iTDCORP

No.: Q012026/CVGT/ITD

Ho Chi Minh City, July 27, 2026

(Subject: Explanation of discrepancies in business results between the separate financial statements and the consolidated financial statements for 1st quarter of the 2026 fiscal year compared to the same period of the previous year)

To:
- **THE STATE SECURITIES COMMISSION**
- **HO CHI MINH CITY STOCK EXCHANGE**
- **SHAREHOLDERS AND INVESTORS**

Based on:

- Clause 4, Article 11, Chapter III, Circular 96/2020/TT-BTC issued on January 1, 2021, by the Ministry of Finance guiding information disclosure in the securities market.
- The financial statements for 01st quarter of the 2026 fiscal year of ITD Corporation.
- The consolidated financial statements for 01st quarter of the 2026 fiscal year of ITD Corporation.

ITD Corporation hereby explains the discrepancies in after-tax profit exceeding 10% in the 01st of 2026 financial statements compared to the same period last year as follows:

1/ Discrepancy in profit in the financial statements:

Content	01st quarter of 2026	01st quarter of 2025	Discrepancy	Rate
Revenue from sales of goods and rendering of services	4,526,547,740	7,755,951,136	(3,229,403,396)	-41.6%
Cost of goods sold	2,847,805,191	4,827,159,056	(1,979,353,865)	-41.0%
Gross profit from sales of goods and rendering of services	1,678,742,549	2,928,792,080	(1,250,049,531)	-42.7%
Financial income	19,905,280,837	3,202,157,847	16,703,122,990	521.6%
Financial expenses	-	147,499,891	(147,499,891)	-100.0%
Selling expenses	45,298,715	3,455,895	41,842,820	1210.8%
General administrative expenses	3,946,047,817	86,521,378	3,859,526,439	4460.8%
Total net profit before tax	17,793,854,720	5,919,438,582	11,874,416,138	200.6%
Profit after corporate income tax	17,399,686,739	5,919,438,582	11,480,248,157	193.9%

Profit after corporate income tax for the first quarter of 2026 amounted to VND 17.40 billion, an increase of VND 11.48 billion (equivalent to 193.9%) compared to the same period last year. The increase was mainly attributable to a rise of VND 16.70 billion in financial income, primarily resulting from dividends received from subsidiaries during the period. In addition, other income increased due to the reversal of warranty provisions. Although revenue from sales of goods and rendering of services decreased by 41.6% compared to the same period last year, these factors contributed to a significant increase in profit

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2/ Discrepancy in profit in the consolidated financial statements:

Content	01st quarter of 2026	01st quarter of 2025	Discrepancy	Rate
Revenue from sales of goods and rendering of services	155,651,633,994	97,999,154,813	57,652,479,181	58.8%
Cost of goods sold	123,330,625,699	65,971,866,313	57,358,759,386	86.9%
Gross profit from sales of goods and rendering of services	32,321,008,295	32,027,288,500	293,719,795	0.9%
Financial income	3,342,855,325	1,137,409,447	2,205,445,878	193.9%
Financial expenses	916,012,109	1,813,076,872	(897,064,763)	-49.5%
Selling expenses	11,388,741,460	10,903,347,807	485,393,653	4.5%
General administrative expenses	14,714,220,686	13,315,677,670	1,398,543,016	10.5%
Total net profit before tax	9,034,647,670	7,171,321,622	1,863,326,048	26.0%
Profit after corporate income tax	6,420,335,624	5,404,897,745	1,015,437,879	18.8%
Profit after tax attributable to owners of the Parent Company	180,335,611	3,496,110	176,839,501	5058.2%

Consolidated profit after corporate income tax for the first quarter of 2026 amounted to VND 6.42 billion, representing an increase of VND 1.02 billion (or 18.8%) compared to the same period last year. The increase was mainly attributable to a 58.8% growth in revenue from sales of goods and rendering of services, driven by subsidiaries issuing invoices for projects completed and handed over in 2025. In addition, financial income increased while finance costs decreased compared to the same period last year, further contributing to the increase in consolidated profit after tax.

Sincerely.

ITD Corporation
Chief Executive Officer

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

Nguyen Huu Dung