

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

Units: VND

NBR	DESCRIPTION	Code	Note	AS 30.06.2025	AS 31.12.2024
<b>A -</b>	<b>CURRENT ASSETS</b>	<b>100</b>		<b>770,590,292,116</b>	<b>928,372,507,103</b>
<b>I.</b>	<b>Cash and cash equivalents</b>	<b>110</b>		<b>46,875,647,967</b>	<b>53,250,437,627</b>
1	Cash	111	6	46,875,647,967	23,250,437,627
2	Cash equivalents	112		-	30,000,000,000
<b>II.</b>	<b>Short-term investments</b>	<b>120</b>	<b>7</b>	<b>622,147,605,126</b>	<b>763,020,228,533</b>
1	Trading securities	121		-	-
2	Provision for devaluation of trading securities	122		-	-
3	Held to maturity investments	123		622,147,605,126	763,020,228,533
<b>III.</b>	<b>Short-term receivables</b>	<b>130</b>		<b>98,826,830,915</b>	<b>108,288,675,040</b>
1	Short-term trade accounts receivable	131	8	99,779,239,640	108,876,824,442
2	Short-term prepayments to suppliers	132		3,360,119,359	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	12,381,352,012	15,653,031,220
7	Provision for doubtful debts - short-term	137		(16,693,880,096)	(17,177,341,264)
8	Shortage of assets awaiting solution	139		-	-
<b>IV.</b>	<b>Inventories</b>	<b>140</b>	<b>11</b>	<b>869,108,501</b>	<b>1,061,083,918</b>
1	Inventories	141		869,108,501	1,061,083,918
2	Provision for devaluation of inventories	149		-	-
<b>V.</b>	<b>Other current assets</b>	<b>150</b>		<b>1,871,099,607</b>	<b>2,752,081,985</b>
1	Short-term prepaid expenses	151	17	1,871,099,607	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>B -</b>	<b>LONG-TERM ASSETS</b>	<b>200</b>		<b>45,784,902,488</b>	<b>50,875,448,204</b>
<b>I.</b>	<b>Long-term receivables</b>	<b>210</b>		<b>602,100,000</b>	<b>602,100,000</b>
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		-	-
<b>II.</b>	<b>Fixed assets</b>	<b>220</b>		<b>4,552,986,470</b>	<b>5,594,740,282</b>
1	Tangible fixed assets	221	12	4,471,364,061	5,496,918,788
	Historical cost	222		94,351,527,520	93,846,745,702
	Accumulated depreciation	223		(89,880,163,459)	(88,349,826,914)
2	Finance lease fixed assets	224	13	-	-
	Historical cost	225		-	-
	Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	14	81,622,409	97,821,494
	Historical cost	228		98,000,000	98,000,000
	Accumulated depreciation	229		(16,377,591)	(178,506)
<b>III.</b>	<b>Investment property</b>	<b>230</b>	<b>15</b>	<b>-</b>	<b>-</b>
1	Historical cost	231		-	-
2	Accumulated depreciation	232		-	-
<b>IV.</b>	<b>Non-current property in progress</b>	<b>240</b>	<b>16</b>	<b>-</b>	<b>-</b>
1	Non-current work in progress	241		-	-
2	Construction in progress	242		-	-
<b>V.</b>	<b>Non-current financial investments</b>	<b>250</b>	<b>7</b>	<b>-</b>	<b>-</b>
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		-	-
<b>VI.</b>	<b>Other long-term assets</b>	<b>260</b>		<b>40,629,816,018</b>	<b>44,678,607,922</b>
1	Long-term prepaid expenses	261	17	39,970,573,409	43,766,640,115
2	Deferred income tax assets	262	18	659,242,609	911,967,807
3	Non-current equipment, supplies and spare parts for replacement	263		-	-
4	Other non-current assets	268		-	-
<b>VII.</b>	<b>Goodwill</b>	<b>269</b>		<b>-</b>	<b>-</b>
	<b>TOTAL ASSETS</b>	<b>270</b>		<b>816,375,194,604</b>	<b>979,247,955,307</b>
	<b>RESOURCES</b>			<b>Số cuối quý</b>	<b>Số đầu năm</b>
<b>A -</b>	<b>LIABILITIES</b>	<b>300</b>		<b>123,538,438,010</b>	<b>165,594,185,145</b>
<b>I.</b>	<b>Short-term liabilities</b>	<b>310</b>		<b>122,152,503,188</b>	<b>164,656,498,931</b>
1	Short-term trade accounts payable	311	22	20,767,959,002	19,102,983,975
2	Short-term advances from customers	312		42,294,930,237	38,698,862,920
3	Tax and other payables to the State	313	23	16,442,520,280	10,078,361,781
4	Payable to employees	314		30,444,427,000	48,556,926,000
5	Short-term accrued expenses	315	24	8,200,780,420	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		3,057,925,630	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		943,960,619	39,149,450,619
13	Price stabilization fund	323		-	-
14	Government bond purchased for resale	324		-	-
<b>II.</b>	<b>Long-term liabilities</b>	<b>330</b>		<b>1,385,934,822</b>	<b>937,686,214</b>
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		1,385,934,822	937,686,214
12	Provision for non-current payables	342	26	-	-
13	Science and technology development fund	343		-	-
<b>B -</b>	<b>OWNERS' EQUITY</b>	<b>400</b>		<b>692,836,756,594</b>	<b>813,653,770,162</b>
<b>I.</b>	<b>Owners' equity</b>	<b>410</b>		<b>692,836,756,594</b>	<b>813,653,770,162</b>
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		472,636,337,949	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		63,381,826,432	119,545,230,985
12	Construction investment fund	422		-	-
13	Non-controlling interests	429		-	-
<b>II.</b>	<b>Other funds</b>	<b>430</b>		<b>-</b>	<b>-</b>



1	Funds	431	-	-
2	Funds that form fixed assets	432	-	-
	<b>TOTAL RESOURCES</b>	<b>440</b>	<b>816,375,194,604</b>	<b>979,247,955,307</b>

# NOTES

NBR	DESCRIPTION	Thuyết minh	AS 30.06.2025	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		32,848	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 Cường





## INCOME STATEMENT

Unit: VND

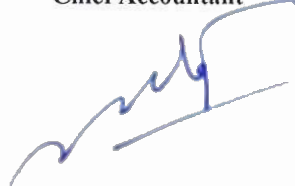
NBR	DESCRIPTION	Code	Note	As 30th June		Year ended 30 Jun	
				2025	2024	2025	2024
1	Revenue from sales of merchandises and services rendered	01	30	210,615,300,791	151,174,037,699	328,407,118,430	278,478,737,009
2	Revenue deductions	02	31	802,400,000	-	1,112,234,255	120,121,419
3	Net revenue from sales of merchandises and services rendered	10		209,812,900,791	151,174,037,699	327,294,884,175	278,358,615,590
4	Costs of goods sold	11	32	113,763,766,717	78,508,881,343	178,379,816,165	159,071,089,269
5	Gross profit from sales of merchandises and services rendered	20		96,049,134,074	72,665,156,356	148,915,068,010	119,287,526,321
6	Revenue from financing activity	21	33	11,543,393,670	9,023,658,841	22,001,344,076	19,038,471,054
7	Financial expenses	22	34	123,314,129	7,587,633	124,257,483	10,393,690
8	Profit from associates and joint ventures	24		-	-		
9	Selling expenses	25		23,184,775,608	16,811,033,458	40,900,435,135	34,256,347,336
10	General administration expenses	26		28,517,738,745	22,911,495,829	50,678,431,226	41,803,097,595
11	Net profit from operating activity	30		55,766,699,262	41,958,698,277	79,213,288,242	62,256,158,754
12	Other income	31	35	5,688,335	(15,597,382)	32,989,408	54,163,741
13	Other expenses	32	36	(5,454,546)	(18,862,631)	16,522,688	1,006
14	Other profit	40		11,142,881	3,265,249	16,466,720	54,162,735
15	Total accounting profit before tax	50		55,777,842,143	41,961,963,526	79,229,754,962	62,310,321,489
16	Current corporate income tax expense	51	37	10,615,545,426	8,044,539,634	15,146,954,724	11,780,236,742
17	Deferred corporate income tax expense	52	38	540,023,003	387,853,070	700,973,806	721,827,555
18	Profit after corporate income tax	60		44,622,273,714	33,529,570,822	63,381,826,432	49,808,257,192
	- Owners of the parent company			44,622,273,714	33,529,570,822	63,381,826,432	49,808,257,192
	- Non-controlling interests			-	-	-	-
19	Basic earnings per share (*)	70	39	1,018	884	3,441	2,704
20	Diluted earnings per share (*)	71	40	1,018	884	3,441	2,704

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 Tan Thuan Street, Tan Thuan Ward , HCM**  
**FINANCIAL REPORT QUARTER II YEAR 2025**

**CASH FLOW STATEMENT**

Unit: VNĐ

NBR	DESCRIPTION	Code	Note	Year ended 30th June	
				2025	2024
<b>I</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
1	Net accounting profit before tax	01		79,229,754,962	62,310,321,489
2	Adjustments for:			(20,909,379,251)	(17,378,626,624)
-	Depreciation	02		1,546,535,630	1,861,565,912
-	Provisions	03		(483,461,168)	(257,413,064)
-	Unrealised foreign exchange gains	04		(2,241,243,039)	(3,096,405,653)
-	Profits from investing activities	05		(19,731,210,674)	(15,886,373,819)
-	Interest expenses	06		-	-
-	Other adjustments	07		-	-
3	Operating profit before changes in working capital	08		58,320,375,711	44,931,694,865
-	(Increase)/decrease in receivables	09		8,795,305,293	25,813,711,581
-	(Increase)/decrease in inventories	10		191,975,417	318,143,194
-	Decrease/(increase) in payables	11		(7,467,259,829)	(25,017,876,851)
-	Decrease/(increase) in prepaid expenses	12		4,677,049,084	4,160,821,456
-	(Increase)/decrease in trading securities	13		-	-
-	Interest paid	14		-	-
-	Corporate income tax paid	15		(11,979,369,138)	(18,275,144,374)
-	Other receipts from operating activities	16		-	-
-	Other payments on operating activities	17		(38,205,490,000)	(34,517,350,000)
	Net cash inflows from operating activities	20		14,332,586,538	(2,586,000,129)
<b>II</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1	Purchases of fixed assets	21		(504,781,818)	-
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		(617,422,010,126)	(729,278,100,987)
4	Collection of loans and term deposits with an original maturity of over three months	24		758,294,633,533	663,549,888,963
5	Investments in other entities	25		-	-
6	Proceeds from divestment in other entities	26		-	-
7	Dividends and interest received	27		20,881,210,674	17,376,373,819
	Net cash inflows/(outflows) from investing activities	30		161,249,052,263	(48,351,838,205)
<b>III</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
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)	-
	Net cash outflows from financing activities	40		(184,197,671,500)	-
	Net decrease in cash and cash equivalents	50		(8,616,032,699)	(50,937,838,334)
	Cash and cash equivalents at beginning of year	60		53,250,437,627	73,235,164,925
	Effect of foreign exchange differences	61		2,241,243,039	3,096,405,653
	Cash and cash equivalents at end of year	70		46,875,647,967	25,393,732,244

Prepared by

Chief Accountant

Board of Directors

Nguyen Ngoc Duy Sinh

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Ngô Mạnh Cường

