FPT ONLINE SERVICE JOINT STOCK COMPANY

INTERIM FINANCIAL STATEMENTS
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2026

FPT ONLINE SERVICE JOINT STOCK COMPANY

INTERIM FINANCIAL STATEMENTS
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2026

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FPT ONLINE SERVICE JOINT STOCK COMPANY

CORPORATE INFORMATION

Enterprise registration certificate	No. 0305045911 dated 21 June 2007 was initially issued by the Department of Finance of Ho Chi Minh City with the latest (16th) amendment dated 6 November 2023.	
Board of Directors	Ms. Nguyen Thi Hai	Chairperson
	Mr. Nguyen The Phuong	Member
	Mr. Pham Thanh Tuan	Member (from 30 June 2026)
	Ms. Chu Thi Thanh Ha	Member (until 30 June 2026)
Board of Supervision	Mr. Nguyen Dinh Hung	Head
	Ms. Nguyen Thi Kim Phuong	Member
	Mr. Nguyen Thai Hiep	Member (from 30 June 2026)
	Ms. Nguyen Thi Hong Ha	Member (until 30 June 2026)
General Director	Mr. Ngo Manh Cuong	
Legal Representative	Ms. Nguyen Thi Hai	Chairperson
Registered Office	Lot L 29B-31B-33B, Tan Thuan Street, Tan Thuan Ward, Ho Chi Minh City, Vietnam	
Auditor	PwC (Vietnam) Limited	

FPT ONLINE SERVICE JOINT STOCK COMPANY

STATEMENT OF THE LEGAL REPRESENTATIVE

Statement of Responsibility of the Legal Representative of the Company in respect of the interim financial statements

The Legal Representative of FPT Online Service Joint Stock Company ("the Company") is responsible for preparing and presenting the interim financial statements which give a true and fair view of the financial position of the Company as at 30 June 2026, and of its financial performance and its cash flows for the 6-month period then ended. In preparing these interim financial statements, the Legal Representative is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Legal Representative is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and enable the interim financial statements to be prepared which comply with the basis of accounting set out in Note 2 to the interim financial statements. The Legal Representative is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud or error.

The Legal Representative has authorised the General Director of the Company to approve and sign the interim financial statements for the 6-month period ended 30 June 2026 as per the Power of Attorney No.66.2A-2023/QĐ/FO dated 18 August 2023.

Approval of the interim financial statements

I hereby, approve the accompanying interim financial statements as set out on pages 5 to 40 which give a true and fair view of the financial position of the Company as at 30 June 2026, and of its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of interim financial statements.

Ngo Manh Cuong
General Director
Authorised by the Legal Representative

Ho Chi Minh City, SR Vietnam
10 August 2026

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION
TO THE SHAREHOLDERS OF FPT ONLINE SERVICE JOINT STOCK COMPANY

We have reviewed the accompanying interim financial statements of FPT Online Service Joint Stock Company ("the Company") which were approved by the General Director of the Company (pursuant to the authorisation of the Legal Representative of the Company) on 10 August 2026. The interim financial statements comprise interim statement of financial position as at 30 June 2026, the interim income statement and the interim cash flow statement for the 6-month period then ended, and explanatory notes to the interim financial statements including significant accounting policies, as set out on pages 5 to 40.

The Legal Representative's Responsibility

The Legal Representative of the Company is responsible for the preparation and the true and fair presentation of these interim financial statements of the Company in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of interim financial statements, and for such internal control which the Legal Representative determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

PwC (Vietnam) Limited
No. 29, Le Duan Street, Saigon Ward, Ho Chi Minh City, Vietnam
T: +84 (28) 38230796, www.pwc.com/vn

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Company as at 30 June 2026, its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of interim financial statements.

Other Matter

The report on the review of interim financial information is prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

For and on behalf of PwC (Vietnam) Limited

CÔNG TY TNHH PWC (VIỆT NAM) M.S.D.N: 010 C.T.T.N.H.H THÀNH PHỐ HỒ CHÍ MINH

Do Duc Hau
Audit Practising Licence:
No. 2591-2023-006-1
Authorised Representative

Report reference number: HCM18709
Ho Chi Minh City, 10 August 2026

FPT ONLINE SERVICE JOINT STOCK COMPANY

Form B 01a – DN

INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**CURRENT ASSETS**		**919,617,141,640**	**924,591,168,384**
110	**Cash and cash equivalents**	3	**60,808,556,244**	**67,780,884,414**
111	Cash		41,108,556,244	43,180,884,414
112	Cash equivalents		19,700,000,000	24,600,000,000
120	**Short-term investments**		**760,721,713,088**	**719,496,553,650**
123	Short-term investments held to maturity	4(a)	760,721,713,088	719,496,553,650
130	**Short-term receivables**		**93,958,229,583**	**134,207,014,477**
131	Short-term trade accounts receivable	5	101,464,180,619	147,504,506,019
132	Short-term prepayments to suppliers		3,405,535,984	533,998,747
135	Other short-term receivables	6	6,020,700,088	2,773,160,700
136	Provision for doubtful debts - short-term	7	(16,932,187,108)	(16,604,650,989)
140	**Inventories**		**677,640,168**	**663,248,342**
141	Inventories		677,640,168	663,248,342
160	**Other current assets**		**3,451,002,557**	**2,443,467,501**
161	Short-term expenses to be allocated	8(a)	3,451,002,557	2,443,467,501
200	**LONG-TERM ASSETS**		**47,076,006,453**	**45,474,454,895**
210	**Long-term receivables**		**5,374,231,920**	**3,846,782,520**
215	Other long-term receivables		5,374,231,920	3,846,782,520
220	**Fixed assets**		**2,667,702,733**	**3,037,577,670**
221	Tangible fixed assets	9(a)	2,618,746,990	2,972,422,842
222	Historical cost		95,502,768,161	94,351,527,520
223	Accumulated depreciation		(92,884,021,171)	(91,379,104,678)
227	Intangible fixed assets	9(b)	48,955,743	65,154,828
228	Historical cost		98,000,000	98,000,000
229	Accumulated amortisation		(49,044,257)	(32,845,172)
260	**Long-term investments**	4(b)	**-**	**-**
263	Investments in other entities		3,684,980,000	3,684,980,000
264	Provision for long-term investments in other entities		(3,684,980,000)	(3,684,980,000)
270	**Other long-term assets**		**39,034,071,800**	**38,590,094,705**
271	Long-term expenses to be allocated	8(b)	39,034,071,800	38,590,094,705
280	**TOTAL ASSETS**		**966,693,148,093**	**970,065,623,279**

The notes on pages 9 to 40 are an integral part of these interim financial statements.

Form B 01a – DN

INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026 (continued)

Code	RESOURCES	Note	Ending balance VND	Beginning balance VND
300	**LIABILITIES**		**117,322,987,876**	**199,447,824,505**
310	**Short-term liabilities**		**116,017,291,643**	**198,182,818,509**
311	Short-term trade accounts payable	10	18,517,569,580	25,868,597,942
312	Short-term advances from customers	11	25,865,861,639	26,111,884,125
313	Dividends and profit distribution payable		7,315,000	7,315,000
314	Short-term tax and other payables to the State	12	16,834,939,592	30,095,930,556
315	Payables to employees	13	49,365,184,000	87,438,948,000
316	Short-term accrued expenses	14	2,042,000,000	9,508,000,000
320	Other short-term payables		2,848,498,034	2,605,419,088
323	Bonus and welfare fund	15	535,923,798	16,546,723,798
330	**Long-term liabilities**		**1,305,696,233**	**1,265,005,996**
342	Deferred income tax liabilities		1,305,696,233	1,265,005,996
400	**OWNERS' EQUITY**		**849,370,160,217**	**770,617,798,774**
410	**Capital and reserves**		**849,370,160,217**	**770,617,798,774**
411	Owners' capital	16, 17	184,712,750,000	184,712,750,000
411a	*- Ordinary shares with voting rights*		*184,712,750,000*	*184,712,750,000*
412	Capital surplus	17	36,208,703,645	36,208,703,645
415	Repurchased shares	17	(721,035,000)	(721,035,000)
420	Undistributed earnings	17	629,169,741,572	550,417,380,129
420a	*- Undistributed post-tax profits of previous years*		*550,417,380,129*	*409,254,511,517*
420b	*- Post-tax profit of current period/year*		*78,752,361,443*	*141,162,868,612*
440	**TOTAL RESOURCES**		**966,693,148,093**	**970,065,623,279**

Nguyen Ngoc Duy Sinh Preparer	La Thi Thanh Hang Chief Accountant	Ngo Manh Cuong General Director Authorised by the Legal Representative 10 August 2026

FPT ONLINE SERVICE JOINT STOCK COMPANY

Form B 02a – DN

INTERIM INCOME STATEMENT
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2026

Code		Note	Current period VND	Previous period VND
01	**Revenue from rendering of services**		**349,660,299,607**	**328,407,118,430**
02	Less deductions		3,815,530,079	1,112,234,255
10	**Net revenue from rendering of services (10 = 01 - 02)**	20	**345,844,769,528**	**327,294,884,175**
11	**Cost of services rendered**	21	**167,265,380,873**	**178,379,816,165**
20	**Gross profit from rendering of services (20 = 10 - 11)**		**178,579,388,655**	**148,915,068,010**
22	Financial income	22	25,032,893,626	22,001,344,076
23	Financial expenses		220,649,462	124,257,483
25	Selling expenses	23	53,276,179,740	40,900,435,135
26	General and administration expenses	24	51,665,149,452	50,678,431,226
30	**Net operating profit (30 = 20 + 22 - 23 - 25 - 26)**		**98,450,303,627**	**79,213,288,242**
31	Other income		1,279,064	32,989,408
32	Other expenses		11,037,069	16,522,688
40	**Net other (expenses)/income (40 = 31 - 32)**		**(9,758,005)**	**16,466,720**
50	**Accounting profit before tax (50 = 30 + 40)**		**98,440,545,622**	**79,229,754,962**
51	**Corporate income tax ("CIT") - current**	25	**19,647,493,942**	**15,146,954,724**
52	**CIT - deferred**	25	**40,690,237**	**700,973,806**
60	**Profit after tax (60 = 50 - 51 - 52)**		**78,752,361,443**	**63,381,826,432**
70	**Basic earnings per share**	18(a)	**4,275**	**3,441**
71	**Diluted earnings per share**	18(b)	**4,275**	**3,441**

CÔNG TY CP DỊCH VỤ TRỰC TUYẾN FPT
Online

Nguyen Ngoc Duy Sinh Preparer	La Thi Thanh Hang Chief Accountant	Ngo Manh Cuong General Director Authorised by the Legal Representative 10 August 2026

The notes on pages 9 to 40 are an integral part of these interim financial statements.

FPT ONLINE SERVICE JOINT STOCK COMPANY

Form B 03a – DN

INTERIM CASH FLOW STATEMENT
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2026
(Indirect method)

Code		Note	Current period VND	Previous period VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Profit before tax**		**98,440,545,622**	**79,229,754,962**
	Adjustments for:			
02	Depreciation and amortisation	9	1,521,115,578	1,546,535,630
03	Provisions/(reversal of provisions)		327,536,119	(483,461,168)
04	Unrealised foreign exchange gains	22	(237,920,552)	(2,241,243,039)
05	Profits from investing and financing activities		(24,794,968,000)	(19,731,210,674)
08	**Operating profit before changes in working capital**		**75,256,308,767**	**58,320,375,711**
09	Decrease in receivables		38,400,693,248	8,795,305,293
10	(Increase)/decrease in inventories		(14,391,826)	191,975,417
11	Decrease in payables		(54,581,086,216)	(7,467,259,829)
12	(Increase)/decrease in expenses to be allocated		(1,451,512,151)	4,677,049,084
15	CIT paid	12	(31,228,028,465)	(11,979,369,138)
17	Other payments on operating activities		(16,010,800,000)	(38,205,490,000)
20	**Net cash inflows from operating activities**		**10,371,183,357**	**14,332,586,538**
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets		(1,151,240,641)	(504,781,818)
23	Term deposits with original maturity of over three months		(740,813,548,088)	(617,422,010,126)
24	Collection of term deposits with original maturity of over three months		703,038,388,650	758,294,633,533
27	Dividends and interest received		21,344,968,000	20,881,210,674
30	**Net cash (outflows)/inflows from investing activities**		**(17,581,432,079)**	**161,249,052,263**
	CASH FLOWS FROM FINANCING ACTIVITIES			
36	Dividends paid to shareholders		-	(184,197,671,500)
40	**Net cash outflows from financing activities**		**-**	**(184,197,671,500)**
50	**Net decrease in cash and cash equivalents**		**(7,210,248,722)**	**(8,616,032,699)**
60	**Cash and cash equivalents at beginning of period**	3	**67,780,884,414**	**53,250,437,627**
61	Effect of foreign exchange differences		237,920,552	2,241,243,039
70	**Cash and cash equivalents at end of period**	3	**60,808,556,244**	**46,875,647,967**

Nguyen Ngoc Duy Sinh
Preparer

La Thi Thanh Hang
Chief Accountant

Ngo Manh Cuong
General Director
Authorised by the Legal Representative
10 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE 6-MONTH PERIOD ENDED 30 JUNE 2026

1 GENERAL INFORMATION

FPT Online Service Joint Stock Company ("the Company") is a joint stock company established in SR Vietnam pursuant to the Enterprise Registration Certificate No. 0305045911 which was issued by the Department of Finance of Ho Chi Minh City, dated 21 June 2007 and the 16th amended Enterprise Registration Certificate dated 6 November 2023.

The shareholders of the Company are companies and individuals with the capital contribution presented in Note 16.

The Company's shares have been listed and traded on unlisted public company market pursuant to Decision No. 775/QĐ-SGDHN issued by the Hanoi Stock Exchange on 3 December 2018 with the ticker symbol 'FOC'.

The Company's business activities of the Company are to provide services of telecommunication, online advertising, internet access, data access, data and information processing on the internet, electronic data exchange, and other online services.

The normal operating cycle of the Company does not exceed 12 months.

The Company's business activities in the interim accounting period are not affected by seasonality.

As at 30 June 2026, the Company had 255 employees (as at 31 December 2025: 263 employees).

As at 30 June 2026, the Company had one dependent-accounting branch, FPT Online Service Joint Stock Company – Hanoi Branch, located at FPT Building, Pham Van Bach Street, Cau Giay Ward, Hanoi City, Vietnam.

Disclosure of information comparability in the interim financial statements:

Due to the first-time adoption of the new accounting system (Note 2.2), the Legal Representative has reclassified the comparative figures to conform with the current period's presentation. The comparative figures presented in the "Beginning balance" column of the Interim statement of financial position and the related notes are derived from the audited balance sheet as at 31 December 2025 after the reclassification(s) (Note 30).

The comparative figures presented in the interim income statement, the interim cash flow statement and the relevant notes are the figures of the reviewed interim financial statements for the 6-month period ended 30 June 2025.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of interim financial statements

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of interim financial statements. The financial interim statements have been prepared under the historical cost convention.

The accompanying interim financial statements are not intended to present the financial position and the financial performance and the cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

The interim financial statements (comprising the interim statement of financial position, the interim income statement, the interim cash flows statements, and the explanatory notes to the interim financial statements) shall be understood as the interim financial statements for the 6-month period ended 30 June 2026.

2.2 Significant changes in the Company's accounting policies applied

First-time adoption of the new accounting system

On 27 October 2025, the Ministry of Finance issued Circular 99/2025/TT-BTC ("Circular 99") providing guidance on the corporate accounting system, replacing Circular 200/2014/TT-BTC, effective from 1 January 2026 and for financial years beginning on or after 1 January 2026. Therefore, the Company has applied Circular 99 for the financial year starting from 1 January 2026. The Company reclassified certain line items in the interim financial statements to comply with the requirements of Circular 99 relating to the presentation of financial statements (Note 30).

The interim financial statements in the Vietnamese language are the official statutory interim financial statements of the Company. The interim financial statements in the English language have been translated from the Vietnamese version.

2.3 Reporting period

The Company's annual reporting period is from 1 January to 31 December.

The interim financial statements are prepared for the 6-month period from 1 January to 30 June.

2.4 Currency

The interim financial statements are measured and presented in Vietnamese Dong ("VND"), which is the Company's accounting currency.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.5 Exchange rates

Transactions arising in foreign currencies are translated at actual exchange rate which is the rate approximating the average transfer exchange rate of the buying and selling rates of the commercial bank where the Company regularly transacts. The Company ensures that the disparity of the approximate exchange rate does not exceed +/- 1% compared with the average transfer exchange rate at the transaction date and does not materially impact the financial position and financial performance during the accounting period. The average transfer exchange rate is determined daily based on the average between the average daily buying and selling transfer rate of the commercial bank. Foreign exchange differences arising from these translations are recognised in the interim income statement.

Monetary assets and liabilities denominated in foreign currencies at the interim statement of financial position date are translated at the average buying and selling transfer exchange rates at the interim statement of financial position date of the commercial bank where the Company regularly transacts. Foreign currencies deposited in bank at the interim statement of financial position date are translated at the average of the buying and selling transfer exchange rate of the commercial bank where the Company opens its foreign currency accounts. Foreign exchange differences arising from these translations are recognised in the interim income statement.

2.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks and other short-term investments with an original maturity of three months or less.

2.7 Receivables

Receivables are initially recognised at cost. Receivables represent trade receivables from customers arising from rendering of services and other non-trade receivables not related to rendering of services. Provision for doubtful debts is made for receivables that are overdue, or that are not yet due but for which there is objective evidence indicating that the debtor is unlikely or unable to settle part or all of the outstanding balance.

For receivables that are past due, the overdue period is determined based on the original contractual repayment terms, without taking into account any subsequent debt extensions agreed between the parties. The provision for doubtful debts is made at the following rates:

- 30% for receivables overdue from 6 months to less than 1 year;
- 50% for receivables overdue from 1 year to less than 2 years;
- 70% for receivables overdue from 2 years to less than 3 years;
- 100% for receivables overdue for 3 years or more.

For receivables not yet past due, but for which there is evidence that part or all of the receivable may not be recoverable since the debtor has gone bankrupt, is in the process of liquidation, is missing or absconded the Company estimates the irrecoverable amount and recognises a corresponding provision for doubtful debts.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.7 Receivables (continued)

The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of general and administration expenses in the period. Bad debts are written off when identified as uncollectible.

Receivables are classified into short-term and long-term receivables on the interim statement of financial position based on its remaining maturity period as at the end of the reporting period.

2.8 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the first-in first-out method and includes all costs of purchase and other directly-related costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the normal course of business, less the estimated costs of completion and selling expenses.

The Company applies the perpetual method for inventories.

The lower of net realisable value and cost is recognised as provision for decline in value of inventories. The difference between the provision required at the end of this accounting period and the provision made at the end of the previous accounting period is recognised as an increase or decrease in the cost of goods sold during the accounting period.

2.9 Investments

(a) Investments held to maturity

Investments held to maturity are investments which the Company has a positive intention and ability to hold until maturity.

Investments held to maturity include term deposits and other investments held to maturity.

Those investments are initially accounted for at cost of acquisition plus other expenditures directly attributable to the investment (if any). Subsequently, financial income arising from such investments, including interest income from term deposits, loans and bonds, is recognised as an increase in the carrying amount of the respective investments. Meanwhile, the Legal Representative reviews all outstanding investments to determine the amount of provision to recognise at the period end.

Provision for diminution in value of investments held to maturity is made when there is evidence that the investment is uncollectible in whole or in part. Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.9 Investments (continued)

(a) Investments held to maturity (continued)

Investments held to maturity are classified into short-term and long-term investments held to maturity on the interim statement of financial position based on the remaining period from the interim statement of financial position date to the maturity date.

(b) Investment in other entities

Investments in other entity are investments in equity instruments of other entities, without controlling rights or co-controlling rights, or without significant influence over the investee. These investments are accounted for initially at cost. Subsequently, the Legal Representative reviews all outstanding investments to determine the amount of provision to recognise at the accounting period end.

Provision for investments in other entity is calculated based on market value if market value can be determined reliably. If market value cannot be determined reliably, the provision is calculated based on the investee's losses.

Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

2.10 Tangible and intangible fixed assets

Fixed assets are assets held for use in the operating of the Company which qualify for recognition as a fixed assets, and are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use.

Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the interim income statement when incurred in the period.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.10 Tangible and intangible fixed assets

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line basis so as to write off the historical cost of the depreciable amount of fixed assets over their estimated useful lives. Depreciable amount equals to the historical cost of fixed assets recorded in the interim financial statement minus (-) the estimated disposal value of such assets. The estimated useful lives of each asset class are as follows:

Machinery and equipment	3 – 5 years
Office equipment	2 – 5 years
Patent and licence	3 years
Computer software	3 years

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the interim income statement.

2.11 Operating leases

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the interim income statement on a straight-line basis over the term of the lease.

2.12 Expenses to be allocated

Expenses to be allocated represent actual costs incurred that associated with the operating results of multiple accounting period, including short-term and long-term prepayments on the interim statement of financial position. Short-term expenses to be allocated represent the carrying amount of deferred expenses with an allocation period 12 months or less, or within one normal operating cycle from the date of initial recognition. Long-term expenses to be allocated present the carrying amount of expenses incurred with an expected allocation period exceeding 12 months or beyond one normal operating cycle from the date of initial recognition. Expenses to be allocated are recorded at historical cost and allocated on a straight-line basis over their estimated useful lives.

2.13 Payables

Payables are initially recognised at cost. Classifications of payables are based on their nature as follows:

- Trade accounts payable are trade payables arising from purchase of goods and services; and

- Other payables are non-trade payables and payables not relating to purchases of goods and services.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.13 Payables (continued)

Payables are classified into short-term and long-term payables on the interim statement of financial position based on its maturity remaining period as at the end of the reporting period. However, payables that the Company does not have the right to defer the settlement of at any time within 12 months from this date are classified as short-term liabilities.

2.14 Accrued expenses

Accrued expenses include liabilities for goods and services received in the period but not yet paid for, due to pending invoices or insufficient records and documents. Accrued expenses are recorded as expenses in the reporting period.

2.15 Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisions are measured at the level of the expenditures expected to be required to settle the obligation. If the time value of money is material, provision will be measured at the present value using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a financial expense. Changes in the provision balance during the accounting period are recorded as an increase or decrease in operating expenses.

2.16 Capital and reserves

The contributed capital received from the shareholders of the Company is recorded according to the actual amount of contribution, not on the amount the owners have committed to contribute. In cases where capital is contributed in non-monetary assets, the Company recognise the contribution at the fair value of the non-monetary assets on the date the capital contribution is made.

Owners' capital is recorded according to the reflects the total par value of shares, including ordinary shares and preference shares, that are classified as equity and recorded in the Enterprise Registration Certificate.

Capital surplus is the difference between the par value and the issue price of shares (including cases of re-issuing Repurchased shares) and may be a positive premium (if the issue price is higher than par value) or a negative premium (if the issue price is lower than par value).

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.16 Capital and reserves (continued)

Repurchased shares

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

Repurchased shares bought after 1 January 2021 will be cancelled and adjusted to reduce equity.

Undistributed earnings record the Company's results after CIT at the reporting date.

2.17 Appropriation of profit

The Company's dividends are recognised as a liability in the Company's financial statements in the period in which such dividends are approved in which the Company no longer has the discretion to avoid the obligation to pay dividends to its shareholders.

Net profit after CIT could be distributed to shareholders after appropriation to other funds in accordance with the Company's charter and Vietnamese regulations.

Bonus and welfare fund

Bonus and welfare fund is appropriated from the Company's profit after CIT and subject to shareholders' approval at the General Meeting of shareholders. This fund is presented as a liability on the interim statement of financial position. This fund is used for rewarding, encouraging and enhancing the material and spiritual lives of the employees.

2.18 Revenue recognition

(a) Revenue from rendering of services

Revenue from rendering of services is recognised in the interim income statement when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Revenue from the rendering of services is only recognised when all four (4) of the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The percentage of completion of the transaction at the interim statement of financial position date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.18 Revenue recognition (continued)

(b) Interest income

Interest income is recognised in the interim income statement on the basis of the actual time and interest rates for each period when both (2) of the following conditions are satisfied:

- It is probable that economic benefits associated with the transaction will flow to the Company; and
- Income can be measured reliably.

2.19 Sales deductions

Sales deductions include trade discounts, sales returns and allowances. Sales deductions incurred in the same accounting period of the related revenue from sales of goods and rendering of services are recorded as a deduction from the revenue of that accounting period.

Sales deductions for rendering of services which are rendered in the accounting period but are incurred after the interim statement of financial position date but before the issuance of the interim financial statements are recorded as a deduction from the revenue of the reporting period.

2.20 Cost of services rendered

Cost of services rendered are the cost of services rendered during the accounting period and recorded on the basis of matching with revenue and on a prudent basis.

2.21 Financial expenses

Financial expenses are expenses incurred in the accounting period for financial activities including expenses or losses relating to losses from foreign exchange differences.

2.22 Selling expenses

Selling expenses represent expenses that are incurred in the process of providing services.

2.23 General and administration expenses

General and administration expenses represent expenses that are incurred for administrative purposes.

2.24 Current and deferred income tax

Income tax includes all income tax which is based on taxable profits. Income tax expense comprises current income tax expense and deferred income tax expense.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.24 Current and deferred income tax (continued)

Current income tax is the amount of income tax payable or recoverable in respect of the current period taxable profits at the current period tax rates. Current and deferred income tax are recognised as an income or an expense and included in the profit or loss of the period, except to the extent that the income tax arises from a transaction or event which is recognised, in the same or a different period, directly in equity.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the interim financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of occurrence affects neither the accounting nor the taxable profit or loss. Deferred income tax is determined at the tax rates that are expected to apply to the financial year when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the interim statement of financial position date.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

2.25 Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including the Board of Directors, the General Director of the Company and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering its relationships with each related party, the Company considers the substance of the relationships, not merely the legal form.

2.26 Segment reporting

A segment is a component which can be separated by the Company engaged in sales of goods or rendering of services ("business segment"), or sales of goods or rendering of services within a particular economic environment ("geographical segment"). Each segment is subject to risks and returns that are different from those of other segments. The Legal Representative of the Company has determined that the business's risk and profitability are primarily influenced by differences in the types of services the Company provides. As a result, the primary segment reporting of the Company is presented in respect of the Company's business segments.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.27 Critical accounting estimates

The preparation of interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of interim financial statements requires the Legal Representative to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the accounting period.

Such estimates and assumptions are continually evaluated. They are based on historical experiences and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Legal Representative to be reasonable under the circumstances.

3 CASH AND CASH EQUIVALENTS

	Ending balance VND	Beginning balance VND
Cash on hand	99,956,702	58,174,022
Cash at banks		
- Ho Chi Minh Branch – Tien Phong Commercial Joint Stock Bank	35,761,658,539	32,167,991,568
- Tien Phong Commercial Joint Stock Bank – Ha Noi Branch	4,101,127,852	4,814,864,251
- Others	1,145,813,151	6,139,854,573
Cash equivalents (*)		
- Saigon – Hanoi Commercial Joint Stock Bank	19,700,000,000	24,600,000,000
	60,808,556,244	67,780,884,414

(*) As at 30 June 2026, cash equivalents included term deposits in VND at commercial banks with original maturity less than 3 months and interest rates of 0.5% per annum (as at 31 December 2025: 0.5% per annum).

4 INVESTMENTS

(a) Investments held to maturity

	Ending balance			Beginning balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Short-term						
Term deposits (*)						
- Vietnam Prosperity Joint Stock Commercial Bank	643,130,000,000	643,130,000,000	-	575,700,000,000	575,700,000,000	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade – South Saigon Branch	77,942,370,000	77,942,370,000	-	77,680,265,000	77,680,265,000	-
- Vietnam International Commercial Joint Stock Bank	25,860,000,000	25,860,000,000	-	55,800,000,000	55,800,000,000	-
- Ho Chi Minh Branch – Tien Phong Commercial Joint Stock Bank	1,039,343,088	1,039,343,088	-	1,016,288,650	1,016,288,650	-
Interest receivables	12,750,000,000	12,750,000,000	-	9,300,000,000	9,300,000,000	-
	760,721,713,088	760,721,713,088	-	719,496,553,650	719,496,553,650	-

(*) As at 30 June 2026, term deposits included term deposits with original maturity of 6 months in USD with interest rate of 0% per annum and in VND with interest rates from 4.5% per annum to 9.3% per annum, respectively (as at 31 December 2025: term deposits in USD and in VND with interest rates of 0% per annum and from 4.5% per annum to 8.4% per annum, respectively).

4 INVESTMENTS (continued)

(b) Investments in other entities

	Ending balance			Beginning balance		
	Cost VND	Recoverable amount (**) VND	Provision VND	Cost VND	Recoverable amount (**) VND	Provision VND
Investments in other entities:						
- Sendo Technology Joint Stock Company (*)	3,684,980,000	-	(3,684,980,000)	3,684,980,000	-	(3,684,980,000)

(*) The Company own's 3.29% of ownership and voting rights in Sen Do Technology Joint Stock Company as at 30 June 2026 and 31 December 2025.

(**) As at 30 June 2026 and 31 December 2025, the Company had not determined the fair value of this investment to disclose on the interim financial statements because it does not have listed prices on the stock market. The fair value of such investment may be different from its book value.

5 SHORT-TERM TRADE ACCOUNTS RECEIVABLE

	Ending balance		Beginning balance	
	Book value VND	Provision VND	Book value VND	Provision VND
Third parties				
- Eplus Research Joint Stock Company	11,076,928,743	-	15,705,084,514	-
- Others	89,376,083,084	16,932,187,108	112,708,863,045	16,604,650,989
Related parties (Note 28(b))	1,011,168,792	-	19,090,558,460	-
	101,464,180,619	16,932,187,108	147,504,506,019	16,604,650,989

As at 30 June 2026 and 31 December 2025, the balance of short-term trade accounts receivable being past due and doubtful was presented in Note 7.

6 OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Book value VND	Provision VND	Book value VND	Provision VND
Advances to employees (*)	5,908,504,388	-	2,664,565,000	-
Deposits and mortgages	112,195,700	-	108,595,700	-
	6,020,700,088	-	2,773,160,700	-

(*) As at 30 June 2026, the Company had advances to employees and departments amounting to VND5,938,504,388 for the purpose of providing services of advertising during the period. These advances were in the process of settlement in accordance with the Company's internal policies and procedures, and there was no balance of advances that was past due or not past due but doubtful. The Legal Representative of the Company assessed that the outstanding balance will be fully recoverable and expected to be settled upon completion of the reconciliation process and the collection of the relevant supporting documents.

7 DOUBTFUL DEBTS

	Ending balance		
	Cost VND	Recoverable amount VND	Provision VND
Receivables that were past due and doubtful	17,066,441,946	134,254,838	16,932,187,108
In which details of the entities with balances greater than 10% and these entities are all overdue for more than 1 year:			
- Property X Joint Stock Company	3,902,787,555	-	3,902,787,555
- Double Equator Company Limited	2,971,318,115	-	2,971,318,115

	Beginning balance		
	Cost VND	Recoverable amount VND	Provision VND
Receivables that were past due and doubtful	16,826,660,269	222,009,280	16,604,650,989
In which details of the entities with balances greater than 10% and these entities are all overdue for more than 1 year:			
- Property X Joint Stock Company	3,902,787,555	-	3,902,787,555
- Double Equator Company Limited	2,971,318,115	-	2,971,318,115

8 EXPENSES TO BE ALLOCATED

(a) Short term

	Ending balance VND	Beginning balance VND
Operating leases	3,451,002,557	2,443,467,501

(b) Long term

	Ending balance VND	Beginning balance VND
Office rental (*)	32,284,943,741	33,343,466,477
Tools and supplies	4,733,272,816	3,087,177,044
Others	2,015,855,243	2,159,451,184
	39,034,071,800	38,590,094,705

(*) Long-term office rental represents the remaining balance of the rental fees prepaid to FPT Tan Thuan Telecom Company Limited for office rental for the period from 2013 to 2041 under the Contract No. 02-2013/FTTG2-FO dated 1 November 2013. This office rental is gradually allocated to the operating expenses over the lease period.

9 FIXED ASSETS

(a) Tangible fixed assets

	Machinery and equipment VND	Office equipment VND	Total VND
Historical cost			
Beginning of period	143,429,743	94,208,097,777	94,351,527,520
New purchases in the period	-	1,151,240,641	1,151,240,641
End of period	143,429,743	95,359,338,418	95,502,768,161
Accumulated depreciation			
Beginning of period	143,429,743	91,235,674,935	91,379,104,678
Charge for the period	-	1,504,916,493	1,504,916,493
End of period	143,429,743	92,740,591,428	92,884,021,171
Net book value			
Beginning balance	-	2,972,422,842	2,972,422,842
Ending balance	-	2,618,746,990	2,618,746,990

The historical cost of tangible fixed assets that were fully depreciated but still in use as at 30 June 2026 was VND80,700,081,307 (as at 31 December 2025 was VND80,405,786,267).

9 FIXED ASSETS (continued)

(b) Intangible fixed assets

	Patent and license VND	Computer software VND	Total VND
Historical cost			
Beginning of period	98,000,000	-	98,000,000
Reclassification	(98,000,000)	98,000,000	-
End of period	-	98,000,000	98,000,000
Accumulated amortisation			
Beginning of period	32,845,172	-	32,845,172
Reclassification	(32,845,172)	32,845,172	-
Charge for the period	-	16,199,085	16,199,085
End of period	-	49,044,257	49,044,257
Net book value			
Beginning balance	65,154,828	-	65,154,828
Ending balance	-	48,955,743	48,955,743

10 SHORT-TERM TRADE ACCOUNTS PAYABLE

	Ending balance VND	Beginning balance VND
Third parties		
- Eve Advertising and Trade Company Limited	2,716,601,373	3,604,667,346
- Vietnam Airlines JSC	2,030,432,000	2,461,556,800
- Thien Su kien Trading Service Company Limited	1,995,671,379	1,395,978,624
- Others	8,797,456,800	14,015,161,993
Related parties (Note 28(b))	2,977,408,028	4,391,233,179
	18,517,569,580	25,868,597,942

11 SHORT-TERM ADVANCES FROM CUSTOMERS

	Ending balance VND	Beginning balance VND
Third parties:		
- Lof International Dairy Products Joint Stock Company	3,537,222,600	-
- Others	22,328,639,039	25,110,884,125
Related parties (Note 28(b))	-	1,001,000,000
	25,865,861,639	26,111,884,125

12 TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE

Movements in tax and other receivables from/payables to the State were as follows:

	Beginning balance VND	(Receivables)/payables during the period VND	Payment during the period VND	Net off VND	Ending balance VND
(a) **Receivables**					
VAT to be claimed	-	(16,082,090,097)	-	16,082,090,097	-
(b) **Payables**					
CIT	23,366,822,999	19,647,493,942	(31,228,028,465)	-	11,786,288,476
VAT	5,903,580,320	27,803,203,240	(13,558,661,341)	(16,082,090,097)	4,066,032,122
Personal income tax	818,762,352	10,875,869,745	(10,715,775,669)	-	978,856,428
Withholding tax	6,764,885	160,537,638	(163,539,957)	-	3,762,566
	30,095,930,556	58,487,104,565	(55,666,005,432)	(16,082,090,097)	16,834,939,592

13 PAYABLES TO EMPLOYEES

As at 30 June 2026 and 31 December 2025, the balance represents the salary and performance bonus payable to employees.

14 SHORT-TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
Event organisation and project implementation	2,042,000,000	9,508,000,000

15 BONUS AND WELFARE FUND

	Ending balance VND	Beginning balance VND
Beginning of period	16,546,723,798	39,149,450,619
Utilisation	(16,010,800,000)	(38,287,490,000)
Appropriation from undistributed earnings (Note 17)	-	15,684,763,179
End of period	535,923,798	16,546,723,798

16 OWNERS' CAPITAL

(a) Number of shares

	Ending balance Ordinary shares	Beginning balance Ordinary shares
Number of shares registered to be issued	18,471,275	18,471,275
Number of shares issued	18,471,275	18,471,275
Number of shares repurchased	(51,391)	(51,391)
Number of existing shares in circulation	18,419,884	18,419,884

(b) Details of owners' shareholdings

	Ending balance		Beginning balance	
	Ordinary shares	%	Ordinary shares	%
FPT Telecom Joint Stock Company	10,409,697	56.51	10,409,697	56.51
FPT Corporation	4,394,690	23.86	4,394,690	23.86
Other shareholders	3,615,497	19.63	3,615,497	19.63
Number of shares	18,419,884	100.00	18,419,884	100.00

(c) Movements of share capital

	Number of shares	Ordinary shares VND	Treasury shares VND	Total VND
Beginning balance of previous year	18,419,884	184,712,750,000	(721,035,000)	183,991,715,000
Beginning balance of current period	18,419,884	184,712,750,000	(721,035,000)	183,991,715,000
Ending balance of current period	18,419,884	184,712,750,000	(721,035,000)	183,991,715,000

Par value per share: VND10,000.

The Company has no preference shares.

17 MOVEMENTS IN OWNERS' EQUITY

	Owners' capital VND	Capital surplus VND	Repurchased shares VND	Undistributed earnings VND	Total VND
Beginning balance of previous year	184,712,750,000	36,208,703,645	(721,035,000)	593,453,351,517	813,653,770,162
Net profit for the period	-	-	-	156,847,631,791	156,847,631,791
Dividend distribution	-	-	-	(184,198,840,000)	(184,198,840,000)
Appropriation to bonus and welfare fund	-	-	-	(15,684,763,179)	(15,684,763,179)
Beginning balance of current period	184,712,750,000	36,208,703,645	(721,035,000)	550,417,380,129	770,617,798,774
Net profit for the period	-	-	-	78,752,361,443	78,752,361,443
Ending balance of current period	184,712,750,000	36,208,703,645	(721,035,000)	629,169,741,572	849,370,160,217

18 EARNINGS PER SHARE

(a) Basic earnings per share

Basic earnings per share is calculated by dividing the net profit attributable to shareholders after deducting the bonus and welfare fund and preferred share dividend by the weighted average number of ordinary shares outstanding during the period, adjusted for bonus shares issued during the period and excluding repurchased shares. The details were as follows:

	Current period	Previous period
Net profit attributable to shareholders (VND)	78,752,361,443	63,381,826,432
Less amount allocated to bonus and welfare fund (VND) (*)	-	-
	78,752,361,443	63,381,826,432
Weighted average number of ordinary shares in issue (shares)	18,419,884	18,419,884
Basic earnings per share (VND)	4,275	3,441

(*) As at 30 June 2026 and 30 June 2025, the Company has not determined the amount allocated to bonus and welfare fund for the 6-month period, therefore, the calculation of basic earnings per share does not reflect any such appropriation.

(b) Diluted earnings per share

The Company did not have any ordinary shares potentially diluted during the period and up to the date of these interim financial statements. Therefore, the diluted earnings per share is equal to the basic earnings per share.

19 OFF INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

(a) Foreign currencies

As at 30 June 2026, included in cash and cash equivalents were balances held in foreign currency of USD928,295.03 (as at 31 December 2025: USD689,987.56).

(b) Operating lease assets

The future minimum lease receipts under non-cancellable operating leases were presented in Note 29(b).

20 NET REVENUE FROM RENDERING OF SERVICES

	Current period VND	Previous period VND
Revenue		
Revenue from rendering of advertising services	338,037,041,535	316,501,893,818
Others	11,623,258,072	11,905,224,612
	349,660,299,607	328,407,118,430
Sales deductions		
Trade discounts	(3,815,530,079)	(1,112,234,255)
Net revenue from rendering of services		
Net revenue from rendering of advertising services	334,221,511,456	315,389,659,563
Others	11,623,258,072	11,905,224,612
	345,844,769,528	327,294,884,175

21 COST OF SERVICES RENDERED

	Current period VND	Previous period VND
Cost of advertising services	160,958,666,628	172,213,790,955
Others	6,306,714,245	6,166,025,210
	167,265,380,873	178,379,816,165

22 FINANCIAL INCOME

	Current period VND	Previous period VND
Interest income from deposits	24,794,968,000	19,731,210,674
Gains from foreign exchange difference	237,920,552	2,241,243,039
Realised foreign exchange gains	5,074	28,890,363
	25,032,893,626	22,001,344,076

23 SELLING EXPENSES

	Current period VND	Previous period VND
Staff costs	47,570,953,503	36,260,020,583
Commission, marketing and promotion	4,693,764,653	3,596,911,909
Others	1,011,461,584	1,043,502,643
	53,276,179,740	40,900,435,135

24 GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Previous period VND
Staff costs	35,514,744,870	33,017,649,701
External services	11,234,194,277	13,753,985,110
Tools and supplies	747,409,401	1,339,905,956
Provision/(reversal for provision) for doubtful debts	327,536,119	(483,461,168)
Depreciation	294,753,871	360,180,670
Others	3,546,510,914	2,690,170,957
	51,665,149,452	50,678,431,226

25 CORPORATE INCOME TAX ("CIT")

The CIT on the Company's accounting profit before tax differs from the theoretical amount that would arise using the applicable tax rate of 20% under current tax regulations as follows:

	Current period VND	Previous period VND
Accounting profit before tax	98,440,545,622	79,229,754,962
Tax calculated at a rate of 20%	19,688,109,124	15,845,950,992
Effect of:		
Expenses not deductible for tax purposes	75,055	1,977,538
CIT charge (*)	19,688,184,179	15,847,928,530
Charged to the interim income statement:		
CIT – current	19,647,493,942	15,146,954,724
CIT – deferred (**)	40,690,237	700,973,806
CIT charge	19,688,184,179	15,847,928,530

(*) The CIT charge for the period is based on estimated taxable profit and is subject to review and possible adjustments by the tax authorities.

(**) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income taxes relate to the same taxation authority. The Company used a tax rate of 20% in 2026 and 2025 to determine deferred income tax assets and deferred income tax liabilities.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

26 COSTS OF OPERATION BY FACTOR

Costs of operation by factor represent all costs incurred during the period from the Company's operating activities. The details are as follows:

	Current period VND	Previous period VND
External services	177,176,687,938	190,573,213,128
Staff costs	83,085,698,373	69,277,670,284
Depreciation	1,521,115,578	1,546,535,630
Others	10,423,208,176	8,561,263,484
	272,206,710,065	269,958,682,526

27 SEGMENT REPORTING

(a) Business segments

During the 6-month period ended 30 June 2026, the Company's principal activities are to provide advertising services. Revenue from and cost of sales of other services rendered are VND11,623,258,072 and VND6,306,714,245 respectively (the 6-month period ended 30 June 2025: VND11,905,224,612 and VND6,166,025,210), accounting for an insignificant proportion of total revenue as well as cost of sales. Details of revenue from rendering of services and cost of services rendered are presented in Notes 20 and 21.

(b) Geographical segments

During the 6-month period ended 30 June 2026, the Company only operated inside the territory of Vietnam, therefore, the Company has no geographical segments outside the territory of Vietnam.

28 RELATED PARTY DISCLOSURES

The Company is controlled by FPT Telecom Joint Stock Company, which owns 56.51% of the Company's share capital.

The Company's major shareholder is FPT Corporation, a company incorporated in Vietnam, which directly and indirectly holds an aggregate equity interest of 49.66% in the Company. From 1 January 2026, FPT Corporation ceased to be the ultimate parent company of the Company, accordingly, only subsidiaries of FPT Corporation were considered related parties of the Company from that date onwards.

Details of the key related parties and relationship are given as below:

Related parties:	**Relationship:**
FPT Corporation	Major shareholder
FPT Telecom Joint Stock Company	Parent company
Ministry of Public Security	Major shareholder of the Parent company
FPT Telecom Joint Stock Company ("Parent company")	
FPT Telecom International Company Limited	Subsidiary of the Parent company
FPT Tan Thuan Telecom Company Limited	Subsidiary of the Parent company
FPT Corporation ("Major shareholder")	
FPT Smart Cloud Company Limited	Member of the Major shareholder
FPT IS Company Limited	Member of the Major shareholder
Investment and Development of national E-procurement System Company Limited	Member of the Major shareholder
FPT Software Company Limited	Member of the Major shareholder
FPT Education Company Limited	Member of the Major shareholder
FPT University	Member of the Major shareholder
FPT Polytechnic College	Member of the Major shareholder
FPT High School	Member of the Major shareholder

28 RELATED PARTY DISCLOSURES (continued)

Related parties:	Relationship:
FPT Corporation ("Major shareholder")	
FPT Primary, Secondary and High School	Member of the Major shareholder
FPT Digital Company Limited	Member of the Major shareholder
FPT Digital Retail Joint Stock Company	Member of the Major shareholder (Until 31 December 2025) (*)
FPT Long Chau Pharma Joint Stock Company	Member of the Major shareholder (Until 31 December 2025) (*)

(*) From 1 January 2026, FPT Corporation no longer has control over FPT Telecom Joint Stock Company as the authority to exercise the State ownership rights over the state capital invested in FPT Telecom Joint Stock Company was transferred to the Ministry of Public Security. Accordingly, FPT Digital Retail Joint Stock Company (an associate of FPT Corporation) and FPT Long Chau Pharmaceutical Joint Stock Company (a subsidiary of FPT Digital Retail Joint Stock Company) have ceased to be related parties of FPT Telecom Joint Stock Company from that date.

(a) Related party transactions

The primary significant transactions with related parties incurred in the period are:

	Current period VND	Previous period VND
i) Revenue from rending of services		
FPT Telecom Joint Stock Company	3,768,587,178	4,094,363,567
FPT Telecom International Company Limited	1,320,122,216	1,310,806,779
FPT University	324,050,000	26,000,000
FPT Corporation	156,300,000	906,595,068
FPT Software Company Limited	131,000,000	-
FPT Digital Company Limited	61,111,111	-
FPT Polytechnic College	45,111,095	-
FPT High School	44,000,000	-
FPT IS Company Limited	18,000,000	11,000,000
FPT Primary, Secondary and High School	6,000,000	-
FPT Long Chau Pharma Joint Stock Company	-	2,137,041,668
FPT Digital Retail Joint Stock Company	-	1,076,376,019
FPT Education Company Limited	-	22,500,000
FPT Smart Cloud Company Limited	-	3,285,370
	5,874,281,600	9,587,968,471

28 RELATED PARTY DISCLOSURES (continued)

(a) Related party transactions (continued)

	Current period VND	Previous period VND
ii) Purchases of goods and services		
FPT Corporation	5,348,826,808	5,310,527,981
FPT Tan Thuan Telecom Company Limited	2,239,107,509	2,286,664,236
FPT Smart Cloud Company Limited	248,387,575	501,763,365
FPT IS Company Limited	219,749,282	1,689,537,530
FPT Telecom Joint Stock Company	190,348,871	56,753,654
FPT Telecom International Company Limited	4,608,239	5,161,115
FPT Long Chau Pharma Joint Stock Company	-	864,896,351
FPT Digital Retail Joint Stock Company	-	550,802,862
FPT Digital Company Limited	-	277,777,778
Investment and Development of National E-procurement System	-	283,820
	8,251,028,284	11,544,168,692
iii) Compensation of key management		
Nguyen Thi Hai - Chairperson	1,310,000,000	845,000,000
Ngo Manh Cuong - General Director	1,140,000,000	780,000,000
La Thi Thanh Hang - Chief Accountant	760,000,000	520,000,000
Gross salaries and other benefits	3,210,000,000	2,145,000,000

The other members of the Board of Directors and the Board of Supervision of the Company did not receive salaries and other benefits from the Company.

	Current period VND	Previous period VND
iv) Dividend declared (Note 17)		
FPT Telecom Joint Stock Company	-	104,096,970,000
FPT Corporation	-	43,946,900,000
Others	-	36,154,970,000
	-	184,198,840,000

28 RELATED PARTY DISCLOSURES (continued)

(b) Period-end balances with related parties

	Ending balance VND	Beginning balance VND
i) Short-term trade accounts receivables (Note 5)		
FPT Telecom Joint Stock Company	657,956,548	201,339,180
FPT Telecom International Company Limited	244,132,244	240,076,280
FPT University	65,880,000	63,990,000
FPT Software Company Limited	43,200,000	27,000,000
FPT Long Chau Pharma Joint Stock Company	-	17,874,405,000
FPT Smart Cloud Company Limited	-	494,640,000
FPT Digital Retail Joint Stock Company	-	108,000,000
FPT IS Company Limited	-	34,668,000
FPT High School		27,000,000
FPT Corporation	-	12,960,000
FPT Education Company Limited	-	6,480,000
	1,011,168,792	19,090,558,460
ii) Long-term deposits		
FPT Tan Thuan Telecom Company Limited	602,100,000	602,100,000
iii) Short-term trade accounts payable (Note 10)		
FPT Telecom Joint Stock Company	2,150,957,980	2,118,454,508
FPT Tan Thuan Telecom Company Limited	418,933,559	38,325,052
FPT Digital Company Limited	219,000,000	285,000,000
FPT Smart Cloud Company Limited	188,174,289	682,814,289
Investment and Development of National E-procurement System	220,000	-
FPT Telecom International Company Limited	122,200	-
FPT Corporation	-	836,689,330
FPT Digital Retail Joint Stock Company	-	429,950,000
	2,977,408,028	4,391,233,179
iv) Short-term advances from customers (Note 11)		
FPT Long Chau Pharma Joint Stock Company	-	1,001,000,000

29 COMMITMENTS UNDER OPERATING LEASES

(a) The Company as a lessee

The future minimum lease payments under non-cancellable operating leases were as follows:

	Office rental	
	Ending balance VND	Beginning balance VND
Within one year	26,142,725,612	19,421,948,251
Between one and five years	62,231,694,198	49,492,509,977
Total minimum payments	88,374,419,810	68,914,458,228

As at 30 June 2026, the Company has been leasing one office premise under a lease agreement signed with a third party for its business operations. The lease agreement has a term of five years from the signing date, with rental fee is paid on a quarterly basis.

(b) The Company as a lessor

The Company signed operating lease contracts with related parties. Accordingly, the future minimum lease receipts under non-cancellable operating leases were as follows:

	Office for lease	
	Ending balance VND	Beginning balance VND
Within one year	8,146,491,200	6,502,013,414
Between one and five years	5,224,066,240	4,113,690,364
Total minimum receipts	13,370,557,440	10,615,703,778

30 COMPARATIVE FIGURES

Due to the first-time adoption of the new accounting system (Note 2.2), the Legal Representative has reclassified some the comparative figures to conform with this period's presentation.

- Accrued interest receivable relating to held-to-maturity investments is presented as part of the balance of "Held-to-maturity investments", instead of being presented under "Other receivables" as previously.
- Dividends payable are presented as part of the balance of "Dividends and profit distribution payable", instead of being presented under "Other short-term payables" as previously.

Interim statement of financial position (extracted):

		As at 31 December 2025		
Code	**ASSETS**	**As previously reported VND**	**Reclassifications VND**	**Comparative figures VND**
100	**CURRENT ASSETS**	**924,591,168,384**	**-**	**924,591,168,384**
123	Short-term investments held to maturity	710,196,553,650	9,300,000,000	719,496,553,650
135	Other short-term receivables	12,073,160,700	(9,300,000,000)	2,773,160,700
280	**TOTAL ASSETS**	**970,065,623,279**	**-**	**970,065,623,279**

		As at 31 December 2025		
Code	**RESOURCES**	**As previously reported VND**	**Reclassifications VND**	**Comparative figures VND**
300	**LIABILITIES**	**199,447,824,505**	**-**	**199,447,824,505**
313	Dividends and profit distribution payable	-	7,315,000	7,315,000
320	Other short-term payables	2,612,734,088	(7,315,000)	2,605,419,088
440	**TOTAL RESOURCES**	**970,065,623,279**	**-**	**970,065,623,279**

The interim financial statements were approved by the General Director, pursuant to the authorisation of the Legal Representative of the Company on 10 August 2026.

Nguyen Ngoc Duy Sinh	La Thi Thanh Hang	Ngo Manh Cuong
Preparer	Chief Accountant	General Director
		Authorised by the Legal Representative