ITD TECHNOLOGY CORPORATION
www.itd.com.vn

iTDCORP

STOCK SYMBOL: ITD

CONSOLIDATED FINANCIAL STATEMENTS

From 01/04/2026 to 30/06/2026

CONSOLIDATED FINANCIAL STATEMENTS

(Full form)

As at 30/06/2026

Currency: VNĐ

	ITEMS	Code	Note	30/06/2026	01/04/2026
A	**CURRENT ASSETS**	**100**		**486,878,814,283**	**457,684,618,038**
I.	**Cash and cash equivalents**	**110**	V.01	**112,699,641,306**	**65,934,893,420**
1.	Cash	111		34,781,195,199	29,341,244,922
2.	Cash equivalents	112		77,918,446,107	36,593,648,498
II	**Short-term financial investments**	**120**	V.02	**79,094,128,074**	**74,961,290,106**
1.	Held for trading Securities	121	0	-	-
2.	Provision for devaluation of held for trading securitiesh (*)	122	0	-	-
1.	Held-to-maturity investments	123		79,094,128,074	74,961,290,106
II	**Short-term receivables**	**130**		**234,158,920,624**	**258,095,259,812**
1.	Short-term trade receivables	131	V.03	115,254,449,163	247,878,803,363
2.	Short-term repayments to suppliers	132	V.04	76,100,225,843	18,081,277,177
3.	Short-term intra-company receivables	133		-	-
4.	Receivables based on stages of construction contract schedule	134		-	-
5.	Other short-term receivables	135	V.05	63,531,645,717	12,862,579,371
6.	Provision for short-term doubtful debts	136	V.06	(20,727,400,099)	(20,727,400,099)
7.	Shortage of assets awaiting resolution	139	V.07	-	-
IV.	**Inventories**	**140**	V.08	**52,201,737,686**	**51,462,079,962**
1.	Inventories	141		58,844,499,363	58,104,841,639
2.	Provision for devaluation of inventories (*)	142		(6,642,761,677)	(6,642,761,677)
V.	**Other short-term assets**	**160**	V.09	**8,724,386,593**	**7,231,094,738**
1.	Short-term prepaid expenses	161		1,881,985,570	757,514,848
2.	Deductible VAT	162		6,751,843,969	6,383,022,836
3.	Tax and other receivables from the State	163		90,557,054	90,557,054
4.	Government bond trading transaction	164		-	-
5.	Other current assets	165		-	-
B	**NON-CURRENT ASSETS**	**200**		**128,196,232,930**	**129,719,260,566**
I.	**Long-term receivables**	**210**	V.06	**1,575,312,614**	**1,563,282,134**
1.	Long-term lending receivables	211		-	-
2.	Other long-term receivables	212		-	-
3.	Working capital provided to sub-units	213		-	-
4.	Intra-company non-current receivables	214		-	-
5.	Other non-current receivables	215		1,575,312,614	1,563,282,134
6.	Provision for non-current doubt debts	216		-	-
II.	**Fixed assets**	**220**		**63,380,402,167**	**64,940,733,894**
1.	Tangible fixed assets	221	V.10	50,292,662,751	51,544,360,302
-	*Historical cost*	222		108,945,295,962	108,698,071,688
-	*Accumulated depreciation*	223		(58,652,633,211)	(57,153,711,386)
2.	Finance lease fixed assets	224		-	-
-	*Historical cost*	225		-	-
-	*Accumulated depreciation*	226		-	-
3.	Intangible fixed assets	227	V.11	13,087,739,416	13,396,373,592
-	*Historical cost*	228		27,050,899,846	26,998,899,846
-	*Accumulated depreciation*	229		(13,963,160,430)	(13,602,526,254)
III	**Investment property**	**230**	V.10	-	-
-	*Historical cost*	231		-	-
-	*Accumulated depreciation*	232		-	-

Consolidated Statement of Financial Position (Continued)

	ITEMS	Code	Note	30/06/2026	01/04/2026
IV.	**Non-current property in progress**	**250**		**3,092,638,697**	**628,309,457**
1.	Non-current work in progress	251		-	-
2.	Construction in progress	252		3,092,638,697	628,309,457
V.	**Non-current financial investments**	**260**		**100,000,000**	**100,000,000**
1.	Investments in subsidiaries	261		-	-
2.	Investments in associates and joint-ventures	262	V.02	-	-
3.	Investments in equity of other entities	263	V.02	7,367,100,000	7,367,100,000
4.	Provision for loss on investments in other companies in long-term	264		(7,367,100,000)	(7,367,100,000)
5.	Held to maturity investments	265		100,000,000	100,000,000
VI.	**Other non-current assets**	**270**		**60,047,879,452**	**62,486,935,081**
1.	Long-term Deferred Expenses	271		5,596,083,840	5,952,589,289
2.	Deferred income tax assets	272	V.12	548,121,482	557,453,424
3.	Non-current equipment, supplies and spare parts for replacement	273		-	-
4.	Other non-current assets	274		-	-
VII.	**Goodwill**	**269**	V.13	**53,903,674,130**	**55,976,892,368**
	TOTAL ASSETS(270 = 100 + 200)	**270**		**615,075,047,213**	**587,403,878,604**
A	**LIABILITIES**	**300**		**175,900,746,902**	**131,878,837,104**
I.	**Current liabilities**	**310**		**167,579,425,301**	**122,935,058,297**
1.	Current trade payables	311	V.14	18,463,230,591	34,749,360,842
2.	Current deferred revenue	312	V.15	90,474,428,493	13,952,271,727
3.	Dividends and profits payable	313		10,237,077,875	5,837,070,825
4.	Tax and payables to the State	314	V.16	5,716,245,712	11,453,552,906
5.	Payables to employees	315		8.715.610.000	17.089.649.769
6.	Current payable expenses	316	V.17	4,031,126,622	5,430,458,115
7.	Intra-Company current payables	317		-	-
8.	Payables based on stages of construction contract schedule	318		-	-
9.	Current unrealized revenue	319	V.18	132,300,000	33,075,000
10.	Other current payables	320	V.19	824,875,031	1,221,892,008
11.	Current loans and finance lease liabilities	321	V.20	22,919,339,151	26,464,772,446
12.	Provision for current payables	322		3,146,418,225	3,729,181,058
13.	Bonus, welfare fund	323		2,918,773,601	2,973,773,601
14.	Price stabilization fund	324		-	-
15.	Government bond purchased for resale	325		-	-
II.	**Non-current liabilities**	**330**		**8,321,321,601**	**8,943,778,807**
1	Non-current trade payables	331		-	-
2	Non-current deferred revenue	332		-	-
3	Long-term taxes and payables to the State	333		-	-
4	Long-term accrued expenses	334		-	-
5	Internal payables on business capital	335		-	-
6	Long-term internal payables	336		-	-
7	Long-term deferred revenue	337		-	-
8	Other non-current payables	338		452,239,313	501,042,500
9	Non-current loans and finance lease liabilities	339		-	-
10	Convertible Bonds	340		-	-
11	Preference stocks	341		-	-
12	Deferred income tax payable	342		4,407,857,000	4,042,200,000
13	Provision for non-current payables	343		3,461,225,288	4,400,536,307
14	Science and technology development fund	344		-	

Consolidated Statement of Financial Position (Continued)

	ITEMS	Code	Note	30/06/2026	01/04/2026
B -	**OWNER'S EQUITY (400 = 410 + 430)**	**400**		**439,174,300,311**	**455,525,041,500**
I.	**Owners' equity**	**410**	**V.21**	**439,174,300,311**	**455,525,041,500**
1.	Share capital	411		262,449,950,000	262,449,950,000
	Voting common shares	411a		262,449,950,000	262,449,950,000
	Preferred shares	411b		-	-
2.	Share premium	412		-	-
3.	Conversion option on convertible bonds	413		-	-
4.	Owners' other capital	414		4,100,100,000	4,100,100,000
5.	Treasury shares	415		(721,880,000)	(721,880,000)
6.	Differences upon asset revaluation	416		-	-
7.	Exchange rate differences	417		-	-
8.	Development investment fund	418		-	-
9.	Other equity fund	419		-	-
10.	Retained earnings	420		77,951,207,174	77,802,734,791
	RE accumulated till the end of the previous year	421a		*77,770,871,563*	*33,062,327,251*
	RE of the current year	421b		*180,335,611*	*44,740,407,540*
12.	Construction investment fund	422		-	-
5.	Non – Controlling interest	429		95,394,923,137	111,894,136,709
II.	**Other funds**	430		-	-
1.	Funds	431		-	-
2.	Funds that form fixed assets	432		-	-
	TOTAL CAPITAL (440 = 300 + 400)	**440**		**615,075,047,213**	**587,403,878,604**

Ho Chi Minh City, 27 July 2026

Preparer	Person in Charge of Accounting	Chief Executive Officer
Vu Thi Nu	Vu Thi Nu	Nguyen Huu Dung

CÔNG TY CỔ PHẦN CÔNG NGHỆ ITD

ITD TECHNOLOGY CORPORATION
Address: 4th Floor, ITD Building, No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City, Vietnam
CONSOLIDATED FINANCIAL STATEMENTS
For the accounting period from 01/04/2026 to 30/06/2026 of the fiscal year ended as at 31/03/2027

CONSOLIDATED STATEMENT OF INCOME

(Full form)

Currency: VND

ITEMS	Code	Note	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025	Accumulated from 01/04/2026 to 30/06/2026	Accumulated from 01/04/2025 to 30/06/2025
1. Revenue from sales of goods and rendering of	01	VI.1	155,651,633,994	97,999,154,813	155,651,633,994	97,999,154,813
2. Revenue deductions	02	VI.1	-	-	-	-
3. Net revenue from sales of goods and rendering of	10	VI.1	155,651,633,994	97,999,154,813	155,651,633,994	97,999,154,813
4. Cost of goods sold	11	VI.3	123,330,625,699	65,971,866,313	123,330,625,699	65,971,866,313
5. Gross profit from sales of goods and rendering of	20		32,321,008,295	32,027,288,500	32,321,008,295	32,027,288,500
6. Gain/loss on the sale or disposal of investment	20		-	-	-	-
7. Financial income	21	VI.2	3,342,855,325	1,137,409,447	3,342,855,325	1,137,409,447
8. Financial expenses	22	VI.2	916,012,109	1,813,076,872	916,012,109	1,813,076,872
- In which: Interest expense	23		686,442,117	1,225,567,749	686,442,117	1,225,567,749
9. Share of joint ventures and associates' profit or loss	24		-	-	-	-
10. Selling expenses	25	VI.5	11,388,741,460	10,903,347,807	11,388,741,460	10,903,347,807
11. General administrative expenses	26	VI.6	14,714,220,686	13,315,677,670	14,714,220,686	13,315,677,670
12. Net profit from operating activities	30		8,644,889,365	7,132,595,598	8,644,889,365	7,132,595,598
13. Other income	31	VI.7	770,536,693	46,385,512	770,536,693	46,385,512
14. Other expenses	32	VI.8	380,778,388	7,659,488	380,778,388	7,659,488
15. Other profit	40		389,758,305	38,726,024	389,758,305	38,726,024
16. Total net profit before tax	50		9,034,647,670	7,171,321,622	9,034,647,670	7,171,321,622
17. Current corporate income tax expense	51		2,607,411,299	1,760,087,130	2,607,411,299	1,760,087,130
18. Deferred corporate income tax expense	52		6,900,747	6,336,747	6,900,747	6,336,747
19. Profit after corporate income tax	60		6,420,335,624	5,404,897,745	6,420,335,624	5,404,897,745
20. Profit after tax attributable to owners of the Parent	61		180,335,611	3,496,110	180,335,611	3,496,110
21. Profit after tax attributable to non-controlling interest	62		6,240,000,013	5,401,401,635	6,240,000,013	5,401,401,635
22. Basic earnings per share (*)	70	VI.9	7.00	(74.00)	7.00	(74.00)

Ho Chi Minh City, 27 July 2026

Preparer	Person in Charge of Accounting	Chief Executive Officer
Vu Thi Nu	Vu Thi Nu	Nguyen Huu Dung

CONSOLIDATED STATEMENT OF CASH FLOWS

(Full form)
(Under indirect method)
From 01/04/2026 to 30/06/2026

Currency: VND

	ITEM	Code	Note	Accumulated from 01/04/2026 to 30/06/2026	Accumulated from 01/04/2025 to 30/06/2025
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**				
1.	**Profit before tax**	**01**		**9,034,647,670**	**7,171,321,622**
2.	**Adjustments for:**				
-	Depreciation and amortization of fixed assets and investment properties	02		1,863,680,985	1,722,682,378
-	Provisions	03		(1,156,416,852)	(914,349,804)
-	Exchange gains, losses from retranslation of monetary items denominated in foreign currency	04		52,550,591	6,414,678
-	Gains or losses from investment	05		(3,086,546,528)	(585,670,735)
-	Interest expense	06		571,503,385	1,225,567,749
-	Other adjustments	07		2,073,218,236	2,073,218,236
3.	**Operating profit before changes in working capital**	**08**		**9,352,637,487**	**10,699,184,124**
-	Increase or decrease in receivables	09		42,147,864,009	178,635,192,672
-	Increase or decrease in inventories	10		(727,501,724)	(35,365,181,968)
-	Increase or decrease in payables	11		33,847,782,190	(25,388,069,327)
-	Increase or decrease in prepaid expenses	12		(767,965,273)	(2,773,565,181)
-	Increase, decrease in trading securities	13		-	-
-	Interest paid	14		(431,081,381)	(1,528,327,142)
-	Corporate income tax paid	15		(6,325,921,504)	(8,588,857,343)
-	Other cash receipts from operating activitiess	16		(4,172,686,589)	-
-	Other payments on operating activities	17		(2,781,239,240)	(267,933,400)
	Net cash flow from operating activities	***20***		***70,141,887,975***	***115,422,442,435***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**				
1.	Purchase or construction of fixed assets and and other long-term assets	21		(303,349,274)	(202,122,553)
2.	Proceeds from disposals of fixed assets and other long-term assets	22		2,916,666	48,229,917
3.	Lendings and purchase of debt instruments from other entities	23		(40,867,388,994)	(14,040,047,718)
4.	Collection of lendings and resale of debt instrument of other entities	24		38,234,551,026	17,610,499,959
5.	Equity investments in other entities	25		-	(5,335,550,000)
6.	Proceeds from equity investment in other entities	26		-	-
7.	Interest and dividend received	27		2,944,689,381	671,303,048
	Net cash flow from investing activities	***30***		***11,418,805***	***(1,247,687,347)***

	ITEM	Code	Note	Accumulated from 01/04/2026 to 30/06/2026	Accumulated from 01/04/2025 to 30/06/2025
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**				
1.	Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2.	Repayment of capital contributions and repurchase stock issued	32		-	-
2.	Proceeds from borrowings	33		490,860,000	58,949,297,666
3.	Repayment of principal	34		(5,536,293,295)	(171,340,409,679)
4.	Payments for principal of finance leaser	35		-	-
5.	Dividends or profits paid to owners	36		(18,380,794,550)	(3,512,680,000)
	Net cash flow from financing activities	***40***		***(23,426,227,845)***	***(115,903,792,013)***
	Net cash flows in the year	**50**		**46,727,078,935**	**(1,729,036,925)**
	Cash and cash equivalents at the beginning of the year	**60**	**V.01**	**65,934,893,420**	**63,047,052,084**
	Effect of exchange rate fluctuations	61		37,668,951	(6,414,678)
	Cash and cash equivalents at the end of the year	**70**	**V.01**	**112,699,641,306**	**61,311,600,481**

Ho Chi Minh City, 27 July 2026

Preparer	**Person in Charge of Accounting**	**Chief Executive Officer**
Vu Thi Nu	**Vu Thi Nu**	**Nguyen Huu Dung**

M.S.D.N: 0301 ... CÔNG TY CỔ PHẦN CÔNG NGHỆ ITD P. TÂN THUẬN - TP. HỒ CHÍ MINH

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

I. GENERAL INFORMATION OF THE COMPANY

1. Forms of Ownership:

ITD Corporation which was established and operates activities under Joint stock company enterprise registeration Certificate No. 0301596604 issued by the Ho Chi Minh City Department of Investment and Planning for the first time on 20 January 1999, 36th re-registered on 15 June 2026.

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

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

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

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

04/ Global Electrical Technology Corporation
+ Address: No. 1 Sang Tao street, Tan Thuan ward, Ho Chi Minh City
+ Ownership interest of the Parent Company: 50,02%

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

06/ Công ty Cổ Phần In No
+ 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%

2. Business field:

- Main business field of the Corporation: Trading, service

3. Business activities:

- Constructing highway and railway works;
- Installing industrial equipment, machinery.
- Doing business in real-estate, land use rights of owner, users or leased land.
- Wholesale materials, other installation equipment in building.
- Wholesale electronic, telecommunication equipment, spare parts.
- Retail sales of computers, peripheral devices, software and telecommunications equipment in specialized stores;
- Consignment agency, goods trading agency, and commercial brokerage..

- Maintenance of industrial and residential electrical systems, IT systems, and lightning protection systems. Installation of electromechanical systems for buildings, ventilation systems, heating and air conditioning systems, communication systems, fire protection systems, security systems, and lifting/conveying systems. Execution and installation of anti-corrosion systems for metals.

- Design and installation of industrial and residential electrical systems, IT systems, and lightning protection systems. Design of computer systems, hardware, software, websites, and local network integration..
- Investment consulting for the development and application of advanced technologies in the industry.
- Internet network connection and telephone switchboard installation.
- Trading in training and vocational equipment. Trading in tools, industrial chemical equipment, batteries, accumulators, and chargers. Trading in office equipment, scientific research equipment, and laboratory instruments.
- Trading in security systems, fire alarm systems, burglary alarm systems, and sales monitoring systems.
- Production and trading of IT software.

4. Employees of the Corporation:

- The number of employees of the Corporation was 303 people.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period:

Annual accounting period commences from 01 April and ends as at 31 March.

2. Accounting currency

The Corporation 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. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance

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

2. Declaration of compliance with Accounting Standards and Accounting System

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

3. The applied accounting method:

The company adopts computerized accounting.

IV. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Principles for determining cash and cash equivalents

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

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

2. Accounting policies for inventory:

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

3. Principles for recognizing and depreciating Fixed Assets:

- Recognition Principle: The historical cost of fixed assets includes the purchase price and any related costs necessary to bring the fixed assets into operation.
- Depreciation method for tangible and intangible fixed assets: Depreciation is calculated using the straight-line method in accordance with Decision No. 206/2003/QĐ-BTC dated December 12, 2003, issued by the Ministry of Finance of Vietnam.

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

4. Accounting for financial investments

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

5. Principles for recognizing and capitalizing Borrowing Costs

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

6. Principles for recognizing Accrued enxpenses

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

7. Principles andmethods for recognizing Provisions

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

8. Owner's equity-Funds :

The corporation's business capital includes:

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

9. Treasury Shares

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

10. Dividends

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

11. Principles andmethods for recognizing Revenue

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

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

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

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

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

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

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

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

Transactions denominated in foreign currencies are translated into the functional currency at the exchange rate prevailing on the transaction date. Balances of monetary items denominated in foreign currencies are translated at the exchange rate prevailing at the end
Exchange rate differences arising during the period and from the revaluation of monetary items denominated in foreign currencies at the end of the period are recognized as income or expenses in the period.
Exchange differences are recognized and accounted for in accordance with Circular No. 99/2025/TT-BTC and the relevant Vietnamese Accounting Standards.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSEDIN THE CONSOLIDATED STATEMENT OF FINANCIAL

V.01 Cash and cash equivalents

	30/06/2026	01/04/2026
Cash on hand	-	294,341,027
Cash in bank	34,781,195,199	29,046,903,895
Cash equivalentsn	77,918,446,107	36,593,648,498
Total	**112,699,641,306**	**65,934,893,420**

V.02 Financial Investments

a. *Held to maturity investments*

	30/06/2026	01/04/2026
Short- term	**79,094,128,074**	**74,961,290,106**
- Deposit	79,094,128,074	74,961,290,106
Total	**79,094,128,074**	**74,961,290,106**

b. *Investments in equity of other entities*

	30/06/2026		01/04/2026	
	Original cost	*Provision*	*Original cost*	*Provision*
Investment in Associates	-	-	-	-
Intelnet Corporation	-	-	-	-
Equity Investments in Other Entities	**7,367,100,000**	**(7,367,100,000)**	**7,367,100,000**	**(7,367,100,000)**
Vietnam Digital Transport JSC	*7,367,100,000*	*(7,367,100,000)*	*7,367,100,000*	*(7,367,100,000)*
Total	**7,367,100,000**	**(7,367,100,000)**	**7,367,100,000**	**(7,367,100,000)**

V.03 Short-term trade receivables

	30/06/2026	01/04/2026
Vietnam Digital Transport JSC	6,266,001,756	6,266,001,756
Sonadezi Chau Duc Shareholding Company	1,721,094,257	1,721,094,257
MASAN INDUSTRIAL ONE MEMBER COMPANY LIMITED	3,268,503,370	2,953,871,330
Star Education Co., Ltd	3,092,882,671	3,092,882,671
VIET NAM INFRASTRUCTURE DEVELOPMENT AND FINANCE INVESTMENT JOINT STOCK COMPANY	10,133,219,000	11,284,066,431
PHUC THANH HUNG INVESTMENT JOINT STOCK COMPANY	7,007,326,168	7,007,326,168
Viettel Military Industry and Telecoms Group	-	97,208,475,670
XUAN MAI INVESTMENT AND CONSTRUCTION CORPORATION	819,990,124	1,631,238,947
TRI NAM GROUP JOINT STOCK COMPANY	1,344,438,890	1,881,426,951
Cai Mep Terminal JSC	10,801,523,151	15,801,523,151
Others	70,799,469,776	99,030,896,031
Total	**115,254,449,163**	**247,878,803,363**

V.04 Short-term prepayments to suppliers

	30/06/2026	01/04/2026
Railway College	742,153,927	742,153,927
Sao Nam Integrated Technology JSC	11,524,716,274	11,293,206,274
TOURIFY JOINT STOCK COMPANY	385,977,000	-
Others	63,447,378,642	6,045,916,976
Total	**76,100,225,843**	**18,081,277,177**

V.05 Other receivables

5a *Short-term other receivables*

	30/06/2026		01/04/2026	
Other receivables from other parties	Value	Provision	Value	Provision
Advances	752,898,334	-	1,126,944,479	-
Mortgage, deposits	55,658,348,695	-	5,685,746,106	-

Personal receivables	-	-	-	-
Others	7,120,398,688	(415,600,000)	6,049,888,786	(415,600,000)
Total	**63,531,645,717**	**(415,600,000)**	**12,862,579,371**	**(415,600,000)**

5b *Long-term other receivables*

	30/06/2026		01/04/2026	
Other receivables from other parties	**Value**	**Provision**	**Value**	**Provision**
Mortgage, deposits	1,575,312,614	-	1,563,282,134	-
Others	-	-	-	-
Total	**1,575,312,614**	-	**1,563,282,134**	-

V.06 Doubtful debts

	30/06/2026		01/04/2026	
	Original cost	**Recoverable value**	**Original cost**	**Recoverable value**
Related parties	-	-	-	-
Other parties	**20,760,400,099**	**33,000,000**	**20,760,400,099**	**33,000,000**
VETC Electronic Toll Collection Co., Ltd	-	-	-	-
Star Education JSC	3,092,882,671	-	3,092,882,671	-
715 JSC	2,196,346,285	-	2,196,346,285	-
Bang Duong Investment Construction Commerce Co., Ltd	3,896,814,588	-	3,896,814,588	-
Other	11,574,356,555	33,000,000	11,574,356,555	33,000,000
Total	**20,760,400,099**	**33,000,000**	**20,760,400,099**	**33,000,000**

V.08 Inventories

	30/06/2026		01/04/2026	
	Original cost	**Provision**	**Original cost**	**Provision**
a) Goods in transit	-	-	906,531,883	-
b) Raw materials	2,539,014,101	(1,899,915,505)	2,532,105,339	(1,899,915,505)
c) Work in progress	35,078,182,541	(177,900,909)	34,319,729,815	-
d) Goods	21,227,302,721	(4,564,945,263)	20,346,474,602	(4,742,846,172)
Total	**58,844,499,363**	**(6,642,761,677)**	**58,104,841,639**	**(6,642,761,677)**

V.09 **Prepaid expenses**

a ***Short-term prepaid expenses***	**30/06/2026**	**01/04/2026**
Instrument and tools	170,582,604	241,790,791
Other expenses	1,711,402,966	515,724,057
Total	**1,881,985,570**	**757,514,848**

b ***Long-term prepaid expenses***	**30/06/2026**	**01/04/2026**
Repair expenses	3,318,697,644	3,468,870,533
Instrument and tools	2,019,013,503	2,251,653,174
Other expenses	258,372,693	232,065,582
Total	**5,596,083,840**	**5,952,589,289**

Currency: VND

V.10 Increase/ Decrease tangibale fixed assets

	Buildings	Machinery, equipment	Transportation equipment	Management equipment	Total
Historical cost					
- Beginning balance	**48,231,816,963**	**48,573,770,833**	**8,143,807,997**	**3,748,675,895**	**108,698,071,688**
+ Purchase in the period	-	-	-	219,999,074	219,999,074
+ Other increases	-	-	-	31,350,200	31,350,200
+ Completed construction investment		-	-	-	-
+ Liquidation, disposal		-	-	(4,125,000)	(4,125,000)
+ Other decreases	-	-	-	-	-
- Ending balance	**48,231,816,963**	**48,573,770,833**	**8,143,807,997**	**3,995,900,169**	**108,945,295,962**
Accumulated depreciation					
- Beginning balance	**22,357,335,612**	**27,237,269,461**	**4,379,393,550**	**3,179,712,763**	**57,153,711,386**
+ Depreciation in the period	391,300,758	646,510,023	363,242,007	101,994,037	1,503,046,825
+ Liquidation, disposal	0	-	-	(4,125,000)	(4,125,000)
+ Other decreases	-	-	-	-	-
- Ending balance	**22,748,636,370**	**27,883,779,484**	**4,742,635,557**	**3,277,581,800**	**58,652,633,211**
Carrying amount					
- Beginning balance	25,874,481,351	21,336,501,372	3,764,414,447	568,963,132	51,544,360,302
- Ending balance	**25,483,180,593**	**20,689,991,349**	**3,401,172,440**	**718,318,369**	**50,292,662,751**

V.11 Increase/ Decrease intangibale fixed assets

	Copyright	Land use rights	Computer softwares	Total
Historical cost				
- Beginning balance	-	**24,053,529,245**	**2,945,370,601**	**26,998,899,846**
+ Purchase in the period	-	-	52,000,000	52,000,000
- Ending balance	-	**24,053,529,245**	**2,997,370,601**	**27,050,899,846**
Accumulated depreciation				
- Beginning balance	-	11,878,966,779	**1,723,559,475**	**13,602,526,254**
+ Depreciation in the period	-	**191,916,459**	168,717,717	360,634,176
+ Liquidation, disposal	-	-	-	-
+ Other decreases	-	-	-	-
- Ending balance	-	**12,070,883,238**	**1,892,277,192**	**13,963,160,430**
- Beginning balance	-	12,174,562,466	1,221,811,126	13,396,373,592
- Ending balance	-	**11,982,646,007**	**1,105,093,409**	**13,087,739,416**

V.12 Deferred income tax assets

Deferred income tax assets are recognized

	01/04/2026	Recognized in the profit or loss for the period.	30/06/2026
Deferred tax assets related to deductible temporary differences:			
ITD Building	48,305,223	6,900,742	41,404,481
Unemployment benefits	73,131,401	-	73,131,401
Others	436,016,800	2,431,200	433,585,600
Total	***557,453,424***	***9,331,942***	***548,121,482***

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

V.13 Goodwill

Goodwill arises from purchasing Larion Consulting and Software Development JSC.

	Historical cost	Allocated amount	Carrying amount
Beginning balance	82,928,729,434	26,951,837,066	55,976,892,368
Allocation in the period	-	2,073,218,238	(2,073,218,238)
Ending balance	**82,928,729,434**	**29,025,055,304**	**53,903,674,130**

V.14 Short-term trade payables

	30/06/2026	01/04/2026
Other parties		
194 Vietnam Development Investment Consultant Group JSC	260,506,664	260,506,664
VVT Technology JSC	3,956,677,200	3,956,677,200
Erico Products Australia Pty Ltd	3,344,928,667	1,091,473,154
DONG XUYEN PORT JOINT STOCK COMPANY	1,332,524,835	1,332,524,835
DONG HAI INDUSTRY TRAFFIC CORPORATION	531,520,000	531,520,000
PECSI PROCESS, ELECTRICAL AND CONTROL SYSTEM INTEGRATION JSC	526,430,865	1,074,886,205
Others	8,510,642,360	26,501,772,784
Total	**18,463,230,591**	**34,749,360,842**

V.15 Short-term prepayments from customers

	30/06/2026	01/04/2026
Other parties		
VIETTEL NETWORKS CORPORATION- BRANCH OF VIETTEL GROUP	44,722,933,079	-
Sun Airport Joint Stock Company	1,476,475,779	1,476,475,779
NESTLÉ VIETNAM LIMITED	1,833,528,000	-
Others	42,441,491,635	12,475,795,948
Total	**90,474,428,493**	**13,952,271,727**

Currency: VND

V.16 Taxes and other payables to state budget

	Tax payables at the beginning of the period	Tax receivables at the beginning of the period	Tax payable in the period	Tax paid in the period	Tax payables at the end of the period	Tax receivables at the end of the period
Value-added tax on domestic	683,248,783	-	1,388,584,487	(1,599,272,048)	472,561,222	-
Value-added tax on imported	-	-	778,444,447	(778,444,447)	-	-
Special excise tax	-	-	15,926,453	(15,926,453)	-	-
Export, import duties	-	-	377,660,939	(377,660,939)	-	-
Corporate income tax	10,022,573,055	90,557,054	2,598,890,492	(10,416,741,036)	2,204,722,511	90,557,054
Personal income tax	747,731,068	-	3,853,953,073	(1,562,722,162)	3,038,961,979	-
Other taxes	-	-	110,539,907	(110,539,907)	-	-
Fees, charges and other payables	-	-	809,744,729	(809,744,729)	-	-
Total	**11,453,552,906**	**90,557,054**	**9,933,744,527**	**(15,671,051,721)**	**5,716,245,712**	**90,557,054**

V.17 Short-term accrued expenses

	30/06/2026	01/04/2026
Interest expense	-	73,911,572
Construction accrued expenses	1,266,494,077	4,377,103,997
Others	2,764,632,545	979,442,546
Total	**4,031,126,622**	**5,430,458,115**

V.18 Unearned revenue

a *Short-term Defered Revenues*

	30/06/2026	01/04/2026
Maintenance service revenue	132,300,000	33,075,000
Total	**132,300,000**	**33,075,000**

V.19 Other non-current payables

a *Short-term*

	30/06/2026	01/04/2026
+ Short-term deposits, collateral received	285,403,440	285,403,440
+ Individuals borrowing payables	165,927,206	-
+ Others	373,544,385	936,488,568
Total	**824,875,031**	**1,221,892,008**

b *Long-term*

	30/06/2026	01/04/2026
Long-term deposits, collateral received	452,239,313	501,042,500
Total	**452,239,313**	**501,042,500**

V.20 Short-term borrowings and liabilities

	30/06/2026	01/04/2026
a) Short-term borrowing from Bank (a)	22,919,339,151	25,464,772,446
Short-term borrowing from JSC Bank for Foreign Trade of Vietnam	8,370,878,681	8,918,448,976
Short-term loansShinhan Bank Vietnam Co., Ltd.		
Short-term borrowing from Vietnam Joint Stock Commercial Bank For Industry And Trade	14,548,460,470	14,548,460,470
b) Borrowings from other company and individuals (b)	-	1,000,000,000
Total	**22,919,339,151**	**26,464,772,446**

(a) Borrowings from banks are secured by term deposit contracts and accounts receivable rights,The interest rate is subject to monthly adjustment.

Currency: VND

V.21 OWNER'S EQUITY

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

	Contributed capital	Other capital	Treasury shares	Development and investment fund	Retained earnings	Non-Controlling interest	Total
Beginning balance of the previous period	**245,335,910,000**	**4,100,100,000**	**(721,880,000)**	-	**54,017,663,634**	**106,911,097,339**	**409,642,890,973**
Profit/(loss) for the previous period					71,152,551,855	32,756,253,779	103,908,805,634
Share dividend for the prior year at the parent company	17,114,040,000	-	-	-	(17,114,040,000)	-	-
Dividends for prior years at subsidiaries	-	-	-	-	-	(8,842,475,508)	(8,842,475,508)
Interim dividend for the current year at the parent company	-	-	-	-	(26,172,807,000)	-	(26,172,807,000)
Interim dividend for this year at subsidiary companies					-	(14,237,376,249)	(14,237,376,249)
Investment in capital contribution during the year	-	-	-	-	-	101,000,000	101,000,000
Gain/(loss) arising from purchase of additional equity interest in subsidiary	-	-	-	-	(4,375,445,500)	(3,042,470,000)	(7,417,915,500)
Adjustments due to changes in ownership interests in subsidiaries	-	-	-	-	1,462,685,515	(1,462,685,515)	-
2024 BOD remuneration appropriation at parent company	-	-	-	-	(230,000,000)	-	(230,000,000)
2024 BOD remuneration appropriation at subsidiaries	-	-	-	-	(294,054,768)	(25,945,232)	(320,000,000)
Settlement of the Reward and Welfare Fund	-	-	-	-	-	-	-
Reversal of the Development Investment Fund	-	-	-	-	(80,001,630)	34,972,780	(45,028,850)
Provisional appropriation to the reward and welfare fund for the current year at	-	-	-	-	(239,337,315)	(298,234,685)	(537,572,000)
Other increases/decreases	-	-	-		-	-	-
Other increases/decreases		-	-	-	**(324,480,000)**	-	**(324,480,000)**
Ending balance of the previous period	**262,449,950,000**	**4,100,100,000**	**(721,880,000)**	-	**77,802,734,791**	**111,894,136,709**	**455,525,041,500**
Beginning balance of the current period	**262,449,950,000**	**4,100,100,000**	**(721,880,000)**	-	**77,802,734,791**	**111,894,136,709**	**455,525,041,500**
Profit/(loss) for the previous period	-	-	-	-	180,335,611	6,240,000,013	6,420,335,624
Share dividend for the prior year at the parent company	-	-	-	-	-	-	-
Dividends for prior years at subsidiaries	-	-	-	-	-	(22,739,242,759)	(22,739,242,759)
Other increases/decreases	-	-	-	-	(31,863,228)	29,174	(31,834,054)
Ending balance of the current period	**262,449,950,000**	**4,100,100,000**	**(721,880,000)**	-	**77,951,207,174**	**95,394,923,137**	**439,174,300,311**

The approved and issued share capital of the Company

	30/06/2026		01/04/2026	
	Quantity	**Value**	**Quantity**	**VNĐ**
Quantity of Authorized issuing shares	26,244,995	262,449,950,000	26,244,995	262,449,950,000
Quantity of issued shares	26,244,995	262,449,950,000	26,244,995	262,449,950,000
Quantity of shares repurchased (treasury shares)	(72,188)	(721,880,000)	(72,188)	(721,880,000)
Quantity of outstanding shares in circulation	26,172,807	261,728,070,000	26,172,807	261,728,070,000

Par value per share: VND 10,000

VI. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSEDIN THE STATEMENT OF INCOME

VI.1 Revenue from sales of goods and rendering of services

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Total revenue from sales of goods and rendering of services	***155,651,633,994***	***97,999,154,813***
+ Revenue from sales of goods and rendering of services	158,508,767,406	109,690,533,953
+ Adjustment for internal revenue reduction	(2,857,133,412)	(11,691,379,140)
Revenue deductions	-	-
Net revenue from sales of goods and rendering of services	***155,651,633,994***	***97,999,154,813***

VI.2 Financial income

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
+ Financial income	21,939,004,471	4,124,668,762
+ Adjustment for internal financial income	(18,596,149,146)	(2,987,259,315)
Total	***3,342,855,325***	***1,137,409,447***

VI.3 Cost of goods sold

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
+ Cost of merchandise sold and service rendered	124,491,685,604	75,691,218,983
+ Adjustment for internal cost of goods sold	(1,161,059,905)	(9,719,352,670)
Total	**123,330,625,699**	**65,971,866,313**

VI.4 Financial Expenses

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
+ Financial expenses	1,049,760,055	1,823,926,187
+ Adjustment for internal financial expenses	(133,747,946)	(10,849,315)
Total	**916,012,109**	**1,813,076,872**

VI.5 Selling expenses

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
+ Selling expenses	11,610,155,352	11,047,995,212
+ Adjustment for internal selling expenses	(221,413,892)	(144,647,405)
Total	**11,388,741,460**	**10,903,347,807**

VI.6 General administrative expenses

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
+ General administrative expenses	14,150,165,798	13,121,627,788
+ Adjustment for interal general administrative expenses	564,054,888	194,049,882
Total	**14,714,220,686**	**13,315,677,670**

VI.7 Other income

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
+ Other income	770,536,693	66,491,068
+ Adjustment for internal other income	-	(20,105,556)
Total	**770,536,693**	**46,385,512**

VI.8 Other expenses

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
+ Other expenses	380,778,388	7,659,488
+ Adjustment for internal other expenses	-	-
Total	**380,778,388**	**7,659,488**

VI.9 Basic earnings per share

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Net profit after tax	180,335,612	3,496,110
Allocation to the bonus and welfare fund	-	(1,947,163,823)
Profit distributed to common shares	180,335,612	(1,943,667,713)
Average number of outstanding common shares in circulation in the period	26,172,807	26,172,807
Basic earnings per share	**7.00**	**(74.00)**

VII. OTHER INFORMATION

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

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

	Position	Accumulated to 30/06/2026	Accumulated to 30/06/2025
Mai Hoai An	Chairman of BOD	31,500,000	633,662,795
Nguyen Huu Dung	Chief Executive Officer and Member of the BOD	27,000,000	26,000,000
Nguyen Ngoc Trung	General Director and Member of the BOD (Resigned from 06 June, 2026)	551,810,476	626,000,000
Nguyen Vinh Thuan	Permanent Vice chairman of BOD (Resigned from 26 June, 2025)	-	21,500,000
Dinh The Hien	Member of the BOD (Resigned from 07 July, 2026)	52,500,000	24,500,000
Trinh Thi Thuy Lieu	Head of the Board of Supervision (Resigned from 26 June, 2025)	-	21,500,000
Do Thi Thu Ha	Director of Internal Control (Resigned from 30 April, 2026)	150,000,000	533,248,329
Tran Thi Thu Tam	Member of the Board of Supervision (Resigned from 26 June, 2025)	-	15,500,000
Nguyen Minh Hoan	Chief Accountant (Resigned from 30 June, 2026)	120,000,000	-
Vu Thi Nu	Chief Accountant (Appointed from 30 June, 2026)	114,000,000	176,960,714
Vo Xuan Vinh	Member of the BOD (Appointed from 26 June, 2025)	25,500,000	-
Total		**932,810,476**	**1,901,911,124**

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

	From 01/06/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Global Electrical Technology Corporation		
Purchase of goods and services	11,471,092	11,399,005
Leasing of warehouses and office space	604,159,190	583,650,076
Receiving dividends	15,861,401,200	-
Welfare fund transferred to the parent company	-	-
Repaying borrowed money	-	-
Interest payable on borrowings	-	-
Receivables from shared expenses	29,645,214	-
Payables for shared expenses	-	30,000,000

ITD Solutions Corportion		
Purchase of goods and services	1,055,658,900	9,064,851,165
Leasing of warehouses and office space	510,191,632	735,852,470
Sale of goods and services	-	1,298,200
Receivables from shared expenses	71,158,448	-
Welfare fund transferred to the parent company	-	-
Tan Tien Automation Technology JSC		
Leasing of warehouses and office space	400,589,733	457,330,590
Purchase of goods and services	-	20,105,556
Receivables from shared expenses	14,006,507	-
Larion Consulting and Software Development JSC	-	-
Receivables from shared expenses	-	-
Receiving dividends	2,601,000,000	2,976,410,000
BESTARION SOFTWARE JSC	-	-
Receivables from shared expenses	-	-

The balances of accounts receivable from customers, other receivables, accounts payable to customers, and other payables include internal balances as of 30 June 2026, as follows:

Related parties	Nature of the balance	30/06/2026	01/04/2026
Receivebles			
Tan Tien Automation Technology JSC	Trade receivables	248,471,290	270,655,329
	Non-trade receivables	71,069,911	73,994,875
ITD Solutions Corportion	Trade receivables	232,061,409	532,092,186
	Non-trade receivables	77,498,766	80,897,961
Global Electrical Technology Corporation	Trade receivables	591,370,209	240,118,406
	Non-trade receivables	78,296,417	421,063,315
Global Sitem Co., Ltd	Trade receivables	246,117,442	112,196,014
	Non-trade receivables	75,070,619	187,242,575
CTY CP INTELNET	Trade receivables	-	-
	Non-trade receivables	405,600,000	405,600,000

Related parties	Nature of the balance	30/06/2026	01/04/2026
Payables			
Tan Tien Automation Technology JSC	Trade receivables	-	-
	Non-trade receivables	-	-
ITD Solutions Corportion	Trade receivables	1,135,791,612	4,546,482,953
	Non-trade receivables	-	-
Global Electrical Technology Corporation	Trade receivables	15,548,158	15,017,356
	Non-trade receivables	-	-
Global Sitem Co., Ltd	Trade receivables	-	-
	Non-trade receivables	-	-

4 REVENUE STRUCTURE AND GROSS PROFIT BY BUSINESS SECTOR AS OF 30 June 2026

Sector	Revenue	Cost of Goods Sold	Gross Profit
Electrical - Automation & Measurement	10,410,067,239	6,584,156,421	3,825,910,818
Electrical	94,220,863,234	79,936,840,196	14,284,023,038
Intelligent Transport Systems	450,860,553	222,461,976	228,398,577
Telecommunications and IT	5,680,486,420	5,328,654,574	351,831,846
Software Outsourcing	44,889,356,548	31,258,512,532	13,630,844,016
Total	**155,651,633,994**	**123,330,625,699**	**32,321,008,295**

5 INFORMATION ON CONTINUING OPERATIONS

6 OTHER INFORMATION

Ho Chi Minh City, 27 July 2026

Preparer	Person in Charge of Accounting	Chief Executive Officer
Vu Thi Nu	Vu Thi Nu	Nguyen Huu Dung

M.S.D.N: 0301596604 CÔNG TY CỔ PHẦN CÔNG NGHỆ ITD P. TÂN THUẬN - TP. HỒ CHÍ MINH