



ITD TECHNOLOGY CORPORATION
www.itd.com.vn

STOCK SYMBOL: ITD
CONSOLIDATED FINANCIAL STATEMENTS
From 01/07/2026 to 30/09/2026

Người ký: CÔNG TY CỔ PHẦN
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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

CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

CONTENTS

	Pages
1. Consolidated Statement of Financial Position	1-3
2. Consolidated Statement of Income	4
3. Consolidated Statement of Cash Flows	5-6
4. Notes to the Consolidated Financial Statements	7-21

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CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

CONSOLIDATED FINANCIAL STATEMENTS

(Full form)

As at 30/09/2026

Currency: VND

ITEMS	Code	Note	30/09/2026	01/04/2026
A CURRENT ASSETS	100		714,067,078,407	457,684,618,038
I. Cash and cash equivalents	110	V.01	77,877,081,669	65,934,893,420
1. Cash	111		27,335,277,169	29,341,244,922
2. Cash equivalents	112		50,541,804,500	36,593,648,498
II Short-term financial investments	120	V.02	89,282,591,998	74,961,290,106
1. Held for trading Securities	121		-	-
2. Provision for devaluation of held for trading securities (*)	122		-	-
1. Held-to-maturity investments	123		89,282,591,998	74,961,290,106
II Short-term receivables	130		225,989,917,112	258,095,259,812
1. Short-term prepayments to suppliers	131	V.03	99,677,453,398	247,878,803,363
2. Short-term lending receivables	132	V.04	133,411,256,697	18,081,277,177
3. Intra-company current receivables	133		-	-
4. Receivables based on stages of construction contract schedule	134		-	-
3. Current loans receivable	135	V.05	13,724,682,014	12,862,579,371
4. Other short-term receivables	136	V.06	(20,823,474,997)	(20,727,400,099)
5. Provision for short-term doubtful debts (*)	139		-	-
IV. Inventories	140	V.07	295,366,844,376	51,462,079,962
1. Inventories	141		302,208,165,091	58,104,841,639
2. Provision for devaluation of inventories (*)	142		(6,841,320,715)	(6,642,761,677)
V. Other short-term assets	160	V.08	25,550,643,252	7,231,094,738
1. Short-term prepaid expenses	161		1,324,622,710	757,514,848
2. Deductible VAT	162		24,135,463,488	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		-	-
VI. Assets classified as held for sale	160		-	-
B NON-CURRENT ASSETS	200		124,786,779,527	129,719,260,566
I. Long-term receivables	210		1,203,061,214	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	V.05	1,203,061,214	1,563,282,134
6. Provision for non-current doubt debts	216		-	-
II. Fixed assets	220		64,058,635,313	64,940,733,894
1. Tangible fixed assets	221	V.9	51,312,364,201	51,544,360,302
- Historical cost	222		111,500,695,762	108,698,071,688
- Accumulated depreciation	223		(60,188,331,561)	(57,153,711,386)
3. Intangible fixed assets	227	V.10	12,746,271,112	13,396,373,592
- Historical cost	228		27,074,899,846	26,998,899,846
- Accumulated depreciation	229		(14,328,628,734)	(13,602,526,254)
III Investment property	230		-	-
- Historical cost	231		-	-
- Accumulated depreciation	232		-	-

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Consolidated Statement of Financial Position (Continued)

ITEMS	Code	Note	30/09/2026	01/04/2026
IV. Non-current property in progress	250		-	628,309,457
1. Non-current work in progress	251		-	-
1. Construction in progress	252		-	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		-	-
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	V.02	(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		59,425,083,000	62,486,935,081
1. Long-term Deferred Expenses	271		7,483,916,703	5,952,589,289
2. Deferred income tax assets	272	V.11	110,710,403	557,453,424
3. Non-current equipment, supplies and spare parts for replacement	273		-	-
4. Other non-current assets	274		-	-
VII. Goodwill	269	V.12	51,830,455,894	55,976,892,368
TOTAL ASSETS(270 = 100 + 200)	270		838,853,857,934	587,403,878,604
A LIABILITIES	300		392,485,837,661	131,878,837,104
I. Current liabilities	310		384,167,737,574	122,935,058,297
1. Current trade payables	311	V.13	95,945,816,061	34,749,360,842
2. Current deferred revenue	312	V.14	208,068,233,189	13,952,271,727
3. Dividends and profits payable	313		338,851,975	5,837,070,825
4. Tax and payables to the State	314	V.15	6,209,508,952	11,453,552,906
5. Payables to employees	315		13,331,414,879	17,089,649,769
6. Current payable expenses	316	V.16	3,521,041,748	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.17	99,225,000	33,075,000
10. Other current payables	320	V.18	747,477,074	1,221,892,008
11. Current loans and finance lease liabilities	321		50,475,922,468	26,464,772,446
12. Provision for current payables	322		3,200,784,627	3,729,181,058
13. Bonus, welfare fund	323		2,229,461,601	2,973,773,601
14. Price stabilization fund	324		-	-
15. Government bond purchased for resale	325		-	-
II. Non-current liabilities	330		8,318,100,087	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	V.18	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		3,986,600,000	4,042,200,000
13. Provision for non-current payables	343		3,879,260,774	4,400,536,307
14. Science and technology development fund	344		-	-

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CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Consolidated Statement of Financial Position (Continued)

ITEMS	Code	Note	30/09/2026	01/04/2026
B - OWNER'S EQUITY (400 = 410 + 430)	400		446,368,020,273	455,525,041,500
I. Owners' equity	410	V.20	446,368,020,273	455,525,041,500
1. Share capital	411		309,552,400,000	262,449,950,000
<i>Voting common shares</i>	411a		309,552,400,000	262,449,950,000
<i>Preferred shares</i>	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		33,772,748,577	77,802,734,791
<i>RE accumulated till the end of the previous year</i>	421a		31,947,560,935	33,062,327,251
<i>RE of the current year</i>	421b		1,825,187,642	44,740,407,540
12. Construction investment fund	422		-	-
5. Non – Controlling interest	429		99,664,651,696	111,894,136,709
II. Other funds	430		-	-
1. Funds	431		-	-
2. Funds that form fixed assets	432		-	-
TOTAL CAPITAL (440 = 300 + 400)	440		838,853,857,934	587,403,878,604

Preparer



Nguyen Thi Thien Thu

Chief accountant



Vu Thi Nu

Ho Chi Minh City, 29 Oct 2026

Chief Executive Officer



Nguyen Huu Dung

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CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

CONSOLIDATED STATEMENT OF INCOME

(Full form)

ITEMS	Code	Note	Currency: VND	
			Accumulated from 01/04/2026 to 30/09/2026	Accumulated from 01/04/2025 to 30/09/2025
1. Revenue from sales of goods and rendering of	01	VI.1	482,775,943,529	240,881,490,978
2. Revenue deductions	02	VI.1	-	-
3. Net revenue from sales of goods and rendering of	10	VI.1	482,775,943,529	240,881,490,978
4. Cost of goods sold	11	VI.3	413,644,884,113	164,868,039,375
5. Gross profit from sales of goods and rendering of	20		69,131,059,416	76,013,451,603
6. Gain/loss on the sale or disposal of investment	20		-	-
7. Financial income	21	VI.2	6,200,518,689	2,146,002,137
8. Financial expenses	22	VI.2	1,683,658,173	2,442,135,796
- In which: Interest expense	23		1,224,259,118	1,598,001,293
9. Share of joint ventures and associates' profit or loss	24		-	-
10. Selling expenses	25	VI.5	21,859,771,062	25,073,239,088
11. General administrative expenses	26	VI.6	31,854,417,440	30,083,518,606
12. Net profit from operating activities	30		19,933,731,430	20,560,560,250
13. Other income	31	VI.7	471,988,995	1,221,398,609
14. Other expenses	32	VI.8	1,195,452,704	267,212,897
15. Other profit	40		(723,463,709)	954,185,712
16. Total net profit before tax	50		19,210,267,721	21,514,745,962
17. Current corporate income tax expense	51		5,341,258,308	4,217,938,603
18. Deferred corporate income tax expense	52		(44,873,773)	285,340,093
19. Profit after corporate income tax	60		13,913,883,186	17,011,467,266
20. Profit after tax attributable to owners of the Parent	61		1,825,187,642	4,240,344,242
21. Profit after tax attributable to non-controlling	62		12,088,695,544	12,771,123,024
22. Basic earnings per share (*)	70	VI.9	59.00	137

Preparer

Nguyen Thi Thien Thu

Chief accountant

Vu Thi Nu

Ho Chi Minh City, 29 Oct 2026

Chief Executive Officer



Nguyen Huu Dung

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CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

CONSOLIDATED STATEMENT OF CASH FLOWS**(Full form)****(Under indirect method)****From 01/04/2026 to 30/09/2026**

Currency: VND

ITEM	Code	Note	Accumulated from 01/04/2026 to 30/09/2026	Accumulated from 01/04/2025 to 30/09/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		19,210,267,721	21,514,745,962
2. Adjustments for:				
- Depreciation and amortization of fixed assets and investment properties	02		3,764,847,638	7,613,765,271
- Provisions	03		(747,240,975)	(3,393,289,976)
- Exchange gains, losses from retranslation of monetary items denominated in foreign currency	04		(716,156,421)	7,249,008
- Gains or losses from investment	05		(4,464,064,594)	(2,172,574,936)
- Interest expense	06		1,069,052,472	1,598,001,293
- Other adjustments	07		4,146,436,472	-
3. Operating profit before changes in working capital	08		22,263,142,313	25,167,896,622
- Increase or decrease in receivables	09		28,250,443,183	168,585,502,423
- Increase or decrease in inventories	10		(241,923,239,452)	(20,390,677,192)
- Increase or decrease in payables	11		235,486,374,543	(46,114,366,238)
- Increase or decrease in prepaid expenses	12		(1,399,024,819)	(1,630,969,409)
- Increase, decrease in trading securities	13		-	-
- Interest paid	14		(828,974,147)	(1,900,949,727)
- Corporate income tax paid	15		(11,371,162,919)	(10,995,414,341)
- Other cash receipts from operating activities	16		-	-
- Other payments on operating activities	17		(608,636,000)	(1,491,817,344)
<i>Net cash flow from operating activities</i>	20		<u>29,868,922,702</u>	<u>111,229,204,794</u>
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(2,882,749,074)	(1,551,359,372)
2. Proceeds from disposals of fixed assets and other long-term assets	22		37,685,183	982,552,645
3. Lendings and purchase of debt instruments from other entities	23		(63,997,738,319)	(9,488,691,370)
4. Collection of lendings and resale of debt instrument of other entities	24		54,000,217,759	16,465,032,014
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		4,161,834,799	1,432,793,490
<i>Net cash flow from investing activities</i>	30		<u>(8,680,749,652)</u>	<u>7,840,327,407</u>

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CONSOLIDATED FINANCIAL STATEMENTS

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Consolidated Statement of Cash Flows (Continued)

ITEM	Code	Note	Accumulated from 01/04/2026 to 30/09/2026	Accumulated from 01/04/2025 to 30/09/2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	200,000,000
2. Repayment of capital contributions and repurchase stock issued	32		-	(7,417,915,500)
2. Proceeds from borrowings	33		40,498,303,317	80,381,847,352
3. Repayment of principal	34		(19,487,153,295)	(190,766,735,167)
4. Payments for principal of finance leaser	35		-	-
5. Dividends or profits paid to owners	36		(29,752,474,521)	(7,893,535,665)
<i>Net cash flow from financing activities</i>	<i>40</i>		<i>(8,741,324,499)</i>	<i>(125,496,338,980)</i>
Net cash flows in the year	50		12,446,848,551	(6,426,806,779)
Cash and cash equivalents at the beginning of the year	60	V.01	65,433,589,988	63,047,052,084
Effect of exchange rate fluctuations	61		(3,356,870)	10,035,029
Cash and cash equivalents at the end of the year	70	V.01	77,877,081,669	56,630,280,334

Preparer



Nguyen Thi Thien Thu

Chief accountant



Vu Thi Nu

Ho Chi Minh City, 29 Oct 2026

Chief Executive Officer



Nguyen Huu Dung

ITD TECHNOLOGY CORPORATION

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CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

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 registration Certificate No. 0301596604 issued by the Ho Chi Minh City Department of Investment and Planning for the first time on 20 January 1999, 37th re-registered on 26 August 2026.

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

01/ ITD Solutions Corporation

- + 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%

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CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

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 405 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 Vietnamese 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 Vietnamese 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.

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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 method.

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 expenses

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 and methods 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 and methods 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.

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

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

the transaction date. Balances of monetary items denominated in foreign currencies are translated at the exchange rate prevailing at the end of the reporting period.

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.

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Currency: VND

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE CONSOLIDATED STATEMENT OF FINANCIAL**V.01 Cash and cash equivalents**

	30/09/2026	01/04/2026
Cash on hand	707,792,105	294,341,027
Cash in bank	26,627,485,064	29,046,903,895
Cash equivalents	50,541,804,500	36,593,648,498
Total	77,877,081,669	65,934,893,420

V.02 Financial Investments**a. Held to maturity investments**

	30/09/2026	01/04/2026
Short-term	89,282,591,998	74,961,290,106
- Deposit	89,282,591,998	74,961,290,106
Total	89,282,591,998	74,961,290,106

b. Investments in equity of other entities

	30/09/2026		01/04/2026	
	Original cost	Provision	Original cost	Provision
Investment in Associates	-	-	-	-
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

	30/09/2026	01/04/2026
194 Construction Investment Corporation JSC	1,120,802,094	1,120,802,094
Viettel-CHT Joint Stock Company	2,095,071,861	-
BOT 768 One Member Company Limited	1,721,094,257	1,721,094,257
Unilever Vietnam International Company Limited	2,428,348,680	-
Masan Industrial One Member Company Limited	770,663,000	2,953,871,330
Hai Nam Automation Technology JSC	2,821,080,240	-
Hoang Long Technology JSC	2,728,216,314	-
Star Education Co., Ltd	3,092,882,671	3,092,882,671
Viet Nam Infrastructure Development and Finance Investment Joint Stock Company	10,582,220,196	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	1,015,054,090	1,631,238,947
Tri Nam Group Joint Stock Company	2,743,740,890	1,881,426,951
Cai Mep Terminal JSC	10,801,523,151	15,801,523,151
Others	50,749,429,786	104,176,095,693
Total	99,677,453,398	247,878,803,363

V.04 Short-term prepayments to suppliers

	30/09/2026	01/04/2026
Railway College	742,153,927	742,153,927
Sao Nam Integrated Technology JSC	9,099,587,793	11,293,206,274
Cybersecurity Vietnam Company Limited	36,152,654,266	-
Thai Son Technology, Solutions And Human Resources Development Joint Stock Company	20,479,427,158	-
Kien Anh Trade Company Limited	9,963,088,723	-
Viet Thai Electric Cable Corporation	4,476,187,637	-
Nghia Phat Development Mechanical Construction - Trading Company Limited	4,369,964,794	-
STULZ GMBH	2,066,079,919	-
Others	46,062,112,480	6,045,916,976
Total	133,411,256,697	18,081,277,177

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Currency: VND

V.05 Other receivables
5a Short-term other receivables

	30/09/2026		01/04/2026	
	Value	Provision	Value	Provision
<i>Other receivables from other parties</i>				
Advances	632,306,005	-	1,126,944,479	-
Mortgage, deposits	7,268,523,499	-	5,685,746,106	-
Others	5,823,852,510	(415,600,000)	6,049,888,786	(415,600,000)
Total	13,724,682,014	(415,600,000)	12,862,579,371	(415,600,000)

5b Long-term other receivables

	30/09/2026		01/04/2026	
	Value	Provision	Value	Provision
<i>Other receivables from other parties</i>				
Mortgage, deposits	154,251,234	-	1,563,282,134	-
Others	1,048,809,980	-	-	-
Total	1,203,061,214	-	1,563,282,134	-

V.06 Doubtful debts

	30/09/2026		01/04/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
<i>Related parties</i>	-	-	-	-
<i>Other parties</i>	20,856,474,997	33,000,000	20,760,400,099	33,000,000
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	11,670,431,453	33,000,000	11,574,356,555	33,000,000
Total	20,856,474,997	33,000,000	20,760,400,099	33,000,000

V.07 Inventories

	30/09/2026		01/04/2026	
	Original cost	Provision	Original cost	Provision
a) Goods in transit	18,659,302,079	-	906,531,883	-
b) Raw materials	2,861,045,515	-	2,532,105,339	(1,899,915,505)
c) Work in progress	220,447,655,230	-	32,139,645,815	(177,900,909)
d) Goods	60,240,162,267	(6,841,320,715)	22,526,558,602	(4,564,945,263)
Total	302,208,165,091	(6,841,320,715)	58,104,841,639	(6,642,761,677)

V.08 Prepaid expenses
a Short-term prepaid expenses

	30/09/2026	01/04/2026
Instrument and tools	118,939,760	241,790,791
Other expenses	1,205,682,950	515,724,057
Total	1,324,622,710	757,514,848

b Long-term prepaid expenses

	30/09/2026	01/04/2026
Repair expenses	5,868,166,478	3,468,870,533
Instrument and tools	118,939,760	2,251,653,174
Other expenses	1,205,682,950	232,065,582
Total	7,483,916,703	5,952,589,289

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Currency: VND

V.9 Increase/ Decrease tangible 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	-	2,550,850,000	-	255,899,074	2,806,749,074
+ Other increases	-	-	-	31,350,200	31,350,200
+ Completed construction investment	-	-	-	-	-
+ Liquidation, disposal	-	-	-	(4,125,000)	(4,125,000)
+ Other decreases	-	-	-	(31,350,200)	(31,350,200)
- Ending balance	48,231,816,963	51,124,620,833	8,143,807,997	4,000,449,969	111,500,695,762
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	782,601,501	1,326,931,499	723,603,715	209,091,816	3,042,228,531
+ Liquidation, disposal	0	-	-	(4,125,000)	(4,125,000)
+ Other decreases	-	-	-	(3,483,356)	(3,483,356)
- Ending balance	23,139,937,113	28,564,200,960	5,102,997,265	3,381,196,223	60,188,331,561
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	25,091,879,850	22,560,419,873	3,040,810,732	619,253,746	51,312,364,201

V.10 Increase/ Decrease intangible 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	-	-	76,000,000	76,000,000
- Ending balance	-	24,053,529,245	3,021,370,601	27,074,899,846
Accumulated depreciation				
- Beginning balance	-	11,878,966,779	1,723,559,475	13,602,526,254
+ Depreciation in the period	-	383,832,918	342,269,562	726,102,480
+ Liquidation, disposal	-	-	-	-
+ Other decreases	-	-	-	-
- Ending balance	-	12,262,799,697	2,065,829,037	14,328,628,734
- Beginning balance	-	12,174,562,466	1,221,811,126	13,396,373,592
- Ending balance	-	11,790,729,548	955,541,564	12,746,271,112

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Currency: VND

V.11 Deferred income tax assets*Deferred income tax assets are recognized*

	01/04/2026	Recognized in the profit or loss for the	30/09/2026
Deferred tax assets related to deductible temporary differences:			
<i>ITD Building</i>	48,305,223	13,801,487	34,503,736
<i>Unemployment benefits</i>	73,131,401	(3,075,266)	76,206,667
<i>Others</i>	436,016,800	436,016,800	-
Total	557,453,424	446,743,021	110,710,403

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

V.12 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	-	4,146,436,474	(4,146,436,474)
Ending balance	82,928,729,434	31,098,273,540	51,830,455,894

V.13 Short-term trade payables

	30/09/2026	01/04/2026
<i>Other parties</i>		
SEDATA Services Joint Stock Company	8,280,536,344	-
Dong Xuyen Port Joint Stock Company	1,332,524,835	1,332,524,835
Energy Investment And Electrical Technical Service Joint Stock Company	953,339,369	-
DUNHAM-BUSH INDUSTRIES SDN. BHD.	26,597,165,000	-
STULZ- GERMANY	9,132,248,656	-
Others	49,650,001,857	33,416,836,007
Total	95,945,816,061	34,749,360,842

V.14 Short-term prepayments from customers

	30/09/2026	01/04/2026
<i>Other parties</i>		
Viettel Networks Corporation- Branch Of Viettel Group	91,828,392,928	-
Nam Dao Construction Limited Liability Company	5,024,982,738	-
Vietnam Expressway Corporation (VEC)	58,229,021,209	-
Coteccons Construction Joint Stock Company	24,100,031,412	-
NESTLÉ VIETNAM LIMITED	1,703,172,000	-
Others	27,182,632,902	13,952,271,727
Total	208,068,233,189	13,952,271,727

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Currency: VND

V.15 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	-	1,549,998,997	(2,130,267,536)	102,980,244	-
Value-added tax on imported	-	-	13,761,394,128	(13,761,394,128)	-	-
Special excise tax	-	-	-	-	-	-
Export, import duties	-	-	377,660,939	(377,660,939)	-	-
Corporate income tax	10,022,573,055	90,557,054	5,241,754,416	(11,261,335,685)	3,992,668,444	90,557,054
Personal income tax	747,731,068	-	6,047,705,990	(4,682,157,038)	2,113,280,020	-
Other taxes	-	-	113,094,431	(113,094,431)	-	-
Fees, charges and other payables	-	-	344,471,231	(343,890,987)	580,244	-
Total	11,453,552,906	90,557,054	27,436,080,132	(32,669,800,744)	6,209,508,952	90,557,054

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Currency: VND

V.16 Short-term accrued expenses

	30/09/2026	01/04/2026
Interest expense	91,547,441	73,911,572
Construction accrued expenses	1,428,222,017	4,377,103,997
Others	2,001,272,290	979,442,546
Total	3,521,041,748	5,430,458,115

V.17 Unearned revenue**a Short-term unearned revenue**

	30/09/2026	01/04/2026
Maintenance service revenue	99,225,000	33,075,000
Total	99,225,000	33,075,000

V.18 Other non-current payables**a Short-term**

	30/09/2026	01/04/2026
+ Short-term deposits, collateral received	285,403,440	285,403,440
+ Individuals borrowing payables	186,381,813	-
+ Others	275,691,821	936,488,568
Total	747,477,074	1,221,892,008

b Long-term

	30/09/2026	01/04/2026
Long-term deposits, collateral received	452,239,313	501,042,500
Total	452,239,313	501,042,500

V.19 Short-term borrowings and liabilities

	30/09/2026	01/04/2026
a) Short-term borrowing from Bank (a)	47,775,922,468	25,464,772,446
Short-term borrowing from JSC Bank for Foreign Trade of Vietnam	8,672,269,812	8,918,448,976
Short-term loans Shinhan Bank Vietnam Co., Ltd.	-	1,997,863,000
Short-term borrowing from Vietnam Joint Stock Commercial Bank For Industry And Trade	3,588,460,470	14,548,460,470
Short-term borrowing from Military Commercial Joint Stock Bank	9,811,099,867	-
Short-term borrowing from Vietnam Technological and Commercial Joint Stock Bank	7,627,765,186	-
Short-term borrowing from Tien Phong Commercial Joint Stock Bank	18,076,327,133	-
b) Borrowings from other company and individuals	2,700,000,000	1,000,000,000
Total	50,475,922,468	26,464,772,446

(a) Borrowings from banks are secured by term deposit contracts and accounts receivable rights.

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Currency: VND

V.20 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
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
Profit/(loss) for the previous period					71,152,551,855	32,756,253,779
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)
Interim dividend for the current year at the parent company	-	-	-	-	(26,172,807,000)	-
Interim dividend for this year at subsidiary companies	-	-	-	-	-	(14,237,376,249)
Investment in capital contribution during the year	-	-	-	-	-	101,000,000
Gain/(loss) arising from purchase of additional equity interest in subsidiary	-	-	-	-	(4,375,445,500)	(3,042,470,000)
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)	-
2024 BOD remuneration appropriation at subsidiaries	-	-	-	-	(294,054,768)	(25,945,232)
Settlement of the Reward and Welfare Fund	-	-	-	-	-	-
Reversal of the Development Investment Fund	-	-	-	-	(80,001,630)	34,972,780
Provisional appropriation to the reward and welfare fund for the current year at	-	-	-	-	(239,337,315)	(298,234,685)
Other increases/decreases	-	-	-	-	-	-
Other increases/decreases	-	-	-	-	(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
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
Profit/(loss) for the previous period						
Share dividend for the prior year at the parent company	-	-	-	-	1,825,187,642	12,088,695,544
Dividends for prior years at subsidiaries	47,102,450,000	-	-	-	(47,102,450,000)	-
Provisional appropriation to the reward and welfare fund for the previous year at subsidiaries.	-	-	-	-	-	(24,323,412,759)
Other increases/decreases	-	-	-	-	(450,000,000)	-
Other increases/decreases	-	-	-	-	1,697,276,144	5,232,202
Ending balance of the current period	309,552,400,000	4,100,100,000	(721,880,000)	-	33,772,748,577	99,664,651,696

The approved and issued share capital of the Company

	30/09/2026		01/04/2026	
	Quantity	Value	Quantity	VND
Quantity of Authorized issuing shares	30,955,240	309,552,400,000	26,244,995	262,449,950,000
Quantity of issued shares	30,955,240	309,552,400,000	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	30,883,052	308,830,520,000	26,172,807	261,728,070,000

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Currency: VND

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

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
Total revenue from sales of goods and rendering of services	482,775,943,529	240,881,490,978
+ Revenue from sales of goods and rendering of services	494,661,704,396	262,494,339,588
+ Adjustment for internal revenue reduction	(11,885,760,867)	(21,612,848,610)
<i>Revenue deductions</i>	-	-
Net revenue from sales of goods and rendering of services	470,890,182,662	240,881,490,978

VI.2 Financial income

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
+ Financial income	26,521,301,670	8,331,981,452
+ Adjustment for internal financial income	(20,320,782,981)	(6,185,979,315)
Total	6,200,518,689	2,146,002,137

VI.3 Cost of goods sold

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
+ Cost of merchandise sold and service rendered	422,118,740,933	182,542,449,621
+ Adjustment for internal cost of goods sold	(8,473,856,820)	(17,674,410,246)
Total	413,644,884,113	164,868,039,375

VI.4 Financial Expenses

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
+ Financial expenses	1,615,209,954	2,452,544,425
+ Adjustment for internal financial expenses	68,448,219	(10,408,629)
Total	1,683,658,173	2,442,135,796

VI.5 Selling expenses

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
+ Selling expenses	22,319,883,192	25,457,226,296
+ Adjustment for internal selling expenses	(460,112,130)	(383,987,208)
Total	21,859,771,062	25,073,239,088

VI.6 General administrative expenses

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
+ General administrative expenses	30,734,335,907	29,581,281,715
+ Adjustment for internal general administrative expenses	1,120,081,533	502,236,891
Total	31,854,417,440	30,083,518,606

VI.7 Other income

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
+ Other income	477,544,551	1,241,504,165
+ Adjustment for internal other income	(5,555,556)	(20,105,556)
Total	471,988,995	1,221,398,609

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 01/07/2026 to 30/09/2026 of the fiscal year ended as at 31/03/2027

Currency: VND

VI.8 Other expenses

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
+ Other expenses	1,195,452,704	267,212,897
+ Adjustment for internal other expenses	-	-
Total	1,195,452,704	267,212,897

VI.9 Basic earnings per share

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
Net profit after tax	1,825,187,642	4,240,344,242
Allocation to the bonus and welfare fund	-	-
Profit distributed to common shares	1,825,187,642	4,240,344,242
Average number of outstanding common shares in circulation in the period	30,955,240	26,172,807
Basic earnings per share	59.00	137.00

VII. OTHER INFORMATION

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

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

	Position	Accumulated to 30/09/2026	Accumulated to 30/09/2025
Mai Hoai An	Chairman of BOD	63,000,000	682,736,636
	Vice Chairman of the BOD and Chief	110,590,909	67,787,765
Nguyen Huu Dung	Executive Officer (Appointed from 06 June, 2026)		
	Member of the BOD and General Director	374,310,476	1,267,787,765
Nguyen Ngoc Trung	(Resigned from 06 June, 2026)		
	Member of the BOD and Chairman of	105,000,000	63,859,073
Dinh The Hien	the Audit Committee (Resigned from 07 July, 2026)		
	Member of the BOD		
Nguyen Van Manh	(Appointed from 07 July, 2026) and	7,500,000	63,859,073
	Chairman of the Audit Committee		
	(Appointed from 08 July, 2026)		
	Member of the BOD		
Vo Xuan Vinh	(Appointed from 07 July, 2026) and Member	51,000,000	-
	of the Audit Committee (Appointed from 08 July, 2026)		
	Member of the BOD	-	-
Doan Thi Bich Ngoc	(Appointed from 07 July, 2026)		
	Chief Accountant	224,000,000	276,960,714
Vu Thi Nu	(Appointed from 30 June, 2026)		
Total		935,401,385	2,422,991,026

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

	From 01/06/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
<i>Global Electrical Technology Corporation</i>		
Purchase of goods and services	35,543,940	21,558,940
Leasing of warehouses and office space	1,219,455,872	1,176,851,298
Receiving dividends	15,861,401,200	-
Receivables from shared expenses	74,627,720	49,127,778

ITD TECHNOLOGY CORPORATION

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CONSOLIDATED FINANCIAL STATEMENTS

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Currency: VND

ITD Solutions Corportion

Purchase of goods and services	6,509,510,200	16,507,049,188
Leasing of warehouses and office space	983,319,484	1,450,128,130
Sale of goods and services	34,190,000	20,688,800
Receivables from shared expenses	71,158,448	57,277,778
	-	-

Tan Tien Automation Technology JSC

Leasing of warehouses and office space	1,643,994,179	916,904,752
Purchase of goods and services	-	20,105,556
Receivables from shared expenses	96,994,884	12,277,778

ITD Global Corporation

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

Receiving dividends	4,249,830,000	6,175,130,000
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The balances of accounts receivable from customers, other receivables, accounts payable to customers, and other payables include internal balances as of 30 September 2026, as follows:

Related parties	Nature of the balance	30/09/2026	01/04/2026
Receivables			
Tan Tien Automation Technology JSC	Trade receivables	1,596,609,439	270,655,329
	Non-trade receivables	160,799,321	73,994,875
ITD Solutions Corportion	Trade receivables	554,976,624	532,092,186
	Non-trade receivables	-	80,897,961
Quartz Mechanical and Electrical Corporation	Trade receivables	-	-
	Non-trade receivables	-	-
Global Electrical Technology Corporation	Trade receivables	494,940,457	240,118,406
	Non-trade receivables	48,833,856	421,063,315
Global Sitem Co., Ltd	Trade receivables	210,651,539	112,196,014
	Non-trade receivables	30,675,276	187,242,575
CTY CP INTELNET	Trade receivables	-	-
	Non-trade receivables	405,600,000	405,600,000

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CONSOLIDATED FINANCIAL STATEMENTS

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Currency: VND

Related parties	Nature of the balance	30/09/2026	01/04/2026
Payables			
Tan Tien Automation Technology JSC	Trade receivables	-	-
	Non-trade receivables	-	-
ITD Solutions Corportion	Trade receivables	4,395,943,119	4,546,482,953
	Non-trade receivables	-	-
Quartz Mechanical and Electrical Corporation	Trade receivables	-	-
	Non-trade receivables	-	-
Global Electrical Technology Corporation	Trade receivables	11,749,370	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 September 2026

Sector	Revenue	Cost of Goods Sold	Gross Profit
Electrical - Automation & Measurement	16,571,784,239	9,162,096,600	7,409,687,639
Electrical	352,582,897,888	325,206,491,854	27,376,406,034
Intelligent Transport Systems	14,876,917,433	10,434,261,385	4,442,656,048
Telecommunications and IT	7,241,999,981	8,526,945,071	-1,284,945,090
Software Outsourcing	91,502,343,988	60,315,089,203	31,187,254,785
Total	482,775,943,529	413,644,884,113	69,131,059,416

5 INFORMATION ON CONTINUING OPERATIONS**6 OTHER INFORMATION**

Preparer



Nguyen Thi Thien Thu

Chief accountant



Vu Thi Nu

Ho Chi Minh City, 29 Oct 2026

Chief Executive Officer



Nguyen Huu Dung

