR)	171.52	181.82

**b) Doubtful debts written off**

	30/09/2025	01/04/2025
	VND	VND
- Wave Media JSC	85,500,000	85,500,000
- Hoang Phuc Design Consultancy Co., Ltd	45,000,000	45,000,000
- Mua Xuan Online payment Corporation	7,658,500	7,658,500
- Road Management Area No. II	73,227,380	73,227,380
- 494 Road Management and Construction JSC	40,000,000	40,000,000
- Tin Thong Technology Corporation	113,400,281	113,400,281
- Civil Engineering Construction Corporation No. 6 - JSC	366,026,993	366,026,993
- Innovative Location JSC	2,310,000,000	2,310,000,000
	3,040,813,154	3,040,813,154

**21 . TOTAL 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
	VND	VND
Revenue from sales of goods	34,235,677,878	44,736,405,882
Revenue from rendering of services and techniques	9,926,014,520	9,012,397,448
	<b>44,161,692,398</b>	<b>53,748,803,330</b>
In which: Revenue from related parties (Detailed as in Note No. 35)	<b>4,032,633,182</b>	<b>2,699,747,618</b>

**22 . COST OF GOODS SOLD**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
Cost of goods sold	33,215,624,516	40,332,804,313
Cost of services and techniques rendered	4,944,425,945	5,519,667,489
Reversal of provision for devaluation of inventories	(177,584,604)	(62,917,172)
	<b>37,982,465,857</b>	<b>45,789,554,630</b>

**23 . FINANCIAL INCOME**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
Interest from deposits, lendings	183,809,789	173,111,450
Interest from demand deposits	4,443,505	10,756,267
Dividends, profits earned	6,175,130,000	11,067,957,048
Gain on exchange difference in the period	(6,084,571)	139,950
	<b>6,357,298,723</b>	<b>11,251,964,715</b>
In which: Financial income from related parties (Detailed as in Note No. 35)	<b>6,175,130,000</b>	<b>11,150,418,353</b>

**24 . FINANCIAL EXPENSES**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
Interest expense	153,368,755	983,934,141
Loss on exchange difference in the year	-	4,091,362
(Reversal)/Provisions for devaluation of investments	1,388,000,000	(101,900,000)
	<b>1,541,368,755</b>	<b>886,125,503</b>
In which: Financial expenses from related parties (Detailed as in Note No. 35)	-	<b>419,235,616</b>



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**25 . SELLING EXPENSES**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
Raw materials	-	107,928,539
Labour expense	-	4,598,713,845
Depreciation expense	-	143,399,994
Expenses of outsourcing services	221,402,912	197,111,735
Other expenses in cash	2,149,160	181,173,744
	<u>223,552,072</u>	<u>5,228,327,857</u>
In which: Expenses purchased from related parties (Detailed as in Note No. 35)	<u>(45,000,000)</u>	<u>3,787,000</u>

**26 . GENERAL ADMINISTRATIVE EXPENSES**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
Raw materials	40,073,731	96,774,560
Labor expenses	2,287,245,945	3,844,072,677
Depreciation expense	171,765,832	199,708,501
Tax, charge, fee	32,070,000	132,000
Reversal of provision expense	(1,204,305,640)	(3,500,000,000)
Expenses of outsourcing services	821,616,461	1,001,563,959
Other expenses in cash	198,752,163	80,944,662
	<u>2,347,218,492</u>	<u>1,723,196,359</u>
In which: General administrative expenses purchased from related parties (Detailed as in Note No. 35)	<u>(100,508,708)</u>	<u>(165,781,989)</u>

**27 . OTHER INCOME**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
Income from liquidation, disposal fixed assets	586,363,637	2,727,273
Reversal of construction warranty provision	36,700,151	289,282,394
Others	28,154,409	113,802,090
	<u>651,218,197</u>	<u>405,811,757</u>

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**28 . CURRENT CORPORATE INCOME TAX EXPENSES**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
Total profit before tax	9,074,118,500	11,465,320,999
Increase	-	173,904,836
- <i>Unreasonable expenses</i>	-	173,904,836
Decrease	(9,074,118,500)	(11,639,225,835)
- <i>Dividend, profit received</i>	(6,175,130,000)	(11,067,957,048)
- <i>Switching losses last year</i>	(2,898,988,500)	(571,268,787)
Taxable income	-	-
<b>Current corporate income tax expense (tax rate 20%)</b>	<b>-</b>	<b>-</b>
Adjustment of CIT expense in previous periods to CIT expense in the current period	-	310,073,570
CIT payable at the beginning of the period	-	-
CIT paid in the period	-	(310,073,570)
<b>Corporate income tax payable at the end of the period</b>	<b>-</b>	<b>-</b>

**29 . BUSINESS AND PRODUCTIONS COST BY ITEMS**

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
Raw materials	327,841,413	204,703,099
Labor expense	2,287,245,945	8,442,786,522
Depreciation expense	1,413,607,690	1,677,180,673
Expenses of outsourcing services	5,871,102,979	5,836,270,748
Other expenses in cash	294,624,008	(3,057,194,807)
	<b>10,194,422,035</b>	<b>13,103,746,235</b>

### 30 . FINANCIAL INSTRUMENTS

#### Financial risk management

Financial risks that the Corporation may face risks including: market risk, credit risk and liquidity risk.

The Corporation has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Corporation is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

#### Market risk

The Corporation may face with the market risk such as: exchange rates, interest rates.

#### Exchange rate risk:

The Corporation bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: borrowings, revenue, expenses, imports of supplies, goods, machinery and equipment,...

#### Interest rate risk:

The Corporation bears the risk of interest rates due to fluctuation in fair value of future cash flow of a financial instrument according to changes in market interest rates if the Corporation has time or demand deposits, borrowings and debts subject to floating interest rates. The Corporation manages interest rate risk by analyzing the market competition situation to obtain any interest profitable for its operation purpose.

#### Credit risk

Credit risk is risk in which the potential loss may be incurred if a counterpart fails to perform its obligations under contractual terms or financial instruments. The Corporation has credit risk from operating activities (mainly for trade receivables) and financial activities (including bank deposits, lendings and other financial instruments).

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
<b>As at 30/09/2025</b>				
Cash and cash equivalents	4,296,484,455	-	-	4,296,484,455
Trade and other receivables	28,948,961,318	-	-	28,948,961,318
Lendings	2,060,000,000	-	-	2,060,000,000
	<u>35,305,445,773</u>	<u>-</u>	<u>-</u>	<u>35,305,445,773</u>
<b>As at 01/04/2025</b>				
Cash and cash equivalents	4,281,802,836	-	-	4,281,802,836
Trade and other receivables	65,304,669,607	-	-	65,304,669,607
Lendings	10,565,032,014	-	-	10,565,032,014
	<u>80,151,504,457</u>	<u>-</u>	<u>-</u>	<u>80,151,504,457</u>

#### Liquidity risk

Liquidity risk is the risk that the Corporation has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Corporation mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:



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	Under 1 year VND	From 1 to 5 years VND	Over 5 years VND	Total VND
<b>As at 30/09/2025</b>				
Borrowings and debts	-	-	-	-
Trade and, other payables	8,265,159,521	195,200,000	-	8,460,359,521
Accrued expenses	-	-	-	-
	<u>8,265,159,521</u>	<u>195,200,000</u>	<u>-</u>	<u>8,460,359,521</u>
<b>As at 01/04/2025</b>				
Borrowings and debts	26,868,672,844	-	-	26,868,672,844
Trade and, other payables	10,109,388,500	195,200,000	-	10,304,588,500
Accrued expenses	256,998,545	-	-	256,998,545
	<u>37,235,059,889</u>	<u>195,200,000</u>	<u>-</u>	<u>37,430,259,889</u>

The Corporation believes that risk level of loan repayment is controllable. The Corporation has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

**31 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM SEPARATE STATEMENT OF CASH FLOWS**

	From 01/04/2025 to 30/09/2025 VND	From 01/04/2024 to 30/09/2024 VND
<b>a) Proceeds from borrowings during the period</b>		
Proceeds from ordinary contracts:	4,706,962,826	41,851,485,537
<b>b) Actual repayments on principal during the period</b>		
Repayment on principal from ordinary contracts:	(31,575,635,670)	(87,177,707,116)

## 32 . OTHER INFORMATION

### a) Information on the offering of shares to existing shareholders

Pursuant to the Annual General Meeting of Shareholders' Resolution for 2025 dated 26/06/2025, the Corporation approved the following issuance plan:

- Share name: ITD Technology Corporation;
- Stock code: ITD;
- Type of shares offered: Ordinary shares;
- Par value of shares: VND 10,000 per share;
- Issuance subjects: Existing shareholders of ITD Technology Corporation whose names appear on the shareholder list on the record date for exercising the rights to purchase shares;
- Offering method: Offering to existing shareholders through the exercise of subscription rights;
- Offering price and pricing principles: Authorized to the Board of Directors for determination, provided that the price shall not be lower than the par value of VND 10,000 per share;
- Expected number of shares to be issued: 7,852,110 shares
- Total par value of the expected issuance: VND 78,521,100,000;
- Subscription ratio: 10:03. On the record date for exercising the rights, each shareholder holding 01 share shall be entitled to 01 subscription right, and every 10 subscription rights shall entitle the holder to purchase 03 additional newly issued shares;
- Restrictions on transferability:
  - + The shares offered to existing shareholders are not subject to transfer restrictions;
  - + In case the Corporation distributes the unsold shares, which were not subscribed by existing shareholders, to other investors with demand, such distributed shares shall be subject to transfer restrictions for a period of 01 year from the date of completion of the offering;
- Plan for utilization of proceeds from the offering: All proceeds received from the offering shall be allocated for the following purposes:
  - + Increasing the Corporation's ownership interest in Global Electrical Technology Corporation: VND 30,000,000,000;
  - + Contributing capital to establish / Increasing the charter capital of ITD Global Corporation: VND 48,521,100,000;
- Implementation period: During the fiscal year 2025 (prior to 31/03/2026), with the Board of Directors authorized to make decisions based on approvals from the competent State authorities and in accordance with market conditions.

### b) Information on the lawsuit with VETC Electronic Toll Collection Co., Ltd

As at 30/10/2022, the Corporation send a lawsuit with the People's Court of Nam Tu Liem District, Hanoi against VETC Electronic Toll Collection Company Limited ("VETC") demanding payment of overdue debts totaling VND 61,425,222,328 and estimated interest of VND 23,339,041,056 (totaling VND 84,764,263,384).

On 07/09/2023, the People's Court of Nam Tu Liem District, Hanoi issued Judgment No. 78/2023/KDTM-ST regarding the dispute arising from the equipment supply contract, accepting the Corporation's lawsuit, VETC was ordered to pay the Corporation a total of VND 91,722,815,487 (including VND 61,425,222,328 principal balance and VND 30,297,593,160 in late payment interest as at 07/09/2023).

As at 14/09/2023, the People's Court of Nam Tu Liem District, Hanoi received VETC's appeal against the above judgment.

On 11/04/2024, the People's Court of Hanoi City issued Appeal Judgment No. 82/2024/KDTM-PT concerning the contract dispute over the sales of goods and rendering of services. The appeal partially accepted VETC's appeal, reducing the amount VETC owes to the Corporation to VND 90,668,441,912 (including VND 59,925,222,327 principal balance and VND 30,743,219,585 in late payment interest as at 07/09/2023).

As at the reporting date, the Corporation has recovered VND 3,995,190,371 relating to the receivable previously provisioned. Accordingly, as at the end of the accounting period, the Board of Management decided to reverse of the provision for the remaining receivable from VETC amounting to VND 1,132,915,172.

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**33 . SUBSEQUENT EVENTS AFTER THE ACCOUNTING PERIOD**

There have been no significant events occurring after the accounting period, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements.

**34 . SEGMENT REPORTING**

**Under business fields**

	Revenue from computer telecommunication	Revenue from traffic infrastructure	Other activities	Grand total
	VND	VND	VND	VND
Net revenue from sales to external customers	10,921,305,715	25,622,314,863	7,618,071,820	44,161,692,398
<b>Profit from operating activities</b>	<b>720,361,862</b>	<b>1,106,945,554</b>	<b>4,351,919,125</b>	<b>6,179,226,541</b>
Unallocated assets	-	-	-	286,181,522,852
Unallocated liabilities	-	-	-	14,368,925,185

**Under geographical areas**

The Corporation operates in Vietnamese territory, therefore, the Corporation does not prepare segment reports by geographical segment.



### 35 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Corporation are as follows:

Related parties	Relation
Global Electrical Technology Corporation	Subsidiary
Tan Tien Automation Technology Corporation	Subsidiary
ITD Solution Corporation	Subsidiary
Quartz Mechanical and Electrical Corporation	Subsidiary
Innovative Technology Technical Co., Ltd	Subsidiary was dissolved in the previous year
Innovative Software Development Co., Ltd	Subsidiary
Larion Consulting and Software Development JSC	Subsidiary
ITD Global Corporation	Subsidiary
Intelnet Corporation	Associate
Bestarion Software JSC	Group member
Global Sitem Co., Ltd	Group member
In No Corporation	Group member
The members of the Board of Directors, the Board of Management, the Audit Committee	

In addition to the information with related parties presented in the above Notes, the Corporation has the transactions during the period with related parties as follows:

	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
	VND	VND
<b>Revenue from sales of goods and rendering of services</b>	<b>4,032,633,182</b>	<b>2,699,747,618</b>
- Global Electrical Technology Corporation	1,176,851,298	1,117,335,470
- Tan Tien Automation Technology Corporation	916,904,752	842,911,252
- ITD Solution Corporation	1,470,816,930	-
- Global Sitem Co., Ltd	468,060,202	442,609,806
- Innovative Software Development Co., Ltd	-	294,071,090
- Intelnet Corporation	-	2,820,000
<b>Purchasing goods, services</b>	<b>16,548,713,684</b>	<b>5,998,998,674</b>
- Global Electrical Technology Corporation	21,558,940	489,495,924
- ITD Solution Corporation	16,507,049,188	5,463,687,750
- Innovative Software Development Co., Ltd	-	45,815,000
- Tan Tien Automation Technology Corporation	20,105,556	-
<b>Selling expenses</b>	<b>(45,000,000)</b>	<b>3,787,000</b>
- ITD Solution Corporation	(45,000,000)	-
- Tan Tien Automation Technology Corporation	-	2,170,500
- Global Electrical Technology Corporation	-	1,616,500
<b>General administrative expenses</b>	<b>(100,508,708)</b>	<b>(165,781,989)</b>
- ITD Global Corporation	(12,277,778)	-
- Global Electrical Technology Corporation	(49,127,778)	(167,509,205)
- Tan Tien Automation Technology Corporation	(12,277,778)	(55,749,386)
- Global Sitem Co., Ltd	(18,277,778)	(105,058,398)
- ITD Solution Corporation	(8,547,596)	175,195,000
- Innovative Software Development Co., Ltd	-	(12,660,000)

**ITD Technology Corporation**

4th Floor, ITD Building, No. 1 Sang Tao Street, Tan Thuan Ward,  
Ho Chi Minh City, Vietnam

**Interim Separate Financial Statements**

for the accounting period from 01/04/2025  
to 30/09/2025

		From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
		VND	VND
<b>Dividends, profits earned</b>		<b>6,175,130,000</b>	<b>11,067,957,048</b>
- Larion Consulting and Software Development JSC		6,175,130,000	6,350,398,000
- Innovative Technology Technical Co., Ltd		-	207,441,048
- Global Electrical Technology Corporation		-	4,510,118,000
<b>Lending interest</b>		-	<b>82,461,305</b>
- Tan Tien Automation Technology Corporation		-	82,461,305
<b>Borrowing interest</b>		-	<b>419,235,616</b>
- Global Electrical Technology Corporation		-	419,235,616
<b>Borrowing money</b>		-	<b>2,000,000,000</b>
- Global Electrical Technology Corporation		-	2,000,000,000
<b>Repayment of borrowing money</b>		-	<b>10,700,000,000</b>
- Global Electrical Technology Corporation		-	10,700,000,000
<b>Contributing capital</b>		<b>9,800,000,000</b>	-
- ITD Global Corporation		9,800,000,000	-
<b>Transactions with other related parties:</b>			
	Position	From 01/04/2025 to 30/09/2025	From 01/04/2024 to 30/09/2024
		VND	VND
<b>Remuneration to the key managers</b>		<b>3,253,639,320</b>	<b>6,882,594,364</b>
- Mr. Mai Hoai An	Chairman of the BoD	682,736,636	30,900,000
- Mr. Nguyen Huu Dung	Member of the BoD	67,787,765	30,900,000
- Mr. Nguyen Ngoc Trung	Member of the BoD and General Director	1,267,787,765	30,900,000
- Mr. Nguyen Vinh Thuan	Member of the BoD (Resigned on 26/06/2025)	56,001,689	817,894,985
- Mr. Dinh The Hien	Member of the BoD	63,859,073	-
- Mrs. Trinh Thi Thuy Lieu	Head of the BoS (Resigned on 26/06/2025)	56,001,689	15,600,000
- Mrs. Do Thi Thu Ha	Internal Control Director, Member of the BoS	708,035,250	343,912,500
- Mrs. Tran Thi Thu Tam	Member of the BoS (Resigned on 26/06/2025)	40,286,921	18,900,000
- Mrs. Vu Thi Nu	Chief Accountant (Resigned on 05/09/2025)	276,960,714	-
- Mr. Nguyen Minh Hoan	Chief Accountant (Appointed on 05/09/2025)	34,181,818	-
- Mrs. Truong Thi Phuong Dung	(2)	-	331,370,037
- Mr. Lam Thieu Quan	(1)	-	75,600,000
- Mrs. Doan Thi Bich Ngoc	(1)	-	45,600,000
- Mr. Dinh Hoai Chau	(1)	-	36,300,000
- Mr. Tran Bang Viet	(1)	-	36,600,000

(1) Member of BoD who had been resigned in the previous period

(2) Chief Accountant had been resigned in the previous period

In addition to the above related parties' transactions, other related parties do not have any transactions during the period and have no balance at the end of the accounting period with the Corporation.

**ITD Technology Corporation**

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Ho Chi Minh City, Vietnam

**Interim Separate Financial Statements**

for the accounting period from 01/04/2025  
to 30/09/2025

**36 . COMPARATIVE FIGURES**

The comparative figures on the Interim Separate Statement of Financial Position and corresponding Notes are taken from the Separate Financial Statements for the fiscal year ended as at 31 March 2025, which was audited by AASC Auditing Firm Company Limited. The comparative figures on the Interim Separate Statement of Income, Interim Separate Statement of Cash Flows and corresponding Notes are taken from the Interim Separate Financial Statements which have been reviewed for the period from 01/04/2024 to 30/09/2024.



Vu Thi Nu  
Preparer



Nguyen Minh Hoan  
Chief Accountant



Nguyen Ngoc Trung  
General Director

Ho Chi Minh City, 26 November 2025

