



FPT CORPORATION

FINANCIAL STATEMENTS Quarter II - 2020

Hanoi, July 2020

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BALANCE SHEET

As at 30 June 2020

FORM B 01-DN

Unit: VND

ASSETS	Codes	Notes	30/06/2020	31/12/2019
A. CURRENT ASSETS	100		6,950,109,688,967	4,283,157,223,963
I. Cash and cash equivalents	110	1	1,628,085,532,855	720,832,090,017
1. Cash	111		53,085,532,855	334,832,090,017
2. Cash equivalents	112		1,575,000,000,000	386,000,000,000
II. Short-term financial investments	120	4	4,282,700,000,000	2,526,500,000,000
1. Held-to-maturity investments	123		4,282,700,000,000	2,526,500,000,000
III. Short-term receivables	130		1,007,863,834,029	1,013,646,698,994
1. Short-term trade receivables	131		71,990,648,710	82,736,052,341
2. Short-term advances to suppliers	132	2	107,405,953,484	54,744,072,487
3. Short-term loan receivables	135		10,500,000,000	27,000,000,000
4. Other short-term receivables	136	3	819,328,279,668	860,989,278,890
5. Provision for short-term doubtful debts	137		(1,361,047,833)	(11,822,704,724)
IV. Inventories	140		37,367,253	37,367,253
1. Inventories	141		37,367,253	37,367,253
V. Other short-term assets	150		31,422,954,830	22,141,067,699
1. Short-term prepayments	151		2,846,876,115	2,119,551,836
2. Value added tax deductibles	152		28,541,276,087	19,986,713,235
3. Taxes and other receivables from the State budget	153		34,802,628	34,802,628
B. NON-CURRENT ASSETS	200		7,962,596,534,286	7,022,489,548,928
I. Long-term receivables	210		400,000,000	-
1. Long-term loans receivable	215		400,000,000	-
I. Fixed assets	220		144,197,836,644	146,855,224,517
1. Tangible fixed assets	221	5	135,036,949,405	137,675,979,566
- Cost	222		298,973,879,175	293,931,450,901
- Accumulated depreciation	223		(163,936,929,770)	(156,255,471,335)
2. Intangible assets	227	6	9,160,887,239	9,179,244,951
- Cost	228		76,463,211,892	73,932,991,892
- Accumulated amortisation	229		(67,302,324,653)	(64,753,746,941)
II. Long-term assets in progress	240		1,193,324,950,588	1,050,346,964,578
1. Long-term construction in progress	242	7	1,193,324,950,588	1,050,346,964,578
III. Long-term financial investments	250		6,622,613,409,012	5,822,613,409,012
1. Investment in subsidiaries	251	8	6,129,613,409,012	5,329,613,409,012
2. Investments in Joint-ventures, associates	252	9	492,500,000,000	492,500,000,000
3. Equity investments in other entities	253		500,000,000	500,000,000
IV. Other long-term assets	260		2,060,338,042	2,673,950,821
1. Long-term prepayments	261		2,060,338,042	2,673,950,821
TOTAL ASSET (270=100 + 200)	270		14,912,706,223,253	11,305,646,772,891

BALANCE SHEET (Continued)

As at 30 June 2020

FORM B 01-DN

Unit: VND

RESOURCES	Codes	Notes	30/06/2020	31/12/2019
C. LIABILITIES	300		3,987,352,062,040	1,621,704,112,496
I. Current liabilities	310		3,737,259,312,040	1,371,611,362,496
1. Short-term trade payables	311	10	347,380,595,745	284,069,594,062
2. Short-term advances from customers	312		629,309,606	415,359,606
3. Taxes and amounts payable to the State budget	313	11	12,492,186,772	1,016,234,712
4. Payables to employees	314		24,753,863	6,616,863
5. Short-term accrued expenses	315	12	64,616,236,361	48,517,203,398
6. Short-term unearned revenue	318		566,252,375	1,037,282,677
7. Other current payables	319	13	180,962,258,816	354,500,401,876
8. Short-term loans and obligations under finance	320	14	3,007,000,000,000	597,000,000,000
9. Short-term provisions	321		-	20,368,500,000
10. Bonus and welfare funds	322		123,587,718,502	64,680,169,302
II. Long-term liabilities	330		250,092,750,000	250,092,750,000
1. Long-term unearned revenue	336		250,092,750,000	250,092,750,000
D. EQUITY	400		10,925,354,161,213	9,683,942,660,395
I. Owner's equity	410	15	10,925,354,161,213	9,683,942,660,395
1. Owner's contributed capital	411		7,839,874,860,000	6,783,586,880,000
- Ordinary shares carrying voting rights	411a		7,839,874,860,000	6,783,586,880,000
2. Share premium	412		49,941,441,360	49,941,441,360
3. Treasury shares	415		(823,760,000)	(823,760,000)
4. Investment and development fund	418		103,009,261	103,009,261
5. Other reserves	420		87,203,093,024	87,203,093,024
6. Retained earnings	421		2,949,055,517,568	2,763,931,996,750
- Retained earnings/(losses) accumulated to the prior period end	421a		1,059,893,814,750	1,527,643,010,297
- Retained earnings/(losses) of the current	421b		1,889,161,702,818	1,236,288,986,453
TOTAL RESOURCES (440=300+400)	440		14,912,706,223,253	11,305,646,772,891

Tran Khuong
Preparer

Hoang Huu Chien
Chief Accountant



Nguyen The Phuong
Executive Vice President

29 July 2020

FPT CORPORATION

No 17 Duy Tan Street
Dich Vong Hau Ward, Cau Giay District
Hanoi, S.R. Vietnam

Separate financial statements
For the period from 01 January 2020
to 30 June 2020

INCOME STATEMENT

Quarter II - 2020

ITEMS	Codes	Notes	In period		Year to date	
			2020	2019	2020	2019
1 Gross revenue from goods sold and services rendered	01	16	64,006,468,167	77,540,682,658	123,949,769,616	141,518,908,961
2 Deductions	02		-	6,909,799	-	11,915,344
3 Net revenue from goods sold and services rendered	10		64,006,468,167	77,533,772,859	123,949,769,616	141,506,993,617
4 Cost of sales	11	17	14,522,460,838	31,893,742,055	26,840,974,870	55,928,909,822
5 Gross profit from goods sold and services rendered	20		49,484,007,329	45,640,030,804	97,108,794,746	85,578,083,795
6 Financial income	21	18	782,481,737,982	1,339,943,465,458	2,001,349,753,882	1,436,260,990,172
7 Financial expenses	22	19	19,316,730,995	10,769,925,068	30,496,698,158	20,965,178,793
<i>In which: interest expense</i>	23		<i>19,316,730,896</i>	<i>9,764,109,210</i>	<i>31,442,986,895</i>	<i>20,965,178,001</i>
8 Selling expenses	25		1,279,873,270	1,224,555,451	1,280,500,270	1,308,064,131
9 General and administration expenses	26		109,433,029,373	63,922,918,343	172,156,338,854	118,880,251,994
10 Operating profit	30		701,936,111,673	1,309,666,097,400	1,894,525,011,346	1,380,685,579,049
11 Other income	31		309,995	185,331,781	20,752,497	1,889,887,157
12 Other expenses	32		200	1,144,253	11,219,212	5,194,254
13 Profit from other activities	40		309,795	184,187,528	9,533,285	1,884,692,903
14 Accounting profit before tax	50		701,936,421,468	1,309,850,284,928	1,894,534,544,631	1,382,570,271,952
15 Current corporate income tax expense	51	20	9,029,694	5,616,520,514	5,372,841,813	9,003,113,085
16 Net profit after corporate income tax	60		701,927,391,774	1,304,233,764,414	1,889,161,702,818	1,373,567,158,867

FPT CORPORATION

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EXPLANATION ON LOWER NET REVENUE IN 2Q2020 IN COMPARISON TO 2Q2019:

FPT Corporation explains the variation of net revenue and profit after tax in 2Q2020, in comparison with the same period last year as follows:

Unit: million

Item	Year 2020	Year 2019	Increase/Decrease		Year 2020	Year 2019	Increase/Decrease	
	Quarter 2	Quarter 2	Amount	Percentage	Accumulated revenue	Accumulated revenue	Amount	Percentage
Net Revenue	64,006	77,534	(13,527)	-17%	123,950	141,507	(17,557)	-12%
Profit after tax	701,927	1,304,234	(602,306)	-46%	1,889,162	1,373,567	515,595	38%

The movement in 2Q2020 revenue is due to some revenue items recognized in 2Q2020 have decreased this year.

The movement in 2Q2020 profit after tax is due to the increasing of subsidiaries's dividends and profits received.



Tran Khuong
 Preparer

29 July 2020



Hoang Huu Chien
 Chief Accountant



Nguyen The Phuong
 Executive Vice President

CASH FLOW STATEMENT

For the period from 01 January 2020 to 30 June 2020

FORM B 03-DN
 Unit: VND

ITEMS	Codes	Year to date	
		2020	2019
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	1,894,534,544,631	1,382,570,271,952
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	10,563,009,987	9,096,646,929
Provisions	03	(30,830,156,891)	(25,180,000,000)
Foreign exchange gain/ loss arising from translating foreign currency items	04	-	(866,243,474)
Gain/loss from investing activities	05	(2,001,503,023,566)	(1,437,167,003,191)
Interest expense	06	31,442,986,895	20,965,178,001
3. Operating profit before movements in working capital	08	(95,792,638,944)	(50,581,149,783)
Increase/Decrease in receivables	09	(16,205,626,707)	17,707,007,240
Increase/Decrease in inventories	10	-	107,835,000
Increase/Decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	(84,317,304,229)	(97,412,641,582)
Increase/Decrease in prepaid expenses	12	(113,711,500)	3,108,292,436
Interest paid	14	(30,979,810,785)	(21,155,884,971)
Corporate income tax paid	15	(5,000,000,000)	(9,757,758,065)
Other cash inflows	16	99,000,000,000	74,200,000,000
Other cash outflows	17	(40,092,450,800)	(37,300,530,000)
<i>Net cash generated by/(used in) operating activities</i>	20	(173,501,542,965)	(121,084,829,725)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(150,883,608,124)	(72,341,245,893)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	18,517,488	1,700,454,545
3. Cash outflow for lending, buying debt instruments of other entities	23	(4,466,300,000,000)	(3,268,500,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	2,726,200,000,000	2,165,600,000,000
5. Equity investments in other entities	25	(800,000,000,000)	(550,000,000,000)
6. Cash recovered from investments in other entities	26	-	90,606,000,000
7. Interest earned, dividends and profits received	27	2,008,880,091,789	1,446,705,605,078
<i>Net cash generated by/(used in) investing activities</i>	30	(682,084,998,847)	(186,229,186,270)

CASH FLOW STATEMENT (Continued)

For the period from 01 January 2020 to 30 June 2020

FORM B 03-DN
 Unit: VND

II. CASH FLOWS FROM FINANCING ACTIVITIES

1. Proceeds from share issue and owners' contributed capital	31	33,917,900,000	30,672,000,000
2. Proceeds from borrowings	33	4,692,000,000,000	960,000,000,000
3. Repayment of borrowings	34	(2,282,000,000,000)	(920,000,000,000)
4. Dividends and profits paid	36	(681,077,915,350)	(612,727,251,000)
<i>Net cash generated by/(used in) financing activities</i>	40	1,762,839,984,650	(542,055,251,000)
Net increase/(decrease) in cash (50=20+30+40)	50	907,253,442,838	(849,369,266,995)
Cash and cash equivalents at the beginning of the period	60	720,832,090,017	1,028,875,665,356
Effect of changes in foreign exchange rates	61	-	-
Cash and cash equivalents at the end of the period (70=50+60)	70	1,628,085,532,855	179,506,398,361

Tran Khuong
 Preparer

29 July 2020

Hoang Huu Chien
 Chief Accountant



Nguyen The Phuong
 Executive Vice President

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying separate financial statements

I. GENERAL INFORMATION

Structure of ownership

FPT Corporation (the “Company”) was incorporated as a State-owned company in Vietnam and subsequently equitised in accordance with Decision No. 178/QĐ-TTg, following which the Company officially operated as a joint stock company. FPT Corporation operates under Business Registration Certificate No. 0103001041 issued for the first time by Hanoi Department of Planning and Investment dated 13 May 2002 and its amendments.

According to the amended Business Registration Certificate dated 19 December 2008, the Company changed its name from the Corporation for Financing and Promoting Technology to FPT Corporation.

According to the 48th amendeant of Business Registration Certificate, the the Corporation changed the Charter capital into VND 7,839,874,860,000.

Since December 2006, the Company’s shares have been listed on Ho Chi Minh City Stock Exchange.

Normal production and business cycle

The Company’s normal production and business cycle is carried out for a time period of 12 months or less

Operating industry and principal activities

The principal activities of the Company are to provide information technology and telecommunication products and services and to make investments. The main products and services provided are system integration; software production and development; IT services, ERP services; IT product manufacturing and distribution; mobile phone distribution; software solution services; telecommunication and internet services; training; warranty and maintenance of telecommunication and IT equipment and other telecommunication services.

The Corporation’s structure

As at 30 June 2020, FPT Corporation had 6 subsidiaries, as follows:

- FPT Information System Corporation;
- FPT Telecom Joint Stock Company;
- FPT Software Company Limited;
- FPT Education Company Limited;
- FPT Online Services Joint Stock Company;
- FPT Investment Company Limited.

and 2 associates:

- FPT Digital Retail Joint Stock Company;
- Synnex FPT Joint Stock Company.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying separate financial statements

II. ACCOUNTING CONVENTION AND FINANCIAL YEAR

Accounting convention

The accompanying separate financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

The accompanying separate financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Financial year

The Company's financial year begins on 01 January and ends on 31 December.

III. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these separate financial statements, are as follows:

Estimates

The preparation of the separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires management 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 separate financial statements and the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits (commercial bills), bonds, preference shares which the issuer shall redeem at a certain date in the future, loans held to maturity to earn periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the income statement on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less provision for doubtful debts.

Provision for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying separate financial statements

Loan receivables

Loan receivables are measured at cost less provision for doubtful debts. Provision for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

Investments in subsidiaries

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

Investments in subsidiaries are initially recognised at cost. The Company's share of the net profit of the investee after acquisition is recognised in the interim income statement. Other distributions received other than such profit share are deducted from the cost of the investments as recoverable amounts.

Investments in subsidiaries, associates are carried in the interim balance sheet at cost less provision for impairment of such investments. Provisions for impairment of investments in subsidiaries, joint ventures and associates are made when there is reliable evidence for declining in value of these investments at the balance sheet date.

Equity investments in other entities

Equity investments in other entities represent the Company's investments in ordinary shares of the entities over which the Company has no control, joint control, or significant influence.

Equity investments in other entities are carried at cost less provision for impairment.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realizable value. Cost comprises direct materials and where applicable direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost of inventories within the Company is calculated using the first in, first out (FIFO) method and inventory recording method is the perpetual method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations, which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying separate financial statements

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	2020
	(Years)
Buildings and structures	10 - 25
Machinery and equipment	5 - 25
Office equipment	3 - 5
Motor vehicles	4 - 6
Other assets	3 - 4

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09-DN

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Intangible assets and amortisation

Computer software

Purchase price of new computer software which is not an integral part of related hardware is capitalized and accounted for as intangible assets. Computer software is amortized into the income statement on a straight-line basis from 3 to 5 years.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for the purposes not yet determined, are carried at cost. Cost includes professional fees, and for qualifying assets, borrowing costs dealt with in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Long-term prepayments

Long-term prepayments comprise prepaid land rentals and other expenses to guarantee the usage of the rented areas, prepaid office rentals, tools and supplies issued for consumption, office refurbishment expenses.

Tools, supplies issued for consumption, small devices and office refurbishment expenses are stated at cost and expensed pursuant to current regulations.

Revenue recognition

Revenue from the sale of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with neither ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from services

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) the percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09-DN

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Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the interim balance sheet date are retranslated at the exchange rates on the same date. Exchange differences arising from the translation of these accounts are recognised in the interim income statement.

Borrowing costs

Borrowing costs are recognised in the interim income statement in the period when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

Related parties

Related parties comprise subsidiaries, associates and key management personnel of the Company.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the separate financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised. There were no material temporary differences during the year and hence, no deferred tax has been recorded.

Deferred tax is calculated at the tax rates that are expected to apply in the year when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09-DN

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IV. ADDITIONAL INFORMATION ABOUT ITEMS ON THE FINANCIAL STATEMENTS

1. CASH AND CASH EQUIVALENTS

	<u>30/06/2020</u>	<u>31/12/2019</u>
	VND	VND
Cash on hand	321,280,055	523,074,013
Cash in bank	52,764,252,800	334,309,016,004
Cash equivalents (*)	1,575,000,000,000	386,000,000,000
	<u>1,628,085,532,855</u>	<u>720,832,090,017</u>

(*) Cash equivalents represent time deposits at banks with terms within three months.

2. SHORT-TERM ADVANCE TO SUPPLIERS

	<u>30/06/2020</u>	<u>31/12/2019</u>
	VND	VND
319 Corporation Ministry Of National Defence	30,654,642,000	28,722,375,000
Constrexim Holdings	-	14,533,886,940
TID Facade Joint Stock Company	9,744,768,686	9,744,768,686
BCA - ThangLong Co.,Ltd	6,630,497,406	-
Schindler Viet Nam Co.,Ltd	10,521,083,375	-
SEC., JSC	16,352,000,000	-
VietNam Installation Construction & Refrigeratory .	22,008,447,250	-
Others	11,494,514,767	1,743,041,861
	<u>107,405,953,484</u>	<u>54,744,072,487</u>

3. SHORT-TERM OTHER RECEIVABLES

	<u>30/06/2020</u>	<u>31/12/2019</u>
	VND	VND
Deposits and mortgages	4,630,212,000	4,634,837,367
Dividends receivable from subsidiaries	513,566,257,000	510,000,000,000
Accrued deposit and loan interest	77,707,977,085	88,665,255,547
Others	223,423,833,583	257,689,185,976
	<u>819,328,279,668</u>	<u>860,989,278,890</u>

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FORM B 09-DN**4. FINANCIAL INVESTMENTS**

	30/06/2020		31/12/2019	
	Cost	Carrying amount	Cost	Carrying amount
	VND	VND	VND	VND
a. Held-to-maturity investments	4,282,700,000,000	4,282,700,000,000	2,526,500,000,000	2,526,500,000,000
<i>Term deposits</i>	<i>4,282,700,000,000</i>	<i>4,282,700,000,000</i>	<i>2,526,500,000,000</i>	<i>2,526,500,000,000</i>
b. Investments in other entities				
b1) Investments in subsidiaries	6,129,613,409,012	5,729,613,409,012	5,329,613,409,012	5,329,613,409,012
<i>FPT Information System Corporation</i>	<i>850,000,000,000</i>	<i>850,000,000,000</i>	<i>850,000,000,000</i>	<i>850,000,000,000</i>
<i>FPT Investment Company Limited</i>	<i>800,000,000,000</i>	<i>800,000,000,000</i>	<i>800,000,000,000</i>	<i>800,000,000,000</i>
<i>FPT Education Company Limited</i>	<i>1,000,000,000,000</i>	<i>1,000,000,000,000</i>	<i>600,000,000,000</i>	<i>600,000,000,000</i>
<i>FPT Software Company Limited</i>	<i>2,812,073,500,000</i>	<i>2,412,073,500,000</i>	<i>2,412,073,500,000</i>	<i>2,412,073,500,000</i>
<i>FPT Telecom Joint Stock Company</i>	<i>585,592,515,312</i>	<i>585,592,515,312</i>	<i>585,592,515,312</i>	<i>585,592,515,312</i>
<i>FPT Online Service Joint Stock Company</i>	<i>81,947,393,700</i>	<i>81,947,393,700</i>	<i>81,947,393,700</i>	<i>81,947,393,700</i>
b2) Investments in associates	492,500,000,000	492,500,000,000	492,500,000,000	492,500,000,000
<i>Synnex FPT Joint Stock Company</i>	<i>398,500,000,000</i>	<i>398,500,000,000</i>	<i>398,500,000,000</i>	<i>398,500,000,000</i>
<i>FPT Digital Retail Joint Stock Company</i>	<i>94,000,000,000</i>	<i>94,000,000,000</i>	<i>94,000,000,000</i>	<i>94,000,000,000</i>
b3) Investments in others entities	500,000,000	500,000,000	500,000,000	500,000,000

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5. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Motor vehicles, anmission equipment	Office equipment	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
As at 01/01/2020	170,011,427,079	41,031,039,946	18,162,090,455	64,350,002,470	376,890,951	293,931,450,901
Transfer from construction in progress	-	-	-	910,405,597	-	910,405,597
Purchases	-	-	-	4,464,996,517	-	4,464,996,517
Disposals	-	-	-	(913,103,720)	-	(913,103,720)
Other increase	-	151,529,880	-	428,600,000	-	580,129,880
Other decrease	-	132,466,670	-	(132,466,670)	-	-
As at 30/06/2020	170,011,427,079	41,315,036,496	18,162,090,455	69,108,434,194	376,890,951	298,973,879,175
ACCUMULATED DEPRECIATION						
As at 01/01/2020	53,739,809,474	40,766,581,141	6,754,467,512	54,617,722,257	376,890,951	156,255,471,335
Charge for the period	3,378,029,631	61,905,266	1,496,949,209	3,077,548,169	-	8,014,432,275
Disposals	-	-	-	(913,103,720)	-	(913,103,720)
Other increase	-	151,529,880	-	428,600,000	-	580,129,880
Other decrease	-	139,849,518	-	(139,849,518)	-	-
As at 30/06/2020	57,117,839,105	41,119,865,805	8,251,416,721	57,070,917,188	376,890,951	163,936,929,770
NET BOOK VALUE						
As at 30/06/2020	112,893,587,974	195,170,691	9,910,673,734	12,037,517,006	-	135,036,949,405
As at 01/01/2020	116,271,617,605	264,458,805	11,407,622,943	9,732,280,213	-	137,675,979,566

As at 30 June 2020, the cost of the Company's assets includes VND 107,180,562,736 (as at 31 December 2019: VND 101,530,344,609) of machinery, equipment, motor vehicles and office equipment which have been fully depreciated but are still in use.

Some floors of FPT Cau Giay Building of which costs are reflected in "Buildings and structures" item are being rented for use as subsidiaries' offices.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)
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6. INTANGIBLE ASSETS

	Computer software
	VND
COST	
As at 01/01/2020	73,932,991,892
Addition	2,530,220,000
Disposals	-
As at 30/06/2020	76,463,211,892
ACCUMULATED AMORTISATION	
As at 01/01/2020	64,753,746,941
Charge for the year	2,548,577,712
Disposals	-
As at 30/06/2020	67,302,324,653
NET BOOK VALUE	
As at 30/06/2020	9,160,887,239
As at 01/01/2020	9,179,244,951

7. LONG-TERM CONSTRUCTION IN PROGRESS

	30/06/2020	31/12/2019
	VND	VND
FPT Tower building project	1,055,641,299,584	978,819,494,856
FPT University Project	137,683,651,004	70,617,064,125
Others	-	910,405,597
	1,193,324,950,588	1,050,346,964,578

8. INVESTMENTS IN SUBSIDIARIES (*):

Details of the Company's subsidiaries as at 30 June 2020 are as follows:

	Place of incorporation and operation	Proportion of ownership interest (direct and indirect)	Proportion of voting power held	Principal activities
FPT Information System Corporation	Floor 22, Keangnam Landmark 72, E6, Pham Hung Street, Me Tri, Tu Liem, Hanoi	100%	100%	Providing application software solution, ERP service, IT service and integrated system service
FPT Software Company Limited	Floor 6-12, FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	100%	100%	Providing software services and products
FPT Telecom Joint Stock Company (i)	Floor 2, FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	45,65%	45,65%	Providing ADSL services, fixed line internet services, online advertising and other online services

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FPT Education Company Limited	FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	100%	100%	Providing training and technology services
FPT Online Service Joint Stock Company	Lot 29B-31B-33B, Tan Thuan Street, Tan Thuan Dong Ward, District 7, Ho Chi Minh city	49.52%	80.15%	Providing online services
FPT Investment Company Limited	Floor 13, FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	100%	100%	Providing financial services activities (investment consulting services, excluding legal and financial consulting

- (i) As at 30 June 2020, FPT Corporation holds 45.65% ownership interest (31 December 2019: 45.65%) and 45.65% of voting rights (31 December 2019: 45.65%) at FPT Telecom Joint Stock Company. However, the Company has the power to cast the majority of votes at meetings of the Board of Directors of FPT Telecom Joint Stock Company. Thus, the Company has the power to control the financial and operating policies of FPT Telecom Joint Stock Company. Accordingly, the Company has control over FPT Telecom Joint Stock Company and thus, FPT Telecom Joint Stock Company is a subsidiary.

9. INVESTMENTS IN ASSOCIATES:

Details of the Company's associates as at 30 June 2020 are as follows:

Name of associate	Place of incorporation and operation	Proportion of ownership interest (direct and indirect)	Proportion of voting power held	Principal activities
FPT Digital Retail Joint Stock Company	261 - 263 Khanh Hoi, Ward 5, District 4, Hochiminh City	46.53%	46.53%	Retails of computers, peripheral devices, software and telecommunication equipment; telecom service agent
Synnex FPT Joint Stock Company	FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	48.00%	48.00%	Producing technology products and distributing IT devices and mobile phone; and manufacturing

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10. SHORT-TERM TRADE PAYABLES

	<u>30/06/2020</u>	<u>31/12/2019</u>
	VND	VND
FPT Software Company Limited	3,040,988,475	42,208,742
FPT Education Company Limited	254,870,713,585	165,061,678,160
FPT Telecom Joint Stock Company	3,694,268,233	7,272,024,339
FPT Information System Corporation	7,589,780,588	27,057,527,104
Constrexim Holdings	45,169,216,561	68,547,916,274
VMRS ., JSC	17,838,442,000	-
Others	15,177,186,303	16,088,239,443
	<u>347,380,595,745</u>	<u>284,069,594,062</u>

11. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Items	31/12/2019	Movement in Q1 2020		30/06/2020
		Amount payable/receivable	Amount paid	
	VND	VND	VND	VND
a) Receivables				
Import duty	34,802,628	-	-	34,802,628
Total	<u>34,802,628</u>	<u>-</u>	<u>-</u>	<u>34,802,628</u>
b) Payables				
VAT	2,843,172	22,625,815,449	22,626,365,449	2,293,172
Corporate income tax	(695,276,425)	5,372,841,813	5,000,000,000	(322,434,612)
Other taxes	1,708,667,965	26,644,677,964	15,541,017,717	12,812,328,212
- Personal income tax	1,652,648,182	23,606,145,747	12,674,431,271	12,584,362,658
- Other taxes	56,019,783	3,038,532,217	2,866,586,446	227,965,554
Total	<u>1,016,234,712</u>	<u>54,643,335,226</u>	<u>43,167,383,166</u>	<u>12,492,186,772</u>

12. SHORT-TERM ACCRUED EXPENSES

	<u>30/06/2020</u>	<u>31/12/2019</u>
	VND	VND
Interest payable	15,389,545,800	14,926,369,690
Other accruals	49,226,690,561	33,590,833,708
	<u>64,616,236,361</u>	<u>48,517,203,398</u>

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13. OTHER CURRENT PAYABLES

	<u>30/06/2020</u>	<u>31/12/2019</u>
	VND	VND
Union fee	14,151,478,221	9,020,195,164
Social insurance	307,012,945	303,663,013
Health insurance	71,664,190	71,710,826
Unemployment insurance	17,282,656	17,282,656
Short-term deposits received	523,000,000	553,000,000
Dividends payable	9,295,236,298	8,705,049,648
Other current payables	8,622,977,394	7,444,185,989
Inter-company payables	147,973,607,112	328,385,314,580
<i>FPT Education Company Limited</i>	<i>19,825,286,290</i>	<i>69,907,799,626</i>
<i>FPT Information System Corporation</i>	<i>78,537,387,886</i>	<i>214,321,178,272</i>
<i>FPT Software Company Limited</i>	<i>13,309,446,800</i>	<i>15,041,143,314</i>
<i>FPT Telecom Joint Stock Company</i>	<i>720,172,071</i>	<i>2,152,838,401</i>
<i>FPT Digital Retail Joint Stock Company</i>	<i>3,759,189,707</i>	<i>2,993,176,666</i>
<i>FPT Investment Company Limited</i>	<i>31,822,124,358</i>	<i>23,969,178,301</i>
	<u>180,962,258,816</u>	<u>354,500,401,876</u>

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14. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE

Item	31/12/2019		In the period		30/06/2020	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
Short-term borrowings from subsidiaries and associates	597,000,000,000	585,000,000,000	4,692,000,000,000	2,282,000,000,000	3,007,000,000,000	3,007,000,000,000
FPT Digital Retail Joint Stock Company	220,000,000,000	220,000,000,000	180,000,000,000	340,000,000,000	60,000,000,000	60,000,000,000
FPT Information System Corporation	200,000,000,000	200,000,000,000	1,185,000,000,000	460,000,000,000	925,000,000,000	925,000,000,000
FPT Education Company Limited	130,000,000,000	130,000,000,000	505,000,000,000	465,000,000,000	170,000,000,000	170,000,000,000
FPT Software Company Limited	35,000,000,000	35,000,000,000	2,822,000,000,000	1,015,000,000,000	1,842,000,000,000	1,842,000,000,000
FPT Investment Company Limited	12,000,000,000		-	2,000,000,000	10,000,000,000	10,000,000,000
Total	597,000,000,000	585,000,000,000	4,692,000,000,000	2,282,000,000,000	3,007,000,000,000	3,007,000,000,000

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15. SHAREHOLDERS' EQUITY**Movement in shareholders' equity**

	Owner's contributed capital	Share premium	Treasury shares	Investment and development fund	Owner's other fund	Retained earnings	Total
	VND	VND	VND		VND	VND	VND
As at 01/01/2019	6,136,367,720,000	49,941,441,360	(823,760,000)	103,009,261	87,203,093,024	2,760,810,099,137	9,033,601,602,782
Share issued	30,672,000,000	-	-	-	-	-	30,672,000,000
Net profit for the year	-	-	-	-	-	1,914,565,298,453	1,914,565,298,453
Stock dividends declared	616,547,160,000	-	-	-	-	(616,547,160,000)	-
Cash dividends declared	-	-	-	-	-	(1,294,897,908,000)	(1,294,897,908,000)
Others movement of equity						1,667,160	1,667,160
As at 01/01/2020	6,783,586,880,000	49,941,441,360	(823,760,000)	103,009,261	87,203,093,024	2,763,931,996,750	9,683,942,660,395
Shares issued	33,917,900,000	-	-	-	-	-	33,917,900,000
Net profit for the period	-	-	-	-	-	1,889,161,702,818	1,889,161,702,818
Stock dividends declared	1,022,370,080,000	-	-	-	-	(1,022,370,080,000)	-
Cash dividends declared	-	-	-	-	-	(681,668,102,000)	(681,668,102,000)
As at 30/06/2020	7,839,874,860,000	49,941,441,360	(823,760,000)	103,009,261	87,203,093,024	2,949,055,517,568	10,925,354,161,213

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Number of outstanding shares	<u>30/06/2020</u>	<u>31/12/2019</u>
	Number of shares	Number of shares
Authorised share capital	783,987,486	678,358,688
Issued shares	783,987,486	678,358,688
Ordinary shares	783,987,486	678,358,688
<i>Shares subject to restriction in ownership transfer</i>	<i>11,642,062</i>	<i>10,072,368</i>
Treasury shares	(82,376)	(82,376)
<i>Shares subject to restriction in ownership transfer</i>	-	-
Outstanding shares in circulation	783,905,110	678,276,312
Ordinary shares	783,905,110	678,276,312
<i>Shares subject to restriction in ownership transfer</i>	<i>11,642,062</i>	<i>10,072,368</i>

All ordinary shares have a par value of VND 10,000. Each share is entitled to one vote at shareholders' meetings of the Company. Shareholders are entitled to receive dividends as declared at each point of time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares bought back by the Company, all rights are suspended until those shares are re-issued.

Shares subject to ownership transfer restriction have a par value of VND 10,000. These shares are subject to restrictions according to which shareowners are not allowed to resell their shares within specified term from the date of issuance.

16. REVENUE

	<u>From 1/1/2020 to 30/06/2020</u>	<u>From 1/1/2019 to 30/06/2019</u>
	VND	VND
Sales of goods and services	123,949,769,616	141,518,908,961
	<u>123,949,769,616</u>	<u>141,518,908,961</u>

17. COST OF SALES

	<u>From 1/1/2020 to 30/06/2020</u>	<u>From 1/1/2019 to 30/06/2019</u>
	VND	VND
Cost of goods and services rendered	26,840,974,870	55,928,909,822
	<u>26,840,974,870</u>	<u>55,928,909,822</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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18. FINANCIAL INCOME

	From 1/1/2020 to 30/06/2020	From 1/1/2019 to 30/06/2019
	VND	VND
Bank and loan interest	143,347,740,238	105,965,619,405
Dividends and profits received (i)	1,858,136,765,707	1,329,429,126,500
Others financial income	(134,752,063)	866,244,267
	<u>2,001,349,753,882</u>	<u>1,436,260,990,172</u>

Represent dividends received from investments and profits transferred from subsidiaries.

19. FINANCIAL EXPENSES

	From 1/1/2020 to 30/06/2020	From 1/1/2019 to 30/06/2019
	VND	VND
Interest expense	31,442,986,895	20,965,178,001
Foreign exchange loss	(946,288,737)	792
	<u>30,496,698,158</u>	<u>20,965,178,793</u>

20. CORPORATE INCOME TAX

	Year to date	
	2020	2019
	VND	VND
Corporate income tax for the year		
Profit before tax	1,894,534,544,631	1,382,570,271,952
Adjustments for taxable income		
Less:		
Dividends and profit received	(1,858,136,765,707)	(1,329,429,126,500)
Others	(10,311,084,384)	(15,934,039,892)
Add back:		
Non-deductible expenses	777,514,523	1,841,942,400
Others	-	158,195,994
Assessable income	<u>26,864,209,063</u>	<u>39,207,243,954</u>
Loss carried forward	-	-
Taxable income	26,864,209,063	39,207,243,954
Normal tax rate	20%	20%
Adjustment per tax finalisation of 2018	-	1,161,664,294
Corporate income tax	5,372,841,813	9,003,113,085

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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21. RELATED PARTY TRANSACTIONS AND BALANCES

Significant related party balances as at the balance sheet date were as follows:

Related parties	Relationship
FPT Investment Company Limited	Susidiary
FPT Software Company Limited	Susidiary
FPT Information System Corporation	Susidiary
FPT Education Company Limited	Susidiary
FPT Telecom Joint Stock Company	Susidiary
FPT Online Service Joint Stock Company	Susidiary
FPT Land Joint Stock Company	Affiliate
Synnex FPT Joint Stock Company	Associate
FPT Digital Retail Joint Stock Company	Associate

Significant related party balances as at the balance sheet date were as follows:

	<u>30/06/2020</u>	<u>31/12/2019</u>
	VND	VND
Balances of loans		
FPT Land Company Limited	10,500,000,000	9,500,000,000
FPT Technology Solution Company Limited	-	17,500,000,000
Balances of borrowings		
FPT Digital Retail Joint Stock Company	60,000,000,000	220,000,000,000
FPT Education Company Limited	170,000,000,000	130,000,000,000
FPT Information System Corporation	925,000,000,000	200,000,000,000
FPT Software Company Limited	1,842,000,000,000	35,000,000,000
FPT Investment Company Limited	10,000,000,000	12,000,000,000
Dividends receivable from subsidiaries		
FPT Software Company Limited	300,000,000,000	380,000,000,000
FPT Telecom Joint Stock Company	113,566,257,000	-
FPT Education Company Limited	100,000,000,000	130,000,000,000
Short-term trade receivables		
FPT Telecom Joint Stock Company	14,394,156,858	15,366,524,127
FPT Software Company Limited	16,587,068,719	14,274,687,281
FPT Information System Company Limited	6,279,243,096	1,104,145,960
FPT Education Company Limited	3,499,526,678	3,644,594,896
FPT Digital Retail Joint Stock Company	1,233,533,674	1,171,665,126
Other short-term receivables		
FPT Investment Company Limited	5,905,768,555	40,921,089,055
FPT Land Joint Stock Company	51,604,318,674	51,553,956,648
FPT Information System Company Limited	134,899,329,954	142,044,288,335
FPT Education Company Limited	-	-
Other short-term payables through centre account		
FPT Education Company Limited	19,825,286,290	69,907,799,626
FPT Information System Corporation	78,537,387,886	214,321,178,272
FPT Software Company Limited	13,309,446,800	15,041,143,314
FPT Telecom Joint Stock Company	720,172,071	2,152,838,401
FPT Digital Retail Joint Stock Company	3,759,189,707	2,993,176,666
FPT Investment Company Limited	31,822,124,358	23,969,178,301

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued) FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying separate financial statements

During the year, the Company entered into the following significant transactions with related parties as follow:

	Year to date	
	2020	2019
	VND	VND
Sales of services		
FPT Telecom Joint Stock Company	29,322,750,300	32,741,776,016
FPT Digital Retail Joint Stock Company	7,055,902,662	4,174,599,754
FPT Software Company Limited	31,145,191,989	42,210,449,406
Synnex FPT Joint Stock Company	118,143,084	1,472,183,214
FPT Information System Corporation	18,330,582,826	21,666,795,925
FPT Online Service Joint Stock Company	4,348,929,460	4,241,241,371
FPT Investment Company Limited	55,030,222	-
FPT Education Company Limited	711,427,105	-
Purchases of goods and services		
FPT Telecom Joint Stock Company	9,926,388,054	10,381,551,834
FPT Digital Retail Joint Stock Company	6,071,560,290	293,566,364
Synnex FPT Joint Stock Company	12,184,542	2,281,987,805
FPT Software Company Limited	12,612,394,263	4,185,973,035
FPT Information System Corporation	38,408,985,848	48,085,845,422
FPT Education Company Limited	44,678,964,361	23,246,813,511
FPT Investment Company Limited	280,810,959	-
FPT Online Service Joint Stock Company	781,150,000	-
Dividends/Profits transferred from subsidiaries		
FPT Digital Retail Joint Stock Company	-	31,960,000,000
FPT Software Company Limited	1,000,000,000,000	920,000,000,000
Synnex FPT Joint Stock Company	171,133,791,000	28,522,298,500
FPT Information System Corporation	100,000,000,000	-
FPT Education Company Limited	342,291,700,707	200,000,000,000
FPT Telecom Joint Stock Company	227,132,514,000	103,242,052,000
FPT Online Service Joint Stock Company	17,578,760,000	45,704,776,000

22. COMPARATIVE FIGURES

Comparative figures of the balance sheet are the figures in the audited financial statements for the year ended 31 December 2019. Comparative figures of the income statement and cash flow statement are the figures in the financial statements for the period ended 30 June 2020.

Tran Khuong
Preparer

Hoang Huu Chien
Chief Accountant



Nguyen The Phuong
Executive Vice President

29 July 2020