

**FPT ONLINE SERVICES JOINT
STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

No : 10.26/FO-FAF.....

Ho Chi Minh City, 16 October 2026

Re: Explanation of post-tax profit change
of more than 10% compared to the same
period in 2025

To : - State Securities Commission of Viet Nam
 - Hanoi Stock Exchange

I. INFORMATION DISCLOSURE ORGANIZATION:

1. Full name of the organization : **FPT ONLINE SERVICES JOINT STOCK COMPANY**
2. Stock code: **FOC**
3. Address : Lot L 29B-31B-33B, Tan Thuan Street, Tan Thuan Ward, HCM.
4. Website: fptonline.net

II. CONTENT OF INFORMATION DISCLOSURE:

Based on Circular 155/2015/TT-BTC dated October 6, 2015, of the Ministry of Finance guiding information disclosure on the securities market.

FPT Online Services Joint Stock Company would like to explain the change in post-tax profit in the income statement for Q3 2026, which changed by more than 10% compared to the same period last year.

According to the financial statements for Q3 2026, the business performance in Q3 2025 decreased by more than 10% compared to Q3 2025 as follows:

- Post-tax profit for Q3 2026 : 36,545.10 million VND.
- Post-tax profit for Q3 2025: 46,024.99 million VND.
- The decrease is: 9,479.89 million VND.

* *Comparison table of revenue, cost, and profit for Q3 2026 compared to Q3 2025:*

(Unit: Million VND)

Indicator	Q03.2026	Q03.2025	Change
Net revenue	198,598.46	221,447.98	-22,849.52
Cost of services	122,203.48	111,163.36	11,040.12
Financial revenue	15,684.45	9,227.06	6,457.39
Total selling & administrative expenses	45,314.63	61,952.88	-16,638.25
Total accounting profit before tax	45,690.67	57,531.27	-11,840.60
Post-tax profit	36,545.10	46,024.99	-9,479.89



Reason for the difference:

Compared to the same period in 2025, total net revenue decreased by 22,849.52 million VND; cost of services increased by 11,040.12 million VND, and total selling & administrative expenses decreased by 16,638.25 million VND.

The decrease in net revenue and cost of services increased in Q3 2026, led to an decrease in post-tax profit of the company by 9,479.89 million VND.

This is the explanation for the change in post-tax profit in Q3 2026, which decreased by more than 10% compared to Q3 2025.

Sincerely,

FPT ONLINE SERVICES JOINT STOCK COMPANY
GENERAL DIRECTOR



TRAN HAI LINH

