

CONSOLIDATED BALANCE SHEET

Form B 01 – DN/HN

		As at 31 December		
Code	ASSETS	Note	2022 VND	2021 VND
100	CURRENT ASSETS		20,280,737,476,128	18,823,828,629,511
110	Cash and cash equivalents	3	1,727,691,330,819	2,393,109,084,650
111	Cash		492,191,330,819	455,109,084,650
112	Cash equivalents		1,235,500,000,000	1,938,000,000,000
120	Short-term investment		3,837,650,000,000	4,112,650,000,000
123	Investments held to maturity	4(a)	3,837,650,000,000	4,112,650,000,000
130	Short-term receivables		12,447,021,904,234	9,144,287,998,333
131	Short-term trade accounts receivable	5	11,710,481,578,712	8,628,333,046,050
132	Short-term prepayments to suppliers		186,819,665,642	194,724,871,555
136	Other short-term receivables	6	549,720,659,880	321,230,080,728
140	Inventories	7	1,920,190,836,695	3,065,857,280,370
141	Inventories		1,922,515,305,345	3,068,493,224,605
149	Provision for decline in value of inventories		(2,324,468,650)	(2,635,944,235)
150	Other current assets		348,183,404,380	107,924,266,158
151	Short-term prepaid expenses	8(a)	51,726,147,993	41,553,026,092
152	Value Added Tax ("VAT") to be reclaimed	13(b)	286,390,636,066	36,090,153,662
153	Tax and other receivables from the State	13(b)	10,066,620,321	30,281,086,404
200	LONG-TERM ASSETS		45,937,223,039,706	49,133,370,089,140
210	Long-term receivable		3,274,424,000	3,324,424,000
216	Other long-term receivables		3,274,424,000	3,324,424,000
220	Fixed assets		40,707,325,461,416	44,484,432,498,953
221	Tangible fixed assets	9(a)	40,107,624,331,926	43,892,248,185,798
222	Historical cost		114,631,289,946,787	113,897,334,917,646
223	Accumulated depreciation		(74,523,665,614,861)	(70,005,086,731,848)
227	Intangible fixed assets	9(b)	599,701,129,490	592,184,313,155
228	Historical cost		659,981,216,961	640,634,704,693
229	Accumulated amortisation		(60,280,087,471)	(48,450,391,538)
240	Long-term asset in progress		342,714,757,716	395,448,757,956
242	Construction in progress	10	342,714,757,716	395,448,757,956
250	Long-term investments		2,616,222,567,285	2,417,344,495,857
252	Investments in associates	4(b)	2,026,710,839,437	1,696,435,122,469
253	Investments in other entities	4(b)	536,909,373,388	536,909,373,388
254	Provision for long-term investments	4(b)	(5,397,645,540)	-
255	Investments held to maturity	4(a)	58,000,000,000	184,000,000,000
260	Other long-term assets		2,267,685,829,289	1,832,819,912,374
261	Long-term prepaid expenses	8(b)	266,684,645,678	256,320,914,148
263	Long-term spare parts, supplies and equipment	11	2,001,001,183,611	1,576,498,998,226
270	TOTAL ASSETS		66,217,960,515,834	67,957,198,718,651

The notes on pages 139 to 181 are an integral part of these consolidated financial statements.

		As at 31 December		
Code	RESOURCES	Note	2022 VND	2021 VND
300	LIABILITIES		48,575,214,944,157	50,548,049,490,150
310	Short-term liabilities		13,138,480,832,135	10,457,422,068,212
311	Short-term trade accounts payable	12	5,045,551,157,760	3,737,264,605,887
312	Short-term advances from customers		-	1,617,000,000
313	Tax and other payables to the State	13(a)	382,009,061,403	467,211,784,792
314	Payables to employees	14	338,894,242,474	487,629,069,916
315	Short-term accrued expenses	15	55,413,606,530	38,195,638,243
318	Short-term unearned revenue	16	16,034,281,212	16,010,207,364
319	Other short-term payables	17	1,585,152,242,768	575,332,163,878
320	Short-term borrowings	18(a)	5,380,511,397,427	4,898,437,444,941
322	Bonus and welfare fund	19	334,914,842,561	235,724,153,191
330	Long-term liabilities		35,436,734,112,022	40,090,627,421,938
336	Long-term unearned revenue	16	318,322,507,370	333,480,722,006
337	Other long-term payables		24,613,000	4,100,000
338	Long-term borrowings	18(b)	35,118,386,991,652	39,757,142,599,932
400	OWNERS' EQUITY		17,642,745,571,677	17,409,149,228,501
410	Capital and reserves		17,642,745,571,677	17,409,149,228,501
411	Owners' capital	20, 21	11,234,680,460,000	11,234,680,460,000
411a	- Ordinary shares with voting rights		11,234,680,460,000	11,234,680,460,000
412	Share premium	21	6,014,917,945	6,014,917,945
414	Owners' other capital	21	50,811,630,001	47,147,215,051
418	Investment and development fund	21	1,315,934,828,273	696,713,720,759
420	Other funds	21	15,748,025,022	15,890,285,682
421	Undistributed earnings	21	4,645,513,771,528	5,027,205,061,567
421a	- Undistributed post-tax profits of previous years		2,739,041,723,587	1,886,156,239,291
421b	- Post-tax profit of current year		1,906,472,047,941	3,141,048,822,276
429	Non-controlling interests	21	374,041,938,908	381,497,567,497
440	TOTAL RESOURCES		66,217,960,515,834	67,957,198,718,651



Tran Nguyen Khanh Linh
Preparer



Vu Phuong Thao
Chief Accountant



Nguyen Thi Thanh Huong
Vice President

13 March 2023

The notes on pages 139 to 181 are an integral part of these consolidated financial statements.