

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: ~~165~~/FPT-FMC
No.: ~~165~~/FPT-FMC

Hà Nội, ngày 18 tháng 07 năm 2024
Hanoi, July 18th 2024

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

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

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

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

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

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

Fax: 024. 3768 7410

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

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

Báo cáo tài chính công ty mẹ quý 2 năm 2024 và Báo cáo tài chính hợp nhất quý 2 năm
2024 / *Separate Financial Statements for 2nd quarter of 2024 and Consolidated Financial*
Statements for 2nd quarter of 2024

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày
18/07/2024 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 18/07/2024, as in the link
<https://fpt.com.vn/en/ir/information-disclosures>



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

Tài liệu đính kèm/Attached documents: Báo cáo tài chính công ty mẹ quý 2 năm 2024 và Báo cáo tài chính hợp nhất quý 2 năm 2024 / *Separate Financial Statements for 2nd quarter of 2024 and Consolidated Financial Statements for 2nd quarter of 2024*

Đại diện tổ chức
Organization representative

Người được UQ CBTT
Person authorized to disclose information



Mai Thị Lan Anh





FPT CORPORATION

FINANCIAL STATEMENTS Quarter II - 2024

Hanoi, July 2024

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BALANCE SHEET

As at 30 June 2024

FORM B 01-DN

Unit: VND

ASSETS	Codes	Notes	30/6/2024	31/12/2023
A. CURRENT ASSETS	100		8,648,430,575,956	13,170,579,796,551
I. Cash and cash equivalents	110	1	795,080,149,461	2,537,167,414,202
1. Cash	111		116,080,149,461	633,867,414,202
2. Cash equivalents	112		679,000,000,000	1,903,300,000,000
II. Short-term financial investments	120	4	6,342,800,000,000	6,325,200,000,000
1. Held-to-maturity investments	123		6,342,800,000,000	6,325,200,000,000
III. Short-term receivables	130		1,452,461,049,683	4,230,589,445,101
1. Short-term trade receivables	131		162,728,483,927	139,037,509,039
2. Short-term advances to suppliers	132		8,653,795,421	8,649,092,862
3. Short-term loan receivables	135	2	259,900,000,000	250,900,000,000
4. Other short-term receivables	136	3	1,027,293,517,922	3,839,089,110,309
5. Provision for short-term doubtful debts	137		(6,114,747,587)	(7,086,267,109)
IV. Inventories	140		667,855,526	571,307,344
1. Inventories	141		667,855,526	571,307,344
V. Other short-term assets	150		57,421,521,286	77,051,629,904
1. Short-term prepayments	151		4,978,392,908	5,238,022,378
2. Value added tax deductibles	152		48,421,067,697	67,791,546,845
3. Taxes and other receivables from the State budget	153	10	4,022,060,681	4,022,060,681
B. NON-CURRENT ASSETS	200		16,139,998,524,280	13,723,873,506,658
I. Long-term receivables	210		1,579,629,480	1,579,629,480
1. Other long-term receivables	216		1,579,629,480	1,579,629,480
II. Fixed assets	220		2,052,465,851,462	2,118,818,051,344
1. Tangible fixed assets	221	5	2,031,666,643,860	2,090,847,214,494
- Cost	222		2,508,451,701,112	2,508,842,600,569
- Accumulated depreciation	223		(476,785,057,252)	(417,995,386,075)
2. Intangible assets	227	6	20,799,207,602	27,970,836,850
- Cost	228		153,051,615,203	147,664,201,478
- Accumulated amortisation	229		(132,252,407,601)	(119,693,364,628)
III. Long-term assets in progress	240		18,947,544,136	73,481,448
1. Long-term construction in progress	242		18,947,544,136	73,481,448
IV. Long-term financial investments	250		13,982,613,409,012	11,532,613,409,012
1. Investment in subsidiaries	251	7	13,489,613,409,012	11,039,613,409,012
2. Investments in Joint-ventures, associates	252	8	492,500,000,000	492,500,000,000
3. Equity investments in other entities	253		500,000,000	500,000,000
V. Other long-term assets	260		84,392,090,190	70,788,935,374
1. Long-term prepayments	261		17,464,147,144	23,113,719,520
2. Deferred tax assets	262		66,927,943,046	47,675,215,854
TOTAL ASSET (270=100 + 200)	270		24,788,429,100,236	26,894,453,303,209

BALANCE SHEET (Continued)

As at 30 June 2024

FORM B 01-DN

Unit: VND

RESOURCES	Codes	Notes	30/6/2024	31/12/2023
C. LIABILITIES	300		5,979,646,750,857	8,857,603,546,490
I. Current liabilities	310		5,756,446,271,394	8,631,090,342,873
1. Short-term trade payables	311	9	763,345,641,783	767,453,716,862
2. Short-term advances from customers	312		7,310,791,561	8,699,854,627
3. Taxes and amounts payable to the State budget	313	10	23,627,863,287	2,490,753,107
4. Payables to employees	314		176,358,867,881	95,702,348,976
5. Short-term accrued expenses	315	11	63,021,446,072	85,012,644,864
6. Short-term unearned revenue	318		6,629,469,139	6,629,469,139
7. Other current payables	319	12	196,026,085,870	687,887,603,497
8. Short-term loans and obligations under finance leases	320	13	4,391,800,000,000	6,824,205,700,000
9. Bonus and welfare funds	322		128,326,105,801	153,008,251,801
II. Long-term liabilities	330		223,200,479,463	226,513,203,617
1. Long-term unearned revenue	336		223,161,373,428	226,476,108,000
2. Deferred tax liabilities	341		39,106,035	37,095,617
D. EQUITY	400		18,808,782,349,379	18,036,849,756,719
I. Owner's equity	410	14	18,808,782,349,379	18,036,849,756,719
1. Owner's contributed capital	411		14,604,480,660,000	12,699,688,750,000
- Ordinary shares carrying voting rights	411a		14,604,480,660,000	12,699,688,750,000
2. Share premium	412		49,941,441,360	49,941,441,360
3. Investment and development fund	418		103,009,261	103,009,261
4. Other reserves	420		87,203,093,024	87,203,093,024
5. Retained earnings	421		4,067,054,145,734	5,199,913,463,074
- Retained earnings/(losses) accumulated to the prior period end	421a		2,025,152,678,074	-
- Retained earnings/(losses) of the current period	421b		2,041,901,467,660	5,199,913,463,074
TOTAL RESOURCES (440=300+400)	440		24,788,429,100,236	26,894,453,303,209

Le Van Trung
Preparer

Hoang Huu Chien
Chief Accountant

Nguyen The Phuong
Deputy General Director
17th July 2024



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 2024
to 30 June 2024

INCOME STATEMENT

For the period from 01 January 2024 to 30 June 2024

FORM B 02-DN

Unit: VND

ITEMS	Codes	Notes	Quarter II		Year to date	
			2024	2023	2024	2023
1 Gross revenue from goods sold and services rendered	01	15	186,209,618,778	142,022,251,795	338,192,616,562	259,842,720,032
2 Deductions	02		-	-	-	-
3 Net revenue from goods sold and services rendered	10		186,209,618,778	142,022,251,795	338,192,616,562	259,842,720,032
4 Cost of sales	11	16	34,024,143,171	12,642,310,540	51,343,077,268	20,684,472,851
5 Gross profit from goods sold and services rendered	20		152,185,475,607	129,379,941,255	286,849,539,294	239,158,247,181
6 Financial income	21	17	1,129,038,756,223	1,323,514,209,964	2,315,330,998,232	3,622,150,139,382
7 Financial expenses	22	18	51,913,140,650	88,233,017,523	116,960,157,805	161,777,906,759
<i>In which: interest expense</i>	23		<i>50,341,911,178</i>	<i>87,034,187,920</i>	<i>116,707,364,789</i>	<i>161,773,212,474</i>
8 Selling expenses	25		832,599,270	780,382,488	832,599,270	780,382,488
9 General and administration expenses	26		203,498,243,181	168,854,376,362	462,089,116,809	327,208,896,990
10 Operating profit	30		1,024,980,248,729	1,195,026,374,846	2,022,298,663,642	3,371,541,200,326
11 Other income	31		38,971,909	12,800,000	386,235,545	12,800,000
12 Other expenses	32		34,148,301	12,000,000	34,148,301	12,000,000
13 Profit from other activities	40		4,823,608	800,000	352,087,244	800,000
14 Accounting profit before tax	50		1,024,985,072,337	1,195,027,174,846	2,022,650,750,886	3,371,542,000,326
15 Current corporate income tax expense	51	19	-	-	-	-
16 Deferred corporate tax (income)/expense	52		(1,538,894,072)	9,864,125,535	(19,250,716,774)	12,735,321,907
17 Net profit after corporate income tax	60		1,026,523,966,409	1,185,163,049,311	2,041,901,467,660	3,358,806,678,419

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 2024
to 30 June 2024

EXPLANATION:

FPT Corporation explains the variation of net revenue and profit after tax in Quarter II of 2024 in comparison with the same period last year as follows:

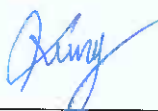
Unit: Million VND

Item	Year 2024	Year 2023	Increase/(Decrease)		Year 2024	Year 2023	Increase/(Decrease)	
	Quarter II	Quarter II	Amount	Percentage	Accumulated	Accumulated	Amount	Percentage
Net Revenue	186,210	142,022	44,187	31%	338,193	259,843	78,350	30%
Profit after tax	1,026,524	1,185,163	(158,639)	-13%	2,041,901	3,358,807	(1,316,905)	-39%

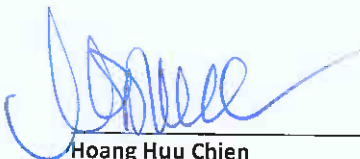
Net revenue on separate financial statements of FPT in Quarter II of 2024 is about VND 186 billion, an increase of 31% over the same period last year. Cumulatively for half year of 2024, the company's net revenue reach VND 338 billion, an increase of 30% compared to 2023. The increase in net revenue is mainly due to the increase in revenue from administrative expenses paid on behalf of and reallocated back to subsidiaries in 2024 compared to 2023 (increase by 31% in the second quarter and a cumulative increase by 30% during the year).

Profit after tax in the second quarter of 2024 reached VND 1,027 billion, a decrease of VND 159 billion (equivalent to a decrease of 13%) compared to the same period last year. Cumulatively for half year 2024, the company's profit after tax is about VND 2,042 billion, a decrease of VND 1,317 billion (equivalent to a decrease of 39%) compared to 2023.

The decrease of profit after corporate income tax is mainly due to the decrease of financial income. In the second quarter of 2024, financial revenue decreased by VND 194 billion, equivalent to a decrease of 15%, because dividends/profits distributed from subsidiaries decreased by VND 114 billion compared to the same period in 2023. Cumulative for half year of 2024, financial revenue decrease by VND 1,307 billion, equivalent to a decrease of 36%, due to dividends/profits distributed from subsidiaries decreased by VND 1,190 billion compared to half year of 2023.



Le Van Trung
Preparer



Hoang Huu Chien
Chief Accountant



Nguyen The Phuong
Deputy General Director
17th July 2024

CASH FLOW STATEMENT

For the period from 01 January 2024 to 30 June 2024

FORM B 03-DN

Unit: VND

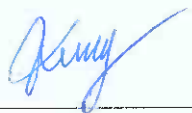
ITEMS	Codes	Year to date	
		2024	2023
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	2,022,650,750,886	3,371,542,000,326
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	72,343,913,696	67,284,438,970
Provisions	03	(971,519,522)	(26,199,701,122)
Foreign exchange (gain)/ loss arising from translating foreign currency items	04	242,740,930	4,329,713
Gain from investing activities	05	(2,315,668,609,317)	(3,622,162,274,816)
Interest expense	06	116,707,364,789	161,773,212,474
3. Operating profit before movements in working capital	08	(104,695,358,538)	(47,757,994,455)
(Increase)/decrease in receivables	09	(5,892,079,220)	(34,162,983,755)
(Increase)/decrease in inventories	10	(96,548,182)	(278,630,000)
Increase/(decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	(406,756,815,800)	(304,219,855,677)
(Increase)/decrease in prepaid expenses	12	5,909,201,846	1,782,598,656
Interest paid	14	(132,246,688,581)	(124,425,559,932)
Other cash outflows	17	(24,682,146,000)	(2,165,960,111)
Net cash generated by/(used in) operating activities	20	(668,460,434,475)	(511,228,385,274)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(24,865,776,502)	(118,595,473,769)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	347,863,636	12,500,000
3. Cash outflow for lending, buying debt instruments of other entities	23	(6,478,800,000,000)	(7,199,800,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	6,452,200,000,000	5,789,061,859,331
5. Equity investments in other entities	25	(2,450,000,000,000)	(2,100,000,000,000)
6. Interest earned, dividends and profits received	27	5,128,683,218,989	3,970,833,409,364
Net cash generated by /(used in) investing activities	30	2,627,565,306,123	341,512,294,926

CASH FLOW STATEMENT (Continued)

For the period from 01 January 2024 to 30 June 2024

FORM B 03-DN
Unit: VND

ITEMS	Codes	Year to date	
		2024	2023
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issue and owners' contributed capital	31	-	73,050,500,000
2. Proceeds from borrowings	33	4,084,200,000,000	6,076,500,000,000
3. Repayment of borrowings	34	(6,516,605,700,000)	(5,576,000,000,000)
4. Dividends and profits paid	36	(1,268,796,488,475)	(395,833,325)
Net cash generated by /(used in) financing activities	40	(3,701,202,188,475)	573,154,666,675
Net increase/(decrease) in cash (50=20+30+40)	50	(1,742,097,316,827)	403,438,576,327
Cash and cash equivalents at the beginning of the period	60	2,537,167,414,202	1,602,587,113,047
Effect of changes in foreign exchange rates	61	10,052,086	364,555
Cash and cash equivalents at the end of the period (70=50+60)	70	795,080,149,461	2,006,026,053,929


Le Van Trung
Preparer


Hoang Huu Chien
Chief Accountant


Nguyen The Phuong
Deputy General Director
17th July 2024

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 57th amendment of Business Registration Certificate dated 3 July 2024, the Corporation changed the Charter capital into VND 14,604,480,660,000.

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

Normal production and business cycle

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

Operating industry and principal activities

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

The Corporation's structure

As at 30 June 2024, 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 IS Company Limited;
- FPT Telecom Joint Stock Company;
- FPT Software Company Limited;
- FPT Education Company Limited;
- FPT Online Services Joint Stock Company;
- FPT Investment Company Limited;
- FPT Smart Cloud Company Limited;
- FPT Digital Company Limited.

Associates of the Company including:

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09-DN

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

II. ACCOUNTING CONVENTION AND FINANCIAL YEAR

Accounting convention

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

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

Financial year

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

III. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

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

Cash and cash equivalents

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

Financial investments

Held-to-maturity investments

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

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

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

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

Loan receivables

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09-DN

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

Investments in subsidiaries

Investment in subsidiaries

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

Investments in associates

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

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

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

Equity investments in other entities

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

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

Receivables

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

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

Inventories

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

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09-DN

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

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

	(Years)
Buildings and structures	10 – 30
Machinery and equipment	5 – 20
Office equipment	3 – 5
Motor vehicles	4 – 6
Other assets	3 – 4

Intangible assets and amortisation

Computer software

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

Construction in progress

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

Long-term prepayments

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

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

Revenue recognition

Revenue from services

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

- 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.

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.

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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.

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IV. ADDITIONAL INFORMATION ABOUT ITEMS ON THE FINANCIAL STATEMENTS

1. CASH AND CASH EQUIVALENTS

	30/6/2024	31/12/2023
	VND	VND
Cash on hand	2,153,248	2,153,248
Cash in bank	116,077,996,213	633,865,260,954
Cash equivalents (*)	679,000,000,000	1,903,300,000,000
	795,080,149,461	2,537,167,414,202

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

2. SHORT-TERM LOAN RECEIVABLES

	30/6/2024	31/12/2023
	VND	VND
FPT Investment Company Limited	139,900,000,000	156,400,000,000
FPT Smart Cloud Company Limited	83,000,000,000	85,000,000,000
Others	37,000,000,000	9,500,000,000
	259,900,000,000	250,900,000,000

3. OTHER SHORT-TERM RECEIVABLES

	30/6/2024	31/12/2023
	VND	VND
Deposits and mortgages	4,593,680,952	4,593,680,952
Dividends receivable from subsidiaries	750,000,000,000	3,500,000,000,000
Accrued deposit and loan interest	70,632,906,978	133,995,380,286
Others	202,066,929,992	200,500,049,071
	1,027,293,517,922	3,839,089,110,309

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4. FINANCIAL INVESTMENTS

	30/6/2024		31/12/2023	
	Cost	Book value	Cost	Book value
	VND	VND	VND	VND
a. Held-to-maturity investments	6,342,800,000,000	6,342,800,000,000	6,325,200,000,000	6,325,200,000,000
Term deposits	6,342,800,000,000	6,342,800,000,000	6,325,200,000,000	6,325,200,000,000
b. Investments in other entities				
b1) Investments in subsidiaries	13,489,613,409,012	13,489,613,409,012	11,039,613,409,012	11,039,613,409,012
FPT IS Company Limited	1,300,000,000,000	1,300,000,000,000	1,100,000,000,000	1,100,000,000,000
FPT Investment Company Limited	1,000,000,000,000	1,000,000,000,000	1,000,000,000,000	1,000,000,000,000
FPT Education Company Limited	4,000,000,000,000	4,000,000,000,000	3,000,000,000,000	3,000,000,000,000
FPT Software Company Limited	6,262,073,500,000	6,262,073,500,000	5,012,073,500,000	5,012,073,500,000
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	200,000,000,000	200,000,000,000	200,000,000,000	200,000,000,000
FPT Digital Limited Company Limited	60,000,000,000	60,000,000,000	60,000,000,000	60,000,000,000
b2) Investments in associates	492,500,000,000	492,500,000,000	492,500,000,000	492,500,000,000
Synnex FPT Joint Stock Company	398,500,000,000	398,500,000,000	398,500,000,000	398,500,000,000
FPT Digital Retail Joint Stock Company	94,000,000,000	94,000,000,000	94,000,000,000	94,000,000,000
b3) Investments in others entities	500,000,000	500,000,000	500,000,000	500,000,000

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5. TANGIBLE FIXED

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
As at 01/01/2024	2,128,287,540,053	277,515,723,403	23,598,270,455	76,866,454,038	2,574,612,620	2,508,842,600,569
Purchases	-	459,939,200	-	144,360,889	-	604,300,089
Disposals	-	-	(995,199,546)	-	-	(995,199,546)
As at 30/6/2024	2,128,287,540,053	277,975,662,603	22,603,070,909	77,010,814,927	2,574,612,620	2,508,451,701,112
ACCUMULATED DEPRECIATION						
As at 01/01/2024	239,134,314,900	93,428,082,770	13,616,230,366	69,529,426,245	2,287,331,794	417,995,386,075
Charge for the period	43,344,963,436	12,163,595,860	1,314,549,073	2,674,481,528	287,280,826	59,784,870,723
Disposals	-	-	(995,199,546)	-	-	(995,199,546)
As at 30/6/2024	282,479,278,336	105,591,678,630	13,935,579,893	72,203,907,773	2,574,612,620	476,785,057,252
NET BOOK VALUE						
As at 01/01/2024	1,889,153,225,153	184,087,640,633	9,982,040,089	7,337,027,793	287,280,826	2,090,847,214,494
As at 30/6/2024	1,845,808,261,717	172,383,983,973	8,667,491,016	4,806,907,154	-	2,031,666,643,860

As at 30 June 2024, the cost of the Company's assets includes VND 126,851,071,803 (as at 31 December 2023: VND 120,840,264,492) of machinery, equipment, motor vehicles and office equipment which have been fully depreciated but are still in use.

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6. INTANGIBLE ASSETS

	<u>Computer software</u> <u>VND</u>
COST	
As at 01/01/2024	<u>147,664,201,478</u>
Addition	<u>5,387,413,725</u>
As at 30/6/2024	<u>153,051,615,203</u>
ACCUMULATED AMORTISATION	
As at 01/01/2024	<u>119,693,364,628</u>
Charge for the period	<u>12,559,042,973</u>
As at 30/6/2024	<u>132,252,407,601</u>
NET BOOK VALUE	
As at 01/01/2024	<u>27,970,836,850</u>
As at 30/6/2024	<u>20,799,207,602</u>

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7. INVESTMENTS IN SUBSIDIARIES:

Details of the Company's subsidiaries as at 30 June 2024 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 IS Company Limited	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100.00%	100.00%	Providing application software solution, ERP service, IT service and integrated system service
FPT Software Company Limited	Floor 6-12, FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	100.00%	100.00%	Providing software services and products
FPT Telecom Joint Stock Company (I)	Floor 2, FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	45.66%	45.66%	Providing ADSL services, fixed line internet services, online advertising and other online services
FPT Education Company Limited	Hoa Lac High Tech Park, Km 29, Thang Long Boulevard, Thach That District, Hanoi	100.00%	100.00%	Providing training and technology services
FPT Online Service Joint Stock Company	Lot 29B-31B-33B, Tan Thuan Street, Tan Thuan Dong Ward, District 7, Ho Chi Minh city	49.52%	80.15%	Providing online services
FPT Investment Company Limited	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100.00%	100.00%	Providing financial services activities (investment consulting services, excluding legal and financial consulting services)
FPT Smart Cloud Company Limited	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100.00%	100.00%	Providing IT services and other services related to computers
FPT Digital Company Limited	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay	100.00%	100.00%	Providing consulting service of digital transformation

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(i) As at 30 June 2024, FPT Corporation holds 45.66% ownership interest (31 December 2023: 45.66%) and 45.66% of voting rights (31 December 2023: 45.66%) at FPT Telecom Joint Stock Company. However, the Company has the power to cast the majority of votes at meetings of the Board of Directors of FPT Telecom Joint Stock Company. Thus, the Company has the power to control the financial and operating policies of FPT Telecom Joint Stock Company. Accordingly, the Company has control over FPT Telecom Joint Stock Company and thus, FPT Telecom Joint Stock Company is a subsidiary.

8. INVESTMENTS IN ASSOCIATES:

Details of the Company's associates as at 30 June 2024 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	46.54%	46.54%	Retails of computers, peripheral devices, software and telecommunication equipment; telecom service
Synnex FPT Joint Stock Company	FPT Cau Giay Building, Duy Tan Street, Cau Giay District, Hanoi	48.00%	48.00%	Producing technology products and distributing IT devices and mobile phone; and manufacturing computers

9. SHORT-TERM TRADE PAYABLES

	30/6/2024	31/12/2023
	VND	VND
FPT Education Company Limited	644,558,593,387	661,410,486,719
FPT IS Company Limited	65,870,927,527	34,961,899,922
Others	52,916,120,869	71,081,330,221
	763,345,641,783	767,453,716,862

10. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Items	31/12/2023	In the period		30/6/2024
		Amount payable/receivable	Amount paid	
	VND	VND	VND	VND
a) Receivables				
Corporate income tax	4,022,060,681	-	-	4,022,060,681
Total	4,022,060,681	-	-	4,022,060,681
b) Payables				
VAT	2,293,172	29,814,200,481	29,814,200,481	2,293,172
Personal income tax	2,413,337,278	46,178,256,275	24,966,160,127	23,625,433,426
Other taxes	75,122,657	8,116,122,401	8,191,108,369	136,689
Total	2,490,753,107	84,108,579,157	62,971,468,977	23,627,863,287

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

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11. SHORT-TERM ACCRUED EXPENSES

	30/6/2024	31/12/2023
	VND	VND
Interest payable	38,815,886,513	54,355,210,305
Construction cost of FPT Project	14,656,242,269	14,656,242,269
Other accruals	9,549,317,290	16,001,192,290
	63,021,446,072	85,012,644,864

12. OTHER CURRENT PAYABLES

	30/6/2024	31/12/2023
	VND	VND
Union fee	64,493,786,300	58,045,530,123
Social, health and unemployment insurance	340,136,398	340,136,398
Short-term deposits received	1,016,923,980	619,423,980
Dividends payable	15,485,574,348	14,313,187,823
Inter-group payables	47,939,861,495	529,900,505,564
Other current payables	66,749,803,349	84,668,819,609
	196,026,085,870	687,887,603,497

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13. LOANS AND OBLIGATIONS UNDER FINANCE LEASE

Item	31/12/2023		In the period		30/6/2024	
	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	5,725,000,000,000	5,725,000,000,000	4,084,200,000,000	5,417,400,000,000	4,391,800,000,000	4,391,800,000,000
- FPT IS Company Limited	1,450,000,000,000	1,450,000,000,000	1,150,000,000,000	1,500,000,000,000	1,100,000,000,000	1,100,000,000,000
- FPT Education Company Limited	3,656,000,000,000	3,656,000,000,000	2,270,000,000,000	2,845,000,000,000	3,081,000,000,000	3,081,000,000,000
- FPT Software Company Limited	619,000,000,000	619,000,000,000	542,200,000,000	950,400,000,000	210,800,000,000	210,800,000,000
- FPT Digital Retail Joint Stock Company	-	-	100,000,000,000	100,000,000,000	-	-
- FPT Smart Cloud Company Limited	-	-	22,000,000,000	22,000,000,000	-	-
Current portion of long-term borrowings (i)	1,099,205,700,000	1,099,205,700,000	-	1,099,205,700,000	-	-
Total	6,824,205,700,000	6,824,205,700,000	4,084,200,000,000	6,516,605,700,000	4,391,800,000,000	4,391,800,000,000

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

	Owner's contributed capital	Share premium	Investment and development fund	Owner's other fund	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
As at 01/01/2023	10,970,265,720,000	49,941,441,360	103,009,261	87,203,093,024	2,486,574,077,633	13,594,087,341,278
Share issued	73,050,500,000	-	-	-	-	73,050,500,000
Net profit for the year	-	-	-	-	6,744,012,412,441	6,744,012,412,441
Stock dividends declared	1,656,372,530,000	-	-	-	(1,656,372,530,000)	-
Cash dividends declared	-	-	-	-	(2,374,300,497,000)	(2,374,300,497,000)
As at 01/01/2024	12,699,688,750,000	49,941,441,360	103,009,261	87,203,093,024	5,199,913,463,074	18,036,849,756,719
Net profit for the period	-	-	-	-	2,041,901,467,660	2,041,901,467,660
Stock dividends declared	1,904,791,910,000	-	-	-	(1,904,791,910,000)	-
Cash dividends declared	-	-	-	-	(1,269,968,875,000)	(1,269,968,875,000)
As at 30/6/2024	14,604,480,660,000	49,941,441,360	103,009,261	87,203,093,024	4,067,054,145,734	18,808,782,349,379

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Number of outstanding shares

	30/6/2024	31/12/2023
	Number of shares	Number of shares
Authorised share capital	1,460,448,066	1,269,968,875
Issued shares	1,460,448,066	1,269,968,875
Ordinary shares	1,460,448,066	1,269,968,875
<i>Shares subject to restriction in ownership transfer</i>	<i>15,321,991</i>	<i>19,241,459</i>
Treasury shares	-	-
Ordinary shares	-	-
<i>Shares subject to restriction in ownership transfer</i>	<i>-</i>	<i>-</i>
Outstanding shares in circulation	1,460,448,066	1,269,968,875
Ordinary shares	1,460,448,066	1,269,968,875
<i>Shares subject to restriction in ownership transfer</i>	<i>15,321,991</i>	<i>19,241,459</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 about the Company's residual assets. In respect of shares bought back by the Company, all rights are suspended until those shares are re-issued.

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

15. REVENUE

	From 01/01/2024 to 30/6/2024	From 01/01/2023 to 30/6/2023
	VND	VND
Sales of goods and services	338,192,616,562	259,842,720,032
	338,192,616,562	259,842,720,032

16. COST OF SALES

	From 01/01/2024 to 30/6/2024	From 01/01/2023 to 30/6/2023
	VND	VND
Cost of goods and services rendered	51,343,077,268	20,684,472,851
	51,343,077,268	20,684,472,851

17. FINANCIAL INCOME

	From 01/01/2024 to 30/6/2024	From 01/01/2023 to 30/6/2023
	VND	VND
Bank and loan interest	193,542,635,318	310,803,287,360
Dividends and profits received	2,121,778,110,363	3,311,346,487,456
Others financial income	10,252,551	364,566
	2,315,330,998,232	3,622,150,139,382

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18. FINANCIAL EXPENSES

	From 01/01/2024 to 30/6/2024	From 01/01/2023 to 30/6/2023
	VND	VND
Interest expense	116,707,364,789	161,773,212,474
Foreign exchange loss	252,793,016	4,694,285
	116,960,157,805	161,777,906,759

19. CORPORATE INCOME TAX

	Year to date	
	2024	2023
	VND	VND
Corporate income tax for the year		
Profit before tax	2,022,650,750,886	3,371,542,000,326
Adjustments for taxable income		
Dividends and profit received	(2,121,778,110,363)	(3,311,346,487,456)
Others adjustment	(61,005,334,003)	355,141,034
Assessable income	(160,132,693,480)	60,550,653,904
Loss carried forward	160,132,693,480	(60,550,653,904)
Taxable income	-	-
Normal tax rate	20%	20%
Corporate income tax	-	-

20. RELATED PARTY TRANSACTIONS AND BALANCES

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

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

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

	30/6/2024	31/12/2023
	VND	VND
Balances of loans		
FPT Investment Company Limited	139,900,000,000	156,400,000,000
FPT Digital Company Limited	19,000,000,000	9,500,000,000
FPT Smart Cloud Company Limited	83,000,000,000	85,000,000,000
Balances of borrowings		
FPT Education Company Limited	3,081,000,000,000	3,656,000,000,000
FPT IS Company Limited	1,100,000,000,000	1,450,000,000,000
FPT Software Company Limited	210,800,000,000	619,000,000,000
Dividends receivable from subsidiaries		
FPT Software Company Limited	500,000,000,000	1,700,000,000,000
FPT Education Company Limited	250,000,000,000	1,500,000,000,000
FPT IS Company Limited	-	300,000,000,000
Short-term trade receivables		
FPT Telecom Joint Stock Company	31,692,838,476	24,037,049,489
FPT Software Company Limited	36,838,945,094	31,827,582,736
FPT Information System Company Limited	9,946,135,360	9,986,565,729
Synnex FPT Joint Stock Company	48,290,019	761,190,396
FPT Education Company Limited	472,791,833	477,868,415
FPT Online Service Joint Stock Company	38,145,700	80,594,693
FPT Digital Retail Joint Stock Company	1,785,155,778	2,680,080,835
FPT Smart Cloud Company Limited	3,252,263,091	4,014,535,606
FPT Investment Company Limited	4,614,335	3,864,328
FPT Digital Company Limited	4,349,093,503	2,806,937,504
Other short-term receivables		
FPT Investment Company Limited	54,047,556,243	53,418,636,684
FPT Information System Company Limited	134,899,329,954	134,899,329,954
FPT Education Company Limited	16,939,620	-
FPT Smart Cloud Company Limited	506,363,012	420,472,599
FPT Digital Company Limited	153,236,302	65,784,247
Other short-term payables through centre account		
FPT Education Company Limited	4,687,123,288	15,310,669,560
FPT IS Company Limited	21,264,218,183	483,979,895,506
FPT Software Company Limited	20,015,364,224	25,090,590,534
FPT Telecom Joint Stock Company	121,787,645	329,287,587
FPT Investment Company Limited	1,850,968,056	5,184,522,717
FPT Digital Retail Joint Stock Company	400,099	4,987,913
FPT Digital Company Limited	-	551,747

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

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

	30/6/2024	31/12/2023
	VND	VND
Short-term trade payables		
FPT Telecom Joint Stock Company	142,199,681	10,255,787,727
FPT Education Company Limited	644,558,593,387	661,410,486,719
FPT IS Company Limited	65,870,927,527	34,961,899,922
FPT Online Service Joint Stock Company	76,896,000	576,362,398
FPT Digital Retail Joint Stock Company	-	19,490,000
FPT Software Company Limited	6,057,012,820	7,175,286,115
FPT Investment Company Limited	1,595,000,000	1,595,000,000
Synnex FPT Joint Stock Company	78,805,558	-
FPT Smart Cloud Company Limited	2,404,567,275	2,837,183,948
FPT Digital Company Limited	7,470,000,000	913,000,000

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

	Year to date	
	2024	2023
	VND	VND
Sales of goods and services		
FPT Telecom Joint Stock Company	82,738,818,967	64,378,681,815
FPT Digital Retail Joint Stock Company	2,971,155,560	3,225,064,794
FPT Software Company Limited	130,628,415,743	113,627,973,521
Synnex FPT Joint Stock Company	153,931,759	450,586,254
FPT IS Company Limited	27,707,637,439	25,884,050,647
FPT Online Service Joint Stock Company	4,723,199,143	4,518,224,554
FPT Investment Company Limited	620,107,826	510,772,561
FPT Education Company Limited	14,899,434,588	9,499,820,549
FPT Smart Cloud Company Limited	7,986,204,539	4,900,289,602
FPT Digital Company Limited	2,031,738,845	1,058,595,512
Purchases of goods and services		
FPT Telecom Joint Stock Company	3,697,879,300	2,851,280,367
FPT Digital Retail Joint Stock Company	513,587,136	609,560,098
Synnex FPT Joint Stock Company	698,923,691	1,063,742,416
FPT Software Company Limited	9,748,562,595	4,169,137,518
FPT IS Company Limited	70,679,323,249	30,881,726,972
FPT Smart Cloud Company Limited	13,089,747,799	8,458,547,924
FPT Education Company Limited	1,308,420,000	1,608,090,000
FPT Online Service Joint Stock Company	1,223,600,740	4,407,650,000
FPT Digital Company Limited	10,327,777,778	-

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 2024
to 30 June 2024

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

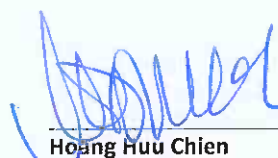
During the year, the Company entered into the following significant transactions with related parties as follow (continued):


	Year to date	
	2024	2023
	VND	VND
Interest income		
FPT Investment Company Limited	948,512,026	1,303,714,563
FPT Smart Cloud Company Limited	2,282,866,441	1,246,389,039
FPT Digital Company Limited	491,746,574	7,671,233
Interest expense		
FPT Telecom Joint Stock Company	547,564	2,468,996
FPT Digital Retail Joint Stock Company	1,010,958,904	188,493,146
FPT Software Company Limited	6,543,023,015	6,079,068,494
FPT IS Company Limited	36,912,328,773	57,308,175,346
FPT Smart Cloud Company Limited	1,726,027	29,712,328
FPT Education Company Limited	69,129,383,560	75,224,178,084
FPT Online Service Joint Stock Company	-	294,123,288
FPT Digital Company Limited	-	134,958,904
Dividends/Profits declared from subsidiaries		
FPT Digital Retail Joint Stock Company	-	27,565,500,000
FPT Software Company Limited	1,000,000,000,000	1,400,000,000,000
Synnex FPT Joint Stock Company	285,222,985,000	199,656,089,500
FPT Education Company Limited	386,832,751,363	1,212,429,073,956
FPT Telecom Joint Stock Company	449,722,374,000	449,722,374,000
FPT Online Service Joint Stock Company	-	21,973,450,000

21. COMPARATIVE FIGURES

Comparative figures of the balance sheet are the figures in the audited separate financial statements for the year ended 31 December 2023. Comparative figures of the separate income statement and separate cash flow statement are the figures in the reviewed separate financial statements for the period from 01 January 2023 to 30 June 2023.


Le Van Trung
Preparer


Hoang Huu Chien
Chief Accountant


Nguyen The Phuong
Deputy General Director
17th July 2024