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: 219/FPT-FCC
No.: 219/FPT-FCC

Hà Nội, ngày 27 tháng 07 năm 2026
Hanoi, July 27th 2026

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 Cầu Giấy, Thành phố Hà Nội, Việt Nam/ *10 Pham Van Bach Street, Cau Giay Ward, Hanoi, Vietnam*
- Điện thoại liên hệ/*Tel.*: 024. 7300 7300 Fax: 024. 3768 7410
- E-mail: ir@fpt.com website: https://fpt.com

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

Báo cáo tài chính riêng Quý 2 năm 2026 và Báo cáo tài chính hợp nhất Quý 2 năm 2026/ *Separate Financial Statements for Quarter 2 2026 and Consolidated Financial Statements for Quarter 2 2026.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 27/07/2026 tại đường dẫn https://fpt.com/vi/nha-dau-tu/thong-tin-cong-bo/ *This information was published on the company's website on 27/07/2026, as in the link https://fpt.com/en/ir/information-disclosures*

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

Tài liệu đính kèm/Attached documents: Báo cáo tài chính riêng Quý 2 năm 2026 và Báo cáo tài chính hợp nhất Quý 2 năm 2026/ *Separate Financial Statements for Quarter 2 2026 and Consolidated Financial Statements for Quarter 2 2026.*

Đại diện tổ chức
Organization representative
Người được UQ CBTT
Person authorized to disclose information

CÔNG TY CỔ PHẦN FPT
FPT

Mai Thị Lan Anh

FPT CORPORATION

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE QUARTER II - 2026

Hanoi, July 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

FORM B 01-DN/HN
Unit: VND

ASSETS		Mã số	Notes	30/06/2026	31/12/2025
A.	**CURRENT ASSETS**	**100**		**45,701,998,651,416**	**58,137,438,254,908**
I.	**Cash and cash equivalents**	**110**	**5**	**9,065,475,533,200**	**10,522,105,729,992**
	1. Cash	111		5,829,076,231,076	8,084,751,080,186
	2. Cash equivalents	112		3,236,399,302,124	2,437,354,649,806
II.	**Short-term financial investments**	**120**	**6**	**19,906,103,572,055**	**30,024,547,484,655**
	1. Held-to-maturity investments	123		19,942,082,582,874	30,060,419,659,879
	2.Provision for impairment of short-term held-to-maturity investments	124		(35,979,010,819)	(35,872,175,224)
III.	**Short-term receivables**	**130**		**13,501,480,486,851**	**14,008,456,702,890**
	1. Short-term trade receivables	131	7	10,850,961,897,809	12,734,600,596,550
	2. Short-term advances to suppliers	132		1,866,720,287,898	952,737,932,722
	3. Receivables from construction contracts under percentage of completion method	134		301,798,692,991	200,405,269,967
	4. Other short-term receivables	135	8	811,349,044,883	704,282,524,477
	5. Provision for short-term doubtful debts	136	9	(329,349,436,730)	(583,569,620,826)
IV.	**Inventories**	**140**	**10**	**1,183,102,091,533**	**2,193,769,802,339**
	1. Inventories	141		1,252,365,225,628	2,277,393,610,177
	2. Provision for devaluation of inventories	142		(69,263,134,095)	(83,623,807,838)
V.	**Other short-term assets**	**160**		**2,045,836,967,777**	**1,388,558,535,032**
	1. Short-term deferred expenses	161	14	1,160,908,912,190	641,974,035,769
	2. Value added tax deductibles	162		704,794,191,758	609,517,465,104
	3. Taxes and other receivables from the State	163	19	180,133,863,829	137,067,034,159

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

FORM B 01-DN/HN
Unit: VND

ASSETS	Mã số	Notes	30/06/2026	31/12/2025
B. NON-CURRENT ASSETS	**200**		**28,032,164,434,073**	**30,004,553,379,717**
I. Long-term receivables	**210**		**546,945,165,671**	**559,063,332,256**
1. Other long-term receivables	215		599,317,648,308	611,435,814,893
2. Provision for long-term doubtful debts	216		(52,372,482,637)	(52,372,482,637)
II. Fixed assets	**220**		**12,084,156,843,369**	**17,288,541,848,861**
1. Tangible fixed assets	221	11	10,662,330,012,525	15,359,168,484,059
- Cost	*222*		*15,599,622,729,632*	*29,122,042,372,002*
- Accumulated depreciation	*223*		*(4,937,292,717,107)*	*(13,762,873,887,943)*
2. Finance lease assets	224		886,963,877	1,277,212,606
- Cost	*225*		*2,717,640,000*	*5,871,006,196*
- Accumulated depreciation	*226*		*(1,830,676,123)*	*(4,593,793,590)*
3. Intangible assets	227	12	1,420,939,866,967	1,928,096,152,196
- Cost	*228*		*2,842,565,339,777*	*3,868,883,110,367*
- Accumulated amortisation	*229*		*(1,421,625,472,810)*	*(1,940,786,958,171)*
III. Long-term assets in progress	**250**		**857,091,108,336**	**1,605,078,004,898**
1. Long-term construction in progress	252		857,091,108,336	1,605,078,004,898
IV. Long-term financial investments	**260**		**11,130,697,973,623**	**4,743,142,727,196**
1. Investments in Joint-ventures, associates	262	17	9,994,654,773,920	3,581,128,517,425
2. Equity investments in other entities	263	6	3,860,276,807,460	3,823,762,975,906
3. Provision for impairment of other long-term investments	264	6	(2,726,634,298,442)	(2,667,027,499,149)
4. Held-to-maturity investments	265		2,400,690,685	5,278,733,014
V. Other long-term assets	**270**		**3,413,273,343,074**	**5,808,727,466,506**
1. Long-term deferred expenses	271	14	1,772,807,068,658	4,200,230,383,066
2. Deferred tax assets	272		705,098,788,538	592,766,817,279
3. Goodwill	279	15	935,367,485,878	1,015,730,266,161
TOTAL ASSET (280=100 + 200)	**280**		**73,734,163,085,489**	**88,141,991,634,625**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

FORM B 01-DN/HN
Unit: VND

RESOURCES	Mã số	Notes	30/06/2026	31/12/2025
C. LIABILITIES	**300**		**32,738,415,255,239**	**44,393,950,887,086**
I. Current liabilities	**310**		**29,365,321,264,039**	**41,524,928,721,230**
1. Short-term trade payables	311	18	2,156,010,734,465	3,837,081,314,767
2. Short-term advances from customers	312		1,033,356,254,269	734,726,007,595
3. Dividends and profit distributions payable	313		20,649,744,310	22,908,610,268
4. Taxes and amounts payable to the State budget	314	19	1,241,666,217,996	2,199,487,107,880
5. Payables to employees	315		3,522,051,598,819	5,724,811,126,353
6. Short-term accrued expenses	316	20	1,226,527,799,254	1,765,446,702,057
7. Payables relating to construction contracts under percentage of completion method	318		96,625,877,044	85,650,109,236
8. Short-term deferred revenue	319	21	1,346,949,156,101	4,233,698,718,701
9. Other current payables	320	22	578,496,760,995	991,846,270,364
10. Short-term loans and obligations under finance leases	321	23	16,367,801,786,521	19,169,697,497,955
11. Short-term provisions	322		288,730,515,471	599,498,384,069
12. Bonus and welfare funds	323		1,486,454,818,794	2,160,076,871,985
II. Long-term liabilities	**330**		**3,373,093,991,200**	**2,869,022,165,856**
1. Long-term deferred revenue	337		346,094,610,714	152,241,175,129
2. Other long-term payables	338		144,842,348,914	149,213,186,822
3. Long-term loans and obligations under finance leases	339	23	2,080,610,610,531	1,903,789,988,184
4. Deferred tax liabilities	342		333,045,601,495	257,727,308,967
5. Long-term provisions	343		468,308,723,263	405,858,410,471
6. Scientific and technological development fund	344		192,096,283	192,096,283

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

FORM B 01-DN/HN
Unit: VND

RESOURCES	Mã số	Notes	30/06/2026	31/12/2025
D. EQUITY	**400**	**24**	**40,995,747,830,250**	**43,748,040,747,539**
1. Owner's contributed capital	411		17,035,071,210,000	17,035,071,210,000
- Ordinary shares carrying voting rights	*411a*		*17,035,071,210,000*	*17,035,071,210,000*
2. Share premium	412		49,713,213,411	49,713,213,411
3. Other owner's capital	414		855,267,876,251	3,499,547,369,952
4. Foreign exchange reserve	417		(131,741,954,401)	(70,185,856,586)
5. Investment and development fund	418		1,393,729,943,076	1,575,367,587,172
6. Other reserves	419		91,013,628,887	91,013,628,887
7. Retained earnings	420		20,558,476,629,699	14,302,416,791,936
- Retained earnings accumulated to the prior period end	*420a*		*15,503,561,500,314*	*7,369,582,215,178*
- Retained earnings of the current period	*420b*		*5,054,915,129,385*	*6,932,834,576,758*
8. Non-controlling interests	429		1,144,217,283,327	7,265,096,802,767
TOTAL RESOURCES (440=300+400)	**440**		**73,734,163,085,489**	**88,141,991,634,625**

CÔNG TY CỔ PHẦN FPT

FPT

Le Van Trung	Hoang Huu Chien	Nguyen The Phuong
Preparer	**Chief Accountant**	**Deputy General Director**

Hanoi, 21st July 2026

CONSOLIDATED INCOME STATEMENT
For the period from 01 January 2026 to 30 June 2026

FORM B 02-DN/HN
Unit: VND

	ITEMS	Codes	Notes	Quarter II 2026	Quarter II 2025	Year to date 2026	Year to date 2025
1	**Gross revenue from goods sold and services rendered**	01		**13,810,340,987,151**	**16,658,335,760,739**	**26,296,177,691,503**	**32,723,316,152,003**
2	Deductions	02		21,837,525,952	33,622,720,672	27,677,023,529	40,462,169,476
3	**Net revenue from goods sold and services rendered**	10	25	**13,788,503,461,199**	**16,624,713,040,067**	**26,268,500,667,974**	**32,682,853,982,527**
4	Cost of sales	11	26	9,509,874,280,985	10,603,672,997,092	17,744,981,597,072	20,360,466,035,286
5	**Gross profit from goods sold and services rendered**	20		**4,278,629,180,214**	**6,021,040,042,975**	**8,523,519,070,902**	**12,322,387,947,241**
6	Financial income	22	27	582,702,088,944	1,237,012,067,887	998,565,958,123	1,810,343,961,078
7	Financial expenses	23	28	300,452,278,414	531,385,256,080	667,663,663,135	842,729,025,444
	In which: Borrowing expenses	*24*		*212,582,739,626*	*216,761,295,705*	*392,043,947,290*	*369,150,834,038*
9	Selling expenses	25		1,149,052,845,981	1,790,295,896,888	2,151,390,001,298	3,619,081,826,170
9	General and administration expenses	26		1,282,590,328,398	1,913,677,311,579	2,492,872,991,324	3,791,114,368,415
10	Share of profit from associates	27		756,557,226,203	106,714,935,715	1,423,398,496,350	243,445,272,553
11	**Operating profit**	30		**2,885,793,042,568**	**3,129,408,582,030**	**5,633,556,869,618**	**6,123,251,960,843**
12	Other income	31		28,202,699,736	28,751,046,396	89,876,711,878	67,963,567,935
13	Other expenses	32		3,519,930,328	17,127,043,966	9,113,487,844	25,489,433,469
14	**Profit from other activities**	40		**24,682,769,408**	**11,624,002,430**	**80,763,224,034**	**42,474,134,466**
15	**Accounting profit before tax**	50		**2,910,475,811,976**	**3,141,032,584,460**	**5,714,320,093,652**	**6,165,726,095,309**
16	Current corporate income tax expense	51		268,615,099,573	463,961,750,401	723,293,696,986	841,249,349,964
17	Deferred corporate tax (income)/expense	52		71,454,590,788	(63,200,566,619)	(56,169,558,430)	(11,352,135,642)
18	**Net profit after corporate income tax**	60		**2,570,406,121,615**	**2,740,271,400,678**	**5,047,195,955,096**	**5,335,828,880,987**
	- Equity holders of the Holding Company	*61*		*2,567,654,036,428*	*2,257,462,588,123*	*5,055,025,623,527*	*4,431,763,974,648*
	- Non-controlling interests	*62*		*2,752,085,187*	*482,808,812,555*	*(7,829,668,431)*	*904,064,906,339*
19	**Basic earnings per share**	70	29	**1,507**	**1,329**	**2,967**	**2,613**
20	**Diluted earnings per share**	71		**1,507**	**1,329**	**2,967**	**2,613**

EXPLANATION:

FPT Corporation explains the variation of business results in Quarter I 2026, in comparison with the same period last year as follows:

Unit: Million VND

Item	Quarter II				Accumulated			
	Year 2026	**Year 2025**	**Variance (+/-)**	**Variance (%)**	**Year 2026**	**Year 2025**	**Variance (+/-)**	**Variance (%)**
Net Revenue	13,788,503	16,624,713	(2,836,210)	-17.1%	26,268,501	32,682,854	(6,414,353)	-19.6%
Accounting profit before tax	2,910,476	3,141,033	(230,557)	-7.3%	5,714,320	6,165,726	(451,406)	-7.3%
Profit after tax	2,570,406	2,740,271	(169,865)	-6.2%	5,047,196	5,335,829	(288,633)	-5.4%

From 01 January 2026, the Group changed the accounting treatment for its investment in FPT Telecom Joint Stock Company (FTEL), from full consolidation as a subsidiary to the equity method, which applies to investments in joint ventures and associates, resulting in changes in consolidated revenue and profit compared with the corresponding period in 2025.

To facilitate a like-for-like comparison, we have restated the corresponding figures for the same period of 2025 using the same accounting method applied in 2026, as set out below:

Unit: Million VND

Item	Quarter II				Accumulated			
	Year 2026	**Year 2025**	**Variance (+/-)**	**Variance (%)**	**Year 2026**	**Year 2025**	**Variance (+/-)**	**Variance (%)**
Net Revenue	13,788,503	11,849,726	1,938,778	16.4%	26,268,501	23,325,686	2,942,815	12.6%
Share Profit from Joint-Ventures/Associates	756,557	520,848	235,709	45.3%	1,423,398	1,011,191	412,207	40.8%
Accounting profit before tax	2,910,476	2,425,977	484,499	20.0%	5,714,320	4,837,503	876,817	18.1%
Profit after tax	2,570,406	2,251,215	319,191	14.2%	5,047,196	4,427,462	619,734	14.0%

In the second quarter of 2026, FPT continued to achieve strong business growth amid a challenging global market environment, with consolidated revenue reaching VND 13,789 billion and profit after tax reaching VND 2,570 billion, representing year-on-year increases of 16.4% and 14.2%, respectively. For the first six months of 2026, the Group's consolidated revenue and profit after tax reached VND 26,269 billion and VND 5,047 billion, respectively, representing increases of 12.6% and 14.0% compared to the same period in 2025.

This growth also reflects the Group's continued efforts to optimize its operations and expand its markets, most notably through revenue growth in the Japanese market, which increased by 36% in the second quarter of 2026 and by 40% in the first six months of 2026, and in the Japanese market, which increased by 25% in the second quarter of 2026 and by 22% in the first six months of 2025. Domestic operations also recorded positive performance, particularly the Group's associates, whose profit increased by VND 236 billion, equivalent to a 45% increase, in the second quarter of 2026; cumulatively, profit increased by VND 412 billion, equivalent to a 41% increase.

Le Van Trung
Preparer

Hoang Huu Chien
Chief Accountant

CÔNG TY CỔ PHẦN FPT

Nguyen The Phuong
Deputy General Director

Hanoi, 21st July 2026

CONSOLIDATED CASH FLOW STATEMENT

For the period from 01 January 2026 to 30 June 2026

FORM B 03-DN/HN
Unit: VND

ITEMS	Codes	Year to date 2026	Year to date 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	***01***	***5,714,320,093,652***	***6,165,726,095,309***
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	844,627,213,729	1,365,988,701,427
Provisions	03	(176,282,525,295)	143,067,844,348
Foreign exchange (gain)/loss arising from translating foreign currency items	04	24,060,614,033	(136,556,320,083)
(Gain)/loss from investing activities (share of profit in joint ventures and associates, other investments)/financing activities	05	(2,271,440,364,597)	(1,239,729,017,006)
Borrowing expenses	06	392,043,947,290	369,150,834,038
3. Operating profit before movements in working capital	**08**	**4,527,328,978,812**	**6,667,648,138,033**
(Increase)/decrease in receivables	09	(2,007,253,389,082)	(903,266,594,846)
(Increase)/decrease in inventories	10	(416,700,655,066)	(215,492,123,254)
Increase/(decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	(752,363,937,535)	(1,231,491,787,554)
(Increase)/decrease in deferred expenses	12	(958,265,337,165)	(437,731,278,844)
Borrowing expenses paid	14	(373,038,071,885)	(339,058,098,655)
Corporate income tax paid	15	(1,051,460,398,915)	(1,528,625,073,694)
Other cash outflows	17	(112,798,094,951)	(328,409,902,857)
Net cash generated by/(used in) operating activities	**20**	**(1,144,550,905,787)**	**1,683,573,278,329**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(1,336,483,237,731)	(3,295,258,865,719)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	3,070,953,889	4,022,414,594
3. Cash outflow for lending, buying debt instruments of other entities	23	(16,853,606,010,772)	(27,249,684,867,177)
4. Cash recovered from lending, selling debt instruments of other entities	24	14,616,260,649,459	22,412,484,714,587
5. Equity investments in other entities	25	(66,211,165,411)	(225,651,142,884)
6. Cash recovered from investments in other entities	26	3,366,000,000	23,173,477,582
7. Cash and cash equivalents of the subsidiary upon loss of control	26b	(713,425,316,747)	-
8. Interest earned, dividends and profits received	27	767,344,137,459	1,096,922,499,682
Net cash generated by /(used in) investing activities	**30**	**(3,579,683,989,854)**	**(7,233,991,769,335)**

CONSOLIDATED CASH FLOW STATEMENT (Continued)

For the period from 01 January 2026 to 30 June 2026

FORM B 03-DN/HN
Unit: VND

ITEMS	Codes	Year to date 2026	Year to date 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issue and owners' contributed capital	31	67,991,899	1,196,229,390,000
2. Proceeds from borrowings	33	13,624,365,753,543	23,728,352,851,415
3. Repayment of borrowings	34	(8,631,874,208,916)	(15,803,775,917,818)
4. Repayment of obligations under finance leases	35	(408,645,341)	(493,397,680)
5. Dividends and profits paid	36	(1,712,612,333,725)	(2,865,479,919,188)
Net cash generated by /(used in) financing activities	**40**	**3,279,538,557,460**	**6,254,833,006,729**
Net increase/(decrease) in cash (50=20+30+40)	**50**	**(1,444,696,338,181)**	**704,414,515,723**
Cash and cash equivalents at the beginning of the period	**60**	**10,522,105,729,992**	**9,315,440,438,884**
Effect of changes in foreign exchange rates	61	(11,933,858,611)	(223,959,471)
Cash and cash equivalents at the end of the period (70=50+60)	**70**	**9,065,475,533,200**	**10,019,630,995,136**

CÔNG TY CỔ PHẦN FPT

Le Van Trung
Preparer

Hoang Huu Chien
Chief Accountant

Nguyen The Phuong
Deputy General Director

Hanoi, 21st July 2026

1. GENERAL INFORMATION

Structure of ownership

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

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

According to the 61st amendment of Business Registration Certificate dated 16 July 2026, the Corporation changed the Charter capital into VND 17,143,264,220,000.

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

The total number of the Corporation's employees as at 30 June 2026 was 44,388 (at 31 December 2025 was 54,110).

Operating industry and principal activities

The principal activities of the Corporation are to provide IT and telecommunication products and services. The main products and services provided are (i) software development including software outsourcing, provision of software package and solutions, software services and ERP services; (ii) Information technology services including digital transformation consulting and IT consulting, system management, BPO service, Data Center service, cloud computing service, and services based on new technologies such as artificial intelligence, automation, etc.; (iii) system integration; (iv) general education, college, university and postgraduate training services.

Normal production and business cycle

The Corporation's normal production and business cycle is carried out for a time period of 12 months or less except for some system integration projects which are carried out for a time period of more than 12 months.

The Corporation's structure

As at 30 June 2026, FPT Corporation had 7 direct subsidiaries, as follows:

- FPT IS Company Limited;
- FPT Software Company Limited;
- FPT Education Company Limited;
- FPT Investment Company Limited;
- FPT Smart Cloud Company Limited;
- FPT Digital Technology Infrastructure Company Limited;
- FPT Digital Company Limited.

and 4 direct associates:

- FPT Digital Retail Joint Stock Company;
- Synnex FPT Joint Stock Company;
- FPT Telecom Joint Stock Company;
- FPT Online Services Joint Stock Company.

In addition, information about other subsidiaries, joint ventures, and associates of the Company's direct subsidiaries is presented in Appendix 1 of the consolidated financial statements.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The consolidated financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements.

The accompanying consolidated 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.

Accounting period

The Corporation's financial year begins on 01 January and ends on 31 December. These consolidated financial statements have been prepared for the period from 01 January 2026 to 30 June 2026.

Application of the New Guidance on the Enterprise Accounting Regime

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), replacing Circular No. 200/2014/TT-BTC and providing guidance on the enterprise accounting regime.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC, including changes to the consolidated financial statement templates.

These two Circulars are applicable to the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026. The Company has applied the financial statement templates prescribed under Circular 43 since 1 January 2026. Comparative figures for certain notes have changed as a result of the application of Circular 99 and Circular 43, specifically as follows:

- Note 6 – Financial investments
- Note 8 – Other short-term receivables
- Note 22 – Other short-term payables

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

The preparation of 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 consolidated 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.

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and enterprises controlled by the Company (its subsidiaries). Control is achieved where the Corporation has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non- controlling interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combination

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to consolidated profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders's proportion of the net fair value of the assets, liabilities, and contingent liabilities recognised.

From 01 January 2026, the Group changed the accounting treatment for its investment in FPT Telecom Joint Stock Company (FTEL), from full consolidation as a subsidiary to the equity method, which applies to investments in joint ventures and associates.

Investments in associates

An associate is an entity over which the Corporation 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.

The results and assets and liabilities of associates are incorporated in these financial statements using the equity method of accounting. Interests in associates are carried in the balance sheet at cost as adjusted by post-acquisition changes in the Company's share of the net assets of the associate. Losses of an associate in excess of the Company's interest in that associate (which includes any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company's interest in the relevant associate.

Goodwill

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary at the date of acquisition. After acquisition date, if the Parent continues making investment in the subsidiary, it should determine the cost of additional investment and corresponding increase in ownership of the carrying value of the acquired net asset of the subsidiary (not applying fair value as on acquisition date). The difference between the cost of additional investment and the carrying value of the acquired net asset should be recorded directly into retained earnings (similar to transactions among internal shareholders).

Goodwill arising on the acquisition date is presented separately as an intangible asset in the consolidated balance sheet and is amortised on the straight-line basis in the consolidated income statement according to current regulation. In case where the amount of goodwill impairment loss in the period is more than the annual amortised amount on the straight-line basis, the loss amount shall be recognised.

On disposal of a subsidiary, the attributable amount of unmortised goodwill is reduced corresponding to the disposed share proportion and included in retained earnings in case where the Parent remains its control of the subsidiary, or reduced in full and included in the determination of the profit or loss in case where the Parent loses the control.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 impairment of held-to-maturity investments is made in accordance with prevailing accounting regulations.

Equity investments in other entities

Equity investments in other entities represent the Corporation'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.

Provision for impairment of long-term financial investment

Provisions for impairment of long-term financial investments are made in accordance with Circular No. 48/2019/TT-BTC dated 08 August 2019 issued by the Ministry of Finance on "Guiding the appropriation and use of provisions for devaluation of inventories, loss of financial investments, bad debts and warranty for products, goods and construction works at enterprises"and prevailing accounting regulations. In some cases, according to estimate of the Board of Director, the Corporation prudently makes more provision for impairment of long-term financial investment than requisition of prevailing accounting regulations.

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 labor costs, and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost of inventories within the Corporation is calculated using the first in first out (FIFO) method and inventory recording method is the perpetual method. Net realizable 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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of purchased tangible fixed assets comprises their purchase price 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.

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

	(Years)
Buildings and structures	5 – 30
Machinery and equipment	3 – 25
Motor vehicles	4 – 7
Office equipment	3 – 10
Other assets	3 – 5

Finance lease assets and depreciation

Finance lease assets acquired from finance lease transactions, whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets of the Corporation at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the consolidated balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Corporation's general policy on borrowing costs.

Intangible fixed assets and amortization

Intangible assets reflect the value of land use rights, license, operating rights, copyrights and patents, customer relationship, brand name, and computer software.

Land use rights

Land use rights comprise of land use rights granted by the State for which land use fees are collected, land use rights acquired in a legitimate transfer, and prepaid land use rights obtained under land rental contracts which are effective before the effective date of land law 2003 (ie. 1 July 2004) and which land use right certificates are granted.

Definite land use rights are stated at costs less accumulated amortisation. Costs of land use rights consist of its purchased prices and any directly attributable costs in obtaining the land use rights. Land use rights are amortised using the straight-line basis over the terms of the land use right certificates.

Indefinite land use rights are stated at costs and not amortised.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Licenses, copyrights and patents

Purchase price of a license is accounted for as an intangible asset. The license is amortised to the consolidated income statement on a straight-line basis over a period of 3 to 5 years.

Purchase prices of copyrights and patents are capitalized and accounted for as intangible assets. Copyrights and patents are amortised to the consolidated income statement on a straight-line basis over a period of 3 to 5 years.

Customer relationships and brand name

Customer relationship and brand name are amortised on a straight-line basis over their estimated useful lives of 10 to 20 years.

Computer software

Purchase price of a new computer software which is not an integral part of a related hardware is capitalized and accounted for as an intangible asset. Computer software is amortised to the consolidated income statement on a straight-line basis over a period of 3 to 5 years.

Construction in progress

Properties in the course of construction for production, rental, or administrative purposes, or for other purposes, are carried at cost. Cost includes costs that are necessary to form the assets in accordance with the Corporation'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.

Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods, including land rentals, office rentals, expenses for implementation for subscribers and other types of prepayments.

Prepaid land rental includes land rental and its attributable cost and office rental. Prepaid land rentals and office rentals are charged to the consolidated income statement using the straight-line method over the lease term.

Expenses for deploying services for subscribers are charged to the consolidated income statement using the straight-line method over the estimated useful lives.

Other types of prepayments comprise costs of small tools, supplies and spare parts issued for consumption; and other types of prepayments for service rendered contracts which are expected to provide future economic benefits to the Corporation. These expenditures have been capitalised as prepayments, and are allocated to the consolidated income statement using the straight-line method in accordance with the current prevailing accounting regulations.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Provisions

Provisions are made when the Corporation has a present obligation as a result of a past event, and it is probable that the Corporation will be required to settle that obligation. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the consolidated balance sheet date.

Provision for warranties

The provision for warranties relates mainly to goods sold and services rendered. The provision is based on estimates derived from historical warranty data associated with similar products and services.

Bonus and welfare funds

The Corporation distributes up to 10% of net profit after tax of subsidiaries to bonus and welfare funds.

Revenue recognition

Revenue is recognised when the outcome of such transactions can be measured reliably and it is probable that the economic benefits associated with the transactions will flow to the Corporation.

Revenue from the sale of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

(a) The Corporation has transferred to the buyer significant risks and rewards of ownership of the goods;

(b) The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) The amount of revenue can be measured reliably;

(d) It is probable that the economic benefits associated with the transaction will flow to the Corporation; and

(e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from services

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

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction will flow to the Corporation;

(c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and

(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue from software outsourcing, software development, system integration and informatics services

Revenue is recognised in the consolidated income statement by reference to the percentage of completion of transaction at the year end. The percentage of completion is assessed by the survey of work performed, or the percentage incurred/time spent on the portion of work completed at the end of the year compared to the total estimated cost/expected implementation time of the contract. When the performance of the contract cannot be reliably estimated, the revenue is recognized only as the equivalent of the incurred contract cost, with which the reimbursement is relatively certain.

Revenue from tuition and fees

Revenue is recognised in the year when services are rendered. All tuition and fees are collected in advance at the beginning of each semester. Tuition and fees collected in advance from the students are recorded as unearned revenue on the consolidated balance sheet and recorded in the consolidated income statement in the year in which the semester falls.

Interest income and dividend income

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 Corporation's right to receive payment has been established.

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 consolidated 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 consolidated income statement.

Goodwill and fair value adjustments arising on the acquisition of a foreign operation are treated as assets and liabilities of the foreign operation and translated at the closing rate.

Conversion of the financial statements of foreign operations

For the purpose of presenting consolidated financial statements, the assets and liabilities of the foreign operations (including comparative figures) are expressed in reporting currency using exchange rates prevailing on the balance sheet date. Income and expense items (including comparative figures) are translated at the regulated exchange rates. Exchange differences arising, if any, are classified as equity and transferred to the Corporation's foreign exchange reserve. Such translation differences are recognised in profit or loss in the period in which the foreign operation is disposed of.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Borrowing costs

Borrowing costs are recognised in the income statement in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard "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.

Earnings per share

The Corporation presents basic earnings per share (EPS) and diluted earnings per share (Diluted EPS) for its ordinary shares. Basic EPS is calculated by having the profit or loss attributable to the ordinary shareholders of the Corporation divided by the weighted average number of outstanding ordinary shares during the year. Diluted EPS is determined by adjusting the profit or loss attributable to the ordinary shareholders and the weighted average number of ordinary shares outstanding taking into consideration the effect of all dilutive potential ordinary shares, which comprise convertible bonds and share options.

Related parties

Related parties include associates and key management personnel of the Corporation.

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 profit before tax as reported in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) 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 consolidated 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.

Deferred tax is calculated at the tax rates that are expected to apply in the period 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 Corporation intends to settle its current tax assets and liabilities on a net basis.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

4. SEGMENT REPORTING

A business segment is a distinguishable component of an enterprise that is engaged in producing or providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

The Corporation has two major segments under management of FPT Corporation (the Corporation) as follows:

Information Technology and Telecommunication

- ***Global IT products and services:*** Providing software production, consultancy and deployment of S.M.A.C/IoT, digital transformation services, IT system transformation services, quality assurance testing, embedded software design, ERP implementation and management services for customers outside the territory of Vietnam;
- ***Domestic IT products and services:*** Providing application software solutions, providing information system integration services and solutions, supplying IT equipment, data center services, networking and security system design/development; warranty and maintenance of IT products authorized by hardware vendors for customers in Vietnam;
- ***Telecommunication***: providing internet services to individuals and households, internet services to enterprises such as providing internet leased line service, domestic and international telecommunication, domain, hosting, Web Portal services, IPTV etc.;
- ***Digital content:*** providing online services for enterprises and individual customers, including online newspapers (such as VnExpress.net, Ngoisao.net, iOne.net, Gamethu.vn, etc.); online advertising, AdNetwork, online music, e-payment, etc.;

From 01 January 2026, the Group changed the accounting treatment for its investment in FPT Telecom Joint Stock Company (FTEL), from full consolidation as a subsidiary to the equity method, which applies to investments in joint ventures and associates. As a result, the Telecommunications and Digital Content segment will no longer be disclosed in the notes to the Group's consolidated financial statements from 2026 onward. The share of profit attributable to FTEL will be presented within the Investment, Education and Others segment.

Investment, education and others

- Providing training services in IT, business management majors at general education, high education, university, and post-graduate levels;
- Managing financial investments;
- Managing and developing real estate projects relating to the Corporation's infrastructure needs.

4. SEGMENT REPORTING (Continued)

Segment reporting

Current period

Unit: million VND

Items	Information Technology		Investment, education and others	Elimination	Total
	Global IT products and services	Domestic IT products and services			
Segment revenue	**18,901,928**	**4,236,061**	**3,477,309**	**(346,798)**	**26,268,501**
Segment expenses (i)					
Directly attributable expenses	(16,012,021)	(3,995,302)	(2,723,540)	341,619	(22,389,245)
In which:					
- Depreciation and amortisation	*(439,089)*	*(220,414)*	*(200,682)*	*15,558*	*(844,627)*
- Allocation of long-term prepaid expenses	*(104,162)*	*(15,806)*	*(63,383)*	*1,350*	*(182,002)*
Share of net profit from associates	**11,871**	**1,432**	**1,410,095**	**-**	**1,423,398**
Segment operating result (ii)	**2,901,778**	**242,191**	**2,163,864**	**(5,179)**	**5,302,655**
Segment profit before tax	**3,005,054**	**307,712**	**5,298,510**	**(2,896,956)**	**5,714,320**
Segment assets as at 30/06/2026	37,635,757	10,242,147	33,986,013	(8,129,754)	73,734,163
Segment liabilities as at 30/06/2026	23,010,906	6,976,501	10,733,540	(7,982,532)	32,738,415
Total expenses for acquisition of fixed assets and long term prepaid expenses for 6 months of the year 2026	277,407	529,657	898,638	(17,200)	1,688,502

(i) The Segment expenses arising from the segment's business activities are charged directly to that segment, and part of the business costs are allocated to that segment, including outbound sales costs and expenses related to transactions with other segments of the business. Accordingly, segment expenses include the cost of sales, selling and administration expenses.

(ii) The Segment result is segment revenue minus segment expenses (excluding financial income and expenses and the net of other income versus other expenses). Consequently, in the "Investment, education and others" segment, the segment result is significantly lower than the segment profit before tax due to VND 3,135 billion in financial income and other income (most of which is dividend collected from subsidiaries of the parent).

4. SEGMENT REPORTING (Continued)

Items	Information Technology				Investment, education and others	Elimination	Total
	Global IT products and services	Domestic IT products and services	Telecommunication	Digital content			
Segment revenue	**16,668,824**	**3,459,013**	**9,029,873**	**327,295**	**3,675,581**	**(477,732)**	**32,682,854**
Segment expenses							
Directly attributable expenses	(14,466,477)	(3,373,153)	(7,219,649)	(269,959)	(2,902,310)	460,886	(27,770,662)
In which:							
- Depreciation and amortisation	*(379,861)*	*(167,084)*	*(653,665)*	*(1,547)*	*(172,310)*	*8,477*	*(1,365,989)*
- Allocation of long-term prepaid expenses	*(129,965)*	*(15,975)*	*(845,557)*	*(1,456)*	*(74,131)*	*2,562*	*(1,064,521)*
Share of net profit from associates	**5,187**	**(347)**	**-**	**-**	**238,605**	**-**	**243,445**
Segment operating result	**2,207,534**	**85,513**	**1,810,224**	**57,336**	**1,011,876**	**(16,846)**	**5,155,637**
Segment profit before tax	**2,680,630**	**153,503**	**2,016,739**	**79,230**	**3,067,373**	**(1,831,749)**	**6,165,726**
Segment assets as at 31/12/2025	33,385,919	10,372,927	26,251,582	998,707	29,225,203	(12,092,347)	88,141,992
Segment liabilities as at 31/12/2025	19,549,203	7,172,136	15,264,069	214,566	14,148,318	(11,954,340)	44,393,951
Total expenses for acquisition of fixed assets and long term prepaid expenses for 6 months the year 2025	1,620,632	1,095,084	1,684,259	2,310	525,091	(196,613)	4,730,763

5. CASH AND CASH EQUIVALENTS

	30/06/2026	31/12/2025
	VND	VND
Cash on hand	5,449,143,407	4,255,375,565
Cash in bank	5,823,504,587,406	8,078,385,544,605
Cash in transfer	122,500,263	2,110,160,016
Cash equivalents (i)	3,236,399,302,124	2,437,354,649,806
	9,065,475,533,200	**10,522,105,729,992**

(i) Cash equivalents represent bank deposits with terms of 3 months or less.

6. FINANCIAL INVESTMENTS

	30/06/2026		31/12/2025	
	Cost	Carrying amount	Cost	Carrying amount
	VND	VND	VND	VND
Held-to-maturity investments				
a. Short-term	**19,942,082,582,874**	**19,906,103,572,055**	**30,060,419,659,879**	**30,024,547,484,655**
- Bank deposits (i)	19,406,056,344,517	19,406,056,344,517	29,630,986,737,440	29,630,986,737,440
- Loan receivables	27,934,050,722	25,230,091,679	9,195,910,819	6,598,787,371
- Interest receivables	474,817,135,859	474,817,135,859	386,961,959,844	386,961,959,844
- Other investments	33,275,051,776	-	33,275,051,776	-
b. Long-term				
- Loan receivables	2,400,690,685	2,400,690,685	5,278,733,014	5,278,733,014
Investment in other entities	**3,860,276,807,460**	**1,133,642,509,018**	**3,823,762,975,906**	**1,156,735,476,757**
- Other investments	3,860,276,807,460	1,133,642,509,018	3,823,762,975,906	1,156,735,476,757

(i) Details of bank deposits in original currencies are as follows:

	30/06/2026		31/12/2025	
	Original amount	VND equivalent	Original amount	VND equivalent
VND	19,406,056,344,517	19,406,056,344,517	28,465,140,287,440	28,465,140,287,440
JPY	-	-	6,000,000,000	1,007,580,000,000
EUR	-	-	5,000,000	158,266,450,000
		19,406,056,344,517		**29,630,986,737,440**

7. TRADE RECEIVABLES

As at 30 June 2026, trade receivables balance does not include balances of trade receivables which account for 10% or more of the total trade receivables balance.

8. OTHER RECEIVABLES

	30/06/2026	31/12/2025
	VND	VND
a. Short-term		
Receivables from maintenance service contracts in progress	181,953,076,287	106,185,012,451
Deposits and mortgages	53,902,247,947	71,318,634,954
Other receivables	575,493,720,649	526,778,877,072
	811,349,044,883	**704,282,524,477**
b. Long-term		
Deposits and mortgages	546,768,065,671	559,063,332,256
Other receivables	52,549,582,637	52,372,482,637
	599,317,648,308	**611,435,814,893**

9. BAD DEBTS

As at 30 June 2026, bad debts balance does not include bad debts by payees accounting for 10% or more of the total amount overdue.

10. INVENTORIES

	30/06/2026		31/12/2025	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Goods in transit	18,973,669,999	-	101,979,270,758	-
Raw materials	-	-	1,158,827,230,634	(14,779,501,765)
Tools and supplies	1,566,742,617	-	59,140,726,673	-
Work in progress	1,020,574,815,087	(62,230,314,918)	686,445,326,982	(62,230,314,918)
Merchandise	210,845,506,356	(7,032,819,177)	270,576,279,561	(6,613,991,155)
Goods on consignment	404,491,569	-	424,775,569	-
	1,252,365,225,628	**(69,263,134,095)**	**2,277,393,610,177**	**(83,623,807,838)**

11. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
As at 01/01/2026	**9,608,943,439,546**	**18,359,053,740,081**	**131,430,692,985**	**904,150,651,669**	**118,463,847,721**	**29,122,042,372,002**
Purchases	21,191,045,724	435,918,864,097	9,956,909,069	21,908,192,634	4,527,353,673	493,502,365,197
Transfers from CIP	706,761,368,907	24,091,475,958	-	-	-	730,852,844,865
Disposals	(27,886,551,012)	(9,082,204,230)	(7,041,520,707)	(5,310,417,361)	(433,363,810)	(49,754,057,120)
Changes from changing the consolidation method of FTEL	(490,343,886,342)	(14,025,295,341,164)	(27,372,021,407)	(133,782,103,485)	(131,767,500)	(14,676,925,119,898)
Other increases/(decreases)	(6,070,250,189)	(5,642,175,575)	(62,199,982)	(8,258,132,406)	(62,917,262)	(20,095,675,414)
As at 30/06/2026	**9,812,595,166,634**	**4,779,044,359,167**	**106,911,859,958**	**778,708,191,051**	**122,363,152,822**	**15,599,622,729,632**
ACCUMULATED DEPRECIATION						
As at 01/01/2026	**1,953,867,554,021**	**11,030,354,345,038**	**82,497,260,039**	**642,599,411,640**	**53,555,317,205**	**13,762,873,887,943**
Charge for the period	204,132,950,819	333,429,571,470	4,762,071,394	36,324,166,423	4,537,390,923	583,186,151,029
Disposals	(27,886,551,012)	(8,891,129,301)	(6,639,732,643)	(4,474,531,692)	(372,601,044)	(48,264,545,692)
Changes from changing the consolidation method of FTEL	(103,711,635,106)	(9,110,244,045,012)	(11,868,805,103)	(127,756,215,251)	(46,226,627)	(9,353,626,927,099)
Other increases/(decreases)	(560,179,203)	(2,905,423,860)	(7,080,779)	(3,382,302,780)	(20,862,452)	(6,875,849,074)
As at 30/06/2026	**2,025,842,139,519**	**2,241,743,318,335**	**68,743,712,908**	**543,310,528,340**	**57,653,018,005**	**4,937,292,717,107**
NET BOOK VALUE						
As at 01/01/2026	**7,655,075,885,525**	**7,328,699,395,043**	**48,933,432,946**	**261,551,240,029**	**64,908,530,516**	**15,359,168,484,059**
As at 30/06/2026	**7,786,753,027,115**	**2,537,301,040,832**	**38,168,147,050**	**235,397,662,711**	**64,710,134,817**	**10,662,330,012,525**

12. INTANGIBLE FIXED ASSETS

	Land use right	Computer software	License, copyright, and patent	Others	Total
	VND	VND	VND	VND	VND
COST					
As at 01/01/2026	**374,398,409,068**	**932,503,700,551**	**1,623,846,614,746**	**938,134,386,002**	**3,868,883,110,367**
Purchases	-	17,581,976,119	668,016,978	125,000,000	18,374,993,097
Transfers from CIP	-	88,949,814,182	-	24,728,720,304	113,678,534,486
Disposals	-	(6,485,063,199)	-	-	(6,485,063,199)
Changes from changing the consolidation method of FTEL	(200,699,171,448)	(187,167,998,168)	(762,382,591,194)	-	(1,150,249,760,810)
Other increases/(decreases)	(1,635,019,162)	146,785,337	-	(148,240,339)	(1,636,474,164)
As at 30/06/2026	**172,064,218,458**	**845,529,214,822**	**862,132,040,530**	**962,839,865,967**	**2,842,565,339,777**
ACCUMULATED AMORTISATION					-
As at 01/01/2026	**18,597,760,037**	**690,549,169,843**	**1,047,160,124,463**	**184,479,903,828**	**1,940,786,958,171**
Charge for the period	1,301,355,641	61,643,256,753	78,995,153,573	32,295,869,807	174,235,635,774
Disposals	-	(6,141,233,837)	-	-	(6,141,233,837)
Changes from changing the consolidation method of FTEL	-	(172,095,414,196)	(515,476,842,775)	-	(687,572,256,971)
Other increases/(decreases)	-	368,042,046	-	(51,672,373)	316,369,673
As at 30/06/2026	**19,899,115,678**	**574,323,820,609**	**610,678,435,261**	**216,724,101,262**	**1,421,625,472,810**
NET BOOK VALUE					
As at 01/01/2026	**355,800,649,031**	**241,954,530,708**	**576,686,490,283**	**753,654,482,174**	**1,928,096,152,196**
As at 30/06/2026	**152,165,102,780**	**271,205,394,213**	**251,453,605,269**	**746,115,764,705**	**1,420,939,866,967**

13. CONSTRUCTION IN PROGRESS

	30/06/2026	31/12/2025
	VND	VND
Detail by significant projects		
- FPT Univesity in Da Nang	-	164,976,465,441
- FPT University Campus Expansion Project in Hoa Lac	229,593,463,160	78,651,497,992
- FPT Education Complex in Binh Duong	179,752,877,642	19,519,294,367
- FPT Education Complex in Soc Trang	116,832,951,493	27,958,807,167
- FPT Education Complex in Long An	36,874,591,031	76,946,175,598
- District 9 Data Center	-	261,390,076,052
- FPT Complex 3	-	257,007,246,197
- ALC submarine cable route	-	175,234,809,563
- Other projects	294,037,225,010	543,393,632,521
	857,091,108,336	**1,605,078,004,898**

14. DEFERRED EXPENSE

	30/06/2026	31/12/2025
	VND	VND
a. Short-term		
Rental expense	138,586,167,673	270,003,093,644
Customer Development Expenses	618,772,175,000	-
Others	403,550,569,517	371,970,942,125
	1,160,908,912,190	**641,974,035,769**
b. Long-term		
Service deployment costs for new subscribers	-	2,055,454,565,292
Land, office rental and furniture	1,016,093,617,547	1,264,281,458,521
Others	756,713,451,111	880,494,359,253
	1,772,807,068,658	**4,200,230,383,066**

15. GOODWILL

Movements in goodwill during the period are as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 31/12/2025
	VND	VND
Opening balance	**1,015,730,266,161**	**1,097,458,206,678**
Increase from business combination	-	190,164,264,770
Allocation	(75,553,708,684)	(215,789,551,218)
Other increase/decrease	(4,809,071,599)	(56,102,654,069)
Closing balance	**935,367,485,878**	**1,015,730,266,161**

16. INVESTMENTS IN SUBSIDIARIES

Details of the Corporation's subsidiaries as at 30 June 2026 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, Cau Giay Ward, 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 Ward, Hanoi	100.00%	100.00%	Providing software services and products
FPT Education Company Limited	Hoa Lac High Tech Park, Km 29, Thang Long Boulevard, Hoa Lac Ward, Hanoi	100.00%	100.00%	Providing training and technology services
FPT Investment Company Limited	No.10, Pham Van Bach Street, Cau Giay Ward, 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, Cau Giay Ward, Hanoi	100.00%	100.00%	Providing IT services and other services related to computers
FPT Digital Technology Infrastructure Company Limited	No.10, Pham Van Bach Street, Cau Giay Ward, Hanoi	100.00%	100.00%	Investment in Digital Technology Infrastructure
FPT Digital company limited	No.10, Pham Van Bach Street, Cau Giay Ward, Hanoi	100.00%	100.00%	Providing digital transformation consulting services

17. INVESTMENTS IN ASSOCIATES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 31/12/2025
	VND	VND
Opening balance	**3,581,128,517,425**	**2,281,222,436,752**
Additional investments in associates	4,721,450,000	128,673,384,128
Changes from changing the consolidation method of FTEL	5,157,899,799,701	-
Share of net profit of associates	1,423,398,496,350	658,024,835,314
Dividend received	(172,037,779,870)	(171,133,791,000)
Other increases/(decreases)	(455,709,686)	684,341,652,231
Closing balance	**9,994,654,773,920**	**3,581,128,517,425**

Details of direct associates as at 30 June 2026 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, Vinh Hoi Ward , Ho Chi Minh City	46.54%	46.54%	Retails of computers, peripheral devices, software and telecommunication equipment; telecom service agent
Synnex FPT Joint Stock Company	FPT Cau Giay Building, Duy Tan Street, Cau Giay Ward, Hanoi	48.00%	48.00%	Producing technology products and distributing IT devices and mobile phone; and manufacturing computers
FPT Telecom Joint Stock Company	Floor 2, FPT Cau Giay Building, Duy Tan Street, Cau Giay Ward, Hanoi	45.66%	45.66%	Providing ADSL services, fixed line internet services, online advertising and other online services
FPT Online Service Joint Stock Company	Lot 29B-31B-33B, Tan Thuan Street, Tan Thuan Ward, Ho Chi Minh city	49.52%	23.86%	Providing online services

18. TRADE PAYABLES

As at 30 June 2026, trade payables balance does not include balances of trade payables which account for 10% or more of the total trade payables balance.

19. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

Items	31/12/2025	In the period				30/06/2026
		Amount payable	Amount paid and deducted	Foreign exchange difference	Changes from changing the consolidation method of FTEL	
	VND	VND	VND		VND	VND
Value-added tax	710,634,617,177	1,901,442,727,092	2,153,775,973,947	(18,681,495,564)	(45,815,201,641)	393,804,673,117
Corporate income tax	1,000,503,147,619	723,293,696,986	1,051,460,398,915	(3,896,234,829)	(240,619,424,118)	427,820,786,743
Personal income tax	327,147,664,551	870,899,314,063	888,273,945,883	(1,899,613,293)	(88,421,833,174)	219,451,586,264
Other taxes and other payables	24,134,644,374	160,129,720,075	154,055,923,402	(192,943,733)	(9,560,189,271)	20,455,308,043
	2,062,420,073,721	**3,655,765,458,216**	**4,247,566,242,147**	**(24,670,287,419)**	**(384,416,648,204)**	**1,061,532,354,167**
In which:						
- Taxes and other receivables from the State budget	*137,067,034,159*					*180,133,863,829*
- Taxes and other payables to the State budget	*2,199,487,107,880*					*1,241,666,217,996*

	30/06/2026	31/12/2025
	VND	VND
Taxes and other receivables from the State budget		
Value-added tax	900,875,218	15,918,843,056
Corporate income tax	170,036,169,132	99,485,857,735
Personal income tax	1,314,383,981	645,634,761
Other taxes	7,882,435,498	21,016,698,607
	180,133,863,829	**137,067,034,159**
Taxes and other payables to the State budget		
Value-added tax	394,705,548,335	726,553,460,233
Corporate income tax	597,856,955,875	1,099,989,005,354
Personal income tax	220,765,970,245	327,793,299,312
Other taxes and other payables	28,337,743,541	45,151,342,981
	1,241,666,217,996	**2,199,487,107,880**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
FORM B 09-DN/HN

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

20. SHORT-TERM ACCRUED EXPENSES

	30/06/2026	31/12/2025
	VND	VND
Accrued expenses for system integration projects	288,732,723,178	363,125,256,902
Accrued interest expenses	57,553,788,527	85,922,281,593
Other accruals	880,241,287,549	1,316,399,163,562
	1,226,527,799,254	**1,765,446,702,057**

21. DEFERRED REVENUE

	30/06/2026	31/12/2025
	VND	VND
a. Short-term		
Unearned revenue related to telecom services	-	1,878,168,997,510
Unearned revenue related to tuition and fees	965,842,440,031	1,992,198,592,236
Other items	379,449,348,784	363,331,128,955
	1,345,291,788,815	**4,233,698,718,701**
b. Long-term		
Unearned revenue related to software services	146,736,425,574	120,857,773,033
Unearned revenue related to telecom services	-	5,234,542,019
Other items	201,015,552,426	26,148,860,077
	347,751,978,000	**152,241,175,129**

22. OTHER PAYABLES

	30/06/2026	31/12/2025
	VND	VND
a. Short-term		
Union fees	180,006,264,990	175,057,898,079
Social, health, unemployment insurance	73,082,453,661	264,736,493,924
Short-term deposits received	1,625,275,709	218,934,278,187
Other payables	323,782,766,635	333,117,600,174
	578,496,760,995	**991,846,270,364**
b. Long-term		
Long-term deposits received	21,216,126,127	25,978,237,203
Other payables	123,626,222,787	123,234,949,619
	144,842,348,914	**149,213,186,822**

23. LOANS AND OBLIGATIONS UNDER FINANCE LEASE

Item	31/12/2025		In the period				30/06/2026	
	Amount	Amount able to be paid off	Increase	Decrease	Foreign exchange difference	Changes from changing the consolidation method of FTEL	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND		VND	VND
Short-term								
Short-term loan								
Short-term loans from banks and economic entities (i)	*18,175,900,799,872*	*18,175,900,799,872*	*13,005,593,578,543*	*8,470,085,132,858*	*(52,331,344,571)*	*(7,294,911,752,619)*	*15,364,166,148,367*	*15,364,166,148,367*
Current portion of long-term loans								
Current portion of long-term loans	*993,262,550,705*	*993,262,550,705*	*246,540,635,280*	*161,789,076,058*	*(9,998,816,890)*	(64,605,551,244)	*1,003,409,741,793*	*1,003,409,741,793*
Current portion of long-term obligations under finance lease	*534,147,378*	*534,147,378*	*115,231,538*	*408,645,341*	*(14,837,214)*	-	*225,896,361*	*225,896,361*
	19,169,697,497,955	**19,169,697,497,955**	**13,252,249,445,361**	**8,632,282,854,257**	**(62,344,998,675)**	**(7,359,517,303,863)**	**16,367,801,786,521**	**16,367,801,786,521**
Long-term								
Long-term loans from banks	*1,902,831,660,038*	*1,902,831,660,038*	*618,772,175,000*	*246,540,635,280*	*(43,975,118,580)*	*(151,289,507,937)*	*2,079,798,573,241*	*2,079,798,573,241*
Long-term obligations under finance lease	*958,328,146*	*958,328,146*	-	*115,231,538*	*(31,059,318)*	-	*812,037,290*	*812,037,290*
	1,903,789,988,184	**1,903,789,988,184**	**618,772,175,000**	**246,655,866,818**	**(44,006,177,898)**	**(151,289,507,937)**	**2,080,610,610,531**	**2,080,610,610,531**

(i) Short-term loans from banks and economic entities are mainly under trust and in the form of letter of credit. These credit facilities are unsecured and can be withdrawn in either Vietnam Dong or United State Dollars. Interest charge is determined per each specific withdrawal.

23. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE (Continued)

Original term of the long-term loans are as follows:

	30/06/2026	31/12/2025
	VND	VND
Long-term loans:	3,083,208,315,034	2,896,094,210,743
- Within 3 years	*1,118,504,930,669*	*715,627,814,851*
- 4-year loans	-	-
- 5-year loans	*1,942,629,325,245*	*2,149,612,616,992*
- Over 5-year	*22,074,059,120*	*30,853,778,900*
Long-term obligations under finance leases	1,037,933,651	1,492,475,524
	3,084,246,248,685	**2,897,586,686,267**
Of which:		
Amount due for settlement within 12 months	1,003,635,638,154	993,796,698,083
Amount due for settlement after 12 months	2,080,610,610,531	1,903,789,988,184

Long-term loans are repayable as follows:

	30/06/2026	31/12/2025
	VND	VND
On demand or within one year	1,003,409,741,793	993,262,550,705
In the second year	531,696,846,000	499,917,664,990
In the third to fifth year inclusive	1,548,101,727,241	1,402,565,036,508
After five years	-	348,958,540
	3,083,208,315,034	**2,896,094,210,743**
Less: Amount due for settlement within 12 months (shown under current liabilities)	1,003,409,741,793	993,262,550,705
Amount due for settlement after 12 months	**2,079,798,573,241**	**1,902,831,660,038**

23. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE (Continued)

Details of borrowings in original currencies

Details of borrowings in original currencies are as follows:

	30/06/2026		31/12/2025	
	Original amount	VND equivalent	Original amount	VND equivalent
Euro ("EUR")	14,057.13	432,483,911	75,998.54	2,405,603,827
US Dollars ("USD")	-	-	6,750,000.00	177,358,771,800
Great British Pound ("GBP")	17,500,000.00	618,772,175,000	-	-
Japanese Yen ("JPY")	36,846,652,367.00	6,003,607,117,212	17,440,367,486.00	2,928,760,911,924
Vietnamese Dong ("VND")	11,825,600,620,929	11,825,600,620,929	17,964,962,198,588	17,964,962,198,588
		18,448,412,397,052		**21,073,487,486,139**

Details of borrowings in foreign currencies which are hedged by foreign currency swap and forward contracts are as follows:

	30/06/2026		31/12/2025	
	Total amount	Hedged amount	Total amount	Hedged amount
USD	-	-	6,750,000.00	6,750,000.00
GBP	17,500,000.00	-	-	-
JPY	36,846,652,367.00	-	17,440,367,486.00	-

In addition, the Group also has foreign currencies obtained from the performance of service contracts in USD and JPY to repay the Group's borrowings. Specifically, the Group's revenue originated in USD and JPY is as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Foreign currencies:		
USD	208,843,680.00	200,069,052.00
JPY	53,909,599,577.00	43,984,058,402.00

24. SHAREHOLDERS' EQUITY

Equity movement

	Owner's contributed capital	Share premium	Other owner's capital	Foreign exchange reserve	Investment and development fund	Owner's other fund	Retained earnings	Total
	VND	VND			VND	VND	VND	VND
As at 01/01/2025	14,710,691,830,000	49,713,213,411	1,929,012,703,454	(49,485,560,860)	2,033,289,141,535	90,480,484,825	11,030,528,671,431	29,794,230,483,796
Share issued	102,609,390,000	-	-	-	-	-	-	102,609,390,000
Net profit for the year	-	-	-	-	-	-	9,376,127,629,501	9,376,127,629,501
Transfered to bonus and welfare funds	-	-	-	-	-	-	(510,167,707,669)	(510,167,707,669)
Transferred to and used development and investment fund	-	-	-	-	510,942,590,152	-	(265,095,862,269)	245,846,727,883
Stock dividends declared	2,221,769,990,000	-	1,570,534,666,498	-	(968,864,144,515)	-	(2,823,440,511,983)	-
Cash dividends declared	-	-	-	-	-	-	(3,184,837,243,000)	(3,184,837,243,000)
Others movement of equity	-	-	-	(20,700,295,726)	-	533,144,062	679,301,815,925	659,134,664,261
As at 01/01/2026	**17,035,071,210,000**	**49,713,213,411**	**3,499,547,369,952**	**(70,185,856,586)**	**1,575,367,587,172**	**91,013,628,887**	**14,302,416,791,936**	**36,482,943,944,772**
Net profit for the period	-	-	-	-	-	-	5,055,025,623,527	5,055,025,623,527
Transferred to and used development and investment fund	-	-	-	-	83,457,993,017	-	-	83,457,993,017
Stock dividends declared	-	-	381,750,000,000	-	-	-	(381,750,000,000)	-
Cash dividends declared	-	-	-	-	-	-	(1,703,507,121,000)	(1,703,507,121,000)
Changes from changing the consolidation method of FTEL	-	-	(3,026,029,493,701)	-	(265,095,637,113)	-	3,291,125,130,814	-
Others movement of equity	-	-	-	(61,556,097,815)	-	-	(4,833,795,578)	(66,389,893,393)
As at 30/06/2026	**17,035,071,210,000**	**49,713,213,411**	**855,267,876,251**	**(131,741,954,401)**	**1,393,729,943,076**	**91,013,628,887**	**20,558,476,629,699**	**39,851,530,546,923**
In which:								
Net profit in the year transferred from consolidated Income Statement	-	-	-	-	-	-	*5,055,025,623,527*	*5,055,025,623,527*
Non-controlling interest								
- Balance as at 01/01/2026	*5,248,044,273,002*	*122,415,334,866*	*30,113,833,045*	*(71,701,140,381)*	*315,538,546,255*	*8,320,427,997*	*1,612,365,527,983*	*7,265,096,802,767*
- Balance as at 30/06/2026	*1,195,846,099,645*	*106,669,389,494*	*11,966,900*	*(98,956,499,122)*	*225,156*	*8,320,427,997*	*(67,674,326,743)*	*1,144,217,283,327*
Total								
Balance as at 01/01/2026	**22,283,115,483,002**	**172,128,548,277**	**3,529,661,202,997**	**(141,886,996,967)**	**1,890,906,133,427**	**99,334,056,884**	**15,914,782,319,919**	**43,748,040,747,539**

24. SHAREHOLDERS' EQUITY (Continued)

Number of outstanding shares

	30/06/2026	31/12/2025
	Number of shares	Number of shares
Authorised share capital	**1,703,507,121**	**1,703,507,121**
Issued shares	**1,703,507,121**	**1,703,507,121**
Ordinary shares	1,703,507,121	1,703,507,121
Shares subject to restriction in ownership transfer	*31,584,406*	*31,584,406*
Treasury shares	-	-
Ordinary shares	-	-
Shares subject to restriction in ownership transfer	-	-
Outstanding shares in circulation	**1,703,507,121**	**1,703,507,121**
Ordinary shares	1,703,507,121	1,703,507,121
Shares subject to restriction in ownership transfer	*31,584,406*	*31,584,406*

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 in time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares bought back by the Company, all rights are suspended until those shares are re-issued.

Shares subject to restriction in ownership transfer 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.

25. REVENUE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Total revenue		
- Revenue from goods sold	2,083,322,216,615	2,185,942,688,922
- Revenue from services rendered	24,212,855,474,888	30,537,373,463,081
	26,296,177,691,503	**32,723,316,152,003**
Deductions		
- Revenue from goods sold	-	95,559,001
- Revenue from services rendered	27,677,023,529	40,366,610,475
	27,677,023,529	**40,462,169,476**
Net revenue		
- Revenue from goods sold	2,083,322,216,615	2,185,847,129,921
- Revenue from services rendered	24,185,178,451,359	30,497,006,852,606
	26,268,500,667,974	**32,682,853,982,527**

26. COSTS OF SALES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Cost of goods sold	1,800,698,321,487	1,909,311,468,305
Cost of services rendered	15,943,864,447,563	18,500,919,205,697
Provision for devaluation of inventories	418,828,022	(49,764,638,716)
	17,744,981,597,072	**20,360,466,035,286**

27. FINANCIAL INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Interest from bank deposits, loans and bonds	813,221,646,731	770,892,758,383
Foreign exchange gain	149,738,087,442	733,857,553,343
Dividends and profits received	33,323,977,500	209,162,913,500
Other financial income	2,282,246,450	96,430,735,852
	998,565,958,123	**1,810,343,961,078**

28. FINANCIAL EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Interest expense	392,043,947,290	369,150,834,038
Foreign exchange loss	209,914,260,301	233,411,226,667
Provision for diminution in value of investments	65,373,872,124	237,923,453,696
Other financial expenses	331,583,420	2,243,511,043
	667,663,663,135	**842,729,025,444**

29. EARNINGS PER SHARE

Basic earnings per share for the period ended 30 June 2026 was calculated based on the profit attributable to ordinary shareholders and a weighted average number of outstanding ordinary shares during the year, as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Accounting profit after tax	5,055,025,623,527	4,431,763,974,648
Allocation to bonus and welfare fund	-	-
Weighted average number of outstanding ordinary shares	1,703,507,121	1,695,910,625
Basic earnings per share	**2,967**	**2,613**

29. EARNINGS PER SHARE (continued)

Restatement of weighted average number of ordinary shares

On 21 July 2025, FPT Corporation paid dividend in shares, which led to a retrospective adjustment to the weighted average number of outstanding ordinary shares of the period from 01 January 2025 to 31 March 2025, as follow:

	Weighted average number of ordinary shares	Basic earnings per share
As stated in the consolidated financial statements for the period from 01/01/2025 to 31/03/2025	**1,473,733,626**	**3,007**
Effect of stock dividends issued on 21 July 2025	222,176,999	(394)
As restated	**1,695,910,625**	**2,613**

30. RELATED PARTY TRANSACTIONS AND BALANCES

During the period, the Corporation entered into the following significant transactions with its related parties:

	Year to date	
	2026	**2025**
	VND	**VND**
Sales of goods and services		
Synnex FPT Joint Stock Company	1,170,326,660	4,112,321,608
FPT Digital Retail Joint Stock Company	99,217,675,054	206,400,232,929
FPT Telecom Joint Stock Company	347,266,185,505	-
FPT Online Service Joint Stock Company	3,411,390,194	-
Purchases of goods and services		
Synnex FPT Joint Stock Company	115,130,896,123	307,664,305,475
FPT Digital Retail Joint Stock Company	19,692,644,580	34,268,212,481
FPT Telecom Joint Stock Company	223,246,089,497	-
FPT Online Service Joint Stock Company	493,351,208	-

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

	30/06/2026	31/12/2025
	VND	VND
Entrusted investments		
FPT Fund Management Joint Stock Company	33,275,051,776	39,275,051,776
Capital contribution		
FPT Fund Management Joint Stock Company	27,500,000,000	27,500,000,000
FPT Digital Retail Joint Stock Company	94,000,000,000	94,000,000,000
Synnex FPT Joint Stock Company	398,500,000,000	398,500,000,000
FPT Telecom Joint Stock Company	585,592,515,312	585,592,515,312
FPT Online Service Joint Stock Company	81,947,393,700	81,947,393,700
Short-term receivables		
Synnex FPT Joint Stock Company	241,666,132	171,509,368,271
FPT Digital Retail Joint Stock Company	38,968,396,476	60,624,067,669
FPT Telecom Joint Stock Company	13,360,252,183	-
FPT Online Service Joint Stock Company	858,189,131	-
Short-term payables		
Synnex FPT Joint Stock Company	336,090,202,796	597,718,173,422
FPT Digital Retail Joint Stock Company	6,801,128,339	6,693,959,792
FPT Telecom Joint Stock Company	35,738,317,255	-
FPT Online Service Joint Stock Company	103,680,000	-

31. COMMITMENTS

Commitments under operating leases

The Group signed operating leases contracts (including: offices, teaching locations, housing and others). Future payment commitments under the signed contracts are as follows:

	30/06/2026	31/12/2025
	VND	VND
Within one year	820,118,811,955	1,003,048,814,934
Between one and five years	1,605,172,878,995	1,921,066,175,567
Over five years	651,140,009,836	770,608,131,792
	3,076,431,700,786	**3,694,723,122,293**

32. OFF CONSOLIDATED BALANCE SHEET ITEMS

Doubtful debts written off

	30/06/2026	31/12/2025
	VND	VND
Doubtful debts	45,009,974,118	729,438,551,433

33. COMPARATIVE FIGURES

Comparative figures of the consolidated balance sheet are the figures in the audited consolidated financial statements for the year ended 31 December 2025. Comparative figures of the consolidated income statement and consolidated cash flow statement are the figures in the reviewed consolidated financial statements for the period from 01 January 2025 to 30 June 2025.

CÔNG TY CỔ PHẦN FPT

Le Van Trung	**Hoang Huu Chien**	**Nguyen The Phuong**
Preparer	**Chief Accountant**	**Deputy General Director**

Hanoi, 21st July 2026

APPENDIX 1 – LIST OF OTHER SUBSIDIARIES, JOINT VENTURES, AND ASSOCIATES OF THE COMPANY'S DIRECT SUBSIDIARIES AS AT 30 June 2026

A. OTHER SUBSIDIARIES

No.	Company	Principal activities	Place of incorporation and operation	As at 31/03/2026		As at 31/12/2025	
				% of ownership	% of voting rights	% of ownership	% of voting rights
1	FPT Japan Holdings Co., Ltd.	Software development	Japan	100%	100%	100%	100%
2	FPT Nearshore Japan Co., Ltd.	Software development	Japan	100%	100%	100%	100%
3	Shanghai FPT Software Co., Ltd.	Software development	China	100%	100%	100%	100%
4	FPT Techno Japan Co., Ltd.	Software development	Japan	100%	100%	100%	100%
5	PT. FPT Software Indonesia	Software development	Japan	99.88%	99.88%	99.88%	99.88%
6	FPT Software Japan Co., Ltd.	Software development	Japan	100%	100%	100%	100%
7	FPT Taiwan Co., Ltd.	Software development	Taiwan	100%	100%	100%	100%
8	FPT Consulting Japan Co., Ltd.	Consulting technology	Japan	80%	80%	80%	80%
9	FPT OKI Changzhou Company Limited	Software development	China	65%	65%	65%	65%
10	FPT OKI Dalian Company Limited	Software development	China	65%	65%	65%	65%
11	FPT Software Korea Co., Ltd.	Software development	Korea	100%	100%	100%	100%
12	FPT Software Shenzhen Company Limited	Software development	China	100%	100%	Not established yet	
13	FPT NovaX Company Limited	Software development	Korea	100%	100%	Not established yet	
14	FPT USA Corporation	Software development	USA	100%	100%	100%	100%
15	FPT Canada Co., Ltd.	Software development	Canada	100%	100%	100%	100%
16	Intellinet Consulting, LLC	Consulting technology	USA	100%	100%	98.18%	98.18%
17	Intertec Consulting, LLC	Software development	USA	70%	70%	70%	70%
18	Intertec International, LLC	Software development	United Kingdom	70%	70%	70%	70%
19	Micra Consulting International, Ltd	Software development	Costa Rica	70%	70%	70%	70%
20	Intertec International S.A.S	Software development	Columbia	70%	70%	70%	70%
21	Intertec International S de R.L de C.V	Software development	Mexico	70%	70%	70%	70%
22	Cardinal Peak, LLC	Software development	USA	100%	100%	100%	100%
23	FPT India Private Limited	Software development	India	100%	100%	100%	100%
24	FPT Deutschland GmbH	Software development	Germany	100%	100%	100%	100%
25	FPT Software United Kingdom LTD.	Software development	United Kingdom	100%	100%	100%	100%
26	FPT Software Malaysia SDN. BHD.	Software development	Malaysia	100%	100%	100%	100%

No.	Company	Principal activities	Place of incorporation and operation	As at 31/03/2026		As at 31/12/2025	
				% of ownership	% of voting rights	% of ownership	% of voting rights
27	FPT Software Solutions Asia Pacific PTE. Ltd.	Software development	Singapore	100%	100%	100%	100%
28	FPT Australia Pte., Ltd.	Software development	Australia	100%	100%	100%	100%
29	FPT Software Europe	Software development	France	100%	100%	100%	100%
30	FPT Software Philippines Corp.	Software development	Philippines	100%	100%	100%	100%
31	FPT Slovakia s.r.o.	Software development	Slovakia	100%	100%	100%	100%
32	FPT Czech s.r.o.	Software development	Czech	100%	100%	100%	100%
33	FPT Asia Pacific Pte. Ltd.	Software development	Singapore	100%	100%	100%	100%
34	FPT Siam Limited	Software development	Thailand	99.97%	99.97%	99.97%	99.97%
35	FPT Technology DMCC	Software development	UAE	100%	100%	100%	100%
36	FPT Consulting, LLC	Software development	UAE	100%	100%	100%	100%
37	FPT Consulting Service Limited	Software development	HongKong	100%	100%	100%	100%
38	FPT Information System Singapore PTE. Ltd.	Software development	Singapore	100%	100%	100%	100%
39	FPT Myanmar Co., Ltd.	Software development	Myanmar	100%	100%	100%	100%
40	FPT Software Ho Chi Minh Company Limited	Software development	Vietnam	100%	100%	100%	100%
41	FPT Software Hanoi Company Limited	Software development	Vietnam	100%	100%	100%	100%
42	FPT Software Central Region Company Limited	Software development	Vietnam	100%	100%	100%	100%
43	FPT Software Thang Long Co., Ltd.	Software development	Vietnam	100%	100%	100%	100%
44	FPT Software Innovation Company Limited	Software development	Vietnam	100%	100%	100%	100%
45	FPT Software Quy Nhon Co., Ltd	Software development	Vietnam	100%	100%	100%	100%
46	Akavault Pte. Ltd.	Consulting technology	Singapore	100%	100%	100%	100%
47	FPT Software Netherlands B.V	Software development	Holland	100%	100%	100%	100%
48	Base Platform Pte. Ltd.	Software development	Singapore	90%	90%	90%	90%
49	Base Enterprise Joint Stock Company	Software development	Vietnam	89.99%	99.98%	89.99%	99.98%
50	FPT Software Hue Co., Ltd.	Software development	Vietnam	100%	100%	100%	100%
51	FPT Company for Information Technology	Software development	Saudi Arabi	100%	100%	100%	100%
52	NAC Co., Ltd	Software development	Japan	100%	100%	100%	100%
53	AOSIS Consulting	Software development	France	80%	80%	80%	80%
54	FPT Software Dalian Co., Ltd	Software development	China	100%	100%	100%	100%
55	FPT Automotive	Software development	USA	100%	100%	100%	100%

APPENDIX 1 – LIST OF OTHER SUBSIDIARIES, JOINT VENTURES, AND ASSOCIATES OF THE COMPANY'S DIRECT SUBSIDIARIES AS AT 30 June 2026

A. OTHER SUBSIDIARIES

No.	Company	Principal activities	Place of incorporation and operation	As at 30/06/2026 % of ownership	As at 30/06/2026 % of voting rights	As at 31/12/2025 % of ownership	As at 31/12/2025 % of voting rights
1	FPT Japan Holdings Co., Ltd.	Software development	Japan	100%	100%	100%	100%
2	FPT Nearshore Japan Co., Ltd.	Software development	Japan	100%	100%	100%	100%
3	Shanghai FPT Software Co., Ltd.	Software development	China	100%	100%	100%	100%
4	FPT Techno Japan Co., Ltd.	Software development	Japan	100%	100%	100%	100%
5	PT. FPT Software Indonesia	Software development	Japan	99.88%	99.88%	99.88%	99.88%
6	FPT Software Japan Co., Ltd.	Software development	Japan	100%	100%	100%	100%
7	FPT Taiwan Co., Ltd.	Software development	Taiwan	100%	100%	100%	100%
8	FPT Consulting Japan Co., Ltd.	Consulting technology	Japan	80%	80%	80%	80%
9	FPT OKI Changzhou Company Limited	Software development	China	65%	65%	65%	65%
10	FPT OKI Dalian Company Limited	Software development	China	65%	65%	65%	65%
11	FPT Software Korea Co., Ltd.	Software development	Korea	100%	100%	100%	100%
12	FPT Software Shenzhen Company Limited	Software development	China	100%	100%	Not established yet	
13	FPT NovaX Company Limited	Software development	Korea	100%	100%	Not established yet	
14	FPT USA Corporation	Software development	USA	100%	100%	100%	100%
15	FPT Canada Co., Ltd.	Software development	Canada	100%	100%	100%	100%
16	Intellinet Consulting, LLC	Consulting technology	USA	100%	100%	98.18%	98.18%
17	Intertec Consulting, LLC	Software development	USA	70%	70%	70%	70%
18	Intertec International, LLC	Software development	United Kingdom	70%	70%	70%	70%
19	Micra Consulting International, Ltd	Software development	Costa Rica	70%	70%	70%	70%
20	Intertec International S.A.S	Software development	Columbia	70%	70%	70%	70%
21	Intertec International S de R.L de C.V	Software development	Mexico	70%	70%	70%	70%
22	Cardinal Peak, LLC	Software development	USA	100%	100%	100%	100%
23	FPT India Private Limited	Software development	India	100%	100%	100%	100%
24	FPT Deutschland GmbH	Software development	Germany	100%	100%	100%	100%
25	FPT Software United Kingdom LTD.	Software development	United Kingdom	100%	100%	100%	100%
26	FPT Software Malaysia SDN. BHD.	Software development	Malaysia	100%	100%	100%	100%

No.	Company	Principal activities	Place of incorporation and operation	As at 30/06/2026		As at 31/12/2025	
				% of ownership	% of voting rights	% of ownership	% of voting rights
27	FPT Software Solutions Asia Pacific PTE. Ltd.	Software development	Singapore	100%	100%	100%	100%
28	FPT Australia Pte., Ltd.	Software development	Australia	100%	100%	100%	100%
29	FPT Software Europe	Software development	France	100%	100%	100%	100%
30	FPT Software Philippines Corp.	Software development	Philippines	100%	100%	100%	100%
31	FPT Slovakia s.r.o.	Software development	Slovakia	100%	100%	100%	100%
32	FPT Czech s.r.o.	Software development	Czech	100%	100%	100%	100%
33	FPT Asia Pacific Pte. Ltd.	Software development	Singapore	100%	100%	100%	100%
34	FPT Siam Limited	Software development	Thailand	99.97%	99.97%	99.97%	99.97%
35	FPT Technology DMCC	Software development	UAE	100%	100%	100%	100%
36	FPT Consulting, LLC	Software development	UAE	100%	100%	100%	100%
37	FPT Consulting Service Limited	Software development	HongKong	100%	100%	100%	100%
38	FPT Information System Singapore PTE. Ltd.	Software development	Singapore	100%	100%	100%	100%
39	FPT Myanmar Co., Ltd.	Software development	Myanmar	100%	100%	100%	100%
40	FPT Software Ho Chi Minh Company Limited	Software development	Vietnam	100%	100%	100%	100%
41	FPT Software Hanoi Company Limited	Software development	Vietnam	100%	100%	100%	100%
42	FPT Software Central Region Company Limited	Software development	Vietnam	100%	100%	100%	100%
43	FPT Software Thang Long Co., Ltd.	Software development	Vietnam	100%	100%	100%	100%
44	FPT Software Innovation Company Limited	Software development	Vietnam	100%	100%	100%	100%
45	FPT Software Quy Nhon Co., Ltd	Software development	Vietnam	100%	100%	100%	100%
46	Akavault Pte. Ltd.	Consulting technology	Singapore	100%	100%	100%	100%
47	FPT Software Netherlands B.V	Software development	Holland	100%	100%	100%	100%
48	Base Platform Pte. Ltd.	Software development	Singapore	90%	90%	90%	90%
49	Base Enterprise Joint Stock Company	Software development	Vietnam	89.99%	99.98%	89.99%	99.98%
50	FPT Software Hue Co., Ltd.	Software development	Vietnam	100%	100%	100%	100%
51	FPT Company for Information Technology	Software development	Saudi Arabi	100%	100%	100%	100%
52	NAC Co., Ltd	Software development	Japan	100%	100%	100%	100%
53	AOSIS Consulting	Software development	France	80%	80%	80%	80%
54	FPT Software Dalian Co., Ltd	Software development	China	100%	100%	100%	100%
55	FPT Automotive	Software development	USA	100%	100%	100%	100%

No.	Company	Principal activities	Place of incorporation and operation	As at 30/06/2026		As at 31/12/2025	
				% of ownership	% of voting rights	% of ownership	% of voting rights
56	FPT Software Rumania Co., Ltd	Software development	Romania	100%	100%	100%	100%
57	FPT New Technology Company Limited	Software development	Vietnam	100%	100%	100%	100%
58	FPT Software Scandinavia ApS	Software development	Denmark	100%	100%	100%	100%
59	FPT Smart Cloud Japan Co., Ltd	IT services	Japan	60%	60%	60%	60%
60	FPT Innovation and Creativity Company Limited	Software development	Vietnam	100%	100%	100%	100%
61	FPT Regional Headquarter Company (LLC)	Software development	Saudi Arabi	100%	100%	100%	100%
62	FPT for Consultancy and Information Technology LLC	Software development	Egypt	95%	95%	Not established yet	
63	FPT Software Sverige AB	Software development	Sweden	100%	100%	100%	100%
64	FPT Land Company Limited	Real estates	Vietnam	100%	100%	100%	100%
65	Cyradar Joint Stock Company	IT services	Vietnam	77.78%	77.78%	77.78%	77.78%
66	UTOP Technology Joint Stock Company	Computer programming	Vietnam	55.63%	55.63%	55.63%	55.63%
67	FPT Wallet Company Limited	Payment intermediary services	Vietnam	100%	100%	100%	100%
68	FPT High School	Education and training	Vietnam	100%	100%	100%	100%
69	FPT Global Technology Innovation Co., Ltd.	Education and training	Vietnam	100%	100%	100%	100%
70	FPT Primary and Secondary School	Education and training	Vietnam	100%	100%	100%	100%
71	FPT High School (Da Nang)	Education and training	Vietnam	100%	100%	100%	100%
72	FPT High School (Can Tho)	Education and training	Vietnam	100%	100%	100%	100%
73	FPT University	Education and training	Vietnam	100%	100%	100%	100%
74	Thanh Sang Investment Co., Ltd.	Education and training	Vietnam	100%	100%	100%	100%
75	FPT Polytechnic College	Education and training	Vietnam	100%	100%	100%	100%
76	FPT Cau Giay Primary and Secondary School	Education and training	Vietnam	100%	100%	100%	100%
77	Central Loi Trading and Services Co., Ltd.	Education and training	Vietnam	100%	100%	100%	100%
78	FPT High School (Binh Dinh)	Education and training	Vietnam	100%	100%	100%	100%
79	FPT Primary, Secondary, and High School in Bac Ninh	Education and training	Vietnam	100%	100%	100%	100%
80	FPT Secondary and High School in Hai Phong	Education and training	Vietnam	100%	100%	100%	100%
81	FPT Primary, Secondary, and High School in Bac Giang	Education and training	Vietnam	100%	100%	100%	100%
82	FPT Primary, Secondary, and High School in Ha Nam	Education and training	Vietnam	100%	100%	100%	100%
83	FPT Primary, Secondary, and High School in Hau Giang	Education and training	Vietnam	100%	100%	100%	100%
84	FPT Primary, Secondary, and High School in Soc Trang	Education and training	Vietnam	100%	100%	100%	100%

No.	Company	Principal activities	Place of incorporation and operation	As at 30/06/2026		As at 31/12/2025	
				% of ownership	% of voting rights	% of ownership	% of voting rights
85	FPT Primary, Secondary, and High School in Hue	Education and training	Vietnam	100%	100%	100%	100%
86	FPT Primary, Secondary, and High School Long Van	Education and training	Vietnam	100%	100%	100%	100%
87	FPT Polytechnic Thanh Hoa Company Limited	Education and training	Vietnam	100%	100%	100%	100%
88	FPT Polytechnic College Thanh Hoa	Education and training	Vietnam	100%	100%	100%	100%
89	West Hanoi High School	Education and training	Vietnam	100%	100%	100%	100%
90	FPT Education Company Limited in Nghe An	Education and training	Vietnam	100%	100%	100%	100%
91	FPT Primary, Secondary, and High School in Thanh Hoa	Education and training	Vietnam	100%	100%	100%	100%
92	Telehouse International Corporation of Vietnam	Data center service	Vietnam	51%	51%	51%	51%
93	FPT Information System Cambodia Co., Ltd.	System integration, software solutions and services	Campuchia	100%	100%	100%	100%
94	Investment and Development of National E-procurement System Company Limited	E-commerce application solutions in governmental procurement	Vietnam	100%	100%	100%	100%
95	TechUp Communication Joint Stock Company	Publishing software	Vietnam	73.75%	73.75%	73.75%	73.75%
96	FPT Semiconductor Joint Stock Company	Manufacturing electronic components	Vietnam	94.99%	94.99%	94.99%	94.99%
97	FPT Technology Solutions Co., Ltd.	System integration, software solutions and services	Vietnam	100%	100%	100%	100%
98	Nam Viet Software Solutions and Services JSC	System integration, software solutions and services	Vietnam	65.58%	65.58%	65.58%	65.58%
99	FPT Testing and Packaging Technology Corporation.	System integration, software solutions and services	Vietnam	100%	100%	Not established yet	

B. OTHER JOINT VENTURES AND ASSOCIATES

No.	Company	Principal activities	Place of incorporation and operation	As at 30/06/2026		As at 31/12/2025	
				% of ownership	% of voting rights	% of ownership	% of voting rights
1	FPT Fund Management Joint Stock Company	Portfolio and fund management and other services	Vietnam	25%	25%	25%	25%
2	SBI FPT Co., Ltd.	Software development	Vietnam	30%	30%	30%	30%
3	MJS FPT Co., Ltd.	Software development	Japan	50%	50%	50%	50%
4	FPT Smart Technologies Co., Ltd.	Software development	Vietnam	50%	50%	50%	50%
5	Artificial Intelligence Quy Nhon Co., Ltd.	Real estate	Vietnam	49%	49%	49%	49%
6	Next Robotics Joint Stock Company	Producing self-propelled equipment, automation	Vietnam	25.44%	25.44%	25.44%	25.44%
7	Ackerton Technology Services	Software development	Korea	50%	50%	50%	50%
8	Konica Minolta FPT Solution Labs, Inc	Software development	Japan	41%	41%	41%	41%
9	FSC – FPT Solutions & Consulting SDN.BHD	Software development	Malaysia	49%	49%	49%	49%
10	FST Japan - FPT Smart Technologies Japan	Software development	Japan	49%	49%	49%	49%
11	PT FPT MetroData Indonesia	System integration, software solutions and services	Indonesia	40%	40%	40%	40%
12	Cobol Park Corporation	Software development	Japan	33.3%	33.3%	33.3%	33.3%
13	P3 Group (Vietnam) Co., Ltd	Software development	Vietnam	49%	49%	49%	49%
14	Upstride Co., Ltd	Software development	Japan	49%	49%	Not establised yet	