



ITD TECHNOLOGY CORPORATION  
[www.itd.com.vn](http://www.itd.com.vn)

**STOCK SYMBOL: ITD**  
**FINANCIAL STATEMENTS**  
**From 01/01/2026 to 31/03/2026**



**ITD TECHNOLOGY CORPORATION**

Address: 4th Floor, ITD Building, No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City, Vietnam  
For the accounting period from 01/01/2026 to 31/03/2026 of the fiscal year ended as at 31/03/2026

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**ITD TECHNOLOGY 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 01/01/2026 to 31/03/2026 of the fiscal year ended as at 31/03/2026

**STATEMENT OF FINANCIAL POSITION**

(Full form)

As at 31 DEC 2025

Currency: VND

01/04/2025

ITEMS	Code	Note	31/03/2026	01/04/2025
<b>A- CURRENT ASSETS</b>	<b>100</b>		<b>93,564,520,742</b>	<b>99,450,293,846</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>V.01</b>	<b>14,781,802,135</b>	<b>4,281,802,836</b>
1. Cash	111		8,690,802,135	2,580,194,836
2. Cash equivalents	112		6,091,000,000	1,701,608,000
<b>II. Short-term financial investments</b>	<b>120</b>	<b>V.02</b>	<b>36,554,295,770</b>	<b>10,565,032,014</b>
1. Held-to-maturity investments	123		36,554,295,770	10,565,032,014
<b>III. Short-term receivables</b>	<b>130</b>		<b>37,691,260,861</b>	<b>71,128,624,798</b>
1. Short-term lending receivables	131	V.03	46,743,281,095	142,537,451,497
2. Short-term prepayments to suppliers	132	V.04	1,864,691,783	5,823,955,191
3. Other short-term receivables	136	V.05	2,091,356,671	1,933,741,037
4. Provision for short-term doubtful debts	137	V.06	(13,008,068,688)	(79,166,522,927)
<b>IV. Inventories</b>	<b>140</b>	<b>V.07</b>	<b>3,427,394,776</b>	<b>12,627,957,884</b>
1. Inventories	141		3,749,888,776	25,090,712,463
2. Provision for devaluation of inventories	149		(322,494,000)	(12,462,754,579)
<b>V. Other short-term assets</b>	<b>150</b>		<b>1,109,767,200</b>	<b>846,876,314</b>
1. Short-term prepaid expenses	151	V.08	163,748,268	111,441,041
2. Deductible VAT	152		946,018,932	735,435,273
<b>B- NON-CURRENT ASSETS</b>	<b>200</b>		<b>234,952,480,721</b>	<b>216,545,246,407</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>106,251,234</b>	-
1. Other non-current receivables	216	V.05	106,251,234	-
<b>II. Fixed assets</b>	<b>220</b>		<b>40,515,606,567</b>	<b>42,060,244,063</b>
1. Tangible fixed assets	221	V.09	27,960,197,305	28,593,615,365
- Historical cost	222		70,526,111,550	71,069,460,360
- Accumulated depreciation	223		(42,565,914,245)	(42,475,844,995)
2. Intangible fixed assets	227	V.10	12,555,409,262	13,466,628,698
- Historical cost	228		24,771,297,245	24,771,297,245
- Accumulated depreciation	229		(12,215,887,983)	(11,304,668,547)
<b>IV. Non-current property in progress</b>	<b>240</b>		<b>628,309,457</b>	-
2. Construction in progress	242		628,309,457	-
<b>III. Non-current financial investments</b>	<b>250</b>	<b>V.02</b>	<b>190,556,723,388</b>	<b>174,451,807,888</b>
1. Investments in subsidiaries	251		225,742,723,388	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		(48,553,100,000)	(47,341,100,000)
<b>IV. Other non-current assets</b>	<b>260</b>		<b>3,145,590,075</b>	<b>33,194,456</b>
1. Non-current prepaid expenses	261	V.08	3,145,590,075	33,194,456
<b>TOTAL ASSETS</b>	<b>270</b>		<b>328,517,001,463</b>	<b>315,995,540,253</b>

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**FINANCIAL STATEMENTS**

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

Statement of Financial Position (Continued)

ITEMS	Code	Note	31/03/2026	01/04/2025
<b>C - Liabilities</b>	<b>300</b>		<b>19,142,582,714</b>	<b>52,550,689,404</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>17,803,932,191</b>	<b>49,871,989,950</b>
1. Current trade payables	311	V.11	9,970,280,602	9,687,975,050
2. Current deferred revenue	312	V.12	2,325,852,289	6,836,182,972
3. Tax and payables to the State	313	V.13	3,204,110,574	44,952,518
4. Payables to employees	314	V.14	-	3,372,991,107
5. Current payable expenses	315	V.15	143,212,271	256,998,545
6. Other current payables	319	V.16	591,018,618	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	194,467,380	577,278,473
9. Bonus, welfare fund	322	V.19	1,374,990,457	1,805,524,991
<b>II. Non-current liabilities</b>	<b>330</b>		<b>1,338,650,523</b>	<b>2,678,699,454</b>
1. Other non-current payables	337	V.16	501,042,500	195,200,000
2. Provision for non-current payables	342	V.18	837,608,023	2,483,499,454
<b>D - OWNER'S EQUITY</b>	<b>400</b>	<b>V.20</b>	<b>309,374,418,749</b>	<b>263,444,850,849</b>
<b>I. Owners' equity</b>	<b>410</b>		<b>309,374,418,749</b>	<b>263,444,850,849</b>
1. Share capital	411		262,449,950,000	245,335,910,000
- <i>Voting common shares</i>	<i>411a</i>		<i>262,449,950,000</i>	<i>245,335,910,000</i>
2. Treasury shares	415		(721,880,000)	(721,880,000)
3. Retained earnings	421		47,646,348,749	18,830,820,849
- <i>RE accumulated till the end of the previous year</i>	<i>421a</i>		<i>1,010,409,167</i>	<i>(18,779,922,243)</i>
- <i>RE of the current year</i>	<i>421b</i>		<i>46,635,939,582</i>	<i>37,610,743,092</i>
<b>TOTAL CAPITAL</b>	<b>440</b>		<b>328,517,001,463</b>	<b>315,995,540,253</b>

Preparer



Vu Thi Nu

Chief Accountant



Nguyen Minh Hoan

Ho Chi Minh City, 28 April 2026

General Director



Nguyen Ngoc Trung

**ITD TECHNOLOGY CORPORATION**

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 FINANCIAL STATEMENTS

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

**STATEMENT OF INCOME**  
 (Full form)

ITEMS	Code	Note	From 01/01/2026		From 01/01/2025		Accumulated		Currency: VND
			to 31/03/2026	to 31/03/2026	to 31/03/2025	to 31/03/2025	from 01/04/2024 to 31/03/2025	from 01/04/2024 to 31/03/2025	
1. Revenue from sales of merchandises and services rendered	01	VI.01	14,451,348,015	81,290,893,400	86,494,147,067	149,495,758,810			
2. Revenue deductions	02								
3. Net revenue from sales of merchandises and services rendered	10	VI.01	14,451,348,015	81,290,893,400	86,494,147,067	149,495,758,810			
4. Costs of goods sold	11	VI.02	11,951,481,405	54,104,811,503	72,488,870,959	109,533,673,011			
5. Gross profit from sales of merchandises and services rendered	20		2,499,866,610	27,186,081,897	14,005,276,108	39,962,085,799			
6. Revenue from financing activity	21	VI.03	3,660,325,624	3,325,507,307	13,258,752,110	17,601,377,498			
7. Financial expenses	22	VI.04	(157,595,506)	3,233,200,400	1,370,680,057	4,361,438,044			
- Of which: Interest expense	23		4,404,494	446,197,925	158,680,057	1,672,244,207			
8. Selling expenses	24	VI.05	8,251,886	297,560,892	238,271,939	8,030,452,232			
9. General administration expenses	25	VI.06	2,330,892,099	3,463,346,178	(47,725,218,733)	8,715,042,515			
<b>10. Net profit from operating activity</b>	<b>30</b>		<b>3,978,643,755</b>	<b>23,517,481,734</b>	<b>73,380,294,955</b>	<b>36,456,530,506</b>			
11. Other income	31	VI.07	1,756,383,414	918,122,770	2,619,995,290	2,399,091,705			
12. Other expenses	32	VI.08		5	51,485,962	431,065,984			
<b>13. Other profit</b>	<b>40</b>		<b>1,756,383,414</b>	<b>918,122,765</b>	<b>2,568,509,328</b>	<b>1,968,025,721</b>			
14. Total accounting profit before tax	50		5,735,027,169	24,435,604,499	75,948,804,283	38,424,556,227			
15. Current corporate income tax expense	51	VI.09	624,045,780		3,140,057,701	310,073,570			
16. Deferred corporate income tax expense	52								
<b>17. Profit after corporate income tax</b>	<b>60</b>		<b>5,110,981,389</b>	<b>24,435,604,499</b>	<b>72,808,746,582</b>	<b>38,114,482,657</b>			

Preparer



Vu Thi Nu

Chief Accountant



Nguyen Minh Hoan

Ho Chi Minh City, 28 April 2026

General Director



Nguyen Ngoc Trung

**ITD TECHNOLOGY 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 01/01/2026 to 31/03/2026 of the fiscal year ended as at 31/03/2026

**STATEMENT OF CASH FLOWS**

(Under indirect method)

From 01/04/2025 to 31/03/2026

Currency: VND

ITEM	Code	Note	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
1. Profit before tax	01		75,948,804,283	38,424,556,227
2. Adjustments for:				
- Depreciation and amortization of fixed assets and investment properties	02		2,920,866,868	3,225,953,272
- Provisions	03		(79,115,417,342)	(8,114,949,630)
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04		(2,804,396)	(1,993,209)
- Gains / losses from investment	05		(13,830,937,502)	(17,578,404,466)
- Interest expense	06		158,680,057	1,672,244,207
- Other adjustments	07		-	(17,274,045)
3. Operating profit before changes in working capital	08		(13,920,808,032)	17,610,132,356
- Increase or decrease in receivables	09		99,868,068,675	36,790,572,774
- Increase or decrease in inventories	10		21,340,823,687	(1,233,842,805)
- Increase or decrease in payables	11		(7,237,135,944)	(60,469,808,915)
- Increase or decrease in prepaid expenses	12		(3,164,702,846)	218,137,545
- Increase, decrease in trading securities	13		-	-
- Interest paid	14		(315,678,602)	(1,569,631,358)
- Corporate income tax paid	15		-	(310,073,570)
- Other receivables from operating activities	16		-	806,535,788
- Other payments on operating activities	17		(1,765,215,673)	(239,333,298)
Net cash flow from operating activities	20		<u>94,805,351,265</u>	<u>(8,397,311,483)</u>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
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	506,159,017
3. Lendings and purchase of debt instruments from other entities	23		(49,944,295,770)	(13,065,032,014)
4. Collection of lendings and resale of debt instrument of other entities	24		23,955,032,014	4,180,882,000
5. Equity investments in other entities	25		(17,316,915,500)	(20,324,856,000)
6. Proceeds from equity investment in other entities	26		-	-
6. Interest and dividend received	27		12,655,488,473	17,497,552,902
Net cash flow from investing activities	30		<u>(31,440,556,518)</u>	<u>(11,205,294,095)</u>

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## FINANCIAL STATEMENTS

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

**Statement of Cash Flows (Continued)**

ITEM	Code	Note	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayment of capital contributions and repurchase stock issued	32		-	-
1. Proceeds from borrowings	33		5,412,687,225	82,115,736,315
2. Repayment of principal	34		(32,281,360,069)	(114,104,574,354)
5. Payments for principal of finance leaser	35		-	-
6. Dividends or profits paid to owners	36		(25,998,927,000)	-
<b>Net cash flow from financing activities</b>	<b>40</b>		<b>(52,867,599,844)</b>	<b>(31,988,838,039)</b>
<b>Net cash flows in the year</b>	<b>50</b>		<b>10,497,194,903</b>	<b>(51,591,443,617)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>60</b>	V.1	<b>4,281,802,836</b>	<b>55,871,253,244</b>
Effect of exchange rate fluctuations	61		2,804,396	1,993,209
<b>Cash and cash equivalents at the end of the year</b>	<b>70</b>	V.1	<b>14,781,802,135</b>	<b>4,281,802,836</b>

Preparer



Vu Thi Nu

Chief Accountant



Nguyen Minh Hoan

Ho Chi Minh City, 28 April 2026  
General Director

Nguyen Ngoc Trung

## ITD TECHNOLOGY 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 01/01/2026 to 31/03/2026 of the fiscal year ended as at 31/03/2026

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## 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 31 March 2026, the Company has 27 employees

5. **Company Structure**

#### Subsidiary information

##### 01/ ITD Solutions Corportion

+ 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 ITD Corporation 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%



## **ITD TECHNOLOGY CORPORATION**

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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: 98.99%
- + Voting rights of the Parent Company: 98.99%

#### **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 April and ends as at 31 March.

### **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 Vietnames Accounting Policies issued under the Circular No. 200/2014/TT-BTC dated 22/12/2014 by the Ministry of Finance

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#### **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.

#### **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.

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### FINANCIAL STATEMENTS

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#### **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.

#### **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.

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**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.

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. 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:

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#### *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.

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..

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#### 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" account.

#### 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.

#### 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.

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#### *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.

### **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.

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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.

#### **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.

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**V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF FINANCIAL POSITION**

**1. Cash and cash equivalents**

	31/03/2026	01/04/2025
Cash on hand	-	-
Cash in bank	8,690,802,135	2,580,194,836
Cash equivalents	6,091,000,000	1,701,608,000
<b>Total</b>	<b>14,781,802,135</b>	<b>4,281,802,836</b>

**2. Financial Investments**

**2a. Held to maturity investments**

**2b. Investments in equity of other entities**

Name	31/03/2026		01/04/2025	
	Original cost	Provision	Original cost	Provision
<b>Investment in Subsidiaries</b>	<b>225,742,723,388</b>	<b>(35,186,000,000)</b>	<b>208,425,807,888</b>	<b>(35,537,000,000)</b>
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	-	29,624,516,601	-
Quartz Mechanical and Electrical Corporation	37,204,976,964	(30,785,000,000)	37,204,976,964	(31,003,000,000)
Innovative Software Development Co., Ltd	9,000,000,000	(4,401,000,000)	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	9,899,000,000	-	-	-
<b>Investment in Associates</b>	<b>6,000,000,000</b>	<b>(6,000,000,000)</b>	<b>6,000,000,000</b>	<b>(4,437,000,000)</b>
Intelnet Corporation	6,000,000,000	(6,000,000,000)	6,000,000,000	(4,437,000,000)
<b>Equity Investments in Other Entities</b>	<b>7,367,100,000</b>	<b>(7,367,100,000)</b>	<b>7,367,100,000</b>	<b>(7,367,100,000)</b>
Vietnam Digital Transport JSC	7,367,100,000	(7,367,100,000)	7,367,100,000	(7,367,100,000)
<b>Total</b>	<b>239,109,823,388</b>	<b>(48,553,100,000)</b>	<b>221,792,907,888</b>	<b>(47,341,100,000)</b>

**3. Short-term trade receivables**

	31/03/2026	01/04/2025
<b>Related parties</b>	<b>1,155,061,935</b>	<b>7,482,886,290</b>
Global Electrical Technology Corporation	240,118,406	246,367,111
Tan Tien Automation Technology JSC	270,655,329	4,630,925,555
Global Sitem Co., Ltd	112,196,014	109,826,699
ITD Solutions Corporation	532,092,186	2,492,946,925
Intelnet Corporation	-	2,820,000
<b>Other parties</b>	<b>39,322,217,404</b>	<b>135,054,565,207</b>
VIETNAM DIGITAL TRANSPORT JOINT STOCK COMPANY	6,266,001,756	-
VETC Electronic Toll Collection Co., Ltd	-	66,782,737,696
Viet Nam infrastructure development and finance investment JSC	11,284,066,431	32,771,674,066
Sonadezi Chau Duc JSC	1,721,094,257	5,502,915,540
Phuc Thanh Hung Construction Investment JSC	7,007,326,168	4,626,112,372
194 Construction Investment Corporation JSC	1,120,802,094	3,540,629,149
Others	18,188,928,454	21,830,496,384
<b>Total</b>	<b>40,477,279,339</b>	<b>142,537,451,497</b>

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4. Short-term prepayments to suppliers	31/03/2026	01/04/2025
<b>Related parties</b>	-	-
ITD Solutions Corporation	-	-
<b>Other parties</b>	<b>1,864,691,783</b>	<b>5,823,955,191</b>
Railway College	742,153,927	742,153,927
KPY INTERIOR ARCHITECTURE COMPANY LIMITED	983,800,707	-
Others	138,737,149	5,081,801,264
<b>Total</b>	<b>1,864,691,783</b>	<b>5,823,955,191</b>

**5. Short-term/ Long-term other receivables**

5a. Short-term receivables	31/03/2026		01/04/2025	
	Original cost	Provision	Original cost	Provision
<b>Related parties</b>	<b>1,168,798,726</b>	<b>(405,600,000)</b>	<b>1,191,792,775</b>	<b>(405,600,000)</b>
Tan Tien Automation Technology JSC	73,994,875	-	359,530,601	-
Global Electrical Technology Corporation	421,063,315	-	283,525,529	-
Tien Phong Investment Technology Solution Corporation	80,897,961	-	81,051,000	-
Global Sitem Co., Ltd	187,242,575	-	62,085,645	-
Intelnet Corporation	405,600,000	(405,600,000)	405,600,000	(405,600,000)
<b>Receivables from other organizations and individuals</b>	<b>922,557,945</b>	<b>-</b>	<b>741,948,262</b>	<b>-</b>
Mortgage, deposits	120,101,497	-	425,257,586	-
Advances	11,667,900	-	14,952,080	-
Others	790,788,548	-	301,738,596	-
<b>Total</b>	<b>2,091,356,671</b>	<b>(405,600,000)</b>	<b>1,933,741,037</b>	<b>(405,600,000)</b>

**5b. Long-term receivables**

	31/03/2026		01/04/2025	
Receivables from other organizations	Original cost	Provision	Original cost	Provision
Mortgage, deposits	106,251,234	-	-	-
<b>Total</b>	<b>106,251,234</b>	<b>-</b>	<b>-</b>	<b>-</b>

**6. Doubtful debts**

	31/03/2026		01/04/2025	
	Original cost	Recoverable value	Original cost	Recoverable value
<b>Related parties</b>	<b>405,600,000</b>	<b>0</b>	<b>408,420,000</b>	<b>0</b>
Intelnet Corporation	405,600,000	-	408,420,000	-
<b>Other parties</b>	<b>12,635,468,688</b>	<b>33,000,000</b>	<b>79,803,692,024</b>	<b>1,045,589,097</b>
VEVC Electronic Toll Collection Co., Ltd	-	-	66,782,737,696	1,045,589,097
Bang Duong Investment Construction Commerce Co., Ltd	3,896,814,588	-	3,896,814,588	-
715 JSC	2,196,346,285	-	2,196,346,285	-
PETROVIETNAM MACHINERY - TECHNOLOGY JOINT STOCK COMPANY	1,498,441,178	-	1,498,441,178	-
BOT Pha Lai JSC	1,385,978,571	-	1,585,978,571	-
HUNG THANG INVESTMENT JOINT STOCK COMPANY	1,364,038,842	-	1,364,038,842	-
Other parties	2,293,849,224	33,000,000	2,479,334,864	-
<b>Total</b>	<b>13,041,068,688</b>	<b>33,000,000</b>	<b>80,212,112,024</b>	<b>1,045,589,097</b>

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

	31/03/2026	01/04/2025
<b>01/04/2025</b>	79,166,522,927	85,287,118,417
Reversal of provision for doubtful debts	66,191,454,239	7,648,041,350
Write-off	-	366,026,993
Additional Provision	33,000,000	1,893,472,853
<b>Closing balance</b>	<b>13,008,068,688</b>	<b>79,166,522,927</b>

**7. Inventories**

	31/03/2026		01/04/2025	
	Original cost	Provision	Original cost	Provision
Cost for work in process	3,170,494,776	-	23,495,102,021	(12,219,575,975)
Purchased goods in transit	-	-	553,848,000	-
Goods	579,394,000	(322,494,000)	1,041,762,442	(243,178,604)
<b>Total</b>	<b>3,749,888,776</b>	<b>(322,494,000)</b>	<b>25,090,712,463</b>	<b>(12,462,754,579)</b>

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

	31/03/2026	01/04/2025
Instrument and tools	920,450	17,291,668
Insurance expense	9,565,965	16,665,908
Other expenses	153,261,853	77,483,465
<b>Total</b>	<b>163,748,268</b>	<b>111,441,041</b>

**8b. Long-term prepaid expenses**

	31/03/2026	01/04/2025
Prepare expense	3,037,599,023	-
Instrument and tools	29,187,332	33,194,456
Other expenses	78,803,720	-
<b>Total</b>	<b>3,066,786,355</b>	<b>33,194,456</b>

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9. Tangible fixed assets	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
	<b>Historical cost</b>				
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
<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>					
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	1,703,217,900	-	292,349,554	14,079,978	2,009,647,432
Liquidation, disposal	-	-	(1,919,578,182)	-	(1,919,578,182)
<b>Ending balance</b>	<b>24,184,942,178</b>	<b>17,382,379,853</b>	<b>496,136,389</b>	<b>502,455,825</b>	<b>42,565,914,245</b>
<b>Carrying amount</b>					
Opening balance	27,819,225,382	-	774,389,983	-	28,593,615,365
<b>Ending balance</b>	<b>26,116,007,482</b>	<b>-</b>	<b>1,812,189,884.00</b>	<b>31,999,939</b>	<b>27,960,197,305</b>
<b>10. Intangible fixed assets</b>					
<b>Historical cost</b>					
Opening balance	24,053,529,245	-	717,768,000	24,771,297,245	
Depreciation decrease due to asset disposal	-	-	-	-	
Purchase in the period	-	-	-	-	
<b>Ending balance</b>	<b>24,053,529,245</b>	<b>-</b>	<b>717,768,000</b>	<b>24,771,297,245</b>	
<b>Accumulated depreciation</b>					
Opening balance	11,101,300,947	-	203,367,600	11,304,668,547	
Depreciation in the period	767,665,836	-	143,553,600	911,219,436	
<b>Ending balance</b>	<b>11,868,966,783</b>	<b>-</b>	<b>346,921,200</b>	<b>12,215,887,983</b>	
<b>Carrying amount</b>					
Opening balance	12,952,228,298	-	478,512,000	13,466,628,698	
<b>Ending balance</b>	<b>12,184,562,462</b>	<b>-</b>	<b>370,846,800</b>	<b>12,555,409,262</b>	

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**11. Short-term trade payables**

	31/03/2026	01/04/2025
<b>Related parties</b>	<b>4,561,500,309</b>	<b>2,159,459,342</b>
Global Electrical Technology Corporation	15,017,356	3,517,804
ITD solutions corporation	4,546,482,953	2,141,967,571
Global Sitem Co., Ltd	-	13,973,967
<b>Other parties</b>	<b>5,408,780,293</b>	<b>7,528,515,708</b>
VVT TECHNOLOGY JOINT STOCK COMPANY	3,956,677,200	-
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	505,814,789	6,582,227,404
<b>Total</b>	<b>9,970,280,602</b>	<b>9,687,975,050</b>

**12. Short-term prepayments from customers**

	31/03/2026	01/04/2025
<b>Related parties</b>	-	-
<b>Other parties</b>	<b>2,325,852,289</b>	<b>6,836,182,972</b>
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
Sun Airport Joint Stock Company	1,476,475,779	0
Others	0	6,154,727,240
<b>Total</b>	<b>2,325,852,289</b>	<b>6,836,182,972</b>

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**13. Tax and receivables from state budget**

	01/04/2025		Incurred in the period		31/03/2026	
	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	-	-	3,140,057,701	-	3,140,057,701	-
Personal income tax	44,952,518	-	2,661,993,192	2,642,892,837	64,052,873	-
Business license tax	-	-	-	-	-	-
Fees, charges and other payables	-	-	-	-	-	-
<b>Total</b>	<b>44,952,518</b>	<b>-</b>	<b>7,312,127,213</b>	<b>4,152,969,157</b>	<b>3,204,110,574</b>	<b>-</b>

**Value-Added Tax (VAT)**

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

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

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<b>14. Payable to Employees</b>	<b>31/03/2026</b>	<b>01/04/2025</b>
Salaries and Bonuses Payable to Employees	-	3,372,991,107
<b>Total</b>	<b>-</b>	<b>3,372,991,107</b>

<b>15. Short-term accrued expenses</b>	<b>31/03/2026</b>	<b>01/04/2025</b>
Accrued Service expenses	143,212,271	100,000,000
Accrued Estimated Loan Interest Expenses	-	156,998,545
<b>Total</b>	<b>143,212,271</b>	<b>256,998,545</b>

<b>16. Other payables</b>		
<b>16a. Short-term other payables</b>	<b>31/03/2026</b>	<b>01/04/2025</b>
<b>Related parties</b>	<b>-</b>	<b>2,835,540</b>
Tan Tien Automation Technology JSC	-	2,835,540
Global Electrical Technology Corporation	-	-
<b>Other parties</b>	<b>591,018,618</b>	<b>418,577,910</b>
Other payables	305,615,178	133,174,470
Received Deposits, Security Deposits	285,403,440	285,403,440
<b>Total</b>	<b>591,018,618</b>	<b>421,413,450</b>

<b>16b. Long-term other payables</b>	<b>31/03/2026</b>	<b>01/04/2025</b>
<b>Related parties</b>	<b>-</b>	<b>-</b>
<b>Other parties</b>	<b>501,042,500</b>	<b>195,200,000</b>
Received Deposits, Security Deposits	501,042,500	195,200,000
<b>Total</b>	<b>501,042,500</b>	<b>195,200,000</b>

**17. Short-term/Long-term Borrowings and Financial Lease Liabilities**

*17a. Short-term borrowings*

	31/03/2026		01/04/2025	
	Value	Recoverable value	Value	Recoverable value
<i>Short-term borrowing from Bank</i>	-	-	<i>19,868,672,844</i>	<i>19,868,672,844</i>
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
<i>Short-term borrowing from others</i>	-	-	<i>7,000,000,000</i>	<i>7,000,000,000</i>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>26,868,672,844</b>	<b>26,868,672,844</b>

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	31/03/2026
Short-term borrowing from Bank	19,868,672,844	5,412,687,225	25,281,360,069	-
Short-term borrowing from others	7,000,000,000	-	7,000,000,000	-
<b>Total</b>	<b>26,868,672,844</b>	<b>5,412,687,225</b>	<b>32,281,360,069</b>	<b>-</b>

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**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:

<b>01/04/2025</b>	<b>577,278,473</b>
Provision allocation	27,644,915
Amount utilized	(51,500,000)
Reversal of provision	(358,956,008)
<b>31/03/2026</b>	<b>194,467,380</b>

**18b. Long-term provision for payables**

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

<b>01/04/2025</b>	<b>2,483,499,454</b>
Provision allocation	101,828,648
Amount utilized	(103,610,542)
Reversal of provision	(1,644,109,537)
<b>31/03/2026</b>	<b>837,608,023</b>

**19. Bonus, welfare fund**

<b>01/04/2025</b>	<b>1,805,524,991</b>
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.	415,762,487
Expenditures and settlement of fund usage during the period	(1,387,619,985)
<b>31/03/2026</b>	<b>1,374,990,457</b>

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**20. Owner's equity**

*20.a Changes in owner's equity*

	Contributed capital	Other capital	Development and investment fund	Retained earnings	Total
<b>Beginning balance of the previous period</b>	<b>245,335,910,000</b>	<b>(721,880,000)</b>	-	<b>(18,711,323,912)</b>	<b>225,902,706,088</b>
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)
<b>Ending balance of the previous period</b>	<b>245,335,910,000</b>	<b>(721,880,000)</b>	-	<b>18,830,820,849</b>	<b>263,444,850,849</b>
<b>Beginning balance of the current period</b>	<b>245,335,910,000</b>	<b>(721,880,000)</b>	-	<b>18,830,820,849</b>	<b>263,444,850,849</b>
Dividend payment in shares	17,114,040,000	-	-	(17,114,040,000)	-
Net profit for the period	-	-	-	72,808,746,582	72,808,746,582
Interim dividends paid during the year	-	-	-	(26,172,807,000)	(26,172,807,000)
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)
<b>Ending balance of the current period</b>	<b>262,449,950,000</b>	<b>(721,880,000)</b>	-	<b>47,646,348,749</b>	<b>309,374,418,749</b>

**20 b. Shares**

Quantity of Authorized issuing shares	31/03/2026	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	-	-

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

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
<i>Total revenue</i>	14,451,348,015	81,290,893,400	86,494,147,067	149,495,758,810
- Revenue from sales of goods	9,388,184,114	71,763,962,764	67,706,810,854	126,785,418,311
- Revenue from rendering of services	5,063,163,901	9,526,930,636	18,787,336,213	22,710,340,499
<b>Net revenue</b>	<b>14,451,348,015</b>	<b>81,290,893,400</b>	<b>86,494,147,067</b>	<b>149,495,758,810</b>

**2. Cost of goods sold**

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
Cost of merchandise sold	7,868,610,522	49,770,618,992	70,443,385,845	99,339,494,021
Cost of services	3,825,970,882	4,545,917,166	14,185,745,693	10,555,499,682
Provision/(Reversal) for devaluation of inventories	256,900,001	(211,724,655)	(12,140,260,579)	(361,320,692)
<b>Total</b>	<b>11,951,481,405</b>	<b>54,104,811,503</b>	<b>72,488,870,959</b>	<b>109,533,673,011</b>

**3. Financial income**

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
Term deposits	795,207,011	186,799,951	942,303,865	330,318,840
Demand deposits interest	3,799,646	1,862,785	11,373,849	19,615,734
Dividends or profits received	2,852,430,000	3,130,760,000	12,302,270,000	17,162,897,048
Unrealised exchange gain	8,888,967	6,084,571	2,804,396	6,084,571
Others	-	-	-	82,461,305
<b>Total</b>	<b>3,660,325,624</b>	<b>3,325,507,307</b>	<b>13,258,752,110</b>	<b>17,601,377,498</b>

**4. Financial expenses**

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
Interest expense	4,404,494	446,200,400	158,680,057	1,672,246,682
Realise exchange loss	-	-	-	-
Unrealise exchange loss	-	-	-	4,091,362
Provisions for impairment loss from investments	(162,000,000)	2,787,000,000	1,212,000,000	2,685,100,000
<b>Total</b>	<b>(157,595,506)</b>	<b>3,233,200,400</b>	<b>1,370,680,057</b>	<b>4,361,438,044</b>

**5. Selling expenses**

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
Staff expenses	-	-	-	6,725,044,376
Tools and supplies expenses	-	1,431,000	1,159,259	156,298,534
Warranty expenses	-	114,510,798	-	233,488,874
Depreciation expenses	-	-	-	7,499,997
Expenses of outsourcing services	6,599,612	90,470,345	233,311,246	596,253,324
Others	1,652,274	91,148,749	3,801,434	311,867,127
<b>Total</b>	<b>8,251,886</b>	<b>297,560,892</b>	<b>238,271,939</b>	<b>8,030,452,232</b>

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**6. General and administration expenses**

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
Staff expenses	2,972,877,568	4,935,715,361	8,234,068,096	11,531,969,852
Tools and supplies expenses	77,121,463	12,492,114	198,556,795	129,819,178
Depreciation expenses	132,068,661	76,645,767	435,903,154	374,750,035
Expenses of outsourcing services	535,372,944	518,008,104	9,064,307,137	1,982,396,560
Others	(1,386,548,537)	(2,079,515,168)	(65,658,053,915)	(5,303,893,110)
<b>Total</b>	<b>2,330,892,099</b>	<b>3,463,346,178</b>	<b>(47,725,218,733)</b>	<b>8,715,042,515</b>

**7. Other income**

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
Gain from liquidation, disposal of fixed assets	-	1,818,180	586,363,637	4,545,453
Others	1,756,383,414	916,304,590	2,033,631,653	2,394,546,252
<b>Total</b>	<b>1,756,383,414</b>	<b>918,122,770</b>	<b>2,619,995,290</b>	<b>2,399,091,705</b>

**8. Other expenses**

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
Others	-	5	51,485,962	431,065,984
<b>Total</b>	<b>-</b>	<b>5</b>	<b>51,485,962</b>	<b>431,065,984</b>

**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 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
Raw materials	77,121,463	13,923,114	191,358,573	286,117,712
Labour expenses	2,982,506,401	4,935,715,361	8,269,394,346	18,269,622,643
Depreciation expenses	753,629,589	694,366,701	2,920,866,868	3,001,079,313
Expenses of outsourcing services	8,653,087,277	3,090,090,351	38,193,891,470	11,979,501,912
Other expenses in cash	(1,402,411,689)	(1,376,529,837)	(65,737,257,821)	(3,593,561,714)
<b>Công</b>	<b>11,063,933,041</b>	<b>7,357,565,690</b>	<b>-16,161,746,564</b>	<b>29,942,759,866</b>

**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.

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**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 31/03/2026	Accumulated to 31/03/2025
Mai Hoai An	Chairman of BOD	743,736,636	91,900,000
Nguyen Huu Dung	Vice chairman of BOD	119,787,765	82,900,000
Nguyen Ngoc Trung	General Director and Member of the BOD	2,510,787,765	82,900,000
Nguyen Vinh Thuan	Permanent Vice chairman of BOD (Resigned from 26 June, 2025)	56,001,689	1,520,844,985
Dinh The Hien	Member of the BOD	112,859,073	49,000,000
Trinh Thi Thuy Lieu	Head of the Board of Supervision (Resigned from 26 June, 2025)	56,001,689	58,100,000
Do Thi Thu Ha	Director of Internal Control	1,008,035,250	644,912,500
Tran Thi Thu Tam	Member of the Board of Supervision (Resigned from 26 June, 2025)	40,286,921	48,900,000
Nguyen Minh Hoan	Chief Accountant (Appointed from 09 Sep, 2025)	274,681,818	-
Vo Xuan Vinh	Member of the BOD (Appointed from 26 June, 2025)	49,000,000	-
<b>Total</b>		<b>4,971,178,606</b>	<b>2,579,457,485</b>

**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

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

	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
<b>Global Sitem Co., Ltd</b>		
Leasing of warehouses and office space	934,270,790	883,485,874
Leasing of warehouses and office space	-	-
Welfare fund transferred to the parent company	162,970,000	58,138,000
Receivables from shared expenses	169,745,380	166,114,362

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

	Accumulated from 01/04/2025 to 31/03/2026	Accumulated from 01/04/2024 to 31/03/2025
<b>Global Electrical Technology Corporation</b>		
Purchase of goods and services	41,739,992	508,252,620
Leasing of warehouses and office space	2,344,571,806	2,226,923,896
Receiving dividends	-	-
Welfare fund transferred to the parent company	374,602,000	-
Borrowing money	-	2,000,000,000
Repaying borrowed money	-	15,000,000,000
Interest payable on borrowings	-	443,936,987
Receivables from shared expenses	204,203,867	218,243,048
Payables for shared expenses	-	2,102,220
<b>ITD Solutions Corporation</b>		
Purchase of goods and services	30,748,890,947	25,199,810,854
Leasing of warehouses and office space	2,790,590,276	651,519,573
Sale of goods and services	128,160,800	5,353,002,644
Receivables from shared expenses	439,501,572	4,805,000
Welfare fund transferred to the parent company	-	81,051,000

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**Tan Tien Automation Technology JSC**

Receiving dividends	-	-
Sale of goods and services	-	4,240,000,000
Leasing of warehouses and office space	1,797,025,066	1,686,054,144
Leasing of warehouses and office space	-	359,530,601
Purchase of goods and services	20,105,556	-
Receivables from shared expenses	80,584,853	60,727,386
Payables for shared expenses	-	5,874,000
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	1,797,025,066	435,414,587
Purchase of goods and services	20,105,556	45,815,000
Lending	-	500,000,000
Collect money from lending	-	600,000,000
Borrowing money	-	4,000,000,000
Repaying borrowed money	-	4,000,000,000
Interest payable on borrowings	-	34,520,548
Receivables from shared expenses	-	12,660,000

**ITD Global Corporation**

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

Receivables from shared expenses	15,902,778	-
Receiving dividends	12,302,270,000	12,445,338,000

**BESTARION SOFTWARE JSC**

Receivables from shared expenses	15,902,778	-
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**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

**2a. Business sector**

Revenue and gross profit structure by business sector from 01/04/2025 to 31/03/2026

Business sector	Revenue	Cost of goods	Gross profit
Infrastructure - Transportation	55,275,607,677	50,501,089,536	4,774,518,141
Telecommunications - Information Technology	15,949,761,135	15,375,485,971	574,275,164
Other Sectors	15,268,778,255	6,612,295,452	8,656,482,803
<b>Total</b>	<b>86,494,147,067</b>	<b>72,488,870,959</b>	<b>14,005,276,108</b>

**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, 28 April 2026

**General Director**



Nguyen Ngoc Trung