

FPT ONLINE SERVICE JOINT STOCK COMPANY
Lot L 29B-31B,33B Tân Thuận Street, Tân Thuận Đông Ward ,District 7,HCM
FINANCIAL REPORT QUARTER IV YEAR 2024

BALANCE SHEET

Units: VND

NBR	DESCRIPTION	Code	Note	AS 31.12.2024	AS 31.12.2023
A -	CURRENT ASSETS	100		928,372,507,103	844,257,145,260
I.	Cash and cash equivalents	110		53,250,437,627	73,235,164,925
1	Cash	111	6	23,250,437,627	27,035,164,925
2	Cash equivalents	112		30,000,000,000	46,200,000,000
II.	Short-term investments	120	7	763,020,228,533	664,944,688,963
1	Trading securities	121		-	-
2	Provision for devaluation of trading securities	122		-	-
3	Held to maturity investments	123		763,020,228,533	664,944,688,963
III.	Short-term receivables	130		108,288,675,040	102,178,354,145
1	Short-term trade accounts receivable	131	8	108,876,824,442	104,187,323,262
2	Short-term prepayments to suppliers	132		936,160,642	3,614,628,652
3	Intra-company current receivables	133		-	-
4	Receivables based on stages of construction contract schedule	134	9	-	-
5	Current loans receivable	135		-	-
6	Other short-term receivables	136	10	15,653,031,220	11,931,538,835
7	Provision for doubtful debts - short-term	137		(17,177,341,264)	(17,555,136,604)
8	Shortage of assets awaiting solution	139		-	-
IV.	Inventories	140	11	1,061,083,918	1,404,688,477
1	Inventories	141		1,061,083,918	1,404,688,477
2	Provision for devaluation of inventories	149		-	-
V.	Other current assets	150		2,752,081,985	2,494,248,750
1	Short-term prepaid expenses	151	17	2,752,081,985	2,494,248,750
2	Deductible VAT	152		-	-
3	Tax and other receivables from the State	153		-	-
4	Government bond trading transaction	154		-	-
5	Other current assets	155		-	-
B -	LONG-TERM ASSETS	200		50,875,448,204	61,128,263,497
I.	Long-term receivables	210		602,100,000	602,100,000
1	Non-current trade receivables	211	8	-	-
2	Non-current advanced payments to suppliers	212		-	-
3	Working capital provided to sub-units	213		-	-
4	Intra-company non-current receivables	214		-	-
5	Non-current loan receivables	215		-	-
6	Other non-current receivables	216	10	602,100,000	602,100,000
7	Provision for non-current doubt debts	219		-	-
II.	Fixed assets	220		5,594,740,282	9,339,618,883
1	Tangible fixed assets	221	12	5,496,918,788	8,904,046,280
	<i>Historical cost</i>	222		93,846,745,702	94,012,062,338
	<i>Accumulated depreciation</i>	223		(88,349,826,914)	(85,108,016,058)
2	Finance lease fixed assets	224	13	-	-
	<i>Historical cost</i>	225		-	-
	<i>Accumulated depreciation</i>	226		-	-
3	Intangible fixed assets	227	14	97,821,494	435,572,603
	<i>Historical cost</i>	228		98,000,000	476,000,000
	<i>Accumulated depreciation</i>	229		(178,506)	(40,427,397)
III.	Investment property	230	15	-	-
1	Historical cost	231		-	-
2	Accumulated depreciation	232		-	-
IV.	Non-current property in progress	240	16	-	-
1	Non-current work in progress	241		-	-
2	Construction in progress	242		-	-
V.	Non-current financial investments	250	7	-	-
1	Investments in subsidiaries	251		-	-



2	Investments in associates and joint-ventures	252		-	-
3	Investments in other entities	253		3,684,980,000	3,684,980,000
4	Provision for long-term investments	254		(3,684,980,000)	(3,684,980,000)
5	Held to maturity investments	255		-	-
VI.	Other long-term assets	260		44,678,607,922	51,186,544,614
1	Long-term prepaid expenses	261	17	43,766,640,115	50,000,285,959
2	Deferred income tax assets	262	18	911,967,807	1,186,258,655
3	Non-current equipment, supplies and spare parts for replacement	263		-	-
4	Other non-current assets	268		-	-
VII.	Goodwill	269		-	-
	TOTAL ASSETS	270		979,247,955,307	905,385,408,757
	RESOURCES			AS 31.12.2024	AS 31.12.2023
A -	LIABILITIES	300		165,594,185,145	174,437,101,580
I.	Short-term liabilities	310		164,656,498,931	174,154,998,830
1	Short-term trade accounts payable	311	22	19,102,983,975	16,726,708,328
2	Short-term advances from customers	312		38,698,862,920	36,220,906,975
3	Tax and other payables to the State	313	23	10,078,361,781	18,164,030,381
4	Payable to employees	314		48,556,926,000	36,758,418,000
5	Short-term accrued expenses	315	24	6,466,130,000	3,033,370,111
6	Intra-Company current payables	316	25	-	-
7	Payables based on stages of construction contract schedule	317		-	-
8	Current unrealized revenue	318		-	-
9	Other short-term payables	319		2,603,783,636	2,739,117,859
10	Current loans and finance lease liabilities	320	21	-	-
11	Provision for current payables	321	26	-	-
12	Bonus, welfare fund	322		39,149,450,619	60,512,447,176
13	Price stabilization fund	323		-	-
14	Government bond purchased for resale	324		-	-
II.	Long-term liabilities	330		937,686,214	282,102,750
1	Non-current trade payables	331	22	-	-
2	Non-current deferred revenue	332		-	-
3	Non-current payable expenses	333		-	-
4	Intra-company payables for operating capital received	334		-	-
5	Non-current payables	335		-	-
6	Non-current unrealized revenue	336		-	-
7	Other non-current payables	337		-	-
8	Non-current loans and finance lease liabilities	338	21	-	-
9	Transition bonds	339		-	-
10	Preference stocks	340		-	-
11	Deferred income tax liabilities	341		937,686,214	282,102,750
12	Provision for non-current payables	342	26	-	-
13	Science and technology development fund	343		-	-
B -	OWNERS' EQUITY	400		813,653,770,162	730,948,307,177
I.	Owners' equity	410		813,653,770,162	730,948,307,177
1	Paid-in capital	411		184,712,750,000	184,712,750,000
	- Ordinary shares with voting rights	411a		184,712,750,000	184,712,750,000
	- Preference stocks	411b		-	-
2	Share premium	412		36,208,703,645	36,208,703,645
3	Conversion option on convertible bonds	413		-	-
4	Owners' other capital	414		-	-
5	Treasury stocks	415		(721,035,000)	(721,035,000)
6	Differences upon asset revaluation	416		-	-
7	Exchange rate differences	417		-	-
8	Development investment fund	418		-	-
9	Enterprise reorganization assistance fund	419		-	-
10	Other equity fund	420		-	-
11	Undistributed profit after tax	421		593,453,351,517	510,747,888,532
	- Undistributed profit after tax brought forward	421a		473,908,120,532	400,334,462,231
	- Undistributed profit after tax for the current period	421b		119,545,230,985	110,413,426,301
12	Construction investment fund	422		-	-
13	Non-controlling interests	429		-	-
II.	Other funds	430		-	-



1	Funds	431		-	-
2	Funds that form fixed assets	432		-	-
	TOTAL RESOURCES	440		979,247,955,307	905,385,408,757

NOTES

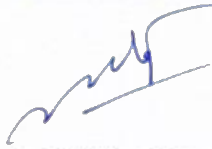
NBR	DESCRIPTION	Thuyết minh	AS 31.12.2024	AS 31.12.2023
1	Leased assets: Total minimum future lease payments under non-cancellable operating leases by term		-	-
	- Up to 1 year		-	-
	- Over 1 year to 5 years		-	-
	- Over 5 years		-	-
2	Materials and goods held for safekeeping, processing		-	-
3	Goods held for consignment, deposit, pledge		-	-
4	Bad debts written off		-	-
5	Foreign currencies		-	-
	USD		24,795	28,903
		-	-
	Monetary gold (value in USD)		-	-
6	Precious metals, gemstones		-	-

Prepared by



Nguyen Ngoc Duy Sinh

Chief Accountant



La Thi Thanh Hang

Board of Directors



Ngô Mạnh Cường



FPT ONLINE SERVICE JOINT STOCK COMPANY
Lot L 29B-31B,33B Tân Thuận Street, Tân Thuận Đông Ward ,District 7,HCM
FINANCIAL REPORT QUARTER IV YEAR 2024

INCOME STATEMENT

Unit: VND

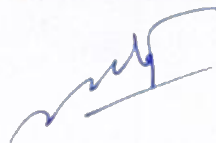
NBR	DESCRIPTION	Code	Note	As 31 December		Year ended 31 December	
				2024	2023	2024	2023
1	Revenue from sales of merchandises and services rendered	01	30	230,649,497,572	212,452,657,880	710,620,463,311	625,426,063,504
2	Revenue deductions	02	31	5,968,484,015	5,345,768,934	6,117,335,434	5,467,587,116
3	Net revenue from sales of merchandises and services rendered	10		224,681,013,557	207,106,888,946	704,503,127,877	619,958,476,388
4	Costs of goods sold	11	32	127,214,045,681	96,975,177,636	385,211,844,156	352,180,807,243
5	Gross profit from sales of merchandises and services rendered	20		97,466,967,876	110,131,711,310	319,291,283,721	267,777,669,145
6	Revenue from financing activity	21	33	12,492,174,972	13,299,298,718	36,986,218,212	56,201,283,803
7	Financial expenses	22	34	202,361,063	68,137,434	214,337,251	76,047,162
8	Profit from associates and joint ventures	24		-	-		
9	Selling expenses	25		31,807,776,575	22,607,445,763	90,405,103,175	80,000,573,800
10	General administration expenses	26		29,074,634,243	30,975,052,583	97,726,894,761	92,220,143,190
11	Net profit from operating activity	30		48,874,370,967	69,780,374,248	167,931,166,746	151,682,188,796
12	Other income	31	35	30,182,812	67,081,079	117,953,045	307,335,531
13	Other expenses	32	36	584,497,993	(173,776,470)	584,500,002	24,445,488
14	Other profit	40		(554,315,181)	240,857,549	(466,546,957)	282,890,043
15	Total accounting profit before tax	50		48,320,055,786	70,021,231,797	167,464,619,789	151,965,078,839
16	Current corporate income tax expense	51	37	10,123,852,636	14,539,447,265	33,706,711,049	30,529,732,017
17	Deferred corporate income tax	52	38	643,819,925	(1,219,491,312)	929,874,312	(821,006,657)
18	Profit after corporate income tax	60		37,552,383,225	56,701,275,844	132,828,034,428	122,256,353,479
	- Owners of the parent company			37,552,383,225	56,701,275,844	132,828,034,428	122,256,353,479
	- Non-controlling interests			-	-	-	-
19	Basic earnings per share (*)	70	39	1,317	2,227	6,489	5,786
20	Diluted earnings per share (*)	71	40	1,317	2,227	6,489	5,786

Prepared by



Nguyen Ngoc Duy Sinh

Chief Accountant



La Thi Thanh Hang

Board of Directors



Ngô Mạnh Cường

FPT ONLINE SERVICE JOINT STOCK COMPANY
Lot L 29B-31B, 33B Tân Thuận Street, Tân Thuận Đông Ward, District 7, HCM
FINANCIAL REPORT QUARTER IV YEAR 2024
CASH FLOW STATEMENT

Unit: VND

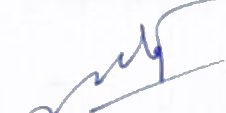
NBR	DESCRIPTION	Code	Note	Year ended 31 December	
				2024	2023
I	CASH FLOWS FROM OPERATING ACTIVITIES				
1	Net accounting profit before tax	01		167,464,619,789	151,965,078,839
2	Adjustments for:			(33,465,033,868)	(39,263,489,035)
-	Depreciation	02		3,565,105,632	3,902,140,150
-	Provisions	03		(377,795,340)	13,035,556,093
-	Unrealised foreign exchange gains	04		(3,277,917,322)	(1,826,259,991)
-	Profits from investing activities	05		(33,374,426,838)	(54,374,925,287)
-	Interest expenses	06		-	-
-	Other adjustments	07		-	-
3	Operating profit before changes in working capital	08		133,999,585,921	112,701,589,804
-	(Increase)/decrease in receivables	09		(5,182,525,555)	(10,212,992,703)
-	(Increase)/decrease in inventories	10		343,604,559	(96,851,875)
-	Decrease/(increase) in payables	11		18,955,156,634	(35,032,219,404)
-	Decrease/(increase) in prepaid expenses	12		5,975,812,609	5,918,676,757
-	(Increase)/decrease in trading securities	13		-	-
-	Interest paid	14		-	-
-	Corporate income tax paid	15		(40,798,198,475)	(29,869,498,218)
-	Other receipts from operating activities	16		-	60,000,000
-	Other payments on operating activities	17		(34,645,800,000)	(41,757,050,000)
	Net cash inflows from operating activities	20		78,647,635,693	1,711,654,361
II	CASH FLOWS FROM INVESTING ACTIVITIES				
1	Purchases of fixed assets	21		(98,000,000)	(1,533,670,435)
2	Proceeds from disposal of fixed assets and other long-term assets	22		-	-
3	Loans and term deposits with an original maturity of over three months	23		(1,487,802,444,520)	(1,344,584,524,863)
4	Collection of loans and term deposits with an original maturity of over three months	24		1,389,726,904,950	1,287,662,484,279
5	Investments in other entities	25		-	-
6	Proceeds from divestment in other entities	26		-	5,000,000,000
7	Dividends and interest received	27		33,102,199,807	57,414,925,287
	Net cash inflows/(outflows) from investing activities	30		(65,071,339,763)	3,959,214,268
III	CASH FLOWS FROM FINANCING ACTIVITIES				
1	Proceeds from issuance of shares, capital contributions from owners	31		-	-
2	Payments for capital contributions to owners, repurchase of issued shares	32		-	-
3	Proceeds from borrowings	33		-	-
4	Repayments of borrowings	34		-	-
5	Repayments of finance lease liabilities	35		-	-
6	Dividends paid to shareholders	36		(36,838,940,550)	(92,098,788,250)
	Net cash outflows from financing activities	40		(36,838,940,550)	(92,098,788,250)
	Net decrease in cash and cash equivalents	50		(23,262,644,620)	(86,427,919,621)
	Cash and cash equivalents at beginning of year	60		73,235,164,925	157,836,824,555
	Effect of foreign exchange differences	61		3,277,917,322	1,826,259,991
	Cash and cash equivalents at end of year	70		53,250,437,627	73,235,164,925

Prepared by



Nguyen Ngoc Duy Sinh

Chief Accountant



La Thi Thanh Hang



Ngô Mạnh Cường