

CÔNG TY CỔ PHẦN FPT
FPT CORPORATION

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số: *183*/FPT-FMC

No.: .../FPT-FMC

Hà Nội, ngày 19 tháng 07 năm 2023

Hanoi, July 19th 2023

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: Ủy ban Chứng khoán Nhà nước
Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: *The State Securities Commission*
Hochiminh Stock Exchange

1. Tên tổ chức/*Name of organization*: Công ty Cổ phần FPT/ *FPT Corporation*

- Mã chứng khoán/Mã thành viên/ *Stock code/ Broker code*: FPT/ *FPT*

- Địa chỉ/*Address*: Số 10, phố Phạm Văn Bạch, Phường Dịch Vọng, Quận Cầu Giấy, Thành phố Hà Nội, Việt Nam/ *10 Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi, Vietnam*

- Điện thoại liên hệ/*Tel.*: 024. 7300 7300

Fax: 024. 3768 7410

- E-mail: ir@fpt.com

website: <https://fpt.com.vn>

2. Nội dung thông tin công bố / *Contents of disclosure*:

Báo cáo tài chính công ty mẹ quý 2 năm 2023 và Báo cáo tài chính hợp nhất quý 2 năm 2023 / *Separate Financial Statements for 2nd quarter of 2023 and Consolidated Financial Statements for 2nd quarter of 2023*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 19/07/2023 tại đường dẫn <https://fpt.com.vn/vi/nha-dau-tu/thong-tin-cong-bo/> *This information was published on the company's website on 19/07/2023, as in the link <https://fpt.com.vn/en/ir/information-disclosures>*



Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/Attached documents: Báo cáo tài chính công ty mẹ quý 2 năm 2023 và Báo cáo tài chính hợp nhất quý 2 năm 2023 / *Separate Financial Statements for 2nd quarter of 2023 and Consolidated Financial Statements for 2nd quarter of 2023t*

Đại diện tổ chức
Organization representative

Người được UQ CBTT
Person authorized to disclose information



Mai Thị Lan Anh





FPT CORPORATION

FINANCIAL STATEMENTS Quarter II - 2023



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BALANCE SHEET

As at 30 June 2023

FORM B 01-DN

Unit: VND

ASSETS	Codes	Notes	30/6/2023	31/12/2022
A. CURRENT ASSETS	100		10,385,019,512,198	8,877,822,091,860
I. Cash and cash equivalents	110	1	2,006,026,053,929	1,602,587,113,047
1. Cash	111		62,026,053,929	374,987,113,047
2. Cash equivalents	112		1,944,000,000,000	1,227,600,000,000
II. Short-term financial investments	120	4	6,998,300,000,000	5,313,061,859,331
1. Held-to-maturity investments	123		6,998,300,000,000	5,313,061,859,331
III. Short-term receivables	130		1,298,202,446,904	1,879,162,382,953
1. Short-term trade receivables	131		119,489,126,894	123,029,215,178
2. Short-term advances to suppliers	132		40,737,504,483	1,954,028,351
3. Short-term loan receivables	135	2	148,400,000,000	422,900,000,000
4. Other short-term receivables	136	3	990,945,663,360	1,339,448,688,379
5. Provision for short-term doubtful debts	137		(1,369,847,833)	(8,169,548,955)
IV. Inventories	140		634,068,253	355,438,253
1. Inventories	141		634,068,253	355,438,253
V. Other short-term assets	150		81,856,943,112	82,655,298,276
1. Short-term prepayments	151		4,398,175,728	2,355,887,790
2. Value added tax deductibles	152		73,401,904,075	76,242,547,177
3. Taxes and other receivables from the State budget	153	10	4,056,863,309	4,056,863,309
B. NON-CURRENT ASSETS	200		13,723,011,153,732	11,586,716,188,494
I. Long-term receivables	210		1,579,629,480	-
1. Other long-term receivables	216		1,579,629,480	-
II. Fixed assets	220		1,928,506,243,443	1,980,893,006,685
1. Tangible fixed assets	221	5	1,894,285,107,257	1,948,087,485,760
- Cost	222		2,255,656,592,006	2,253,214,928,543
- Accumulated depreciation	223		(361,371,484,749)	(305,127,442,783)
2. Intangible assets	227	6	34,221,136,186	32,805,520,925
- Cost	228		144,623,958,140	132,216,392,831
- Accumulated amortisation	229		(110,402,821,954)	(99,410,871,906)
III. Long-term assets in progress	240		220,388,627,445	116,690,829,404
1. Long-term construction in progress	242		220,388,627,445	116,690,829,404
IV. Long-term financial investments	250		11,532,613,409,012	9,432,613,409,012
1. Investment in subsidiaries	251	7	11,039,613,409,012	8,939,613,409,012
2. Investments in Joint-ventures, associates	252	8	492,500,000,000	492,500,000,000
3. Equity investments in other entities	253		500,000,000	500,000,000
V. Other long-term assets	260		39,923,244,352	56,518,943,393
1. Long-term prepayments	261		20,183,052,573	24,007,939,167
2. Deferred tax assets	262		19,740,191,779	32,511,004,226
TOTAL ASSET (270=100 + 200)	270		24,108,030,665,930	20,464,538,280,354


BALANCE SHEET (Continued)

As at 30 June 2023


FORM B 01-DN

Unit: VND

RESOURCES	Codes	Notes	30/6/2023	31/12/2022
C. LIABILITIES	300		7,082,086,146,233	6,870,450,939,076
I. Current liabilities	310		6,852,295,303,661	5,538,104,171,392
1. Short-term trade payables	311	9	699,205,472,225	626,248,311,920
2. Short-term advances from customers	312		7,476,087,961	7,476,087,961
3. Taxes and amounts payable to the State budget	313	10	6,614,059,158	2,697,077,712
4. Payables to employees	314		37,648,439	26,896,324,811
5. Short-term accrued expenses	315	11	216,882,451,502	122,535,571,903
6. Short-term unearned revenue	318		6,629,469,139	6,629,469,139
7. Other current payables	319	12	134,317,353,436	542,628,306,034
8. Short-term loans and obligations under finance leases	320	13	5,624,705,700,000	4,025,000,000,000
9. Short-term provisions	321		-	19,400,000,000
10. Bonus and welfare funds	322		156,427,061,801	158,593,021,912
II. Long-term liabilities	330		229,790,842,572	1,332,346,767,684
1. Long-term unearned revenue	336		229,790,842,572	233,105,577,144
2. Long-term loans and obligations under finance leases	338	13	-	1,099,205,700,000
3. Deferred tax liabilities	341		-	35,490,540
D. EQUITY	400		17,025,944,519,697	13,594,087,341,278
I. Owner's equity	410	14	17,025,944,519,697	13,594,087,341,278
1. Owner's contributed capital	411		11,043,316,220,000	10,970,265,720,000
- Ordinary shares carrying voting rights	411a		11,043,316,220,000	10,970,265,720,000
2. Share premium	412		49,941,441,360	49,941,441,360
3. Investment and development fund	418		103,009,261	103,009,261
4. Other reserves	420		87,203,093,024	87,203,093,024
5. Retained earnings	421		5,845,380,756,052	2,486,574,077,633
- Retained earnings/(losses) accumulated to the prior period end	421a		2,486,574,077,633	447,315,612,816
- Retained earnings/(losses) of the current period	421b		3,358,806,678,419	2,039,258,464,817
TOTAL RESOURCES (440=300+400)	440		24,108,030,665,930	20,464,538,280,354


Hoang Ngoc Bich
Preparer


Hoang Huu Chien
Chief Accountant


Nguyen The Phuong
Deputy General Director
18th July 2023

FPT CORPORATION

No 10 Pham Van Bach Street
Dich Vong Ward, Cau Giay District
Hanoi, S.R. Vietnam

Separate financial statements
For the period from 01 January 2023
to 30 June 2023

INCOME STATEMENT

Quarter II – 2023

FORM B 02-DN

Unit: VND

ITEMS	Codes	Notes	In period		Year to date	
			2023	2022	2023	2022
1 Gross revenue from goods sold and services rendered	01	15	142,022,251,795	111,571,299,583	259,842,720,032	225,252,441,574
2 Deductions	02		-	-	-	-
3 Net revenue from goods sold and services rendered	10		142,022,251,795	111,571,299,583	259,842,720,032	225,252,441,574
4 Cost of sales	11	16	12,642,310,540	11,288,737,833	20,684,472,851	19,332,238,821
5 Gross profit from goods sold and services rendered	20		129,379,941,255	100,282,561,750	239,158,247,181	205,920,202,753
6 Financial income	21	17	1,323,514,209,964	1,013,927,708,844	3,622,150,139,382	2,484,034,620,633
7 Financial expenses	22	18	88,233,017,523	61,229,230,039	161,777,906,759	116,545,319,022
<i>In which: interest expense</i>	23		<i>87,034,187,920</i>	<i>61,222,502,467</i>	<i>161,773,212,474</i>	<i>117,597,344,380</i>
8 Selling expenses	25		780,382,488	678,281,505	780,382,488	684,359,089
9 General and administration expenses	26		168,854,376,362	120,932,817,430	327,208,896,990	405,241,800,604
10 Operating profit	30		1,195,026,374,846	931,369,941,620	3,371,541,200,326	2,167,483,344,671
11 Other income	31		12,800,000	554,527,139	12,800,000	554,527,139
12 Other expenses	32		12,000,000	26,663,281	12,000,000	26,663,281
13 Profit from other activities	40		800,000	527,863,858	800,000	527,863,858
14 Accounting profit before tax	50		1,195,027,174,846	931,897,805,478	3,371,542,000,326	2,168,011,208,529
15 Current corporate income tax expense	51	19	-	-	-	-
16 Deferred corporate tax (income)/expense	52		9,864,125,535	5,862,479,527	12,735,321,907	(21,240,680,683)
17 Net profit after corporate income tax	60		1,185,163,049,311	926,035,325,951	3,358,806,678,419	2,189,251,889,212

EXPLANATION:

FPT Corporation explains the variation of net revenue and profit after tax in Quarter 2 of 2023, in comparison with last year Quarter 2 as follows:

Unit: Million VND

Item	Year 2023	Year 2022	Increase/(Decrease)		Year 2023	Year 2022	Increase/(Decrease)	
	Quarter 2	Quarter 2	Amount	Percentage	Accumulated	Accumulated	Amount	Percentage
Net Revenue	142,022	111,571	30,451	27%	259,843	225,252	34,590	15%
Profit after tax	1,185,163	926,035	259,128	28%	3,358,807	2,189,252	1,169,555	53%

The increase in net revenue is mainly due to the nearly 27% increase in revenue from administrative expenses paid on behalf of and reallocated back to subsidiaries in the second quarter of 2023 compared to the second quarter of 2022.

The increase of profit after corporate income tax is mainly due to financial income of the second quarter of 2023 increased by about VND 310 billion, equivalent to an increase of 31% compared to the second quarter of 2022, in which mainly due to increase in dividends/profit transferred from subsidiaries (increasing by 244 billion VND compared to the same period last year).



Hoang Ngoc Bich
Preparer



Hoang Huu Chien
Chief Accountant



Nguyen The Phuong
Deputy General Director
18th July 2023

CASH FLOW STATEMENT

For the period from 01 January 2023 to 30 June 2023

FORM B 03-DN

Unit: VND

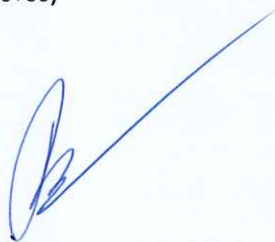
ITEMS	Codes	Year to date	
		2023	2022
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	3,371,542,000,326	2,168,011,208,529
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	67,284,438,970	64,855,775,944
Provisions	03	(26,199,701,122)	(18,000,000,000)
Foreign exchange (gain)/ loss arising from translating foreign currency items	04	4,329,713	(1,070,709,374)
Gain from investing activities	05	(3,622,162,274,816)	(2,484,102,583,859)
Interest expense	06	161,773,212,474	117,597,344,380
3. Operating profit before movements in working capital	08	(47,757,994,455)	(152,708,964,380)
(Increase)/decrease in receivables	09	(34,162,983,755)	41,367,751,314
(Increase)/decrease in inventories	10	(278,630,000)	(130,744,000)
Increase/(decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	(304,219,855,677)	282,439,951,720
(Increase)/decrease in prepaid expenses	12	1,782,598,656	(11,445,728,835)
Interest paid	14	(124,425,559,932)	(128,320,292,297)
Other cash outflows	17	(2,165,960,111)	(25,550,472,000)
Net cash generated by/(used in) operating activities	20	(511,228,385,274)	5,651,501,522
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(118,595,473,769)	(99,011,243,982)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	12,500,000	80,258,108
2. Cash outflow for lending, buying debt instruments of other entities	23	(7,199,800,000,000)	(6,620,799,000,000)
3. Cash recovered from lending, selling debt instruments of other entities	24	5,789,061,859,331	7,185,725,000,000
4. Equity investments in other entities	25	(2,100,000,000,000)	(1,550,000,000,000)
5. Interest earned, dividends and profits received	27	3,970,833,409,364	2,736,444,791,376
Net cash generated by/(used in) investing activities	30	341,512,294,926	1,652,439,805,502

CASH FLOW STATEMENT (Continued)

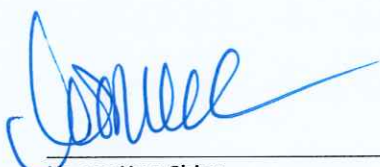
For the period from 01 January 2023 to 30 June 2023

FORM B 03-DN
Unit: VND

ITEMS	Codes	Year to date	
		2023	2022
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issue and owners' contributed capital	31	73,050,500,000	67,266,410,000
2. Proceeds from borrowings	33	6,076,500,000,000	8,768,740,000,000
3. Repayment of borrowings	34	(5,576,000,000,000)	(9,484,740,000,000)
4. Dividends and profits paid	36	(395,833,325)	(913,354,362,375)
Net cash generated by /(used in) financing activities	40	573,154,666,675	(1,562,087,952,375)
Net increase/(decrease) in cash (50=20+30+40)	50	403,438,576,327	96,003,354,649
Cash and cash equivalents at the beginning of the period	60	1,602,587,113,047	2,096,322,957,509
Effect of changes in foreign exchange rates	61	364,555	11,956,444
Cash and cash equivalents at the end of the period (70=50+60)	70	2,006,026,053,929	2,192,338,268,602



Hoang Ngoc Bich
Preparer



Hoang Huu Chien
Chief Accountant



Nguyen The Phuong
Deputy General Director
18th July 2023

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 55th amendment of Business Registration Certificate dated 19 May 2023, the Corporation changed the Charter capital into VND 11,043,316,220,000.

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 business activities of the Company are to provide information technology and telecommunication products and services and to do investment activities. The main products and services provided include system integration; software production and software service; IT services; software solution services; telecommunication and internet services; warranty and maintenance of telecommunication and IT equipment and other telecommunication services.

The Corporation's structure

As at 30 June 2023, FPT Corporation had 01 branch including Brand in Ho Chi Minh City – FPT Corporation (Hanoi City), 8 subsidiaries and 2 associates.

Subsidiaries of the Company including:

- 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;
- FPT Smart Cloud Company Limited;
- FPT Digital Company Limited.

Associates of the Company including:

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

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

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.

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.

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

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.

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.

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

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

	<u>(Years)</u>
Buildings and structures	10 – 30
Machinery and equipment	5 – 20
Office equipment	3 – 5
Motor vehicles	4 – 6
Other assets	3 – 4

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 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 (Continued)

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

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 (Continued)

FORM B 09-DN

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

IV. ADDITIONAL INFORMATION ABOUT ITEMS ON THE FINANCIAL STATEMENTS

1. CASH AND CASH EQUIVALENTS

	<u>30/6/2023</u>	<u>31/12/2022</u>
	VND	VND
Cash on hand	23,700,619	1,314,509
Cash in bank	62,002,353,310	374,985,798,538
Cash equivalents (*)	1,944,000,000,000	1,227,600,000,000
	<u>2,006,026,053,929</u>	<u>1,602,587,113,047</u>

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

2. SHORT-TERM LOAN RECEIVABLES

	<u>30/6/2023</u>	<u>31/12/2022</u>
	VND	VND
FPT Investment Company Limited	94,900,000,000	347,900,000,000
FPT Smart Cloud Company Limited	-	75,000,000,000
Others	53,500,000,000	-
	<u>148,400,000,000</u>	<u>422,900,000,000</u>

3. OTHER SHORT-TERM RECEIVABLES

	<u>30/6/2023</u>	<u>31/12/2022</u>
	VND	VND
Deposits and mortgages	4,583,680,952	4,583,680,952
Dividends receivable from subsidiaries	617,643,958,000	1,033,000,000,000
Accrued deposit and loan interest	168,121,728,423	101,449,320,971
Others	200,596,295,985	200,415,686,456
	<u>990,945,663,360</u>	<u>1,339,448,688,379</u>

FPT CORPORATION

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 Dich Vong Ward, Cau Giay District
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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4. FINANCIAL INVESTMENTS

	30/6/2023		31/12/2022	
	Cost	Book value	Cost	Book value
	VND	VND	VND	VND
a. Held-to-maturity investments	6,998,300,000,000	6,998,300,000,000	5,313,061,859,331	5,313,061,859,331
Term deposits	6,998,300,000,000	6,998,300,000,000	5,313,061,859,331	5,313,061,859,331
b. Investments in other entities				
b1) Investments in subsidiaries	11,039,613,409,012	11,039,613,409,012	8,939,613,409,012	8,939,613,409,012
FPT Information System Corporation	1,100,000,000,000	1,100,000,000,000	1,100,000,000,000	1,100,000,000,000
FPT Investment Company Limited	1,000,000,000,000	1,000,000,000,000	1,000,000,000,000	1,000,000,000,000
FPT Education Company Limited	3,000,000,000,000	3,000,000,000,000	2,000,000,000,000	2,000,000,000,000
FPT Software Company Limited	5,012,073,500,000	5,012,073,500,000	4,012,073,500,000	4,012,073,500,000
FPT Telecom Joint Stock Company	585,592,515,312	585,592,515,312	585,592,515,312	585,592,515,312
FPT Online Service Joint Stock Company	81,947,393,700	81,947,393,700	81,947,393,700	81,947,393,700
FPT Smart Cloud Company Limited	200,000,000,000	200,000,000,000	100,000,000,000	100,000,000,000
FPT Digital Limited Company Limited	60,000,000,000	60,000,000,000	60,000,000,000	60,000,000,000
b2) Investments in associates	492,500,000,000	492,500,000,000	492,500,000,000	492,500,000,000
Synnex FPT Joint Stock Company	398,500,000,000	398,500,000,000	398,500,000,000	398,500,000,000
FPT Digital Retail Joint Stock Company	94,000,000,000	94,000,000,000	94,000,000,000	94,000,000,000
b3) Investments in others entities	500,000,000	500,000,000	500,000,000	500,000,000

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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

5. TANGIBLE FIXED

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
As at 01/01/2023	1,880,234,484,866	277,684,670,591	15,214,410,455	77,275,674,920	2,805,687,711	2,253,214,928,543
Purchases	301,776,364	-	2,150,000,000	38,334,055	-	2,490,110,419
Disposals	-	-	-	(48,446,956)	-	(48,446,956)
As at 30/6/2023	1,880,536,261,230	277,684,670,591	17,364,410,455	77,265,562,019	2,805,687,711	2,255,656,592,006
ACCUMULATED DEPRECIATION						
As at 01/01/2023	158,357,949,772	68,687,481,233	11,877,676,132	64,567,084,234	1,637,251,412	305,127,442,783
Charge for the period	38,801,301,647	12,352,406,358	869,026,685	3,832,797,682	436,956,550	56,292,488,922
Disposals	-	-	-	(48,446,956)	-	(48,446,956)
As at 30/6/2023	197,159,251,419	81,039,887,591	12,746,702,817	68,351,434,960	2,074,207,962	361,371,484,749
NET BOOK VALUE						
As at 01/01/2023	1,721,876,535,094	208,997,189,358	3,336,734,323	12,708,590,686	1,168,436,299	1,948,087,485,760
As at 30/6/2023	1,683,377,009,811	196,644,783,000	4,617,707,638	8,914,127,059	731,479,749	1,894,285,107,257

As at 30 June 2023, the cost of the Company's assets includes VND 120.915.689.800 (as at 31 December 2022: VND 114,222,683,733) of machinery, equipment, motor vehicles and office equipment which have been fully depreciated but are still in use.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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

6. INTANGIBLE ASSETS

	<u>Computer software</u> VND
COST	
As at 01/01/2023	132,216,392,831
Addition	<u>12,407,565,309</u>
As at 30/6/2023	<u>144,623,958,140</u>
ACCUMULATED AMORTISATION	
As at 01/01/2023	99,410,871,906
Charge for the period	<u>10,991,950,048</u>
As at 30/6/2023	<u>110,402,821,954</u>
NET BOOK VALUE	
As at 01/01/2023	<u>32,805,520,925</u>
As at 30/6/2023	<u>34,221,136,186</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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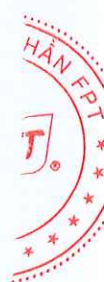
These notes are an integral part of and should be read in conjunction with the accompanying separate financial statements

7. INVESTMENTS IN SUBSIDIARIES:

Details of the Company's subsidiaries as at 30 June 2023 are as follows:

Name of subsidiary	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	100.00%	100.00%	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	100.00%	100.00%	Providing software services and products
FPT Telecom Joint Stock Company (i)	Floor 2, FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	45.66%	45.66%	Providing ADSL services, fixed line internet services, online advertising and other online services
FPT Education Company Limited	Hoa Lac High Tech Park, Km 29, Thang Long Boulevard, Thach That District, Hanoi	100.00%	100.00%	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	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100.00%	100.00%	Providing financial services activities (investment consulting services, excluding legal and financial consulting services)
FPT Smart Cloud Company Limited	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100.00%	100.00%	Providing IT services and other services related to computers
FPT Digital Company Limited	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay	100.00%	100.00%	Providing consulting service of digital transformation

(i) As at 30 June 2023, FPT Corporation holds 45.66% ownership interest (31 December 2022: 45.66%) and 45.66% of voting rights (31 December 2022: 45.66%) 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.



NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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

8. INVESTMENTS IN ASSOCIATES:

Details of the Company's associates as at 30 June 2023 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 2, District 4, Hochiminh City	46.54%	46.54%	Retails of computers, peripheral devices, software and telecommunication equipment; telecom service
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 computers

9. SHORT-TERM TRADE PAYABLES

	30/6/2023	31/12/2022
	VND	VND
FPT Education Company Limited	627,852,243,324	513,690,707,202
FPT Information System Corporation	22,972,134,971	38,792,356,686
Others	48,381,093,930	73,765,248,032
Total	699,205,472,225	626,248,311,920

10. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Items	31/12/2022	In the period		30/6/2023
		Amount payable/receivable	Amount paid	
	VND	VND	VND	VND
a) Receivables				
Import duty	34,802,628	-	-	34,802,628
Corporate income tax	4,022,060,681	-	-	4,022,060,681
Total	4,056,863,309	-	-	4,056,863,309
b) Payables				
VAT	2,293,172	29,540,417,376	29,540,417,376	2,293,172
Personal income tax	1,551,794,056	16,937,503,709	16,243,370,107	2,245,927,658
Other taxes	1,142,990,484	4,605,334,620	1,382,486,776	4,365,838,328
Total	2,697,077,712	51,083,255,705	47,166,274,259	6,614,059,158

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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

11. SHORT-TERM ACCRUED EXPENSES

	<u>30/6/2023</u>	<u>31/12/2022</u>
	VND	VND
Interest payable	83,946,132,397	46,598,479,855
Construction cost of FPT Project	45,981,376,815	45,981,376,815
Other accruals	86,954,942,290	29,955,715,233
	<u>216,882,451,502</u>	<u>122,535,571,903</u>

12. OTHER CURRENT PAYABLES

	<u>30/6/2023</u>	<u>31/12/2022</u>
	VND	VND
Union fee	47,895,541,307	38,197,457,480
Social insurance, health insurance, unemployment insurance	425,505,534	425,505,534
Short-term deposits received	619,423,980	619,423,980
Dividends payable	12,071,615,248	12,467,448,573
Inter-group payables	48,916,165,253	478,744,779,114
Other current payables	24,389,102,114	12,173,691,353
	<u>134,317,353,436</u>	<u>542,628,306,034</u>

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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13. LOANS AND OBLIGATIONS UNDER FINANCE LEASE

Item	31/12/2022		In the period		30/6/2023	
	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	4,025,000,000,000	4,025,000,000,000	6,076,500,000,000	5,576,000,000,000	4,525,500,000,000	4,525,500,000,000
- FPT Information System Corporation	1,320,000,000,000	1,320,000,000,000	1,812,000,000,000	1,576,000,000,000	1,556,000,000,000	1,556,000,000,000
- FPT Education Company Limited	2,171,000,000,000	2,171,000,000,000	2,571,000,000,000	2,856,000,000,000	1,886,000,000,000	1,886,000,000,000
- FPT Software Company Limited	484,000,000,000	484,000,000,000	1,543,500,000,000	974,000,000,000	1,053,500,000,000	1,053,500,000,000
- FPT Digital Retail Joint Stock Company	40,000,000,000	40,000,000,000	30,000,000,000	70,000,000,000	-	-
- FPT Online Service Joint Stock Company	-	-	30,000,000,000	-	30,000,000,000	30,000,000,000
- FPT Digital Company Limited	10,000,000,000	10,000,000,000	17,000,000,000	27,000,000,000	-	-
- FPT Smart Cloud Company Limited	-	-	73,000,000,000	73,000,000,000	-	-
Current portion of long-term borrowings (i)	-	-	1,099,205,700,000	-	1,099,205,700,000	1,099,205,700,000
Long-term borrowings (i)	1,099,205,700,000	1,099,205,700,000	-	1,099,205,700,000	-	-
Total	5,124,205,700,000	5,124,205,700,000	7,175,705,700,000	6,675,205,700,000	5,624,705,700,000	5,624,705,700,000

- (i) Long-term loan from MIZUHO Singapore Bank under Credit agreement No. MHBK/TLA/HCM/003/05102015/FPTCorporation dated 29/12/2020. The amount of loan is JPY 5,150,000,000 and the loan has a 3 year-term from the date of approval from the State Bank of Vietnam, with the purpose of general capital expenditure. After cross-currency swap agreement, this loan is equivalent to the loan with amount of VND 1,099,205,700,000 and fixed interest of 4.13% per annum.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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

14. 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	VND
As at 01/01/2022	9,075,516,490,000	49,941,441,360	(823,760,000)	103,009,261	87,203,093,024	3,189,818,106,816	12,401,758,380,461
Share issued	66,442,650,000	-	823,760,000	-	-	-	67,266,410,000
Net profit for the year	-	-	-	-	-	3,136,285,036,817	3,136,285,036,817
Stock dividends declared	1,828,306,580,000	-	-	-	-	(1,828,306,580,000)	-
Cash dividends declared	-	-	-	-	-	(2,011,222,486,000)	(2,011,222,486,000)
As at 01/01/2023	10,970,265,720,000	49,941,441,360	-	103,009,261	87,203,093,024	2,486,574,077,633	13,594,087,341,278
Shares issued	73,050,500,000	-	-	-	-	-	73,050,500,000
Net profit for the period	-	-	-	-	-	3,358,806,678,419	3,358,806,678,419
As at 30/6/2023	11,043,316,220,000	49,941,441,360	-	103,009,261	87,203,093,024	5,845,380,756,052	17,025,944,519,697

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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

Number of outstanding shares

	<u>30/6/2023</u>	<u>31/12/2022</u>
	Number of shares	Number of shares
Authorised share capital	1,104,331,622	1,097,026,572
Issued shares	1,104,331,622	1,097,026,572
Ordinary shares	1,104,331,622	1,097,026,572
<i>Shares subject to restriction in ownership transfer</i>	<i>19,241,459</i>	<i>15,836,905</i>
Treasury shares	-	-
Ordinary shares	-	-
<i>Shares subject to restriction in ownership transfer</i>	<i>-</i>	<i>-</i>
Outstanding shares in circulation	1,104,331,622	1,097,026,572
Ordinary shares	1,104,331,622	1,097,026,572
<i>Shares subject to restriction in ownership transfer</i>	<i>19,241,459</i>	<i>15,836,905</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.

15. REVENUE

	<u>From 01/01/2023</u>	<u>From 01/01/2022</u>
	<u>to 30/6/2023</u>	<u>to 30/6/2022</u>
	VND	VND
Sales of goods and services	259,842,720,032	225,252,441,574
	259,842,720,032	225,252,441,574

16. COST OF SALES

	<u>From 01/01/2023</u>	<u>From 01/01/2022</u>
	<u>to 30/6/2023</u>	<u>to 30/6/2022</u>
	VND	VND
Cost of goods and services rendered	20,684,472,851	19,332,238,821
	20,684,472,851	19,332,238,821

17. FINANCIAL INCOME

	<u>From 01/01/2023</u>	<u>From 01/01/2022</u>
	<u>to 30/6/2023</u>	<u>to 30/6/2022</u>
	VND	VND
Bank and loan interest	310,803,287,360	207,539,200,475
Dividends and profits received	3,311,346,487,456	2,276,483,125,276
Others financial income	364,566	12,294,882
	3,622,150,139,382	2,484,034,620,633



NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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

18. FINANCIAL EXPENSES

	From 01/01/2023 to 30/6/2023	From 01/01/2022 to 30/6/2022
	VND	VND
Interest expense	161,773,212,474	117,597,344,380
Foreign exchange loss	4,694,285	(1,052,025,358)
	<u>161,777,906,759</u>	<u>116,545,319,022</u>

19. CORPORATE INCOME TAX

	Year to date	
	2023	2022
	VND	VND
Corporate income tax for the year		
Profit before tax	3,371,542,000,326	2,168,011,208,529
Adjustments for taxable income		
Dividends and profit received	(3,311,346,487,456)	(2,276,483,125,276)
Others adjustment	(3,141,151,756)	2,401,536,458
Assessable income	57,054,361,114	(106,070,380,289)
Loss carried forward	(57,054,361,114)	106,070,380,289
Taxable income	-	-
Normal tax rate	20%	20%
Corporate income tax	-	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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

20. RELATED PARTY TRANSACTIONS AND BALANCES

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

<u>Related parties</u>	<u>Relationship</u>
FPT Information System Corporation	Subsidiary
FPT Telecom Joint Stock Company	Subsidiary
FPT Software Company Limited	Subsidiary
FPT Education Company Limited	Subsidiary
FPT Online Service Joint Stock Company	Subsidiary
FPT Investment Company Limited	Subsidiary
FPT Smart Cloud Company Limited	Subsidiary
FPT Digital Company Limited	Subsidiary
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>30/6/2023</u>	<u>31/12/2022</u>
	VND	VND
Balances of loans		
FPT Investment Company Limited	94,900,000,000	347,900,000,000
FPT Digital Company Limited	3,500,000,000	-
FPT Smart Cloud Company Limited	-	75,000,000,000
Balances of borrowings		
FPT Digital Retail Joint Stock Company	-	40,000,000,000
FPT Education Company Limited	1,886,000,000,000	2,171,000,000,000
FPT Information System Corporation	1,556,000,000,000	1,320,000,000,000
FPT Software Company Limited	1,053,500,000,000	484,000,000,000
FPT Digital Company Limited	-	10,000,000,000
FPT Online Service Joint Stock Company	30,000,000,000	-
Dividends receivable from subsidiaries		
FPT Software Company Limited	400,000,000,000	933,000,000,000
FPT Education Company Limited	200,000,000,000	100,000,000,000
FPT Telecom Joint Stock Company	17,643,958,000	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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

Significant related party balances as at the balance sheet date (Continued):

	<u>30/6/2023</u>	<u>31/12/2022</u>
	VND	VND
Short-term trade receivables		
FPT Telecom Joint Stock Company	23,182,095,862	21,875,373,287
FPT Software Company Limited	30,810,393,115	24,956,248,454
FPT Information System Company Limited	10,736,437,563	7,261,766,468
Synnex FPT Joint Stock Company	208,885,794	1,709,106,610
FPT Education Company Limited	344,126,060	1,712,161,053
FPT Online Service Joint Stock Company	37,818,888	66,193,994
FPT Digital Retail Joint Stock Company	1,759,942,693	4,640,817,908
FPT Smart Cloud Company Limited	306,547,855	302,193,634
FPT Investment Company Limited	-	960,120
FPT Digital Company Limited	16,157,276	2,500,000
Other short-term receivables		
FPT Investment Company Limited	52,910,997,564	56,510,351,494
FPT Information System Company Limited	134,899,329,954	134,899,329,954
FPT Smart Cloud Company Limited	-	1,488,167,124
FPT Digital Company Limited	7,671,233	-
Other short-term payables through centre account		
FPT Education Company Limited	1,388,251,525	9,867,181,999
FPT Information System Corporation	31,463,086,614	379,038,254,459
FPT Software Company Limited	5,925,964,869	86,333,485,219
FPT Telecom Joint Stock Company	116,227,042	362,640,459
FPT Digital Retail Joint Stock Company	940,507,563	67,869,895
FPT Investment Company Limited	9,082,127,640	460,821,571
FPT Digital Company Limited	-	2,614,525,512
Short-term trade payables		
FPT Telecom Joint Stock Company	72,992,723	365,674,125
FPT Education Company Limited	627,852,243,324	513,690,707,202
FPT Information System Corporation	22,972,134,971	38,792,356,686
FPT Online Service Joint Stock Company	197,450,000	1,166,670,000
FPT Digital Retail Joint Stock Company	43,519,499	113,904,364
FPT Software Company Limited	1,952,894,303	12,505,334,156
FPT Investment Company Limited	1,595,000,000	1,595,000,000
Synnex FPT Joint Stock Company	109,628,922	-
FPT Smart Cloud Company Limited	1,900,476,800	1,048,526,173

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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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	
	2023	2022
	VND	VND
Sales of goods and services		
FPT Telecom Joint Stock Company	64,378,681,815	62,358,691,808
FPT Digital Retail Joint Stock Company	3,225,064,794	2,354,017,885
FPT Software Company Limited	113,627,973,521	81,469,541,886
Synnex FPT Joint Stock Company	450,586,254	203,458,802
FPT Information System Corporation	25,884,050,647	21,986,322,651
FPT Online Service Joint Stock Company	4,518,224,554	1,870,292,058
FPT Investment Company Limited	1,814,487,124	1,748,411,625
FPT Education Company Limited	9,499,820,549	7,363,422,387
FPT Smart Cloud Company Limited	6,146,678,641	4,376,748,688
FPT Digital Company Limited	1,066,266,745	1,105,541,063
Purchases of goods and services		
FPT Telecom Joint Stock Company	2,853,749,363	1,513,727,109
FPT Digital Retail Joint Stock Company	798,053,244	26,992,811,256
Synnex FPT Joint Stock Company	1,063,742,416	1,340,194,281
FPT Software Company Limited	10,248,206,012	24,541,895,080
FPT Information System Corporation	88,189,902,318	68,965,335,156
FPT Smart Cloud Company Limited	8,488,260,252	1,237,657,174
FPT Education Company Limited	76,832,268,084	98,708,804,523
FPT Online Service Joint Stock Company	4,701,773,288	2,328,257,144
FPT Digital Company Limited	134,958,904	591,758,902
Dividends/Profits transferred from subsidiaries		
FPT Digital Retail Joint Stock Company	27,565,500,000	18,377,000,000
FPT Software Company Limited	1,400,000,000,000	1,000,000,000,000
Synnex FPT Joint Stock Company	199,656,089,500	401,080,561,507
FPT Information System Corporation	-	240,000,000,000
FPT Education Company Limited	1,212,429,073,956	431,960,585,769
FPT Telecom Joint Stock Company	449,722,374,000	149,907,458,000
FPT Online Service Joint Stock Company	21,973,450,000	35,157,520,000

21. COMPARATIVE FIGURES

Comparative figures of the balance sheet are the figures in the audited separate financial statements for the year ended 31 December 2022. Comparative figures of income statement and cash flow statement are the figures in the reviewed separate financial statements for the period ended 30 June 2022.



Hoang Ngoc Bich
Preparer



Hoang Huu Chien
Chief Accountant



Nguyen The Phuong
Deputy General Director
18th July 2023