

CÔNG TY CỔ PHẦN FPT  
FPT CORPORATION

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

Số: 21/FPT-FMC

No.: .../FPT-FMC

Hà Nội, ngày 14 tháng 08 năm 2023

Hanoi, August 14<sup>th</sup> 2023

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ**  
**PERIODIC INFORMATION DISCLOSURE**

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

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

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

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

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

Fax: 024. 3768 7410

- E-mail: [ir@fpt.com](mailto:ir@fpt.com)

website: <https://fpt.com>

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

Báo cáo tài chính riêng giữa niên độ đã được soát xét và Báo cáo tài chính hợp nhất giữa niên độ đã được soát xét cho kỳ kế toán kết thúc ngày 30/06/2023 / *Reviewed Separate Interim Financial Statements and Reviewed Consolidated Interim Financial Statements for the six-month period ended 30<sup>th</sup> June 2023.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 14/08/2023 tại đường dẫn <https://fpt.com/vi/nha-dau-tu/thong-tin-cong-bo/> *This information was published on the company's website on 14/08/2023, as in the link <https://fpt.com/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 riêng giữa niên độ đã được soát xét và Báo cáo tài chính hợp nhất giữa niên độ đã được soát xét cho kỳ kế toán kết thúc ngày 30/06/2023 / *Reviewed Separate Interim Financial Statements and Reviewed Consolidated Interim Financial Statements for the six-month period ended 30th June 2023.*

**Đại diện tổ chức**  
**Organization representative**

Người được UQ CBTT  
*Person authorized to disclose information*



Mai Thị Lan Anh



**FPT CORPORATION**

**INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**



**FPT CORPORATION**

**INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

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## FPT CORPORATION

### CORPORATE INFORMATION

#### Enterprise Registration Certificate

No. 0103001041 dated 13 May 2002

The Enterprise Registration Certificate was initially issued by the Department of Planning and Investment of Hanoi City on 13 May 2002. The latest amendment (56<sup>th</sup>) to the Enterprise Registration Certificate was issued on 7 August 2023.

#### Board of Directors

Mr. Truong Gia Binh	Chairman
Mr. Bui Quang Ngoc	Vice Chairman
Mr. Do Cao Bao	Member
Mr. Jean Charles Belliol	Member
Ms. Tran Thi Hong Linh	Member
Mr. Hiroshi Yokotsaka	Member
Mr. Hampapur Rangadore Binod	Member

#### Board of Management

Mr. Nguyen Van Khoa	General Director
Mr. Nguyen The Phuong	Deputy General Director
Mr. Hoang Viet Anh	Deputy General Director

#### Board of Supervision

Mr. Nguyen Viet Thang	Chief Supervisor
Mr. Nguyen Khai Hoan	Member
Ms. Duong Thuy Duong	Member

#### Legal Representatives

Mr. Truong Gia Binh	Chairman
Mr. Nguyen Van Khoa	General Director

#### Registered Office

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

#### Auditor

PwC (Vietnam) Limited

## **FPT CORPORATION**

### **STATEMENT OF THE BOARD OF MANAGEMENT**

#### **RESPONSIBILITY OF THE BOARD OF MANAGEMENT OF THE COMPANY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS**

The Board of Management of FPT Corporation ("the Company") is responsible for preparing the interim separate financial statements which give a true and fair view of the separate financial position of the Company as at 30 June 2023, and of the separate results of its operations and its separate cash flows for the six-month period then ended. In preparing these interim separate financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the interim separate financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

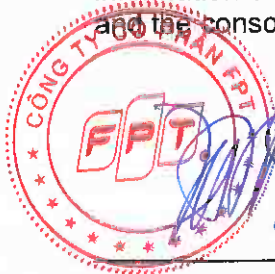
The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and enable the interim separate financial statements to be prepared which comply with the basis of accounting set out in Note 2 to the interim separate financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud or errors.

The Legal Representatives of the Company authorised the Deputy General Director to approve and sign the interim separate financial statements of the Company for the six-month period ended 30 June 2023 pursuant to the Authorisation Letter No. 77/2023/QĐ-FPT-TGD dated 29 March 2023.

#### **APPROVAL OF THE INTERIM SEPARATE FINANCIAL STATEMENTS**

I hereby, approve the accompanying interim separate financial statements as set out on pages 5 to 41 which give a true and fair view of the separate financial position of the Company as at 30 June 2023, and of the separate results of its operations and its separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of the interim separate financial statements.

Users of these interim separate financial statements of the Company should read them together with the interim consolidated financial statements of the Company and its subsidiaries (together, "the Group") for the six-month period ended 30 June 2023 in order to obtain full information of the consolidated financial position and the consolidated results of the operations and the consolidated cash flows of the Group.



Nguyen The Phuong  
Deputy General Director  
Authorised Signatory

Ha Noi, S.R. Vietnam  
11 August 2023



## **REPORT ON THE REVIEW OF INTERIM SEPARATE FINANCIAL INFORMATION TO THE SHAREHOLDERS OF FPT CORPORATION**

We have reviewed the accompanying interim separate financial statements of FPT Corporation (“the Company”) which were prepared on 30 June 2023 and approved by the Deputy General Director of the Company (pursuant to the authorisation by the Legal Representatives of the Company) on 11 August 2023. The interim separate financial statements comprise the interim separate balance sheet as at 30 June 2023, the interim separate income statement and the interim separate cash flow statement for the six-month period then ended, and explanatory notes to the interim separate financial statements including significant accounting policies, as set out on pages 5 to 41.

### **The Board of Management’s Responsibility**

The Board of Management of the Company is responsible for the preparation and the true and fair presentation of these interim separate financial statements of the Company in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of interim separate financial statements, and for such internal control which the Board of Management determines is necessary to enable the preparation and presentation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor’s Responsibility**

Our responsibility is to express a conclusion on the interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



### **Auditor's Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present fairly, in all material respects, the separate financial position of the Company as at 30 June 2023, its separate financial performance and its separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of interim separate financial statements.

### **Other Matter**

The report on the review of interim separate financial statements is prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

**For and on behalf of PwC (Vietnam) Limited**



\_\_\_\_\_  
Mai Viet Hung Tran  
Audit Practising Licence No. 0048-2023-006-1  
Authorised Signatory

Report reference number: HAN **3502**  
Hanoi, **11** August 2023



## INTERIM SEPARATE BALANCE SHEET

Code	ASSETS	Note	As at	
			30.6.2023 VND	31.12.2022 VND
<b>100</b>	<b>CURRENT ASSETS</b>		<b>10,385,019,512,198</b>	<b>8,877,822,091,860</b>
<b>110</b>	<b>Cash and cash equivalents</b>	3	<b>2,006,026,053,929</b>	<b>1,602,587,113,047</b>
111	Cash		62,026,053,929	374,987,113,047
112	Cash equivalents		1,944,000,000,000	1,227,600,000,000
<b>120</b>	<b>Short-term financial investment</b>		<b>6,998,300,000,000</b>	<b>5,313,061,859,331</b>
123	Investments held to maturity	4(a)	6,998,300,000,000	5,313,061,859,331
<b>130</b>	<b>Short-term receivables</b>		<b>1,298,202,446,904</b>	<b>1,879,162,382,953</b>
131	Short-term trade accounts receivable	5	119,489,126,894	123,029,215,178
132	Short-term prepayments to suppliers		40,737,504,483	1,954,028,351
135	Short-term lendings	6	148,400,000,000	422,900,000,000
136	Other short-term receivables	7	990,945,663,360	1,339,448,688,379
137	Provision for doubtful debts – short-term		(1,369,847,833)	(8,169,548,955)
<b>140</b>	<b>Inventories</b>		<b>634,068,253</b>	<b>355,438,253</b>
141	Inventories		634,068,253	355,438,253
<b>150</b>	<b>Other current assets</b>		<b>81,856,943,112</b>	<b>82,655,298,276</b>
151	Short-term prepaid expenses		4,398,175,728	2,355,887,790
152	Value added tax (“VAT”) to be reclaimed		73,401,904,075	76,242,547,177
153	Tax and other receivables from the State	11(a)	4,056,863,309	4,056,863,309
<b>200</b>	<b>LONG-TERM ASSETS</b>		<b>13,723,011,153,732</b>	<b>11,586,716,188,494</b>
<b>210</b>	<b>Long-term receivable</b>		<b>1,579,629,480</b>	-
216	Other long-term receivables		1,579,629,480	-
<b>220</b>	<b>Fixed assets</b>		<b>1,928,506,243,443</b>	<b>1,980,893,006,685</b>
221	Tangible fixed assets	8(a)	1,894,285,107,257	1,948,087,485,760
222	Historical cost		2,255,656,592,006	2,253,214,928,543
223	Accumulated depreciation		(361,371,484,749)	(305,127,442,783)
227	Intangible fixed assets	8(b)	34,221,136,186	32,805,520,925
228	Historical cost		144,623,958,140	132,216,392,831
229	Accumulated amortisation		(110,402,821,954)	(99,410,871,906)
<b>240</b>	<b>Long-term asset in progress</b>		<b>220,388,627,445</b>	<b>116,690,829,404</b>
242	Construction in progress	9	220,388,627,445	116,690,829,404
<b>250</b>	<b>Long-term investments</b>		<b>11,532,613,409,012</b>	<b>9,432,613,409,012</b>
251	Investments in subsidiaries	4(b)	11,039,613,409,012	8,939,613,409,012
252	Investments in associates	4(b)	492,500,000,000	492,500,000,000
253	Equity investments in other entities	4(b)	500,000,000	500,000,000
<b>260</b>	<b>Other long-term assets</b>		<b>39,923,244,352</b>	<b>56,518,943,393</b>
261	Long-term prepaid expenses		20,183,052,573	24,007,939,167
262	Deferred income tax assets		19,740,191,779	32,511,004,226
<b>270</b>	<b>TOTAL ASSETS</b>		<b>24,108,030,665,930</b>	<b>20,464,538,280,354</b>


The notes on pages 10 to 41 are an integral part of these interim separate financial statements.

INTERIM SEPARATE BALANCE SHEET  
(CONTINUED)

Code	RESOURCES	Note	As at	
			30.6.2023 VND	31.12.2022 VND
<b>300</b>	<b>LIABILITIES</b>		<b>7,082,086,146,233</b>	<b>6,870,450,939,076</b>
<b>310</b>	<b>Short-term liabilities</b>		<b>6,852,295,303,661</b>	<b>5,538,104,171,392</b>
311	Short-term trade accounts payable	10	699,205,472,225	626,248,311,920
312	Short-term advances from customers		7,476,087,961	7,476,087,961
313	Tax and other payables to the State	11(b)	6,614,059,158	2,697,077,712
314	Payables to employees		37,648,439	26,896,324,811
315	Short-term accrued expenses	12	216,882,451,502	122,535,571,903
318	Short-term unearned revenue	15(a)	6,629,469,139	6,629,469,139
319	Other short-term payables	13	134,317,353,436	542,628,306,034
320	Short-term borrowings	14(a)	5,624,705,700,000	4,025,000,000,000
321	Provision for short-term liabilities		-	19,400,000,000
322	Bonus and welfare fund		156,427,061,801	158,593,021,912
<b>330</b>	<b>Long-term liabilities</b>		<b>229,790,842,572</b>	<b>1,332,346,767,684</b>
336	Long-term unearned revenue	15(b)	229,790,842,572	233,105,577,144
338	Long-term borrowings	14(b)	-	1,099,205,700,000
341	Deferred income tax liabilities		-	35,490,540
<b>400</b>	<b>OWNERS' EQUITY</b>		<b>17,025,944,519,697</b>	<b>13,594,087,341,278</b>
<b>410</b>	<b>Capital and reserves</b>		<b>17,025,944,519,697</b>	<b>13,594,087,341,278</b>
411	Owners' capital	16,17	11,043,316,220,000	10,970,265,720,000
411a	- Ordinary shares with voting rights		11,043,316,220,000	10,970,265,720,000
412	Share premium	17	49,941,441,360	49,941,441,360
415	Treasury shares	17	-	-
418	Investment and development fund	17	103,009,261	103,009,261
420	Other reserves	17	87,203,093,024	87,203,093,024
421	Undistributed earnings	17	5,845,380,756,052	2,486,574,077,633
421a	- Undistributed post-tax profits of previous years		2,486,574,077,633	447,315,612,816
421b	- Undistributed post-tax profit of current period/year		3,358,806,678,419	2,039,258,464,817
<b>440</b>	<b>TOTAL RESOURCES</b>		<b>24,108,030,665,930</b>	<b>20,464,538,280,354</b>

  
Hoang Ngoc Bich  
Preparer

  
Hoang Huu Chien  
Chief Accountant

  
Nguyen The Phuong  
Deputy General Director  
Authorised Signatory  
11 August 2023

## INTERIM SEPARATE INCOME STATEMENT

Code	Note	For the six-month period ended 30 June	
		2023 VND	2022 VND
01	Revenue from rendering of services	259,842,720,032	225,252,441,574
02	Less deductions	-	-
10	Net revenue from rendering of services (10 = 01 - 02)	18 259,842,720,032	225,252,441,574
11	Cost of services rendered	19 20,684,472,851	19,332,238,821
20	Gross profit from rendering of services (20 = 10 - 11)	239,158,247,181	205,920,202,753
21	Financial income	20 3,622,150,139,382	2,484,034,620,633
22	Financial expenses	21 161,777,906,759	116,545,319,022
23	- Including: Interest expense	161,773,212,474	117,597,344,380
25	Selling expenses	780,382,488	684,359,089
26	General and administration expenses	22 327,208,896,990	405,241,800,604
30	Net operating profit (30 = 20 + 21 - 22 - 25 - 26)	3,371,541,200,326	2,167,483,344,671
31	Other income	12,800,000	554,527,139
32	Other expenses	12,000,000	26,663,281
40	Net other income (40 = 31 - 32)	800,000	527,863,858
50	Accounting profit before tax (50 = 30 + 40)	3,371,542,000,326	2,168,011,208,529
51	Corporate income tax ("CIT") - current	23 -	-
52	CIT - deferred	23 12,735,321,907	(21,240,680,683)
60	Profit after tax (60 = 50 - 51 - 52)	3,358,806,678,419	2,189,251,889,212

Hoang Ngoc Bich  
Preparer

Hoang Huu Chien  
Chief Accountant

Nguyen The Phuong  
Deputy General Director  
Authorised Signatory  
11 August 2023

**INTERIM SEPARATE CASH FLOW STATEMENT**  
**(Indirect method)**

Code	Note	For the six-month period ended 30 June	
		2023 VND	2022 VND
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
01	<b>Accounting profit before tax</b>	<b>3,371,542,000,326</b>	<b>2,168,011,208,529</b>
	Adjustments for:		
02	Depreciation and amortisation	67,284,438,970	64,855,775,944
03	Reversal of provisions	(26,199,701,122)	(18,000,000,000)
04	Foreign exchange losses/(gains) arising from translating monetary items denominated in foreign currencies	4,329,713	(1,070,709,374)
05	Profits from investing activities	(3,622,162,274,816)	(2,484,102,583,859)
06	Interest expense	161,773,212,474	117,597,344,380
08	<b>Operating loss before changes in working capital</b>	<b>(47,757,994,455)</b>	<b>(152,708,964,380)</b>
09	(Increase)/decrease in receivables	(34,162,983,755)	41,367,751,314
10	Increase in inventories	(278,630,000)	(130,744,000)
11	(Decrease)/increase in payables	(304,219,855,677)	282,439,951,720
12	Decrease/(increase) in prepaid expenses	1,782,598,656	(11,445,728,835)
14	Interest paid	(124,425,559,932)	(128,320,292,297)
17	Other payments on operating activities	(2,165,960,111)	(25,550,472,000)
20	<b>Net cash (outflows)/inflows from operating activities</b>	<b>(511,228,385,274)</b>	<b>5,651,501,522</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
21	Purchases of fixed assets and other long-term assets	(118,595,473,769)	(99,011,243,982)
22	Proceeds from disposals of fixed assets and long-term assets	12,500,000	80,258,108
23	Loans granted, and purchases of debt instruments of other entities	(7,199,800,000,000)	(6,620,799,000,000)
24	Collection of loans, proceeds from sales of debt instruments of other entities	5,789,061,859,331	7,185,725,000,000
25	Investments in other entities	(2,100,000,000,000)	(1,550,000,000,000)
27	Dividends and interest received	3,970,833,409,364	2,736,444,791,376
30	<b>Net cash inflows from investing activities</b>	<b>341,512,294,926</b>	<b>1,652,439,805,502</b>

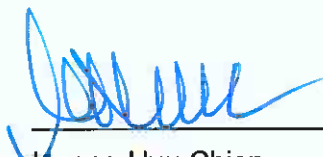
The notes on pages 10 to 41 are an integral part of these interim separate financial statements.

**INTERIM SEPARATE CASH FLOW STATEMENT (CONTINUED)**  
 (Indirect method)

Code	Note	For the six-month period ended 30 June	
		2023 VND	2022 VND
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
31	Proceeds from share issuance	73,050,500,000	67,266,410,000
33	Proceeds from borrowings	6,076,500,000,000	8,768,740,000,000
34	Repayments of borrowings	(5,576,000,000,000)	(9,484,740,000,000)
36	Dividends paid, profits distributed to owners	(395,833,325)	(913,354,362,375)
40	<b>Net cash inflows/(outflows) from financing activities</b>	<b>573,154,666,675</b>	<b>(1,562,087,952,375)</b>
50	<b>Net increase in cash and cash equivalents</b>	<b>403,438,576,327</b>	<b>96,003,354,649</b>
60	<b>Cash and cash equivalents at beginning of period</b>	<b>1,602,587,113,047</b>	<b>2,096,322,957,509</b>
61	Effect of foreign exchange differences	364,555	11,956,444
70	<b>Cash and cash equivalents at end of period</b>	<b>2,006,026,053,929</b>	<b>2,192,338,268,602</b>



 Hoang Ngoc Bich  
 Preparer



 Hoang Huu Chien  
 Chief Accountant

 Nguyen The Phuong  
 Deputy General Director  
 Authorised Signatory  
 11 August 2023

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023****1 GENERAL INFORMATION**

FPT Corporation ("the Company") was initially incorporated as a state-owned company in Vietnam and subsequently equitized in accordance with Decision No. 178/QĐ-TTg dated 28 February 2002 issued by the Prime Minister to become a joint stock company. The Company operates under the Enterprise Registration Certificate No. 0103001041 which was initially issued by the Department of Planning and Investment of Hanoi City on 13 May 2002. The latest amendment (56<sup>th</sup>) to the Enterprise Registration Certificate was issued on 7 August 2023.

Since 13 December 2006, the Company's shares have been listed on Ho Chi Minh City Stock Exchange with ticker symbol of "FPT".

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

The normal business cycle of the Company is within 12 months.

As at 30 June 2023, the Company had 496 employees (as at 31 December 2022: 226 employees).

As at 30 June 2023, the Company had 8 direct subsidiaries and 2 direct associates. Details are presented on the following pages.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**1 GENERAL INFORMATION (CONTINUED)**

**(i) Direct subsidiaries:**

Subsidiaries	Principal activities	Place of incorporation and operation	As at	
			30 June 2023 and 31 December 2022	
			% of ownership	% of voting rights
FPT Information System Corporation	Application software solutions, ERP services, information technology services, system integration	Keangnam Landmark 72, E6 Pham Hung, Me Tri, Tu Liem, Hanoi	100%	100%
FPT Software Company Limited	Software products and services	FPT Cau Giay Building, Duy Tan Street, Dich Vong Hau Ward, Cau Giay District, Hanoi City, Vietnam	100%	100%
FPT Telecom Joint Stock Company (*)	ADSL services, line leasing, pay-TV and other online services	FPT Cau Giay Building, No. 17 Duy Tan Street, Dich Vong Hau, Cau Giay District, Hanoi City	45.66%	45.66%
FPT Education Company Limited	Education and technology services	Education and Training Zone, Hoa Lac Hi-Tech Park, km 29, Thang Long Avenue, Thach Hoa Commune, Thach That District, Hanoi City, Vietnam	100%	100%
FPT Online Service Joint Stock Company	Online services	Lot L 29B-31B-33B, Tan Thuan Street, Tan Thuan Dong Ward, District 7, Ho Chi Minh City	49.52%	80.15%
FPT Investment Company Limited	Financial investment	No. 10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi City, Vietnam	100%	100%
FPT Smart Cloud Company Limited	Information technology	No. 10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi City, Vietnam	100%	100%
FPT Digital Company Limited	Digital transformation consulting	No. 10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi City, Vietnam	100%	100%

(\*) As at 30 June 2023 and 31 December 2022, the Company owned 45.66% of share capital and 45.66% of voting rights at FPT Telecom Joint Stock Company ("FTEL"). However, the Company has the right to cast a majority voting at the meetings of the Board of Directors or of equivalent management level of FTEL. Therefore, the Company has the power to govern the financial and operating policies of FTEL. As a result, the Company has control over FTEL and FTEL is a subsidiary of the Company.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**1 GENERAL INFORMATION (CONTINUED)**

**(ii) Direct associates:**

Associates	Principal activities	Place of incorporation and operation	As at 30 June 2023		As at 31 December 2022	
			% of ownership	% of voting rights	% of ownership	% of voting rights
Synnex FPT Joint Stock Company	Producing technological products and distributing IT devices and mobile phone; and manufacturing computers	No. 17, Duy Tan Street, Dich Vong Hau Ward, Cau Giay District, Hanoi	48%	48%	48%	48%
FPT Digital Retail Joint Stock Company	Retails of computers, peripheral devices, software and telecommunication equipment; telecom service agent	No. 261 – 263 Khanh Hoi, Ward 2, District 4, Ho Chi Minh City	46.54%	46.54%	46.53%	46.53%

**Disclosure of information comparability in the interim separate financial statements:**

The comparative figures presented on the interim separate balance sheet and the relevant notes are the figures of the audited separate financial statements for the year ended 31 December 2022. The comparative figures presented on the interim separate income statement, the interim separate cash flow statement and the relevant notes are the figures of the reviewed interim separate financial statements for the six-month period ended 30 June 2022.

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Basis of preparation of interim separate financial statements**

The interim separate financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of the interim separate financial statements. The interim separate financial statements have been prepared under the historical cost convention.

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

The interim separate financial statements in Vietnamese are the official interim separate financial statements of the Company. The interim separate financial statements in English have been translated from the Vietnamese version.



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.1 Basis of preparation of interim separate financial statements (continued)**

Separately, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries (together, "the Group") in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim consolidated financial statements. In the interim consolidated financial statements, subsidiaries undertakings, which are those companies over which the Group has the power to govern the financial and operating policies, have been fully consolidated.

Users of the interim separate financial statements of the Company should read them together with the interim consolidated financial statements of the Group for the six-month period ended 30 June 2023 in order to obtain full information of the consolidated financial position and the consolidated results of the operations and the consolidated cash flows of the Group.

**2.2 Fiscal year**

The Company's fiscal year is from 1 January to 31 December. The interim separate financial statements are prepared for the six-month period from 1 January to 30 June.

**2.3 Currency**

The interim separate financial statements are measured and presented in Vietnamese Dong ("VND") which is the Company's accounting currency.

**2.4 Exchange rates**

Transactions arising in foreign currencies are translated at exchange rates prevailing at the transaction dates. Foreign exchange differences arising from these transactions are recognised in the separate income statement.

Monetary assets and liabilities denominated in foreign currencies at the separate balance sheet date are translated at the transfer rates at the separate balance sheet date of the commercial banks in which the Company regularly transacts.

Borrowings denominated in foreign currencies which the Company hedges the exchange rate risk by using currency swap and forward transactions are translated at exchange rates nominated in contracts between the Company and the commercial banks.

Foreign exchange differences arising from these translations are recognised in the separate income statement.

**2.5 Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, cash at bank, cash in transit, and other short-term investments with an original maturity of three months or less.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.6 Receivables**

Receivables represent the book value of trade receivables from customers arising from rendering of services or non-trade receivables not arising from rendering of services.

Provision for doubtful debts is made for each outstanding amount based on overdue days in payment according to the initial payment commitment (exclusive of the payment rescheduling between parties) or based on the estimated loss that may arise. Bad debts are written off when identified as uncollectible.

Receivables are classified into short-term and long-term receivables on the separate balance sheet based on the remaining period from the separate balance sheet date to the maturity date.

**2.7 Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the first-in first-out method and includes all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the normal course of business, less the estimated costs of completion and selling expenses.

The Company applies the perpetual system for inventories.

Provision is made, where necessary, for obsolete, slow-moving and defective inventory items. The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of cost of goods sold in the period.

**2.8 Investments****(a) Investments held to maturity**

Investments held to maturity are investments which the Company has a positive intention and ability to hold until maturity.

Investments held to maturity include bank term deposits with an original term of more than three months and other investments held to maturity. Those investments are initially accounted for at cost. Subsequently, the Company reviews all outstanding investments to determine the amount of provision to recognise at the period end.

Provision for diminution in value of investments held to maturity is made when there is evidence that the investment is uncollectible in whole or in part. Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Investments held to maturity are classified into short-term and long-term investments held to maturity on the separate balance sheet based on the remaining period from the balance sheet date to the maturity date.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.8 Investments (continued)****(b) Investments in subsidiaries**

Subsidiaries are all entities whose the financial and operating policies the Company has the power to govern in order to gain future benefits from their activities generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Company controls another entity.

Investments in subsidiaries are initially recorded at cost of acquisition plus other expenditures directly attributable to the investments. Subsequently, the Company reviews all outstanding investments to determine the amount of provision to recognise at the period end.

**(c) Investment in associates**

Associates are investments that the Company has significant influence but not control over and the Company would generally have from 20% to less than 50% of the voting rights of the investee.

Investments in associates are initially recorded at cost of acquisition including purchase cost or capital contribution value plus other expenditures directly attributable to the investment. Subsequently, the Company reviews all outstanding investments to determine the amount of provision to recognise at the period end.

**(d) Investments in other entities**

Investments in other entities are investments in equity instruments of other entities without controlling rights or co-controlling rights, or without significant influence over the investee. These investments are accounted for initially at cost. Subsequently, the Company reviews all outstanding investments to determine the amount of provision to recognise at the period end.

**(e) Provision for investments in subsidiaries, associates and other entities**

Provision for investments in subsidiaries, associates and other entities is made when there is a diminution in value of the investments at the period end.

Provision for investments in subsidiaries and associates is calculated based on the loss of investees.

Provision for investments in other entities is calculated based on market value if market value can be determined reliably. If market value cannot be determined reliably, the provision is calculated similarly to provision for investments in subsidiaries and associates.

Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2.9 Lendings**

Lendings are granted for interest earning under agreements among parties but not being traded as securities.

Lendings are recognised at cost less any provision for doubtful lendings. Provision for doubtful lendings is made based on the current accounting regulations. Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Lendings are classified into short-term and long-term lendings on the separate balance sheet based on the remaining term as at the separate balance sheet date.

**2.10 Fixed assets**

*Tangible and intangible fixed assets*

Fixed assets are stated at historical cost less accumulated depreciation/amortisation. Historical cost includes expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure incurred subsequently which has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the income statement when incurred.

*Depreciation and amortisation*

Fixed assets are depreciated and amortised using the straight-line method so as to write off the depreciable amount of the fixed assets over their estimated useful lives. Depreciable amount equals to the historical cost of fixed assets recorded in the separate financial statements minus (-) the estimated disposal value of such assets. The estimated useful lives of each asset class are as follows:

Buildings and structures	5 – 30 years
Machinery and equipment	3 – 10 years
Motor vehicles	6 years
Office equipment	3 – 5 years
Software	3 – 5 years
Others	3 years

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.10 Fixed assets (continued)***Disposals*

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the separate income statement.

*Construction in progress*

Construction in progress represents the cost of assets in the course of installation or construction for production, rental or administrative purposes, or for purposes not yet determined, which are recorded at cost and are comprised of such necessary costs to construct, repair and maintain, upgrade, renew or equip the projects with technologies. Depreciation of these assets, on the same basis as other fixed assets, commences when the assets are ready for their intended use.

**2.11 Leased assets**

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the separate income statement on a straight-line basis over the term of the lease.

**2.12 Prepaid expenses**

Prepaid expenses include short-term and long-term prepayments on the balance sheet. Short-term prepaid expenses represent prepayments for services; or tools that do not meet the recognition criteria for fixed assets for a period not exceeding 12 months or a business cycle from the date of prepayment. Long-term prepaid expenses represent prepayments for services; or tools, which do not meet the recognition criteria for fixed assets for a period exceeding 12 months or more than one business cycle from the date of prepayment. Prepaid expenses are recorded at historical cost and allocated to the separate income statement using the straight-line method in accordance with the current accounting regulations.

**2.13 Payables**

Classifications of payables are based on their nature as follows:

- Trade accounts payable are trade payables arising from purchase of goods and services; and
- Other payables are non-trade payables, and payables not relating to purchases of goods and services.

Payables are classified into short-term and long-term payables on the separate balance sheet based on the remaining period from the separate balance sheet date to the maturity date.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.14 Borrowings**

Borrowings include borrowings from banks and related parties.

Borrowings are classified into short-term and long-term borrowings on the separate balance sheet based on their remaining terms from the separate balance sheet date to the maturity date.

Borrowing costs that are directly attributable to the construction or production of any qualifying assets are capitalised during the period of time that is required to complete and prepare the asset for its intended use. In respect of general-purpose borrowings, a portion of which is used for the purpose of construction or production of any qualifying assets, the Company determines the amount of borrowing costs eligible for capitalisation by applying a capitalisation rate to the weighted average expenditure on the assets. The capitalisation rate is the weighted average of the interest rates applicable to the Company's borrowings that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. Other borrowing costs are recognised in the separate income statement when incurred.

**2.15 Accrued expenses**

Accrued expenses include liabilities for goods and services received in the period but not yet paid for due to pending invoices or insufficient records and documents and are recorded as expenses in the accounting period.

**2.16 Provisions**

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Provisions are measured at the expenditure expected to be required to settle the obligation. If the time value of money is material, provisions will be measured at the present value using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a financial expense. Changes in the provision balance during the accounting period are recorded as an increase or decrease in operating expenses.

**2.17 Unearned revenue**

Unearned revenue mainly comprises the amounts that customers have paid in advance for one or many accounting periods for office lease. The Company records unearned revenue for the future obligations that the Company has to fulfil. Unearned revenue is recognised as revenue in the separate income statement during the period to the extent that recognition criteria have been met.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.18 Capital and reserves**

*Owners' capital* is recorded according to the actual amounts contributed and is recorded according to the par value of the shares.

*Share premium* is the difference between the par value and the issue price of shares and the difference between the repurchase price and re-issued price of treasury shares.

*Treasury shares* bought by the Company before the effective date of the Law on Securities (i.e., 1 January 2021) but not cancelled may be re-issued subsequently in accordance with the regulations on securities. Treasury shares bought after 1 January 2021 will be cancelled and adjusted to reduce the entity.

*Undistributed earnings* record the Company's results after CIT at the reporting date.

**2.19 Appropriation of profit**

The Company's dividends are recognised as a liability in the Company's financial statements on the last registration date for dividend payment to shareholders.

Net profit after CIT could be distributed to shareholders after approval at the Shareholders' General Meeting, and after appropriation to other funds in accordance with the Company's charter and Vietnamese regulations.

The Company's funds are as below:

**(a) Investment and development fund**

Investment and development fund is appropriated from profit after CIT of the Company and approved at the Shareholders' General Meeting. This fund is used for providing fund for development projects of the Company.

**(b) Other reserves**

Other reserves are appropriated from profit after CIT. The appropriation and use of other reserves belonging to the owners' equity follows the prevailing financial policies of the Company and are approved at the Shareholders' General Meeting.

**(c) Bonus and welfare fund**

Bonus and welfare fund is appropriated in accordance with the Company's policies and subject to shareholders' approval at the Shareholders' General Meeting. This fund is presented as a liability on the interim separate balance sheet. The fund is used for staff appraisal and improving the employees' welfare.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.20 Revenue recognition****(a) Revenue from rendering of services**

Revenue from rendering of services is recognised in the separate income statement when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided.

Revenue from rendering of services is only recognised when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

**(b) Interest income**

Interest income is recognised on the basis of the actual time and interest rates for each period when two (2) following conditions are satisfied:

- It is probable that economic benefits will be generated; and
- Income can be measured reliably.

**(c) Dividend/profit income**

Income from dividends/profits is recognised when the Company has established receiving rights from investees.

**2.21 Cost of services rendered**

Cost of services rendered is total cost of services rendered during the period and recorded on the basis of matching with revenue and on a prudence basis.

**2.22 Financial expenses**

Financial expenses are expenses incurred in the period for financial activities mainly including interest expense and losses from foreign exchange differences.

**2.23 Selling expenses**

Selling expenses represent expenses that are incurred in the process of providing services.

**2.24 General and administration expenses**

General and administration expenses represent expenses that are incurred for administrative purposes of the Company.



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.25 Current and deferred income tax**

Income taxes include all income tax which is based on taxable profits. Income tax expense comprises current income tax expense and deferred income tax expense.

Current income tax is the amount of income taxes payable or recoverable in respect of the current year taxable profits at the current year tax rates. Current and deferred tax should be recognised as an income or an expense and included in the profit or loss of the period, except to the extent that the income tax arises from a transaction or event which is recognised, in the same or a different period, directly in equity.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the separate financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of occurrence affects neither the accounting nor the taxable profit or loss. Deferred income tax is determined at the tax rates that are expected to apply to the financial year when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the separate balance sheet date.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

**2.26 Related parties**

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including the Board of Directors, the Board of Management and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering its relationships with each related party, the Company considers the substance of the relationships, not merely the legal form.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2.27 Critical accounting estimates**

The preparation of interim separate financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim separate financial statements requires the Board of 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 financial statements and the reported amounts of revenues and expenses during the accounting period.

The area involving significant estimates and assumptions in the interim separate financial statements includes:

- Estimated useful lives of fixed assets (Notes 2.10 and 8); and
- CIT (Notes 2.25 and 23).

Such estimates and assumptions are continually evaluated based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's interim separate financial statements and that are assessed by the Board of Management to be reasonable under the circumstances.

**3 CASH AND CASH EQUIVALENTS**

	<b>30.6.2023</b>	<b>31.12.2022</b>
	<b>VND</b>	<b>VND</b>
Cash on hand	23,700,619	1,314,509
Cash at banks	62,002,353,310	374,985,798,538
Cash equivalents (*)	1,944,000,000,000	1,227,600,000,000
	<u>2,006,026,053,929</u>	<u>1,602,587,113,047</u>

(\*) Cash equivalents represent bank deposits with the original maturity of less than 3 months. Interest rate is specified in each deposit.

**4 INVESTMENTS**

**(a) Investments held to maturity**

	<b>30.6.2023</b>		<b>31.12.2022</b>	
	<b>Cost VND</b>	<b>Book value VND</b>	<b>Cost VND</b>	<b>Book value VND</b>
Term deposits	<u>6,998,300,000,000</u>	<u>6,998,300,000,000</u>	<u>5,313,061,859,331</u>	<u>5,313,061,859,331</u>

Term deposits represent bank deposits with the original maturity of more than 3 months and the remaining maturity not exceeding 12 months. Interest rate is specified in each deposit.

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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**4 INVESTMENTS (CONTINUED)**

**(b) Long-term investments**

	30.6.2023		31.12.2022	
	Cost VND	Fair value VND	Cost VND	Provision VND
<b>Investments in subsidiaries</b>	<b>11,039,613,409,012</b>		<b>8,939,613,409,012</b>	
FPT Information System Corporation	1,100,000,000,000	(**)	1,100,000,000,000	(**)
FPT Investment Company Limited	1,000,000,000,000	(**)	1,000,000,000,000	(**)
FPT Education Company Limited	3,000,000,000,000	(**)	2,000,000,000,000	(**)
FPT Software Company Limited	5,012,073,500,000	(**)	4,012,073,500,000	(**)
FPT Telecom Joint Stock Company (*)	585,592,515,312	8,934,484,496,800	585,592,515,312	7,615,298,866,400
FPT Online Service Joint Stock Company (*)	81,947,393,700	370,472,367,000	81,947,393,700	472,429,175,000
FPT Smart Cloud Company Limited	200,000,000,000	(**)	100,000,000,000	(**)
FPT Digital Company Limited	60,000,000,000	(**)	60,000,000,000	(**)
<b>Investments in associates</b>	<b>492,500,000,000</b>		<b>492,500,000,000</b>	
Synnex FPT Joint Stock Company	398,500,000,000	(**)	398,500,000,000	(**)
FPT Digital Retail Joint Stock Company (*)	94,000,000,000	4,539,486,540,000	94,000,000,000	3,804,039,000,000
<b>Investment in other entities</b>	<b>500,000,000</b>		<b>500,000,000</b>	
Others	500,000,000	(**)	500,000,000	(**)

(\*) The fair value of the investments is determined on the basis of the closing prices on the stock exchange and the number of shares held by the Company at the end of the reporting period.

(\*\*) Because the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System currently do not provide detailed guidance on how to determine fair value using valuation techniques for financial investments without market prices, the Company has not determined the fair value of these investments to disclose in the interim separate financial statements. The fair value of these investments might differ from their book value.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**5 SHORT-TERM TRADE ACCOUNTS RECEIVABLE**

	<b>30.6.2023</b> <b>VND</b>	<b>31.12.2022</b> <b>VND</b>
Third parties	52,086,721,788	60,501,893,650
<i>In which:</i>		
- <i>Berjaya Gia Think Investment           Technology JSC</i>	49,364,871,650	59,731,879,913
- <i>Others</i>	2,721,850,138	770,013,737
Related parties (Note 25(b))	67,402,405,106	62,527,321,528
	<u>119,489,126,894</u>	<u>123,029,215,178</u>

**6 SHORT-TERM LENDINGS**

	<b>30.6.2023</b> <b>VND</b>	<b>31.12.2022</b> <b>VND</b>
Third parties	50,000,000,000	-
Related parties (Note 25(b))	98,400,000,000	422,900,000,000
	<u>148,400,000,000</u>	<u>422,900,000,000</u>

Short-term lendings are unsecured lendings to third parties and related parties with the maturity of less than 1 year from the drawdown dates and fixed interest rate for each drawdown.

**7 OTHER RECEIVABLES**

	<b>30.6.2023</b> <b>VND</b>	<b>31.12.2022</b> <b>VND</b>
Dividend receivables (Note 25(b))	617,643,958,000	1,033,000,000,000
Interest from deposits and lendings	168,121,728,423	101,449,320,971
Other receivables from related parties (Note 25(b))	187,817,998,751	192,897,848,572
Others	17,361,978,186	12,101,518,836
	<u>990,945,663,360</u>	<u>1,339,448,688,379</u>

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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**8 FIXED ASSETS**

**(a) Tangible fixed assets**

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

The historical cost of fully depreciated tangible fixed assets as at 30 June 2023 was VND 120,915,689,800 (as at 31 December 2022: VND 114,222,683,733).

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**8 FIXED ASSETS (CONTINUED)**

**(b) Intangible fixed assets**

	<b>Software VND</b>
<b>Historical cost</b>	
As at 1 January 2023	132,216,392,831
New purchases	2,586,565,309
Transfer from construction in progress	9,821,000,000
As at 30 June 2023	<u>144,623,958,140</u>
<b>Accumulated amortisation</b>	
As at 1 January 2023	(99,410,871,906)
Charge for the period	(10,991,950,048)
As at 30 June 2023	<u>(110,402,821,954)</u>
<b>Net book value</b>	
As at 1 January 2023	<u>32,805,520,925</u>
As at 30 June 2023	<u><u>34,221,136,186</u></u>

The historical cost of fully amortised intangible fixed assets as at 30 June 2023 was VND 78,686,633,673 (as at 31 December 2022: 76,700,211,892).

**9 CONSTRUCTION IN PROGRESS**

	<b>30.6.2023 VND</b>	<b>31.12.2022 VND</b>
Project of FPT University in Can Tho	218,955,471,620	105,774,733,437
Others	1,433,155,825	10,916,095,967
	<u>220,388,627,445</u>	<u>116,690,829,404</u>

**10 SHORT-TERM TRADE ACCOUNTS PAYABLE**

	<b>30.6.2023</b>		<b>31.12.2022</b>	
	<b>Value VND</b>	<b>Able-to-pay amount VND</b>	<b>Value VND</b>	<b>Able-to-pay amount VND</b>
Third parties (*)	42,531,631,683	42,531,631,683	56,970,139,214	56,970,139,214
Related parties (Note 25(b))	656,673,840,542	656,673,840,542	569,278,172,706	569,278,172,706
	<u>699,205,472,225</u>	<u>699,205,472,225</u>	<u>626,248,311,920</u>	<u>626,248,311,920</u>

(\*) As at 30 June 2023 and 31 December 2022, there were no third-party suppliers accounting for more than 10% of the total balance of short-term trade accounts payable.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**11 TAX AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE**

Movements in tax and other receivables from/payables to the State are as follows:

	As at 1.1.2023 VND	Addition during the period VND	Payment during the period VND	As at 30.6.2023 VND
<b>(a) Receivables</b>				
CIT	4,022,060,681	-	-	4,022,060,681
Other taxes	34,802,628	-	-	34,802,628
	<u>4,056,863,309</u>			<u>4,056,863,309</u>
<b>(b) Payables</b>				
VAT	2,293,172	24,330,491,077	(24,330,491,077)	2,293,172
Personal income tax	1,551,794,056	16,937,503,709	(16,243,370,107)	2,245,927,658
Other taxes	1,142,990,484	4,605,334,620	(1,382,486,776)	4,365,838,328
	<u>2,697,077,712</u>	<u>45,873,329,406</u>	<u>(41,956,347,960)</u>	<u>6,614,059,158</u>

**12 SHORT-TERM ACCRUED EXPENSES**

	30.6.2023 VND	31.12.2022 VND
Interest expense	83,946,132,397	46,598,479,855
Construction costs of FPT Tower Project	45,981,376,815	45,981,376,815
Others	86,954,942,290	29,955,715,233
	<u>216,882,451,502</u>	<u>122,535,571,903</u>

**13 OTHER SHORT-TERM PAYABLES**

	30.6.2023 VND	31.12.2022 VND
Deposits of related parties at FPT centrally managed account (Note 25(b)) (*)	48,916,165,253	478,744,779,114
Trade union fees	47,895,541,307	38,197,457,480
Dividend payables	12,071,615,248	12,467,448,573
Social, health and unemployment insurances	425,505,534	425,505,534
Others	25,008,526,094	12,793,115,333
	<u>134,317,353,436</u>	<u>542,628,306,034</u>

(\*) Deposits of related parties at FPT centrally managed account include the bank deposits of the Group's affiliates at the FPT centrally managed account. This account is managed by the Company in accordance with the agreements among the Company, the banks and the Group's affiliates.

FPT CORPORATION

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023

14 BORROWINGS

(a) Short-term

	As at 1.1.2023 VND	Current portion of long- term borrowings VND	Drawdown VND	Repayment VND	As at 30.6.2023 VND
Borrowings from related parties (i) (Note 25(b))	4,025,000,000,000	-	6,076,500,000,000	(5,576,000,000,000)	4,525,500,000,000
Borrowing from bank (ii)	-	1,099,205,700,000	-	-	1,099,205,700,000
	<u>4,025,000,000,000</u>	<u>1,099,205,700,000</u>	<u>6,076,500,000,000</u>	<u>(5,576,000,000,000)</u>	<u>5,624,705,700,000</u>

(i) Included short-term unsecured borrowings from related parties for the purpose of supplementing the Company's working capital. Interest rate is specified in each drawdown ranging from 0.5% p.a to 10.4% p.a (2022: from 1% p.a to 10.10% p.a).

(ii) Included a long-term unsecured borrowing in JPY from a commercial bank for the purpose of financing the purchase of fixed assets of the Company with the term of 3 years from each drawdown date and maturity date on 26 January 2024. The interest rate of the borrowing is floating interest rate (TIBOR) plus 1.3% p.a. The Company hedged the exchange rate risk by using currency swap transactions as follows:

	30.6.2023		31.12.2022	
Foreign currency	Total amount in foreign currency	Hedged amount in foreign currency	Total amount in foreign currency	Hedged amount in foreign currency
JPY	<u>5,150,000,000</u>	<u>5,150,000,000</u>	<u>5,150,000,000</u>	<u>5,150,000,000</u>



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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**14 BORROWINGS (CONTINUED)**

**(b) Long-term**

	As at 1.1.2023 VND	Current portion of long-term borrowings VND	Drawdown VND	Repayment VND	As at 30.6.2023 VND
Borrowing from bank	1,099,205,700,000	(1,099,205,700,000)	-	-	-

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**15 UNEARNED REVENUE**

	<b>30.6.2023</b> <b>VND</b>	<b>31.12.2022</b> <b>VND</b>
<b>(a) Short-term</b>		
Office rental	6,629,469,139	6,629,469,139
<b>(b) Long-term</b>		
Office rental	229,790,842,572	233,105,577,144

**16 OWNERS' CAPITAL**

**(a) Number of shares**

	<b>30.6.2023</b> <b>Ordinary</b> <b>shares</b>	<b>31.12.2022</b> <b>Ordinary</b> <b>shares</b>
Number of shares registered	1,104,331,622	1,097,026,572
Number of shares issued	1,104,331,622	1,097,026,572
<i>Ordinary shares</i>	1,104,331,622	1,097,026,572
- <i>In which: Shares subject to restriction in ownership transfer</i>	19,241,459	15,836,905
Number of shares repurchased	-	-
- <i>In which: Shares subject to restriction in ownership transfer</i>	-	-
Number of existing shares in circulation	1,104,331,622	1,097,026,572
<i>Ordinary shares</i>	1,104,331,622	1,097,026,572
- <i>In which: Shares subject to restriction in ownership transfer</i>	19,241,459	15,836,905

Each share presents one vote at shareholders' meetings of the Company. The shareholders are entitled to receive dividends as declared from time to time. All ordinary shares are equal with regard to the Company's residual assets. In respect of shares bought back by the Company, all rights and benefits associated with the shares are suspended until those shares are re-issued.

Shares subject to restriction in ownership transfer, which are mainly shares issued for employees with outstanding performance and executive management, are subject to restrictions that the share owners are not allowed to sell their shares within a specified timeline from the date of issuance.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**16 OWNERS' CAPITAL (CONTINUED)**

**(b) Movement of share capital**

	Number of shares	Ordinary shares VND	Treasury shares VND	Total VND
As at 1 January 2022	907,469,273	9,075,516,490,000	(823,760,000)	9,074,692,730,000
Shares issued	6,726,641	66,442,650,000	823,760,000	67,266,410,000
Share dividends declared	182,830,658	1,828,306,580,000	-	1,828,306,580,000
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 December 2022	1,097,026,572	10,970,265,720,000	-	10,970,265,720,000
Shares issued	7,305,050	73,050,500,000	-	73,050,500,000
	<hr/>	<hr/>	<hr/>	<hr/>
As at 30 June 2023	<u>1,104,331,622</u>	<u>11,043,316,220,000</u>	<u>-</u>	<u>11,043,316,220,000</u>

Par value per share: VND 10,000.

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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**17 MOVEMENTS IN OWNERS' EQUITY**

	Owners' capital VND	Share premium VND	Treasury shares VND	Investment and development fund VND	Other reserves VND	Undistributed earnings VND	Total VND
As at 1 January 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
Share 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 31 December 2022	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
Share issued (*)	73,050,500,000	-	-	-	-	-	73,050,500,000
Net profit for the period	-	-	-	-	-	3,358,806,678,419	3,358,806,678,419
As at 30 June 2023	11,043,316,220,000	49,941,441,360	-	103,009,261	87,203,093,024	5,845,380,756,052	17,025,944,519,697

(\*) Pursuant to the Resolution No. 02.03-2023/NQ-HQTFPT dated 15 March 2023 of the Board of Directors, the Company issued shares under the "Share issuance program for employees with outstanding performance in 2022" and "Share issuance program for executive management in 2023". Accordingly, the Company issued a total of 7,305,050 new shares at par value of 10,000 VND per share.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**18 NET REVENUE FROM RENDERING OF SERVICES**

	For the six-month period ended 30 June	
	2023	2022
	VND	VND
Revenue from rendering of services	259,842,720,032	225,252,441,574
Deductions	-	-
Net revenue from rendering of services	<u>259,842,720,032</u>	<u>225,252,441,574</u>

**19 COST OF SERVICES RENDERED**

	For the six-month period ended 30 June	
	2023	2022
	VND	VND
Cost of services rendered	<u>20,684,472,851</u>	<u>19,332,238,821</u>

**20 FINANCIAL INCOME**

	For the six-month period ended 30 June	
	2023	2022
	VND	VND
Dividends and profit distribution	3,311,346,487,456	2,276,483,125,276
Interest income from deposits and lendings	310,803,287,360	207,539,200,475
Foreign exchange gains	364,566	12,294,882
	<u>3,622,150,139,382</u>	<u>2,484,034,620,633</u>

**21 FINANCIAL EXPENSES**

	For the six-month period ended 30 June	
	2023	2022
	VND	VND
Interest expense	161,773,212,474	117,597,344,380
Others	4,694,285	(1,052,025,358)
	<u>161,777,906,759</u>	<u>116,545,319,022</u>

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**22 GENERAL AND ADMINISTRATION EXPENSES**

	<b>For the six-month period ended 30 June</b>	
	<b>2023</b>	<b>2022</b>
	<b>VND</b>	<b>VND</b>
Staff costs	138,977,112,550	80,877,214,601
Depreciation and amortisation	67,284,438,970	64,855,775,944
External services	63,200,414,936	150,911,050,015
Others	57,746,930,534	108,597,760,044
	<u>327,208,896,990</u>	<u>405,241,800,604</u>

**23 CORPORATE INCOME TAX ("CIT")**

The CIT arise using the applicable tax rate of 20% as follows:

	<b>For the six-month period ended 30 June</b>	
	<b>2023</b>	<b>2022</b>
	<b>VND</b>	<b>VND</b>
Accounting profit before tax	3,371,542,000,326	2,168,011,208,529
Adjustments:		
Income not subject to tax	(3,311,346,487,456)	(2,276,483,125,276)
Expenses not deductible for tax purposes	3,481,096,665	2,268,513,332
Accounting profit/(loss) before tax after adjustments	<u>63,676,609,535</u>	<u>(106,203,403,415)</u>
Charge/(credited) to the income statement:		
CIT – current	-	-
CIT – deferred (*)	12,735,321,907	(21,240,680,683)
CIT charge/(credited) (**)	<u>12,735,321,907</u>	<u>(21,240,680,683)</u>

(\*) CIT – deferred of the Company regards the changes in temporary differences and tax loss carried forward during the period/year. The Board of Management of the Company assessed that the Company will certainly have sufficient future taxable income to utilise the temporary differences and tax losses.

(\*\*) The CIT charge/(credited) for the period is based on estimated taxable profit and is subject to review and possible adjustments by the tax authorities.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**24 COSTS OF OPERATION BY FACTOR**

	For the six-month period ended 30 June	
	2023 VND	2022 VND
Staff costs	138,977,112,550	80,877,214,601
External services	83,884,887,787	169,963,254,979
Depreciation and amortisation	67,284,438,970	64,855,775,944
Others	58,527,313,022	109,562,152,990
	348,673,752,329	425,258,398,514

**25 RELATED PARTY DISCLOSURES**

Details of the key related parties and relationship are given as below:

Company (*)	Relationship
FPT Information System Corporation	Subsidiary
FPT Investment Company Limited	Subsidiary
FPT Education Company Limited	Subsidiary
FPT Software Company Limited	Subsidiary
FPT Telecom Joint Stock Company	Subsidiary
FPT Online Service Joint Stock Company	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
Board of Directors, Board of Management, Board of Supervision and other key management	Key management

(\*) Figures of related parties presented in this note include the figures of these companies and their direct subsidiaries (if any).

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**25 RELATED PARTY DISCLOSURES (CONTINUED)**

**(a) Related party transactions**

The primary transactions with related parties incurred in the period are:

		<b>For the six-month period ended 30 June</b>	
		<b>2023 VND</b>	<b>2022 VND</b>
<b>i)</b>	<b><i>Rendering of services</i></b>		
	FPT Software Company Limited	113,627,973,521	81,469,541,886
	FPT Telecom Joint Stock Company	64,378,681,815	62,358,691,808
	FPT Information System Company Limited	25,884,050,647	21,673,505,527
	FPT Education Company Limited	9,499,820,549	7,363,422,387
	FPT Smart Cloud Company Limited	4,900,289,602	3,710,474,716
	FPT Digital Retail Joint Stock Company	3,225,064,794	2,354,017,885
	FPT Online Service Joint Stock Company	4,518,224,554	1,870,292,058
	FPT Digital Company Limited	1,058,595,512	1,105,541,063
	FPT Investment Company Limited	510,772,561	393,294,307
	Synnex FPT Joint Stock Company	450,586,254	203,458,802
		<u>228,054,059,809</u>	<u>182,502,240,439</u>
<b>ii)</b>	<b><i>Purchases of goods and services</i></b>		
	FPT Information System Company Limited	30,881,726,972	28,736,705,021
	FPT Smart Cloud Company Limited	8,458,547,924	1,237,657,174
	FPT Online Service Joint Stock Company	4,407,650,000	1,552,695,500
	FPT Software Company Limited	4,169,137,518	20,947,658,694
	FPT Telecom Joint Stock Company	2,851,280,367	1,512,683,141
	FPT Education Company Limited	1,608,090,000	74,766,410,000
	Synnex FPT Joint Stock Company	1,063,742,416	1,340,194,281
	FPT Digital Retail Joint Stock Company	609,560,098	1,138,879,749
		<u>54,049,735,295</u>	<u>131,232,883,560</u>
<b>iii)</b>	<b><i>Capital contribution</i></b>		
	FPT Software Company Limited	1,000,000,000,000	700,000,000,000
	FPT Education Company Limited	1,000,000,000,000	600,000,000,000
	FPT Smart Cloud Company Limited	100,000,000,000	-
	FPT Information System Company Limited	-	250,000,000,000
		<u>2,100,000,000,000</u>	<u>1,550,000,000,000</u>



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**25 RELATED PARTY DISCLOSURES (CONTINUED)**

**(a) Related party transactions (continued)**

	For the six-month period ended 30 June	
	2023	2022
	VND	VND
<b>iv) Dividends received</b>		
FPT Software Company Limited	1,400,000,000,000	1,000,000,000,000
FPT Education Company Limited	1,212,429,073,956	431,960,585,769
FPT Telecom Joint Stock Company	449,722,374,000	149,907,458,000
Synnex FPT Joint Stock Company	199,656,089,500	401,080,561,507
FPT Digital Retail Joint Stock Company	27,565,500,000	18,377,000,000
FPT Online Service Joint Stock Company	21,973,450,000	35,157,520,000
FPT Information System Company Limited	-	240,000,000,000
	<u>3,311,346,487,456</u>	<u>2,276,483,125,276</u>
<b>v) Lendings granted</b>		
FPT Smart Cloud Company Limited	56,000,000,000	55,000,000,000
FPT Investment Company Limited	5,000,000,000	82,000,000,000
FPT Digital Company Limited	3,500,000,000	-
	<u>64,500,000,000</u>	<u>137,000,000,000</u>
<b>vi) Collections of lendings</b>		
FPT Investment Company Limited	258,000,000,000	-
FPT Smart Cloud Company Limited	131,000,000,000	15,000,000,000
FPT Information System Company Limited	-	171,825,000,000
	<u>389,000,000,000</u>	<u>186,825,000,000</u>
<b>vii) Lending's interest income</b>		
FPT Smart Cloud Company Limited	1,246,389,039	666,273,972
FPT Investment Company Limited	1,303,714,563	1,355,117,318
FPT Digital Company Limited	7,671,233	-
FPT Information System Company Limited	-	312,817,124
	<u>2,557,774,835</u>	<u>2,334,208,414</u>

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**25 RELATED PARTY DISCLOSURES (CONTINUED)**

**(a) Related party transactions (continued)**

	For the six-month period ended 30 June	
	2023 VND	2022 VND
<b>viii) Drawdowns of borrowings (Note 14)</b>		
FPT Education Company Limited	2,571,000,000,000	1,812,000,000,000
FPT Information System Company Limited	1,812,000,000,000	1,420,000,000,000
FPT Software Company Limited	1,543,500,000,000	1,765,740,000,000
FPT Smart Cloud Company Limited	73,000,000,000	-
FPT Digital Retail Joint Stock Company	30,000,000,000	3,680,000,000,000
FPT Online Service Joint Stock Company	30,000,000,000	91,000,000,000
FPT Digital Company Limited	17,000,000,000	-
	<u>6,076,500,000,000</u>	<u>8,768,740,000,000</u>
<b>ix) Repayments of borrowings (Note 14)</b>		
FPT Education Company Limited	2,856,000,000,000	1,426,000,000,000
FPT Information System Company Limited	1,576,000,000,000	2,370,000,000,000
FPT Software Company Limited	974,000,000,000	1,308,740,000,000
FPT Smart Cloud Company Limited	73,000,000,000	-
FPT Digital Retail Joint Stock Company	70,000,000,000	4,310,000,000,000
FPT Digital Company Limited	27,000,000,000	16,000,000,000
FPT Online Service Joint Stock Company	-	54,000,000,000
	<u>5,576,000,000,000</u>	<u>9,484,740,000,000</u>
<b>x) Interest expense</b>		
FPT Education Company Limited	75,224,178,084	23,942,394,523
FPT Information System Company Limited	57,308,175,346	40,228,630,135
FPT Software Company Limited	6,079,068,494	3,594,236,386
FPT Online Service Joint Stock Company	294,123,288	775,561,644
FPT Digital Retail Joint Stock Company	188,493,146	25,853,931,507
FPT Digital Company Limited	134,958,904	591,758,902
FPT Smart Cloud Company Limited	29,712,328	-
FPT Telecom Joint Stock Company	2,468,996	1,043,968
	<u>139,261,178,586</u>	<u>94,987,557,065</u>
<b>xi) Remuneration of the Board of Directors, the Board of Supervision and salary of General Director and other key management</b>		
Remuneration, gross salaries and other benefits	10,089,000,000	8,937,750,000

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**25 RELATED PARTY DISCLOSURES (CONTINUED)**

**(b) Period/year end balances with related parties**

	<b>30.6.2023</b>	<b>31.12.2022</b>
	<b>VND</b>	<b>VND</b>
<b>i) Short-term trade accounts receivable (Note 5)</b>		
FPT Software Company Limited	30,810,393,115	24,956,248,454
FPT Telecom Joint Stock Company	23,182,095,862	21,875,373,287
FPT Information System Corporation	10,736,437,563	7,261,766,468
FPT Digital Retail Joint Stock Company	1,759,942,693	4,640,817,908
FPT Education Company Limited	344,126,060	1,712,161,053
FPT Smart Cloud Company Limited	306,547,855	302,193,634
Synnex FPT Joint Stock Company	208,885,794	1,709,106,610
FPT Online Service Joint Stock Company	37,818,888	66,193,994
FPT Digital Company Limited	16,157,276	2,500,000
FPT Investment Company Limited	-	960,120
	<u>67,402,405,106</u>	<u>62,527,321,528</u>
<b>ii) Short-term lendings (Note 6)</b>		
FPT Investment Company Limited	94,900,000,000	347,900,000,000
FPT Digital Company Limited	3,500,000,000	-
FPT Smart Cloud Company Limited	-	75,000,000,000
	<u>98,400,000,000</u>	<u>422,900,000,000</u>
<b>iii) Dividend receivables (Note 7)</b>		
FPT Software Company Limited	400,000,000,000	933,000,000,000
FPT Education Company Limited	200,000,000,000	100,000,000,000
FPT Telecom Joint Stock Company	17,643,958,000	-
	<u>617,643,958,000</u>	<u>1,033,000,000,000</u>
<b>iv) Other short-term receivables (Note 7)</b>		
FPT Information System Corporation	134,899,329,954	134,899,329,954
FPT Investment Company Limited	52,910,997,564	56,510,351,494
FPT Digital Company Limited	7,671,233	-
FPT Smart Cloud Company Limited	-	1,488,167,124
	<u>187,817,998,751</u>	<u>192,897,848,572</u>

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**25 RELATED PARTY DISCLOSURES (CONTINUED)**

**(b) Period/year end balances with related parties (continued)**

	<b>30.6.2023</b>	<b>31.12.2022</b>
	<b>VND</b>	<b>VND</b>
<b>v) Short-term trade accounts payable (Note 10)</b>		
FPT Education Company Limited	627,852,243,324	513,690,707,202
FPT Information System Corporation	22,972,134,971	38,792,356,686
FPT Software Company Limited	1,952,894,303	12,505,334,156
FPT Smart Cloud Company Limited	1,900,476,800	1,048,526,173
FPT Investment Company Limited	1,595,000,000	1,595,000,000
FPT Online Service Joint Stock Company	197,450,000	1,166,670,000
Synnex FPT Joint Stock Company	109,628,922	-
FPT Telecom Joint Stock Company	50,492,723	365,674,125
FPT Digital Retail Joint Stock Company	43,519,499	113,904,364
	<u>656,673,840,542</u>	<u>569,278,172,706</u>
<b>vi) Other short-term payables (Note 13)</b>		
FPT Information System Corporation	31,463,086,614	379,038,254,459
FPT Investment Company Limited	9,082,127,640	460,821,571
FPT Software Company Limited	5,925,964,869	86,333,485,219
FPT Education Company Limited	1,388,251,525	9,867,181,999
FPT Digital Retail Joint Stock Company	940,507,563	67,869,895
FPT Telecom Joint Stock Company	116,227,042	362,640,459
FPT Digital Company Limited	-	2,614,525,512
	<u>48,916,165,253</u>	<u>478,744,779,114</u>
<b>vii) Short-term borrowings (Note 14(a))</b>		
FPT Education Company Limited	1,886,000,000,000	2,171,000,000,000
FPT Information System Corporation	1,556,000,000,000	1,320,000,000,000
FPT Software Company Limited	1,053,500,000,000	484,000,000,000
FPT Online Service Joint Stock Company	30,000,000,000	-
FPT Digital Retail Joint Stock Company	-	40,000,000,000
FPT Digital Company Limited	-	10,000,000,000
	<u>4,525,500,000,000</u>	<u>4,025,000,000,000</u>

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2023**

**26 CONTINGENT LIABILITY**

**Restoration obligations for leased lands:**

The Company signed contracts for land rental and carried out construction of buildings and infrastructure on these leased lands. The land rental contracts do not explicitly state the Company's land restoration obligations. Therefore, the Company's Board of Management assessed that the Company may have future obligations for dismantling and removing the Company's assets on these lands and restoring the lands to their original conditions at the end of the rental periods, and these obligations can only be ascertained when there are further events in the future, such as additional discussion with lessors or when the governmental authority promulgates additional legal documents for clarifying the lessees' obligations when a land lease contract does not contain a clause for land restoration obligation. Accordingly, the Company has not recognised a provision for land restoration costs in the Company's separate financial statements for the six-month period ended 30 June 2023.


**27 EVENTS AFTER THE INTERIM SEPARATE FINANCIAL STATEMENTS DATE**

- On 6 July 2023, pursuant to the Resolution of the 2023 Annual General Meeting of Shareholders dated 6 April 2023 and the Decision No. 112/QĐ-FPTHĐQT dated 21 June 2023 of the Chairman of the Board of Directors, the Company declared the second cash dividend payment of 2022 with the value of VND 1,104,331,622,000 at the rate of 10% of par value.
- On 17 July 2023, pursuant to the Resolution of the 2023 Annual General Meeting of Shareholders dated 6 April 2023, the Company issued 165,637,253 ordinary shares as share dividends of 2022 at the rate of 15% and the par value of 10,000 VND per share. Accordingly, the number of shares of the Company after the issuance increased from 1,104,331,622 shares to 1,269,968,875 shares. The Company received the 56<sup>th</sup> amendment to the Enterprise Registration Certificate issued by the Department of Planning and Investment of Hanoi City on 7 August 2023, increasing the charter capital of the Company from VND 11,043,316,220,000 to VND 12,699,688,750,000.
- Pursuant to the Resolution of the 2023 Annual General Meeting of Shareholders dated 6 April 2023 and the Resolution No. 02.07.2023/NQ-HĐQT FPT dated 20 July 2023 of the Board of Directors, the Company decided to advance the first cash dividend payment of 2023 with the value of VND 1,269,968,875,000 at the rate of 10% of par value.

The interim separate financial statements for the six-month period ended 30 June 2023 were approved by the Deputy General Director of the Company on 31 August 2023.

  
Hoang Ngoc Bich  
Preparer

  
Hoang Huu Chien  
General Accountant

  
Nguyen The Phuong  
Deputy General Director  
Authorised signatory