

SEPARATE FINANCIAL STATEMENTS

GLOBAL ELECTRICAL TECHNOLOGY CORPORATION

For the fiscal year ended as at 31/03/2026

(audited)



GLOBAL ELECTRICAL TECHNOLOGY CORPORATION

No. 1 Sang Tao Street, Tan Thuan Ward, Ho Chi Minh City

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Global Electrical Technology Corporation ("the Corporation") presents its report and the Corporation's Separate Financial statements for the fiscal year ended as at 31 March 2026.

THE CORPORATION

Global Electrical Technology Corporation which was established and operating activities under Business License No. 0301446863 issued by Ho Chi Minh City Department of Investment and Planning (currently the Department of Finance of Ho Chi Minh City) for the first time on 28 December 2005, and amended for the 22nd on 26/03/2026.

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

BOARD OF DIRECTORS, BOARD OF MANAGEMENT, BOARD OF SUPERVISION AND AUDIT COMMITTEE

Members of the Board of Directors during the fiscal year and to the reporting date are:

Mr. Nguyen Ngoc Trung	Chairman	
Mr. Nguyen Huu Dung	Member	
Mr. Mai Hoai An	Member	<i>(Appointed on 03/07/2025)</i>
Mrs. Cao My Phuong	Member	<i>(Appointed on 12/01/2026)</i>
Mrs. Huynh Thanh Thuy	Member	<i>(Appointed on 12/01/2026)</i>
Mr. Nguyen Hong Minh	Member	<i>(Appointed on 03/07/2025 and Resigned on 04/11/2025)</i>
Mrs. Do Thi Thu Ha	Member	<i>(Appointed on 03/07/2025 and Resigned on 08/01/2026)</i>
Mr. Lam Thieu Quan	Member	<i>(Dismissed on 03/07/2025)</i>
Mr. Mai Tuan Tu	Member	<i>(Dismissed on 03/07/2025)</i>
Mrs. Doan Thi Bich Ngoc	Member	<i>(Dismissed on 03/07/2025)</i>

Members of the Board of Management during the fiscal year and to the reporting date are:

Mr. Nguyen Huu Dung	General Director	
Mrs. Nguyen Huong Giang	Executive Officer	
Mr. Nguyen Ngoc Duy	Business Director	
Mr. Tran Quoc Sang	Project Director	<i>(Dismissed on 06/05/2025)</i>
Mrs. Mai Ngoc Phuong	Chief Accountant	

Members of the Board of Supervision are:

Mrs. Do Thi Thu Ha	Head of Control Department	<i>(Dismissed on 03/07/2025)</i>
Mrs. Cao My Phuong	Member	<i>(Dismissed on 03/07/2025)</i>
Mrs. Nguyen Thi Bach Tuyet	Member	<i>(Dismissed on 03/07/2025)</i>

Global Electrical Technology Corporation

No. 1 Sang Tao Street, Tan Thuan Ward, Ho Chi Minh City

Members of the Audit Committee are:

Mrs. Huynh Thanh Thuy	Chairwoman	<i>(Appointed on 20/01/2026)</i>
Mr. Nguyen Hong Minh	Chairman	<i>(Appointed on 08/07/2025 and Resigned on 04/11/2025)</i>
Mrs. Cao My Phuong	Member	<i>(Appointed on 20/01/2026)</i>
Mrs. Do Thi Thu Ha	Member	<i>(Appointed on 08/07/2025 and Resigned on 08/01/2026)</i>

LEGAL REPRESENTATIVE

The legal representative of the Corporation during the year and until the preparation of this Separate Financial Statements is Mr. Nguyen Huu Dung – General Director.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the audit of Separate Financial statements for the Corporation.

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

The Board of Management is responsible for the Separate Financial statements of each financial year which give a true and fair view of the financial position of the Corporation and of results of its operation and its cash flows for the year. In preparing those Separate Financial statements, The Board of Management is required to:

- Establish and maintain of an internal control system which is determined necessary by The Board of Management and Those charged with governance to ensure the preparation and presentation of 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 Separate Financial statements;
- Prepare the Separate Financial statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Financial Statements;
- Prepare the Separate Financial statements on going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Corporation, with reasonable accuracy at anytime and to ensure that the Separate Financial statements comply with the registered accounting system. 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.

The Board of Management, confirm that the Separate Financial statements give a true and fair view of the financial position at 31 March 2026, its operation results and cash flows for the fiscal year then ended of Corporation in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Financial statements.

Global Electrical Technology Corporation

No. 1 Sang Tao Street, Tan Thuan Ward, Ho Chi Minh City

Other commitments

The Board of Management pledges that the Corporation complies with Decree No. 155/2020/ND-CP dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Corporation does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on Securities Market and the Circular No. 68/2024/TT-BTC dated 18 September 2024 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 96/2020/TT-BTC.

On behalf of The Board of Management



Nguyen Huu Dung

General Director

Ho Chi Minh City, 02 June 2026

INDEPENDENT AUDITOR'S REPORT

To: Shareholders, Board of Directors and Board of Management
Global Electrical Technology Corporation

We have audited the accompanying Separate Financial statements of Global Electrical Technology Corporation prepared on 02 June 2026, as set out on pages 06 to 40, including: Separate Statement of financial position as at 31 March 2026, Separate Statement of Income, Separate Statement of cash flows for the fiscal year then ended and Notes to separate financial statements.

Board of Management's responsibility

The Board of Management is responsible for the preparation and presentation of 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 Financial Statements and for such internal control as directors determines is necessary to enable the preparation and presentation of Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these Separate Financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with standards, ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Separate Financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Separate Financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Separate Financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of Separate Financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Separate Financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion, the Separate Financial statements give a true and fair view, in all material respects, of the financial position of Global Electrical Technology Corporation as at 31 March 2026, and of the results of its operations and its cash flows for the fiscal year then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Financial statements.



Trần Hưng Hiếu

Director

Certificate of registration to audit practice

No: 2202-2023-002-1

Hồ Chí Minh City, 02 June 2026

Le Khanh Tung

Auditor

Certificate of registration to audit practice

No: 5935-2023-002-1

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

Code	ASSETS	Note	31/03/2026	01/04/2025
			VND	VND
100	A. CURRENT ASSETS		195,539,714,692	300,765,052,368
110	I. Cash and cash equivalents	03	16,908,098,562	2,420,828,998
111	1. Cash		2,908,098,562	2,355,828,998
112	2. Cash equivalents		14,000,000,000	65,000,000
120	II. Short-term investments	04	4,245,000,000	4,245,000,000
123	1. Held-to-maturity investments		4,245,000,000	4,245,000,000
130	III. Short-term receivables		161,256,921,279	278,961,815,667
131	1. Short-term trade receivables	05	137,390,472,958	250,737,880,875
132	2. Short-term prepayments to suppliers	06	13,085,948,490	26,916,688,487
136	3. Other short-term receivables	07	11,599,913,056	1,862,132,483
137	4. Provision for short-term doubtful debts		(819,413,225)	(554,886,178)
140	IV. Inventories	09	13,105,936,875	15,125,353,180
141	1. Inventories		16,209,854,145	17,937,694,248
149	2. Provision for devaluation of inventories		(3,103,917,270)	(2,812,341,068)
150	V. Other current assets		23,757,976	12,054,523
151	1. Short-term prepaid expenses	12	23,757,976	12,054,523
200	B. NON-CURRENT ASSETS		47,247,271,098	47,744,720,545
210	I. Long-term receivables		20,000,000	15,000,000
216	1. Other long-term receivables	07	20,000,000	15,000,000
220	II. Fixed assets		22,274,760,953	22,737,181,518
221	1. Tangible fixed assets	10	22,096,745,364	22,489,805,113
222	- Historical costs		34,131,204,587	31,500,374,587
223	- Accumulated depreciation		(12,034,459,223)	(9,010,569,474)
227	2. Intangible fixed assets	11	178,015,589	247,376,405
228	- Historical costs		494,570,000	494,570,000
229	- Accumulated depreciation		(316,554,411)	(247,193,595)
250	V. Long-term investments	04	24,606,500,000	24,606,500,000
251	1. Investment in subsidiaries		24,556,500,000	24,556,500,000
255	2. Held-to-maturity investments		50,000,000	50,000,000
260	VI. Other long-term assets		346,010,145	386,039,027
261	1. Long-term prepaid expenses	12	272,878,745	318,969,027
262	2. Deferred income tax assets	31.a	73,131,400	67,070,000
270	TOTAL ASSETS		242,786,985,790	348,509,772,913

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

(continued)

Code	CAPITAL	Note	31/03/2026	01/04/2025
			VND	VND
300	C. LIABILITIES		89,056,392,790	213,096,363,404
310	I. Current liabilities		85,860,443,647	210,832,076,270
311	1. Short-term trade payables	13	55,598,112,218	76,147,317,822
312	2. Short-term prepayments from customers	14	4,524,950,142	9,888,020,833
313	3. Taxes and other payables to State budget	15	1,322,150,124	4,244,649,698
314	4. Payables to employees		5,365,664,269	3,431,798,250
315	5. Short-term accrued expenses	16	681,575,668	1,231,773,884
319	6. Other short-term payables	17	1,723,981,358	1,624,327,994
320	7. Short-term borrowings and finance lease liabilities	18	15,200,000,000	112,572,680,455
321	8. Provisions for short-term payables	19	50,740,058	96,881,124
322	9. Bonus and welfare fund		1,393,269,810	1,594,626,210
330	II. Non-current liabilities		3,195,949,143	2,264,287,134
342	1. Provisions for long-term payables	19	3,195,949,143	2,264,287,134
400	D. OWNER'S EQUITY		153,730,593,000	135,413,409,509
410	I. Owner's equity	20	153,730,593,000	135,413,409,509
411	1. Contributed capital		104,560,920,000	104,560,920,000
411a	Ordinary shares with voting rights		104,560,920,000	104,560,920,000
412	2. Share Premium		6,083,358,132	6,083,358,132
415	3. Treasury shares		(23,491,795,357)	(23,491,795,357)
421	4. Retained earnings		66,578,110,225	48,260,926,734
421a	RE accumulated to previous year		48,260,926,734	31,789,520,167
421b	RE of the current year		18,317,183,491	16,471,406,567
440	TOTAL CAPITAL		242,786,985,790	348,509,772,913

Khuu Thanh Sang
Preparer

Mai Ngoc Phuong
Chief Accountant



Nguyen Huu Dung
General Director

Ho Chi Minh City, 02 June 2026

SEPARATE STATEMENT OF INCOME

From 01/04/2025 to 31/03/2026

Code	ITEMS	Note	From 01/04/2025 to 31/03/2026 VND	From 01/04/2024 to 31/03/2025 VND
01	1. Revenue from sales of goods and rendering of services	22	207,290,514,782	382,229,071,813
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and rendering of services		207,290,514,782	382,229,071,813
11	4. Cost of goods sold and services rendered	23	168,211,732,438	341,081,024,428
20	5. Gross profit from sales of goods and rendering of services		39,078,782,344	41,148,047,385
21	6. Financial income	24	10,768,357,901	2,026,494,241
22	7. Financial expense	25	2,367,055,176	3,968,123,524
23	In which: Interest expense		2,184,691,567	2,838,848,047
25	8. Selling expense	26	14,144,657,236	10,002,791,219
26	9. General administrative expenses	27	12,003,195,271	8,735,226,584
30	10. Net profit from operating activities		21,332,232,562	20,468,400,299
31	11. Other income	28	59,678,557	1,227,767,924
32	12. Other expenses	29	415,437,529	145,540,986
40	13. Other profit		(355,758,972)	1,082,226,938
50	14. Total net profit before tax		20,976,473,590	21,550,627,237
51	15. Current corporate income tax expenses	30	2,290,749,499	4,383,018,670
52	16. Deferred corporate income tax expenses	31	(6,061,400)	-
60	17. Profit after corporate income tax		18,691,785,491	17,167,608,567



Khuu Thanh Sang
Preparer



Mai Ngoc Phuong
Chief Accountant




Nguyen Huu Dung
General Director

Ho Chi Minh City, 02 June 2026

SEPARATE STATEMENT OF CASH FLOWS

From 01/04/2025 to 31/03/2026

(Indirect method)

Code	ITEMS	Note	From 01/04/2025 to 31/03/2026 VND	From 01/04/2024 to 31/03/2025 VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		20,976,473,590	21,550,627,237
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		3,128,150,565	2,969,845,930
03	- Provisions		1,441,624,192	976,612,096
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(85,368,992)	81,413,536
05	- Gains / losses from investment activities		(10,388,056,494)	(1,769,144,317)
06	- Interest expense		2,184,691,567	2,838,848,047
08	3. Operating profit before changes in working capital		17,257,514,428	26,648,202,529
09	- Increase/Decrease in receivables		122,321,125,780	(257,594,677,346)
10	- Increase/Decrease in inventory		1,727,840,103	(5,446,995,724)
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		(24,717,602,670)	65,649,555,330
12	- Increase/Decrease in prepaid expenses		34,386,829	112,029,197
14	- Interest paid		(1,973,578,442)	(2,636,754,597)
15	- Corporate income tax paid		(4,715,338,352)	(1,094,461,697)
17	- Other payments on operating activities		(998,458,400)	(904,736,000)
20	Net cash flow from operating activities		108,935,889,276	(175,267,838,308)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(2,665,730,000)	(1,768,310,390)
23	2. Loans and purchase of debt instruments from other entities		-	(2,050,000,000)
24	3. Collection of loans and resale of debt instrument of other entities		-	71,450,000,000
27	4. Interest and dividend received		5,572,221,291	2,297,992,575
30	Net cash flow from investing activities		2,906,491,291	69,929,682,185
	III CASH FLOWS FROM FINANCING ACTIVITIES			
32	1. Repayment of capital contributions and repurchase of stock issued		-	(242,000,000)
33	2. Proceeds from borrowings		50,792,675,560	105,852,548,130
34	3. Repayment of principal		(148,165,356,015)	(8,479,867,675)
36	4. Dividends or profits paid to owners		-	(9,269,843,350)
40	Net cash flow from financing activities		(97,372,680,455)	87,860,837,105

SEPARATE STATEMENT OF CASH FLOWS

From 01/04/2025 to 31/03/2026

(Indirect method)

Code ITEMS	Note	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
		VND	VND
50 Net cash flows in the year		14,469,700,112	(17,477,319,018)
60 Cash and cash equivalents at beginning of the year		2,420,828,998	19,897,916,340
61 Effect of exchange rate fluctuations		17,569,452	231,676
70 Cash and cash equivalents at end of the year	03	<u>16,908,098,562</u>	<u>2,420,828,998</u>



Khuu Thanh Sang

Preparer

Ho Chi Minh City, 02 June 2026



Mai Ngoc Phuong

Chief Accountant




Nguyen Huu Dung

General Director

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

From 01/04/2025 to 31/03/2026

1 . GENERAL INFORMATION

Forms of Ownership

Global Electrical Technology Corporation which was established and operating activities under Business License No. 0301446863 issued by Ho Chi Minh City Department of Investment and Planning (currently the Department of Finance of Ho Chi Minh City) for the first time on 28 December 2005, and amended for the 22nd on 26/03/2026.

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

The Corporation's Charter capital is VND 104,560,920,000; the actual contributed capital as at 31 March 2026 is VND 104,560,920,000 equivalent to 10,456,092 shares, par value per share was VND 10,000.

The number of employees of the Corporation as at 31 March 2026 is 41 (as at 01 April 2025: 51).

Business field

Trading, Telecommunication equipment installation, office leasing.

Business activities

Main business activity of the Corporation is:

- Trading electronic equipment, lightning arresters. Trading fire fighting and prevention equipment; anti-theft, test, security, safety equipment; CCTV camera, lighting equipment, electrical refrigeration equipment, control equipment, industrial and civil automatic equipment;
- Consulting, providing, installing data, information center solution. Consulting energy-saving solution. Consulting works construction investment project management. Designing industrial and civil works fire fighting and prevention. Preparing works construction investment project. Preparing work estimate.
- Trading in electrical equipment, generators, machinery, spare parts, wood processing equipment, electrical transformers, static power converters, batteries, electric accumulators, rectifiers, UPS uninterruptible power supplies, electrical equipment for switching and breaker - circuit protection, ground resistance reduction equipment, exothermic welding equipment, molds, measuring and testing machines, chemical welding tools of all kinds, medical equipment - laboratories - research rooms, machinery - technical equipment for the oil and gas industry, teaching equipment. Wholesale of machinery and equipment for energy production exploited from clean energy (wind, solar, geothermal, water, biomass) and other renewable energy sources;
- Installing equipment using power from clean energy (wind, sun, geothermal, water, biomass) and other renewable energy;
- Manufacturing and installing equipment distributing, controlling medium voltage and low voltage under 35KV (except processing mechanics, recycling scapts, electroplating at the headquarter). Researching manufacturing rechargeables battery, uninterruptible power supplies (not operating at the headquarters);
- Researching manufacturing, installing lightning arresters, electronic equipment; Manufacturing equipment for laboratory, environment handling (except processing mechanics, recycling scapts, electroplating at the headquarter). Manufacturing energy-saving products (not operating at the headquarters);
- Generating power; Distributing power; Constructing power works;
- Constructing telecommunication, contact information works; Constructing other public utilities; Constructing civil, industrial works. Installing medium voltage and low voltage under 35KV stations. Constructing traffic, irrigation works (except transmitting, dispatching national power system and managing power grid, multi-purpose hydropower, nuclear power). Constructing infrastructure works;
- Installing power system; Installing water supply and drainage system, heating system, air conditioners; Installing other construction systems; Finishing construction works; Trading information appliances, software's, printers, computers;

- Providing Internet service; Manufacturing information software; Processing data, leasing and other related activities;
- Leasing office, ground, warehouse. Real estate business with ownership or leasing;
- Rental of telecommunication equipment, electrical equipment, houses, antenna poles, electrical systems, lighting systems, grounding systems, outdoor warning systems, air conditioners, voltage stabilizers, backup generators, step-down transformers. Rental of boilers.

The Corporation's structure

The Corporation's member entities are as follows:

	Address	Main business activities
Ha Noi Branch	Ha Noi	Trading the Corporation's products

Information of Subsidiaries 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, based on the calendar year, begins on 01/04 of the preceding year and ends on 31/03 of the following year.

The Corporation maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Corporation applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance and the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-BTC.

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 . Basis for preparation of Separate Financial statements

Separate Financial statements are presented based on historical cost principle.

The Separate Financial Statements of the Corporation are prepared based on summarization of the Financial Statements of the independent accounting entities and the head office of the Corporation;

The Users of this Separate Financial statements should study the separate financial statements combined with the consolidated financial statements of the Corporation and its subsidiaries ("the Group") for the fiscal year ended as at 31 March 2026 in order to gain enough information regarding the financial position, results of operations and cash flows of the Group.

2.4 . Accounting estimates

The preparation of Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting 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 date of the Separate Financial Statements and the reported amounts of revenues and expenses during the fiscal year.

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

- Provision for bad debts;
- Provision for devaluation of inventory;
- Provision for payables;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated 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 Corporation and that are assessed by the Board of Management to be reasonable under the circumstances.

2.5 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Corporation include cash, cash equivalents, trade receivables, other receivables, lending loans. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Corporation include loans, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the year because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6 . Foreign currency transactions

The foreign currency transactions during the year are converted into Vietnam dong with the real exchange rate at the transaction date. Real exchange rates are determined as the following principles:

Real exchange rate upon re-determining accounts derived from foreign currencies at the date of the Separate Financial statements is determined on the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Corporation regularly conducts transaction;
- For cash deposited in bank, applying the bid rate of the commercial bank where the Corporation opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Corporation regularly conducts transactions.

All sums of real exchange rates for foreign currency transactions in the year and real exchange rate upon re-determining accounts derived from foreign currencies at the end of the year are recorded immediately to results of business operations in accounting year.

2.7 . Cash and cash equivalents

Cash includes cash on hand, 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 comprise term deposits held to maturity to earn profits periodically and other held to maturity investments.

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

Allowances for devaluation of investments are made at the end of the year as followings:

- Investments in subsidiaries: provision for loss investments shall be made based on the Financial Statements of subsidiary at the provision date.
- 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 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 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.

Inventory is recorded by perpetual method.

Method for valuation of work in process at the end of the year: The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the year.

Provision for devaluation of inventories made at the end of the year 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 expenses incurred after initial recognition increase the future economic benefits expected to be derived from the use of an item of property, plant and equipment beyond its originally assessed standard of performance, such expenses are capitalized as an additional cost of that item of property, plant and equipment.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the year in which the costs are incurred.

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

- Buildings, structures	06 years
- Machinery, equipment	03 - 13 years
- Vehicles, Transportation equipment	03 - 06 years
- Office equipment and furniture	03 - 05 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 is 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 . Prepaid expenses

The expenses incurred but related to results of business operations of several accounting years are recorded as prepaid expenses and are amortised to the income statement in the following accounting years.

The calculation and allocation of long-term prepaid expenses to profit and loss account in the year should be based on nature of those expenses to select a reasonable method and allocated factors.

Types of prepaid 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 not exceeding 03 years;
- Repair expenses are recorded based on actual incurring costs and allocated using the straight-line basis not exceeding 03 years;
- Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis over their useful lives.

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 Separate Financial statements according to their remaining terms at the reporting date.

2.16 . Borrowings

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.

2.17 . Borrowing costs

Borrowing costs are recognized into operating costs during the year, except for which directly attributable to construction or production of unfinished asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in VAS No. 16 "Borrowing costs". Beside, regarding loans serving the construction of fixed assets, investment properties, and the interests shall be capitalized even if the construction duration is under 12 months.

2.18 . Accrued expenses

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

The recording of accrued expenses to operating expenses during a year shall be carried out in conformity with revenues and expenses incurring during a year. Accrued expenses payable are settled with actual expenses incurred. The difference between accrualment and actual expenses are reverted.

2.19 . Provision for payables

Provision for payables only record when meet all 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 of a provision payable is the most reasonably estimated the amount which will be paid for current debt obligation at the end of the fiscal year.

Only expenses related to the provision for payable set up initially shall be offset by that provision for payable.

The provision for warranties of construction works and goods is recognized at a rate not exceeding 5% of revenue, depending on the characteristics of each construction work and product. This rate is estimated based on historical warranty cost data and the assessment of the Board of Management regarding the actual warranty period and warranty costs.

Severance allowance is accrued at the end of each financial year for all employees who have worked for the Company for 12 months or more. The working period used as the basis for calculating severance allowance is the total period during which the employee has actually worked for the employer, less the period during which the employee participated in unemployment insurance in accordance with law and the period for which severance allowance has already been paid by the employer. The severance allowance payable for each year of service is equal to one-half of the employee's average monthly salary under the labour contract. The average monthly salary used for calculating severance allowance is adjusted at the end of each financial year based on the average salary of the six most recent months up to the date of preparation of the consolidated financial statements.

Provisions for payables are recorded in business and production costs of the accounting year. In case provision set for the previous period but not used up exceeds the one set for the current year, the difference is recorded as decrease in production and operation expenditures. The bigger difference of the payables provision on insuring the construction is recorded into other revenue in the fiscal year.

2.20 . Owner's equity

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

Share premium shall record the difference between the par value, direct costs related to the issuing shares and issue price of shares (including the case of re-issuing stock fund) and can be a positive premium (if the issue price is higher than par value and direct costs related to the issuance of shares) or negative premium (if the issue price is lower than par value and direct costs related to the issuance of shares).

Treasury shares bought before the effective date of the Securities Law 2019 (January 1, 2021) are shares issued by the Corporation and bought-back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Treasury shares bought after January 1, 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.

Dividends to be paid to shareholders are recognised as a payable in Separate Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.21 . Revenues

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sales 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 rendering of services:

- The percentage of completion of the transaction at the date of Separate Statement of Financial position can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains 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 Corporation;
- The amount of the revenue can be measured reliably.

Dividends shall be recognised when the shareholder's right to receive payment is established.

2.22 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision 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 year even when products and goods have not been determined as sold.

2.23 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- 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.

2.24 . Corporate income tax

a) Deferred income tax asset

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits.

Deferred income tax asset are determined based on prevailing corporate income tax rate which is effective at the end of the year.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded as a decrease to the extent that it is not sure taxable economic benefits will be usable.

b) Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate:

The fiscal year ended as at 31/03/2026, the Corporation applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.25 . 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:

- Companies, directly or indirectly through one or more intermediaries, having control over 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;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

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

2.26 . Segment information

Because the Corporation's main activities are electronic, telecommunication equipment installing, trading, the Corporation does not prepare segment reports by business segment. Besides, the Corporation operates only in Vietnamese territory, the Corporation does not prepare segment reports by geographical segment.

3 . CASH AND CASH EQUIVALENTS

	31/03/2026	01/04/2025
	VND	VND
Cash on hand	53,035,323	178,051,949
Demand deposit	2,855,063,239	2,177,777,049
Cash equivalents ^(*)	14,000,000,000	65,000,000
	<u>16,908,098,562</u>	<u>2,420,828,998</u>

(*) As at 31/03/2026, cash equivalents are term deposits from 01 to 03 months valued at VND 14,000,000,000 are deposited in commercial banks with interest of 3.25% / year to 4.5% / year.

4 . INVESTMENTS

a) Held to maturity investments

	31/03/2026		01/04/2025	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Short-term investments	4,245,000,000	-	4,245,000,000	-
- Term deposits ⁽¹⁾	4,245,000,000	-	4,245,000,000	-
Long-term investment	50,000,000	-	50,000,000	-
- Term deposits ⁽²⁾	50,000,000	-	50,000,000	-
	<u>4,295,000,000</u>	<u>-</u>	<u>4,295,000,000</u>	<u>-</u>

(1) As at 31/03/2026, short-term held to maturity investments are term deposits from 06 to 12 months valued at VND 4,245,000,000 deposited at Joint Stock Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh City Branch with an interest rate from 2.9% per annum to 4.5% per annum.

As at 31/03/2026, short-term held-to-maturity investments amounting to VND 4,050,000,000 were pledged as collateral for a bank guarantee facility.

(2) As at 31/03/2026, long-term held to maturity investments are term deposits above 12 months valued at VND 50,000,000 deposited at Vietnam Technological and Commercial Joint Stock Bank with an interest rate of 5.5% per annum.

4 . FINANCIAL INVESTMENTS**b) Equity investments in other entities**

	31/03/2026		01/04/2025	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Investments in subsidiaries				
- In No Corporation	14,994,000,000	-	14,994,000,000	-
- Global - Sitem Co., Ltd	9,562,500,000	-	9,562,500,000	-
	24,556,500,000	-	24,556,500,000	-

The Corporation has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Major transactions between the Corporation and Subsidiaries during the year: See detailed information in Note No. 36.

Detailed information about financial investments:

Name of entities	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
<i>Name of subsidiaries</i>				
- In No Corporation	Ho Chi Minh City	99.96%	99.96%	Trading in electronic equipment and components, and telecommunications devices
- Global - Sitem Co., Ltd	Ho Chi Minh City	63.75%	63.75%	Software development

Global Electrical Technology Corporation

No. 1 Sang Tao Street, Tan Thuan Ward, Ho Chi Minh City

Separate Financial statements
for the fiscal year ended as at 31/03/2026

5 . SHORT-TERM TRADE RECEIVABLES

	31/03/2026		01/04/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<i>Related parties</i>	16,395,436	-	664,717,697	-
- ITD Technology Corporation	15,017,356	-	3,517,804	-
- ITD Solutions Corporation	1,378,080	-	124,331,780	-
- Global - Sitem Co., Ltd	-	-	536,868,113	-
<i>Other parties</i>	137,374,077,522	(819,413,225)	250,073,163,178	(554,886,178)
- The Military Industry and Telecoms Group (Viettel Group)	97,208,475,670	-	220,298,528,696	-
- Viettel Networks Corporation - Branch Of Viettel Group	10,603,074,184	-	6,785,208,676	-
- Movitel, S.A	7,340,800,282	-	5,404,052,544	-
- R.E.E Mechanical & Electrical Engineering JSC	6,144,077,100	-	256,689,650	-
- Hawee Mechanical And Electrical JSC	-	-	6,600,310,950	-
- Others	16,077,650,286	(819,413,225)	10,728,372,662	(554,886,178)
	137,390,472,958	(819,413,225)	250,737,880,875	(554,886,178)

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	31/03/2026		01/04/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<i>Other parties</i>				
- Sao Nam Integrated Technology JSC	11,293,206,274	-	18,447,998,940	-
- Ates Co., Ltd	1,215,423,117	-	-	-
- Tan Dung Trading Production Construction Investment Corporation	-	-	5,948,268,950	-
- Others	577,319,099	-	2,520,420,597	-
	13,085,948,490	-	26,916,688,487	-

7 . OTHER RECEIVABLES

		31/03/2026		01/04/2025	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
a)	Short-term				
	Receivables from dividends and profit	4,781,250,000	-	-	-
	Receivables from interest of deposit	54,813,012	-	20,227,809	-
	Advances	197,970,000	-	1,814,999,674	-
	Deposits (*)	5,329,802,853	-	19,000,000	-
	Others	1,236,077,191	-	7,905,000	-
		<u>11,599,913,056</u>	<u>-</u>	<u>1,862,132,483</u>	<u>-</u>
b)	Long-term				
	Deposits	20,000,000	-	15,000,000	-
		<u>20,000,000</u>	<u>-</u>	<u>15,000,000</u>	<u>-</u>
c)	In which: Other receivables from related parties				
	Global - Sitem Co., Ltd	6,017,250,000	-	7,905,000	-
		<u>6,017,250,000</u>	<u>-</u>	<u>7,905,000</u>	<u>-</u>

(*) As at 31/03/2026, deposits amounting to VND 5,259,353,720 were placed with banks as pledged deposits to secure advance payment guarantees in accordance with the contracts entered into between the Corporation and Viettel Network Corporation – Branch of Viettel Military Industry and Telecoms Group.

8 . DOUBTFUL DEBTS

		31/03/2026		01/04/2025	
		Original cost	Recoverable value	Original cost	Recoverable value
		VND	VND	VND	VND
Total value of receivables, overdue debts or not due but irrecoverable debts					
-	De Nhat Phan Khang Shopping Area Co., Ltd	776,046,880	420,117,570	300,155,872	199,271,167
-	Hoan Long Computers JSC	386,753,373	-	386,753,373	-
-	Others	98,856,240	22,125,698	67,248,100	-
		<u>1,261,656,493</u>	<u>442,243,268</u>	<u>754,157,345</u>	<u>199,271,167</u>

9 . INVENTORIES

	31/03/2026		01/04/2025	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	2,532,105,339	(1,899,915,505)	2,653,201,786	(1,575,454,130)
Work in process (*)	3,394,520,767	-	10,346,626,931	-
Finished goods	86,899,354	(10,147,815)	137,618,963	(6,614,771)
Goods	10,196,328,685	(1,193,853,950)	4,800,246,568	(1,230,272,167)
	<u>16,209,854,145</u>	<u>(3,103,917,270)</u>	<u>17,937,694,248</u>	<u>(2,812,341,068)</u>

(*) Detailed information on Work in progress

	31/03/2026	01/04/2025
	VND	VND
- Project for the Sustainability Assessment and Certification of Hoa Lac 2 Data Center	1,335,542,558	-
- Investment Project for the Construction of the TT1 Building in the H158 Area, Ho Chi Minh City, to Serve as the Southern Regional Hub Station	895,156,167	-
- Design, Supply and Installation Project for the Power Distribution and Lighting Systems of the Factory of Vinh Hao Mineral Water Joint Stock Company	818,001,307	-
- Investment Project for the Construction of Main Station Equipment Room Infrastructure at the Technical Center	-	9,666,567,067
- Others	345,820,735	680,059,864
	<u>3,394,520,767</u>	<u>10,346,626,931</u>

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	139,106,240	28,316,239,006	2,836,686,364	208,342,977	31,500,374,587
- Purchase in the year	-	-	-	31,800,000	31,800,000
- Finished construction investment	-	2,633,930,000	-	-	2,633,930,000
- Liquidation, disposal	-	-	-	(34,900,000)	(34,900,000)
Ending balance of the year	139,106,240	30,950,169,006	2,836,686,364	205,242,977	34,131,204,587
Accumulated depreciation					
Beginning balance	139,106,240	7,154,347,171	1,554,003,328	163,112,735	9,010,569,474
- Depreciation in the year	-	2,459,320,464	568,447,740	31,021,545	3,058,789,749
- Liquidation, disposal	-	-	-	(34,900,000)	(34,900,000)
Ending balance of the year	139,106,240	9,613,667,635	2,122,451,068	159,234,280	12,034,459,223
Net carrying amount					
Beginning balance	-	21,161,891,835	1,282,683,036	45,230,242	22,489,805,113
Ending balance	-	21,336,501,371	714,235,296	46,008,697	22,096,745,364

- Cost of fully depreciated tangible fixed assets but still in use at the end of the year: VND 378,728,936.

11 . INTANGIBLE FIXED ASSETS

	Computer software	Total
	VND	VND
Historical cost		
Beginning balance	494,570,000	494,570,000
Ending balance of the year	494,570,000	494,570,000
Accumulated depreciation		
Beginning balance	247,193,595	247,193,595
- Depreciation in the year	69,360,816	69,360,816
Ending balance of the year	316,554,411	316,554,411
Net carrying amount		
Beginning balance	247,376,405	247,376,405
Ending balance of the year	178,015,589	178,015,589

- Cost of fully amortized intangible fixed assets but still in use at the end of the year: VND 148,108,000.

12 . PREPAID EXPENSES

	31/03/2026	01/04/2025
	VND	VND
a) Short-term		
Dispatched tools and supplies	23,757,976	12,054,523
	23,757,976	12,054,523
b) Long-term		
Dispatched tools and supplies	114,142,869	173,425,015
Repaired expenses	86,494,208	145,544,012
Others	72,241,668	-
	272,878,745	318,969,027

13 . SHORT-TERM TRADE PAYABLES

	31/03/2026		01/04/2025	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Related parties	49,232,343,671	49,232,343,671	66,580,283,575	66,580,283,575
- Global - Sitem Co., Ltd	38,157,750,201	38,157,750,201	36,395,408,247	36,395,408,247
- Tan Tien Automation Technology Corporation	10,788,013,749	10,788,013,749	29,902,750,569	29,902,750,569
- ITD Technology Corporation	286,579,721	286,579,721	247,156,640	247,156,640
- ITD Solutions Corporation	-	-	34,968,119	34,968,119
Other parties	6,365,768,547	6,365,768,547	9,567,034,247	9,567,034,247
- BKRE – Bach Khoa Mechanical Refrigeration	1,388,563,000	1,388,563,000	-	-
- Erico Products Australia Pty Ltd	1,091,473,154	1,091,473,154	3,500,942,991	3,500,942,991
- Do Gia Electric Equipment Co., Ltd	290,199,348	290,199,348	1,656,395,492	1,656,395,492
- Others	3,595,533,045	3,595,533,045	4,409,695,764	4,409,695,764
	55,598,112,218	55,598,112,218	76,147,317,822	76,147,317,822

14 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	31/03/2026	01/04/2025
	VND	VND
Related parties	27,114,748	-
- Global - Sitem Co., Ltd	27,114,748	-
Other parties	4,497,835,394	9,888,020,833
- ODA Project Management Board - Da Nang University	708,434,898	8,961,213,580
- HIPT Group JSC	691,949,052	-
- Customs Sub-Department of Region XIX	441,782,950	-
- Boston Vietnam - BD Pharmaceutical JSC	-	297,000,000
- Others	2,655,668,494	629,807,253
	4,524,950,142	9,888,020,833

15 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivable	Opening payables	Payables in the year	Actual payment in the year	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	372,794,357	4,846,237,992	5,214,021,462	-	5,010,887
Export, import duties	-	-	631,280,850	631,280,850	-	-
Corporate income tax	-	3,645,338,352	2,290,749,499	4,715,338,352	-	1,220,749,499
Personal income tax	-	226,516,989	790,484,358	920,611,609	-	96,389,738
Other taxes	-	-	210,846,543	210,846,543	-	-
	-	4,244,649,698	8,769,599,242	11,692,098,816	-	1,322,150,124

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 financial statements could be changed at a later date upon final determination by the tax authorities.

16 . SHORT-TERM ACCRUED EXPENSES

	31/03/2026	01/04/2025
	VND	VND
- Interest expense	-	224,356,464
- Accrued contract performance expenses	543,751,019	895,273,816
- Other accrued expenses	137,824,649	112,143,604
	681,575,668	1,231,773,884
In which: Related parties		
- In No Corporation	-	86,494,246
	-	86,494,246

17 . OTHER SHORT- TERM PAYABLES

	31/03/2026	01/04/2025
	VND	VND
- Short-term deposits, collateral received	-	90,264,000
- Dividend, profit payables	132,284,225	132,284,225
- Interest payables	660,346,301	224,876,712
- Bonus & welfare fund payables	374,602,000	282,736,000
- Remuneration payables to BoM, BoS, the Audit Committee and the Secretary	192,000,000	153,500,000
- Borrowed funds payable	-	645,000,000
- Others	364,748,832	95,667,057
	1,723,981,358	1,624,327,994
In which: Other payables from related parties		
- In No Corporation	660,346,301	224,876,712
- ITD Technology Corporation	374,602,000	282,736,000
- Mr. Nguyen Huu Tien	-	16,326,000
- Remuneration payables to BoM, BoS and the Audit Committee	174,000,000	144,500,000
	1,208,948,301	668,438,712

18 . BORROWINGS

	01/04/2025		During the year		31/03/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
- Vietnam Technological And Commercial JS Bank - Phu My Hung Branch	92,700,688,414	92,700,688,414	42,949,236,183	135,649,924,597	-	-
- JS Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh City branch	2,221,992,041	2,221,992,041	893,439,377	3,115,431,418	-	-
- In No Corporation (*)	15,200,000,000	15,200,000,000	-	-	15,200,000,000	15,200,000,000
- Mrs. Vuong Mong Ngoc	2,450,000,000	2,450,000,000	1,150,000,000	3,600,000,000	-	-
- Innovative Software Development Co., Ltd	-	-	3,300,000,000	3,300,000,000	-	-
- Le Ai Van	-	-	2,500,000,000	2,500,000,000	-	-
	<u>112,572,680,455</u>	<u>112,572,680,455</u>	<u>50,792,675,560</u>	<u>148,165,356,015</u>	<u>15,200,000,000</u>	<u>15,200,000,000</u>

b) Borrowings from related parties

	31/03/2026		01/04/2025	
	Principal	Intrest	Principal	Intrest
	VND	VND	VND	VND
Short-term borrowings				
- In No Corporation	15,200,000,000	660,346,301	15,200,000,000	311,370,958
	<u>15,200,000,000</u>	<u>660,346,301</u>	<u>15,200,000,000</u>	<u>311,370,958</u>

Detailed information on short-term borrowings:

(*) Borrowings from In No Corporation as at 31/03/2026, including:

(1) Borrowing contract No. 01-21/TOANCAU-INNO/2021 dated 16/08/2021 and Appendix No. 09 dated 12/02/2026, with the following terms:

- + Credit line: VND 15,000,000,000;
- + Purpose: Supplementing working capital;
- + Maturity: Until 19/08/2026;
- + Interest rate: 6.50% per annum;
- + Principal outstanding balance at the end of the year: VND 15,000,000,000;
- + Form of guarantee: Unsecured.

(2) Borrowings contract No. 01-22/TOANCAU-INNO/2022 dated 05/07/2022 and Appendix No. 07 dated 08/01/2026, with the detailed following terms:

- + Credit line: VND 1,500,000,000;
- + Purpose: Supplementing working capital;
- + Maturity: Until 09/07/2026;
- + Interest rate: 6.50% per annum;
- + Principal outstanding balance at the end of the year: VND 200,000,000;
- + Form of guarantee: Unsecured.

19 . PROVISION FOR PAYABLES

	31/03/2026 VND	01/04/2025 VND
a) Short-term		
- Provision for product warranty	50,740,058	96,881,124
	<u>50,740,058</u>	<u>96,881,124</u>
b) Long-term		
- Provision for product warranty	769,241,861	140,298,218
- Provision for construction warranty	2,061,050,282	1,788,638,916
- Provision for severance allowance	365,657,000	335,350,000
	<u>3,195,949,143</u>	<u>2,264,287,134</u>

20 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed legal capital	Share premium	Treasury shares	Investment and development funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	104,560,920,000	6,083,358,132	(23,249,795,357)	-	41,140,462,167	128,534,944,942
Profit of the previous year	-	-	-	-	17,167,608,567	17,167,608,567
Distribute profit	-	-	-	-	(9,350,942,000)	(9,350,942,000)
Buying treasury share	-	-	(242,000,000)	-	-	(242,000,000)
Provisional appropriation to the Reward and Welfare Fund	-	-	-	-	(696,202,000)	(696,202,000)
Ending balance of previous year	104,560,920,000	6,083,358,132	(23,491,795,357)	-	48,260,926,734	135,413,409,509
Beginning balance of current year	104,560,920,000	6,083,358,132	(23,491,795,357)	-	48,260,926,734	135,413,409,509
Profit of the current year	-	-	-	-	18,691,785,491	18,691,785,491
Provisional appropriation to the Reward and Welfare Fund (*)	-	-	-	-	(374,602,000)	(374,602,000)
Ending balance of this year	104,560,920,000	6,083,358,132	(23,491,795,357)	-	66,578,110,225	153,730,593,000

(*) The Corporation has provisionally appropriated the Reward and Welfare Fund from the 2025 undistributed after-tax profits in accordance with the Resolution of the Board of Directors dated 31 March 2026, with the provisional appropriation amounting to VND 374,602,000.

b) Details of owner's invested capital

	Rate	Ending of the year	Rate	Beginning of the year
	(%)	VND	(%)	VND
- ITD Technology Corporation	44.62	46,651,180,000	43.13	45,101,180,000
- Tanh Linh Investment Corporation	9.90	10,349,100,000	9.90	10,350,100,000
- Mai Minh Tan	5.20	5,436,000,000	3.77	3,946,000,000
- Others	29.48	30,831,140,000	32.40	33,870,140,000
- Treasury shares	10.80	11,293,500,000	10.80	11,293,500,000
	100.00	104,560,920,000	100.00	104,560,920,000

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

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Owner's invested capital		
- At the beginning of the year	104,560,920,000	104,560,920,000
- At the end of the year	104,560,920,000	104,560,920,000
Distributed dividends and profit		
- Dividend payable at the beginning of the year	132,284,225	51,185,575
- Dividend payable in the year	-	9,350,942,000
+ Dividend payable from last year's profit	-	9,350,942,000
- Dividend paid in cash in the year	-	(9,269,843,350)
+ Dividend payable from last year's profit	-	(9,269,843,350)
- Dividend payable at the end of the year	132,284,225	132,284,225

d) Share

	31/03/2026	01/04/2025
Quantity of Authorized issuing shares	10,456,092	10,456,092
Quantity of issued shares		
- Common shares	10,456,092	10,456,092
Quantity of shares repurchased (Treasury shares)		
- Common shares	1,129,350	1,129,350
Quantity of outstanding shares in circulation		
- Common shares	9,326,742	9,326,742
Par value per share is at VND 10,000/share		

21 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Lease asset

The Corporation leases assets (including office premises, warehouses and workshops) under operating lease agreements. As at 31/03/2026, the total minimum lease payments due in the future under non-cancellable contracts by term are as follows:

	31/03/2026	01/04/2025
	VND	VND
- Under 1 year	1,885,686,240	1,843,834,740

b) Foreign currencies

	31/03/2026	01/04/2025
- USD	35,120.48	3,964.52

e) Doubtful debts written-off

	31/03/2026	01/04/2025
	VND	VND
- Hanel CSF Co., Ltd - Lendings, lending interest	1,520,516,905	1,520,516,905
- Hanel CSF Co., Ltd - Trade receivables	573,822,532	573,822,532
- Others	678,793,053	678,793,053
	<u>2,773,132,490</u>	<u>2,773,132,490</u>

22 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Revenue from sales of goods	178,835,590,837	352,199,713,958
Revenue from sales of finished goods	2,938,257,000	2,938,097,730
Revenue from rendering of services	25,516,666,945	27,091,260,125
	<u>207,290,514,782</u>	<u>382,229,071,813</u>
In which: Revenue from related parties <i>(Detailed as in Notes No. 36)</i>	<u>126,617,992</u>	<u>748,008,620</u>

23 . COSTS OF GOODS SOLD

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Costs of goods sold	144,529,883,605	314,346,479,977
Costs of finished goods	1,652,979,471	1,979,010,946
Costs of services rendered	21,737,293,160	24,529,532,966
Provision for inventories obsolescence	291,576,202	226,000,539
	<u>168,211,732,438</u>	<u>341,081,024,428</u>
In which: Purchase from related parties Total purchase value: <i>(Detailed as in Notes No. 36)</i>	<u>67,246,253,554</u>	<u>167,834,601,394</u>

24 . FINANCE INCOME

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Interest income on demand deposits	3,647,627	5,216,337
Interest income on term deposits	332,104,867	720,230,993
Lending interest	-	443,936,987
Dividends or profits received	10,052,304,000	599,760,000
Gains on exchange difference in the year	294,932,415	257,349,924
Gain on exchange difference at the year - end	85,368,992	-
	<u>10,768,357,901</u>	<u>2,026,494,241</u>
In which: Financial income received from related parties <i>(Detailed as in Notes No. 36)</i>	<u>10,052,304,000</u>	<u>1,043,696,987</u>

25 . FINANCIAL EXPENSES

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Interest expenses	2,184,691,567	2,838,848,047
Loss on exchange difference in the year	182,363,609	1,047,861,941
Loss on exchange difference at the year - end	-	81,413,536
	2,367,055,176	3,968,123,524
In which: Financial expenses paid to related parties <i>(Detailed as in Notes No. 36)</i>	1,011,592,328	921,036,710

26 . SELLING EXPENSES

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Raw materials	164,667,197	174,128,434
Labour expenses	8,030,941,065	6,674,607,823
Depreciation expenses	34,711,896	10,082,760
Expenses of outsourcing services	2,699,708,351	2,173,470,399
Other expenses in cash	1,907,073,695	875,353,352
Provision of provision for product warranty expenses	1,307,555,032	95,148,451
	14,144,657,236	10,002,791,219

27 . GENERAL ADMINISTRATIVE EXPENSES

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Raw materials	69,415,726	70,834,017
Labour expenses	8,477,501,013	5,759,052,416
Depreciation expenses	567,572,529	490,698,612
Provision expenses	264,527,047	94,244,190
Tax, Charge, Fee	28,551,553	28,659,853
Expenses of outsourcing services	1,453,995,526	1,174,438,847
Other expenses in cash	1,141,631,877	1,117,298,649
	12,003,195,271	8,735,226,584

28 . OTHER INCOME

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Income from scrap disposal	31,927,273	-
Income from the Reversal of Construction Warranty Provision	-	1,225,170,000
Others	27,751,284	2,597,924
	59,678,557	1,227,767,924

29 . OTHER EXPENSE

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Penalty amount	415,436,527	139,011,007
Others	1,002	6,529,979
	415,437,529	145,540,986

30 . CURRENT BUSINESS INCOME TAX EXPENSE

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Total profit before tax	20,976,473,590	21,550,627,237
Increase	529,577,906	650,824,522
- <i>Unreasonable expenses</i>	499,270,906	650,824,522
- <i>Provision for severance allowance</i>	30,307,000	-
Decrease	-	-
Income subjected to CIT	21,506,051,496	22,201,451,759
Income exempted from CIT	(10,052,304,000)	(599,760,000)
- <i>Dividend, profit received</i>	(10,052,304,000)	(599,760,000)
Taxable income	11,453,747,496	21,601,691,759
Current corporate income tax expense (Tax rate 20%)	2,290,749,499	4,320,338,352
Adjustment of tax expenses in previous years and tax expenses in the current year	-	62,680,318
Tax payable at the beginning of the year	3,645,338,352	356,781,379
Tax paid in the year	(4,715,338,352)	(1,094,461,697)
Corporate income tax payable at the end of the year	1,220,749,499	3,645,338,352

31 . DEFERRED INCOME TAX

a) Deferred income tax assets

	31/03/2026	01/04/2025
	VND	VND
- Corporate income tax rate used to determine deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences	73,131,400	67,070,000
	73,131,400	67,070,000

b) Deferred corporate income tax expense

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
- Deferred CIT income arising from deductible temporary difference	(6,061,400)	-
	(6,061,400)	-

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Raw materials	76,478,379,913	288,610,571,749
Labour expenses	18,618,354,796	17,801,505,248
Depreciation expenses	3,128,150,565	2,969,845,930
Expenses of outsourcing services	48,983,836,599	49,451,215,041
Other expenses in cash	5,579,592,302	7,677,755,830
	<u>152,788,314,175</u>	<u>366,510,893,798</u>

33 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Corporation may face risks including: market risk, credit risk and liquidity risk.

The Corporation has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Corporation is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Corporation may face with the market risk such as: changes in prices, exchange rates and interest rates.

Exchange rate risk

The Corporation bears the risk of interest rates due to the transaction made in a foreign currency other than VND such as: borrowings and debts, revenue, cost, importing materials, good, machinery and equipment, etc.

Interest rate risk

The Corporation bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Corporation has time or demand deposits, borrowings and debts subject to floating interest rates. The Corporation manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Corporation if a counterparty fails to perform its contractual obligations. The Corporation has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments).

	Under 1 year	From 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 31/03/2026				
Cash and cash equivalents	16,855,063,239	-	-	16,855,063,239
Trade and other receivables	148,170,972,789	20,000,000	-	148,190,972,789
Loans	4,245,000,000	50,000,000	-	4,295,000,000
	<u>169,271,036,028</u>	<u>70,000,000</u>	<u>-</u>	<u>169,341,036,028</u>

	Under 1 year	From 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 01/04/2025				
Cash and cash equivalents	2,242,777,049	-	-	2,242,777,049
Trade and other receivables	252,045,127,180	15,000,000	-	252,060,127,180
Loans	4,245,000,000	50,000,000	-	4,295,000,000
	<u>258,532,904,229</u>	<u>65,000,000</u>	<u>-</u>	<u>258,597,904,229</u>

Liquidity Risk

Liquidity risk is the risk in which the Corporation has trouble in settlement of its financial obligations due to lack of funds. Liquidity risk of the Corporation is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 31/03/2026				
Borrowings and debts	15,200,000,000	-	-	15,200,000,000
Trade and other payables	57,322,093,576	-	-	57,322,093,576
Accrued expenses	681,575,668	-	-	681,575,668
	<u>73,203,669,244</u>	<u>-</u>	<u>-</u>	<u>73,203,669,244</u>
As at 01/04/2025				
Borrowings and debts	112,572,680,455	-	-	112,572,680,455
Trade and other payables	77,771,645,816	-	-	77,771,645,816
Accrued expenses	1,231,773,884	-	-	1,231,773,884
	<u>191,576,100,155</u>	<u>-</u>	<u>-</u>	<u>191,576,100,155</u>

The Corporation believes that risk level of loan repayment is controllable. The Corporation has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

34 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE SEPARATE STATEMENT OF CASH FLOWS

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
a) Proceeds from borrowings during the year		
Proceeds from ordinary contracts	50,792,675,560	105,852,548,130
b) Actual repayments on principal during the year		
Repayment on principal from ordinary contracts	148,165,356,015	8,479,867,675

35 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting year, which would require adjustments or disclosures to be made in the Separate financial statements.

36 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

Related parties	Relationship
ITD Technology Corporation	Parent Company
Tan Tien Automation Technology Corporation	Company in the Same group
Quartz Mechanical and Electrical Corporation	Company in the Same group
ITD Solutions Corporation	Company in the Same group
Innovative Software Development Co., Ltd	Company in the Same group
Larion Consulting And Software Development JSC	Company in the Same group
Bestarion Software JSC	Company in the Same group
Intelnet Corporation	Company in the Same group
Global - Sitem Co., Ltd	Subsidiary
In No Corporation	Subsidiary
Mr. Nguyen Huu Tien	Brother of General Directors
The members of the Board of Directors, the Board of Management, the Board of Supervision and Audit Committee	

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

Transactions during the year:

	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
	VND	VND
Revenue from sales of goods and rendering of services	126,617,992	748,008,620
- ITD Technology Corporation	41,739,992	508,252,620
- ITD Solutions Corporation	84,878,000	207,760,000
- Global - Sitem Co., Ltd	-	31,996,000
Purchasing of materials, goods, services	67,246,253,554	167,834,601,394
- ITD Technology Corporation	2,344,571,806	2,311,524,327
- Global - Sitem Co., Ltd	61,306,048,248	118,080,304,873
- Tan Tien Automation Technology Corporation	3,595,633,500	47,442,772,194
Financial Income - Interest from loans	-	443,936,987
- ITD Technology Corporation	-	443,936,987
Financial Income - Dividend received	10,052,304,000	599,760,000
- Global - Sitem Co., Ltd	9,562,500,000	-
- In No Corporation	489,804,000	599,760,000
Financial expenses - Interest expenses	1,011,592,328	921,036,710
- In No Corporation	1,000,743,013	921,036,710
- Innovative Software Development Co., Ltd	10,849,315	-
Dividend distribution	-	4,510,118,000
- ITD Technology Corporation	-	4,510,118,000

Remuneration to the key management personnels:

	Position	From 01/04/2025 to 31/03/2026 VND	From 01/04/2024 to 31/03/2025 VND
- Mr. Nguyen Ngoc Trung	Chairman	97,500,000	73,500,000
- Mr. Nguyen Vinh Thuan	Chairman (Dismissed on 02/07/2024)	-	18,600,000
- Mr. Mai Hoai An	Members of the BoD (Appointed on 03/07/2025)	56,000,000	-
- Mrs. Cao My Phuong	Member of the BoD and Member of the Audit Committee (Dismissed from the Supervisory Board on 03/07/2025; Appointed as a Member of the Board of Directors on 12/01/2026; Appointed as a Member of the Audit Committee on 20/01/2026)	43,500,000	45,600,000
- Mrs. Huynh Thanh Thuy	Member of the BoD and Chairman of the Audit Committee (Appointed as a Member of the BoD on 12/01/2026; appointed as Chairman of the Audit Committee on 20/01/2026)	7,500,000	-
- Mr. Nguyen Hong Minh	Member of the BoD and Chairman of the Audit Committee. (Appointed as Member of the BoD on 03/07/2025; Appointed as Chairman of the Audit Committee on 08/07/2025, Resigned as Member of the BoD and Chairman of the Audit Committee as of 04/11/2025)	29,500,000	-
- Mrs. Do Thi Thu Ha	Member of the BoD and Member of the Audit Committee (Dismissed as Head of the Supervisory Board on 03/07/2025; Appointed as Member of the Board of Directors on 03/07/2025; Appointed as Member of the Audit Committee on 08/07/2025)	55,500,000	68,100,000
- Mr. Lam Thieu Quan	Members of the BoD (Resigned on 03/07/2025)	37,000,000	68,100,000
- Mr. Mai Tuan Tu	Members of the BoD (Dismissed on 03/07/2025)	43,000,000	79,300,000
- Mrs. Doan Thi Bich Ngoc	Members of the BoD (Dismissed on 03/07/2025)	37,000,000	67,600,000
- Mr. Nguyen Huu Dung	Member of the BoD cum General Director	1,205,830,015	892,224,000
- Mrs. Nguyen Huong Giang	Executive Director	1,113,849,000	726,300,000
- Mr. Nguyen Ngoc Duy	Business Director	362,250,000	174,000,000

Remuneration to the key management personnels: (continued)

	Position	From 01/04/2025 to 31/03/2026 VND	From 01/04/2024 to 31/03/2025 VND
- Mr. Tran Quoc Sang	Project Director (Dismissed on 06/05/2025)	57,904,545	372,000,000
- Mrs. Nguyen Thi Bach Tuyet	Members of the BoS (Dismissed on 03/07/2025)	25,000,000	45,600,000
- Mrs. Mai Ngoc Phuong	Chief accountant	770,698,000	558,720,000

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

37 . COMPARATIVE FIGURES

The comparative figures are figures in the Separate Financial Statements for the fiscal year ended as at 31 March 2025, which was audited AASC Auditing Firm Company Limited.



Khuu Thanh Sang
Preparer



Mai Ngoc Phuong
Chief Accountant




Nguyen Huu Dung
General Director
Ho Chi Minh City, 02 June 2026

