

CONSOLIDATED CASH FLOW STATEMENT (INDIRECT METHOD)

Form B 03 – DN/HN

		Year ended 31 December	
Code	Note	2022 VND	2021 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
01	Net accounting profit before tax	3,057,351,261,868	3,912,157,125,037
	Adjustments for:		
02	Depreciation and amortisation	4,530,091,410,486	4,503,213,059,711
03	Provisions/(reversal of provisions)	5,978,016,761	(5,807,243,679)
04	Unrealised foreign exchange losses/(gains)	892,894,434,202	(907,924,555,568)
05	Profits from investing activities	(779,644,468,389)	(474,749,621,605)
06	Interest expense	1,576,833,210,859	1,221,622,521,691
08	Operating profit before changes in working capital	9,283,503,865,787	8,248,511,285,587
09	Increase in receivables	(9,585,911,047,900)	(6,058,888,818,271)
10	Decrease in inventories	1,145,086,072,454	1,254,271,314,829
11	Increase/(decrease) in payables	185,387,536,833	(1,110,952,749,278)
12	Increase in prepaid expenses	(15,794,083,651)	(46,536,731,437)
14	Interest paid	(169,125,050,113)	(361,521,168,900)
15	CIT paid	(577,463,723,938)	(537,478,331,324)
16	Other receipts from operating activities	110,320,000	154,719,600
17	Other payments on operating activities	(110,208,387,509)	(91,499,404,535)
20	Net cash inflows from operating activities	155,585,501,963	1,296,060,116,271
CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases, constructs of fixed assets and other long-term assets	(976,848,420,334)	(1,067,617,673,672)
22	Proceeds from disposals of fixed assets and other long-term assets	466,486,375	1,821,196
23	Term deposits with an original maturity of more than three months	(5,049,000,000,000)	(812,000,000,000)
24	Collection of term deposits with an original maturity of more than three months	5,450,000,000,000	1,016,000,000,000
25	Investments in other entities	-	(91,661,010,000)
27	Interest from term deposit and distributed dividends received	310,226,258,152	214,484,830,927
30	Net cash outflows from investing activities	(265,155,675,807)	(740,792,031,549)

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

CONSOLIDATED CASH FLOW STATEMENT (INDIRECT METHOD)(CONTINUED)

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		Year ended 31 December	
Code	Note	2022 VND	2021 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
33	Proceeds from borrowings	119,500,000,000	206,172,417,592
34	Repayments of borrowings	(636,738,214,128)	(949,149,015,167)
36	Dividends paid	(38,611,613,275)	(26,260,518,179)
40	Net cash outflows from financing activities	(555,849,827,403)	(769,237,115,754)
50	Net decrease in cash and cash equivalents	(665,420,001,247)	(213,969,031,032)
60	Cash and cash equivalents at beginning of year	2,393,109,084,650	2,607,079,192,090
61	Effect of foreign exchange differences	2,247,416	(1,076,408)
70	Cash and cash equivalents at end of year	1,727,691,330,819	2,393,109,084,650

Additional information relating to the consolidated cash flow statement is presented in Note 32.



Tran Nguyen Khanh Linh
Preparer



Vu Phuong Thao
Chief Accountant



Nguyen Thi Thanh Huong
Vice President

13 March 2023

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