

CÔNG TY CỔ PHẦN FPT
FPT CORPORATION

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

Số: 285/FPT-FAF
No.: 285/FPT-FAF

Hà Nội, ngày 25 tháng 08 năm 2022
Hanoi, August 25th 2022

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

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

1. Tên tổ chức/*Name of organization*: Công ty Cổ phần FPT/ *FPT Corporation*
- Mã chứng khoán / *Stock code*: FPT/ *FPT*
- Địa chỉ/*Address*: Số 10, phố Phạm Văn Bạch, Phường Dịch Vọng, Quận Cầu Giấy, Thành phố Hà Nội, Việt Nam/ *10 Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi, Vietnam*
- Điện thoại liên hệ/*Tel.*: 024. 7300 7300 Fax: 024. 3768 7410
- E-mail: ir@fpt.com.vn website: <https://fpt.com.vn>



2. Nội dung thông tin công bố / *Content of Information disclosure*: Báo cáo tài chính 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 30/06/2022 / *Reviewed Separate Interim Financial Statements and Reviewed Consolidated Interim Financial Statements for the six-month period ended 30th June 2022.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 25/08/2022 tại đường dẫn <https://fpt.com.vn/vi/nha-dau-tu/thong-tin-cong-bo> / *This*

information was published on the company's website on 25/08/2022, as in the link <https://fpt.com.vn/en/ir/information-disclosures>

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

Tài liệu đính kèm/Attached documents: Báo cáo tài chính 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 30/06/2022 / *Reviewed Separate Interim Financial Statements and Reviewed Consolidated Interim Financial Statements for the six-month period ended 30th June 2022.*

Đại diện tổ chức
Organization representative
Chủ tịch HĐQT
Chairman



Trương Gia Bình



FPT CORPORATION

**INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022**



FPT CORPORATION

**INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022**

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FPT CORPORATION

CORPORATE INFORMATION

Enterprise Registration Certificate

No. 0103001041 dated 13 May 2002

The Enterprise Registration Certificate was issued by Hanoi Authority for Planning and Investment. The latest amendment (53rd) to the Enterprise Registration Certificate was issued on 11 July 2022.

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 (appointed on 7 April 2022)
Mr. Hiroshi Yokotsaka	Member (appointed on 7 April 2022)
Mr. Hampapur Rangadore Binod	Member (appointed on 7 April 2022)
Mr. Le Song Lai	Member (resigned on 7 April 2022)
Mr. Tomokazu Hamaguchi	Member (resigned on 7 April 2022)
Mr. Dan E Khoo	Member (resigned on 7 April 2022)

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 (appointed on 7 April 2022)
Ms. Nguyen Thi Kim Anh	Member (resigned on 7 April 2022)

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, 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 2022 and of the separate results of its operations and its 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 error.

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 2022 pursuant to the Authorisation Letter No. 49/2022/QĐ-FPT-TGD dated 29 March 2022.

APPROVAL OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

I hereby, approve the accompanying interim separate financial statements as set out on pages 5 to 40 which give a true and fair view of the separate financial position of the Company as at 30 June 2022 and of the separate results of its operations and its 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 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 called “the Group”) for the six-month period ended 30 June 2022 in order to obtain full information of the consolidated financial position and the consolidated results of the operations and cash flows of the Group.



Nguyễn Thế Phương
Deputy General Director
Authorised Signatory

Ha Noi, S.R. Vietnam
22 August 2022



REPORT ON 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 2022 and approved by the Deputy General Director of the Company (pursuant to the authorisation by the Legal Representatives of the Company) on 22 August 2022. The interim separate financial statements comprise the interim separate balance sheet as at 30 June 2022, 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 40.

Responsibility of the Board of Management

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 these 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 the interim financial statements 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 2022, its separate financial performance and 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 information 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. 0048-2018-006-1
Authorised Signatory

Report reference number: HAN 3195
Hanoi, 22 August 2022

INTERIM SEPARATE BALANCE SHEET

Code	ASSETS	Note	As at	
			30.6.2022 VND	31.12.2021 VND
100	CURRENT ASSETS		8,961,173,753,151	9,709,383,802,038
110	Cash and cash equivalents	3	2,192,338,268,602	2,096,322,957,509
111	Cash		1,103,038,268,602	428,322,957,509
112	Cash equivalents		1,089,300,000,000	1,668,000,000,000
120	Short-term financial investment		5,033,799,000,000	5,778,900,000,000
123	Investments held to maturity	4(a)	5,033,799,000,000	5,778,900,000,000
130	Short-term receivables		1,630,185,811,980	1,745,698,321,469
131	Short-term trade accounts receivable	5	102,478,992,917	123,051,205,676
132	Short-term prepayments to suppliers		3,014,071,943	27,261,022,850
135	Short-term lendings	6(a)	585,500,000,000	405,325,000,000
136	Other short-term receivables	7	940,562,594,953	1,191,430,940,776
137	Provision for doubtful debts – short-term		(1,369,847,833)	(1,369,847,833)
140	Inventories		1,078,580,253	947,836,253
141	Inventories		1,078,580,253	947,836,253
150	Other current assets		103,772,092,316	87,514,686,807
151	Short-term prepaid expenses		19,560,132,805	5,200,019,846
152	Value added tax (“VAT”) to be reclaimed		80,155,096,202	78,257,803,652
153	Tax and other receivables from the State	11(a)	4,056,863,309	4,056,863,309
200	LONG-TERM ASSETS		11,544,385,043,404	9,941,929,883,432
210	Long-term receivables		400,000,000	400,000,000
215	Long-term lendings	6(b)	400,000,000	400,000,000
220	Fixed assets		1,943,107,301,149	1,989,611,749,089
221	Tangible fixed assets	8(a)	1,913,257,483,934	1,964,991,660,866
222	Historical cost		2,161,140,896,439	2,157,917,378,291
223	Accumulated depreciation		(247,883,412,505)	(192,925,717,425)
227	Intangible fixed assets	8(b)	29,849,817,215	24,620,088,223
228	Historical cost		119,939,637,991	104,887,409,954
229	Accumulated amortisation		(90,089,820,776)	(80,267,321,731)
240	Long-term asset in progress		119,796,511,431	39,136,595,453
242	Construction in progress	9	119,796,511,431	39,136,595,453
250	Long-term investments		9,432,613,409,012	7,882,613,409,012
251	Investments in subsidiaries	4(b)	8,939,613,409,012	7,389,613,409,012
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
260	Other long-term assets		48,467,821,812	30,168,129,878
261	Long-term prepaid expenses		15,884,050,727	18,798,434,851
262	Deferred income tax assets		32,583,771,085	11,369,695,027
270	TOTAL ASSETS		20,505,558,796,555	19,651,313,685,470


The notes on pages 10 to 40 are an integral part of these interim separate financial statements.

INTERIM SEPARATE BALANCE SHEET
(CONTINUED)

Code	RESOURCES	Note	As at	
			30.6.2022 VND	31.12.2021 VND
300	LIABILITIES		6,761,478,030,882	7,249,555,305,009
310	Short-term liabilities		5,425,852,019,166	5,910,587,954,096
311	Short-term trade accounts payable	10	598,677,452,512	653,609,107,701
312	Short-term advances from customers		14,418,557,903	9,718,538,547
313	Tax and other payables to the State	11(b)	15,790,255,537	1,284,228,387
314	Payables to employees		67,191,863	23,909,450,344
315	Short-term accrued expenses	12	159,012,505,251	125,208,220,729
318	Short-term unearned revenue	15(a)	6,629,469,139	7,790,157,327
319	Other short-term payables	13	534,826,241,291	233,087,433,391
320	Short-term borrowings	14(a)	3,932,000,000,000	4,648,000,000,000
321	Provision for short-term liabilities		-	18,000,000,000
322	Bonus and welfare fund		164,430,345,670	189,980,817,670
330	Long-term liabilities		1,335,626,011,716	1,338,967,350,913
336	Long-term unearned revenue	15(b)	236,420,311,716	239,735,046,288
338	Long-term borrowings	14(b)	1,099,205,700,000	1,099,205,700,000
341	Deferred income tax liabilities		-	26,604,625
400	OWNERS' EQUITY		13,744,080,765,673	12,401,758,380,461
410	Capital and reserves		13,744,080,765,673	12,401,758,380,461
411	Owners' capital	16,17	10,970,265,720,000	9,075,516,490,000
411a	- Ordinary shares with voting rights		10,970,265,720,000	9,075,516,490,000
412	Share premium	17	49,941,441,360	49,941,441,360
415	Treasury shares	17	-	(823,760,000)
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	2,636,567,502,028	3,189,818,106,816
421a	- Undistributed post-tax profits of previous years		447,315,612,816	1,156,367,839,211
421b	- Undistributed post-tax profit of current period/year		2,189,251,889,212	2,033,450,267,605
440	TOTAL RESOURCES		20,505,558,796,555	19,651,313,685,470


Hoang Hoai Nam
Preparer


Hoang Huu Chien
Chief Accountant


Nguyen The Phuong
Deputy General Director
Authorised Signatory
22 August 2022



The notes on pages 10 to 40 are an integral part of these interim separate financial statements.

INTERIM SEPARATE INCOME STATEMENT

Code	Note	For the six-month period ended 30 June	
		2022 VND	2021 VND
01	Revenue from rendering of services	225,252,441,574	164,449,520,839
02	Less deductions	-	-
10	Net revenue from rendering of services (10 = 01 - 02)	225,252,441,574	164,449,520,839
11	Cost of services rendered	19,332,238,821	38,445,252,592
20	Gross profit from rendering of services (20 = 10 - 11)	205,920,202,753	126,004,268,247
21	Financial income	2,484,034,620,633	1,971,189,215,520
22	Financial expenses	116,545,319,022	104,621,571,062
23	- Including: Interest expense	117,597,344,380	105,719,308,214
25	Selling expenses	684,359,089	5,700,236,278
26	General and administration expenses	405,241,800,604	219,426,076,463
30	Net operating profit (30 = 20 + 21 - 22 - 25 - 26)	2,167,483,344,671	1,767,445,599,964
31	Other income	554,527,139	170,666,631
32	Other expenses	26,663,281	172,507,820
40	Net other income/(expenses) (40 = 31 - 32)	527,863,858	(1,841,189)
50	Net accounting profit before tax (50 = 30 + 40)	2,168,011,208,529	1,767,443,758,775
51	Corporate income tax ("CIT") - current	-	3,000,000
52	Corporate income tax - deferred	(21,240,680,683)	-
60	Net profit after tax (60 = 50 - 51 - 52)	2,189,251,889,212	1,767,440,758,775



Hoang Hoai Nam
Preparer



Hoang Huu Chien
Chief Accountant



Nguyen The Phuong
Deputy General Director
Authorised Signatory
22 August 2022

The notes on pages 10 to 40 are an integral part of these interim separate financial statements.

INTERIM SEPARATE CASH FLOW STATEMENT
(Indirect method)

Code	Note	For the six-month period ended 30 June	
		2022 VND	2021 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
01	Net accounting profit before tax	2,168,011,208,529	1,767,443,758,775
	Adjustments for:		
02	Depreciation and amortisation	64,855,775,944	17,765,166,443
03	Reversal of provisions	(18,000,000,000)	(17,324,301,543)
04	Foreign exchange gains arising from translating monetary items denominated in foreign currencies	(1,070,709,374)	(1,091,974,338)
05	Profits from investing activities	(2,484,102,583,859)	(1,971,334,327,082)
06	Interest expense	117,597,344,380	105,719,308,214
08	Operating loss before changes in working capital	(152,708,964,380)	(98,822,369,531)
09	Decrease in receivables	41,367,751,314	46,745,546,109
10	(Increase)/decrease in inventories	(130,744,000)	7,013,517,125
11	Increase in payables	282,439,951,720	179,832,095,273
12	Increase in prepaid expenses	(11,445,728,835)	(32,094,614,104)
14	Interest paid	(128,320,292,297)	(111,635,821,324)
15	CIT paid	-	(5,180,000,000)
16	Other cash inflows	-	117,248,000,000
17	Other cash outflows	(25,550,472,000)	(47,084,389,923)
20	Net cash inflows from operating activities	5,651,501,522	56,021,963,625
CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets	(99,011,243,982)	(215,784,229,269)
22	Proceeds from disposals of fixed assets and long-term assets	80,258,108	164,557,494
23	Loans granted, and purchases of debt instruments of other entities	(6,620,799,000,000)	(4,690,300,000,000)
24	Collection of loans, proceeds from sales of debt instruments of other entities	7,185,725,000,000	3,785,600,000,000
25	Investments in other entities	(1,550,000,000,000)	(1,160,000,000,000)
27	Dividends and interest received	2,736,444,791,376	2,221,088,168,182
30	Net cash inflows/(outflows) from investing activities	1,652,439,805,502	(59,231,503,593)

The notes on pages 10 to 40 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	
		2022 VND	2021 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
31		67,266,410,000	52,097,680,000
33		8,768,740,000,000	7,674,205,700,000
34		(9,484,740,000,000)	(6,972,030,000,000)
36		(913,354,362,375)	(788,508,352,675)
40		(1,562,087,952,375)	(34,234,972,675)
50		96,003,354,649	(37,444,512,643)
60		2,096,322,957,509	2,062,744,834,148
61		11,956,444	(5,762,814)
70		2,192,338,268,602	2,025,294,558,691



 Hoang Hoai Nam
 Preparer



 Hoang Huu Chien
 Chief Accountant



 Nguyen The Phuong
 Deputy General Director
 Authorised Signatory
 22 August 2022



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022****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 to become a joint stock company. The Company operates under the Enterprise Registration Certificate No. 0103001041 which was initially issued by Hanoi Authority for Planning and Investment on 13 May 2002. The latest amendment (53rd) to the Enterprise Registration Certificate was issued on 11 July 2022.

Since 13 December 2006, the Company's shares are 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 2022, the Company had 230 employees (as at 31 December 2021: 189 employees).

As at 30 June 2022, the Company had 8 direct subsidiaries and 2 direct associates. Details are presented on the following page.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022**

1 GENERAL INFORMATION (CONTINUED)

(i) Direct subsidiaries:

Subsidiaries	Principal activities	Place of incorporation and operation	As at 30.6.2022		As at 31.12.2021	
			% of ownership	% of voting rights	% of ownership	% of voting rights
FPT Information System Corporation	Application software solutions, ERP services, information technology services, system integration	22 nd floor, Keangnam Landmark 72, E6 Pham Hung, Me Tri, Tu Liem, Hanoi	100%	100%	100%	100%
FPT Software Company Limited	Software products and services	No.17, Duy Tan Street, Dich Vong Hau Ward, Cau Giay District, Hanoi	100%	100%	100%	100%
FPT Telecom Joint Stock Company (*)	ADSL services, line leasing, pay-TV and other online services	No.17, Duy Tan Street, Dich Vong Hau Ward, Cau Giay District, Hanoi	45.66%	45.66%	45.65%	45.65%
FPT Education Company Limited	Education and technology services	No.17, Duy Tan Street, Dich Vong Hau Ward, Cau Giay District, Hanoi	100%	100%	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%	49.52%	80.15%
FPT Investment Company Limited	Financial investment	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100%	100%	100%	100%
FPT Smart Cloud Company Limited	Information technology	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100%	100%	100%	100%
FPT Digital Company Limited	Digital transformation consulting	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100%	100%	100%	100%

(*) As at 30 June 2022, the Company owned 45.66% of share capital and 45.66% of voting rights at FPT Telecom Joint Stock Company ("FTEL") (as at 31 December 2021: 45.65% of share capital and 45.65% of voting rights). 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 and, 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 2022

1 GENERAL INFORMATION (CONTINUED)

(ii) Direct associates:

Associates	Principal activities	Place of incorporation and operation	As at 30.6.2022 and 31.12.2021	
			% 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%
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	46.53%	46.53%

Disclosure of information comparability in the interim separate financial statements:

The comparative figures 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 2021. The comparative figures 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 2021.

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 2022****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 2022 in order to obtain full information of the consolidated financial position and the results of the consolidated 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 ruling at the transaction dates.

Monetary assets and liabilities denominated in foreign currencies at the interim separate balance sheet date are translated at the selling transfer rate at the interim separate balance sheet date of the commercial bank where the Company regularly has transactions.

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

2.5 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at bank, cash in transit, demand deposits 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 2022****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.6 Receivables**

Receivables represent the book value of trade receivables from customers arising from sales of goods and rendering of services or non-trade receivables not arising from sales of goods and 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 long-term and short-term receivables on the separate balance sheet based on the remaining period from the 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, costs of conversion 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 over 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 2022****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 of which 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 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, 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, 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 2022

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 the 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 over their estimated useful lives. The principal estimated useful lives of each asset class are as follows:

Buildings and structures	5 – 30 years
Machinery and equipments	3 – 10 years
Motor vehicles	6 years
Office equipments	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 2022****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 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. 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 income statement on a straight-line basis over the term of the lease.

2.12 Prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses comprise tools and supplies issued for consumption, renovation of furniture, office and prepayments for service contracts which are expected to provide future economic benefits to the Company. These expenditures have been capitalised as prepaid expenses and are allocated to the 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 2022****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 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 reporting 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 income statement to the extent that recognition criteria have been met.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022**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 corporate income tax at the reporting date.

2.19 Appropriation of profit

The Company's dividends are recognised as a liability on the finalisation date of shareholders' right.

Profit after corporate income tax 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 Group'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 2022****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 the 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 an earned basis.

(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 of the Company.

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 2022****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.25 Current and deferred income tax**

Income taxes include all income taxes which are based on taxable profits. Income tax expense comprises current tax expense and deferred 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 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 2022

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 interim separate financial statements includes estimated useful lives of fixed assets (Note 2.10 and 8).

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

	30.6.2022 VND	31.12.2021 VND
Cash on hand	30,312,720	135,188,799
Cash at banks	1,103,007,955,882	428,187,768,710
Cash equivalents (*)	1,089,300,000,000	1,668,000,000,000
	<u>2,192,338,268,602</u>	<u>2,096,322,957,509</u>

(*) Cash equivalents represent bank deposits with original maturity of less than 3 months.

4 INVESTMENTS

(a) Investment held to maturity

	30.6.2022		31.12.2021	
	Cost VND	Book value VND	Cost VND	Book value VND
Term deposits	<u>5,033,799,000,000</u>	<u>5,033,799,000,000</u>	<u>5,778,900,000,000</u>	<u>5,778,900,000,000</u>

Term deposits represent deposits at banks with the original maturity of more than 3 months and the remaining maturity not exceeding 12 months and earn fixed interest rates.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

4 INVESTMENTS (CONTINUED)

(b) Long-term investments

	30.6.2022			31.12.2021		
	Cost VND	Fair value VND	Provision VND	Cost VND	Fair value VND	Provision VND
Investments in subsidiaries	8,939,613,409,012		-	7,389,613,409,012		-
FPT Information System Corporation	1,100,000,000,000	(**)	-	850,000,000,000	(**)	-
FPT Investment Company Limited	1,000,000,000,000	(**)	-	1,000,000,000,000	(**)	-
FPT Education Company Limited	2,000,000,000,000	(**)	-	1,400,000,000,000	(**)	-
FPT Software Company Limited	4,012,073,500,000	(**)	-	3,312,073,500,000	(**)	-
FPT Telecom Joint Stock Company (*)	585,592,515,312	10,493,522,060,000	-	585,592,515,312	11,063,170,400,400	-
FPT Online Service Joint Stock Company (*)	81,947,393,700	540,986,339,000	-	81,947,393,700	519,012,889,000	-
FPT Smart Cloud Company Limited	100,000,000,000	(**)	-	100,000,000,000	(**)	-
FPT Digital Company Limited	60,000,000,000	(**)	-	60,000,000,000	(**)	-
Investment in associates	492,500,000,000		-	492,500,000,000		-
Synnex FPT Joint Stock Company	398,500,000,000	(**)	-	398,500,000,000	(**)	-
FPT Digital Retail Joint Stock Company (*)	94,000,000,000	5,027,947,200,000	-	94,000,000,000	3,682,750,800,000	-
Investment in other entities	500,000,000		-	500,000,000		-
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 2022

5 SHORT-TERM TRADE ACCOUNTS RECEIVABLE

	30.6.2022 VND	31.12.2021 VND
Third parties	49,919,774,115	58,116,300,134
<i>Includes:</i>		
- <i>Berjaya Gia Thinh Investment Technology Joint Stock Company</i>	49,131,664,764	56,850,565,871
- <i>Others</i>	788,109,351	1,265,734,263
Related parties (Note 25(b))	52,559,218,802	64,934,905,542
	<u>102,478,992,917</u>	<u>123,051,205,676</u>

6 LENDINGS

(a) Short-term

	30.6.2022 VND	31.12.2021 VND
Third parties	230,000,000,000	-
Related parties (Note 25(b))	355,500,000,000	405,325,000,000
	<u>585,500,000,000</u>	<u>405,325,000,000</u>

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

(b) Long-term

	30.6.2022 VND	31.12.2021 VND
Related parties (Note 25(b))	400,000,000	400,000,000
	<u>400,000,000</u>	<u>400,000,000</u>

7 OTHER RECEIVABLES

	30.6.2022 VND	31.12.2021 VND
Dividend receivables (Note 25(b))	649,907,458,000	900,000,000,000
Interest from deposits and lendings	82,114,107,096	84,444,030,721
Other receivables from related parties (Note 25(b))	190,451,672,666	188,697,099,444
Others	18,089,357,191	18,289,810,611
	<u>940,562,594,953</u>	<u>1,191,430,940,776</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

8 FIXED ASSETS

(a) Tangible fixed assets

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

The historical cost of fully depreciated tangible fixed assets at 30 June 2022 was VND 112,402,087,950 (as at 31 December 2021: VND 105,960,064,272).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

8 FIXED ASSETS (CONTINUED)

(b) Intangible fixed assets

	Software VND
Historical cost	
As at 1 January 2022	104,887,409,954
New purchases	15,052,228,037
	<hr/>
As at 30 June 2022	119,939,637,991
	<hr/>
Accumulated amortisation	
As at 1 January 2022	(80,267,321,731)
Charge for the period	(9,822,499,045)
	<hr/>
As at 30 June 2022	(90,089,820,776)
	<hr/>
Net book value	
As at 1 January 2022	24,620,088,223
	<hr/>
As at 30 June 2022	29,849,817,215
	<hr/> <hr/>

The historical cost of fully amortised intangible fixed assets at 30 June 2022 was VND 66,660,491,892 (as at 31 December 2021: VND 66,660,491,892).

9 CONSTRUCTION IN PROGRESS

	30.6.2022 VND	31.12.2021 VND
Project of FPT University in Can Tho	116,368,771,896	39,136,595,453
Others	3,427,739,535	-
	<hr/>	<hr/>
	119,796,511,431	39,136,595,453
	<hr/> <hr/>	<hr/> <hr/>

10 SHORT-TERM TRADE ACCOUNTS PAYABLE

	30.6.2022 VND	31.12.2021 VND
Third parties (*)	59,685,092,854	152,779,141,822
Related parties (Note 25(b))	538,992,359,658	500,829,965,879
	<hr/>	<hr/>
	598,677,452,512	653,609,107,701
	<hr/> <hr/>	<hr/> <hr/>

(*) As at 30 June 2022 and 31 December 2021, there were no third parties suppliers with balances accounting for more than 10% of the total short-term trade accounts payable.

FPT CORPORATION

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

11 TAX AND RECEIVABLES FROM/PAYABLES TO THE STATE

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

	As at 1.1.2022 VND	Incurred during the period VND	Payment during the period VND	As at 30.6.2022 VND
(a) Receivables				
CIT	4,022,060,681	-	-	4,022,060,681
Other taxes	34,802,628	-	-	34,802,628
	<u>4,056,863,309</u>	<u>-</u>	<u>-</u>	<u>4,056,863,309</u>
(b) Payables				
VAT	2,293,172	27,921,785,239	(27,921,785,239)	2,293,172
Personal income tax	1,195,322,018	26,642,785,378	(12,156,036,645)	15,682,070,751
Other taxes	86,613,197	11,204,057,019	(11,184,778,602)	105,891,614
	<u>1,284,228,387</u>	<u>65,768,627,636</u>	<u>(51,262,600,486)</u>	<u>15,790,255,537</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

12 SHORT-TERM ACCRUED EXPENSES

	30.6.2022 VND	31.12.2021 VND
Construction costs of FPT Tower Project	51,568,498,877	83,477,657,965
Salary and bonus for employees	49,100,000,000	-
Interest expense	28,243,039,523	38,965,987,440
Others	30,100,966,851	2,764,575,324
	<u>159,012,505,251</u>	<u>125,208,220,729</u>

13 OTHER SHORT-TERM PAYABLES

	30.6.2022 VND	31.12.2021 VND
Deposits of related parties at FPT centrally managed account (Note 25(b)) (*)	470,743,798,184	187,805,890,313
Trade union fee	33,367,042,230	28,812,990,502
Dividend payables	11,720,689,223	10,879,137,598
Social, health and unemployment insurances	422,176,032	412,270,925
Others	18,572,535,622	5,177,144,053
	<u>534,826,241,291</u>	<u>233,087,433,391</u>

(*) Deposits of related parties at FPT centrally managed account include the bank demand 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

14 BORROWINGS

(a) Short-term

	As at 1.1.2022 VND	Drawdown VND	Repayment VND	As at 30.6.2022 VND
Borrowings from related parties (Note 25(b))	<u>4,648,000,000,000</u>	<u>8,768,740,000,000</u>	<u>(9,484,740,000,000)</u>	<u>3,932,000,000,000</u>

Borrowings from related parties included the unsecured borrowings from the Company's affiliates with terms of less than one year. The interest rates of the borrowings are specified for each drawdown.

(b) Long-term

	As at 1.1.2022 VND	Drawdown VND	Repayment VND	As at 30.6.2022 VND
Borrowings from banks	<u>1,099,205,700,000</u>	<u>-</u>	<u>-</u>	<u>1,099,205,700,000</u>

Borrowings from banks represented unsecured borrowings from commercial banks with the term of 3 years, expiring on 26 January 2024. The purpose of the borrowings is to finance the purchase of fixed assets of the Company.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

15 UNEARNED REVENUE

	30.6.2022 VND	31.12.2021 VND
(a) Short-term		
Office rental	6,629,469,139	6,629,469,139
Others	-	1,160,688,188
	<u>6,629,469,139</u>	<u>7,790,157,327</u>
(b) Long-term		
Office rental	<u>236,420,311,716</u>	<u>239,735,046,288</u>

16 OWNERS' CAPITAL

(a) Number of shares

	30.6.2022 Ordinary shares	31.12.2021 Ordinary shares
Number of shares registered	<u>1,097,026,572</u>	<u>907,551,649</u>
Number of shares issued	1,097,026,572	907,551,649
Ordinary shares	1,097,026,572	907,551,649
- In which: Shares subject to restriction in ownership transfer	<u>15,836,905</u>	<u>12,990,216</u>
Number of shares repurchased	-	(82,376)
- In which: Shares subject to restriction in ownership transfer	-	-
Number of existing shares in circulation	1,097,026,572	907,469,273
Ordinary shares	1,097,026,572	907,469,273
- In which: Shares subject to restriction in ownership transfer	<u>15,836,905</u>	<u>12,990,216</u>

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 2022

16 OWNERS' CAPITAL (CONTINUED)

(b) Movement of share capital

	Number of shares	Ordinary shares VND	Treasury shares VND	Total VND
As at 1 January 2021	783,905,110	7,839,874,860,000	(823,760,000)	7,839,051,100,000
Shares issued	123,564,163	1,235,641,630,000	-	1,235,641,630,000
As at 31 December 2021	907,469,273	9,075,516,490,000	(823,760,000)	9,074,692,730,000
Shares issued	189,474,923	1,894,749,230,000	-	1,894,749,230,000
Re-issuance of treasury shares	82,376	-	823,760,000	823,760,000
As at 30 June 2022	<u>1,097,026,572</u>	<u>10,970,265,720,000</u>	<u>-</u>	<u>10,970,265,720,000</u>

Par value per share: VND 10,000.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

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 2021	7,839,874,860,000	49,941,441,360	(823,760,000)	103,009,261	87,203,093,024	3,129,026,667,211	11,105,325,310,856
Capital increased during the year	52,097,680,000	-	-	-	-	-	52,097,680,000
Net profit for the year	-	-	-	-	-	2,940,919,540,605	2,940,919,540,605
Share dividends declared	1,183,543,950,000	-	-	-	-	(1,183,543,950,000)	-
Cash dividends declared	-	-	-	-	-	(1,696,584,151,000)	(1,696,584,151,000)
As at 31 December 2021	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
Capital increased during the period (i)	66,442,650,000	-	823,760,000	-	-	-	67,266,410,000
Net profit for the period	-	-	-	-	-	2,189,251,889,212	2,189,251,889,212
Share dividends declared (ii)	1,828,306,580,000	-	-	-	-	(1,828,306,580,000)	-
Cash dividends declared (ii)	-	-	-	-	-	(914,195,914,000)	(914,195,914,000)
As at 30 June 2022	10,970,265,720,000	49,941,441,360	-	103,009,261	87,203,093,024	2,636,567,502,028	13,744,080,765,673

- (i) Pursuant to the Resolution No. 02.03-2022/NQ-HĐQTFPT dated 15 March 2022, the Company issued shares under the “Share issuance program for employees with outstanding performance in 2021” and “Share issuance program for executive management in 2022”. Accordingly, the Company issued a total of 6,644,265 shares at par value of 10,000 VND per share.
- (ii) Pursuant to the Resolution of the 2022 Annual General Meeting of Shareholders dated 7 April 2022, the Company paid share dividends of 2021 at the rate of 20% and the second cash dividend of 2021 at the rate of 10% of par value. Accordingly, the Company issued 182,830,658 shares as share dividends of 2021 and declared cash dividends of VND 914,195,914,000.



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

18 NET REVENUE FROM RENDERING OF SERVICES

	For the six-month period ended 30 June	
	2022 VND	2021 VND
Revenue from rendering of services	225,252,441,574	164,449,520,839
Deductions	-	-
Net revenue from rendering of services	<u>225,252,441,574</u>	<u>164,449,520,839</u>

19 COST OF SERVICES RENDERED

	For the six-month period ended 30 June	
	2022 VND	2021 VND
Cost of services rendered	<u>19,332,238,821</u>	<u>38,445,252,592</u>

20 FINANCIAL INCOME

	For the six-month period ended 30 June	
	2022 VND	2021 VND
Dividends and profit distribution	2,276,483,125,276	1,787,809,544,952
Interest income from deposits and lendings	207,539,200,475	183,368,055,337
Foreign exchange gains	12,294,882	11,615,231
	<u>2,484,034,620,633</u>	<u>1,971,189,215,520</u>

21 FINANCIAL EXPENSES

	For the six-month period ended 30 June	
	2022 VND	2021 VND
Interest expense	117,597,344,380	105,719,308,214
Others	(1,052,025,358)	(1,097,737,152)
	<u>116,545,319,022</u>	<u>104,621,571,062</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

22 GENERAL AND ADMINISTRATION EXPENSES

	For the six-month period ended 30 June	
	2022 VND	2021 VND
Staff costs	80,877,214,601	75,217,148,742
Depreciation and amortization	64,855,775,944	17,765,166,443
Outside services	183,825,750,473	60,822,854,859
Others	75,683,059,586	65,620,906,419
	<u>405,241,800,604</u>	<u>219,426,076,463</u>

23 CORPORATE INCOME TAX ("CIT")

The CIT on the Company's profit before tax differs from the theoretical amount that would arise using the tax rate of 20% as follows:

	For the six-month period ended 30 June	
	2022 VND	2021 VND
Net accounting profit before tax	2,168,011,208,529	1,767,443,758,775
Adjustments:		
Income not subject to tax	(2,276,483,125,276)	(1,787,809,544,952)
Expenses not deductible for tax purposes	2,401,536,458	4,153,756,758
Others	(133,023,126)	(6,982,167,694)
Net accounting loss before tax after adjustments	<u>(106,203,403,415)</u>	<u>(23,194,197,113)</u>
CIT (credited)/charge (*)	<u>(21,240,680,683)</u>	<u>3,000,000</u>
(Credited)/charge to the income statement:		
CIT – current	-	3,000,000
CIT – deferred (**)	(21,240,680,683)	-
	<u>(21,240,680,683)</u>	<u>3,000,000</u>

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

(**) CIT – deferred of the Company regards the tax loss carried forward of the Company and the Company assessed that it is certain that the Company will have enough taxable income in the future to utilise.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

24 COSTS OF OPERATION BY FACTOR

	For the six-month period ended 30 June	
	2022 VND	2021 VND
Staff costs	80,877,214,601	75,217,148,742
Depreciation and amortisation	64,855,775,944	17,765,166,443
Outside services	203,157,989,294	111,318,185,101
Others	76,367,418,675	59,271,065,047
	<u>425,258,398,514</u>	<u>263,571,565,333</u>

25 RELATED PARTY DISCLOSURES

During the period, the Company has carried out significant transactions with the following related parties:

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

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

25 RELATED PARTY DISCLOSURES (CONTINUED)

(a) Related party transactions

During the period, the following significant transactions were carried out with related parties:

	For the six-month period ended 30 June	
	2022 VND	2021 VND
i) Revenue from rendering of services		
FPT Software Company Limited	81,469,541,886	37,385,045,101
FPT Telecom Joint Stock Company	62,358,691,808	31,746,822,362
FPT Information System Corporation	21,673,505,527	18,094,496,485
FPT Education Company Limited	7,363,422,387	7,589,487,090
FPT Smart Cloud Company Limited	3,710,474,716	355,152,535
FPT Digital Retail Joint Stock Company	2,354,017,885	2,392,310,511
FPT Online Service Joint Stock Company	1,870,292,058	1,817,231,078
FPT Digital Company Limited	1,105,541,063	738,429,853
FPT Investment Company Limited	393,294,307	54,268,280
Synnex FPT Joint Stock Company	203,458,802	182,920,766
	<u>182,502,240,439</u>	<u>100,356,164,061</u>
ii) Purchases of goods and services		
FPT Education Company Limited	74,766,410,000	48,072,116,050
FPT Information System Corporation	28,736,705,021	29,274,383,519
FPT Software Company Limited	20,947,658,694	5,641,767,204
FPT Digital Retail Joint Stock Company	1,138,879,749	600,642,730
FPT Online Service Joint Stock Company	1,552,695,500	596,000,000
FPT Telecom Joint Stock Company	1,512,683,141	12,902,532,583
Synnex FPT Joint Stock Company	1,340,194,281	520,446,562
FPT Smart Cloud Company Limited	1,237,657,174	4,928,983,198
	<u>131,232,883,560</u>	<u>102,536,871,846</u>
iii) Capital contribution		
FPT Software Company Limited	700,000,000,000	500,000,000,000
FPT Education Company Limited	600,000,000,000	400,000,000,000
FPT Information System Corporation	250,000,000,000	-
FPT Investment Company Limited	-	200,000,000,000
FPT Digital Company Limited	-	60,000,000,000
	<u>1,550,000,000,000</u>	<u>1,160,000,000,000</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

25 RELATED PARTY DISCLOSURES (CONTINUED)

(a) Related party transactions (continued)

		For the six-month period ended 30 June	
		2022 VND	2021 VND
<i>iv)</i>	Dividends income		
	FPT Software Company Limited	1,000,000,000,000	900,000,000,000
	FPT Education Company Limited	431,960,585,769	366,032,897,252
	Synnex FPT Joint Stock Company	401,080,561,507	233,882,847,700
	FPT Information System Corporation	240,000,000,000	200,000,000,000
	FPT Telecom Joint Stock Company	149,907,458,000	-
	FPT Online Service Joint Stock Company	35,157,520,000	87,893,800,000
	FPT Digital Retail Joint Stock Company	18,377,000,000	-
		<u>2,276,483,125,276</u>	<u>1,787,809,544,952</u>
<i>v)</i>	Lendings		
	FPT Investment Company Limited	82,000,000,000	223,000,000,000
	FPT Smart Cloud Company Limited	55,000,000,000	-
		<u>137,000,000,000</u>	<u>223,000,000,000</u>
<i>vi)</i>	Collection of lendings		
	FPT Information System Corporation	171,825,000,000	-
	FPT Smart Cloud Company Limited	15,000,000,000	-
	FPT Investment Company Limited	-	185,000,000,000
		<u>186,825,000,000</u>	<u>185,000,000,000</u>
<i>vii)</i>	Interest income from lendings		
	FPT Investment Company Limited	1,355,117,318	736,076,219
	FPT Smart Cloud Company Limited	666,273,972	-
	FPT Information System Corporation	312,817,124	-
		<u>2,334,208,414</u>	<u>736,076,219</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

25 RELATED PARTY DISCLOSURES (CONTINUED)

(a) Related party transactions (continued)

	For the six-month period ended 30 June	
	2022 VND	2021 VND
viii) Drawdown of borrowings (Note 14)		
FPT Digital Retail Joint Stock Company	3,680,000,000,000	3,490,000,000,000
FPT Education Company Limited	1,812,000,000,000	816,000,000,000
FPT Software Company Limited	1,765,740,000,000	705,000,000,000
FPT Information System Corporation	1,420,000,000,000	1,510,000,000,000
FPT Online Service Joint Stock Company	91,000,000,000	-
FPT Digital Company Limited	-	54,000,000,000
	<u>8,768,740,000,000</u>	<u>6,575,000,000,000</u>
ix) Repayments of borrowings (Note 14)		
FPT Digital Retail Joint Stock Company	4,310,000,000,000	2,685,000,000,000
FPT Information System Corporation	2,370,000,000,000	1,026,000,000,000
FPT Education Company Limited	1,426,000,000,000	976,000,000,000
FPT Software Company Limited	1,308,740,000,000	2,221,030,000,000
FPT Online Service Joint Stock Company	54,000,000,000	-
FPT Digital Company Limited	16,000,000,000	2,000,000,000
FPT Smart Cloud Company Limited	-	57,000,000,000
FPT Investment Company Limited	-	5,000,000,000
	<u>9,484,740,000,000</u>	<u>6,972,030,000,000</u>
x) Interest expense		
FPT Information System Corporation	40,228,630,135	32,575,063,003
FPT Digital Retail Joint Stock Company	25,853,931,507	28,178,849,314
FPT Education Company Limited	23,942,394,523	10,067,386,299
FPT Software Company Limited	3,594,236,386	19,163,803,393
FPT Online Service Joint Stock Company	775,561,644	-
FPT Digital Company Limited	591,758,902	635,693,151
FPT Telecom Joint Stock Company	1,043,968	1,025,161
FPT Smart Cloud Company Limited	-	1,028,041,094
	<u>94,987,557,065</u>	<u>91,649,861,415</u>
xi) Remuneration of key management		
Gross salaries and other benefits	<u>8,937,750,000</u>	<u>8,825,600,000</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

25 RELATED PARTY DISCLOSURES (CONTINUED)

(b) Period/year end balances with related parties

	30.6.2022 VND	31.12.2021 VND
i) Short-term trade accounts receivable (Note 5)		
FPT Software Company Limited	24,134,639,954	35,660,918,380
FPT Telecom Joint Stock Company	18,233,639,953	20,448,046,317
FPT Information System Company Limited	7,863,958,161	6,741,527,109
FPT Digital Retail Joint Stock Company	1,183,580,486	1,176,891,760
FPT Education Company Limited	680,118,274	23,140,700
FPT Smart Cloud Company Limited	299,324,469	653,997,674
FPT Online Service Joint Stock Company	101,575,667	87,541,766
Synnex FPT Joint Stock Company	41,788,829	112,244,636
FPT Digital Company Limited	20,593,009	8,266,522
FPT Investment Company Limited	-	22,330,678
	<u>52,559,218,802</u>	<u>64,934,905,542</u>
ii) Lendings (Note 6)		
FPT Investment Company Limited	315,900,000,000	405,725,000,000
FPT Smart Cloud Company Limited	40,000,000,000	-
	<u>355,900,000,000</u>	<u>405,725,000,000</u>
iii) Dividend receivables (Note 7)		
FPT Software Company Limited	300,000,000,000	600,000,000,000
FPT Education Company Limited	200,000,000,000	200,000,000,000
FPT Telecom Joint Stock Company	149,907,458,000	-
FPT Information System Corporation	-	100,000,000,000
	<u>649,907,458,000</u>	<u>900,000,000,000</u>
iv) Other short-term receivables (Note 7)		
FPT Information System Corporation	135,110,084,954	135,223,116,789
FPT Investment Company Limited	54,788,984,973	53,433,867,655
FPT Smart Cloud Company Limited	552,602,739	-
FPT Software Company Limited	-	31,429,000
FPT Telecom Joint Stock Company	-	8,686,000
	<u>190,451,672,666</u>	<u>188,697,099,444</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2022

25 RELATED PARTY DISCLOSURES (CONTINUED)


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

	30.6.2022 VND	31.12.2021 VND
v) Short-term trade accounts payable (Note 10)		
FPT Education Company Limited	508,467,301,831	459,551,440,113
FPT Information System Corporation	21,099,888,713	29,366,848,191
FPT Software Company Limited	6,552,359,546	6,069,641,380
FPT Investment Company Limited	1,595,000,000	1,595,000,000
FPT Online Service Joint Stock Company	628,830,000	951,598,450
FPT Smart Cloud Company Limited	438,998,215	48,193,006
FPT Digital Retail Joint Stock Company	152,270,001	158,880,265
FPT Telecom Joint Stock Company	57,711,352	3,055,164,472
Synnex FPT Joint Stock Company	-	33,200,002
	<u>538,992,359,658</u>	<u>500,829,965,879</u>
vi) Other short-term payables (Note 13)		
FPT Information System Corporation	389,031,501,312	143,766,111,625
FPT Software Company Limited	38,051,733,522	39,133,446,617
FPT Education Company Limited	38,004,384,269	2,739,028,337
FPT Digital Company Limited	4,110,629,907	369,124,800
FPT Digital Retail Joint Stock Company	1,316,572,954	270,752,646
FPT Telecom Joint Stock Company	166,433,608	28,041,134
FPT Investment Company Limited	62,124,612	1,499,385,154
Synnex FPT Joint Stock Company	418,000	-
	<u>470,743,798,184</u>	<u>187,805,890,313</u>
vii) Short-term borrowings (Note 14(a))		
FPT Education Company Limited	1,196,000,000,000	810,000,000,000
FPT Information System Corporation	980,000,000,000	1,930,000,000,000
FPT Digital Retail Joint Stock Company	890,000,000,000	1,520,000,000,000
FPT Software Company Limited	799,000,000,000	346,000,000,000
FPT Online Service Joint Stock Company	37,000,000,000	-
FPT Digital Company Limited	30,000,000,000	42,000,000,000
	<u>3,932,000,000,000</u>	<u>4,648,000,000,000</u>

The interim separate financial statements for the six-month period ended 30 June 2022 were approved by the Deputy General Director of the Company on 22 August 2022.


Hoàng Hoài Nam
Preparer


Hoàng Hữu Chiên
General Accountant


Nguyễn Thế Phương
Deputy General Director
Authorised signatory