

## **1. GENERAL INFORMATION**

### **Form of capital ownership**

FPT Online Services Joint Stock Company (referred to as the "Company") was established in Vietnam under the Business Registration Certificate initially issued by the Ho Chi Minh City Department of Planning and Investment on June 21, 2007, and the 16th adjustment license of Business Registration Certificate No. 0305045911 dated November 6, 2023.

The parent company of the Company is FPT Telecom Joint Stock Company.

### **Business activities and main Operations**

The Company's business activities include wired telecommunications activities; data processing; leasing and related activities, manufacturing consumer electronics products, information technology services and other related computer services; software publishing; other education services; computer programming services; information portals; other professional, scientific and technological activities; other telecommunications activities, real estate business, land use rights owned by owners or lessees or leased by lessees; computer consultancy and system administration services; wholesale of machinery and equipment and other machine parts and accessories; wholesale of automobiles and other motor vehicles; activities of employment placement agencies and labor supply agencies; wholesale of computers, peripheral equipment and software; wholesale of electronic and telecommunications equipment and parts; automobile and other motor vehicle agents; other passenger land transport activities; freight transport by road; food production activities; wholesale of food products; retail sale of cars (under 9 seats); retail sale of food in specialized stores; manufacture of electric motors, generators, transformers and electricity distribution and control apparatuses; supporting services related to advertising and tour organization activities; other supporting services related to transport activities; brokerage agents, auction agents activities; manufacture of communication equipment devices and computers and peripheral equipment devices for computers manufacturing activities.

The main operations of the Company are providing telecommunications services, online advertising services, internet access services, data access services, data processing and information services on the internet, electronic data interchange services, and other online services.

### **Normal operating cycle**

The normal operating cycle of the Company is conducted within a period of 12 months.

### **Enterprise structure**

The Company has its head office in Ho Chi Minh City and a branch in Hanoi.

### **Explanation on the comparability of information in the separate financial statements**

Comparative figures are those of the financial statements as at September 30, 2025.

## **2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND FINANCIAL YEAR**

### **Basis of preparation of financial statements**

The accompanying financial statements are presented in Vietnamese Dong (VND), on the historical cost basis and in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, and the relevant statutory requirements applicable to financial reporting.

### **Fiscal year**

The financial year of the Company starts on January 1 and ends on December 31

## **3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following are the significant accounting policies applied by the Company in preparing the separate financial statements:

### **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.

#### **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.

#### **Investments**

##### **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.

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.

##### **Investments in equity instruments of 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.

#### **Receivables**

Receivables are amounts recoverable from customers or other parties. Receivables are presented at the carrying amount less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or for receivables where the debtor is in liquidation, bankruptcy, or facing similar difficulties.

#### **Inventories**

Inventories are stated at the lower of cost and net realizable value. Cost of inventories includes purchase cost and other costs incurred in bringing the inventories to their present location and

condition. Cost of inventories is determined on a first-in, first-out basis. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Provision for devaluation of inventories is made in accordance with the prevailing accounting regulations. Accordingly, the Company is allowed to make provision for devaluation of obsolete, damaged, and substandard inventories and in cases where the cost of inventories is higher than the net realizable value at the end of the accounting period.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation.

Cost of tangible fixed assets includes purchase cost and all directly attributable costs of bringing the asset to working condition for its intended use.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives, as follows:

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

Gains or losses arising from the disposal or sale of assets are the difference between the proceeds from disposal and the carrying amount of the asset and are recognized in the income statement.

### **Operating leases**

A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

The Company as lessor: Operating lease income is recognized on a straight-line basis over the lease term.

The Company as lessee: Operating lease payments are recognized as an expense in the income statement on a straight-line basis over the lease term.

### **Intangible fixed assets and amortization**

Intangible fixed assets include copyrights, patents, and computer software, and are stated at cost less accumulated amortization. Intangible fixed assets are amortized on a straight-line basis over 3 years.

### **Prepayments**

Prepayments include prepaid office rental, prepaid royalties, website construction costs, and other prepayments.

Prepaid office rental represents office rental paid in advance. Prepaid office rental is allocated to the income statement on a straight-line basis over the lease term.

Other prepayments include prepaid royalties, website construction costs, and other prepayments, which are recognized in the income statement on a straight-line basis over the contract term.

### **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.

### **Revenue recognition**

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.

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.
- Income can be measured reliably.

### **Foreign currencies**

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.

### **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.

### **Taxation**

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.

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.

**4. CASH AND CASH EQUIVALENTS**

|                  | End of quarter        | Beginning of year     |
|------------------|-----------------------|-----------------------|
| Cash             | 103,771,097           | 58,174,022            |
| Cash at bank     | 72,598,876,757        | 43,122,710,392        |
| Cash equivalents |                       | 24,600,000,000        |
| <b>Total</b>     | <b>72,702,647,854</b> | <b>67,780,884,414</b> |

**5. SHORT-TERM INVESTMENTS**

|                     | End of quarter         | Beginning of year      |
|---------------------|------------------------|------------------------|
| Term deposits       | 593,193,736,100        | 710,196,553,650        |
| Interest receivable | 11,100,000,000         | 9,300,000,000          |
| <b>Total</b>        | <b>604,293,736,100</b> | <b>719,496,553,650</b> |

**6. SHORT-TERM TRADE ACCOUNTS RECEIVABLES**

|                                      | End of quarter         | Beginning of year      |
|--------------------------------------|------------------------|------------------------|
| Short-term trade accounts receivable | 101,464,180,619        | 147,504,506,019        |
| <b>Total</b>                         | <b>101,464,180,619</b> | <b>147,504,506,019</b> |

**7. OTHER RECEIVABLES**

|                        | End of quarter       | Beginning of year    |
|------------------------|----------------------|----------------------|
| <b>Short-terms</b>     |                      |                      |
| Employee receivables   | 7,239,049,423        | 2,664,565,000        |
| Deposits and mortgages | 167,195,700          | 108,595,700          |
| <b>Total</b>           | <b>7,406,245,123</b> | <b>2,773,160,700</b> |
| <b>Long-term</b>       |                      |                      |
| Deposits and mortgages | 5,374,231,920        | 3,846,782,520        |
| <b>Total</b>           | <b>5,374,231,920</b> | <b>3,846,782,520</b> |

**8. DOUBTFUL DEBTS**

| Cost                  | Recoverable amount | Provision             | Cost                  | Recoverable amount | Provision             |
|-----------------------|--------------------|-----------------------|-----------------------|--------------------|-----------------------|
| VND                   | VND                | VND                   | VND                   | VND                | VND                   |
| 18,548,361,946        | 740,960,000        | 17,807,401,946        | 16,826,660,269        | 222,009,280        | 16,604,650,989        |
| <b>18,548,361,946</b> | <b>740,960,000</b> | <b>17,807,401,946</b> | <b>16,828,880,096</b> | <b>222,009,280</b> | <b>16,604,650,989</b> |

**9. EXPENSES TO BE ALLOCATED**

|              | End of quarter        | Beginning of year     |
|--------------|-----------------------|-----------------------|
| Short-term   | 3,813,403,715         | 2,443,467,501         |
| <b>Total</b> | <b>3,813,403,715</b>  | <b>2,443,467,501</b>  |
|              |                       |                       |
|              | End of quarter        | Beginning of year     |
| Long-term    | 40,410,643,228        | 38,590,094,705        |
| <b>Total</b> | <b>40,410,643,228</b> | <b>38,590,094,705</b> |

**10. TANGIBLE FIXED ASSETS**

|                                 | <u>Machinery and equipment</u> | <u>Office equipment</u> | <u>Total</u>          |
|---------------------------------|--------------------------------|-------------------------|-----------------------|
| <b>Historical cost</b>          |                                |                         |                       |
| Beginning of year               | 143,429,743                    | 94,208,097,777          | 94,351,527,520        |
| Charge for the period           |                                | 1,151,240,641           | 1,151,240,641         |
| Other decreases/Disposals       |                                |                         |                       |
| End of quarter                  | <u>143,429,743</u>             | <u>95,359,338,418</u>   | <u>95,502,768,161</u> |
| <b>Accumulated Depreciation</b> |                                |                         |                       |
| Beginning of year               | 143,429,743                    | 91,235,674,935          | 91,379,104,678        |
| Charge for the period           |                                | 2,271,512,057           | 2,271,512,057         |
| Other decreases/Disposals       |                                |                         |                       |
| End of quarter                  | <u>143,429,743</u>             | <u>93,507,186,992</u>   | <u>93,650,616,735</u> |
| <b>Net book value</b>           |                                |                         |                       |
| End of quarter                  | <u>0</u>                       | <u>1,852,151,426</u>    | <u>1,852,151,426</u>  |
| <b>Beginning of year</b>        | <u>0</u>                       | <u>2,972,422,842</u>    | <u>2,972,422,842</u>  |

**11. INTANGIBLE FIXED ASSETS**

|                                 | <u>Patent and License</u> | <u>Computer Software</u> | <u>Total</u>      |
|---------------------------------|---------------------------|--------------------------|-------------------|
| <b>Historical cost</b>          |                           |                          |                   |
| Beginning of year               | 98,000,000                |                          | 98,000,000        |
| Charge for the period           |                           |                          |                   |
| Reclassification                | -98,000,000               | 98,000,000               | 0                 |
| Other decreases/Disposals       |                           |                          |                   |
| End of quarter                  | <u>0</u>                  | <u>98,000,000</u>        | <u>98,000,000</u> |
| <b>Accumulated Depreciation</b> |                           |                          |                   |
| Beginning of year               | 32,845,172                |                          | 32,845,172        |
| Charge for the period           | 10,739,725                | 13,693,149               | 24,432,874        |
| Reclassification                | -43,584,897               | -43,584,897              | 0                 |
| Other decreases/Disposals       |                           |                          |                   |
| End of quarter                  | <u>0</u>                  | <u>57,278,046</u>        | <u>57,278,046</u> |
| <b>Netbook value</b>            |                           |                          |                   |
| End of quarter                  | <u>0</u>                  | <u>40,721,954</u>        | <u>40,721,954</u> |
| <b>Beginning of year</b>        | <u>65,154,828</u>         | <u>0</u>                 | <u>65,154,828</u> |

**12. DEFERRED INCOME TAX ASSETS**

Below are the deferred income tax assets recognized by the Company and the changes in these items during the year and the previous year:

|                                                              |          |
|--------------------------------------------------------------|----------|
| Beginning balance of the previous year                       | 0        |
| Transferred to the income statement                          |          |
| <b>Beginning balance of the current year</b>                 | <u>0</u> |
| Transferred to the income statement                          | 0        |
| TDeferred income tax assets related to temporary differences |          |
| <b>Ending balance of the current year</b>                    | <u>0</u> |

**13. SHORT-TERM TRADE ACCOUNTS PAYABLE**

|                                   | End of quarter        | Beginning of year     |
|-----------------------------------|-----------------------|-----------------------|
| Short-term trade accounts payable | 15,951,678,623        | 25,868,597,942        |
| <b>Total</b>                      | <b>15,951,678,623</b> | <b>25,868,597,942</b> |

**14. SHORT-TERM ADVANCES FROM CUSTOMERS**

Short-term advances from customers include amounts paid in advance by customers before the Company provides advertising services as stipulated in the service contracts between the Company and the customers.

**15. TAX AND OTHER PAYABLES TO THE STATE**

|              | Beginning of year     | Payable during the period | Payment during the period | End of quarter        |
|--------------|-----------------------|---------------------------|---------------------------|-----------------------|
| VAT output   | 5,903,580,320         | 16,888,617,200            | 27,069,274,074            | 3,536,653,289         |
| CIT          | 23,366,822,999        | 29,069,152,328            | 42,885,136,387            | 9,550,838,940         |
| PIT          | 818,762,352           | 14,536,056,953            | 11,695,816,369            | 3,659,002,936         |
| Others       | 6,764,885             | 200,106,930               | 205,992,257               | 879,558               |
| <b>Total</b> | <b>30,095,930,556</b> | <b>87,763,207,485</b>     | <b>74,042,489,244</b>     | <b>16,747,374,723</b> |

**16. SHORT-TERM ACCRUED EXPENSES**

|                  | End of quarter       | Beginning of year    |
|------------------|----------------------|----------------------|
| Accrued expenses | 8,200,000,000        | 9,508,000,000        |
|                  | <b>8,200,000,000</b> | <b>9,508,000,000</b> |

**17. OWNERS' CAPITAL**

Ordinary shares have a par value of 10,000 VND. Each ordinary share corresponds to one voting right at the Company's shareholders' meetings. Shareholders receive dividends declared by the Company. All ordinary shares have equal priority concerning the Company's net assets. The rights of the shares repurchased by the Company are suspended until they are reissued.

Treasury shares reflect the number of shares repurchased from former employees who no longer work at the Company.

| Number of shares                         | End of quarter    | Beginning of year |
|------------------------------------------|-------------------|-------------------|
| 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 | <b>18,419,884</b> | <b>18,419,884</b> |

**(a) Details of owners' shareholdings**

|                                 | End of quarter    |               | Beginning of year |               |
|---------------------------------|-------------------|---------------|-------------------|---------------|
|                                 | 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         |
| <b>Number of shares</b>         | <b>18,419,884</b> | <b>100,00</b> | <b>18,419,884</b> | <b>100,00</b> |

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NOTES TO THE FINANCIAL STATEMENTS

(c) Changes in owner's equity during the year are as follows:

|                                                  | Owners' Capital        | Share premium         | Treasury share       | Undistributed earnings | Total                  |
|--------------------------------------------------|------------------------|-----------------------|----------------------|------------------------|------------------------|
| <b>Beginning balance of the previous year</b>    |                        |                       |                      |                        |                        |
| Capital contributions                            |                        |                       |                      |                        |                        |
| Net changes in treasury shares                   |                        |                       |                      |                        |                        |
| Profit for the year                              |                        |                       |                      |                        |                        |
| Appropriation to the Bonus and Welfare Fund (**) |                        |                       |                      |                        |                        |
| Dividend distribution(***)                       |                        |                       |                      |                        |                        |
| Other changes                                    |                        |                       |                      |                        |                        |
| <b>Beginning balance of the current year</b>     | <b>184,712,750,000</b> | <b>36,208,703,645</b> | <b>(721,035,000)</b> | <b>550,417,380,129</b> | <b>770,617,798,774</b> |
| Net changes in treasury shares                   |                        |                       |                      |                        |                        |
| Profit for the year                              |                        |                       |                      |                        |                        |
| Appropriation to the Bonus and Welfare Fund (**) |                        |                       |                      |                        |                        |
| Dividend distribution(***)                       |                        |                       |                      |                        |                        |
| Other changes                                    |                        |                       |                      |                        |                        |
| <b>Ending balance of the current year</b>        | <b>184,712,750,000</b> | <b>36,208,703,645</b> | <b>(721,035,000)</b> | <b>481,515,998,128</b> | <b>701,716,416,773</b> |

**18. 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:

|                                | <b>AS 30.09.2026</b> | <b>AS 30.09.2025</b> |
|--------------------------------|----------------------|----------------------|
| Basic earnings per share (VND) | 6,259                | 5,940                |
|                                | <b>6,259</b>         | <b>5,940</b>         |

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 BALANCE SHEET ITEMS**

|                     | <b>End of quarter</b> | <b>Beginning of year</b> |
|---------------------|-----------------------|--------------------------|
| Foreign currencies  |                       |                          |
| - US dollars ( USD) | 1,373,417             | 689,988                  |
|                     | <b>1,373,417</b>      | <b>689,988</b>           |

**20. REVENUE FROM SALES OF MERCHANDISES AND SERVICES RENDERED**

|                 | <b>AS 30.09.2026</b>   | <b>AS 30.09.2025</b>   |
|-----------------|------------------------|------------------------|
| Sale            | 551,197,512,110        | 552,313,553,647        |
| Sale deductions | -6,754,287,197         | -3,570,689,341         |
|                 | <b>345,844,769,528</b> | <b>548,742,864,306</b> |

**21. COSTS OF GOODS SOLD**

|       | <b>AS 30.09.2026</b>   | <b>AS 30.09.2025</b>   |
|-------|------------------------|------------------------|
| Costs | 289,468,865,487        | 289,543,177,316        |
|       | <b>289,468,865,487</b> | <b>289,543,177,316</b> |

**22. COST OF OPERATION BY FACTOR**

|                    | <b>AS 30.09.2026</b>   | <b>AS 30.09.2025</b>   |
|--------------------|------------------------|------------------------|
| Tools and supplies | 2,078,562,233          | 2,217,679,780          |
| Staff costs        | 108,008,711,589        | 114,237,218,974        |
| Depreciation       | 2,295,944,931          | 2,314,566,007          |
| External services  | 305,178,047,524        | 308,413,404,326        |
| Others             | 22,163,558,265         | 15,892,051,962         |
|                    | <b>439,724,824,542</b> | <b>443,074,921,049</b> |

**23. REVENUE FROM FINANCING ACTIVITY**

|                                         | <b>AS 30.09.2026</b>  | <b>AS 30.09.2025</b>  |
|-----------------------------------------|-----------------------|-----------------------|
| Interest income from deposits and loans | 40,717,333,106        | 28,356,330,310        |
| Profit foreign exchange gains           | 14,296                | 2,872,075,237         |
|                                         | <b>40,717,347,402</b> | <b>31,228,405,547</b> |

## 24. FINANCIAL EXPENSES

|                             | AS 30.09.2026 | AS 30.09.2025 |
|-----------------------------|---------------|---------------|
| Loss foreign exchange gains | 1,269,430,075 | 156,542,839   |
| Others                      | 1,269,430,075 | 156,542,839   |

## 25. CORPORATE INCOME TAX ("CIT")

|                              | AS 30.09.2026          | AS 30.09.2025          |
|------------------------------|------------------------|------------------------|
| Accounting profit before tax | 144,131,215,574        | 136,761,027,190        |
| Effect of tax purposes       | 1,214,546,066          | (5,907,312,634)        |
| <b>Total taxable income</b>  | <b>145,345,761,640</b> | <b>130,853,714,556</b> |
| Tax rate (%)                 | 20%                    | 20%                    |
| Total CIT                    | 29,069,152,328         | 26,170,742,911         |
| <b>CIT charge</b>            | <b>29,069,152,328</b>  | <b>26,170,742,911</b>  |

## 26. COMPARATIVE FIGURES

Due to the first-time adoption of the new accounting system, 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.

Statement of financial position (extracted):

| Code | ASSETS                                  | As at 31 December 2025        |                          |                            |
|------|-----------------------------------------|-------------------------------|--------------------------|----------------------------|
|      |                                         | As previously reported<br>VND | Reclassifications<br>VND | Comparative figures<br>VND |
| 100  | <b>CURRENT ASSETS</b>                   | <b>924,591,168,384</b>        | -                        | <b>924,591,168,384</b>     |
| 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  | <b>TOTAL ASSETS</b>                     | <b>970,065,623,279</b>        | -                        | <b>970,065,623,279</b>     |

**FPT ONLINE SERVICE JOINT STOCK COMPANY**  
**NOTES TO THE FINANCIAL STATEMENTS**

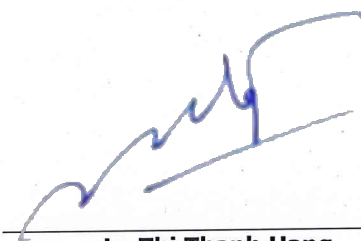
**FORM B 09A-DN**

|      |                                           | 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 financial statements were approved by the General Director, pursuant to the authorisation of the Legal Representative of the Company.



**Nguyen Ngoc Duy Sinh**  
Preparer



**La Thi Thanh Hang**  
Chief Accountant



**Tran Hai Linh**  
General Director  
16 October 2026