

CÔNG TY CỔ PHẦN FPT
FPT CORPORATION

Số: 236./FPT-FMC
No. 236./FPT-FMC

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

Hà Nội, ngày 22 tháng 07 năm 2022
Hanoi, July 22nd 2022

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

2. Nội dung thông tin công bố / *Content of Information disclosure*: Báo cáo tài chính công ty mẹ quý 2 năm 2022 và Báo cáo tài chính hợp nhất quý 2 năm 2022 / *Separate Financial Statements for 2nd Quarter of 2022 and Consolidated Financial Statements for 2nd Quarter of 2022.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 22/07/2022 tại đường dẫn <https://fpt.com.vn/vi/nhadautu/thong-tin-cong-bo/> This information was published on the company's website on 22/07/2022, 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 2022 và Báo cáo tài chính hợp nhất quý 2 năm 2022 / *Separate Financial Statements for 2nd Quarter of 2022 and Consolidated Financial Statements for 2nd Quarter of 2022*

Đại diện tổ chức

Organization representative

*Người được ủy quyền công bố thông tin
Person authorized to disclose information*



Mai Thị Lan Anh





FPT CORPORATION

FINANCIAL STATEMENTS Quarter II - 2022



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BALANCE SHEET

As at 30 June 2022

FORM B 01-DN

Unit: VND

ASSETS	Codes	Notes	30/6/2022	31/12/2021
A. CURRENT ASSETS	100		8,961,173,753,151	9,709,383,802,038
I. Cash and cash equivalents	110	1	2,192,338,268,602	2,096,322,957,509
1. Cash	111		1,103,038,268,602	428,322,957,509
2. Cash equivalents	112		1,089,300,000,000	1,668,000,000,000
II. Short-term financial investments	120	4	5,033,799,000,000	5,778,900,000,000
1. Held-to-maturity investments	123		5,033,799,000,000	5,778,900,000,000
III. Short-term receivables	130		1,630,185,811,980	1,745,698,321,469
1. Short-term trade receivables	131		102,478,992,917	123,051,205,676
2. Short-term advances to suppliers	132		3,014,071,943	27,261,022,850
3. Short-term loan receivables	135	2	585,500,000,000	405,325,000,000
4. Other short-term receivables	136	3	940,562,594,953	1,191,430,940,776
5. Provision for short-term doubtful debts	137		(1,369,847,833)	(1,369,847,833)
IV. Inventories	140		1,078,580,253	947,836,253
1. Inventories	141		1,078,580,253	947,836,253
V. Other short-term assets	150		103,772,092,316	87,514,686,807
1. Short-term prepayments	151		19,560,132,805	5,200,019,846
2. Value added tax deductibles	152		80,155,096,202	78,257,803,652
3. Taxes and other receivables from the State budget	153		4,056,863,309	4,056,863,309
B. NON-CURRENT ASSETS	200		11,544,385,043,404	9,941,929,883,432
I. Long-term receivables	210		400,000,000	400,000,000
1. Long-term loans receivable	215		400,000,000	400,000,000
II. Fixed assets	220		1,943,107,301,149	1,989,611,749,089
1. Tangible fixed assets	221	5	1,913,257,483,934	1,964,991,660,866
- Cost	222		2,161,140,896,439	2,157,917,378,291
- Accumulated depreciation	223		(247,883,412,505)	(192,925,717,425)
2. Intangible assets	227	6	29,849,817,215	24,620,088,223
- Cost	228		119,939,637,991	104,887,409,954
- Accumulated amortisation	229		(90,089,820,776)	(80,267,321,731)
III. Long-term assets in progress	240		119,796,511,431	39,136,595,453
1. Long-term construction in progress	242		119,796,511,431	39,136,595,453
IV. Long-term financial investments	250		9,432,613,409,012	7,882,613,409,012
1. Investment in subsidiaries	251	7	8,939,613,409,012	7,389,613,409,012
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		48,467,821,812	30,168,129,878
1. Long-term prepayments	261		15,884,050,727	18,798,434,851
2. Deferred tax assets	262		32,583,771,085	11,369,695,027
TOTAL ASSET (270=100 + 200)	270		20,505,558,796,555	19,651,313,685,470

BALANCE SHEET (Continued)

As at 30 June 2022

FORM B 01-DN

Unit: VND

RESOURCES	Codes	Notes	30/6/2022	31/12/2021
C. LIABILITIES	300		6,761,478,030,882	7,249,555,305,009
I. Current liabilities	310		5,425,852,019,166	5,910,587,954,096
1. Short-term trade payables	311	9	598,677,452,512	653,609,107,701
2. Short-term advances from customers	312		14,418,557,903	9,718,538,547
3. Taxes and amounts payable to the State budget	313	10	15,790,255,537	1,284,228,387
4. Payables to employees	314		67,191,863	23,909,450,344
5. Short-term accrued expenses	315	11	159,012,505,251	125,208,220,729
6. Short-term unearned revenue	318		6,629,469,139	7,790,157,327
7. Other current payables	319	12	534,826,241,291	233,087,433,391
8. Short-term loans and obligations under finance leases	320	13	3,932,000,000,000	4,648,000,000,000
9. Short-term provisions	321		-	18,000,000,000
10. Bonus and welfare funds	322		164,430,345,670	189,980,817,670
II. Long-term liabilities	330		1,335,626,011,716	1,338,967,350,913
1. Long-term unearned revenue	336		236,420,311,716	239,735,046,288
2. Long-term loans and obligations under finance leases	338	14	1,099,205,700,000	1,099,205,700,000
3. Deferred tax liabilities	341		-	26,604,625
D. EQUITY	400		13,744,080,765,673	12,401,758,380,461
I. Owner's equity	410	15	13,744,080,765,673	12,401,758,380,461
1. Owner's contributed capital	411		10,970,265,720,000	9,075,516,490,000
- Ordinary shares carrying voting rights	411a		10,970,265,720,000	9,075,516,490,000
2. Share premium	412		49,941,441,360	49,941,441,360
3. Treasury shares	415		-	(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		2,636,567,502,028	3,189,818,106,816
- Retained earnings/(losses) accumulated to the prior period end	421a		447,315,612,816	1,156,367,839,211
- Retained earnings/(losses) of the current period	421b		2,189,251,889,212	2,033,450,267,605
TOTAL RESOURCES (440=300+400)	440		20,505,558,796,555	19,651,313,685,470

Hoang Hoai Nam
Preparer
22nd July 2022

Hoang Huu Chien
Chief Accountant



Nguyen The Phuong
Executive Vice President

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 2022
to 30 June 2022

INCOME STATEMENT

Quarter II – 2022

FORM B 02-DN
Unit: VND

ITEMS	Codes	Notes	In period		Year to date	
			2022	2021	2022	2021
1	01	16	111,571,299,583	89,923,615,148	225,252,441,574	164,449,520,839
2	02		-	-	-	-
3	10		111,571,299,583	89,923,615,148	225,252,441,574	164,449,520,839
4	11	17	11,288,737,833	23,189,325,284	19,332,238,821	38,445,252,592
5	20		100,282,561,750	66,734,289,864	205,920,202,753	126,004,268,247
6	21	18	1,013,927,708,844	615,032,263,751	2,484,034,620,633	1,971,189,215,520
7	22	19	61,229,230,039	53,618,725,419	116,545,319,022	104,621,571,062
	23		61,222,502,467	53,618,725,419	117,597,344,380	105,719,308,214
8	25		678,281,505	3,546,770,278	684,359,089	5,700,236,278
9	26		120,932,817,430	113,166,442,675	405,241,800,604	219,426,076,463
10	30		931,369,941,620	511,434,615,243	2,167,483,344,671	1,767,445,599,964
11	31		554,527,139	3,108,554	554,527,139	170,666,631
12	32		26,663,281	19,086,760	26,663,281	172,507,820
13	40		527,863,858	(15,978,206)	527,863,858	(1,841,189)
14	50		931,897,805,478	511,418,637,037	2,168,011,208,529	1,767,443,758,775
15	51	20	-	-	-	3,000,000
16	52		5,862,479,527	-	(21,240,680,683)	-
17	60		926,035,325,951	511,418,637,037	2,189,251,889,212	1,767,440,758,775

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 2022
 to 30 June 2022

EXPLANATION:

FPT Corporation explains the variation of net revenue and profit after tax in Quarter 2 of 2022, in comparison with last year Quarter 2 as follows:

Unit: Million

Item	Year 2022	Year 2021	Increase/(Decrease)		Year 2022	Year 2021	Increase/(Decrease)	
	Quarter 2	Quarter 2	Amount	Percentage	Accumulated	Accumulated	Amount	Percentage
Net Revenue	111,571	89,924	21,648	24%	225,252	164,450	60,803	37%
Profit after tax	926,035	511,419	414,617	81%	2,189,252	1,767,441	421,811	24%

The increase in net revenue is mainly due to the nearly 24% increase in revenue from administrative expenses paid on behalf of and reallocated back to subsidiaries in the second quarter of 2022 compared to the second quarter of 2021.

The increase of profit after corporate income tax is mainly due to the increase in financial income in the second quarter of 2022 by approximately 81% compared to the second quarter of 2021, due to the increase in dividends/profits transferred from subsidiaries.



Hoang Hoai Nam
 Preparer
 22nd July 2022



Hoang Huu Chien
 Chief Accountant



Nguyen The Phuong
 Executive Vice President

CASH FLOW STATEMENT

For the period from 01 January 2022 to 30 June 2022

FORM B 03-DN

Unit: VND

ITEMS	Codes	Year to date	
		2022	2021
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	2,168,011,208,529	1,767,443,758,775
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	64,855,775,944	17,765,166,443
Provisions	03	(18,000,000,000)	(17,324,301,543)
Foreign exchange (gain)/ loss arising from translating foreign currency items	04	(1,070,709,374)	(1,091,974,338)
Gain from investing activities	05	(2,484,102,583,859)	(1,971,334,327,082)
Interest expense	06	117,597,344,380	105,719,308,214
3. Operating profit before movements in working capital	08	(152,708,964,380)	(98,822,369,531)
Decrease in receivables	09	41,367,751,314	46,745,546,109
(Increase)/Decrease in inventories	10	(130,744,000)	7,013,517,125
Increase in payables (excluding accrued loan interest and corporate income tax payable)	11	282,439,951,720	179,832,095,273
Increase in prepaid expenses	12	(11,445,728,835)	(32,094,614,104)
Interest paid	14	(128,320,292,297)	(111,635,821,324)
Corporate income tax paid	15	-	(5,180,000,000)
Other cash inflows	16	-	117,248,000,000
Other cash outflows	17	(25,550,472,000)	(47,084,389,923)
Net cash generated by/(used in) operating activities	20	5,651,501,522	56,021,963,625
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(99,011,243,982)	(215,784,229,269)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	80,258,108	164,557,494
3. Cash outflow for lending, buying debt instruments of other entities	23	(6,620,799,000,000)	(4,690,300,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	7,185,725,000,000	3,785,600,000,000
5. Equity investments in other entities	25	(1,550,000,000,000)	(1,160,000,000,000)
6. Interest earned, dividends and profits received	27	2,736,444,791,376	2,221,088,168,182
Net cash generated by/(used in) investing activities	30	1,652,439,805,502	(59,231,503,593)

CASH FLOW STATEMENT (Continued)

For the period from 01 January 2022 to 30 June 2022

FORM B 03-DN
 Unit: VND

III. CASH FLOWS FROM FINANCING ACTIVITIES

1. Proceeds from share issue and owners' contributed capital	31	67,266,410,000	52,097,680,000
2. Proceeds from borrowings	33	8,768,740,000,000	7,674,205,700,000
3. Repayment of borrowings	34	(9,484,740,000,000)	(6,972,030,000,000)
4. Dividends and profits paid	36	(913,354,362,375)	(788,508,352,675)
Net cash generated by / (used in) financing activities	40	(1,562,087,952,375)	(34,234,972,675)
Net increase / (decrease) in cash (50=20+30+40)	50	96,003,354,649	(37,444,512,643)
Cash and cash equivalents at the beginning of the period	60	2,096,322,957,509	2,062,744,834,148
Effect of changes in foreign exchange rates	61	11,956,444	(5,762,814)
Cash and cash equivalents at the end of the period (70=50+60)	70	2,192,338,268,602	2,025,294,558,691

Hoang Hoai Nam
 Preparer
 22nd July 2022

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 53rd amendment of Business Registration Certificate, the Corporation changed the Charter capital into VND 10,970,265,720,000.

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 2022, 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>2022</u>
	(Years)
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.

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

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.

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)

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IV. ADDITIONAL INFORMATION ABOUT ITEMS ON THE FINANCIAL STATEMENTS

1. CASH AND CASH EQUIVALENTS

	<u>30/6/2022</u>	<u>31/12/2021</u>
	VND	VND
Cash on hand	30,312,720	135,188,799
Cash in bank	1,103,007,955,882	428,187,768,710
Cash equivalents (*)	1,089,300,000,000	1,668,000,000,000
	<u>2,192,338,268,602</u>	<u>2,096,322,957,509</u>

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

2. SHORT-TERM LOAN RECEIVABLES

	<u>30/6/2022</u>	<u>31/12/2021</u>
	VND	VND
Ho Chi Minh City Securities Company	200,000,000,000	-
FPT Investment Company Limited	315,500,000,000	233,500,000,000
FPT Information System Corporation	-	171,825,000,000
Others	70,000,000,000	-
	<u>585,500,000,000</u>	<u>405,325,000,000</u>

3. OTHER SHORT-TERM RECEIVABLES

	<u>30/6/2022</u>	<u>31/12/2021</u>
	VND	VND
Deposits and mortgages	4,581,680,952	4,576,680,952
Dividends receivable from subsidiaries	649,907,458,000	900,000,000,000
Accrued deposit and loan interest	82,114,107,096	84,444,030,721
Others	203,959,348,905	202,410,229,103
	<u>940,562,594,953</u>	<u>1,191,430,940,776</u>

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4. FINANCIAL INVESTMENTS

	30/6/2022		31/12/2021	
	Cost	Book value	Cost	Book value
a. Held-to-maturity investments		VND		VND
Term deposits	5,033,799,000,000	5,033,799,000,000	5,778,900,000,000	5,778,900,000,000
	5,033,799,000,000	5,033,799,000,000	5,778,900,000,000	5,778,900,000,000
b. Investments in other entities		VND		VND
b1) Investments in subsidiaries		VND		VND
FPT Information System Corporation	8,939,613,409,012	8,939,613,409,012	7,389,613,409,012	7,389,613,409,012
FPT Investment Company Limited	1,100,000,000,000	1,100,000,000,000	850,000,000,000	850,000,000,000
FPT Education Company Limited	1,000,000,000,000	1,000,000,000,000	1,000,000,000,000	1,000,000,000,000
FPT Software Company Limited	2,000,000,000,000	2,000,000,000,000	1,400,000,000,000	1,400,000,000,000
FPT Telecom Joint Stock Company	4,012,073,500,000	4,012,073,500,000	3,312,073,500,000	3,312,073,500,000
FPT Online Service Joint Stock Company	585,592,515,312	585,592,515,312	585,592,515,312	585,592,515,312
FPT Smart Cloud Company Limited	81,947,393,700	81,947,393,700	81,947,393,700	81,947,393,700
FPT Digital Limited Company Limited	100,000,000,000	100,000,000,000	100,000,000,000	100,000,000,000
	60,000,000,000	60,000,000,000	60,000,000,000	60,000,000,000
b2) Investments in associates		VND		VND
Synnex FPT Joint Stock Company	492,500,000,000	492,500,000,000	492,500,000,000	492,500,000,000
FPT Digital Retail Joint Stock Company	398,500,000,000	398,500,000,000	398,500,000,000	398,500,000,000
	94,000,000,000	94,000,000,000	94,000,000,000	94,000,000,000
b3) Investments in others entities		VND		VND
	500,000,000	500,000,000	500,000,000	500,000,000

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5. TANGIBLE FIXED

	Buildings and structures		Machinery and equipment		Motor vehicles		Office equipment		Others		Total	
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
COST												
As at 01/01/2022	1,791,355,201,772	275,669,165,277	15,214,410,455	72,872,913,076	2,805,687,711	2,157,917,378,291						
Purchases	-	1,082,174,493	-	2,342,469,765	-	3,424,644,258						
Disposals	-	-	-	(75,581,819)	-	(75,581,819)						
Other decrease	(125,544,291)	-	-	-	-	(125,544,291)						
As at 30/6/2022	1,791,229,657,481	276,751,339,770	15,214,410,455	75,139,801,022	2,805,687,711	2,161,140,896,439						
ACCUMULATED DEPRECIATION												
As at 01/01/2022	82,229,015,755	43,832,547,405	9,970,010,925	56,138,047,401	756,095,939	192,925,717,425						
Charge for the period	36,991,327,296	12,328,620,069	1,165,735,964	4,110,637,020	436,956,550	55,033,276,899						
Disposals	-	-	-	(75,581,819)	-	(75,581,819)						
As at 30/6/2022	119,220,343,051	56,161,167,474	11,135,746,889	60,173,102,602	1,193,052,489	247,883,412,505						
NET BOOK VALUE												
As at 01/01/2022	1,709,126,186,017	231,836,617,872	5,244,399,530	16,734,865,675	2,049,591,772	1,964,991,660,866						
As at 30/6/2022	1,672,009,314,430	220,590,172,296	4,078,663,566	14,966,698,420	1,612,635,222	1,913,257,483,934						

As at 30 June 2022, the cost of the Company's assets includes VND 112,402,087,950 (as at 31 December 2021: VND 105,960,064,272) 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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6. INTANGIBLE ASSETS

	<u>Computer software</u> VND
COST	
As at 01/01/2022	104,887,409,954
Addition	15,052,228,037
As at 30/6/2022	<u>119,939,637,991</u>
ACCUMULATED AMORTISATION	
As at 01/01/2022	80,267,321,731
Charge for the year	9,822,499,045
As at 30/6/2022	<u>90,089,820,776</u>
NET BOOK VALUE	
As at 01/01/2022	<u>24,620,088,223</u>
As at 30/6/2022	<u>29,849,817,215</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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7. INVESTMENTS IN SUBSIDIARIES:

Details of the Company's subsidiaries as at 30 June 2022 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	FPT Cau Giay Building, Duy Tan Street, Cau Giay 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 District,	100.00%	100.00%	Providing consulting service of digital transformation

(i) As at 30 June 2022, FPT Corporation holds 45.66% ownership interest (31 December 2021: 45.65%) and 45.66% of voting rights (31 December 2021: 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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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8. INVESTMENTS IN ASSOCIATES:

Details of the Company's associates as at 30 June 2022 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	46.53%	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 computers

9. SHORT-TERM TRADE PAYABLES

	30/6/2022	31/12/2021
	VND	VND
FPT Education Company Limited	508,467,301,831	459,551,440,113
FPT Information System Corporation	21,099,888,713	29,366,848,191
Constrexim Holdings	14,456,834,585	40,201,677,894
Others	54,653,427,383	124,489,141,503
Total	598,677,452,512	653,609,107,701

10. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Items	31/12/2021	In the period		30/6/2022
		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	27,921,785,239	27,921,785,239	2,293,172
Personal income tax	1,195,322,018	26,642,785,378	12,156,036,645	15,682,070,751
Other taxes	86,613,197	11,204,057,019	11,184,778,602	105,891,614
Total	1,284,228,387	65,768,627,636	51,262,600,486	15,790,255,537

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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11. SHORT-TERM ACCRUED EXPENSES

	<u>30/6/2022</u>	<u>31/12/2021</u>
	VND	VND
Interest payable	28,243,039,523	38,965,987,440
Other accruals	130,769,465,728	86,242,233,289
	<u>159,012,505,251</u>	<u>125,208,220,729</u>

12. OTHER CURRENT PAYABLES

	<u>30/6/2022</u>	<u>31/12/2021</u>
	VND	VND
Union fee	33,367,042,230	28,812,990,502
Social insurance, health insurance, unemployment insurance	422,176,032	412,270,925
Short-term deposits received	619,423,980	619,423,980
Dividends payable	11,720,689,223	10,879,137,598
Inter-group payables	470,743,798,184	187,805,890,313
Other current payables	17,953,111,642	4,557,720,073
	<u>534,826,241,291</u>	<u>233,087,433,391</u>

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13. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE

Chỉ tiêu	31/12/2021		Phát sinh trong kỳ		30/6/2022	
	Giá trị	Số có khả năng trả nợ	Tăng	Giảm	Giá trị	Số có khả năng trả nợ
	VND	VND	VND	VND	VND	VND
Vay ngắn hạn các công ty con và công ty liên kết	4,648,000,000,000	4,648,000,000,000	8,768,740,000,000	9,484,740,000,000	3,932,000,000,000	3,932,000,000,000
Công ty Cổ phần Bán lẻ Kỹ thuật số FPT	1,520,000,000,000	1,520,000,000,000	3,680,000,000,000	4,310,000,000,000	890,000,000,000	890,000,000,000
Công ty TNHH Hệ thống Thông tin FPT	1,930,000,000,000	1,930,000,000,000	1,420,000,000,000	2,370,000,000,000	980,000,000,000	980,000,000,000
Công ty TNHH Giáo dục FPT	810,000,000,000	810,000,000,000	1,812,000,000,000	1,426,000,000,000	1,196,000,000,000	1,196,000,000,000
Công ty TNHH Phần mềm FPT	346,000,000,000	346,000,000,000	1,765,740,000,000	1,312,740,000,000	799,000,000,000	799,000,000,000
Công ty TNHH FPT Digital	42,000,000,000	42,000,000,000	-	12,000,000,000	30,000,000,000	30,000,000,000
Công ty Cổ phần Dịch vụ Trực tuyến FPT	-	-	91,000,000,000	54,000,000,000	37,000,000,000	37,000,000,000
Cộng	4,648,000,000,000	4,648,000,000,000	8,768,740,000,000	9,484,740,000,000	3,932,000,000,000	3,932,000,000,000

14. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE

Item	31/12/2021		In the period		30/6/2022	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
Long-term loan (i)	1,099,205,700,000	1,099,205,700,000	-	-	1,099,205,700,000	1,099,205,700,000
Total	1,099,205,700,000	1,099,205,700,000	-	-	1,099,205,700,000	1,099,205,700,000

(i) Long-term loan from MIZUHO Singapore Bank under Credit agreement No. MHBK/TLA/HCM/003/05102015/FPT Corporation 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.

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Long-term loan is repayable as follows:

	30/6/2022	31/12/2021
	VND	VND
On demand or within one year	-	-
In the second year	1,099,205,700,000	-
In the third to fifth year inclusive	-	1,099,205,700,000
	1,099,205,700,000	1,099,205,700,000
Less: Amount due for settlement within 12 months	-	-
Amount due for settlement after 12 months	1,099,205,700,000	1,099,205,700,000

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	VND
As at 01/01/2021	7,839,874,860,000	49,941,441,360	(823,760,000)	103,009,261	87,203,093,024	3,129,026,667,211	11,105,325,310,856
Share issued	52,097,680,000	-	-	-	-	-	52,097,680,000
Net profit for the year	-	-	-	-	-	2,940,919,540,605	2,940,919,540,605
Stock dividends declared	1,183,543,950,000	-	-	-	-	(1,183,543,950,000)	-
Cash dividends declared	-	-	-	-	-	(1,696,584,151,000)	(1,696,584,151,000)
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
Shares issued	66,442,650,000	-	823,760,000	-	-	-	67,266,410,000
Net profit for the period	-	-	-	-	-	2,189,251,889,212	2,189,251,889,212
Stock dividends declared	1,828,306,580,000	-	-	-	-	(1,828,306,580,000)	-
Cash dividends declared	-	-	-	-	-	(914,195,914,000)	(914,195,914,000)
As at 30/6/2022	10,970,265,720,000	49,941,441,360	-	103,009,261	87,203,093,024	2,636,567,502,028	13,744,080,765,673

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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Number of outstanding shares

	30/6/2022	31/12/2021
	Number of shares	Number of shares
Authorised share capital	1,097,026,572	907,551,649
Issued shares	1,097,026,572	907,551,649
Ordinary shares	1,097,026,572	907,551,649
Shares subject to restriction in ownership transfer	15,836,905	12,990,216
Treasury shares	-	(82,376)
Ordinary shares	-	(82,376)
Shares subject to restriction in ownership transfer	-	-
Outstanding shares in circulation	1,097,026,572	907,469,273
Ordinary shares	1,097,026,572	907,469,273
Shares subject to restriction in ownership transfer	15,836,905	12,990,216

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

	From 01/01/2022 to 30/6/2022	From 01/01/2021 to 30/6/2021
	VND	VND
Sales of goods and services	225,252,441,574	164,449,520,839
	225,252,441,574	164,449,520,839

17. COST OF SALES

	From 01/01/2022 to 30/6/2022	From 01/01/2021 to 30/6/2021
	VND	VND
Cost of goods and services rendered	19,332,238,821	38,445,252,592
	19,332,238,821	38,445,252,592

18. FINANCIAL INCOME

	From 01/01/2022 to 30/6/2022	From 01/01/2021 to 30/6/2021
	VND	VND
Bank and loan interest	207,539,200,475	183,368,055,337
Dividends and profits received	2,276,483,125,276	1,787,809,544,952
Foreign exchange gain	12,294,882	11,615,231
	2,484,034,620,633	1,971,189,215,520

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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19. FINANCIAL EXPENSES

	From 01/01/2022 to 30/6/2022	From 01/01/2021 to 30/6/2021
	VND	VND
Interest expense	117,597,344,380	105,719,308,214
Foreign exchange loss	(1,052,025,358)	(1,097,737,152)
	<u>116,545,319,022</u>	<u>104,621,571,062</u>

20. CORPORATE INCOME TAX

	Year to date	
	2022	2021
	VND	VND
Corporate income tax for the year		
Profit before tax	2,168,011,208,529	1,767,443,758,775
Adjustments for taxable income		
Dividends and profit received	(2,276,483,125,276)	(1,787,809,544,952)
Others adjustment	1,247,035,936	(9,429,664,758)
Assessable income	<u>(106,070,380,289)</u>	<u>(23,194,197,113)</u>
Taxable income	-	-
Normal tax rate	20%	20%
Adjustment per tax finalisation of prior year	-	3,000,000
Corporate income tax	-	<u>3,000,000</u>

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:

<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>30/6/2022</u>	<u>31/12/2021</u>
	VND	VND
Balances of loans		
FPT Information System Company Limited	-	171,825,000,000
FPT Investment Company Limited	315,900,000,000	233,900,000,000
FPT Smart Cloud Company Limited	40,000,000,000	-
Balances of borrowings		
FPT Digital Retail Joint Stock Company	890,000,000,000	1,520,000,000,000
FPT Education Company Limited	1,196,000,000,000	810,000,000,000
FPT Information System Corporation	980,000,000,000	1,930,000,000,000
FPT Software Company Limited	799,000,000,000	346,000,000,000
FPT Digital Company Limited	30,000,000,000	42,000,000,000
FPT Online Service Joint Stock Company	37,000,000,000	-
Dividends receivable from subsidiaries		
FPT Software Company Limited	300,000,000,000	600,000,000,000
FPT Education Company Limited	200,000,000,000	200,000,000,000
FPT Telecom Joint Stock Company	149,907,458,000	-
FPT Information System Corporation	-	100,000,000,000

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>30/6/2022</u>	<u>31/12/2021</u>
	VND	VND
Short-term trade receivables		
FPT Telecom Joint Stock Company	18,233,639,953	20,448,046,317
FPT Software Company Limited	24,134,639,954	35,660,918,380
FPT Information System Company Limited	7,863,958,161	6,741,527,109
Synnex FPT Joint Stock Company	41,788,829	112,244,636
FPT Education Company Limited	680,118,274	23,140,700
FPT Online Service Joint Stock Company	101,575,667	87,541,766
FPT Digital Retail Joint Stock Company	1,183,580,486	1,176,891,760
FPT Smart Cloud Company Limited	299,324,469	653,997,674
FPT Investment Company Limited	-	22,330,678
FPT Digital Company Limited	20,593,009	8,266,522
Other short-term receivables		
FPT Investment Company Limited	54,788,984,973	53,433,867,655
FPT Information System Company Limited	135,110,084,954	135,223,116,789
FPT Software Company Limited	-	31,429,000
FPT Telecom Joint Stock Company	-	8,686,000
FPT Smart Cloud Company Limited	552,602,739	-
Other short-term payables through centre account		
FPT Education Company Limited	38,004,384,269	2,739,028,337
FPT Information System Corporation	389,031,501,312	143,766,111,625
FPT Software Company Limited	38,051,733,522	39,133,446,617
FPT Telecom Joint Stock Company	166,433,608	28,041,134
FPT Digital Retail Joint Stock Company	1,316,572,954	270,752,646
FPT Investment Company Limited	62,124,612	1,499,385,154
FPT Digital Company Limited	4,110,629,907	369,124,800
Synnex FPT Joint Stock Company	418,000	-
Short-term trade payables		
FPT Telecom Joint Stock Company	57,711,352	3,055,164,472
FPT Education Company Limited	508,467,301,831	459,551,440,113
FPT Information System Corporation	21,099,888,713	29,366,848,191
FPT Online Service Joint Stock Company	628,830,000	951,598,450
FPT Digital Retail Joint Stock Company	152,270,001	158,880,265
FPT Software Company Limited	6,552,359,546	6,069,641,380
FPT Investment Company Limited	1,600,940,000	1,595,000,000
Synnex FPT Joint Stock Company	-	33,200,002
FPT Smart Cloud Company Limited	438,998,215	48,193,006

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	
	2022	2021
	VND	VND
Sales of goods and services		
FPT Telecom Joint Stock Company	62,358,691,808	31,746,822,362
FPT Digital Retail Joint Stock Company	2,354,017,885	2,392,310,511
FPT Software Company Limited	81,469,541,886	37,385,045,101
Synnex FPT Joint Stock Company	203,458,802	182,920,766
FPT Information System Corporation	21,986,322,651	18,094,496,485
FPT Online Service Joint Stock Company	1,870,292,058	1,817,231,078
FPT Investment Company Limited	1,748,411,625	790,344,499
FPT Education Company Limited	7,363,422,387	7,589,487,090
FPT Smart Cloud Company Limited	4,376,748,688	355,152,535
FPT Digital Company Limited	1,105,541,063	738,429,853
Purchases of goods and services		
FPT Telecom Joint Stock Company	1,513,727,109	12,903,557,744
FPT Digital Retail Joint Stock Company	26,992,811,256	28,779,492,044
Synnex FPT Joint Stock Company	1,340,194,281	520,446,562
FPT Software Company Limited	24,541,895,080	24,805,570,597
FPT Information System Corporation	68,965,335,156	61,849,446,522
FPT Smart Cloud Company Limited	1,237,657,174	5,957,024,292
FPT Education Company Limited	98,708,804,523	58,139,502,349
FPT Online Service Joint Stock Company	2,328,257,144	596,000,000
FPT Digital Company Limited	591,758,902	635,693,151
Dividends/Profits transferred from subsidiaries		
FPT Digital Retail Joint Stock Company	18,377,000,000	-
FPT Software Company Limited	1,000,000,000,000	900,000,000,000
Synnex FPT Joint Stock Company	401,080,561,507	233,882,847,700
FPT Information System Corporation	240,000,000,000	200,000,000,000
FPT Education Company Limited	431,960,585,769	366,032,897,252
FPT Telecom Joint Stock Company	149,907,458,000	-
FPT Online Service Joint Stock Company	35,157,520,000	87,893,800,000

22. COMPARATIVE FIGURES

Comparative figures of the balance sheet are the figures in the audited financial statements for the year ended 31 December 2021. Comparative figures of the income statement and cash flow statement are the figures in the reviewed financial statements for the period ended 30 June 2021.


Hoang Hoai Nam
Preparer
22nd July 2022


Hoang Huu Chien
Chief Accountant


Nguyen The Phuong
Executive Vice President

