

FPT ONLINE SERVICE JOINT STOCK COMPANY
Lot L 29B-31B,33B Tan Thuan Street, Tan Thuan Ward , HCM
FINANCIAL REPORT QUARTER IV YEAR 2025

BALANCE SHEET

Units: VND

NBR	DESCRIPTION	Code	Note	AS 31.12.2025	AS 31.12.2024
A -	CURRENT ASSETS	100		924,591,168,384	928,372,507,103
I.	Cash and cash equivalents	110		67,780,884,414	53,250,437,627
1	Cash	111	6	43,180,884,414	23,250,437,627
2	Cash equivalents	112		24,600,000,000	30,000,000,000
II.	Short-term investments	120	7	710,196,553,650	763,020,228,533
1	Trading securities	121		-	-
2	Provision for devaluation of trading securities	122		-	-
3	Held to maturity investments	123		710,196,553,650	763,020,228,533
III.	Short-term receivables	130		143,507,014,477	108,288,675,040
1	Short-term trade accounts receivable	131	8	147,504,506,019	108,876,824,442
2	Short-term prepayments to suppliers	132		533,998,747	936,160,642
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	12,073,160,700	15,653,031,220
7	Provision for doubtful debts - short-term	137		(16,604,650,989)	(17,177,341,264)
8	Shortage of assets awaiting solution	139		-	-
IV.	Inventories	140	11	663,248,342	1,061,083,918
1	Inventories	141		663,248,342	1,061,083,918
2	Provision for devaluation of inventories	149		-	-
V.	Other current assets	150		2,443,467,501	2,752,081,985
1	Short-term prepaid expenses	151	17	2,443,467,501	2,752,081,985
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		45,474,454,895	50,875,448,204
I.	Long-term receivables	210		3,846,782,520	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	3,846,782,520	602,100,000
7	Provision for non-current doubt debts	219		-	-
II.	Fixed assets	220		3,037,577,670	5,594,740,282
1	Tangible fixed assets	221	12	2,972,422,842	5,496,918,788
	Historical cost	222		94,351,527,520	93,846,745,702
	Accumulated depreciation	223		(91,379,104,678)	(88,349,826,914)
2	Finance lease fixed assets	224	13	-	-
	Historical cost	225		-	-
	Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	14	65,154,828	97,821,494
	Historical cost	228		98,000,000	98,000,000
	Accumulated depreciation	229		(32,845,172)	(178,506)
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		-	-

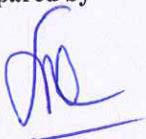
CONG TY

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		38,590,094,705	44,678,607,922
1	Long-term prepaid expenses	261	17	38,590,094,705	43,766,640,115
2	Deferred income tax assets	262	18	-	911,967,807
3	Non-current equipment, supplies and spare parts for replacement	263		-	-
4	Other non-current assets	268		-	-
VII.	Goodwill	269		-	-
	TOTAL ASSETS	270		970,065,623,279	979,247,955,307
	RESOURCES			Số cuối quý	Số đầu năm
A -	LIABILITIES	300		199,447,824,505	165,594,185,145
I.	Short-term liabilities	310		198,182,818,509	164,656,498,931
1	Short-term trade accounts payable	311	22	25,868,597,942	19,102,983,975
2	Short-term advances from customers	312		26,111,884,125	38,698,862,920
3	Tax and other payables to the State	313	23	30,095,930,556	10,078,361,781
4	Payable to employees	314		87,438,948,000	48,556,926,000
5	Short-term accrued expenses	315	24	9,508,000,000	6,466,130,000
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		2,612,734,088	2,603,783,636
10	Current loans and finance lease liabilities	320	21	-	-
11	Provision for current payables	321	26	-	-
12	Bonus, welfare fund	322		16,546,723,798	39,149,450,619
13	Price stabilization fund	323		-	-
14	Government bond purchased for resale	324		-	-
II.	Long-term liabilities	330		1,265,005,996	937,686,214
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		1,265,005,996	937,686,214
12	Provision for non-current payables	342	26	-	-
13	Science and technology development fund	343		-	-
B -	OWNERS' EQUITY	400		770,617,798,774	813,653,770,162
I.	Owners' equity	410		770,617,798,774	813,653,770,162
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		550,417,380,129	593,453,351,517
	- Undistributed profit after tax brought forward	421a		409,254,511,517	473,908,120,532
	- Undistributed profit after tax for the current period	421b		141,162,868,612	119,545,230,985
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		970,065,623,279	979,247,955,307

NOTES

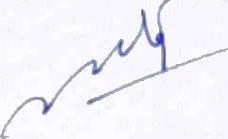
NBR	DESCRIPTION	Thuyết minh	AS 31.12.2025	AS 31.12.2024
1	Leased assets: Total minimum future lease payments under non-cancellable operating leases by term		-	-
	- Up to 1 year		-	-
	- Over 1 year to 5 years		-	-
	- Over 5 years		-	-
2	Materials and goods held for safekeeping, processing		-	-
3	Goods held for consignment, deposit, pledge		-	-
4	Bad debts written off		-	-
5	Foreign currencies		-	-
	USD		689,988	24,795
	...		-	-
	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 Cuong





FPT ONLINE SERVICE JOINT STOCK COMPANY
Lot L 29B-31B,33B Tan Thuan Street, Tan Thuan Ward , HCM
FINANCIAL REPORT QUARTER IV YEAR 2025

INCOME STATEMENT

Unit: VND

NBR	DESCRIPTION	Code	Note	Quarter 04		Year ended	
				2025	2024	2025	2024
1	Revenue from sales of merchandises and services rendered	01	30	265,497,537,851	230,649,497,572	817,811,091,498	710,620,463,311
2	Revenue deductions	02	31	9,400,736,922	5,968,484,015	12,971,426,263	6,117,335,434
3	Net revenue from sales of merchandises and services rendered	10		256,096,800,929	224,681,013,557	804,839,665,235	704,503,127,877
4	Costs of goods sold	11	32	117,227,771,492	127,214,045,681	406,770,948,808	385,211,844,156
5	Gross profit from sales of merchandises and services rendered	20		138,869,029,437	97,466,967,876	398,068,716,427	319,291,283,721
6	Revenue from financing activity	21	33	9,665,328,072	12,492,174,972	40,893,733,619	36,986,218,212
7	Financial expenses	22	34	1,222,569	202,361,063	157,765,408	214,337,251
8	Profit from associates and joint ventures	24		-	-		
9	Selling expenses	25		51,868,257,558	31,807,776,575	125,304,293,692	90,405,103,175
10	General administration expenses	26		37,045,787,763	29,074,634,243	117,141,495,362	97,726,894,761
11	Net profit from operating activity	30		59,619,089,619	48,874,370,967	196,358,895,584	167,931,166,746
12	Other income	31	35	91,399,763	30,182,812	129,301,893	117,953,045
13	Other expenses	32	36	23	584,497,993	16,680,928	584,500,002
14	Other profit	40		91,399,740	(554,315,181)	112,620,965	(466,546,957)
15	Total accounting profit before tax	50		59,710,489,359	48,320,055,786	196,471,516,549	167,464,619,789
16	Current corporate income tax expense	51	37	12,213,854,258	10,123,852,636	38,384,597,169	33,706,711,049
17	Deferred corporate income tax	52	38	55,815,995	643,819,925	1,239,287,589	929,874,312
18	Profit after corporate income tax	60		47,440,819,106	37,552,383,225	156,847,631,791	132,828,034,428
	<i>- Owners of the parent company</i>			47,440,819,106	37,552,383,225	156,847,631,791	132,828,034,428
	<i>- Non-controlling interests</i>			-	-	-	-
19	Basic earnings per share (*)	70	39	1,724	1,317	7,664	6,489
20	Diluted earnings per share (*)	71	40	1,724	1,317	7,664	6,489

Prepared by

Nguyen Ngoc Duy Sinh

Chief Accountant

La Thi Thanh Hang

Board of Directors



Ngo Manh Cuong

FPT ONLINE SERVICE JOINT STOCK COMPANY
Lot L 29B-31B, 33B Tan Thuan Street, Tan Thuan Ward, HCM
FINANCIAL REPORT QUARTER IV YEAR 2025

CASH FLOW STATEMENT

Unit: VND

NBR	DESCRIPTION	Code	Note	Year ended	
				2025	2024
I	CASH FLOWS FROM OPERATING ACTIVITIES				
1	<i>Net accounting profit before tax</i>	01		196,471,516,549	167,464,619,789
2	<i>Adjustments for:</i>			(38,375,446,392)	(33,465,033,868)
-	Depreciation	02		3,061,944,430	3,565,105,632
-	Provisions	03		(572,690,275)	(377,795,340)
-	Unrealised foreign exchange gains	04		(2,460,074,709)	(3,277,917,322)
-	Profits from investing activities	05		(38,404,625,838)	(33,374,426,838)
-	Interest expenses	06		-	-
-	Other adjustments	07		-	-
3	<i>Operating profit before changes in working capital</i>	08		158,096,070,157	133,999,585,921
-	(Increase)/decrease in receivables	09		(37,135,636,522)	(5,182,525,555)
-	(Increase)/decrease in inventories	10		397,835,576	343,604,559
-	Decrease/(increase) in payables	11		40,173,500,134	18,955,156,634
-	Decrease/(increase) in prepaid expenses	12		5,485,159,894	5,975,812,609
-	(Increase)/decrease in trading securities	13		-	-
-	Interest paid	14		-	-
-	Corporate income tax paid	15		(22,594,914,564)	(40,798,198,475)
-	Other receipts from operating activities	16		-	-
-	Other payments on operating activities	17		(38,287,490,000)	(34,645,800,000)
	<i>Net cash inflows from operating activities</i>	20		106,134,524,675	78,647,635,693
II	CASH FLOWS FROM INVESTING ACTIVITIES				
1	Purchases of fixed assets	21		(504,781,818)	(98,000,000)
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		(1,320,687,163,776)	(1,487,802,444,520)
4	Collection of loans and term deposits with an original maturity of over three months	24		1,373,510,838,659	1,389,726,904,950
5	Investments in other entities	25		-	-
6	Proceeds from divestment in other entities	26		-	-
7	Dividends and interest received	27		37,814,625,838	33,102,199,807
	<i>Net cash inflows/(outflows) from investing activities</i>	30		90,133,518,903	(65,071,339,763)
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		(184,197,671,500)	(36,838,940,550)
	<i>Net cash outflows from financing activities</i>	40		(184,197,671,500)	(36,838,940,550)
	<i>Net decrease in cash and cash equivalents</i>	50		12,070,372,078	(23,262,644,620)
	<i>Cash and cash equivalents at beginning of year</i>	60		53,250,437,627	73,235,164,925
	Effect of foreign exchange differences	61		2,460,074,709	3,277,917,322
	<i>Cash and cash equivalents at end of year</i>	70		67,780,884,414	53,250,437,627

Prepared by

Nguyen Ngoc Duy Sinh

Chief Accountant

La Thi Thanh Hang



Ngo Manh Cuong