



FPT CORPORATION

FINANCIAL STATEMENTS **Quarter II - 2021**

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BALANCE SHEET

As at 30 June 2021

FORM B 01-DN

Unit: VND

ASSETS	Codes	Notes	30/6/2021	31/12/2020
A. CURRENT ASSETS	100		8,785,483,012,908	8,198,590,237,083
I. Cash and cash equivalents	110	1	2,025,294,558,691	2,062,744,834,148
1. Cash	111		205,074,394,308	151,644,834,148
2. Cash equivalents	112		1,820,220,164,383	1,911,100,000,000
II. Short-term financial investments	120	4	5,165,800,000,000	4,534,100,000,000
1. Held-to-maturity investments	123		5,165,800,000,000	4,534,100,000,000
III. Short-term receivables	130		1,499,054,894,430	1,530,680,636,913
1. Short-term trade receivables	131		89,565,963,054	103,692,219,466
2. Short-term advances to suppliers	132	2	61,230,349,613	100,494,422,801
3. Short-term loan receivables	135		468,500,000,000	195,500,000,000
4. Other short-term receivables	136	3	881,123,629,596	1,139,494,264,022
5. Provision for short-term doubtful debts	137		(1,365,047,833)	(8,500,269,376)
IV. Inventories	140		1,116,398,163	8,129,915,288
1. Inventories	141		1,116,398,163	8,129,915,288
V. Other short-term assets	150		94,217,161,624	62,934,850,734
1. Short-term prepayments	151		17,483,984,635	3,370,626,124
2. Value added tax deductibles	152		74,634,272,006	59,529,421,982
3. Taxes and other receivables from the State budget	153		2,098,904,983	34,802,628
B. NON-CURRENT ASSETS	200		9,781,574,973,932	8,405,582,486,214
I. Long-term receivables	210		400,000,000	400,000,000
1. Long-term loans receivable	215		400,000,000	400,000,000
II. Fixed assets	220		369,022,560,730	340,335,618,970
1. Tangible fixed assets	221	5	352,764,943,326	328,421,086,062
- Cost	222		527,460,093,952	494,420,950,331
- Accumulated depreciation	223		(174,695,150,626)	(165,999,864,269)
2. Intangible assets	227	6	16,257,617,404	11,914,532,908
- Cost	228		89,680,872,112	81,059,561,892
- Accumulated amortisation	229		(73,423,254,708)	(69,145,028,984)
III. Long-term assets in progress	240		1,510,067,421,173	1,340,743,130,808
1. Long-term construction in progress	242	7	1,510,067,421,173	1,340,743,130,808
IV. Long-term financial investments	250		7,882,613,409,012	6,722,613,409,012
1. Investment in subsidiaries	251	8	7,389,613,409,012	6,229,613,409,012
2. Investments in Joint-ventures, associates	252	9	492,500,000,000	492,500,000,000
3. Equity investments in other entities	253		500,000,000	500,000,000
V. Other long-term assets	260		19,471,583,017	1,490,327,424
1. Long-term prepayments	261		19,471,583,017	1,490,327,424
TOTAL ASSET (270=100 + 200)	270		18,567,057,986,840	16,604,172,723,297

BALANCE SHEET (Continued)

As at 30 June 2021

FORM B 01-DN
Unit: VND

RESOURCES	Codes	Notes	30/6/2021	31/12/2020
C. LIABILITIES	300		6,431,309,115,209	5,498,847,412,441
I. Current liabilities	310		5,089,053,634,349	5,249,581,662,441
1. Short-term trade payables	311	10	547,277,962,385	473,313,612,285
2. Short-term advances from customers	312		378,082,332	365,063,567
3. Taxes and amounts payable to the State budget	313	11	14,380,753,003	4,357,222,239
4. Payables to employees	314		145,948,863	30,968,596,336
5. Short-term accrued expenses	315	12	68,910,558,477	39,671,569,536
6. Short-term unearned revenue	318		13,546,230,696	3,847,703,821
7. Other current payables	319	13	354,032,260,923	269,620,587,064
8. Short-term loans and obligations under finance leases	320	14	3,898,000,000,000	4,295,030,000,000
9. Short-term provisions	321		-	10,189,080,000
10. Bonus and welfare funds	322		192,381,837,670	122,218,227,593
II. Long-term liabilities	330		1,342,255,480,860	249,265,750,000
1. Long-term unearned revenue	336		243,049,780,860	249,265,750,000
2. Long-term loans and obligations under finance leases	338	15	1,099,205,700,000	-
D. EQUITY	400		12,135,748,871,631	11,105,325,310,856
I. Owner's equity	410	16	12,135,748,871,631	11,105,325,310,856
1. Owner's contributed capital	411		9,075,516,490,000	7,839,874,860,000
- Ordinary shares carrying voting rights	411a		9,075,516,490,000	7,839,874,860,000
2. Share premium	412		49,941,441,360	49,941,441,360
3. Treasury shares	415		(823,760,000)	(823,760,000)
4. Investment and development fund	418		103,009,261	103,009,261
5. Other reserves	420		87,203,093,024	87,203,093,024
6. Retained earnings	421		2,923,808,597,986	3,129,026,667,211
- Retained earnings/(losses) accumulated to the prior period end	421a		1,156,367,839,211	1,028,610,004,465
- Retained earnings/(losses) of the current period	421b		1,767,440,758,775	2,100,416,662,746
TOTAL RESOURCES (440=300+400)	440		18,567,057,986,840	16,604,172,723,297

Hoang Ngoc Bich
Preparer

Hoang Huu Chien
Chief Accountant

Nguyen The Phuong
Executive Vice President

26 July 2021

FPT CORPORATION

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

Separate financial statements
For the period from 01 January 2021
to 30 June 2021

INCOME STATEMENT

Quarter II – 2021

FORM B 02-DN

Unit: VND

ITEMS	Codes	Notes	In period		Year to date	
			2021	2020	2021	2020
1 Gross revenue from goods sold and services rendered	01	17	89,923,615,148	64,006,468,167	164,449,520,839	123,949,769,616
2 Deductions	02		-	-	-	-
3 Net revenue from goods sold and services rendered	10		89,923,615,148	64,006,468,167	164,449,520,839	123,949,769,616
4 Cost of sales	11	18	23,189,325,284	14,522,460,838	38,445,252,592	26,840,974,870
5 Gross profit from goods sold and services rendered	20		66,734,289,864	49,484,007,329	126,004,268,247	97,108,794,746
6 Financial income	21	19	615,032,263,751	782,481,737,982	1,971,189,215,520	2,001,349,753,882
7 Financial expenses	22	20	53,618,725,419	19,316,730,995	104,621,571,062	30,496,698,158
<i>In which: interest expense</i>	23		<i>53,618,725,419</i>	<i>19,316,730,896</i>	<i>105,719,308,214</i>	<i>31,442,986,895</i>
8 Selling expenses	25		3,546,770,278	1,279,873,270	5,700,236,278	1,280,500,270
9 General and administration expenses	26		113,166,442,675	109,433,029,373	219,426,076,463	172,156,338,854
10 Operating profit	30		511,434,615,243	701,936,111,673	1,767,445,599,964	1,894,525,011,346
11 Other income	31		3,108,554	309,995	170,666,631	20,752,497
12 Other expenses	32		19,086,760	200	172,507,820	11,219,212
13 Profit from other activities	40		(15,978,206)	309,795	(1,841,189)	9,533,285
14 Accounting profit before tax	50		511,418,637,037	701,936,421,468	1,767,443,758,775	1,894,534,544,631
15 Current corporate income tax expense	51	21	-	9,029,694	3,000,000	5,372,841,813
16 Net profit after corporate income tax	60		511,418,637,037	701,927,391,774	1,767,440,758,775	1,889,161,702,818

FPT CORPORATION

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EXPLANATION:

FPT Corporation explains the variation of net revenue and profit after tax in Quarter 2 of 2021, in comparison with last year Quarter 2 as follows:

Unit: Million

Item	Year 2021	Year 2020	Increase/(Decrease)		Year 2021	Year 2020	Increase/(Decrease)	
	Quarter 2	Quarter 2	Amount	Percentage	Accumulated	Accumulated	Amount	Percentage
Net Revenue	89,924	64,006	25,917	40%	164,450	123,950	40,500	33%
Profit after tax	511,419	701,927	(190,509)	-27%	1,767,441	1,889,162	(121,721)	-6%

The increase in net revenue is mainly due to the nearly 40% increase in revenue from administrative expenses paid on behalf of and reallocated back to subsidiaries in the second quarter of 2021 compared to the second quarter of 2020.

The decrease of profit after corporate income tax is mainly due to the decrease in financial income in the second quarter of 2021 by approximately 21% compared to the second quarter of 2020, due to the decrease in dividends/profits transferred from subsidiaries.

Hoang Ngoc Bich
 Preparer

Hoang Huu Chien
 Chief Accountant

Nguyen The Phuong
 Executive Vice President

26 July 2021

CASH FLOW STATEMENT

For the period from 01 January 2021 to 30 June 2021

FORM B 03-DN

Unit: VND

ITEMS	Codes	Year to date	
		2021	2020
I. CASH FLOWS FROM OPERATING ACTIVITIES			
<i>1. Profit before tax</i>	01	1,767,443,758,775	1,894,534,544,631
<i>2. Adjustments for:</i>			
Depreciation and amortisation of fixed assets and investment properties	02	17,765,166,443	10,563,009,987
Provisions	03	(17,324,301,543)	(30,830,156,891)
Foreign exchange gain/ loss arising from translating foreign currency items	04	(1,091,974,338)	-
Gain/loss from investing activities	05	(1,971,334,327,082)	(2,001,503,023,566)
Interest expense	06	105,719,308,214	31,442,986,895
3. Operating profit before movements in working capital	08	(98,822,369,531)	(95,792,638,944)
(Increase)/Decrease in receivables	09	46,745,546,109	(16,205,626,707)
(Increase)/Decrease in inventories	10	7,013,517,125	-
Increase/(Decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	179,832,095,273	(84,317,304,229)
(Increase)/Decrease in prepaid expenses	12	(32,094,614,104)	(113,711,500)
Interest paid	14	(111,635,821,324)	(30,979,810,785)
Corporate income tax paid	15	(5,180,000,000)	(5,000,000,000)
Other cash inflows	16	117,248,000,000	99,000,000,000
Other cash outflows	17	(47,084,389,923)	(40,092,450,800)
Net cash generated by/(used in) operating activities	20	56,021,963,625	(173,501,542,965)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(215,784,229,269)	(150,883,608,124)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	164,557,494	18,517,488
3. Cash outflow for lending, buying debt instruments of other entities	23	(4,690,300,000,000)	(4,466,300,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	3,785,600,000,000	2,726,200,000,000
5. Equity investments in other entities	25	(1,160,000,000,000)	(800,000,000,000)
6. Interest earned, dividends and profits received	27	2,221,088,168,182	2,008,880,091,789
Net cash generated by/(used in) investing activities	30	(59,231,503,593)	(682,084,998,847)

CASH FLOW STATEMENT (Continued)

For the period from 01 January 2021 to 30 June 2021

FORM B 03-DN
Unit: VND

III. CASH FLOWS FROM FINANCING ACTIVITIES

1. Proceeds from share issue and owners' contributed capital	31	52,097,680,000	33,917,900,000
2. Proceeds from borrowings	33	7,674,205,700,000	4,692,000,000,000
3. Repayment of borrowings	34	(6,972,030,000,000)	(2,282,000,000,000)
4. Dividends and profits paid	36	(788,508,352,675)	(681,077,915,350)
Net cash generated by /(used in) financing activities	40	(34,234,972,675)	1,762,839,984,650
Net increase/(decrease) in cash (50=20+30+40)	50	(37,444,512,643)	907,253,442,838
Cash and cash equivalents at the beginning of the period	60	2,062,744,834,148	720,832,090,017
Effect of changes in foreign exchange rates	61	(5,762,814)	-
Cash and cash equivalents at the end of the period (70=50+60)	70	2,025,294,558,691	1,628,085,532,855

Hoang Ngoc Bich
Preparer

Hoang Huu Chien
Chief Accountant

Nguyen The Phuong
Executive Vice President

26 July 2021

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

FORM B 09-DN

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

I. GENERAL INFORMATION

Structure of ownership

FPT Corporation (the “Company”) was incorporated as a State-owned company in Vietnam and subsequently equitised in accordance with Decision No. 178/QĐ-TTg, following which the Company officially operated as a joint stock company. FPT Corporation operates under Business Registration Certificate No. 0103001041 issued for the first time by Hanoi Department of Planning and Investment dated 13 May 2002 and its amendments.

According to the amended Business Registration Certificate dated 19 December 2008, the Company changed its name from the Corporation for Financing and Promoting Technology to FPT Corporation.

According to the 51st amendment of Business Registration Certificate, the Corporation changed the Charter capital into VND 9,075,516,490,000.

Since December 2006, the Company’s shares have been listed on Ho Chi Minh City Stock Exchange.

Normal production and business cycle

The Company’s normal production and business cycle is carried out for a time period of 12 months or less.

Operating industry and principal activities

The principal activities of the Company are to provide information technology and telecommunication products and services and to make investments. The main products and services provided are system integration; software production and development; IT services, ERP services; IT product manufacturing and distribution; mobile phone distribution; software solution services; telecommunication and internet services; training; warranty and maintenance of telecommunication and IT equipment and other telecommunication services.

The Corporation’s structure

As at 30 June 2021, FPT Corporation had 01 branch including Brand in Ho Chi Minh City – FPT Corporation (Hanoi City), 8 subsidiaries and 2 associates.

Subsidiaries of the Company including:

- FPT Information System Corporation;
- FPT Telecom Joint Stock Company;
- FPT Software Company Limited;
- FPT Education Company Limited;
- FPT Online Services Joint Stock Company;
- FPT Investment Company Limited;
- FPT Smart Cloud Company Limited;
- FPT Digital Company Limited.

Associates of the Company including:

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09-DN

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

II. ACCOUNTING CONVENTION AND FINANCIAL YEAR

Accounting convention

The accompanying separate financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

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

Financial year

The Company's financial year begins on 01 January and ends on 31 December.

III. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these separate financial statements, are as follows:

Estimates

The preparation of the separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the separate financial statements and the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits (commercial bills), bonds, preference shares which the issuer shall redeem at a certain date in the future, loans held to maturity to earn periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the income statement on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less provision for doubtful debts.

Provision for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

Loan receivables

Loan receivables are measured at cost less provision for doubtful debts. Provision for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09-DN

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

Investments in subsidiaries

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

Investments in subsidiaries are initially recognised at cost. The Company's share of the net profit of the investee after acquisition is recognised in the interim income statement. Other distributions received other than such profit share are deducted from the cost of the investments as recoverable amounts.

Investments in subsidiaries, associates are carried in the interim balance sheet at cost less provision for impairment of such investments. Provisions for impairment of investments in subsidiaries, joint ventures and associates are made when there is reliable evidence for declining in value of these investments at the balance sheet date.

Equity investments in other entities

Equity investments in other entities represent the Company's investments in ordinary shares of the entities over which the Company has no control, joint control, or significant influence.

Equity investments in other entities are carried at cost less provision for impairment.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realizable value. Cost comprises direct materials and where applicable direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost of inventories within the Company is calculated using the first in, first out (FIFO) method and inventory recording method is the perpetual method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations, which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09-DN

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

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

	2021
	(Years)
Buildings and structures	10 - 25
Machinery and equipment	5 - 25
Office equipment	3 - 5
Motor vehicles	4 - 6
Other assets	3 - 4

Intangible assets and amortisation

Computer software

Purchase price of new computer software which is not an integral part of related hardware is capitalized and accounted for as intangible assets. Computer software is amortized into the income statement on a straight-line basis from 3 to 5 years.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for the purposes not yet determined, are carried at cost. Cost includes professional fees, and for qualifying assets, borrowing costs dealt with in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Long-term prepayments

Long-term prepayments comprise prepaid land rentals and other expenses to guarantee the usage of the rented areas, prepaid office rentals, tools and supplies issued for consumption, office refurbishment expenses.

Tools, supplies issued for consumption, small devices and office refurbishment expenses are stated at cost and expensed pursuant to current regulations.

Revenue recognition

Revenue from services

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

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

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09-DN

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

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the interim balance sheet date are retranslated at the exchange rates on the same date. Exchange differences arising from the translation of these accounts are recognised in the interim income statement.

Borrowing costs

Borrowing costs are recognised in the interim income statement in the period when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 “Borrowing costs”. Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

Related parties

Related parties comprise subsidiaries, associates and key management personnel of the Company.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the separate financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised. There were no material temporary differences during the year and hence, no deferred tax has been recorded.

Deferred tax is calculated at the tax rates that are expected to apply in the year when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09-DN

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

IV. ADDITIONAL INFORMATION ABOUT ITEMS ON THE FINANCIAL STATEMENTS

1. CASH AND CASH EQUIVALENTS

	<u>30/6/2021</u>	<u>31/12/2020</u>
	VND	VND
Cash on hand	116,483,393	144,246,940
Cash in bank	204,957,910,915	151,500,587,208
Cash equivalents (*)	1,820,220,164,383	1,911,100,000,000
	<u>2,025,294,558,691</u>	<u>2,062,744,834,148</u>

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

2. SHORT-TERM ADVANCE TO SUPPLIERS

	<u>30/6/2021</u>	<u>31/12/2020</u>
	VND	VND
Phu Thai Industries Company Limited	26,353,800,000	26,720,495,049
Apic Architecture Company Limited	16,446,047,950	7,290,082,350
319 Corporation Ministry Of National Defence	-	17,717,894,750
Vietnam Installation Construction & Refrigeratory., JSC	4,803,391,500	10,208,505,200
Others	13,627,110,163	38,557,445,452
	<u>61,230,349,613</u>	<u>100,494,422,801</u>

3. OTHER SHORT-TERM RECEIVABLES

	<u>30/6/2021</u>	<u>31/12/2020</u>
	VND	VND
Deposits and mortgages	4,576,680,952	4,629,892,952
Dividends receivable from subsidiaries	573,000,000,000	819,845,764,000
Accrued deposit and loan interest	103,237,774,581	106,302,578,474
Others	200,309,174,063	208,716,028,596
	<u>881,123,629,596</u>	<u>1,139,494,264,022</u>

FPT CORPORATION

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4. FINANCIAL INVESTMENTS

	30/6/2021		31/12/2020	
	Cost	Book value	Cost	Book value
	VND	VND	VND	VND
a. Held-to-maturity investments	5,165,800,000,000	5,165,800,000,000	4,534,100,000,000	4,534,100,000,000
Term deposits	5,165,800,000,000	5,165,800,000,000	4,534,100,000,000	4,534,100,000,000
b. Investments in other entities				
b1) Investments in subsidiaries	7,389,613,409,012	7,389,613,409,012	6,229,613,409,012	6,229,613,409,012
FPT Information System Corporation	850,000,000,000	850,000,000,000	850,000,000,000	850,000,000,000
FPT Investment Company Limited	1,000,000,000,000	1,000,000,000,000	800,000,000,000	800,000,000,000
FPT Education Company Limited	1,400,000,000,000	1,400,000,000,000	1,000,000,000,000	1,000,000,000,000
FPT Software Company Limited	3,312,073,500,000	3,312,073,500,000	2,812,073,500,000	2,812,073,500,000
FPT Telecom Joint Stock Company	585,592,515,312	585,592,515,312	585,592,515,312	585,592,515,312
FPT Online Service Joint Stock Company	81,947,393,700	81,947,393,700	81,947,393,700	81,947,393,700
FPT Smart Cloud Company Limited	100,000,000,000	100,000,000,000	100,000,000,000	100,000,000,000
FPT Digital Limited Company Limited	60,000,000,000	60,000,000,000	-	-
b2) Investments in associates	492,500,000,000	492,500,000,000	492,500,000,000	492,500,000,000
Synnex FPT Joint Stock Company	398,500,000,000	398,500,000,000	398,500,000,000	398,500,000,000
FPT Digital Retail Joint Stock Company	94,000,000,000	94,000,000,000	94,000,000,000	94,000,000,000
b3) Investments in others entities	500,000,000	500,000,000	500,000,000	500,000,000

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5. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
As at 01/01/2021	371,575,314,812	41,122,832,097	18,162,090,455	63,183,822,016	376,890,951	494,420,950,331
Transfer from construction in progress	-	-	-	1,119,735,272	-	1,119,735,272
Purchases	26,819,800,852	2,690,480,730	-	6,162,535,090	1,046,076,740	36,718,893,412
Disposals	-	-	-	(4,691,101,703)	(108,383,360)	(4,799,485,063)
As at 30/6/2021	398,395,115,664	43,813,312,827	18,162,090,455	65,774,990,675	1,314,584,331	527,460,093,952
ACCUMULATED DEPRECIATION						
As at 01/01/2021	61,166,049,179	40,987,183,441	9,764,815,920	53,704,924,778	376,890,951	165,999,864,269
Charge for the period	7,971,473,414	355,234,062	1,475,989,037	3,625,014,290	59,229,916	13,486,940,719
Disposals	-	-	-	(4,683,271,002)	(108,383,360)	(4,791,654,362)
As at 30/6/2021	69,137,522,593	41,342,417,503	11,240,804,957	52,646,668,066	327,737,507	174,695,150,626
NET BOOK VALUE						
As at 01/01/2021	310,409,265,633	135,648,656	8,397,274,535	9,478,897,238	-	328,421,086,062
As at 30/6/2021	329,257,593,071	2,470,895,324	6,921,285,498	13,128,322,609	986,846,824	352,764,943,326

As at 30 June 2021, the cost of the Company's assets includes VND 97,846,243,825 (as at 31 December 2020: VND 100,655,420,068) of machinery, equipment, motor vehicles and office equipment which have been fully depreciated but are still in use.

Some floors of FPT Cau Giay Building of which costs are reflected in "Buildings and structures" item are being rented for use as subsidiaries' offices.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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6. INTANGIBLE ASSETS

	Computer software
	<u>VND</u>
COST	
As at 01/01/2021	81,059,561,892
Addition	8,621,310,220
As at 30/6/2021	<u>89,680,872,112</u>
ACCUMULATED AMORTISATION	
As at 01/01/2021	69,145,028,984
Charge for the year	4,278,225,724
As at 30/6/2021	<u>73,423,254,708</u>
NET BOOK VALUE	
As at 01/01/2021	<u>11,914,532,908</u>
As at 30/6/2021	<u>16,257,617,404</u>

7. LONG-TERM CONSTRUCTION IN PROGRESS

	<u>30/6/2021</u>	<u>31/12/2020</u>
	VND	VND
FPT Tower building project	1,486,175,540,426	1,333,086,970,636
Others	23,891,880,747	7,656,160,172
	<u>1,510,067,421,173</u>	<u>1,340,743,130,808</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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8. INVESTMENTS IN SUBSIDIARIES:

Details of the Company's subsidiaries as at 30 June 2021 are as follows:

Name of subsidiary	Place of incorporation and operation	Proportion of ownership interest (direct and indirect)	Proportion of voting power held	Principal activities
FPT Information System Corporation	Floor 22, Keangnam Landmark 72, E6, Pham Hung Street, Me Tri, Tu Liem, Hanoi	100.00%	100.00%	Providing application software solution, ERP service, IT service and integrated system service
FPT Software Company Limited	Floor 6-12, FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	100.00%	100.00%	Providing software services and products
FPT Telecom Joint Stock Company (i)	Floor 2, FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	45.65%	45.65%	Providing ADSL services, fixed line internet services, online advertising and other online services
FPT Education Company Limited	FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	100.00%	100.00%	Providing training and technology services
FPT Online Service Joint Stock Company	Lot 29B-31B-33B, Tan Thuan Street, Tan Thuan Dong Ward, District 7, Ho Chi Minh city	49.52%	80.15%	Providing online services
FPT Investment Company Limited	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100.00%	100.00%	Providing financial services activities (investment consulting services, excluding legal and financial consulting services)
FPT Smart Cloud Company Limited	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100.00%	100.00%	Providing IT services and other services related to computers
FPT Digital Company Limited	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100.00%	100.00%	Providing consulting service of digital transformation

(i) As at 30 June 2021, FPT Corporation holds 45.65% ownership interest (31 December 2020: 45.65%) and 45.65% of voting rights (31 December 2020: 45.65%) at FPT Telecom Joint Stock Company. However, the Company has the power to cast the majority of votes at meetings of the Board of Directors of FPT Telecom Joint Stock Company. Thus, the Company has the power to control the financial and operating policies of FPT Telecom Joint Stock Company. Accordingly, the Company has control over FPT Telecom Joint Stock Company and thus, FPT Telecom Joint Stock Company is a subsidiary.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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9. INVESTMENTS IN ASSOCIATES:

Details of the Company's associates as at 30 June 2021 are as follows:

Name of associate	Place of incorporation and operation	Proportion of ownership interest (direct and indirect)	Proportion of voting power held	Principal activities
FPT Digital Retail Joint Stock Company	261 - 263 Khanh Hoi, Ward 2, District 4, Hochiminh City	46.53%	46.53%	Retails of computers, peripheral devices, software and telecommunication equipment; telecom service agent
Synnex FPT Joint Stock Company	FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	48.00%	48.00%	Producing technology products and distributing IT devices and mobile phone; and manufacturing computers

10. SHORT-TERM TRADE PAYABLES

	30/6/2021	31/12/2020
	VND	VND
FPT Education Company Limited	399,233,315,858	308,494,627,889
FPT Information System Corporation	19,960,892,055	25,685,136,785
Constrexim Holdings	42,039,490,062	43,274,792,123
Vietnam Installation Construction & Refrigeratory., JSC	19,571,972,450	15,435,343,450
Others	66,472,291,960	80,423,712,038
	547,277,962,385	473,313,612,285

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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11. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Items	31/12/2020	In the period		30/6/2021
		Amount payable/receivable	Amount paid	
	VND	VND	VND	VND
a) Receivables				
Import duty	34,802,628	-	-	34,802,628
Corporate income tax	-	-	2,064,102,355	2,064,102,355
Total	34,802,628	-	2,064,102,355	2,098,904,983
b) Payables				
VAT	2,293,172	32,358,615,056	32,358,615,056	2,293,172
- Output VAT	1,000	32,358,615,056	32,358,615,056	1,000
- VAT on imports	2,292,172	-	-	2,292,172
Corporate income tax	3,112,897,645	3,000,000	3,115,897,645	-
Other taxes	1,242,031,422	43,811,015,564	30,674,587,155	14,378,459,831
- Personal income tax	1,188,104,130	26,052,993,246	12,994,772,250	14,246,325,126
- Other taxes	53,927,292	17,758,022,318	17,679,814,905	132,134,705
Total	4,357,222,239	76,172,630,620	66,149,099,856	14,380,753,003

12. SHORT-TERM ACCRUED EXPENSES

	30/6/2021	31/12/2020
	VND	VND
Interest payable	32,808,239,135	38,724,752,245
Other accruals	36,102,319,342	946,817,291
	68,910,558,477	39,671,569,536

13. OTHER CURRENT PAYABLES

	30/6/2021	31/12/2020
	VND	VND
Union fee	21,946,748,532	20,307,660,693
Social insurance	312,288,796	310,109,478
Health insurance	71,512,956	71,656,820
Unemployment insurance	17,208,244	17,268,199
Short-term deposits received	659,423,980	523,000,000
Dividends payable	10,341,107,198	9,734,581,873
Other current payables	11,987,361,069	5,728,450,482
Inter-group payables	308,696,610,148	232,927,859,519
<i>FPT Education Company Limited</i>	<i>34,737,757,474</i>	<i>30,315,118,672</i>
<i>FPT Information System Corporation</i>	<i>257,555,768,477</i>	<i>157,881,723,216</i>
<i>FPT Software Company Limited</i>	<i>9,108,919,309</i>	<i>28,480,644,564</i>
<i>FPT Telecom Joint Stock Company</i>	<i>9,574,254</i>	<i>1,064,190,977</i>
<i>FPT Digital Retail Joint Stock Company</i>	<i>2,075,999,072</i>	<i>1,526,452,162</i>
<i>FPT Investment Company Limited</i>	<i>5,208,591,562</i>	<i>13,659,729,928</i>
	354,032,260,923	269,620,587,064

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14. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE

Item	31/12/2020		In the period		30/6/2021	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
Short-term borrowings from subsidiaries and associates	4,295,030,000,000	4,295,030,000,000	6,575,000,000,000	6,972,030,000,000	3,898,000,000,000	3,898,000,000,000
FPT Digital Retail Joint Stock Company	845,000,000,000	845,000,000,000	3,490,000,000,000	2,685,000,000,000	1,650,000,000,000	1,650,000,000,000
FPT Information System Corporation	896,000,000,000	896,000,000,000	1,510,000,000,000	1,026,000,000,000	1,380,000,000,000	1,380,000,000,000
FPT Education Company Limited	590,000,000,000	590,000,000,000	816,000,000,000	976,000,000,000	430,000,000,000	430,000,000,000
FPT Software Company Limited	1,877,030,000,000	1,877,030,000,000	705,000,000,000	2,221,030,000,000	361,000,000,000	361,000,000,000
FPT Investment Company Limited	5,000,000,000	5,000,000,000	-	5,000,000,000	-	-
FPT Smart Cloud Company Limited	82,000,000,000	82,000,000,000	-	57,000,000,000	25,000,000,000	25,000,000,000
FPT Digital Company Limited	-	-	54,000,000,000	2,000,000,000	52,000,000,000	52,000,000,000
Total	4,295,030,000,000	4,295,030,000,000	6,575,000,000,000	6,972,030,000,000	3,898,000,000,000	3,898,000,000,000

15. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE

Item	31/12/2020		In the period		30/6/2021	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
Long-term loan (i)	-	-	1,099,205,700,000	-	1,099,205,700,000	1,099,205,700,000
Total	-	-	1,099,205,700,000	-	1,099,205,700,000	1,099,205,700,000

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

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Long-term loan is repayable as follows:

	<u>30/6/2021</u>	<u>31/12/2020</u>
	VND	VND
On demand or within one year	-	-
In the second year	-	-
In the third to fifth year inclusive	<u>1,099,205,700,000</u>	<u>-</u>
	1,099,205,700,000	-
Less: Amount due for settlement within 12 months	<u>-</u>	<u>-</u>
Amount due for settlement after 12 months	<u>1,099,205,700,000</u>	<u>-</u>

16. SHAREHOLDERS' EQUITY**Movement in shareholders' equity**

	Owner's contributed capital	Share premium	Treasury shares	Investment and development fund	Owner's other fund	Retained earnings	Total
	VND	VND	VND	VND	VND	VND	VND
As at 01/01/2020	6,783,586,880,000	49,941,441,360	(823,760,000)	103,009,261	87,203,093,024	2,763,931,996,750	9,683,942,660,395
Share issued	33,917,900,000	-	-	-	-	-	33,917,900,000
Net profit for the year	-	-	-	-	-	2,884,321,772,746	2,884,321,772,746
Stock dividends declared	1,022,370,080,000	-	-	-	-	(1,022,370,080,000)	-
Cash dividends declared	-	-	-	-	-	(1,465,573,212,000)	(1,465,573,212,000)
Others movement of equity	-	-	-	-	-	(31,283,810,285)	(31,283,810,285)
As at 01/01/2021	7,839,874,860,000	49,941,441,360	(823,760,000)	103,009,261	87,203,093,024	3,129,026,667,211	11,105,325,310,856
Shares issued	52,097,680,000	-	-	-	-	-	52,097,680,000
Net profit for the period	-	-	-	-	-	1,767,440,758,775	1,767,440,758,775
Stock dividends declared	1,183,543,950,000	-	-	-	-	(1,183,543,950,000)	-
Cash dividends declared	-	-	-	-	-	(789,114,878,000)	(789,114,878,000)
As at 30/6/2021	9,075,516,490,000	49,941,441,360	(823,760,000)	103,009,261	87,203,093,024	2,923,808,597,986	12,135,748,871,631

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Number of outstanding shares

	30/6/2021	31/12/2020
	Number of shares	Number of shares
Authorised share capital	907,551,649	783,987,486
Issued shares	907,551,649	783,987,486
Ordinary shares	907,551,649	783,987,486
<i>Shares subject to restriction in ownership transfer</i>	<i>12,990,216</i>	<i>11,642,061</i>
Treasury shares	(82,376)	(82,376)
Ordinary shares	(82,376)	(82,376)
<i>Shares subject to restriction in ownership transfer</i>	<i>-</i>	<i>-</i>
Outstanding shares in circulation	907,469,273	783,905,110
Ordinary shares	907,469,273	783,905,110
<i>Shares subject to restriction in ownership transfer</i>	<i>12,990,216</i>	<i>11,642,061</i>

All ordinary shares have a par value of VND 10,000. Each share is entitled to one vote at shareholders' meetings of the Company. Shareholders are entitled to receive dividends as declared at each point of time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares bought back by the Company, all rights are suspended until those shares are re-issued.

Shares subject to ownership transfer restriction have a par value of VND 10,000. These shares are subject to restrictions according to which shareowners are not allowed to resell their shares within specified term from the date of issuance.

17. REVENUE

	From 01/01/2021 to 30/6/2021	From 01/01/2020 to 30/6/2020
	VND	VND
Sales of goods and services	164,449,520,839	123,949,769,616
	164,449,520,839	123,949,769,616

18. COST OF SALES

	From 01/01/2021 to 30/6/2021	From 01/01/2020 to 30/6/2020
	VND	VND
Cost of goods and services rendered	38,445,252,592	26,840,974,870
	38,445,252,592	26,840,974,870

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued) FORM B 09-DN

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19. FINANCIAL INCOME

	From 01/01/2021 to 30/6/2021	From 01/01/2020 to 30/6/2020
	VND	VND
Bank and loan interest	183,368,055,337	143,347,740,238
Dividends and profits received	1,787,809,544,952	1,858,136,765,707
Foreign exchange gain	11,615,231	(134,752,063)
	1,971,189,215,520	2,001,349,753,882

20. FINANCIAL EXPENSES

	From 01/01/2021 to 30/6/2021	From 01/01/2020 to 30/6/2020
	VND	VND
Interest expense	105,719,308,214	31,442,986,895
Foreign exchange loss	(1,097,737,152)	(946,288,737)
	104,621,571,062	30,496,698,158

21. CORPORATE INCOME TAX

	Year to date	
	2021	2020
	VND	VND
Corporate income tax for the year		
Profit before tax	1,767,443,758,775	1,894,534,544,631
Adjustments for taxable income		
Dividends and profit received	(1,787,809,544,952)	(1,858,136,765,707)
Others	(2,828,410,936)	(9,533,569,861)
Assessable income	(23,194,197,113)	26,864,209,063
Loss carried forward	-	-
Taxable income	-	26,864,209,063
Normal tax rate	20%	20%
Adjustment per tax finalisation of prior year	3,000,000	-
Corporate income tax	3,000,000	5,372,841,813

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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22. RELATED PARTY TRANSACTIONS AND BALANCES

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

<u>Related parties</u>	<u>Relationship</u>
FPT Investment Company Limited	Subsidiary
FPT Software Company Limited	Subsidiary
FPT Smart Cloud Company Limited	Subsidiary
FPT Information System Corporation	Subsidiary
FPT Education Company Limited	Subsidiary
FPT Digital Company Limited	Subsidiary
FPT Telecom Joint Stock Company	Subsidiary
FPT Online Service Joint Stock Company	Subsidiary
FPT Land Joint Stock Company	Affiliate
Synnex FPT Joint Stock Company	Associate
FPT Digital Retail Joint Stock Company	Associate

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

	<u>30/6/2021</u>	<u>31/12/2020</u>
	VND	VND
Balances of loans		
FPT Land Company Limited	10,900,000,000	10,900,000,000
FPT Investment Company Limited	223,000,000,000	185,000,000,000
Balances of borrowings		
FPT Digital Retail Joint Stock Company	1,650,000,000,000	845,000,000,000
FPT Smart Cloud Company Limited	25,000,000,000	82,000,000,000
FPT Education Company Limited	430,000,000,000	590,000,000,000
FPT Information System Corporation	1,380,000,000,000	896,000,000,000
FPT Software Company Limited	361,000,000,000	1,877,030,000,000
FPT Investment Company Limited	-	5,000,000,000
FPT Digital Company Limited	52,000,000,000	-
Dividends receivable from subsidiaries		
FPT Software Company Limited	473,000,000,000	420,000,000,000
FPT Education Company Limited	-	150,000,000,000
FPT Telecom Joint Stock Company	-	249,845,764,000
FPT Information System Corporation	100,000,000,000	-

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

	30/6/2021	31/12/2020
	VND	VND
Short-term trade receivables		
FPT Telecom Joint Stock Company	15,793,938,423	16,827,370,007
FPT Software Company Limited	19,776,901,288	18,612,653,037
FPT Information System Company Limited	6,200,047,048	6,355,272,079
Synnex FPT Joint Stock Company	2,032,052	199,108,278
FPT Education Company Limited	320,732,495	11,005,362,199
FPT Online Service Joint Stock Company	123,819,455	72,692,893
FPT Digital Retail Joint Stock Company	1,189,894,615	1,188,029,766
FPT Smart Cloud Company Limited	23,040,319	189,997,686
FPT Investment Company Limited	2,535,500	-
FPT Digital Company Limited	1,217,040	-
Other short-term receivables		
FPT Investment Company Limited	539,452,055	6,271,372,076
FPT Land Joint Stock Company	51,714,638,122	51,659,931,766
FPT Information System Company Limited	135,328,599,954	135,839,638,954
FPT Software Company Limited	4,648,000	138,461,000
FPT Education Company Limited	-	20,610,000
FPT Digital Retail Joint Stock Company	-	14,406,000
FPT Telecom Joint Stock Company	11,590,000	652,366,800
FPT Online Service Joint Stock Company	7,432,000	-
Other short-term payables through centre account		
FPT Education Company Limited	34,737,757,474	30,315,118,672
FPT Information System Corporation	257,555,768,477	157,881,723,216
FPT Software Company Limited	9,108,919,309	28,480,644,564
FPT Telecom Joint Stock Company	9,574,254	1,064,190,977
FPT Digital Retail Joint Stock Company	2,075,999,072	1,526,452,162
FPT Investment Company Limited	5,208,591,562	13,659,729,928
Short-term trade payables		
FPT Telecom Joint Stock Company	4,295,228,795	5,551,413,133
FPT Education Company Limited	399,233,315,858	308,494,627,889
FPT Information System Corporation	19,960,892,055	25,685,136,785
FPT Online Service Joint Stock Company	122,650,000	946,550,000
FPT Digital Retail Joint Stock Company	35,390,000	2,861,632,227
FPT Software Company Limited	401,114,585	8,818,320,750
FPT Investment Company Limited	1,595,000,000	1,595,000,000
Synnex FPT Joint Stock Company	66,684,378	265,840,003
FPT Smart Cloud Company Limited	2,227,469,509	1,074,992,997

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09-DN

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

During the year, the Company entered into the following significant transactions with related parties as follow:

	Year to date	
	2021	2020
	VND	VND
Sales of goods and services		
FPT Telecom Joint Stock Company	31,746,822,362	29,322,750,300
FPT Digital Retail Joint Stock Company	2,392,310,511	2,187,025,950
FPT Software Company Limited	37,385,045,101	31,145,191,989
Synnex FPT Joint Stock Company	182,920,766	118,143,084
FPT Information System Corporation	18,094,496,485	18,284,596,762
FPT Online Service Joint Stock Company	1,817,231,078	4,348,929,460
FPT Investment Company Limited	54,268,280	4,668,196
FPT Education Company Limited	7,589,487,090	711,427,105
FPT Smart Cloud Company Limited	355,152,535	-
FPT Digital Company Limited	738,429,853	-
Purchases of goods and services		
FPT Telecom Joint Stock Company	12,902,532,583	9,922,276,502
FPT Digital Retail Joint Stock Company	600,642,730	750,546,590
Synnex FPT Joint Stock Company	520,446,562	12,184,542
FPT Software Company Limited	5,641,767,204	3,367,302,482
FPT Information System Corporation	29,274,383,519	25,919,246,124
FPT Smart Cloud Company Limited	4,928,983,198	-
FPT Education Company Limited	48,072,116,050	40,576,745,182
FPT Online Service Joint Stock Company	596,000,000	781,150,000
Dividends/Profits transferred from subsidiaries		
FPT Software Company Limited	900,000,000,000	1,000,000,000,000
Synnex FPT Joint Stock Company	233,882,847,700	171,133,791,000
FPT Information System Corporation	200,000,000,000	100,000,000,000
FPT Education Company Limited	366,032,897,252	342,291,700,707
FPT Telecom Joint Stock Company	-	227,132,514,000
FPT Online Service Joint Stock Company	87,893,800,000	17,578,760,000

23. COMPARATIVE FIGURES

Comparative figures of the balance sheet are the figures in the audited financial statements for the year ended 31 December 2020. Comparative figures of the income statement and cash flow statement are the figures in the reviewed financial statements for the period ended 30 Jun 2020.

Hoang Ngoc Bich
Preparer

Hoang Huu Chien
Chief Accountant

Nguyen The Phuong
Executive Vice President

26 July 2021