

CÔNG TY CỔ PHẦN FPT
FPT CORPORATION

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

Số/No.: 249/FPT-FAF

Hà Nội, ngày 19 tháng 08 năm 2021
Hanoi, August 19th, 2021

CÔNG BỐ THÔNG TIN
TRÊN CỔNG THÔNG TIN ĐIỆN
TỬ CỦA ỦY BAN CHỨNG KHOÁN
NHÀ NƯỚC VÀ SGDC TP.HCM

DISCLOSURE OF INFORMATION
ON THE STATE SECURITIES
COMMISSION'S PORTAL AND
HOCHIMINH STOCK EXCHANGE'S
PORTAL

Kính gửi/ To: - Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission*
- Sở Giao dịch chứng khoán TP.HCM/ *Hochiminh Stock Exchange*

- Tên tổ chức / *Organization name*: Công ty Cổ phần FPT/ *FPT Corporation*
- Mã chứng khoán/ *Security Symbol*: FPT/ *FPT*
- Địa chỉ trụ sở chính/ *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/ *Telephone*: 024. 7300 7300
- Fax: 024. 3768 7410
- Người thực hiện công bố thông tin/ *Submitted by*: Ông Dương Hoàng Phú/ *Mr. Duong Hoang Phu*
Chức vụ/ *Position*: Quản lý Quan hệ nhà đầu tư/ *Investor Relations Manager*

Loại thông tin công bố: định kỳ bất thường 24h theo yêu cầu
Information disclosure type: Periodic Irregular 24 hours On demand

Nội dung thông tin công bố (*)/ Content of Information disclosure (*): Báo cáo tài chính riêng giữa niên độ đã được soát xét và Báo cáo tài chính hợp nhất giữa niên độ đã soát xét cho kỳ kế toán kết thúc ngày 30 tháng 06 năm 2021/*Reviewed Separate Interim Financial Statements and Reviewed Consolidated Interim Financial Statements for the six-month period ended 30th June 2021.*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 19/08/2021 tại đường dẫn: <http://fpt.com.vn/vi/nhadautu/cong-bo-thong-tin>

This information was disclosed on Company website

(<https://fpt.com.vn/en/ir/information-disclosure>) on August 19th, 2021.

Tôi 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/ *I declare that all information provided in this paper is true and accurate; I shall be legally responsible for any misrepresentation.*

Tài liệu đính kèm/*Attachment*: Báo cáo tài chính riêng giữa niên độ đã được soát và Báo cáo tài chính hợp nhất giữa niên độ đã soát xét cho kỳ kế toán kết thúc ngày 30 tháng 06 năm 2021/*Reviewed Separate Interim Financial Statements and Reviewed Consolidated Interim Financial Statements for the six-month period ended 30th June 2021.*

Đại diện tổ chức

Organization representative

Người CBTT/Party to disclose information

Dương Hoàng Phú

Nơi nhận/Recipient:

-Nhu trên/*As above:*

-Lưu/*Archived by: VT, FAF/Admin, FAF*

FPT CORPORATION

**INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021**



FPT CORPORATION

**INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021**

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FPT CORPORATION

CORPORATE INFORMATION

Enterprise Registration Certificate

No. 0103001041 was initially issued by the Hanoi City Department of Planning and Investment on 13 May 2002. The latest amendment (51st) to the Enterprise Registration Certificate was issued on 6 July 2021.

Board of Directors

Mr. Truong Gia Binh	Chairman
Mr. Bui Quang Ngoc	Vice Chairman
Mr. Do Cao Bao	Member
Mr. Jean Charles Belliol	Member
Mr. Le Song Lai	Member
Mr. Tomokazu Hamaguchi	Member
Mr. Dan E Khoo	Member

Board of Management

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

Board of Supervision

Mr Nguyen Viet Thang	Chief Supervisor
Mr Nguyen Khai Hoan	Member
Mrs Nguyen Thi Kim Anh	Member

Legal Representatives

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

Registered Office

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

Auditor

PwC (Vietnam) Limited

FPT CORPORATION

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

The Board of Management of FPT Corporation (“the Company”) is responsible for preparing the interim separate financial statements which give a true and fair view of the separate financial position of the Company as at 30 June 2021 and of the separate results of its operations and its separate cash flows for the six-month period then ended. In preparing these interim separate financial statements, the Board of Management is required to:

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

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

The Legal Representatives of the Company authorised the Deputy General Director to approve and sign the interim separate financial statements of the Company for the six-month period ended 30 June 2021 pursuant to the Authorisation Letter No. 74/2021/QD-FPT-TGD dated 29 March 2021.

APPROVAL OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

I hereby, approve the accompanying interim separate financial statements as set out on pages 5 to 41 which give a true and fair view of the separate financial position of the Company as at 30 June 2021 and of the separate results of its operations and its separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim separate financial statements.

Users of these interim separate financial statements of the Company should read them together with the interim consolidated financial statements of the Company and its subsidiaries (together called “the Group”) for the six-month period ended 30 June 2021 in order to obtain full information of the consolidated financial position and consolidated results of operations and cash flows of the



Nguyen The Phuong
Deputy General Director
Authorised signatory

Ha Noi, S.R. Vietnam
18 August 2021



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

We have reviewed the accompanying interim separate financial statements of FPT Corporation ("the Company") which were prepared on 30 June 2021 and approved by the Deputy General Director of the Company (as authorised by the Legal Representatives of the Company) on 18 August 2021. The interim separate financial statements comprise the interim separate balance sheet as at 30 June 2021, the interim separate income statement and the interim separate cash flow statement for the six-month period then ended, and explanatory notes to the interim separate financial statements including significant accounting policies, as set out on pages 5 to 41.

Responsibility of the Board of Management

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

Auditor's Responsibility

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

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



Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present fairly, in all material respects, the separate financial position of the Company as at 30 June 2021, its separate financial performance and separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of the interim separate financial statements.

Other matters

The interim separate financial statements of the Company for the six-month period ended 30 June 2020 were reviewed by another auditor who expressed an unmodified conclusion on those statements on 7 August 2020. In addition, the separate financial statements of the Company for the year ended 31 December 2020 were also audited by this auditor who expressed an unmodified opinion on those statements on 4 March 2021.

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

For and on behalf of PwC (Vietnam) Limited



Mai Viet Hung Tran
Audit Practising Licence No. 0048-2018-006-1
Authorised signatory

Report reference number: HAN 2858
Hanoi, 18 August 2021

INTERIM SEPARATE BALANCE SHEET

Code	ASSETS	Note	As at	
			30.6.2021 VND	31.12.2020 VND
100	CURRENT ASSETS		8,785,483,012,908	8,198,590,237,083
110	Cash and cash equivalents	3	2,025,294,558,691	2,062,744,834,148
111	Cash		205,074,394,308	151,644,834,148
112	Cash equivalents		1,820,220,164,383	1,911,100,000,000
120	Short-term financial investment		5,165,800,000,000	4,534,100,000,000
123	Held-to-maturity investments	4(a)	5,165,800,000,000	4,534,100,000,000
130	Short-term receivables		1,499,054,894,430	1,530,680,636,913
131	Short-term trade accounts receivable	5	89,565,963,054	103,692,219,466
132	Short-term prepayments to suppliers	6	61,230,349,613	100,494,422,801
135	Short-term lendings	7(a)	468,500,000,000	195,500,000,000
136	Other short-term receivables	8	881,123,629,596	1,139,494,264,022
137	Provision for doubtful debts – short-term		(1,365,047,833)	(8,500,269,376)
140	Inventories		1,116,398,163	8,129,915,288
141	Inventories		1,116,398,163	8,129,915,288
150	Other current assets		94,217,161,624	62,934,850,734
151	Short-term prepaid expenses	9(a)	17,483,984,635	3,370,626,124
152	Value added tax (“VAT”) deductibles		74,634,272,006	59,529,421,982
153	Tax and other receivables from the State	13(a)	2,098,904,983	34,802,628
200	LONG-TERM ASSETS		9,781,574,973,932	8,405,582,486,214
210	Long-term receivables		400,000,000	400,000,000
215	Long-term lendings	7(b)	400,000,000	400,000,000
220	Fixed assets		369,022,560,730	340,335,618,970
221	Tangible fixed assets	10(a)	352,764,943,326	328,421,086,062
222	Historical cost		527,460,093,952	494,420,950,331
223	Accumulated depreciation		(174,695,150,626)	(165,999,864,269)
227	Intangible fixed assets	10(b)	16,257,617,404	11,914,532,908
228	Historical cost		89,680,872,112	81,059,561,892
229	Accumulated amortisation		(73,423,254,708)	(69,145,028,984)
240	Long-term asset in progress		1,510,067,421,173	1,340,743,130,808
242	Construction in progress	11	1,510,067,421,173	1,340,743,130,808
250	Long-term investments		7,882,613,409,012	6,722,613,409,012
251	Investments in subsidiaries	4(b)	7,389,613,409,012	6,229,613,409,012
252	Investments in associates	4(b)	492,500,000,000	492,500,000,000
253	Equity investments in other entities	4(b)	500,000,000	500,000,000
260	Other long-term asset		19,471,583,017	1,490,327,424
261	Long-term prepaid expenses	9(b)	19,471,583,017	1,490,327,424
270	TOTAL ASSETS		18,567,057,986,840	16,604,172,723,297

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

INTERIM SEPARATE BALANCE SHEET
(continued)

Code	RESOURCES	Note	As at	
			30.6.2021 VND	31.12.2020 VND
300	LIABILITIES		6,431,309,115,209	5,498,847,412,441
310	Short-term liabilities		5,089,053,634,349	5,249,581,662,441
311	Short-term trade accounts payable	12	547,277,962,385	473,313,612,285
312	Short-term advances from customers		378,082,332	365,063,567
313	Tax and other payables to the State	13(b)	14,380,753,003	4,357,222,239
314	Payables to employees		145,948,863	30,968,596,336
315	Short-term accrued expenses	14	68,910,558,477	39,671,569,536
318	Short-term unearned revenue	17(a)	13,546,230,696	3,847,703,821
319	Other short-term payables	15	354,032,260,923	269,620,587,064
320	Short-term borrowings	16(a)	3,898,000,000,000	4,295,030,000,000
321	Short-term provisions		-	10,189,080,000
322	Bonus and welfare fund		192,381,837,670	122,218,227,593
330	Long-term liabilities		1,342,255,480,860	249,265,750,000
336	Long-term unearned revenue	17(b)	243,049,780,860	249,265,750,000
338	Long-term borrowings	16(b)	1,099,205,700,000	-
400	OWNERS' EQUITY		12,135,748,871,631	11,105,325,310,856
410	Capital and reserves		12,135,748,871,631	11,105,325,310,856
411	Owners' capital	18,19	9,075,516,490,000	7,839,874,860,000
411a	- Ordinary shares with voting rights		9,075,516,490,000	7,839,874,860,000
412	Share premium	19	49,941,441,360	49,941,441,360
415	Treasury shares	19	(823,760,000)	(823,760,000)
418	Investment and development fund	19	103,009,261	103,009,261
420	Other reserves	19	87,203,093,024	87,203,093,024
421	Undistributed earnings	19	2,923,808,597,986	3,129,026,667,211
421a	- Undistributed post-tax profits of previous years		1,156,367,839,211	1,028,610,004,465
421b	- Post-tax profits of current period/year		1,767,440,758,775	2,100,416,662,746
440	TOTAL RESOURCES		18,567,057,986,840	16,604,172,723,297



Nguyen Trong Nhan
Preparer



Hoang Huu Chien
Chief Accountant




Nguyen The Phuong
Deputy General Director
Authorised signatory
18 August 2021

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

INTERIM SEPARATE INCOME STATEMENT

Code		Note	For the six-month period ended 30 June	
			2021 VND	2020 VND
01	Revenue from rendering of services		164,449,520,839	123,949,769,616
02	Less deductions		-	-
10	Net revenue from rendering of services (10 = 01 - 02)	20	164,449,520,839	123,949,769,616
11	Cost of services rendered	21	38,445,252,592	26,840,974,870
20	Gross profit from rendering of services (20 = 10 - 11)		126,004,268,247	97,108,794,746
21	Financial income	22	1,971,189,215,520	2,001,349,753,882
22	Financial expenses	23	104,621,571,062	30,496,698,158
23	- Including: Interest expense		105,719,308,214	31,442,986,895
25	Selling expenses		5,700,236,278	1,280,500,270
26	General and administration expenses	24	219,426,076,463	172,156,338,854
30	Net operating profit (30 = 20 + 21 - 22 + 24 - 25 - 26)		1,767,445,599,964	1,894,525,011,346
31	Other income		170,666,631	20,752,497
32	Other expenses		172,507,820	11,219,212
40	Net other (expenses)/income (40 = 31 - 32)		(1,841,189)	9,533,285
50	Net accounting profit before tax (50 = 30 + 40)		1,767,443,758,775	1,894,534,544,631
51	Business income tax ("BIT") - current	25	3,000,000	5,372,841,813
52	BIT - deferred	25	-	-
60	Net profit after tax (60 = 50 - 51 - 52)		1,767,440,758,775	1,889,161,702,818




 Nguyen Trong Nhan
 Preparer



 Hoang Huu Chien
 Chief Accountant





 Nguyen The Phuong
 Deputy General Director
 Authorised signatory
 18 August 2021

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INTERIM SEPARATE CASH FLOW STATEMENT
(Indirect method)

Code	Note	For the six-month period ended 30 June	
		2021 VND	2020 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
01	Net accounting profit before tax	1,767,443,758,775	1,894,534,544,631
	Adjustments for:		
02	Depreciation and amortisation	17,765,166,443	10,563,009,987
03	Provisions	(17,324,301,543)	(30,830,156,891)
04	Foreign exchange gain arising from translating monetary items in foreign currencies	(1,091,974,338)	-
05	Profits from investing activities	(1,971,334,327,082)	(2,001,503,023,566)
06	Interest expense	105,719,308,214	31,442,986,895
08	Operating loss before changes in working capital	(98,822,369,531)	(95,792,638,944)
09	Decrease/(increase) in receivables	46,745,546,109	(16,205,626,707)
10	Decrease in inventories	7,013,517,125	-
11	Increase/(decrease) in payables	179,832,095,273	(84,317,304,229)
12	Increase in prepaid expenses	(32,094,614,104)	(113,711,500)
14	Interest paid	(111,635,821,324)	(30,979,810,785)
15	BIT paid	(5,180,000,000)	(5,000,000,000)
16	Other cash inflows	117,248,000,000	99,000,000,000
17	Other cash outflows	(47,084,389,923)	(40,092,450,800)
20	Net cash inflows/(outflows) from operating activities	56,021,963,625	(173,501,542,965)
CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets	(215,784,229,269)	(150,883,608,124)
22	Proceeds from disposal of fixed assets and other long-term assets	164,557,494	18,517,488
23	Loans granted and purchases of debt instruments of other entities	(4,690,300,000,000)	(4,466,300,000,000)
24	Collection of loans, proceeds from sales of debt instruments of other entities	3,785,600,000,000	2,726,200,000,000
25	Investments in other entities	(1,160,000,000,000)	(800,000,000,000)
27	Dividends and interest received	2,221,088,168,182	2,008,880,091,789
30	Net cash outflows from investing activities	(59,231,503,593)	(682,084,998,847)

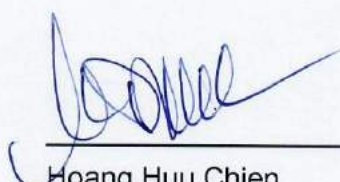
The notes on pages 10 to 41 are an integral part of these interim separate financial statements.

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

Code	Note	For the six-month period ended 30 June	
		2021 VND	2020 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from share issuance	52,097,680,000	33,917,900,000
33	Proceeds from borrowings	7,674,205,700,000	4,692,000,000,000
34	Repayments of borrowings	(6,972,030,000,000)	(2,282,000,000,000)
36	Dividends paid, profits distributed to owners	(788,508,352,675)	(681,077,915,350)
40	Net cash (outflows)/inflows from financing activities	(34,234,972,675)	1,762,839,984,650
50	Net (decrease)/increase in cash and cash equivalents	(37,444,512,643)	907,253,442,838
60	Cash and cash equivalents at beginning of period	2,062,744,834,148	720,832,090,017
61	Effect of foreign exchange differences	(5,762,814)	-
70	Cash and cash equivalents at end of period	2,025,294,558,691	1,628,085,532,855



 Nguyen Trong Nhan
 Preparer



 Hoang Huu Chien
 Chief Accountant



 Nguyen The Phuong
 Deputy General Director
 Authorised signatory
 18 August 2021

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021****1 GENERAL INFORMATION**

FPT Corporation ("the Company") was initially incorporated as a State-owned company in Vietnam and subsequently equitized in accordance with Decision No. 178/QĐ-TTg dated 28 February 2002 to become a joint stock company. The Company operates under the Enterprise Registration Certificate No. 0103001041 which was initially issued by the Hanoi City Department of Planning and Investment on 13 May 2002. The latest amendment (51st) to the Enterprise Registration Certificate was issued on 6 July 2021.

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

The principal business activities of the Company are to provide information technology and telecommunication products and services and to make investments. The main products and services 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 normal business cycle of the Company is within 12 months.

As at 30 June 2021, the Company had 234 employees (as at 31 December 2020: 243 employees).

As at 30 June 2021, the Company had 8 direct subsidiaries and 2 associates. Details are presented on the following page.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021**

1 GENERAL INFORMATION (CONTINUED)

(i) Direct subsidiaries:

Subsidiaries	Principal activities	Place of incorporation and operation	As at 30.6.2021		As at 31.12.2020	
			% of ownership	% of voting rights	% of ownership	% of voting rights
FPT Information System Corporation	Application software solutions, ERP services, information technology services, system integration	22 nd floor, Keangnam Landmark 72, E6 Pham Hung, Me Tri, Tu Liem, Hanoi	100%	100%	100%	100%
FPT Software Company Limited	Software products and services	No.17 Duy Tan Street, Dich Vong Hau Ward, Cau Giay District, Hanoi	100%	100%	100%	100%
FPT Telecom Joint Stock Company (*)	ADSL services, line leasing, pay-TV and other online services	No.17 Duy Tan Street, Dich Vong Hau Ward, Cau Giay District, Hanoi	45.65%	45.65%	45.65%	45.65%
FPT Education Company Limited	Training and technology services	No.17 Duy Tan Street, Dich Vong Hau Ward, Cau Giay District, Hanoi	100%	100%	100%	100%
FPT Online Service Joint Stock Company	Online services	Lot L 29B-31B-33B, Tan Thuan Street, Tan Thuan Dong Ward, District 7, Ho Chi Minh City	49.52%	80.15%	49.52%	80.15%
FPT Investment Company Limited	Financial services	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100%	100%	100%	100%
FPT Smart Cloud Company Limited	Information technology	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100%	100%	100%	100%
FPT Digital Company Limited	Digital transformation consulting services	No.10, Pham Van Bach Street, Dich Vong Ward, Cau Giay District, Hanoi	100%	100%	Not yet established	

(*) As at 30 June 2021 and 31 December 2020, the Company owned 45.65% of share capital and held 45.65% of voting rights at FPT Telecom Joint Stock Company ("FTEL"). However, the Company has the power to cast the majority of voting at the meetings of the Board of Directors or of equivalent management of FTEL, therefore, the Company has the power to control the financial and operating policies of FTEL. As a result, the Company has control over FTEL, and FTEL is a subsidiary of the Company.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021**

1 GENERAL INFORMATION (CONTINUED)

(ii) Associates:

Associates	Principal activities	Place of incorporation and operation	As at 30.6.2021		As at 31.12.2020	
			% of ownership	% of voting rights	% of ownership	% of voting rights
FPT Digital Retail Joint Stock Company	Retails of computers, peripheral devices, software and telecommunication equipment; telecom service agent	No.261 – 263 Khanh Hoi, Ward 2, District 4, Ho Chi Minh City	46.53%	46.53%	46.53%	46.53%
Synnex FPT Joint Stock Company	Producing technological products and distributing IT devices and mobile phone; and manufacturing computers	No.17 Duy Tan Street, Dich Vong Hau Ward, Cau Giay District, Hanoi	48%	48%	48%	48%

Disclosure of information comparability in the interim separate financial statements:

The comparative figures on the interim separate balance sheet and the relating notes are the figures of the audited separate financial statements for the year ended 31 December 2020. The comparative figures on the interim separate income statement, the interim separate cash flow statement and the relating notes are the figures of the reviewed interim separate financial statements for the six-month period ended 30 June 2020.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of interim separate financial statements

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

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

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

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

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.1 Basis of preparation of separate financial statements (continued)**

Users of the interim separate financial statements of the Company should read them together with the interim consolidated financial statements of the Group for the six-month period ended 30 June 2021 in order to obtain full information of the consolidated financial position and the consolidated results of operations and the consolidated cash flows of the Group.

2.2 Fiscal year

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

2.3 Currency

The interim separate financial statements are measured and presented in Vietnamese Dong ("VND").

2.4 Exchange rates

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction dates.

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

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

2.5 Cash and cash equivalents

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

2.6 Receivables

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

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

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

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.7 Inventories**

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

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

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

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

Investments held to maturity include bank term deposits, lendings held to maturity for interest earning, and other investments held to maturity. Those investments are initially accounted for at cost. Subsequently, the Company reviews all outstanding investments to determine the amount of provision to recognise at the period end.

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

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

(b) Investments in subsidiaries

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

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

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.8 Investments (continued)****(c) Investment in associates**

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

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

(d) Investments in other entities

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

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

Provision for investments in subsidiaries, associates and other entities is made when there is a diminution in value of the investments at the period end. Regarding investments in listed shares or those whose fair value can be determined reliably, the provision for diminution in value is made when cost is higher than market value or fair value. For other investments, provision for diminution in value is made when the investees make losses.

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

2.9 Lendings

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

Lendings are initially recognised at cost. Subsequently, the Company reviews all outstanding amounts to determine the amount of provision to recognise at the period end. Provision for doubtful lendings is made for each lending based on overdue days in payment of principals according to the initial payment commitment (exclusive of the payment rescheduling between parties), or based on the estimated loss that may arise. Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

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

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.10 Fixed assets***Tangible and intangible fixed assets*

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

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line method so as to write off the historical cost of the fixed assets over their estimated useful lives or over the term of the Enterprise Registration Certificate if shorter. The principal annual rates of each asset class are as follows:

Buildings and structures	10 – 25 years
Machinery and equipment	5 – 25 years
Motor vehicles	3 – 6 years
Office equipment	3 – 6 years
Software	3 – 5 years
Others	3 – 4 years

Disposals

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

Construction in progress

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

2.11 Leased assets

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

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.12 Prepaid expenses**

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses comprise tools and supplies and spare parts in issuance, renovation of furniture, office and prepayments for service contracts which are expected to provide future economic benefits to the Company. These expenditures have been capitalised as prepaid expenses and are allocated to the separate income statement using the straight-line method in accordance with the current accounting regulations.

2.13 Payables

Classifications of payables are based on their nature as follows:

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

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

2.14 Borrowings

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

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

2.15 Accrued expenses

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.16 Provisions**

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

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

2.17 Unearned revenue

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

2.18 Capital and reserves

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

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

Treasury shares are shares issued by the Company and bought back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities.

Undistributed earnings record the Company's accumulated results after BIT at the reporting date.

2.19 Appropriation of profit

The Company's dividends are recognised as a liability in the Company's financial statements in the period in which the dividends are approved by the Company's General Meeting of shareholders.

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

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.19 Appropriation of profit (continued)**

The Company's funds are as below:

(a) Investment and development fund

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

(b) Other reserves

Other reserves are appropriated from net profit after BIT. The appropriation and use of other reserves belonging to the owner's equity follows the prevailing financial policies of the Company and are approved by the shareholders.

(c) Bonus and welfare fund

Bonus and welfare fund is appropriated and managed in accordance with the financial policies of the Group and subject to shareholders' approval at the Shareholders' General Meeting. This fund is presented as a liability on the separate balance sheet. The fund is used for bonus and improving the employees' welfare.

2.20 Revenue recognition**(a) Revenue from rendering of services**

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

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

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

(b) Interest income

Interest income is recognised on an earned basis.

(c) Dividend/Profit income

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

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.21 Cost of services rendered**

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

2.22 Financial expenses

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

2.23 Selling expenses

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

2.24 General and administration expenses

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

2.25 Current and deferred income tax

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

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

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

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

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****2.26 Related parties**

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

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

2.27 Accounting estimates

The preparation of interim separate financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim separate financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year.

The area involving significant estimates and assumptions includes estimated useful lives of fixed assets (Note 2.10).

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

3 CASH AND CASH EQUIVALENTS

	30.6.2021 VND	31.12.2020 VND
Cash on hand	116,483,393	144,246,940
Bank demand deposits	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>

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

4 INVESTMENTS

(a) Investment held to maturity

	30.6.2021		31.12.2020	
	Cost VND	Book value VND	Cost VND	Book value VND
Term deposits	<u>5,165,800,000,000</u>	<u>5,165,800,000,000</u>	<u>4,534,100,000,000</u>	<u>4,534,100,000,000</u>

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

4 INVESTMENTS (CONTINUED)

(b) Long-term investments

	30.6.2021			31.12.2020		
	Cost VND	Fair value VND	Provision VND	Cost VND	Fair value VND	Provision VND
Investments in subsidiaries	7,389,613,409,012		-	6,229,613,409,012		-
FPT Information System Corporation	850,000,000,000	(**)	-	850,000,000,000	(**)	-
FPT Investment Company Limited	1,000,000,000,000	(**)	-	800,000,000,000	(**)	-
FPT Education Company Limited	1,400,000,000,000	(**)	-	1,000,000,000,000	(**)	-
FPT Software Company Limited	3,312,073,500,000	(**)	-	2,812,073,500,000	(**)	-
FPT Telecom Joint Stock Company (*)	585,592,515,312	11,902,652,165,200	-	585,592,515,312	7,008,173,680,200	-
FPT Online Service Joint Stock Company (*)	81,947,393,700	470,671,299,000	-	81,947,393,700	463,200,326,000	-
FPT Smart Cloud Company Limited	100,000,000,000	(**)	-	100,000,000,000	(**)	-
FPT Digital Company Limited	60,000,000,000	(**)	-	-	(**)	-
Investment in associates	492,500,000,000		-	492,500,000,000		-
Synnex FPT Joint Stock Company	398,500,000,000	(**)	-	398,500,000,000	(**)	-
FPT Digital Retail Joint Stock Company (*)	94,000,000,000	996,033,400,000	-	94,000,000,000	1,176,128,000,000	-
Equity investment in other entities	500,000,000		-	500,000,000		-
Others	500,000,000	(**)	-	500,000,000	(**)	-

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

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

5 SHORT-TERM TRADE ACCOUNTS RECEIVABLE

	30.6.2021 VND	31.12.2020 VND
Third parties	46,131,804,819	49,241,733,521
<i>Includes:</i>		
- <i>BERJAYA Gia Thinh Investment Technology Joint Stock Company</i>	35,821,582,151	47,124,798,719
- <i>Others</i>	10,310,222,668	2,116,934,802
Related parties (Note 27(b))	43,434,158,235	54,450,485,945
	<u>89,565,963,054</u>	<u>103,692,219,466</u>

6 SHORT-TERM ADVANCES TO SUPPLIERS

	30.6.2021 VND	31.12.2020 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 Vietnam Installation Construction and Refrigeratory Joint Stock Company	-	17,717,894,750
Others	4,803,391,500	10,208,505,200
	13,627,110,163	38,557,445,452
	<u>61,230,349,613</u>	<u>100,494,422,801</u>

7 LENDINGS

(a) Short-term

	30.6.2021 VND	31.12.2020 VND
Third parties (i)	235,000,000,000	-
Related parties (ii) (Note 27(b))	233,500,000,000	195,500,000,000
	<u>468,500,000,000</u>	<u>195,500,000,000</u>

(i) An unsecured lending with maturity of less than 3 months from the drawdown date earning a fixed interest rate.

(ii) Unsecured lendings with maturity of less than 1 year from the drawdown dates earning fixed interest rates for each drawdown.

(b) Long-term

	30.6.2021 VND	31.12.2020 VND
Related parties (Note 27(b))	400,000,000	400,000,000
	<u>400,000,000</u>	<u>400,000,000</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

8 OTHER RECEIVABLES

	30.6.2021 VND	31.12.2020 VND
Deposits	4,576,680,952	4,629,892,952
Dividends receivable (Note 27(b))	573,000,000,000	819,845,764,000
Bank and loan interest	103,237,774,581	106,302,578,474
Other receivables from related parties (Note 27(b))	187,606,360,131	194,596,786,596
Others	12,702,813,932	14,119,242,000
	<u>881,123,629,596</u>	<u>1,139,494,264,022</u>

9 PREPAID EXPENSES

	30.6.2021 VND	31.12.2020 VND
(a) Short-term		
Scholarship funding	13,761,300,650	-
Others	3,722,683,985	3,370,626,124
	<u>17,483,984,635</u>	<u>3,370,626,124</u>
(b) Long-term		
Office renovation	16,332,638,662	286,626,806
Others	3,138,944,355	1,203,700,618
	<u>19,471,583,017</u>	<u>1,490,327,424</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

10 FIXED ASSETS

(a) Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others VND	Total VND
Historical cost						
As at 1 January 2021	371,575,314,812	41,122,832,097	18,162,090,455	63,183,822,016	376,890,951	494,420,950,331
Transfers from construction in progress	-	-	-	1,119,735,272	-	1,119,735,272
New 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 June 2021	<u>398,395,115,664</u>	<u>43,813,312,827</u>	<u>18,162,090,455</u>	<u>65,774,990,675</u>	<u>1,314,584,331</u>	<u>527,460,093,952</u>
Accumulated depreciation						
As at 1 January 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 June 2021	<u>(69,137,522,593)</u>	<u>(41,342,417,503)</u>	<u>(11,240,804,957)</u>	<u>(52,646,668,066)</u>	<u>(327,737,507)</u>	<u>(174,695,150,626)</u>
Net book value						
As at 1 January 2021	<u>310,409,265,633</u>	<u>135,648,656</u>	<u>8,397,274,535</u>	<u>9,478,897,238</u>	<u>-</u>	<u>328,421,086,062</u>
As at 30 June 2021	<u>329,257,593,071</u>	<u>2,470,895,324</u>	<u>6,921,285,498</u>	<u>13,128,322,609</u>	<u>986,846,824</u>	<u>352,764,943,326</u>

The historical cost of fully depreciated tangible fixed assets at 30 June 2021 was VND 97,846,243,825 (as at 31 December 2020: VND 100,655,420,068).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

10 FIXED ASSETS (CONTINUED)

(b) Intangible fixed assets

	Software VND
Historical cost	
As at 1 January 2021	81,059,561,892
New purchases	2,160,310,220
Transfers from construction in progress	6,461,000,000
	<u>89,680,872,112</u>
As at 30 June 2021	
Accumulated amortisation	
As at 1 January 2021	(69,145,028,984)
Charge for the period	(4,278,225,724)
	<u>(73,423,254,708)</u>
As at 30 June 2021	
Net book value	
As at 1 January 2020	11,914,532,908
	<u>16,257,617,404</u>
As at 30 June 2021	<u>16,257,617,404</u>

The historical cost of fully amortised intangible fixed assets at 30 June 2021 was VND 59,763,566,560 (as at 31 December 2020: VND 59,763,566,560).

11 CONSTRUCTION IN PROGRESS

	30.6.2021 VND	31.12.2020 VND
FPT Tower 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>

(*) As at 30 June 2021, the FPT Tower Project is in the completion and handover process. The Company will recognise the FPT Tower as its fixed assets when the handover process is completed.

12 SHORT-TERM TRADE ACCOUNTS PAYABLE

	30.6.2021 VND	31.12.2020 VND
Third parties (*)	119,340,217,205	118,020,098,501
Related parties (Note 27(b))	427,937,745,180	355,293,513,784
	<u>547,277,962,385</u>	<u>473,313,612,285</u>

(*) As at 30 June 2021 and 31 December 2020, there were no suppliers with balances accounting for more than 10% of the total short-term trade payables.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

13 TAX AND RECEIVABLES FROM/PAYABLES TO THE STATE

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

	As at 1.1.2021 VND	Incurred during the period VND	Payment during the period VND	Reclassification VND	As at 30.6.2021 VND
(a) Receivables					
BIT	-	-	-	2,064,102,355	2,064,102,355
Other tax	34,802,628	-	-	-	34,802,628
	<u>34,802,628</u>	<u>-</u>	<u>-</u>	<u>2,064,102,355</u>	<u>2,098,904,983</u>
(b) Payables					
VAT	2,293,172	32,358,615,056	(32,358,615,056)	-	2,293,172
BIT	3,112,897,645	3,000,000	(5,180,000,000)	2,064,102,355	-
Personal income tax	1,188,104,130	26,052,993,246	(12,994,772,250)	-	14,246,325,126
Other tax	53,927,292	17,758,022,318	(17,679,814,905)	-	132,134,705
	<u>4,357,222,239</u>	<u>76,172,630,620</u>	<u>(68,213,202,211)</u>	<u>2,064,102,355</u>	<u>14,380,753,003</u>

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021**

14 SHORT-TERM ACCRUED EXPENSES

	30.6.2021	31.12.2020
	VND	VND
Interest expense	32,808,239,135	38,724,752,245
Staff salary and bonus	33,659,537,773	-
Others	2,442,781,569	946,817,291
	<u>68,910,558,477</u>	<u>39,671,569,536</u>

15 OTHER SHORT-TERM PAYABLES

	30.6.2021	31.12.2020
	VND	VND
Trade union fee	21,946,748,532	20,307,660,693
Social, health and unemployment insurances	401,009,996	399,034,497
Dividends payable	10,341,107,198	9,734,581,873
Payables to related parties under cash pooling agreements (Note 27(b)) (*)	308,696,610,148	232,927,859,519
Others	12,646,785,049	6,251,450,482
	<u>354,032,260,923</u>	<u>269,620,587,064</u>

(*) Payables to related parties under cash pooling agreements include the bank current accounts of the Company's subsidiaries and affiliates which are centrally managed by the parent company in accordance with the agreements among the banks, the Company and its subsidiaries and affiliates.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

16 BORROWINGS

(a) Short-term

	As at 1.1.2021 VND	Drawdown VND	Repayment VND	As at 30.6.2021 VND
Related parties (Note 27(b))	4,295,030,000,000	6,575,000,000,000	(6,972,030,000,000)	3,898,000,000,000

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

(b) Long-term

	As at 1.1.2021 VND	Drawdown VND	Repayment VND	As at 30.6.2021 VND
Borrowings from banks	-	1,099,205,700,000	-	1,099,205,700,000

Borrowings from banks represented unsecured borrowings from commercial banks with the term of 3 years from each drawdown date, expiring on 26 January 2024. The purpose of the borrowings is to finance the purchase of fixed assets of the Company. The interest rates of the borrowings are specified for each drawdown.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

17 UNEARNED REVENUE

	30.6.2021 VND	31.12.2020 VND
(a) Short-term		
Unearned revenue of services	13,546,230,696	3,847,703,821
(b) Long-term		
Office rental	243,049,780,860	249,265,750,000

18 OWNERS' CAPITAL

(a) Number of shares

	30.6.2021 Ordinary shares	31.12.2020 Ordinary shares
Number of shares registered	907,551,649	783,987,486
Number of shares issued	907,551,649	783,987,486
<i>Ordinary shares</i>	907,551,649	783,987,486
- <i>Of which shares subject to restriction in ownership transfer</i>	12,990,216	11,642,062
Number of shares repurchased	(82,376)	(82,376)
- <i>Of which shares subject to restriction in ownership transfer</i>	-	-
Number of existing shares in circulation	907,469,273	783,905,110
<i>Ordinary shares</i>	907,469,273	783,905,110
- <i>Of which shares subject to restriction in ownership transfer</i>	12,990,216	11,642,062

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

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

18 OWNERS' CAPITAL (CONTINUED)

(b) Movement of share capital

	Number of shares	Ordinary shares VND	Treasury shares VND	Total VND
As at 1 January 2020	678,276,312	6,783,586,880,000	(823,760,000)	6,782,763,120,000
Shares issued	105,628,798	1,056,287,980,000	-	1,056,287,980,000
As at 31 December 2020	783,905,110	7,839,874,860,000	(823,760,000)	7,839,051,100,000
Shares issued	123,564,163	1,235,641,630,000	-	1,235,641,630,000
As at 30 June 2021	907,469,273	9,075,516,490,000	(823,760,000)	9,074,692,730,000

Par value per share: VND 10,000.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

19 MOVEMENTS IN OWNERS' EQUITY

	Owners' capital VND	Share premium VND	Treasury shares VND	Investment and development fund VND	Other reserves VND	Undistributed earnings VND	Total VND
As at 1 January 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
Shares issued	33,917,900,000	-	-	-	-	-	33,917,900,000
Net profit for the year	-	-	-	-	-	2,884,321,772,746	2,884,321,772,746
Share 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)
Other movements in equity	-	-	-	-	-	(31,283,810,285)	(31,283,810,285)
As at 31 December 2020	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 (i)	52,097,680,000	-	-	-	-	-	52,097,680,000
Net profit for the period	-	-	-	-	-	1,767,440,758,775	1,767,440,758,775
Share dividends (ii)	1,183,543,950,000	-	-	-	-	(1,183,543,950,000)	-
Cash dividends (ii)	-	-	-	-	-	(789,114,878,000)	(789,114,878,000)
As at 30 June 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

(i) Pursuant to the Resolution No. 01.01-2021/NQ-HĐQT FPT dated 26 January 2021, the Company issued shares under the "Share issuance program for employees with outstanding achievements in 2020" and "Share issuance program for executive management in 2021". Accordingly, the Company issued a total of 5,209,768 shares at par value of 10,000 VND per share.

(ii) Pursuant to the Resolution of the 2021 Annual General Meeting of Shareholders dated 8 April 2021, the Company paid the 2020 share dividends at the rate of 15% and the 2020 cash dividends at a rate of 10% of par value. Accordingly, the Company issued 118,354,395 shares as share dividends of 2020 and paid cash dividends of VND 789,114,878,000.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

20 NET REVENUE FROM RENDERING OF SERVICES

	For the six-month period ended 30 June	
	2021 VND	2020 VND
Revenue from rendering of services	164,449,520,839	123,949,769,616
Deductions	-	-
Net revenue from rendering of services	164,449,520,839	123,949,769,616

21 COST OF SERVICES RENDERED

	For the six-month period ended 30 June	
	2021 VND	2020 VND
Cost of services rendered	38,445,252,592	26,840,974,870

22 FINANCIAL INCOME

	For the six-month period ended 30 June	
	2021 VND	2020 VND
Dividends income	1,787,809,544,952	1,858,136,765,707
Interest income from deposits and lending	183,368,055,337	143,347,740,238
Realised foreign exchange gains/(losses)	11,615,231	(134,752,063)
	1,971,189,215,520	2,001,349,753,882

23 FINANCIAL EXPENSES

	For the six-month period ended 30 June	
	2021 VND	2020 VND
Interest expense	105,719,308,214	31,442,986,895
Realised foreign exchange losses/(gains)	(1,097,737,152)	(946,288,737)
	104,621,571,062	30,496,698,158

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

24 GENERAL AND ADMINISTRATION EXPENSES

	For the six-month period ended 30 June	
	2021 VND	2020 VND
Staff costs	75,217,148,742	75,722,549,049
Depreciation and amortization	17,765,166,443	10,563,009,987
Outside services	60,822,854,859	34,799,178,965
Others	65,620,906,419	51,071,600,853
	<u>219,426,076,463</u>	<u>172,156,338,854</u>

25 BUSINESS INCOME TAX

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

	For the six-month period ended 30 June	
	2021 VND	2020 VND
Net accounting profit before tax	1,767,443,758,775	1,894,534,544,631
Tax calculated at a rate of 20%	353,488,751,755	378,906,908,926
Effect of:		
Income not subject to tax	(357,561,908,990)	(371,627,353,141)
Expenses not deductible for tax purposes	830,751,351	155,502,905
Tax losses for which no deferred income tax asset was recognised	4,638,839,423	-
Others	(1,393,433,539)	(2,062,216,877)
BIT charge (*)	<u>3,000,000</u>	<u>5,372,841,813</u>
Charged/(credited) to the income statement:		
BIT – current	3,000,000	5,372,841,813
BIT - deferred	-	-
	<u>3,000,000</u>	<u>5,372,841,813</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

26 COSTS OF OPERATION BY FACTOR

	For the six-month period ended 30 June	
	2021 VND	2020 VND
Staff costs	75,217,148,742	75,722,549,049
Depreciation and amortisation	17,765,166,443	10,563,009,987
Outside services	111,318,185,101	67,781,622,379
Others	59,271,065,047	46,210,632,579
	<u>263,571,565,333</u>	<u>200,277,813,994</u>

27 RELATED PARTY DISCLOSURES

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

Company name	Relationship
FPT Information System Corporation	Subsidiary
FPT Investment Company Limited	Subsidiary
FPT Education Company Limited	Subsidiary
FPT Software Company Limited	Subsidiary
FPT Telecom Joint Stock Company	Subsidiary
FPT Online Service Joint Stock Company	Subsidiary
FPT Smart Cloud Company Limited	Subsidiary
FPT Digital Company Limited	Subsidiary
FPT Land Company Limited	Indirect subsidiary
FPT Technology Solutions Company Limited	Indirect subsidiary
Synnex FPT Joint Stock Company	Associate
FPT Digital Retail Joint Stock Company	Associate

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

27 RELATED PARTY DISCLOSURES (CONTINUED)

(a) Related party transactions

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

	For the six-month period ended 30 June	
	2021 VND	2020 VND
<i>i) Sales of services rendered</i>		
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	-
	<u>100,356,164,061</u>	<u>86,122,732,846</u>
<i>ii) Purchases of goods and services</i>		
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
	<u>102,536,871,846</u>	<u>81,329,451,422</u>
<i>iii) Capital contributed</i>		
FPT Software Company Limited	500,000,000,000	400,000,000,000
FPT Education Company Limited	400,000,000,000	400,000,000,000
FPT Investment Company Limited	200,000,000,000	-
FPT Digital Company Limited	60,000,000,000	-
	<u>1,160,000,000,000</u>	<u>800,000,000,000</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

27 RELATED PARTY DISCLOSURES

(a) Related party transactions (continued)

		For the six-month period ended 30 June	
		2021	2020
		VND	VND
<i>iv)</i>	<i>Dividends received</i>		
	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
		<u>1,787,809,544,952</u>	<u>1,858,136,765,707</u>
<i>v)</i>	<i>Lendings</i>		
	FPT Land Company Limited	-	1,400,000,000
	FPT Investment Company Limited	223,000,000,000	-
		<u>223,000,000,000</u>	<u>1,400,000,000</u>
<i>vi)</i>	<i>Collections of lendings</i>		
	FPT Investment Company Limited	185,000,000,000	-
	FPT Technology Solution Company Limited	-	17,500,000,000
		<u>185,000,000,000</u>	<u>17,500,000,000</u>
<i>vii)</i>	<i>Lending's interest income</i>		
	FPT Land Company Limited	54,706,356	50,362,026
	FPT Investment Company Limited	681,369,863	-
	FPT Technology Solution Company Limited	-	45,986,064
		<u>736,076,219</u>	<u>96,348,090</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

27 RELATED PARTY DISCLOSURES

(a) Related party transactions (continued)

	For the six-month period ended 30 June	
	2021 VND	2020 VND
viii) Drawdown of borrowings (Note 16)		
FPT Digital Retail Joint Stock Company	3,490,000,000,000	180,000,000,000
FPT Information System Corporation	1,510,000,000,000	1,185,000,000,000
FPT Education Company Limited	816,000,000,000	505,000,000,000
FPT Software Company Limited	705,000,000,000	2,822,000,000,000
FPT Digital Company Limited	54,000,000,000	-
	<u>6,575,000,000,000</u>	<u>4,692,000,000,000</u>
ix) Repayments of borrowings (Note 16)		
FPT Digital Retail Joint Stock Company	2,685,000,000,000	340,000,000,000
FPT Information System Corporation	1,026,000,000,000	460,000,000,000
FPT Education Company Limited	976,000,000,000	465,000,000,000
FPT Software Company Limited	2,221,030,000,000	1,015,000,000,000
FPT Investment Company Limited	5,000,000,000	2,000,000,000
FPT Smart Cloud Company Limited	57,000,000,000	-
FPT Digital Company Limited	2,000,000,000	-
	<u>6,972,030,000,000</u>	<u>2,282,000,000,000</u>
x) Interest expense		
FPT Information System Corporation	32,575,063,003	12,489,739,724
FPT Software Company Limited	19,163,803,393	9,245,091,781
FPT Digital Retail Joint Stock Company	28,178,849,314	5,321,013,700
FPT Education Company Limited	10,067,386,299	4,102,219,179
FPT Investment Company Limited	-	280,810,959
FPT Telecom Joint Stock Company	1,025,161	4,111,552
FPT Smart Cloud Company Limited	1,028,041,094	-
FPT Digital Company Limited	635,693,151	-
	<u>91,649,861,415</u>	<u>31,442,986,895</u>
xi) Compensation for key management personnel		
Gross salaries and other benefits	<u>8,825,600,000</u>	<u>8,254,200,000</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

27 RELATED PARTY DISCLOSURES (CONTINUED)

(b) Period end balances with related parties

	30.6.2021 VND	31.12.2020 VND
i) Short-term trade accounts receivable (Note 5)		
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	-
	<u>43,434,158,235</u>	<u>54,450,485,945</u>
ii) Lendings (Note 7)		
FPT Land Company Limited	10,900,000,000	10,900,000,000
FPT Investment Company Limited	223,000,000,000	185,000,000,000
	<u>233,900,000,000</u>	<u>195,900,000,000</u>
iii) Dividend receivables (Note 8)		
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	-
	<u>573,000,000,000</u>	<u>819,845,764,000</u>
iv) Other short-term receivables (Note 8)		
FPT Investment Company Limited	539,452,055	6,271,372,076
FPT Land Company Limited	51,714,638,122	51,659,931,766
FPT Information System Corporation	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 Smart Cloud Company Limited	7,432,000	-
	<u>187,606,360,131</u>	<u>194,596,786,596</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2021

27 RELATED PARTY DISCLOSURES (CONTINUED)

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

	30.6.2021 VND	31.12.2020 VND
v) Short-term trade accounts payable (Note 12)		
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
	<u>427,937,745,180</u>	<u>355,293,513,784</u>
vi) Other short-term payables (Note 15)		
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
	<u>308,696,610,148</u>	<u>232,927,859,519</u>
vii) Short-term borrowings (Note 16)		
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	-
	<u>3,898,000,000,000</u>	<u>4,295,030,000,000</u>

The interim separate financial statements for the six-month period ended 30 June 2021 were approved by the Deputy General Director of the Company on 18 August 2021.

Nguyen Trong Nhan
Preparer

Hoang Huu Chien
General Accountant



Nguyen The Phuong
Deputy General Director
Authorised signatory