INTERIM SEPARATE FINANCIAL STATEMENTS

ITD TECHNOLOGY CORPORATION

For the period from 01/04/2026 to 30/09/2026
(reviewed)

Người ký: CÔNG TY CỔ PHẦN CÔNG NGHỆ ITD
Thời gian ký: 27.11.2026 15:32:11 +07:00

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of ITD Technology Corporation ("the Corporation") presents its report and the Corporation's Interim Separate Financial Statements for the period from 01/04/2026 to 30/09/2026.

THE CORPORATION

ITD Technology Corporation which was established and operates activities under Joint stock company Enterprise Registration Certificate No. 0301596604 issued by the Ho Chi Minh City Department of Investment and Planning (now the Department of Finance) for the first time on 20 January 1999, 37th re-registered on 26 August 2026.

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

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

Members of the Board of Directors, the Board of Management and the Audit Committee during the period and to the reporting date are:

Board of Directors

Mr. Mai Hoai An	Chairman	Reappointed on 07/07/2026
Mr. Nguyen Huu Dung	Deputy Chairman	Reappointed on 07/07/2026
Mr. Nguyen Van Manh	Independent Member	Appointed on 29/05/2026, Reappointed on 07/07/2026
Mrs. Doan Thi Bich Ngoc	Member	Appointed on 07/07/2026
Mr. Vo Xuan Vinh	Member	Reappointed on 07/07/2026
Mr. Nguyen Ngoc Trung	Member	Resigned on 07/07/2026
Mr. Dinh The Hien	Member	Resigned on 07/07/2026

Board of Management

Mr. Nguyen Huu Dung	Chief Executive Officer	Appointed on 06/06/2026
Mr. Nguyen Ngoc Trung	General Director	Resigned on 06/06/2026
Mr. Nguyen Hong Minh	Deputy General Director	Resigned on 07/07/2026

Audit Committee

Mr. Nguyen Van Manh	Chairman	Appointed on 08/07/2026
Mr. Dinh The Hien	Chairman	Resigned on 07/07/2026
Mr. Vo Xuan Vinh	Member	Appointed on 08/07/2026

LEGAL REPRESENTATIVE

The legal representative of the Corporation during the period and until the preparation of these Interim Separate Financial Statements are Mr. Mai Hoai An - Chairman of the Board of Directors and Mr. Nguyen Huu Dung - Chief Executive Officer.

AUDITORS

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

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

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

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

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

We confirm that the Interim Separate Financial Statements give a true and fair view of the financial position as at 30 September 2026, its operating results and cash flows for the 06-month accounting period then ended of the Corporation in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Separate Financial Statements.

Other commitments

We confirm that our Corporation has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management

Nguyen Huu Dung
Legal Representative
Approved, 26 November 2026

No. 261126.003/BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the accompanying Interim Separate Financial Statements of ITD Technology Corporation prepared on 26 November 2026, from page 05 to page 39 including: Interim Separate Financial Position as at 30 September 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows for the 06-month accounting period then ended and Notes to the Interim Separate Financial Statements.

Board of Management's responsibility

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

Auditors' responsibility

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

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

Auditors' conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of the ITD Technology Corporation as at 30 September 2026, its operating results and its cash flows for the 06-month accounting period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Separate Financial Statements.

Branch of AASC Auditing Firm Company Limited

M.S.C.N: 0100111105-006-C.T.T.N.H.H. CHI NHÁNH CÔNG TY TNHH HÃNG KIỂM TOÁN AASC THÀNH PHỐ HỒ CHÍ MINH

Tran Trung Hieu
Director
Certificate of registration to audit practice
No. 2202-2023-002-1
Ho Chi Minh City, 26 November 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Code	ASSETS	Note	30/09/2026	01/04/2026 (Restated)
			VND	VND
100	**A. CURRENT ASSETS**		**202,377,716,172**	**93,564,520,742**
110	**I. Cash and cash equivalents**	**03**	**23,893,227,635**	**14,792,937,333**
111	1. Cash		5,768,860,455	8,690,802,135
112	2. Cash equivalents		18,124,367,180	6,102,135,198
120	**II. Short-term financial investments**	**04**	**46,713,988,666**	**37,254,937,901**
123	1. Short-term held-to-maturity investments		46,713,988,666	37,254,937,901
130	**III. Short-term receivables**		**86,916,615,256**	**36,979,483,532**
131	1. Short-term trade receivables	05	39,726,895,353	46,743,281,095
132	2. Short-term prepayments to suppliers	06	59,371,108,381	1,864,691,783
135	3. Other short-term receivables	07	826,680,210	1,379,579,342
136	4. Allowance for short-term doubtful debts		(13,008,068,688)	(13,008,068,688)
140	**IV. Inventories**	**09**	**40,846,355,257**	**3,427,394,776**
141	1. Inventories		41,124,049,257	3,749,888,776
142	2. Allowance for decline of inventories		(277,694,000)	(322,494,000)
160	**V. Other short-term assets**		**4,007,529,358**	**1,109,767,200**
161	1. Short-term deferred expenses	12	277,050,866	163,748,268
162	2. Deductible VAT		3,730,478,492	946,018,932
200	**B. NON-CURRENT ASSETS**		**234,746,268,625**	**234,952,480,721**
210	**I. Long-term receivables**		**106,251,234**	**106,251,234**
215	1. Other long-term receivables	07	106,251,234	106,251,234
220	**II. Fixed assets**		**39,008,347,389**	**40,515,606,567**
221	1. Tangible fixed assets	10	26,908,547,845	27,960,197,305
222	- *Historical cost*		*70,526,111,550*	*70,526,111,550*
223	- *Accumulated depreciation*		*(43,617,563,705)*	*(42,565,914,245)*
227	2. Intangible fixed assets	11	12,099,799,544	12,555,409,262
228	- *Historical cost*		*24,771,297,245*	*24,771,297,245*
229	- *Accumulated amortization*		*(12,671,497,701)*	*(12,215,887,983)*
250	**III. Long-term assets in progress**		**-**	**628,309,457**
252	1. Construction in progress		-	628,309,457
260	**IV. Long-term investments**	**04**	**190,834,723,388**	**190,556,723,388**
261	1. Investment in subsidiaries		225,742,723,388	225,742,723,388
262	2. Investments in joint ventures and associates		6,000,000,000	6,000,000,000
263	3. Equity investments in other entities		7,367,100,000	7,367,100,000
264	4. Allowance for long-term impairment of other investments		(48,275,100,000)	(48,553,100,000)
270	**V. Other long-term assets**		**4,796,946,614**	**3,145,590,075**
271	1. Long-term deferred expenses	12	4,796,946,614	3,145,590,075
280	**TOTAL ASSETS**		**437,123,984,797**	**328,517,001,463**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(continued)

Code	CAPITAL	Note	30/09/2026	01/04/2026 (Restated)
			VND	VND
300	**C. LIABILITIES**		**109,454,234,247**	**19,142,582,714**
310	**I. Current liabilities**		**108,550,948,986**	**17,803,932,191**
311	1. Short-term trade payables	13	15,009,671,557	9,970,280,602
312	2. Short-term prepayments from customers	14	63,952,129,479	2,325,852,289
313	3. Dividends and profits payable		212,012,300	212,012,300
314	4. Short-term taxes and other payables to State budget	15	109,393,098	3,204,110,574
316	5. Short-term accrued expenses		124,466,561	143,212,271
320	6. Other short-term payables	16	386,551,737	379,006,318
321	7. Short-term borrowings and finance lease liabilities	17	27,887,427,000	-
322	8. Provisions for short-term payables	18	143,618,797	194,467,380
323	9. Bonus and welfare fund		725,678,457	1,374,990,457
330	**II. Non-current liabilities**		**903,285,261**	**1,338,650,523**
338	1. Other long-term payables	16	452,239,313	501,042,500
343	2. Provisions for long-term payables	18	451,045,948	837,608,023
400	**D. OWNER'S EQUITY**	**19**	**327,669,750,550**	**309,374,418,749**
411	1. Contributed capital		309,552,400,000	262,449,950,000
411a	*Ordinary shares with voting rights*		*309,552,400,000*	*262,449,950,000*
415	2. Repurchased own shares		(721,880,000)	(721,880,000)
420	3. Retained earnings		18,839,230,550	47,646,348,749
420a	*Retained earnings accumulated to previous year*		*93,898,749*	*1,010,409,167*
420b	*Retained earnings of current period*		*18,745,331,801*	*46,635,939,582*
440	**TOTAL CAPITAL**		**437,123,984,797**	**328,517,001,463**

Nguyen Thi Thien Thu	**Vu Thi Nu**	**Nguyen Huu Dung**
Preparer	Chief Accountant	Legal Representative
		Approved, 26 November 2026

INTERIM SEPARATE STATEMENT OF INCOME

For the period from 01/04/2026 to 30/09/2026

Code	ITEMS	Note	Current period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	**21**	**17,375,738,768**	**44,161,692,398**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and provision of services**		**17,375,738,768**	**44,161,692,398**
11	**4. Cost of goods sold and provision of services**	**22**	**13,064,890,290**	**37,982,465,857**
20	**5. Gross profit from sales of goods and provision of services**		**4,310,848,478**	**6,179,226,541**
22	6. Financial income	23	21,931,851,539	6,357,298,723
23	7. Financial expenses	24	(196,745,710)	1,541,368,755
24	*In which: Borrowing costs*		*81,254,290*	*153,368,755*
25	8. Selling expenses	25	(330,885,443)	223,552,072
26	9. General and administrative expenses	26	7,334,753,971	2,347,218,492
30	**10. Net profit from operating activities**		**19,435,577,199**	**8,424,385,945**
31	11. Other income	27	200,001	651,218,197
32	12. Other expenses	28	296,277,418	1,485,642
40	**13. Other profit/(loss)**		**(296,077,417)**	**649,732,555**
50	**14. Total net profit before tax**		**19,139,499,782**	**9,074,118,500**
51	15. Current corporate income tax expense	29	394,167,981	-
60	**16. Profit after corporate income tax**		**18,745,331,801**	**9,074,118,500**

Nguyen Thi Thien Thu	**Vu Thi Nu**	**Nguyen Huu Dung**
Preparer	Chief Accountant	Legal Representative
		Approved, 26 November 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/04/2026 to 30/09/2026
(Indirect method)

Code	ITEM	Note	Current period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	*1. Profit before tax*		*19,139,499,782*	*9,074,118,500*
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		1,507,259,178	1,413,607,690
03	- Allowance and provisions		(760,210,658)	(48,801,416)
05	- Gains/losses from investment and financial activities		(21,935,260,853)	(6,945,303,426)
06	- Borrowing costs		81,254,290	153,368,755
08	*3. Operating profit before changes in working capital*		*(1,967,458,261)*	*3,646,990,103*
09	- Increase/decrease in receivables		(52,721,591,284)	40,828,297,289
10	- Increase/decrease in inventories		(37,374,160,481)	(1,866,193,688)
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		66,569,750,602	(11,248,643,331)
12	- Increase and decrease deferred expenses		(1,764,659,137)	(537,554,394)
14	- Borrowing costs paid		-	(310,367,300)
15	- Corporate income tax paid		(3,534,225,682)	-
17	- Other payments on operating activities		(471,002,543)	(558,910,009)
20	*Net cash flow from operating activities*		*(31,263,346,786)*	*29,953,618,670*
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		-	(1,376,229,372)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	586,363,637
23	3. Loans and purchase of debt instruments from other entities		(32,087,260,274)	-
24	4. Collection of loans and resale of debt instrument of other entities		23,000,000,000	8,505,032,014
25	5. Equity investments in other entities		-	(17,217,915,500)
27	6. Interest and dividend received		21,563,470,362	6,432,485,014
30	*Net cash flow from investing activities*		*12,476,210,088*	*(3,070,264,207)*

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/04/2026 to 30/09/2026
(Indirect method)

Code	ITEM	Note	Current period VND	Previous period VND
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		27,887,427,000	4,706,962,826
34	2. Repayment of principal		-	(31,575,635,670)
40	*Net cash flow from financing activities*		*27,887,427,000*	*(26,868,672,844)*
50	**Net cash flows in the period**		**9,100,290,302**	**14,681,619**
60	**Cash and cash equivalents at the beginning of the year**		**14,792,937,333**	**4,281,802,836**
70	**Cash and cash equivalents at the end of the period**	**03**	**23,893,227,635**	**4,296,484,455**

Nguyen Thi Thien Thu	**Vu Thi Nu**	**Nguyen Huu Dung**
Preparer	Chief Accountant	Legal Representative
		Approved, 26 November 2026

NOTES TO SEPARATE FINANCIAL STATEMENTS

For the period from 01/04/2026 to 30/09/2026

1 . GENERAL INFORMATION OF THE CORPORATION

1.1 . Form of ownership

ITD Technology Corporation which was established and operates activities under Joint stock company Enterprise Registration Certificate No. 0301596604 issued by the Ho Chi Minh City Department of Investment and Planning (now the Department of Finance) for the first time on 20 January 1999, 37th re-registered on 26 August 2026.

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

Corporation's Charter capital: VND 309,552,400,000, the actual contributed capital as at 30 September 2026: VND 309,552,400,000; equivalent to 30,955,240 shares with the par value of VND 10,000 per share.

The number of employees of the Corporation as at 30 September 2026: 21 (as at 01 April 2026: 27).

1.2 . Business field

Trading, construction service and installation.

1.3 . Business activities

Main business activities of the Corporation include:

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

1.4 . Corporate structure

The Corporation's member entities are as follows:	Address	Main business activities
ITD Technology Corporation Representative office	Hanoi City	Representative office

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

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

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

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies
The Corporation applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance.

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

2.3 . Changes in accounting policies and notes

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for the fiscal year starting on or after 01 January 2026.

The Corporation has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from 01 January 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 36 of these Interim Separate Financial Statement.

2.4 . Basis for preparation of Separate Financial Statements

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

The users of these Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Interim Consolidated Financial Statements of the Corporation and its subsidiaries for the accounting period from 01/04/2026 to 30/09/2026 in order to gain enough information regarding the financial position, results of operations and cash flows of the Corporation.

2.5 . Accounting estimates

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

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

- Allowance for doubtful debts;
- Allowance for devaluation of inventory;

- Provision for payables;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimated corporate income tax.

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

2.6 . Foreign currency transactions

Transactions in foreign currencies in the accounting period shall be converted into Vietnam dong at the actual exchange rate on the transaction date (the average transfer exchange rate of the commercial bank where the enterprise regularly conducts transactions).

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

- For monetary items denominated in foreign currencies: applying the average transfer exchange rate of the commercial bank where the Corporation regularly conducts transaction;
- For demand deposits in foreign currencies: applying the average transfer exchange rate of the commercial bank where the Corporation opens its foreign currency accounts;

For part or all of the value of receivables of foreign currency origin for which a provision for bad debts has been set aside, no revaluation shall be carried out.

All actual exchange rate differences arising during the period and differences resulting from the revaluation of balances of monetary items denominated in foreign currencies at the time of preparing the financial statements are accounted for in the operating results of the accounting period.

2.7 . Cash and cash equivalents

Cash comprises demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8 . Financial investments

Investments held to maturity include: term deposits held to maturity to earn profits periodically.

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

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

Allowance for devaluation of investments is made at the end of the period as followings:

- Investments in subsidiaries, associates: provision for loss investments shall be made based on the Financial Statements/Consolidated Financial Statements of subsidiaries, associates at the provision date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowance shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 . Receivables

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

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

2.10 . Inventories

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

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

The cost of inventory is calculated using weighted average method.
Method for valuation of work in progress at the end of the period: the value of work in progress is recorded based on actual cost incurred for each unfinished product.

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

2.11 . Fixed assets

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

Subsequent measurement after initial recognition
If these costs aument future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.
Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Separate Statement of Income in the period in which the costs are incurred.

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

- Buildings, structures	26 - 30 years
- Machinery, equipment	08 - 10 years
- Vehicles, transportation equipment	06 years
- Office equipment and furniture	02 - 05 years
- Land use rights	31 years
- Management software	03 - 05 years

2.12 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 . Operating lease

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

2.14 . Deferred expenses

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

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

Types of deferred expenses include:

- Tools and supplies include assets which are possessed by the Corporation in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 year to 03 years.
- Other deferred expenses are recorded according to their historical costs and allocated on the straight-line basis from 01 year to 05 years.

2.15 . Payables

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

2.16 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Corporation has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the corporation according to relevant laws.

The recognition time is the time when the investment recipient has no right to refuse dividend payment: after the dividend distribution announcement by the Corporation's Board of Directors and the announcement of the dividend entitlement date by the Vietnam Securities Depository and Clearing Corporation.

2.17 . Borrowings and finance lease liabilities

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

2.18 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.19 . Accrued expenses

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

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

2.20 . Provision for payables

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

- The Corporation has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

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

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

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

Provisions for payables are recorded as operating expenses of the accounting period. In case provision made for the previous accounting period but not used up exceeds the one made for the current reporting period, the difference is reducing production and business expenses in the period.

2.21 . Owner's equity

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

Repurchased own shares bought before the effective date of the Securities Law No. 54/2019/QH14 (01 January 2021) are shares issued by the Company and bought back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Repurchased own shares bought after 01 January 2021 will be cancelled and adjusted to reduce equity.

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

2.22 . Revenue

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

Revenue from sale of goods

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

Revenue from provision of services:

- The percentage of completion of the transaction at the Interim Separate Financial Position date can be measured reliably;

Financial income

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

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

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

2.23 . Cost of goods sold and services provided

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

2.24 . Financial expenses

Items recorded into financial expenses comprise:

- Interest expenses, borrowing costs;
- Allowance for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

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

2.25 . Selling expenses, general and administrative expenses

Selling expenses reflects the actual costs incurred in the process of providing goods and services.

General and administrative expenses reflect the actual costs incurred in the overall management of the Corporation.

2.26 . Corporate income tax

a) Current corporate income tax expenses

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

b) Current corporate income tax rate

The fiscal period ended as at 30/09/2026, the Corporation applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.27 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Corporation's related parties include:

- Organizations, directly or indirectly having control the Corporation, are controlled by the Corporation, or being under the control of the Corporation, or being under common control with the Corporation, including the Corporation's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Corporation that have a significant influence on the Corporation, key management personnel including directors and employees of the Corporation, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

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

2.28 . Segment information

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

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

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/04/2026 (Restated)
	VND	VND
Demand deposits	5,768,860,455	8,690,802,135
Cash equivalents	18,124,367,180	6,102,135,198
	23,893,227,635	**14,792,937,333**

Details of demand deposits and cash equivalents as at 30/09/2026 are as follows:

	Currency	Value
		VND
Demand deposits		
- Military Commercial Joint Stock Bank	VND	2,412,113,473
- Joint Stock Commercial Bank for Investment and Development of Vietnam	VND, EUR	1,057,033,801
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND, USD	1,020,348,541
- Other banks	VND, USD	1,279,364,640
		5,768,860,455

	Currency	Term	Annual Interest rate	Value
		month	%	VND
Cash equivalents				
- Military Commercial Joint Stock Bank	VND	01	4.30 - 4.75	1,091,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	01	4.75	3,000,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	01	4.75	3,000,000,000
- Tien Phong Commercial Joint Stock Bank	VND	01	4.75	11,000,000,000
- Accrued interest receivable	VND	01		33,367,180
				18,124,367,180

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/09/2026		01/04/2026 (Restated)	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Short-term investments				
- Term deposits	45,641,556,044	-	36,554,295,770	-
- Accrued interest receivable	1,072,432,622	-	700,642,131	-
	46,713,988,666	**-**	**37,254,937,901**	**-**

Details of term deposits on 30/09/2026 are as follows:

Term Deposits

	Currency	Term	Annual Interest Rate	Value
		months	%	VND
- Military Commercial Joint Stock Bank	VND	06 - 12	5.40 - 8.20	18,987,495,770
- Tien Phong Commercial Joint Stock Bank	VND	06 - 12	4.95 - 8.50	18,456,800,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	06	7.50 - 8.00	6,587,260,274
- Vietnam Technological and Commercial Joint Stock Bank	VND	06	7.2	1,610,000,000
				45,641,556,044

As at 30/09/2026, the term deposits of VND 5,891,000,000 are being used as collaterals for borrowings from Military Commercial Joint Stock Bank (Detailed as in Note No. 17).

4 . FINANCIAL INVESTMENTS

b) Investments in equity of other entities

	Stock code	Ending balance			Beginning balance		
		Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
		VND	VND	VND	VND	VND	VND
Investments in subsidiaries		**225,742,723,388**	**289,951,812,665**	**(34,908,000,000)**	**225,742,723,388**	**295,533,217,365**	**(35,186,000,000)**
- Global Electrical Technology Corporation (1)	GLT	34,510,534,223	133,627,623,500	-	34,510,534,223	139,487,028,200	-
- Tan Tien Automation Technology Corporation		15,484,070,100	15,484,070,100	-	15,484,070,100	15,484,070,100	-
- ITD Solution Corporation		29,657,142,101	29,657,142,101	-	29,657,142,101	29,657,142,101	-
- Quartz Mechanical and Electrical Corporation		37,204,976,964	6,574,976,964	(30,630,000,000)	37,204,976,964	6,419,976,964	(30,785,000,000)
- Larion Consulting and Software Development JSC		89,987,000,000	89,987,000,000	-	89,987,000,000	89,987,000,000	-
- Innovative Software Development Co., Ltd		9,000,000,000	4,722,000,000	(4,278,000,000)	9,000,000,000	4,599,000,000	(4,401,000,000)
- ITD Global Corporation		9,899,000,000	9,899,000,000	-	9,899,000,000	9,899,000,000	-
Investments in associate		**6,000,000,000**	-	**(6,000,000,000)**	**6,000,000,000**	-	**(6,000,000,000)**
- Intelnet Corporation (*)		6,000,000,000	-	(6,000,000,000)	6,000,000,000	-	(6,000,000,000)
Investments in other entities		**7,367,100,000**	-	**(7,367,100,000)**	**7,367,100,000**	-	**(7,367,100,000)**
- Vietnam Digital Transport JSC		7,367,100,000	-	(7,367,100,000)	7,367,100,000	-	(7,367,100,000)
		239,109,823,388	**289,951,812,665**	**(48,275,100,000)**	**239,109,823,388**	**295,533,217,365**	**(48,553,100,000)**

(*) Intelnet Corporation temporarily suspended its business operations in accordance with the Certification of Business Suspension Notification dated 14/07/2026.

(1) The recoverable value of trading securities are closing price listed on HNX on 31/03/2026 and 30/09/2026.

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

Detailed information about financial investments:

Name of financial investments	Place of establishment and operation	Rate of interest	Rate of voting rights	Principal activities
Subsidiaries				
- Global Electrical Technology Corporation	Ho Chi Minh City	50.02%	50.02%	Trading in electronic and telecommunications equipment; Leasing BTS stations.
- Tan Tien Automation Technology Corporation	Ho Chi Minh City	99.64%	99.64%	Trading in machinery, spare parts, materials, hardware, electrical appliances, office machines.
- ITD Solution Corporation	Ho Chi Minh City	99.70%	99.70%	Buying, selling, and providing related services for computers, software, electrical equipment, electronics, office machines, metal and electrical machinery, IT, and telecommunications.
- Quartz Mechanical and Electrical Corporation	Ho Chi Minh City	78.21%	78.21%	Trading in machinery, spare parts, materials, hardware, electrical appliances, office machines.
- Larion Consulting and Software Development JSC	Ho Chi Minh City	51.00%	51.00%	Computer software production.
- Innovative Software Development Co., Ltd	Ho Chi Minh City	100.00%	100.00%	Computer software production.
- ITD Global Corporation	Ho Chi Minh City	98.99%	98.99%	Computer software production.
Associates				
- Intelnet Corporation	Ho Chi Minh City	45.42%	45.42%	Computer programming.
Others				
- Vietnam Digital Transport JSC	Hanoi City	2.00%	2.00%	Supporting services directly for road transport.

5 . SHORT-TERM TRADE RECEIVABLES

	30/09/2026		01/04/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	***2,857,178,059***	-	***1,155,061,935***	-
- Global Electrical Technology Corporation	494,940,457	-	240,118,406	-
- Tan Tien Automation Technology Corporation	1,596,609,439	-	270,655,329	-
- ITD Solution Corporation	554,976,624	-	532,092,186	-
- Global - Sitem Co., Ltd	210,651,539	-	112,196,014	-
Other parties	***36,869,717,294***	***(12,602,468,688)***	***45,588,219,160***	***(12,602,468,688)***
- Vietnam Digital Transport JSC	-	-	6,266,001,756	-
- Viet Nam Infrastructure Development and Finance Investment - JSC	10,582,220,196	-	11,284,066,431	-
- Phuc Thanh Hung Investment JSC	7,007,326,168	-	7,007,326,168	-
- Sonadezi Chau Duc Shareholding Company	-	-	1,721,094,257	-
- 194 Construction Investment Corporation JSC	1,120,802,094	-	1,120,802,094	-
- Others	18,159,368,836	(12,602,468,688)	18,188,928,454	(12,602,468,688)
	39,726,895,353	**(12,602,468,688)**	**46,743,281,095**	**(12,602,468,688)**

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/09/2026		01/04/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Others				
- Cybersecurity Vietnam Co., Ltd	36,152,654,266	-	-	-
- Thaison Technology, Solutions and Human Resources Development JSC	20,479,427,158	-	-	-
- Star Systems International Pte. Ltd	1,411,992,960	-	-	-
- KPY Interior Architecture Co., Ltd	-	-	983,800,707	-
- Vietnam Railway College	742,153,927	-	742,153,927	-
- Others	584,880,070	-	138,737,149	-
	59,371,108,381	**-**	**1,864,691,783**	**-**

7 . OTHER RECEIVABLES

	30/09/2026		01/04/2026 (Restated)	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
- Receivables from employees	-	-	40,735,355	-
- Welfare fund receivable	-	-	537,572,000	-
- Utility sharing fee receivables	645,908,453	(405,600,000)	631,226,726	(405,600,000)
- Advances	43,000,000	-	11,667,900	-
- Deposits	99,495,893	-	120,101,497	-
- Others	38,275,864	-	38,275,864	-
	826,680,210	**(405,600,000)**	**1,379,579,342**	**(405,600,000)**
b) Long-term				
- Deposits	106,251,234	-	106,251,234	-
	106,251,234	**-**	**106,251,234**	**-**
c) In which : Other receivables from related parties				
- Tan Tien Automation Technology Corporation	160,799,321	-	73,994,875	-
- Global Electrical Technology Corporation	48,833,856	-	421,063,315	-
- Global - Sitem Co., Ltd	30,675,276	-	187,242,575	-
- ITD Solution Corporation	-	-	80,897,961	-
- Intelnet Corporation	405,600,000	(405,600,000)	405,600,000	(405,600,000)
	645,908,453	**(405,600,000)**	**1,168,798,726**	**(405,600,000)**

8 . DOUBTFUL DEBTS

	30/09/2026		01/04/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
Short-term trade receivables	***12,635,468,688***	***33,000,000***	***12,635,468,688***	***33,000,000***
- 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	-
- Others	6,542,307,815	33,000,000	6,542,307,815	33,000,000
Other short-term receivables	***405,600,000***	-	***405,600,000***	-
- Intelnet Corporation	405,600,000	-	405,600,000	-
	13,041,068,688	**33,000,000**	**13,041,068,688**	**33,000,000**

9 . INVENTORIES

	30/09/2026		01/04/2026	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Work in progress	38,873,544,543	-	3,170,494,776	-
Goods	2,250,504,714	(277,694,000)	579,394,000	(322,494,000)
	41,124,049,257	**(277,694,000)**	**3,749,888,776**	**(322,494,000)**

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

	30/09/2026	01/04/2026
	VND	VND
- Noi Bai - Lao Cai Project	36,729,588,496	-
- Design, supply, and installation of the ETC toll collection system	739,212,820	739,112,820
- Supply of software and labor for equipment installation - ACV T2 Noi Bai	769,851,753	1,357,314,389
- Others	634,891,474	1,074,067,567
	38,873,544,543	**3,170,494,776**

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation	Management equipment	**Total**
	VND	VND	VND	VND	**VND**
Historical cost					
Beginning balance	50,300,949,660	17,382,379,853	2,308,326,273	534,455,764	70,526,111,550
Ending balance	**50,300,949,660**	**17,382,379,853**	**2,308,326,273**	**534,455,764**	**70,526,111,550**
Accumulated depreciation					
Beginning balance	24,184,942,178	17,382,379,853	496,136,389	502,455,825	42,565,914,245
- Depreciation in the period	851,608,950	-	192,360,522	7,679,988	1,051,649,460
Ending balance	**25,036,551,128**	**17,382,379,853**	**688,496,911**	**510,135,813**	**43,617,563,705**
Carrying amount					
Beginning balance	26,116,007,482	-	1,812,189,884	31,999,939	27,960,197,305
Ending balance	**25,264,398,532**	**-**	**1,619,829,362**	**24,319,951**	**26,908,547,845**

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

11 . INTANGIBLE FIXED ASSETS

	Land use rights (*)	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	24,053,529,245	717,768,000	24,771,297,245
Ending balance	**24,053,529,245**	**717,768,000**	**24,771,297,245**
Accumulated amortization			
Beginning balance	11,868,966,783	346,921,200	12,215,887,983
- Amortization in the period	383,832,918	71,776,800	455,609,718
Ending balance	**12,252,799,701**	**418,698,000**	**12,671,497,701**
Carrying amount			
Beginning balance	12,184,562,462	370,846,800	12,555,409,262
Ending balance	**11,800,729,544**	**299,070,000**	**12,099,799,544**

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

12 . DEFERRED EXPENSES

		30/09/2026	01/04/2026
		VND	VND
a)	**Short-term**		
	- Software expenses	198,341,608	123,635,368
	- Insurance premium	27,594,975	14,763,879
	- Dispatched tools and supplies	-	920,450
	- Others	51,114,283	24,428,571
		277,050,866	**163,748,268**
b)	**Long-term**		
	- Dispatched tools and supplies	12,221,270	29,187,332
	- Repair and maintenance expenses of assets	4,698,785,070	3,037,599,023
	- Others	85,940,274	78,803,720
		4,796,946,614	**3,145,590,075**

13 . SHORT - TERM TRADE PAYABLES

	30/09/2026	01/04/2026
Related parties	***4,407,692,489***	***4,561,500,309***
- ITD Solution Corporation	4,395,943,119	4,546,482,953
- Global Electrical Technology Corporation	11,749,370	15,017,356
Others	***10,601,979,068***	***5,408,780,293***
- Sedata Services JSC	8,280,536,344	-
- AUMI Industrial Equipment and Automation Co., Ltd	552,186,960	-
- Advantech Vietnam Technology Co., Ltd	264,668,040	-
- VVT Technology JSC	-	3,956,677,200
- Dong Hai Industry Traffic Corporation	-	531,520,000
- Others	1,504,587,724	920,583,093
	15,009,671,557	**9,970,280,602**

14 . SHORT - TERM PREPAYMENTS FROM CUSTOMERS

	30/09/2026	01/04/2026
	VND	VND
Others		
- Vietnam Expressway Corporation (VEC)	58,229,021,209	-
- Nam Dao Construction Limited Liability Company	5,024,982,738	-
- Sun Airport JSC	-	1,476,475,779
- IVU Traffic Technologies AG - General contractor for the EPC package for the project "Management of the Railway Traffic Control Center - OCC" in Vietnam	681,455,732	681,455,732
- Others	16,669,800	167,920,778
	63,952,129,479	**2,325,852,289**

15 . SHORT - TERM TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
- Value added tax	-	-	53,822,504	53,822,504	-	-
- Export, import duties	-	-	22,664,361	22,664,361	-	-
- Corporate income tax	-	3,140,057,701	394,167,981	3,534,225,682	-	-
- Personal income tax	-	64,052,873	309,756,049	264,415,824	-	109,393,098
- Fees, charges and other payables	-	-	328,472,539	328,472,539	-	-
	-	**3,204,110,574**	**1,108,883,434**	**4,203,600,910**	**-**	**109,393,098**

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

16 . OTHER PAYABLES

	30/09/2026	01/04/2026 (Restated)
	VND	VND
a) Short-term		
- Short-term deposits, collateral received	285,403,440	285,403,440
- Others	101,148,297	93,602,878
	386,551,737	**379,006,318**
b) Long-term		
- Long-term deposits, collateral received	452,239,313	501,042,500
	452,239,313	**501,042,500**

17 . SHORT - TERM BORROWINGS

	01/04/2026	In the period		30/09/2026
	Value	Increase	Decrease	Value
	VND	VND	VND	VND
Military Commercial Joint Stock Bank (1)	-	9,811,099,867	-	9,811,099,867
Tien Phong Commercial Joint Stock Bank (2)	-	18,076,327,133	-	18,076,327,133
	-	27,887,427,000	-	27,887,427,000

Detailed information on Short-term borrowings:

(1) Credit Facility Contract No. 350956.25.112.951168.TD dated 08/11/2025 with the following detailed terms:
- Credit line: 50,000,000,000 VND;
- Loan purpose: for production and business activities;
- Term: until 11/03/2027;
- Interest rate: according to each debt receipt;
- Outstanding principal balance at the end of the period: 9,811,099,867 VND;
- Collaterals: term deposits under deposit contracts with Military Commercial Joint Stock Bank;

(2) Credit Contract No. 174/2026/HDTD/Q4 date 10/07/2026 with the following detailed terms:
- Credit line: 50,000,000,000 VND;
- Loan purpose: Supplement working capital to carry out the work items for the customer under Electronic Contract No. HD2600136891_2606111442 dated 15/06/2026 signed between Vietnam Expressway Corporation and the Noi Bai - Lao Cai ITS Consortium (a consortium comprising ETC Technology Systems Joint Stock Company, ITD Technology Corporation, HITD High Digital Technology Joint Stock Company and Vision Automation Technology Corporation).
- Term: 06 months;
- Interest rate: 10.70% per annum;
- Outstanding principal balance at the end of the year: 18,076,327,133 VND;
- Collaterals: All rights to claim debts and other rights and benefits arising from Contract No. HD2600136891_2606111442 with Vietnam Expressway Corporation (including principal, interest, penalties, compensation for damages and receivables) are pledged as collaterals, together with the related mortgaged account. The value of the Corporation's portion of work under the contract is VND 203,819,580,599.

18 . PROVISION FOR PAYABLES

		01/04/2026	In the period		30/09/2026
		Value	Increase	Decrease	Value
		VND	VND	VND	VND
a)	**Short-term**				
	Provision for product warranty	194,467,380	66,070,317	116,918,900	143,618,797
		194,467,380	**66,070,317**	**116,918,900**	**143,618,797**
b)	**Long-term**				
	Provision for product warranty	837,608,023	-	386,562,075	451,045,948
		837,608,023	**-**	**386,562,075**	**451,045,948**

19 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Repurchased own shares	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous year	**245,335,910,000**	**(721,880,000)**	**18,830,820,849**	**263,444,850,849**
Stock dividend distribution	17,114,040,000	-	(17,114,040,000)	-
Profit of the previous period	-	-	9,074,118,500	9,074,118,500
Bonus and welfare funds settlement of the current year	-	-	(115,048,718)	(115,048,718)
Bonus and welfare funds settlement of the previous year	-	-	(361,322,964)	(361,322,964)
Remuneration of the Board of Directors for 2024	-	-	(230,000,000)	(230,000,000)
Ending balance of previous period	**262,449,950,000**	**(721,880,000)**	**10,084,527,667**	**271,812,597,667**
Beginning balance of current period	**262,449,950,000**	**(721,880,000)**	**47,646,348,749**	**309,374,418,749**
Stock dividend distribution (*)	47,102,450,000	-	(47,102,450,000)	-
Profit of the current period	-	-	18,745,331,801	18,745,331,801
Bonus and welfare funds settlement of the current year	-	-	(450,000,000)	(450,000,000)
Ending balance of current period	**309,552,400,000**	**(721,880,000)**	**18,839,230,550**	**327,669,750,550**

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

- Expected number of shares to be issued: 4,711,105 shares;
- Number of shares issued according to the ratio: 4,710,245 shares;
- Number of fractional shares cancelled in accordance with the issuance plan: 860 shares;
- Total par value of the issuance: VND 47,102,450,000;
- Rights ratio: 100:18, whereby each 100 existing shares entitle the holder to receive 18 newly issued shares;
- Issuance source: Retained earnings;
- Completion date: 11/09/2026

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

	Current period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of the year*	*262,449,950,000*	*245,335,910,000*
- *Increase in the period*	*47,102,450,000*	*17,114,040,000*
- *At the end of period*	*309,552,400,000*	*262,449,950,000*
Distributed dividends and profit:		
- *Dividend payable at the beginning of the year*	*212,012,300*	*38,132,300*
- *Dividend payable in the period*	*47,102,450,000*	*17,114,040,000*
+ Dividend payable from last year's profit	47,102,450,000	17,114,040,000
- *Dividend paid in shares in the period*	*(47,102,450,000)*	*(17,114,040,000)*
+ Dividend payable from last year's profit	(47,102,450,000)	(17,114,040,000)
- *Dividend payable at the end of the period*	*212,012,300*	*38,132,300*

c) Share

	30/09/2026	01/04/2026
Quantity of Authorized issuing shares	30,955,240	26,244,995
Quantity of issued shares		
- *Common shares*	*30,955,240*	*26,244,995*
Quantity of shares repurchased		
- *Common shares*	*72,188*	*72,188*
Quantity of outstanding shares in circulation		
- *Common shares*	*30,883,052*	*26,172,807*

Par value per share: VND 10,000

20 . OFF INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION ITEMS

a) Foreign currencies

	30/09/2026	01/04/2026
- US Dollar (USD)	2,630.59	2,650.39
- Euro (EUR)	150.13	161.20

b) Doubtful debts written-off

	30/09/2026	01/04/2026
	VND	VND
- Wave Media JSC	85,500,000	85,500,000
- Hoang Phuc Design Consultancy Co., Ltd	45,000,000	45,000,000
- Mua Xuan Online payment Corporation	7,658,500	7,658,500
- Road Management Area No. II	73,227,380	73,227,380
- 494 Road Management and Construction JSC	40,000,000	40,000,000
- Tin Thong Technology Corporation	113,400,281	113,400,281
- Civil Engineering Construction Corporation No. 6 - JSC	366,026,993	366,026,993
- Innovative Location JSC	2,310,000,000	2,310,000,000
- VETC electronic toll collection Co., Ltd	50,000,000	50,000,000
	3,090,813,154	**3,090,813,154**

21 . TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from sale of goods	7,927,133,623	34,235,677,878
Revenue from provision of services and techniques	9,448,605,145	9,926,014,520
	17,375,738,768	**44,161,692,398**
In which: Revenue from related parties	**4,395,997,477**	**4,032,633,182**

(Detailed as in Note No. 35)

22 . COSTS OF GOODS SOLD

	Current period	Previous period
	VND	VND
Costs of goods sold	4,671,489,449	33,215,624,516
Costs of provision of services	8,438,200,841	4,944,425,945
Reversal of allowance for devaluation of inventories	(44,800,000)	(177,584,604)
	13,064,890,290	**37,982,465,857**
In which: Purchase from related parties	**6,536,096,640**	**16,548,713,684**

(Detailed as in Note No. 35)

23 . FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income, interest from loans	1,824,029,653	183,809,789
Interest from demand deposits	5,479,653	4,443,505
Dividends or profits received	20,111,231,200	6,175,130,000
Gain on exchange difference in the year	(8,888,967)	(6,084,571)
	21,931,851,539	**6,357,298,723**
In which: Financial income from related parties	**20,111,231,200**	**6,175,130,000**

(Detailed as in Note No. 35)

24 . FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Borrowing costs	81,254,290	153,368,755
(Reversal)/Provisions for devaluation of investments	(278,000,000)	1,388,000,000
	(196,745,710)	**1,541,368,755**

25 . SELLING EXPENSES

	Current period	Previous period
	VND	VND
Labour expenses	6,850,000	-
Expenses of outsourcing services	51,687,032	221,402,912
Other expenses in cash	47,988,183	2,149,160
Reversal of provision for construction warranty	(437,410,658)	-
	(330,885,443)	**223,552,072**
In which: Expenses purchased from related parties *(Detailed as in Note No. 35)*	**6,850,000**	**(45,000,000)**

26 . GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	161,023,267	40,073,731
Labour expenses	5,471,083,510	2,287,245,945
Depreciation expenses	264,137,322	171,765,832
Reversal of allowance expenses	-	(1,204,305,640)
Tax, Charge, Fee	135,004,490	32,070,000
Expenses of outsourcing services	1,120,375,588	821,616,461
Other expenses in cash	183,129,794	198,752,163
	7,334,753,971	**2,347,218,492**
In which: Expenses purchased from related parties *(Detailed as in Note No. 35)*	**(315,680,587)**	**(100,508,708)**

27 . OTHER INCOME

	Current period	Previous period
	VND	VND
Gain from liquidation, disposal of fixed assets	-	586,363,637
Reversal of provision for construction warranty	-	36,700,151
Others	200,001	28,154,409
	200,001	**651,218,197**

28 . OTHER EXPENSES

	Current period	Previous period
	VND	VND
Tax arrears and late payment charges	296,277,418	-
Others	-	1,485,642
	296,277,418	**1,485,642**

29 . CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Total profit before tax	19,139,499,782	9,074,118,500
Decreases	(20,111,231,200)	(9,074,118,500)
- *Dividends and profits received*	*(20,111,231,200)*	*(6,175,130,000)*
- *Tax losses carried forward*	-	*(2,898,988,500)*
Taxable income	-	-
Current corporate income tax expense (Tax rate 20%)	-	-
Adjustment of tax expenses from previous years to current period	394,167,981	-
Tax payable at the beginning of year	3,140,057,701	-
Tax paid in the period	(3,534,225,682)	-
Corporate income tax payable at the period-end	-	-

30 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period	Previous period
	VND	VND
Raw materials	1,017,754,966	327,841,413
Labour expenses	5,477,933,510	2,287,245,945
Depreciation and amortisation	1,507,259,178	1,413,607,690
Expenses of outsourcing services	40,148,847,657	5,871,102,979
Other expenses in cash	2,948,523,825	294,624,008
	51,100,319,136	**10,194,422,035**

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

a) Proceeds from borrowings during the period

	Current period	Previous period
	VND	VND
Proceeds from ordinary contracts	27,887,427,000	4,706,962,826

b) Actual repayments on principal during the period

	Current period	Previous period
	VND	VND
Repayment on principal from ordinary contracts	-	(31,575,635,670)

32 . OTHER INFORMATION

a) Information on the cancellation of the plan to offer shares to existing shareholders

Pursuant to the Resolution of the Annual General Meeting of Shareholders for 2025 dated 26/06/2025, the Corporation approved the plan to issue 7,852,110 shares at a selling price of not less than VND 10,000/share to existing shareholders; the exercise ratio is 10:03 (shareholders owning 01 share shall be entitled to 01 purchase right and every 100 purchase rights shall entitle the holder to purchase 03 additional issued shares).

Pursuant to the Resolution of the Annual General Meeting of Shareholders for 2026 dated 07/07/2026, the Corporation approved the cancellation of the plan to offer shares to existing shareholders as approved at the Annual General Meeting of Shareholders for 2025.

b) Information on the issuance of shares under the Employee Stock Ownership Plan (ESOP) of the Corporation pursuant to the Resolution of the 2026 Annual General Meeting of Shareholders dated 07/07/2026.

- Type of shares: Ordinary shares;
- Offering price: VND 10,000 per share
- Ratio number of shares expected to be issued/total number of outstanding shares: 3.0% of the total outstanding shares after completion of the issuance of shares for payment of dividends for 2025 (expected);
- Number of shares expected to be issued: 926,517 shares;
- Total expected issuance value at par value: VND 9,265,170,000;
- Issuance subjects: employees and management personnel of ITD Technology Corporation and ITD Solutions Corporation who meet the criteria regarding position, contribution/performance evaluation for 2025 and working period (with at least 01 year of service as at 31/03/2026, or potential personnel transferred within the Group).
- Purposes of issuance:
  + Retain creative, professionally competent employees with a strong team spirit;
  + Recognize the commitment, efforts and positive contributions of employees to the operating results for 2025;
  + Attract new personnel with development potential and a desire to make long-term contributions to the Corporation through a practical and flexible remuneration mechanism.
- Regulations on transfer restrictions and repurchase
  + Transfer restrictions: All ESOP shares issued in this offering shall be subject to transfer restrictions for 01 year from the completion date of the issuance.
  + Share repurchase: The Corporation has the right to repurchase the remaining shares during the transfer restriction period of employees who resign (due to voluntary resignation, dismissal by the Group or non-renewal of employment contracts) at a repurchase price equal to the issuance price of VND 10,000 per share.
- Expected issuance date: During the financial year 2026 (before 31/03/2027), after completion of the issuance of shares for payment of dividends for 2025, with the issuance period determined by the Board of Directors after the State Securities Commission issues a written acknowledgement of receipt of the complete issuance reporting documents.

c) Information on the private placement of shares to professional securities investors pursuant to the Resolution of the Annual General Meeting of Shareholders for 2026 dated 07/07/2026

- Type of shares: Ordinary shares;
- Offering price: VND 10,000 per share
- Ratio number of shares expected to be issued/total number of outstanding shares): 20.0% of the total outstanding shares after completion of the issuance of shares for payment of dividends and the issuance of ESOP shares in 2026;
- Number of shares expected to be issued: 6,362,085 shares;
- Total expected par value of shares to be issued: VND 63,620,850,000;
- Issuance subjects: private placement to professional securities investors. The General Meeting of Shareholders authorises the Board of Directors to seek and select suitable investors and determine the number of shares to be offered to each investor.
- Purposes: To increase the ownership interest in Global Electrical Technology Corporation by up to an additional 15% and contribute capital to establish a new company operating in the field of data center infrastructure.
- Regulations on transfer restrictions: All shares offered through the private placement shall be subject to transfer restrictions for 01 year from the completion date of the offering.
- Expected issuance period: During the financial year 2026 (before 31/03/2027), after completion of the issuance of shares for payment of dividends for 2025 and the issuance of shares under the Employee Stock Ownership Plan, with the specific issuance date to be decided by the Board of Directors after the State Securities Commission issues a written acknowledgement of receipt of the complete offering documents.

33 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

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

34 . SEGMENT REPORTING

Under business fields

	Revenue from computer telecommunication	Revenue from traffic infrastructure	Other activities	Grand total
	VND	VND	VND	VND
Net revenue from sales to external customers	2,368,765,000	7,051,907,610	7,955,066,158	17,375,738,768
Profit from business activities	**79,033,944**	**964,777,096**	**3,267,037,438**	**4,310,848,478**
Unallocated assets				437,123,984,797
Unallocated liabilities				109,454,234,247

Under geographical areas

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

35 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

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

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

	Current period	Previous period
	VND	VND
Revenue from sales of goods and provision of services	**4,395,997,477**	**4,032,633,182**
- Global Electrical Technology Corporation	1,219,455,872	1,176,851,298
- Tan Tien Automation Technology Corporation	1,643,994,179	916,904,752
- ITD Solution Corporation	1,017,509,484	1,470,816,930
- Global Sitem Co., Ltd	515,037,942	468,060,202
Purchasing materials, goods, services	**6,536,096,640**	**16,548,713,684**
- Global Electrical Technology Corporation	26,586,440	21,558,940
- ITD Solution Corporation	6,509,510,200	16,507,049,188
- Tan Tien Automation Technology Corporation	-	20,105,556
Selling expenses	**6,850,000**	**(45,000,000)**
- Global Electrical Technology Corporation	6,850,000	-
- ITD Solution Corporation	-	(45,000,000)
General and administrative expenses	**(315,680,587)**	**(100,508,708)**
- ITD Global Corporation	-	(12,277,778)
- Global Electrical Technology Corporation	(72,520,220)	(49,127,778)
- Tan Tien Automation Technology Corporation	(96,994,884)	(12,277,778)
- Global Sitem Co., Ltd	(75,007,035)	(18,277,778)
- ITD Solution Corporation	(71,158,448)	(8,547,596)
Dividends, profits earned	**20,111,231,200**	**6,175,130,000**
- Global Electrical Technology Corporation	15,861,401,200	-
- Larion Consulting and Software Development JSC	4,249,830,000	6,175,130,000
Contributing capital	-	**9,800,000,000**
- ITD Global Corporation	-	9,800,000,000

Transactions with other related parties:

	Relation	Current period	Previous period
		VND	VND
Key management personnel compensation		**1,512,544,242**	**3,253,639,320**
- Mr. Mai Hoai An	Chairman of the BoD *(Reappointed on 07/07/2026)*	63,000,000	682,736,636
- Mr. Nguyen Huu Dung	Deputy Chairman of the BoD *(Reappointed on 07/07/2026)* Cum Chief Executive Officer *(Appointed on 06/06/2026)*	110,590,909	67,787,765
- Mr. Nguyen Ngoc Trung	Member of the BoD cum General Director *(Resigned on 06/06/2026)*	374,310,476	1,267,787,765
- Mr. Nguyen Vinh Thuan	Member of the BoD *(Resigned on 26/06/2025)*	-	56,001,689
- Mr. Dinh The Hien	Member of the BoD cum Chairman of the Audit Committee *(Resigned on 07/07/2026)*	105,000,000	63,859,073
- Mr. Nguyen Van Manh	Member of the BoD cum Chairman of the Audit Committee *(Reappointed on 07/07/2026)*	7,500,000	-
- Mrs. Doan Thi Bich Ngoc	Member of the BoD *(Appointed on 07/07/2026)*	-	-
- Mr. Vo Xuan Vinh	Member of the Audit committee Member of the BoD *(Reappointed on 07/07/2026)*	51,000,000	-
- Mr. Nguyen Hong Minh	Deputy General Director *(Resigned on 07/07/2026)*	457,142,857	-
- Mrs. Trinh Thi Thuy Lieu	Head of the BoS *(Resigned on 26/06/2025)*	-	56,001,689
- Mrs. Do Thi Thu Ha	Internal Control Director, Member of the BoS *(Resigned on 30/04/2026)*	-	708,035,250
- Mrs. Tran Thi Thu Tam	Member of the BoS *(Resigned on 26/06/2025)*	-	40,286,921
- Mrs. Vu Thi Nu	Chief Accountant *(Appointed on 06/08/2026)*	224,000,000	276,960,714
- Mr. Nguyen Minh Hoan	Chief Accountant *(Resigned on 30/06/2026)*	120,000,000	34,181,818

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

36 . COMPARATIVE FIGURES

The comparative information in this Interim Separate Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Corporation's Separate Statement of Financial Position, Separate Statement of Income and Cash flows in the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and corresponding notes are the figures of the Separate Financial Statements for the fiscal year ended 31 March 2026. The information in the Interim Separate Statement of Income, the Interim Separate Statement of Cash Flows, and corresponding notes is the information of the Interim Separate Financial Statements for the accounting period from 01/04/2025 to 30/09/2025. This information has been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Corporation applies non-retrospectively Circular 99/2025/TT-BTC from 01 April 2026. As a result, the presentation of some items in the financial statements changes. Some figures as of 01 April 2026 and for the accounting period from 01/04/2025 to 30/09/2025 are reclassified to conform to the requirements on presentation of financial statements under Circular 99. Details are presented in Appendix I: Comparative information.

Nguyen Thi Thien Thu	**Vu Thi Nu**	**Nguyen Huu Dung**
Preparer	Chief Accountant	General Director
		Approved, 26 November 2026

36 . APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Separate Financial Statements for the fiscal year ended as at 31/03/2026			Adjusted figures according to Circular No. 99/2025/TT-BTC dated 27/10/2025			Changes
Code	Items	Amount	Code	Items	Amount	
		VND			VND	
	Separate Balance sheet			**Separate Statement of Financial Position**		
100	**A. CURRENT ASSETS**		**100**	**A. CURRENT ASSETS**		
110	**Cash and cash equivalents**		**110**	**Cash and cash equivalents**		
112	Cash equivalents	6,091,000,000	112	Cash equivalents	6,102,135,198	Restatement
120	**Short-term financial investment**		**120**	**Short-term financial investment**		
123	Investments held to maturity	36,554,295,770	123	Short-term held-to-maturity investments	37,254,937,901	Restatement, rename
130	**Short-term receivables**		**130**	**Short-term receivables**		
136	Other short-term receivables	2,091,356,671	135	Other short-term receivables	1,379,579,342	Restatement, code change
300	**C. LIABILITIES**		**300**	**C. LIABILITIES**		
310	**Current liabilities**		**310**	**Current liabilities**		
			313	Dividends and profits payable	212,012,300	Restatement
319	Other short-term payables	591,018,618	320	Other short-term payables	379,006,318	Restatement, code change

Items for which only the code or name has changed are not detailed in the table above.