

**FPT ONLINE SERVICES JOINT
STOCK COMPANY**

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

No : 22-26/FO-FAP.....

Ho Chi Minh City, 10 August 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 HF 2026, which changed by more than 10% compared to the same period last year.

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

- Post-tax profit for HF 2026 : 78,752.36 million VND.
- Post-tax profit for HF 2025: 63,381.83 million VND.
- The increase is: 15,370.54 million VND.

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

(Unit: Million VND)

Indicator	HF.2026	HF.2025	Change
Net revenue	345,844.77	327,294.88	18,549.89
Cost of services	167,265.38	178,379.82	-11,114.44
Financial revenue	25,032.89	22,001.34	3,031.55
Total selling & administrative expenses	104,941.33	91,578.87	13,362.46
Total accounting profit before tax	98,440.55	79,229.75	19,210.79
Post-tax profit	78,752.36	63,381.83	15,370.54

Reason for the difference:

Compared to the same period in 2025, total net revenue increased by 18,549.89 million VND; cost of services decreased by 11,114.44 million VND, and total selling & administrative expenses increased by 13,362.46 million VND.

The increase in net revenue in HF 2026 led to an increase in post-tax profit of the company by 15,370.54 million VND.

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

Sincerely,

FPT ONLINE SERVICES JOINT STOCK COMPANY
GENERAL DIRECTOR



NGO MANH CUONG