No.: SX30092026/CVGT/ITD

Ho Chi Minh City, November 27, 2026

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

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

Pursuant to:

- Clause 4, Article 14, Chapter III of Circular No. 96/2020/TT-BTC issued by the Ministry of Finance, providing guidance on information disclosure on the securities market;

- The interim separate financial statements for the period from 01/04/2026 to 30/09/2026 of ITD Technology Corporation;

- The interim consolidated financial statements for the period from 01/04/2026 to 30/09/2026 of ITD Technology Corporation.

ITD Technology Corporation hereby provides an explanation for the change of more than 10% in Profit after corporate income tax reported in the interim financial statements for the period from 01/04/2026 to 30/09/2026 compared to the same period of the previous year, as follows:

1/ Changes in profit in the separate financial statements:

Content	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025	Discrepancy	Rate
Revenue from sales of goods and provision of services	17,375,738,768	44,161,692,398	(26,785,953,630)	-60.7%
Cost of goods sold and provision of services	13,064,890,290	37,982,465,857	(24,917,575,567)	-65.6%
Gross profit from sales of goods and provision of services	4,310,848,478	6,179,226,541	(1,868,378,063)	-30.2%
Financial income	21,931,851,539	6,357,298,723	15,574,552,816	245.0%
Financial expense	(196,745,710)	1,541,368,755	(1,738,114,465)	-112.8%
Selling expenses	(330,885,443)	223,552,072	(554,437,515)	-248.0%
General and administrative expenses	7,334,753,971	2,347,218,492	4,987,535,479	212.5%
Other profit/(loss)	(296,077,417)	649,732,555	(945,809,972)	-145.6%
Profit after corporate income tax	18,745,331,801	9,074,118,500	9,671,213,301	106.6%

For the six-month period ended 30 September 2026, the Company recorded revenue from the sale of goods and rendering of services of VND 17.38 billion, a decrease of VND 26.79 billion, or 60.7%, compared with the corresponding period in 2025. The decrease was mainly attributable to major projects that were still in progress and had not yet met the conditions for acceptance.

Financial income increased by VND 15.57 billion, or 245.0%, primarily due to higher dividend income received from subsidiaries compared with the corresponding period. Selling expenses decreased by VND 0.55 billion, mainly as a result of the reversal of provisions for warranty expenses. General and administrative expenses increased by VND 4.99 billion, or 212.5%, mainly due to higher employee costs arising from the transfer of personnel from subsidiaries to the Parent Company. As a result of the above movements, profit after corporate income tax for the six-month period ended 30 September 2026 amounted to VND 18.75 billion, an increase of VND 9.67 billion, or 106.6%, compared with the corresponding period in 2025.

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2/ Changes in profit in the consolidated financial statements:

Content	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025	Discrepancy	Rate
Revenue from sales of goods and provision of services	482,775,943,529	240,881,490,978	241,894,452,551	100.4%
Cost of goods sold and provision of services	411,464,800,113	164,868,039,375	246,596,760,738	149.6%
Gross profit from sales of goods and provision of services	71,311,143,416	76,013,451,603	(4,702,308,187)	-6.2%
Financial income	5,913,779,611	2,146,002,137	3,767,777,474	175.6%
Financial expense	1,507,644,995	2,442,135,796	(934,490,801)	-38.3%
Selling expenses	21,853,743,922	25,073,239,088	(3,219,495,166)	-12.8%
General and administrative expenses	31,854,417,436	30,083,518,606	1,770,898,830	5.9%
Net profit from operating activities	22,009,116,674	20,560,560,250	1,448,556,424	7.0%
Total net profit before tax	21,279,625,825	21,514,745,962	(235,120,137)	-1.1%
Profit after corporate income tax	15,533,334,841	17,011,467,266	(1,478,132,425)	-8.7%
Profit after tax attributable to owners of the Parent Company	3,506,844,433	4,240,344,242	(733,499,809)	-17.3%

For the six-month period ended 30 September 2026, the Company recorded consolidated revenue of VND 482.78 billion, an increase of VND 241.89 billion, or 100.4%, compared with the corresponding period in 2025. Cost of goods sold increased by VND 246.60 billion, or 149.6%, mainly because revenue from product trading activities accounted for a significant proportion of total revenue. Consequently, gross profit decreased by VND 4.70 billion, or 6.2%, compared with the corresponding period.

Financial income increased by VND 3.77 billion, or 175.6%, primarily due to higher interest income from bank deposits. Selling expenses decreased by VND 3.22 billion, or 12.8%, mainly as a result of the optimization of selling personnel costs. As a result of the above movements, profit after corporate income tax amounted to VND 15.53 billion, a decrease of VND 1.48 billion, or 8.7%, compared with the corresponding period in 2025. Of this amount, profit after tax attributable to owners of the Parent Company amounted to VND 3.51 billion, a decrease of VND 0.73 billion, or 17.3%.

Yours sincerely,

ITD Technology Corporation
Chief Executive Officer

Nguyen Huu Dung