

CONSOLIDATED BALANCE SHEET

As at 31 December 2022

FORM B 01-DN/HN

Issued under Circular No. 202/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	100		13,578,923,480,222	9,519,579,701,251
I. Cash and cash equivalents	110	4	2,083,841,053,069	2,524,115,312,966
1. Cash	111		307,981,912,328	567,149,383,517
2. Cash equivalents	112		1,775,859,140,741	1,956,965,929,449
II. Short-term financial investments	120		6,880,000,000,000	3,455,000,000,000
1. Held-to-maturity investments	123	5	6,880,000,000,000	3,455,000,000,000
III. Short-term receivables	130		458,327,989,385	488,926,629,172
1. Short-term trade receivables	131	6	234,657,477,739	262,942,321,240
2. Short-term advances to suppliers	132	7	90,137,615,251	137,517,046,753
3. Other short-term receivables	136	8	366,959,646,684	321,676,658,968
4. Provision for short-term doubtful debts	137	9	(233,426,873,759)	(233,476,873,759)
5. Deficits in assets awaiting solution	139		123,470	267,475,970
IV. Inventories	140	10	3,871,453,604,350	2,775,533,988,246
1. Inventories	141		4,010,984,671,397	2,778,813,854,584
2. Provision for devaluation of inventories	149		(139,531,067,047)	(3,279,866,338)
V. Other short-term assets	150		285,300,833,418	276,003,770,867
1. Short-term prepayments	151	11	20,104,181,210	15,329,149,739
2. Value added tax deductibles	152		256,414,054,424	257,422,886,104
3. Taxes and other receivables from the State budget	153	15	8,782,597,784	3,251,735,024
B. NON-CURRENT ASSETS	200		4,119,872,255,554	4,398,350,543,150
I. Long-term receivables	210		1,154,100,000	849,874,000
1. Other long-term receivables	216	8	1,154,100,000	849,874,000
II. Fixed assets	220		3,254,819,127,727	3,716,965,004,749
1. Tangible fixed assets	221	12	2,434,307,412,659	2,883,489,798,863
- Cost	222		11,487,943,997,171	11,546,905,383,342
- Accumulated depreciation	223		(9,053,636,584,512)	(8,663,415,584,479)
2. Intangible assets	227	13	820,511,715,068	833,475,205,886
- Cost	228		1,156,764,897,293	1,155,791,328,193
- Accumulated amortisation	229		(336,253,182,225)	(322,316,122,307)
III. Investment property	230	14	200,140,392,532	209,845,313,863
- Cost	231		317,953,542,202	317,953,542,202
- Accumulated depreciation	232		(117,813,149,670)	(108,108,228,339)
IV. Long-term assets in progress	240		218,938,454,705	174,082,187,941
1. Construction in progress	242	16	218,938,454,705	174,082,187,941
V. Long-term financial investments	250		41,768,055,625	44,656,956,639
1. Investments in joint-ventures, associates	252	17	29,279,430,994	28,619,663,470
2. Equity investments in other entities	253	5	20,502,000,000	20,502,000,000
3. Provision for impairment of long-term financial investments	254	5	(8,013,375,369)	(4,464,706,831)
VI. Other long-term assets	260		403,052,124,965	251,951,205,958
1. Long-term prepayments	261	11	41,988,497,354	25,697,331,132
2. Deferred tax assets	262		187,897,314,223	79,187,651,840
3. Long-term reserved spare parts	263	10	150,228,832,256	124,128,741,854
4. Other long-term assets	268		22,937,481,132	22,937,481,132
TOTAL ASSETS (270=100+200)	270		17,698,795,735,776	13,917,930,244,401

CONSOLIDATED BALANCE SHEET

As at 31 December 2022 (Continued)

FORM B 01-DN/HN

Issued under Circular No. 202/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance
C. LIABILITIES	300		3,681,356,971,208	3,204,770,523,758
I. Current liabilities	310		2,995,517,551,891	2,151,651,816,461
1. Short-term trade payables	311	18	869,008,139,154	771,382,083,149
2. Short-term advances from customers	312	19	71,911,963,956	124,292,938,370
3. Taxes and amounts payable to the State budget	313	15	296,882,468,676	389,655,826,646
4. Payables to employees	314		219,267,116,813	173,860,882,277
5. Short-term accrued expenses	315	20	802,572,736,521	337,883,833,828
6. Short-term unearned revenue	318		18,181,819	18,181,819
7. Other current payables	319	21	69,965,282,982	74,252,202,749
8. Short-term loans and obligations under finance leases	320	22	202,043,481,704	200,133,810,219
9. Short-term provisions	321	23	375,437,729,910	20,327,222,568
10. Bonus and welfare funds	322		88,410,450,356	59,844,834,836
II. Long-term liabilities	330		685,839,419,317	1,053,118,707,297
1. Other long-term payables	337	21	3,385,964,000	8,526,946,700
2. Long-term loans and obligations under finance leases	338	24	505,108,697,415	700,468,329,150
3. Deferred tax liabilities	341		132,540,000,000	132,540,000,000
4. Long-term provisions	342	23	-	165,486,270,110
5. Scientific and technological development fund	343		44,804,757,902	46,097,161,337
D. EQUITY	400		14,017,438,764,568	10,713,159,720,643
I. Owners' equity	410	25	14,017,438,764,568	10,713,159,720,643
1. Owners' contributed capital	411		3,914,000,000,000	3,914,000,000,000
- Ordinary shares carrying voting rights	411a		3,914,000,000,000	3,914,000,000,000
2. Share premium	412		21,179,913,858	21,179,913,858
3. Treasury shares	415		(2,296,824,120)	(2,296,824,120)
4. Investment and development fund	418		3,497,039,984,859	3,497,039,984,859
5. Retained earnings	421		6,401,099,929,390	3,085,566,955,137
- Retained earnings accumulated to the prior year end	421a		962,657,286,718	53,257,339,727
- Retained earnings of the current year	421b		5,438,442,642,672	3,032,309,615,410
6. Non-controlling interests	429		186,415,760,581	197,669,690,909
TOTAL RESOURCES (440=300+400)	440		17,698,795,735,776	13,917,930,244,401

Tran Xuan Thao
PreparerVo Ngoc Phuong
Chief AccountantLe Cu Tan
Chief Executive Officer

28 February 2023

CONSOLIDATED INCOME STATEMENT

For the year ended 31 December 2022

FORM B 02-DN/HN
Issued under Circular No. 202/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance

Unit: VND

ITEMS	Codes	Notes	Current year	Prior year
1. Gross revenue from goods sold and services rendered	01		18,744,713,575,383	12,881,680,840,632
2. Deductions	02		117,534,031,118	95,539,647,280
3. Net revenue from goods sold and services rendered (10=01-02)	10	28	18,627,179,544,265	12,786,141,193,352
4. Cost of sales	11	28	10,788,959,662,813	8,000,602,438,317
5. Gross profit from goods sold and services rendered (20=10-11)	20	28	7,838,219,881,452	4,785,538,755,035
6. Financial income	21	30	365,063,532,585	175,513,945,627
7. Financial expenses	22	31	85,257,284,733	74,648,067,031
- In which: Interest expense	23		64,787,709,845	69,266,472,919
8. Share of net profit from joint-ventures, associates	24		2,662,097,523	2,503,197,142
9. Selling expenses	25	32	977,707,327,576	817,762,955,253
10. General and administration expenses	26	32	556,278,720,793	424,973,596,372
11. Operating profit (30=20+(21-22)+24-(25+26))	30		6,586,702,178,458	3,646,171,279,148
12. Other income	31		21,118,924,268	155,255,174,993
13. Other expenses	32		2,239,166,716	1,955,231,521
14. Profit from other activities (40=31-32)	40		18,879,757,552	153,299,943,472
15. Accounting profit before tax (50=30+40)	50		6,605,581,936,010	3,799,471,222,620
16. Current corporate income tax expense	51	33	1,129,400,312,150	605,412,217,929
17. Deferred corporate tax (income)/expense	52	33	(108,709,662,383)	22,542,704,132
18. Net profit after corporate income tax (60=50-51-52)	60		5,584,891,286,243	3,171,516,300,559
In which:				
18.1 Profit after tax attributable to Parent Company	61		5,564,877,377,993	3,117,133,794,101
18.2 Profit after tax attributable to non-controlling shareholders	62		20,013,908,250	54,382,506,458
19. Basic earnings per share	70	34	13,897	7,324



Tran Xuan Thao
Preparer

Vo Ngoc Phuong
Chief Accountant

Le Cu Tan
Chief Executive Officer

28 February 2023

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31 December 2022

FORM B 03-DN/HN
Issued under Circular No. 202/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance

Unit: VND

ITEMS	Codes	Current year	Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	6,605,581,936,010	3,799,471,222,620
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	514,801,559,639	536,986,110,692
Provisions	03	329,374,106,479	36,040,728,360
Foreign exchange loss/(gain) arising from translating foreign currency items	04	4,492,199,435	(4,822,786,402)
Gain from investing activities	05	(330,771,138,384)	(168,460,157,280)
Interest expense	06	64,787,709,845	69,266,472,919
Other adjustments	07	-	20,000,000,000
3. Operating profit before movements in working capital	08	7,188,266,373,024	4,288,481,590,909
Increase, decrease in receivables	09	80,003,832,513	(149,969,462,576)
Increase, decrease in inventories	10	(1,258,270,907,215)	(1,278,636,166,868)
Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	516,135,552,056	189,583,186,815
Increase, decrease in prepaid expenses	12	(21,066,197,693)	16,446,824,039
Interest paid	14	(64,435,955,328)	(73,836,553,165)
Corporate income tax paid	15	(1,209,088,866,037)	(302,161,819,901)
Other cash outflows	17	(270,280,230,233)	(173,836,027,596)
Net cash generated by operating activities	20	4,961,263,601,087	2,516,071,571,657
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(77,483,959,653)	(221,937,019,045)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	2,494,306,734	298,617,437
3. Cash outflow for lending, buying debt instruments of other entities	23	(11,790,000,000,000)	(5,640,000,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	8,365,000,000,000	4,370,000,000,000
5. Interest earned, dividends and profits received	27	273,435,614,320	172,717,516,126
Net cash used in investing activities	30	(3,226,554,038,599)	(1,318,920,885,482)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	1,059,193,105,000	724,557,695,286
2. Repayment of borrowings	34	(1,258,761,624,358)	(869,427,255,390)
3. Dividends and profits paid	36	(1,977,035,742,700)	(557,564,743,740)
Net cash used in financing activities	40	(2,176,604,262,058)	(702,434,303,844)
Net (decrease)/increase in cash (50=20+30+40)	50	(441,894,699,570)	494,716,382,331
Cash and cash equivalents at the beginning of the year	60	2,524,115,312,966	2,029,198,585,342
Effects of changes in foreign exchange rates	61	1,620,439,673	200,345,293
Cash and cash equivalents at the end of the year (70=50+60+61)	70	2,083,841,053,069	2,524,115,312,966



Tran Xuan Thao
Preparer

Vo Ngoc Phuong
Chief Accountant

Le Cu Tan
Chief Executive Officer

28 February 2023