

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

BALANCE SHEET

Units: VND

NBR	DESCRIPTION	Code	Note	AS 30.09.2025	AS 31.12.2024
A -	CURRENT ASSETS	100		837,322,500,332	928,372,507,103
I.	Cash and cash equivalents	110		33,759,755,491	53,250,437,627
1	Cash	111	6	33,759,755,491	23,250,437,627
2	Cash equivalents	112		-	30,000,000,000
II.	Short-term investments	120	7	682,564,678,650	763,020,228,533
1	Trading securities	121		-	-
2	Provision for devaluation of trading securities	122		-	-
3	Held to maturity investments	123		682,564,678,650	763,020,228,533
III.	Short-term receivables	130		119,241,093,620	108,288,675,040
1	Short-term trade <u>accounts</u> receivable	131	8	117,104,044,366	108,876,824,442
2	Short-term prepayments to suppliers	132		6,176,068,130	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	12,654,861,220	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		-	-
IV.	Inventories	140	11	808,128,568	1,061,083,918
1	Inventories	141		808,128,568	1,061,083,918
2	Provision for devaluation of inventories	149		-	-
V.	Other current assets	150		948,844,003	2,752,081,985
1	Short-term prepaid expenses	151	17	948,844,003	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		42,801,628,994	50,875,448,204
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		3,784,956,093	5,594,740,282
1	Tangible fixed assets	221	12	3,711,567,473	5,496,918,788
	Historical cost	222		94,351,527,520	93,846,745,702
	Accumulated depreciation	223		(90,639,960,047)	(88,349,826,914)
2	Finance lease fixed assets	224	13	-	-
	Historical cost	225		-	-
	Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	14	73,388,620	97,821,494
	Historical cost	228		98,000,000	98,000,000
	Accumulated depreciation	229		(24,611,380)	(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		-	-



1	Funds	431		-	-
2	Funds that form fixed assets	432		-	-
	TOTAL RESOURCES	440		880,124,129,326	979,247,955,307

NOTES

NBR	DESCRIPTION	Thuyết minh	AS 30.09.2025	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		40,933	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

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

INCOME STATEMENT

Unit: VND

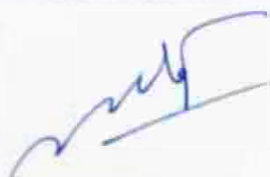
NBR	DESCRIPTION	Code	Note	As 30th Sep		Year ended 30 Sep	
				2025	2024	2025	2024
1	Revenue from sales of merchandises and services rendered	01	30	223,906,435,217	201,492,228,730	552,313,553,647	479,970,965,739
2	Revenue deductions	02	31	2,458,455,086	28,730,000	3,570,689,341	148,851,419
3	Net revenue from sales of merchandises and services rendered	10		221,447,980,131	201,463,498,730	548,742,864,306	479,822,114,320
4	Costs of goods sold	11	32	111,163,361,151	98,926,709,206	289,543,177,316	257,997,798,475
5	Gross profit from sales of merchandises and services rendered	20		110,284,618,980	102,536,789,524	259,199,686,990	221,824,315,845
6	Revenue from financing activity	21	33	9,227,061,471	5,455,572,186	31,228,405,547	24,494,043,240
7	Financial expenses	22	34	32,285,356	1,582,498	156,542,839	11,976,188
8	Profit from associates and joint ventures	24		-	-		
9	Selling expenses	25		32,535,600,999	24,340,979,264	73,436,036,134	58,597,326,600
10	General administration expenses	26		29,417,276,373	26,849,162,923	80,095,707,599	68,652,260,518
11	Net profit from operating activity	30		57,526,517,723	56,800,637,025	136,739,805,965	119,056,795,779
12	Other income	31	35	4,912,722	33,606,492	37,902,130	87,770,233
13	Other expenses	32	36	158,217	1,003	16,680,905	2,009
14	Other profit	40		4,754,505	33,605,489	21,221,225	87,768,224
15	Total accounting profit before tax	50		57,531,272,228	56,834,242,514	136,761,027,190	119,144,564,003
16	Current corporate income tax expense	51	37	11,023,788,187	11,802,621,671	26,170,742,911	23,582,858,412
17	Deferred corporate income tax	52	38	482,497,788	(435,773,168)	1,183,471,594	286,054,388
18	Profit after corporate income tax	60		46,024,986,253	45,467,394,011	109,406,812,685	95,275,651,203
	- Owners of the parent company			46,024,986,253	45,467,394,011	109,406,812,685	95,275,651,203
	- Non-controlling interests			-	-	-	-
19	Basic earnings per share(*)	70	39	2,499	2,468	5,940	5,172
20	Diluted earnings per share(*)	71	40	2,499	2,468	5,940	5,172

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 III YEAR 2025

CASH FLOW STATEMENT

Unit: VND

NBR	DESCRIPTION	Code	Note	Year ended 30th Sep	
				2025	2024
I	CASH FLOWS FROM OPERATING ACTIVITIES				
1	Net accounting profit before tax	01		136,761,027,190	119,144,564,003
2	Adjustments for:			(29,368,268,025)	(21,931,638,352)
-	Depreciation	02		2,314,566,007	2,713,680,039
-	Provisions	03		(483,461,168)	(206,967,025)
-	Unrealised foreign exchange gains	04		(2,843,042,554)	(621,100,784)
-	Profits from investing activities	05		(28,356,330,310)	(23,817,250,582)
-	Interest expenses	06		-	-
-	Other adjustments	07		-	-
3	Operating profit before changes in working capital	08		107,392,759,165	97,212,925,651
-	(Increase)/decrease in receivables	09		(11,828,852,688)	4,572,075,929
-	(Increase)/decrease in inventories	10		252,955,350	363,733,015
-	Decrease/(increase) in payables	11		9,774,185,976	6,783,256,494
-	Decrease/(increase) in prepaid expenses	12		7,155,305,196	6,245,662,672
-	(Increase)/decrease in trading securities	13		-	-
-	Interest paid	14		-	-
-	Corporate income tax paid	15		(22,594,914,564)	(26,319,684,008)
-	Other receipts from operating activities	16		-	-
-	Other payments on operating activities	17		(38,251,590,000)	(34,604,700,000)
	Net cash inflows from operating activities	20		51,899,848,435	54,253,269,753
II	CASH FLOWS FROM INVESTING ACTIVITIES				
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		(1,021,527,288,776)	(1,089,886,049,520)
4	Collection of loans and term deposits with an original maturity of over three months	24		1,101,982,838,659	1,007,598,904,950
5	Investments in other entities	25		-	-
6	Proceeds from divestment in other entities	26		-	-
7	Dividends and interest received	27		30,013,330,310	24,207,250,582
	Net cash inflows/(outflows) from investing activities	30		109,964,098,375	(58,079,893,988)
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)
	Net cash outflows from financing activities	40		(184,197,671,500)	(36,838,940,550)
	Net decrease in cash and cash equivalents	50		(22,333,724,690)	(40,665,564,785)
	Cash and cash equivalents at beginning of year	60		53,250,437,627	73,235,164,925
	Effect of foreign exchange differences	61		2,843,042,554	621,100,784
	Cash and cash equivalents at end of year	70		33,759,755,491	33,190,700,924

Prepared by

Chief Accountant

Board of Directors

Nguyen Ngoc Duy Sinh

La Thi Thanh Hang

Ngô Mạnh Cường

