



FPT CORPORATION

FINANCIAL STATEMENTS Quarter I - 2023



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BALANCE SHEET

As at 31 March 2023

FORM B 01-DN

Unit: VND

ASSETS	Codes	Notes	31/3/2023	31/12/2022
A. CURRENT ASSETS	100		7,319,348,784,046	8,877,822,091,860
I. Cash and cash equivalents	110	1	220,193,173,420	1,602,587,113,047
1. Cash	111		118,193,173,420	374,987,113,047
2. Cash equivalents	112		102,000,000,000	1,227,600,000,000
II. Short-term financial investments	120	4	6,142,700,000,000	5,313,061,859,331
1. Held-to-maturity investments	123		6,142,700,000,000	5,313,061,859,331
III. Short-term receivables	130		876,063,130,634	1,879,162,382,953
1. Short-term trade receivables	131		106,129,533,532	123,029,215,178
2. Short-term advances to suppliers	132		28,981,339,040	1,954,028,351
3. Short-term loan receivables	135	2	419,900,000,000	422,900,000,000
4. Other short-term receivables	136	3	329,221,807,017	1,339,448,688,379
5. Provision for short-term doubtful debts	137		(8,169,548,955)	(8,169,548,955)
IV. Inventories	140		595,438,253	355,438,253
1. Inventories	141		595,438,253	355,438,253
V. Other short-term assets	150		79,797,041,739	82,655,298,276
1. Short-term prepayments	151		4,323,661,147	2,355,887,790
2. Value added tax deductibles	152		71,416,517,283	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		13,675,520,937,921	11,586,716,188,494
II. Fixed assets	220		1,951,537,008,093	1,980,893,006,685
1. Tangible fixed assets	221	5	1,922,138,272,486	1,948,087,485,760
- Cost	222		2,255,316,481,587	2,253,214,928,543
- Accumulated depreciation	223		(333,178,209,101)	(305,127,442,783)
2. Intangible assets	227	6	29,398,735,607	32,805,520,925
- Cost	228		134,167,061,217	132,216,392,831
- Accumulated amortisation	229		(104,768,325,610)	(99,410,871,906)
III. Long-term assets in progress	240		139,549,133,644	116,690,829,404
1. Long-term construction in progress	242		139,549,133,644	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		51,821,387,172	56,518,943,393
1. Long-term prepayments	261		22,217,069,858	24,007,939,167
2. Deferred tax assets	262		29,604,317,314	32,511,004,226
TOTAL ASSET (270=100 + 200)	270		20,994,869,721,967	20,464,538,280,354

BALANCE SHEET (Continued)

As at 31 March 2023

FORM B 01-DN
Unit: VND

RESOURCES	Codes	Notes	31/3/2023	31/12/2022
C. LIABILITIES	300		5,227,138,751,581	6,870,450,939,076
I. Current liabilities	310		4,995,690,541,723	5,538,104,171,392
1. Short-term trade payables	311	9	604,908,451,430	626,248,311,920
2. Short-term advances from customers	312		7,478,376,993	7,476,087,961
3. Taxes and amounts payable to the State budget	313	10	1,982,172,093	2,697,077,712
4. Payables to employees	314		732,457,592	26,896,324,811
5. Short-term accrued expenses	315	11	158,065,171,744	122,535,571,903
6. Short-term unearned revenue	318		6,629,469,139	6,629,469,139
7. Other current payables	319	12	223,549,871,931	542,628,306,034
8. Short-term loans and obligations under finance leases	320	13	3,825,205,700,000	4,025,000,000,000
9. Short-term provisions	321		9,700,000,000	19,400,000,000
10. Bonus and welfare funds	322		157,438,870,801	158,593,021,912
II. Long-term liabilities	330		231,448,209,858	1,332,346,767,684
1. Long-term unearned revenue	336		231,448,209,858	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		15,767,730,970,386	13,594,087,341,278
I. Owner's equity	410	14	15,767,730,970,386	13,594,087,341,278
1. Owner's contributed capital	411		10,970,265,720,000	10,970,265,720,000
- Ordinary shares carrying voting rights	411a		10,970,265,720,000	10,970,265,720,000
2. Share premium	412		49,941,441,360	49,941,441,360
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		4,660,217,706,741	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		2,173,643,629,108	2,039,258,464,817
TOTAL RESOURCES (440=300+400)	440		20,994,869,721,967	20,464,538,280,354

Hoang Ngoc Bich
Preparer

Hoang Huu Chien
Chief Accountant

Nguyen The Phuong
Deputy General Director
18th April 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 31 March 2023

INCOME STATEMENT

Quarter I – 2023

FORM B 02-DN
Unit: VND

ITEMS	Codes	Notes	In period		Year to date	
			2023	2022	2023	2022
1	01	16	117,820,468,237	113,681,141,991	117,820,468,237	113,681,141,991
2	02		-	-	-	-
3	10		117,820,468,237	113,681,141,991	117,820,468,237	113,681,141,991
4	11	17	8,042,162,311	8,043,500,988	8,042,162,311	8,043,500,988
5	20		109,778,305,926	105,637,641,003	109,778,305,926	105,637,641,003
6	21	18	2,298,635,929,418	1,470,106,911,789	2,298,635,929,418	1,470,106,911,789
7	22	19	73,544,889,236	55,316,088,983	73,544,889,236	55,316,088,983
8	23		74,739,024,554	56,374,841,913	74,739,024,554	56,374,841,913
9	25		-	6,077,584	-	6,077,584
10	26		158,354,520,628	284,308,983,174	158,354,520,628	284,308,983,174
11	30		2,176,514,825,480	1,236,113,403,051	2,176,514,825,480	1,236,113,403,051
12	31		-	-	-	-
13	32		-	-	-	-
14	40		-	-	-	-
15	50		2,176,514,825,480	1,236,113,403,051	2,176,514,825,480	1,236,113,403,051
16	51	20	-	-	-	-
17	52		2,871,196,372	(27,103,160,210)	2,871,196,372	(27,103,160,210)
	60		2,173,643,629,108	1,263,216,563,261	2,173,643,629,108	1,263,216,563,261

FPT CORPORATION

No 10 Pham Van Bach Street
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Separate financial statements
 For the period from 01 January 2023
 to 31 March 2023

EXPLANATION:

FPT Corporation explains the variation of net revenue and profit after tax in Quarter 1 of 2023, in comparison with last year Quarter 1 as follows:

Unit: Million

Item	Year 2023	Year 2022	Increase/(Decrease)		Year 2023	Year 2022	Increase/(Decrease)	
	Quarter 1	Quarter 1	Amount	Percentage	Accumulated	Accumulated	Amount	Percentage
Net Revenue	117,820	113,681	4,139	4%	117,820	113,681	4,139	4%
Profit after tax	2,173,644	1,263,217	910,427	72%	2,173,644	1,263,217	910,427	72%

The increase in net revenue is mainly due to the nearly 4% increase in revenue from administrative expenses paid on behalf of and reallocated back to subsidiaries in the first quarter of 2023 compared to the first quarter of 2022.

The increase of profit after corporate income tax is mainly due to:

- Financial income of the first quarter of 2023 increased by about VND 829 billion, equivalent to an increase of 56% compared to the first quarter of 2022, mainly due to increase in dividends/profit transferred from subsidiaries (increasing by 790 billion VND compared to the same period last year);
- General and administration expenses of the first quarter of 2023 decreased about VND 126 billion, equivalent to a decrease of 44% compared to the first quarter of 2022, because in the first quarter of 2022, company incurred brand promotion expenses after the Covid-19 epidemic and one-time expenses due to moving the office to a new building.



Hoàng Ngọc Bích
Preparer



Hoàng Hữu Chiên
Chief Accountant



Nguyễn Thị Phương
Deputy General Director
18th April 2023

CASH FLOW STATEMENT

For the period from 01 January 2023 to 31 March 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	2,176,514,825,480	1,236,113,403,051
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	33,456,666,978	31,416,218,511
Provisions	03	(9,700,000,000)	(9,000,000,000)
Foreign exchange (gain)/ loss arising from translating foreign currency items	04	(1,016,682,617)	(925,729,804)
Gain from investing activities	05	(2,298,813,382,119)	(1,470,239,934,915)
Interest expense	06	74,739,024,554	56,374,841,913
3. Operating profit before movements in working capital	08	(24,819,547,724)	(156,261,201,244)
(Increase)/decrease in receivables	09	(6,989,088,061)	25,472,482,503
(Increase)/decrease in inventories	10	(240,000,000)	(130,744,000)
Increase/(decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	(329,554,625,992)	260,365,172,627
(Increase)/decrease in prepaid expenses	12	(176,904,048)	(8,365,095,131)
Interest paid	14	(77,359,424,713)	(59,479,530,719)
Other cash outflows	17	(1,154,151,111)	(25,220,500,000)
Net cash generated by/(used in) operating activities	20	(440,293,741,649)	36,380,584,036
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(26,958,972,626)	(33,317,042,951)
2. Cash outflow for lending, buying debt instruments of other entities	23	(4,111,600,000,000)	(3,687,999,000,000)
3. Cash recovered from lending, selling debt instruments of other entities	24	3,284,961,859,331	3,401,725,000,000
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	3,310,727,752,393	2,164,802,156,066
Net cash generated by/(used in) investing activities	30	357,130,639,098	295,211,113,115

CASH FLOW STATEMENT (Continued)

For the period from 01 January 2023 to 31 March 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	-	823,760,000
2. Proceeds from borrowings	33	2,669,000,000,000	4,049,740,000,000
3. Repayment of borrowings	34	(3,968,000,000,000)	(4,499,740,000,000)
4. Dividends and profits paid	36	(53,384,375)	(41,620,300)
Net cash generated by /(used in) financing activities	40	(1,299,053,384,375)	(449,217,860,300)
Net increase/(decrease) in cash (50=20+30+40)	50	(1,382,216,486,926)	(117,626,163,149)
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	(177,452,701)	(133,023,126)
Cash and cash equivalents at the end of the period (70=50+60)	70	220,193,173,420	1,978,563,771,234



Hoang Ngoc Bich
 Preparer



Hoang Huu Chien
 Chief Accountant



Nguyễn The Phuong
 Deputy General Director
 18th April 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 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 31 March 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:

	(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.

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)

FORM B 09-DN

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>31/3/2023</u>	<u>31/12/2022</u>
	VND	VND
Cash on hand	47,904,509	1,314,509
Cash in bank	118,145,268,911	374,985,798,538
Cash equivalents (*)	102,000,000,000	1,227,600,000,000
	<u>220,193,173,420</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>31/3/2023</u>	<u>31/12/2022</u>
	VND	VND
FPT Investment Company Limited	350,900,000,000	347,900,000,000
FPT Smart Cloud Company Limited	19,000,000,000	75,000,000,000
Others	50,000,000,000	-
	<u>419,900,000,000</u>	<u>422,900,000,000</u>

3. OTHER SHORT-TERM RECEIVABLES

	<u>31/3/2023</u>	<u>31/12/2022</u>
	VND	VND
Deposits and mortgages	4,583,680,952	4,583,680,952
Dividends receivable from subsidiaries	-	1,033,000,000,000
Accrued deposit and loan interest	122,534,950,697	101,449,320,971
Others	202,103,175,368	200,415,686,456
	<u>329,221,807,017</u>	<u>1,339,448,688,379</u>

FPT CORPORATION

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4. FINANCIAL INVESTMENTS

	31/3/2023		31/12/2022	
	Cost	Book value VND	Cost	Book value VND
a. Held-to-maturity investments				
Term deposits	6,142,700,000,000	6,142,700,000,000	5,313,061,859,331	5,313,061,859,331
	6,142,700,000,000	6,142,700,000,000	5,313,061,859,331	5,313,061,859,331
b. Investments in other entities				
b1) Investments in subsidiaries				
FPT Information System Corporation	11,039,613,409,012	11,039,613,409,012	8,939,613,409,012	8,939,613,409,012
FPT Investment Company Limited	1,100,000,000,000	1,100,000,000,000	1,100,000,000,000	1,100,000,000,000
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	3,000,000,000,000	3,000,000,000,000	2,000,000,000,000	2,000,000,000,000
FPT Telecom Joint Stock Company	5,012,073,500,000	5,012,073,500,000	4,012,073,500,000	4,012,073,500,000
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	200,000,000,000	200,000,000,000	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	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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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	
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	-	-	2,150,000,000	-	-	2,150,000,000					
Disposals	-	-	-	(48,446,956)	-	(48,446,956)					
As at 31/3/2023	1,880,234,484,866	277,684,670,591	17,364,410,455	77,227,227,964	2,805,687,711	2,255,316,481,587					
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	19,292,014,169	6,142,080,509	448,311,134	1,999,536,250	217,271,212	28,099,213,274					
Disposals	-	-	-	(48,446,956)	-	(48,446,956)					
As at 31/3/2023	177,649,963,941	74,829,561,742	12,325,987,266	66,518,173,528	1,854,522,624	333,178,209,101					
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 31/3/2023	1,702,584,520,925	202,855,108,849	5,038,423,189	10,709,054,436	951,165,087	1,922,138,272,486					

As at 31 March 2023, the cost of the Company's assets includes VND 114,174,236,777 (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)

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>1,950,668,386</u>
As at 31/3/2023	<u>134,167,061,217</u>
ACCUMULATED AMORTISATION	
As at 01/01/2023	99,410,871,906
Charge for the period	<u>5,357,453,704</u>
As at 31/3/2023	<u>104,768,325,610</u>
NET BOOK VALUE	
As at 01/01/2023	<u>32,805,520,925</u>
As at 31/3/2023	<u>29,398,735,607</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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7. INVESTMENTS IN SUBSIDIARIES:

Details of the Company's subsidiaries as at 31 March 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 31 March 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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8. INVESTMENTS IN ASSOCIATES:

Details of the Company's associates as at 31 March 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	46.53%	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

	31/3/2023	31/12/2022
	VND	VND
FPT Education Company Limited	533,195,601,763	513,690,707,202
FPT Information System Corporation	24,798,943,848	38,792,356,686
Others	46,913,905,819	73,765,248,032
	604,908,451,430	626,248,311,920

10. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Items	31/12/2022	In the period		31/3/2023
		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	13,430,700,047	13,430,700,047	2,293,172
Personal income tax	1,551,794,056	10,103,170,763	9,682,710,331	1,972,254,488
Other taxes	1,142,990,484	222,902,557	1,358,268,608	7,624,433
Total	2,697,077,712	23,756,773,367	24,471,678,986	1,982,172,093

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11. SHORT-TERM ACCRUED EXPENSES

	<u>31/3/2023</u>	<u>31/12/2022</u>
	VND	VND
Interest payable	43,978,079,696	46,598,479,855
Construction cost of FPT Project	45,981,376,815	45,981,376,815
Other accruals	68,105,715,233	29,955,715,233
	<u>158,065,171,744</u>	<u>122,535,571,903</u>

12. OTHER CURRENT PAYABLES

	<u>31/3/2023</u>	<u>31/12/2022</u>
	VND	VND
Union fee	45,113,144,847	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	12,414,064,198	12,467,448,573
Inter-group payables	153,491,524,502	478,744,779,114
Other current payables	11,486,208,870	12,173,691,353
	<u>223,549,871,931</u>	<u>542,628,306,034</u>

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13. LOANS AND OBLIGATIONS UNDER FINANCE LEASE

Item	31/12/2022		In the period		31/3/2023	
	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	2,669,000,000,000	3,968,000,000,000	2,726,000,000,000	2,726,000,000,000
- FPT Information System Corporation	1,320,000,000,000	1,320,000,000,000	1,057,000,000,000	1,171,000,000,000	1,206,000,000,000	1,206,000,000,000
- FPT Education Company Limited	2,171,000,000,000	2,171,000,000,000	1,246,000,000,000	2,011,000,000,000	1,406,000,000,000	1,406,000,000,000
- FPT Software Company Limited	484,000,000,000	484,000,000,000	325,000,000,000	702,000,000,000	107,000,000,000	107,000,000,000
- FPT Digital Retail Joint Stock Company	40,000,000,000	40,000,000,000	-	40,000,000,000	-	-
- FPT Digital Company Limited	10,000,000,000	10,000,000,000	17,000,000,000	20,000,000,000	7,000,000,000	7,000,000,000
- FPT Smart Cloud Company Limited	-	-	24,000,000,000	24,000,000,000	-	-
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	3,768,205,700,000	5,067,205,700,000	3,825,205,700,000	3,825,205,700,000

(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.

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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	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							
Net profit for the period	-	-	-	-	-	2,173,643,629,107	2,173,643,629,107							
As at 31/3/2023	10,970,265,720,000	49,941,441,360	-	103,009,261	87,203,093,024	4,660,217,706,740	15,767,730,970,385							

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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Number of outstanding shares

	31/3/2023	31/12/2022
	Number of shares	Number of shares
Authorised share capital	1,097,026,572	1,097,026,572
Issued shares	1,097,026,572	1,097,026,572
Ordinary shares	1,097,026,572	1,097,026,572
Shares subject to restriction in ownership transfer	11,936,409	15,836,905
Treasury shares	-	-
Ordinary shares	-	-
Shares subject to restriction in ownership transfer	-	-
Outstanding shares in circulation	1,097,026,572	1,097,026,572
Ordinary shares	1,097,026,572	1,097,026,572
Shares subject to restriction in ownership transfer	11,936,409	15,836,905

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

	From 01/01/2023 to 31/3/2023	From 01/01/2022 to 31/3/2022
	VND	VND
Sales of goods and services	117,820,468,237	113,681,141,991
	117,820,468,237	113,681,141,991

16. COST OF SALES

	From 01/01/2023 to 31/3/2023	From 01/01/2022 to 31/3/2022
	VND	VND
Cost of goods and services rendered	8,042,162,311	8,043,500,988
	8,042,162,311	8,043,500,988

17. FINANCIAL INCOME

	From 01/01/2023 to 31/3/2023	From 01/01/2022 to 31/3/2022
	VND	VND
Bank and loan interest	136,476,850,163	98,279,349,146
Dividends and profits received	2,162,336,531,956	1,371,960,585,769
Others financial income	(177,452,701)	(133,023,126)
	2,298,635,929,418	1,470,106,911,789

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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18. FINANCIAL EXPENSES

	From 01/01/2023 to 31/3/2023	From 01/01/2022 to 31/3/2022
	VND	VND
Interest expense	74,739,024,554	56,374,841,913
Foreign exchange loss	(1,194,135,318)	(1,058,752,930)
	<u>73,544,889,236</u>	<u>55,316,088,983</u>

19. CORPORATE INCOME TAX

	Year to date	
	2023	2022
	VND	VND
Corporate income tax for the year	2,176,514,825,480	1,236,113,403,051
Profit before tax		
Adjustments for taxable income		
Dividends and profit received	(2,162,336,531,956)	(1,371,960,585,769)
Others adjustment	355,141,034	1,247,035,936
Assessable income	<u>14,533,434,558</u>	<u>(134,600,146,782)</u>
Loss carried forward	(14,533,434,558)	134,600,146,782
Taxable income	-	-
Normal tax rate	20%	20%
Corporate income tax	-	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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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>31/3/2023</u>	<u>31/12/2022</u>
	VND	VND
Balances of loans		
FPT Investment Company Limited	350,900,000,000	347,900,000,000
FPT Smart Cloud Company Limited	19,000,000,000	75,000,000,000
Balances of borrowings		
FPT Digital Retail Joint Stock Company	-	40,000,000,000
FPT Education Company Limited	1,406,000,000,000	2,171,000,000,000
FPT Information System Corporation	1,206,000,000,000	1,320,000,000,000
FPT Software Company Limited	107,000,000,000	484,000,000,000
FPT Digital Company Limited	7,000,000,000	10,000,000,000
Dividends receivable from subsidiaries		
FPT Software Company Limited	-	933,000,000,000
FPT Education Company Limited	-	100,000,000,000

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

	31/3/2023	31/12/2022
	VND	VND
Short-term trade receivables		
FPT Telecom Joint Stock Company	19,976,260,259	21,875,373,287
FPT Software Company Limited	24,930,188,114	24,956,248,454
FPT Information System Company Limited	7,809,304,446	7,261,766,468
Synnex FPT Joint Stock Company	153,648,919	1,709,106,610
FPT Education Company Limited	128,908,314	1,712,161,053
FPT Online Service Joint Stock Company	12,357,227	66,193,994
FPT Digital Retail Joint Stock Company	1,226,911,868	4,640,817,908
FPT Smart Cloud Company Limited	36,793,194	302,193,634
FPT Investment Company Limited	238,554,531	960,120
FPT Digital Company Limited	27,599,836	2,500,000
Other short-term receivables		
FPT Investment Company Limited	57,367,854,921	56,510,351,494
FPT Information System Company Limited	134,899,329,954	134,899,329,954
FPT Smart Cloud Company Limited	29,150,685	1,488,167,124
Other short-term payables through centre account		
FPT Education Company Limited	62,109,795	9,867,181,999
FPT Information System Corporation	112,985,595,253	379,038,254,459
FPT Software Company Limited	36,320,579,703	86,333,485,219
FPT Telecom Joint Stock Company	846,707,871	362,640,459
FPT Digital Retail Joint Stock Company	2,502,958,099	67,869,895
FPT Investment Company Limited	432,073,781	460,821,571
FPT Digital Company Limited	341,500,000	2,614,525,512
Short-term trade payables		
FPT Telecom Joint Stock Company	838,956,278	365,674,125
FPT Education Company Limited	533,195,601,763	513,690,707,202
FPT Information System Corporation	24,798,943,848	38,792,356,686
FPT Online Service Joint Stock Company	1,270,907,000	1,166,670,000
FPT Digital Retail Joint Stock Company	114,720,000	113,904,364
FPT Software Company Limited	2,547,876,373	12,505,334,156
FPT Investment Company Limited	1,595,000,000	1,595,000,000
Synnex FPT Joint Stock Company	175,417,000	-
FPT Smart Cloud Company Limited	2,121,614,869	1,048,526,173

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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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	34,485,991,651	30,144,094,532
FPT Digital Retail Joint Stock Company	1,126,911,868	1,075,781,405
FPT Software Company Limited	52,488,212,916	38,736,908,593
Synnex FPT Joint Stock Company	51,572,785	32,306,223
FPT Information System Corporation	11,959,972,072	10,554,055,954
FPT Online Service Joint Stock Company	2,221,657,665	874,194,048
FPT Investment Company Limited	1,118,717,324	783,622,412
FPT Education Company Limited	4,244,646,966	2,956,922,525
FPT Smart Cloud Company Limited	3,388,416,473	1,978,795,855
FPT Digital Company Limited	519,869,424	498,944,836
Purchases of goods and services		
FPT Telecom Joint Stock Company	2,118,768,079	1,202,692,371
FPT Digital Retail Joint Stock Company	488,936,825	11,924,646,223
Synnex FPT Joint Stock Company	628,910,368	416,052,026
FPT Software Company Limited	5,292,760,383	12,929,774,564
FPT Information System Corporation	40,558,731,060	34,828,547,626
FPT Smart Cloud Company Limited	3,947,413,421	502,254,700
FPT Education Company Limited	35,980,994,107	54,258,010,073
FPT Online Service Joint Stock Company	3,264,650,000	693,825,637
FPT Digital Company Limited	132,657,534	307,539,725
Dividends/Profits transferred from subsidiaries		
FPT Software Company Limited	1,000,000,000,000	700,000,000,000
FPT Information System Corporation	-	240,000,000,000
FPT Education Company Limited	1,012,429,073,956	431,960,585,769
FPT Telecom Joint Stock Company	149,907,458,000	-

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 separate financial statements for the period from 01 January 2022 to 31 March 2022.


Hoang Ngoc Bich
Preparer


Hoang Huu Chien
Chief Accountant


Nguyen The Phuong
Deputy General Director
18th April 2023

