Thanh Thanh Cong – Bien Hoa Joint Stock Company

Separate Financial statements quarter I of 2023-2024

For the period from 01 July to 30 September 2023

CONTENTS

Thanh Thanh Cong - Bien Hoa Joint Stock Company

GENERAL INFORMATION

THE COMPANY

Thanh Thanh Cong - Bien Hoa Joint Stock Company ("the Company"), is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Investment License No. 1316/GP issued by the Ministry of Planning and Investment on 15 July 1995, as amended, with the latest 15th amended Enterprise Registration Certificate dated 30 June 2023.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange with trading code as SBT in accordance with License No. 27/QD-SGDCKHCM issued by the Ho Chi Minh City Stock Exchange on 18 February 2008.

The current registered principal activities of the Company are producing sugar and electricity; planting sugar cane; producing and trading products using sugar or its by-products, waste products; producing and trading fertilizer, agricultural materials; constructing civil project; trading hotel and restaurant; constructing and trading industrial zone infrastructure; mechanical processing; consulting engineering, technology, and management in sugar's production industry; producing and trading alcohol products; trading real estates, rent houses and apartments and investing activities.

The Company's head office is located at Tan Hung Commune, Tan Chau District, Tay Ninh Province, Vietnam and its representation office is located at No. 253, Hoang Van Thu Street, Ward 2, Tan Binh District, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Ms Huynh Bich Ngoc	Chairwoman
Ms Dang Huynh Uc My	Vice Chairwoman
Mr Tran Tan Viet	Member
Mr Vo Tong Xuan	Member
Ms Vo Thuy Anh	Independent member
Mr Hoang Manh Tien	Independent member
Mr Tran Trong Gia Vinh	Independent member

AUDIT FUNCTION UNDER THE BOARD OF DIRECTORS

Members of the Audit Function under the Board of Directors during the period and at the date of this report are:

Mr Hoang Manh Tien	Chairman of Function
Ms Vo Thuy Anh	Independent member

GENERAL INFORMATION (Continued)

MANAGEMENT

Members of the Management during the period and at the date of this report are:

Mr Nguyen Thanh Ngu	General Director	
Mr Tran Quoc Thao	Permanent Deputy General Director	appointed on 01 July 2023
	Deputy General Director	resigned on 01 July 2023
Ms Doan Vu Uyen Duyen	Deputy General Director	appointed on 01 July 2023
	Permanent Deputy General Director	resigned on 01 July 2023
Mr Huynh Van Phap	Deputy General Director	
Ms Lam Thi Cam Le	Deputy General Director	
Mr Nguyen Quoc Viet	Deputy General Director	appointed on 10 July 2023
Ms Nguyen Thi Phuong Thao	Finance and Accounting Directors	
Mr Trang Thanh Truc	Public Relationship Director	
Mr Vo Hong Tuyen	Branch Director	

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Ms Huynh Bich Ngoc and Ms Dang Huynh Uc My.

Mr Nguyen Thanh Ngu is authorized by Ms Huynh Bich Ngoc to sign the accompanying interim separate financial statements for the period ended 30 September 2023 in accordance with the Decision No. 14/2019/QD – CT.HDQT dated 28 October 2019.

Thanh Thanh Cong - Bien Hoa Joint Stock Company B01a-DN

SEPARATE BALANCE SHEET
as at 30 September 2023

VND

Code	ASSETS	Notes	30 September 2023	30 June 2023
100	**A. CURRENT ASSETS**		**12,629,447,062,847**	**13,061,231,411,596**
110	***I. Cash and cash equivalents***	***4***	**2,101,892,600,980**	**2,265,223,364,198**
111	1. Cash		527,436,625,773	836,956,485,039
112	2. Cash equivalents		1,574,455,975,207	1,428,266,879,159
120	***II. Short-term investments***		**1,438,258,838,085**	**1,305,472,286,006**
121	1. Held-for-trading securities	5	337,214,508,818	337,214,508,818
122	2. Provision for diminution in value of held-for-trading securities	5	(34,957,711,322)	(34,957,711,322)
123	3. Held-to-maturity investments	6	1,136,002,040,589	1,003,215,488,510
130	***III. Current accounts receivable***		**7,600,067,879,924**	**7,463,088,832,346**
131	1. Short-term trade receivables	7	1,851,235,915,640	1,315,153,374,908
132	2. Short-term advances to suppliers	8	4,466,995,417,992	3,708,743,486,268
135	3. Short-term loan receivables		305,510,000,000	1,500,170,000,000
136	4. Other short-term receivables	9	1,005,607,782,447	985,764,068,117
137	5. Provision for doubtful short-term receivables	7, 8, 9	(29,281,236,155)	(46,742,096,947)
140	***IV. Inventories***	***10***	**1,451,288,967,654**	**2,008,760,743,552**
141	1. Inventories		1,459,835,939,214	2,017,307,715,112
149	2. Provision for obsolete inventories		(8,546,971,560)	(8,546,971,560)
150	***V. Other current assets***		**37,938,776,204**	**18,686,185,494**
151	1. Short-term prepaid expenses	11	24,146,288,599	6,608,013,795
152	2. Value-added tax deductible	20	2,859,556,441	3,095,400,485
153	3. Tax and other receivables from the State	20	10,932,931,164	8,982,771,214

SEPARATE BALANCE SHEET (continued)
as at 30 September 2023

VND

Code	ASSETS	Notes	30 September 2023	30 June 2023
200	**B. NON-CURRENT ASSETS**		**17,032,307,400,702**	**17,004,608,166,195**
210	***I. Long-term receivables***		***274,495,398,558***	***278,955,714,693***
211	1. Long-term trade receivables	7	177,420,026,217	171,840,707,145
212	2. Long-term advances to suppliers	8	33,240,573,014	33,240,573,014
216	3. Other long-term receivables	9	63,834,799,327	73,874,434,534
220	***II. Fixed assets***		***530,509,354,723***	***550,611,393,359***
221	1. Tangible fixed assets	12	449,634,816,492	476,725,703,069
222	Cost		2,339,280,496,595	2,347,839,844,318
223	Accumulated depreciation		(1,889,645,680,103)	(1,871,114,141,249)
224	2. Finance leases	13	24,200,269,570	16,231,772,393
225	Cost		30,123,001,036	21,685,055,859
226	Accumulated depreciation		(5,922,731,466)	(5,453,283,466)
227	3. Intangible fixed assets	14	56,674,268,661	57,653,917,897
228	Cost		112,626,481,161	112,626,481,161
229	Accumulated amortisation		(55,952,212,500)	(54,972,563,264)
230	***III. Investment properties***	***15***	***132,347,804,714***	***133,408,184,917***
231	1. Cost		167,991,741,266	167,991,741,266
232	2. Accumulated depreciation		(35,643,936,552)	(34,583,556,349)
240	***IV. Long-term asset in progress***		***196,859,586,598***	***174,547,112,993***
242	1. Construction in progress	16	196,859,586,598	174,547,112,993
250	***V. Long-term investments***	***17***	***15,645,666,860,831***	***15,608,174,660,831***
251	1. Investments in subsidiaries	17.1	13,821,243,190,863	13,821,243,190,863
252	2. Investments in associates	17.2	1,826,425,638,000	1,788,933,438,000
253	3. Investments in other entities	17.3	91,899,893,944	91,899,893,944
254	4. Provision for diminution in value of long-term investments	17	(133,901,861,976)	(133,901,861,976)
255	5. Held-to-maturity investments	17	40,000,000,000	40,000,000,000
260	***VI. Other long-term assets***		***252,428,395,278***	***258,911,099,402***
261	1. Long-term prepaid expenses	11	245,257,858,122	251,740,562,246
262	2. Deferred tax assets		7,170,537,156	7,170,537,156
270	**TOTAL ASSETS**		**29,661,754,463,549**	**30,065,839,577,791**

SEPARATE BALANCE SHEET (continued)
as at 30 September 2023

VND

Code	RESOURCES	Notes	30 September 2023	30 June 2023
300	**C. LIABILITIES**		**14,676,705,149,878**	**15,137,616,234,790**
310	***I. Current liabilities***		***12,582,070,565,822***	***13,060,350,525,770***
311	1. Short-term trade payables	18	1,038,276,208,176	1,242,192,336,218
312	2. Short-term advances from customers	19	104,749,823,893	471,573,844,165
313	3. Statutory obligations	20	105,109,053,989	42,696,733,921
314	4. Payables to employees		2,112,696,453	16,683,915,624
315	5. Short-term accrued expenses	21	252,995,647,703	262,535,875,115
318	6. Short-term unearned revenue	22	19,856,716,775	19,867,487,444
319	7. Other short-term payables	23	3,688,877,430,517	2,946,584,830,506
320	8. Short-term loans and finance lease	24	7,344,976,541,867	8,027,777,854,111
322	9. Bonus and welfare fund		25,116,446,449	30,437,648,666
330	***II. Non-current liabilities***		***2,094,634,584,056***	***2,077,265,709,020***
333	1. Long-term advances from customers	19	1,373,094,859,308	1,373,094,859,308
336	2. Long-term unearned revenue	22	4,574,039,705	9,735,570,659
337	3. Other long-term liability	23	6,193,342,030	6,193,342,030
338	4. Long-term loans and finance lease	24	706,535,380,763	684,004,974,773
342	5. Provisions for long-term payables		4,236,962,250	4,236,962,250
400	**D. OWNERS' EQUITY**	**25**	**14,985,049,313,671**	**14,928,223,343,001**
410	***I. Capital***		***14,985,049,313,671***	***14,928,223,343,001***
411	1. Share capital		7,621,123,260,000	7,621,123,260,000
411a	*- Shares with voting rights*		*7,405,009,930,000*	*7,405,009,930,000*
411b	*- Preference shares*		*216,113,330,000*	*216,113,330,000*
412	2. Share premium		6,770,104,566,476	6,770,104,566,476
418	3. Investment and development funds		46,130,752,499	46,130,752,499
421	4. Undistributed earnings		547,690,734,696	490,864,764,026
421a	*- Undistributed earnings up to the end of prior period*		*490,864,764,026*	*-*
421b	*- Undistributed earnings of current period*		*56,825,970,670*	*490,864,764,026*
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**29,661,754,463,549**	**30,065,839,577,791**

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA

Nguyen Thi Thu Huong Preparer	Dang Thi Diem Trinh Chief accountant	Nguyen Thanh Ngu General Director

30 October 2023

SEPARATE INCOME STATEMENT
for the period from 1 July to 30 September 2023

VND

Code	*ITEMS*	Note	*Quarter I*		*For the three-month period ended 30 September*	
			Current year	*Previous year*	*Current year*	*Previous year*
01	**1. Revenue from sale of goods and rendering of services**	26.1	3,169,120,405,853	2,833,590,817,160	3,169,120,405,853	2,833,590,817,160
02	**2. Deductions**	26.1	(1,575,400,995)	(1,558,816,650)	(1,575,400,995)	(1,558,816,650)
10	**3. Net revenue from sale of goods and rendering of services**	26.1	3,167,545,004,858	2,832,032,000,510	3,167,545,004,858	2,832,032,000,510
11	**4. Cost of goods sold and services rendered**	27	(2,838,878,565,508)	(2,584,902,866,641)	(2,838,878,565,508)	(2,584,902,866,641)
20	**5. Gross profit from sale of goods and rendering of services**		328,666,439,350	247,129,133,869	328,666,439,350	247,129,133,869
21	**6. Finance income**	26.2	244,007,001,160	95,428,392,405	244,007,001,160	95,428,392,405
22	**7. Finance expenses**	28	(422,234,326,533)	(198,030,635,934)	(422,234,326,533)	(198,030,635,934)
23	*In which: Interest expense*	28	*(321,040,002,482)*	*(169,137,173,606)*	*(321,040,002,482)*	*(169,137,173,606)*
25	**8. Selling expenses**	29	(39,470,039,201)	(29,975,671,308)	(39,470,039,201)	(29,975,671,308)
26	**9. General and administrative expenses**	29	(49,138,446,921)	(51,800,108,988)	(49,138,446,921)	(51,800,108,988)
30	**10. Operating profit**		61,830,627,855	62,751,110,044	61,830,627,855	62,751,110,044

SEPARATE INCOME STATEMENT (Continued)
for the period from 1 July to 30 September 2023

VND

Code	ITEMS	Note	Quarter I		For the three-month period ended 30 September	
			Current year	Previous year	Current year	Previous year
31	11. Other income	30	6,648,664,394	14,559,593,436	6,648,664,394	14,559,593,436
32	12. Other expenses	30	(5,742,957,454)	(15,026,851,124)	(5,742,957,454)	(15,026,851,124)
40	13. Other profit	30	905,706,940	(467,257,688)	905,706,940	(467,257,688)
50	14. Accounting profit before tax		62,736,334,795	62,283,852,356	62,736,334,795	62,283,852,356
51	15. Current corporate income tax expense	31.1	(5,910,364,125)	(4,180,811,865)	(5,910,364,125)	(4,180,811,865)
52	16. Deferred tax expense	31.2	-	-	-	-
60	17. Net profit after tax		56,825,970,670	58,103,040,491	56,825,970,670	58,103,040,491

Nguyen Thi Thu Huong
Preparer

Dang Thi Diem Trinh
Chief Accountant

M.S.D.N: 3900244389 - C.T.C.P ★ CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA ★ H.TÂN CHÂU - TÂY NINH

Nguyen Thanh Ngu
General Director

30 October 2023

SEPARATE CASH FLOW STATEMENT
for the period from 1 July to 30 September 2023

VND

Code	*ITEMS*	*Notes*	*For the period from 1 July 2023 to 30 September 2023*	*For the period from 1 July 2022 to 30 September 2022*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Profit before tax**		**62,736,334,795**	**62,283,852,356**
	Adjustments for:			
02	Depreciation of tangible fixed assets and investment properties and amortisation of intangible fixed assets	12, 13, 14, 15	19,509,161,366	19,780,950,932
03	(Reversal of provisions)/ provisions		(17,460,860,792)	(12,655,647,463)
04	Foreign exchange losses (gains) arising from revaluation of monetary accounts dominated in foreign currencies		10,011,834,243	276,390,866
05	Profit from investing activities		(226,357,428,849)	(85,826,591,020)
06	Interest expenses	28	370,958,740,642	169,137,173,606
08	**Operating profit before changes in working capital**		**219,397,781,405**	**152,996,129,277**
09	Increase in receivables		(1,684,118,276,528)	(453,999,235,752)
10	(Increase) Decrease in inventories		557,471,775,898	573,208,604,624
11	Increase in payables		603,788,391,781	541,307,046,155
12	Increase (Decrease) in prepaid expenses		(11,055,570,681)	33,810,208,590
14	Interest paid		(415,923,285,067)	(168,435,503,085)
15	Corporate income tax paid	20	-	(43,868,189,221)
17	Other cash outflows for operating activities		(5,321,202,217)	(7,794,214,619)
20	**Net cash flows from operating activities**		**(735,760,385,409)**	**627,224,845,969**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase and construction of fixed assets		(13,001,876,881)	(45,853,326,638)
22	Proceeds from disposals of fixed assets		-	953,201,119
23	Loans to other entities and term deposits		(84,400,000,000)	(105,902,012,181)
24	Collections from borrowers and term deposits		1,146,273,447,921	43,000,000,000
25	Payments for investments in other entities		(37,492,200,000)	(707,935,000,000)
27	Interest and dividends received		220,427,438,928	24,886,283,806
30	**Net cash flows used in investing activities**		**1,231,806,809,968**	**(790,850,853,894)**

SEPARATE CASH FLOW STATEMENT (continued)
for the period from 1 July to 30 September 2023

VND

Code	*ITEMS*	*Notes*	*For the period from 1 July 2023 to 30 September 2023*	*For the period from 1 July 2022 to 30 September 2022*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	Drawdown of borrowings		5,232,998,976,573	2,950,038,778,120
34	Repayment of borrowings		(5,892,376,164,350)	(2,979,730,574,893)
36	Dividends paid	26.2	-	(2,694,675)
40	**Net cash flows from financing activities**		**(659,377,187,777)**	**(29,694,491,448)**
50	**Net increase (decrease) in cash and cash equivalents for the period**		**(163,330,763,218)**	**(193,320,499,373)**
60	**Cash and cash equivalents at beginning of period**		**2,265,223,364,198**	**1,734,976,295,084**
61	Impact of exchange rate fluctuation		-	-
70	**Cash and cash equivalents at end of period**	4	**2,101,892,600,980**	**1,541,655,795,711**

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG BIÊN HÒA
M.S.D.N: 3900244389

Nguyen Thi Thu Huong
Preparer

Dang Thi Diem Trinh
Chief accountant

Nguyen Thanh Ngu
General Director

30 October 2023

1. CORPORATE INFORMATION

Thanh Thanh Cong - Bien Hoa Joint Stock Company ("the Company"), is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Investment License No. 1316/GP issued by the Ministry of Planning and Investment on 15 July 1995, as amended, with the latest 15th amended Enterprise Registration Certificate dated 30 June 2023.

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The current registered principal activities of the Company are producing sugar and electricity; planting sugar cane; producing and trading products using sugar or its by-products, waste products; producing and trading fertilizer, agricultural materials; constructing civil project; trading hotel and restaurant; constructing and trading industrial zone infrastructure; mechanical processing; consulting engineering, technology, and management in sugar's production industry; producing and trading alcohol products; trading real estates, rent houses and apartments and investing activities.

The Company's normal course of business cycle is 12 months.

The Company's head office is located at Tan Hung Commune, Tan Chau District, Tay Ninh Province, Vietnam and its representation office is located at No. 253, Hoang Van Thu Street, Ward 2, Tan Binh District, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 September 2023 was 748, including 641 official employees and 107 temporary employees (30 June 2023: 731 persons).

2. BASIS OF PREPARATION

2.1 Purpose of preparing the interim separate financial statements

The Company has subsidiaries as disclosed in Note 17.1. The Company prepared these separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular No. 155/2015/TT-BTC on disclosure of information on the securities market. In addition, as required by these regulations, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries ("the Group") for the period ended 30 September 2023 ("the consolidated financial statements") dated 30 October 2023 .

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, the consolidated results of operations and the consolidated cash flows of the Group.

2.2 Accounting standards and system

The separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

2. BASIS OF PREPARATION (continued)

2.2 *Accounting standards and system* (continued)

Accordingly, the accompanying separate financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim separate financial position and the interim separate results of its operations and the interim separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3 *Applied accounting documentation system*

The Company's applied accounting documentation system is the General Journal system.

2.4 *Fiscal year*

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 July and ends on 30 June.

2.5 *Accounting currency*

The separate financial statements are prepared in VND, which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 *Inventories*

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value.

Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Raw materials, merchandise and tools	- cost of purchase on a weighted average basis.
Finished goods and work-in-process	- cost of direct materials and labour plus attributable manufacturing overheads based on the normal operating capacity on a weighted average basis.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the interim balance sheet date.

Increases or decrease to the provision balance are recorded into the cost of goods sold account in the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Receivables

Receivables are presented in the interim separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the interim balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim separate income statement.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

3.5 Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Assets held under finance leases are capitalised in the interim separate balance sheet at the inception of the lease at the fair value of the leased assets or, if lower, at the net present value of the minimum lease payments. The principal amount included in future lease payments under finance leases are recorded as a liability. The interest amounts included in lease payments are charged to the interim separate income statement over the lease term to achieve a constant rate on interest on the remaining balance of the finance lease liability.

Capitalised financial leased assets are depreciated using straight-line basis over the shorter of the estimated useful lives of the asset and the lease term, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term.

Rentals under operating leases are charged to the interim separate income statement on a straight-line basis over the lease term.

Where the Company is the lessor

Assets subject to operating leases are included as the Company's fixed assets in the interim separate balance sheet. Initial direct costs incurred in negotiating an operating lease are recognised in the interim separate income statement as incurred.

Lease income is recognised in the interim separate income statement on a straight-line basis over the lease term.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim separate income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

LAND USE RIGHTS

Land use rights is recorded as intangible fixed asset on the interim separate balance sheet when the Company obtained the land use right certificate. The costs of a land use right comprise all directly attributable costs of bringing the land lot to the condition available for its intended use.

The advance payment for land rental, of which the land lease contracts have effectiveness prior to 2003 and Land use right certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45")

3.7 *Depreciation and amortisation*

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights	3 - 50 years
Buildings and structures	3 - 50 years
Machinery and equipment	5 - 20 years
Office equipment	8 - 10 years
Computer software	2 - 6 years
Means of transportation	10 years
Others	9 - 25 years

3.8 *Investment properties*

Investment properties are stated at cost including transaction costs less accumulated depreciation.

Subsequent expenditure relating to an investment property that has already been recognized is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.

Depreciation and amortisation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights	50 years
Buildings and structures	20 - 25 years

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 *Investment properties* (continued)

Investment properties are derecognised when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in the interim separate income statement in the period of retirement or disposal.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development. Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use.

3.9 *Investments*

Investments in subsidiaries

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted from the cost of the investment.

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from the accumulated net profits of the associates arising subsequent to the date of acquisition by the Company are recognised as income in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted from the cost of the investment.

Held-for-trading securities and investments in other entities

Held-for-trading securities and investments in other entities are stated at their acquisition costs.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as finance expense in the interim separate income statement and deducted against the value of such investments.

Provision for diminution in value of investments

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the interim balance sheet date.

Increases and decreases to the provision balance are recorded as finance expense in the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 *Prepaid expenses*

Prepaid expenses are reported as short-term or long-term prepaid expenses on the interim separate balance sheet and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

Deferred sugarcane production costs and sugarcane farming cost are calculated and amortised to production costs based on the actual volume of sugar produced and sugarcane harvested during the period.

The prepaid land rental represents the unamortised balance of advance payment made in accordance with the lease contracts for a period of 44 – 50 years. Such prepaid rental is recognised as a long-term prepaid expense for allocation to the interim separate income statement over the remaining lease period according to Circular 45.

3.11 *Borrowing costs*

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the period in which they are incurred, except to borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

3.12 *Payables and accruals*

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.13 *Foreign currency transactions*

Transactions in currencies other than the Company's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- Transaction resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection; and
- Transactions resulting in liabilities are recorded at the selling exchange rates of the commercial banks designated for payment.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rate at the balance sheet dates which are determined as follow:

- Monetary assets are translated at buying exchange rate of the commercial bank where the Company conducts transactions regularly; and
- Monetary liabilities are translated at selling exchange rate of the commercial bank where the Company conducts transactions regularly.

All exchange differences incurred are taken to the interim separate income statement,

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.14 *Convertible bond*

Bonds that are convertible by the holder into a fixed number of ordinary shares of the entity are separated into financial liability (a contractual arrangement to deliver cash or other financial assets) and equity instrument (a call option granting the holder the right, for a specified period of time) based on the terms of the contract.

On issuance of the convertible bond, the fair value of the liability component is determined by discounting the future payment (including principal and interest) to present value at the market rate for an equivalent non-convertible bond less issuance cost.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in shareholders' equity. The carrying amount of the conversion option is not re-measured in subsequent years.

Transaction costs are amortised during the lifetime of the bond. At initial recognition, issuance costs are deducted from the liability component of the bond.

3.15 *Treasury shares*

Treasury shares are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, issue or cancellation of the Company's treasury shares.

3.16 *Appropriation of net profits*

Net profit after tax is available for appropriation to shareholders after approval in the Annual General Meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting:

- *Investment and development fund*

  This fund is set aside for use in the Company's expansion of its operation or of in-depth investment.

- *Bonus and welfare fund*

  This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the interim separate balance sheet.

3.17 *Revenue recognition*

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Sale of electricity

Revenue is recognized based on the actual electricity sold and transferred to the grid at the pre-agreed tariff.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.17 ***Revenue recognition*** (continued)

Rental income

Rental income arising from operating leases is accounted for on a straight-line basis over the lease term.

Interest

Revenue is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognised when the Company's entitlement as an investor to receive the dividend is established.

3.*18* ***Taxation***

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the interim balance sheet date.

Current income tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the interim balance sheet date between the tax base of assets and liabilities and their carrying amount for interim financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised. Previously unrecognised deferred income tax assets are re-assessed at each balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the interim balance sheet date.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.18 *Taxation (continued)*

Deferred tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or when the Company intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered

3.19 *Related parties*

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including their close family members.

4. CASH AND CASH EQUIVALENTS

		VND
	30 September 2023	*30 June 2023*
Cash on hand	1,223,473,387	1,590,927,897
Cash in banks	526,213,152,386	835,365,557,142
Cash equivalents *(*)*	1,574,455,975,207	1,428,266,879,159
TOTAL	**2,101,892,600,980**	**2,265,223,364,198**

(*) Cash equivalents represent bank deposits with an original term of less than three (3) months.

5. HELD-FOR-TRADING SECURITIES

The Company have the investments to the listed shares as follows:

	30 September 2023		*30 June 2023*	
	Number of Share	*Value VND*	*Number of Share*	*Value VND*
Shares				
Gia Lai Electricity Joint Stock Company ("GEG")	24,496,904	274,973,747,500	23,110,287	274,973,747,500
Thanh Thanh Cong Tourist Joint Stock Company ("VNG")	1,700,000	34,051,000,000	1,700,000	34,051,000,000
Others		28,189,761,318		28,189,761,318
TOTAL		**337,214,508,818**		**337,214,508,818**
Provision for held-for-trading securities		(34,957,711,322)		(34,957,711,322)
NET		**302,256,797,496**		**302,256,797,496**

6. HELD-TO-MATURITY INVESTMENTS

Held-to-maturity investments comprises bank deposits with original term of less than twelve (12) months.

7. SHORT-TERM TRADE RECEIVABLES

		VND
	30 September 2023	*30 June 2023*
Short-term	**1,851,235,915,640**	**1,315,153,374,908**
Due from related parties *(Note 32)*	1,395,199,012,521	827,281,703,603
Due from other parties	456,036,903,119	487,871,671,305
Long-term	**177,420,026,217**	**171,840,707,145**
Due from a related party *(Note 32)*	177,420,026,217	171,840,707,145
TOTAL	**2,028,655,941,857**	**1,486,994,082,053**
Provision for doubtful short-term trade receivables	(11,337,080,840)	(11,337,080,840)
NET	**2,017,318,861,017**	**1,475,657,001,213**

8. ADVANCES TO SUPPLIERS

		VND
	30 September 2023	*30 June 2023*
Short-term	**4,466,995,417,992**	**3,708,743,486,268**
Advances to related parties *(Note 32)*	782,183,892,167	386,385,678,096
Advances to farmers *(*)*	1,218,670,943,266	1,179,330,818,934
Advances to other parties	2,466,140,582,559	2,143,026,989,238
Long-term	**33,240,573,014**	**33,240,573,014**
Advances to related parties (*Note 32*)	9,293,710,000	9,293,710,000
Advances to farmers *(*)*	23,946,863,014	23,946,863,014
TOTAL	**4,500,235,991,006**	**3,741,984,059,282**
Provision for doubtful short-term advances to suppliers	(14,372,937,414)	(31,985,684,707)
NET	**4,485,863,053,592**	**3,709,998,374,575**

(*) Advances to sugar cane farmers are partially secured by the farmers' certificate of land use rights and earn applicable interest rates.

9. OTHER RECEIVABLES

		VND
	30 September 2023	*30 June 2023*
Short-term	**1,005,607,782,447**	**985,764,068,117**
Deposits for land rental *(*)*	438,657,878,644	443,299,720,266
Interest receivables	478,695,237,405	431,650,765,016
Advance payment to employees	20,804,544,802	19,537,617,709
Payment on behalf	41,331,914,452	38,611,520,955
Dividend	-	37,492,200,000
Others	26,118,207,144	15,172,244,171
Long-term	**63,834,799,327**	**73,874,434,534**
Deposits for land rental	8,925,188,367	8,981,528,367
Receivables business cooperation contracts	52,000,000,000	52,000,000,000
Interest receivables	2,909,610,960	12,892,906,167
TOTAL	**1,069,442,581,774**	**1,059,638,502,651**
Provision for doubtful other short-term receivables	(3,571,217,901)	(3,419,331,400)
NET	**1,065,871,363,873**	**1,056,219,171,251**
In which:		
Related parties (Note 32)	*510,800,970,568*	*545,896,049,900*
Other parties	*555,070,393,305*	*510,323,121,351*

(*) It mainly represents the deposit amounting to VND 418 billion in accordance with Deposit Contracts No. 48/2019/HDDC-THV and Appendix No. 7 dated 30 October 2022 between the Company and Toan Hai Van Joint Stock Company with total contract value of VND 957 billion for renting land lots with total area of 137,075.22 m^2 located in Vinh Dam Complex Project, Phu Quoc District, Kien Giang Province.

10. INVENTORIES

VND

	30 September 2023		*30 June 2023*	
	Cost	*Provision*	*Cost*	*Provision*
Merchandises	765,346,059,141	(66,353,244)	446,758,482,269	(66,353,244)
Finished goods	298,088,683,524	-	959,082,365,570	-
Raw materials	113,313,802,774	(7,649,623,418)	287,578,998,204	(7,649,623,418)
Work in process	259,321,930,982	-	248,045,818,418	-
Tools and supplies	3,292,756,793	(830,994,898)	3,338,044,822	(830,994,898)
Goods in transit	20,472,706,000	-	72,504,005,829	-
TOTAL	**1,459,835,939,214**	**(8,546,971,560)**	**2,017,307,715,112**	**(8,546,971,560)**

11. PREPAID EXPENSES

VND

	30 September 2023	30 June 2023
Short-term	**24,146,288,599**	**6,608,013,795**
Others	24,146,288,599	6,608,013,795
Long-term	**245,257,858,122**	**251,740,562,246**
Prepaid land rental	166,304,010,852	174,060,852,145
Repairment expenses of machine and equipment	19,724,037,491	40,478,091,614
Others	59,229,809,779	37,201,618,487
TOTAL	**269,404,146,721**	**258,348,576,041**

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Other assets*	*Total*
Cost:						
As at 1 July 2023	346,812,127,470	1,878,077,572,819	42,169,572,484	16,851,490,678	63,929,080,867	2,347,839,844,318
New purchase	-	-	-	751,249,000	-	751,249,000
Disposal	-	(9,310,596,723)	-	-	-	(9,310,596,723)
As at 30 September 2023	**346,812,127,470**	**1,868,766,976,096**	**42,169,572,484**	**17,602,739,678**	**63,929,080,867**	**2,339,280,496,595**
Accumulated depreciation:						
As at 1 July 2023	254,865,958,987	1,528,907,290,360	16,925,964,554	10,599,316,380	59,815,610,968	1,871,114,141,249
Depreciation for the period	2,804,539,421	15,180,602,332	994,373,801	357,304,787	91,610,058	19,428,430,399
Disposal	-	(896,891,545)	-	-	-	(896,891,545)
As at 30 September 2023	**257,670,498,408**	**1,543,191,001,147**	**17,920,338,355**	**10,956,621,167**	**59,907,221,026**	**1,889,645,680,103**
Net carrying amount:						
As at 1 July 2023	**91,946,168,483**	**349,170,282,459**	**25,243,607,930**	**6,252,174,298**	**4,113,469,899**	**476,725,703,069**
As at 30 September 2023	**89,141,629,062**	**325,575,974,949**	**24,249,234,129**	**6,646,118,511**	**4,021,859,841**	**449,634,816,492**

13. FINANCE LEASES

VND

	Machinery and equipment	*Means of transportation*	*Total*
Cost:			
As at 01 July 2023	17,610,722,843	4,074,333,016	21,685,055,859
New purchase	8,437,945,177	-	8,437,945,177
As at 30 September 2023	**26,048,668,020**	**4,074,333,016**	**30,123,001,036**
Accumulated depreciation:			
As at 01 July 2023	4,517,873,640	935,409,826	5,453,283,466
Depreciation for the period	367,009,917	102,438,083	469,448,000
As at 30 September 2023	**4,884,883,557**	**1,037,847,909**	**5,922,731,466**
Net carrying amount:			
As at 01 July 2023	**13,092,849,203**	**3,138,923,190**	**16,231,772,393**
As at 30 September 2023	**21,163,784,463**	**3,036,485,107**	**24,200,269,570**

14. INTANGIBLE FIXED ASSETS

VND

	Land use rights	*Computer software*	*Total*
Cost:			
As at 01 July 2023	66,165,258,934	46,461,222,227	112,626,481,161
As at 30 September 2023	**66,165,258,934**	**46,461,222,227**	**112,626,481,161**
Accumulated amortisation:			
As at 01 July 2023	35,592,161,037	19,380,402,227	54,972,563,264
Amortisation for the period	579,156,820	400,492,416	979,649,236
As at 30 September 2023	**36,171,317,857**	**19,780,894,643**	**55,952,212,500**
Net carrying amount:			
As at 01 July 2023	**30,573,097,897**	**27,080,820,000**	**57,653,917,897**
As at 30 September 2023	**29,993,941,077**	**26,680,327,584**	**56,674,268,661**

15. INVESTMENT PROPERTIES

VND

	Land use rights	*Buildings and structures*	*Total*
Cost:			
As at 01 July 2023	29,296,423,000	138,695,318,266	167,991,741,266
and 30 September 2023	**29,296,423,000**	**138,695,318,266**	**167,991,741,266**
Accumulated depreciation:			
As at 01 July 2023	8,296,090,815	26,287,465,534	34,583,556,349
Depreciation for the period	146,836,935	913,543,268	1,060,380,203
As at 30 September 2023	**8,442,927,750**	**27,201,008,802**	**35,643,936,552**
Net carrying amount:			
As at 01 July 2023	**21,000,332,185**	**112,407,852,732**	**133,408,184,917**
As at 30 September 2023	**20,853,495,250**	**111,494,309,464**	**132,347,804,714**

The fair values of the investment properties as at 30 September 2023 had not yet been formally assessed and determined, but Management believed that it was much higher than the property's carrying values considering that the investment properties has been almost fully rented out as at the interim balance sheet date.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 July to 30 September 2023

16. CONSTRUCTION IN PROGRESS

		VND
	30 September 2023	*30 June 2023*
Information technolory projects	73,750,020,618	73,750,020,618
Machinery and equipment under installation	94,830,501,004	77,946,726,073
Improvement of machinery and equipment	13,838,729,108	11,495,090,050
Others	14,440,335,868	11,355,276,252
TOTAL	**196,859,586,598**	**174,547,112,993**

17. LONG-TERM INVESTMENTS

		VND
	30 September 2023	*30 June 2023*
Investments in subsidiaries *(Note 17.1)*	13,821,243,190,863	13,821,243,190,863
Investments in an associate *(Note 17.2)*	1,826,425,638,000	1,788,933,438,000
Investments in other entities *(Note 17.3)*	91,899,893,944	91,899,893,944
Held-to-maturity investments *(*)*	40,000,000,000	40,000,000,000
TOTAL	**15,779,568,722,807**	**15,742,076,522,807**
Provision for diminution in value of long-term investments	(133,901,861,976)	(133,901,861,976)
NET	**15,645,666,860,831**	**15,608,174,660,831**

(*) This represented for a long-term investment in bond at joint stock commercial banks with maturity from four (4) to ten (10) years and earn interest at market rate.

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries*

(i) Direct subsidiaries:

			30 September 2023			30 June 2023		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
Bien Hoa Consumer Joint Stock Company	Manufacturing and trading sugar and related by-products; manufacturing fertilizer; manufacturing and trading electricity; and technical advisory	Operating	5,337,824,715,191	90.00	90.00	5,337,824,715,191	90.00	90.00
Thanh Thanh Cong - Bien Hoa Cane Sugar Co., Ltd	Management consulting in the sugar industry	Operating	4,207,236,556,309	100.00	100.00	4,207,236,556,309	100.00	100.00
TTC Attapeu Sugarcane Co., Ltd	Producing and trading import-export of sugar; planting sugarcane, rubber tree, oil palm tree, short-term leguminous trees; producing, transmitting and distributing electricity and trading of agricultural machineries and spare-parts	Operating	982,110,000,000	100.00	35.84	982,110,000,000	100.00	35.84
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Manufacturing sugar and other by-products from sugar-cane for sales; plant sugar cane; manufacturing electricity for sales; engineering the civil projects; processing agricultural products; manufacturing and trading in fertilizer; and investing in financial market	Operating	658,850,304,600	100.00	100.00	658,850,304,600	100.00	100.00

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(i) Direct subsidiaries (continued)

			30 September 2023			30 June 2023		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
TSU Investment Private Limited Company	Trading; apart of manufacturing and packaging raw and refined sugar to sell in Singapore and export to region	Operating	733,969,200,000	100.00	98.04	733,969,200,000	100.00	98.04
Thanh Thanh Cong Agricultural Development Joint Stock Company	Manufacturing and trading alcohol and related by-products; manufacturing and trading electricity; manufacturing fertilizer and planting sugarcane	Operating	189,000,000,000	90.00	90.00	189,000,000,000	90.00	90.00
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Packaging service; producing sugar; trading food; warehousing and storage of goods; producing electricity; transmission and distribution of electricity; installation of electrical systems; trading real estate	Operating	160,000,000,000	100.00	100.00	160,000,000,000	100.00	100.00
Nuoc Trong Sugar Joint Stock Company	Producing sugar; planting sugar cane, wheat, rubber trees and agricultural products; processing agriculture products, food and alcoholic beverages; processing, manufacturing and installing food industry machineries; importing and exporting businesses	Operating	75,866,496,652	87.58	50.58	75,866,496,652	87.58	50.58

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(i) Direct subsidiaries (continued)

Name of subsidiaries	*Business activities*	*Status*	30 September 2023			30 June 2023		
			Cost of investment (VND)	*% voting right (*)*	*% of direct interest*	*Cost of investment* (VND)	*% voting right (*)*	*% of direct interest*
Hai Vi Limited Company	Planting sugarcane; providing services of planting in post-harvesting, nursing seedling; installing machines; providing technical advisory services; trading fertilizers, agricultural products, machines and tools for agricultural activities	Operating	25,196,662,711	100.00	100.00	25,196,662,711	100.00	100.00
Thanh Thanh Cong Sugarcane Research and Application Limited Company	Performing research and developing sugar cane sprouts; analysing cultivation and planting protection products; producing and developing mechanic machineries for sugar canes production	Operating	30,519,840,000	100.00	100.00	30,519,840,000	100.00	100.00
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Manufacturing electricity; planting sugar cane; manufacturing basic chemical; manufacturing fertilizer; food wholesale.	Operating	5,000,000,000	100.00	100.00	5,000,000,000	100.00	100.00

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(i) Direct subsidiaries (continued)

			30 September 2023			30 June 2023		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment* (VND)	*% voting right (*)*	*% of direct interest*	*Cost of investment* (VND)	*% voting right (*)*	*% of direct interest*
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Electricity	Operating	4,000,000,000	100.00	100.00	4,000,000,000	100.00	100.00
Dau Tu Nong Nghiep Thanh Cong One Member Limited Liability Company	Electricity	Operating	4,000,000,000	100.00	100.00	4,000,000,000	100.00	100.00
Thanh Cong Xanh One Member Limited Liability Company	Electricity	Operating	4,000,000,000	100.00	100.00	4,000,000,000	100.00	100.00
Ninh Hoa Clean Energy One Member Limited Liability Company	Electricity	Operating	5,250,000,000	100.00	100.00	5,250,000,000	100.00	100.00
Ninh Hoa Green Energy One Member Limited Liability Company	Electricity	Operating	5,250,000,000	100.00	100.00	5,250,000,000	100.00	100.00
Tay Ninh Sugar Joint Stock Company	Planting sugarcane, producing and trading in sugar, cassava and rubber	Operating	685,234,415,400	78.73	78.73	685,234,415,400	78.73	78.73
TSU Australia Pty Ltd.	Develop sugar cane and other plants areas	Operating	707,935,000,000	100.00	100.00	707,935,000,000	100.00	100.00
TOTAL			**13,821,243,190,863**			**13,821,243,190,863**		
Provision for diminution in value of long-term investments			(74,941,686,663)			(74,941,686,663)		
NET			**13,746,301,504,200**			**13,746,301,504,200**		

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(ii) Indirect subsidiaries:

As at 30 September 2023, the Company indirectly exercises its control over the following company:

- Bien Hoa - Ninh Hoa Sugar One Member Company Limited;
- Ninh Hoa Thermoelectricity One Member Company Limited;
- Bien Hoa - Phan Rang Sugar Joint Stock Company;
- Bien Hoa - Thanh Long Joint Stock Company.
- Bo Giong Mien Trung Joint Stock Company;
- Gia Lai Thermoelectricity One Member Company Limited.
- Global Mind Agriculture Pte. Ltd.
- TTC Attapeu Sugarcane Sole Co., Ltd.
- Nuoc Trong Rubber Joint Stock Company.
- Global Mind Australia Co., Ltd.
- Global Mind Agriculture Vietnam Joint Stock Company.

17. LONG-TERM INVESTMENTS (continued)

17.2 *Investment in associates*

Details of the Company's investment in an associate were as follows:

			30 September 2023			*30 June 2023*		
Name of associates	*Business activities*	*Status*	*Cost of investment*	*% voting right*	*% of direct interest*	*Cost of investment*	*% voting right*	*% of direct interest*
			(VND)	*(%)*	*(%)*	*(VND)*	*(%)*	*(%)*
Tan Dinh Import Export Joint Stock Company	Trading real estate	Operating	418,662,900,000	36.81	36.81	381,170,700,000	41.65	41.65
Toan Hai Van Joint Stock Company	Operating real estate, port, warehouse	Operating	1,407,762,738,000	23.54	23.54	1,407,762,738,000	23.54	23.54
TOTAL			**1,826,425,638,000**			**1,788,933,438,000**		

Fair value of these investments are not determined as at 30 September 2023 due to unavailability of market information. However, based on the current financial position of these companies, the management believed that the fair value was higher than the book value of this investment.

17. LONG-TERM INVESTMENTS (continued)

17.3 Investments in other entities

	30 September 2023		*30 June 2023*	
	Cost of investment (VND)	*% of interest*	*Cost of investment (VND)*	*% of interest*
France-Vietnam Sorbitol Joint Stock Company ("Tanichem")	31,579,200,000	18.86	31,579,200,000	18.06
Dang Huynh Industrial Zones Exploitation and Management Joint Stock Company	23,130,000,000	9.55	23,130,000,000	9.55
Son Duong Sugar Cane Joint Stock Company	36,456,277,500	13.84	36,456,277,500	13.84
Other long-term investments	734,416,444	-	734,416,444	-
TOTAL	**91,899,893,944**		**91,899,893,944**	
Provision for diminution in value of long-term investment	(58,960,175,313)		(58,960,175,313)	
NET	**32,939,718,631**		**32,939,718,631**	

18. SHORT-TERM TRADE PAYABLES

		VND
	30 September 2023	*30 June 2023*
Due to related parties *(Note 32)*	924,696,441,250	1,069,664,360,659
Due to farmers	25,043,228,566	98,764,207,570
Due to other parties	88,536,538,360	73,763,767,989
TOTAL	**1,038,276,208,176**	**1,242,192,336,218**

19. ADVANCES FROM CUSTOMERS

		VND
	30 September 2023	*30 June 2023*
SHORT-TERM	**104,749,823,893**	**471,573,844,165**
Due to related parties *(Note 32)*	22,385,546,037	23,632,106,037
Due to other parties	82,364,277,856	447,941,738,128
LONG -TERM	**1,373,094,859,308**	**1,373,094,859,308**
Due to other parties	1,373,094,859,308	1,373,094,859,308
TOTAL	**1,477,844,683,201**	**1,844,668,703,473**

20. TAX AND OTHER (RECEIVABLES) PAYABLES (FROM) TO THE STATE

		VND
	30 September 2023	*30 June 2023*
Payables		
Corporate income tax	25,643,138,936	19,472,337,398
Value-added tax	79,465,915,053	22,878,949,319
Personal income tax	-	60,582,212
Other taxes	-	321,351,617
TOTAL	**105,109,053,989**	**42,733,220,546**
Receivables		
Value-added tax deductible	2,859,556,441	3,095,400,485
Imported Value-added tax	8,982,771,214	8,982,771,214
Other	1,950,159,950	-
TOTAL	**13,792,487,605**	**12,078,171,699**

21. SHORT-TERM ACCRUED EXPENSES

		VND
	30 September 2023	*30 June 2023*
Interest expense	55,509,200,773	74,269,547,553
Expenses for external services	41,154,762,806	32,481,377,652
Advance payment for contract completion for farmers and land rent	35,152,947,263	34,572,597,263
Transportation and loading fees	22,468,710,044	21,687,607,374
Purchase of materials	96,154,244,408	94,307,717,748
Others	2,555,782,409	5,217,027,525
TOTAL	**252,995,647,703**	**262,535,875,115**

22. UNEARNED REVENUE

		VND
	30 September 2023	*30 June 2023*
Short-term	**19,856,716,775**	**19,867,487,444**
Leasing of machinery and equipment	19,814,107,775	19,798,774,441
Other	42,609,000	68,713,003
Long-term	**4,574,039,705**	**9,735,570,659**
Leasing of machinery and equipment	4,574,039,705	9,735,570,659
TOTAL	**24,430,756,480**	**29,603,058,103**

23. OTHER PAYABLES

		VND
	30 September 2023	*30 June 2023*
Short-term	**3,688,877,430,517**	**2,946,584,830,506**
Payables for letters of credit	3,495,384,625,000	2,725,864,029,000
Dividends	50,530,782,470	50,538,362,236
Deposits	2,285,567,614	2,319,567,614
Transportation and loading fees	4,748,666,464	4,756,876,464
Receive on behalf	15,580,893,868	25,428,214,013
Interest payables	105,790,193,317	131,994,390,962
Others	14,556,701,784	5,683,390,217
Long-term	**6,193,342,030**	**6,193,342,030**
Deposits	6,193,342,030	6,193,342,030
TOTAL	**3,695,070,772,547**	**2,952,778,172,536**
In which:		
Other parties	*3,601,559,055,404*	*2,851,400,746,881*
Related parties (Note 32)	*93,511,717,143*	*101,377,425,655*

24. LOANS AND FINANCE LEASE

VND

	30 June 2023	Movement during the period				30 September 2023
		Increase	Decrease	Reclassification	Revaluation	
Short-term	**8,027,777,854,111**	**5,580,672,366,363**	**(6,269,476,164,350)**	**6,896,204,221**	**(893,718,478)**	**7,344,976,541,867**
Loans from banks (Note 24.1)	6,358,781,036,321	5,090,172,366,363	(4,690,926,301,312)	5,022,515,022	(893,718,478)	6,762,155,897,916
Loans from related parties (Note 32)	-	490,500,000,000	(377,100,000,000)	(5,900,000,000)	-	107,500,000,000
Current portion of long-term loans from banks (Note 24.2)	133,651,262,050	-	-	1,387,967,550	-	135,039,229,600
Current portion of long-term bonds (Note 24.3)	1,531,139,384,332	-	(1,200,000,000,000)	4,935,858,611	-	336,075,242,943
Current portion of finance lease (Note 24.4)	4,206,171,408	-	(1,449,863,038)	1,449,863,038	-	4,206,171,408
Long-term	**684,004,974,773**	**29,426,610,211**	**-**	**(6,896,204,221)**	**-**	**706,535,380,763**
Loans from banks (Note 24.2)	53,283,279,985	22,008,239,002	-	(6,410,482,572)	-	68,881,036,415
Loans to related parties	431,200,000,000	-	-	5,900,000,000	-	437,100,000,000
Long-term bonds (Note 24.3)	196,085,164,167	7,418,371,209	-	(4,935,858,611)	-	198,567,676,765
Finance lease (Note 24.4)	3,436,530,621	-	-	(1,449,863,038)	-	1,986,667,583
TOTAL	**8,711,782,828,884**	**5,610,098,976,574**	**(6,269,476,164,350)**	**-**	**(893,718,478)**	**8,051,511,922,630**

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks

Bank	*30 September 2023 VND*	*Principal repayment term*
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch	1,099,776,442,943	From 2 October 2023 to 12 March 2024
Vietnam Technological and Commercial Joint Stock Bank	315,834,750,000	From 26 December 2023 to 8 February 2024
Vietnam Maritime Commercial Joint Stock Bank – Ho Chi Minh Branch	324,599,112,622	From 24 November 2023 to 22 March 2024
Vietnam International Commercial Joint Stock Bank – Dong Nai Branch	169,400,000,000	From 2 October 2023 to 24 November 2023
Orient Commercial Joint Stock Bank – Dak Lak Branch	221,149,982,000	From 12 January 2024 to 5 March 2024
Malayan Banking Berhard – Ho Chi Minh Branch	116,678,524,428	From 8 December 2023 to 18 December 2023
Military Commercial Joint Stock Bank – Ho Chi Minh Branch	65,145,457,048	From 16 November 2023 to 22 March 2024
Sai Gon Thuong Tin Commercial JSC	99,304,392,320	From 2 November 2023 to 19 April 2024
BPCE IOM Bank – Ho Chi Minh Branch	70,092,090,422	From 9 November 2023 to 12 January 2024
Sumitomo Mitsui Banking Corporation - Ho Chi Minh City Branch	347,000,000,000	From 13 December 2023 to 5 February 2024
Ho Chi Minh Development JSC Bank	51,400,000,000	At 16 December 2023
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Ninh Branch	188,107,662,009	From 13 October 2023 to 28 March 2024
Hong Leong Bank Vietnam Limited	115,600,000,000	To 13 November 2023
ESUN Commercial Bank Limited – Dong Nai Branch	49,000,000,000	At 18 October 2023
Bank Sinopac - Ho Chi Minh City Branch	13,798,821,754	From 15 October 2023 to 16 October 2023
Oversea Bank-Chinese Banking Corporation Ltd – HCM Branch	204,520,000,000	From 7 November 2023 to 10 November 2023
The Siam Commercial Bank Public Company Limited - HCM City Branch	165,747,800,000	From 25 October 2023 to 20 November 2023
HSBC Bank (Vietnam) Limited – Ho Chi Minh Branch	320,000,000,000	From 13 July 2023 to 26 October 2023

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks (continued)

Bank	*30 September 2023* *VND*	*Principal repayment term*
KASIKORNBANK Public Company Limited – Ho Chi Minh Branch	320,262,024,780	At 27 November 2023
Bangkok Bank Public Limited Liability - HCM Branch	113,562,018,910	From 19 December 2023 to 22 December 2023
HUA NAN Commercial Bank, LTD - HCM City Branch	140,059,500,000	To 16 October 2023
DBS VN Bank LTD - HO CHI MINH Branch	430,617,582,472	From 5 October 2023 to 25 January 2024
Woori Bank Vietnam - Ho Chi Minh Branch	150,000,000,000	From 30 December 2023 to 4 January 2024
First Commercial Bank, Ltd - Ho Chi Minh Branch	1,670,499,736,208	From 3 July 2024 to 14 August 2024
TOTAL	**6,762,155,897,916**	
In which:		
Original currency		
VND	*4,743,778,612,500*	
USD	*84,619,405*	

Those short-term loans from banks are charged at market interest rate and secured by land use rights; machines and equipment; bank deposits; inventories, guarantee letter for financing its working capital requirements.

24. LOANS AND FINANCE LEASES (continued)

24.2 *Long-term loans from banks*

Bank	*30 September 2023* *VND*	*Principal repayment term*
Woori Bank – Ho Chi Minh Branch	62,500,000,000	From 30 September 2023 to 31 December 2023
KebHana Bank – Ho Chi Minh Branch	37,500,000,000	From 30 September 2023 to 31 December 2023
Daegu bank – Ho Chi Minh Branch	25,000,000,000	From 30 September 2023 to 31 December 2023
Orient Viet Nam Commercial Joint Stock Bank - Dak Lak Branch	70,015,274,015	From 25 November 2023 to 25 November 2032
Sai Gon Thuong Tin Commercial JSC.	8,904,992,000	From 25 October 2023 to 25 September 2027
TOTAL	**203,920,266,015**	
In which:		
Current portion	*135,039,229,600*	
Non-current portion	*68,881,036,415*	

Those short-term loans from banks are charged at market interest rate and secured by machines and equipment; fixed assets; land use rights and construction on land for financing its working capital requirement

24. LOANS AND FINANCE LEASES (continued)

24.3 *Long-term bonds*

	30 September 2023 *VND*	*Principal repayment term*
Techcom Securities	351,039,700,000	From 26 January 2024 to 13 April 2024
Shinhan Securities Vietnam Co., LTD	150,000,000,000	From 26 June 2023 to 26 June 2027
JB Securities Viet Nam Company Limited	50,000,000,000	From 26 June 2023 to 26 June 2027
Issuance fee	(16,396,780,298)	
	534,642,919,708	
In which:		
Current portion	*336,075,242,943*	
Non-current portion	*198,567,676,765*	

Those short-term loans from banks are secured by held for trading securities and related rights; land use rights and associated assets of land area for the purpose of financing its working capital requirements and demand of refinancing of the Company.

24. LOANS AND FINANCE LEASES (continued)

24.4 Finance leases

The Company currently has leased machinery and equipment under finance lease agreements with BIDV – SumiTrust Leasing Company Limited - Ho Chi Minh City Branch. Future obligations due under finance lease agreements as at the balance sheet dates were as follows:

			VND
	Less than 1 year	*From 1-5 years*	*Total*
30 September 2023			
Total minimum lease payments	4,599,547,838	2,110,137,998	6,709,685,836
Finance charges	393,376,430	123,470,415	516,846,845
Lease liabilities	4,206,171,408	1,986,667,583	6,192,838,991
30 June 2023			
Total minimum lease payments	4,711,113,864	3,600,396,510	8,311,510,374
Finance charges	504,942,456	163,865,889	668,808,345
Lease liabilities	4,206,171,408	3,436,530,621	7,642,702,029

25. OWNERS' EQUITY

25.1 *Increase and decrease in owners' equity*

VND

	Share capital					
	Share with voting rights	*Preference shares*	*Share premium*	*Investment and development funds*	*Undistributed earnings*	*Total*
For the period ended 30 September 2022						
As at 30 June 2022	6,291,508,950,000	216,113,330,000	6,770,104,566,476	28,929,366,609	1,173,548,098,030	14,480,204,311,115
Net profit for the period	-	-	-	-	58,103,040,491	58,103,040,491
Preferred dividend	-	-	-	-	(19,610,064,660)	(19,610,064,660)
As at 30 September 2022	**6,291,508,950,000**	**216,113,330,000**	**6,770,104,566,476**	**28,929,366,609**	**1,212,041,073,861**	**14,518,697,286,946**
For the period ended 30 September 2023						
As at 30 June 2023	7,405,009,930,000	216,113,330,000	6,770,104,566,476	46,130,752,499	490,864,764,026	14,928,223,343,001
Net profit for the period	-	-	-	-	56,825,970,670	56,825,970,670
As at 30 September 2023	7,405,009,930,000	216,113,330,000	6,770,104,566,476	46,130,752,499	547,690,734,696	14,985,049,313,671

25. OWNERS' EQUITY (CONTINUED)

25.2 *Capital transactions with shareholders and distribution of dividends*

VND

	For the 3-month period ended 30 September 2023	*For the 3-month period ended 30 September 2022*
Issued contributed share capital		
Beginning balance	7,621,123,260,000	6,507,622,280,000
Ending balance	**7,621,123,260,000**	**6,507,622,280,000**
Dividends declared	-	***19,610,064,660***
Dividends on preference shares	-	*19,610,064,660*

25.3 *Shareholders*

	30 September 2023			*30 June 2023*		
	Number of ordinary shares	*Number of preference shares*	*% interest*	*Number of ordinary shares*	*Number of preference shares*	*% interest*
Thanh Thanh Cong Investment Joint Stock Company	166,570,976	-	21.86	197,761,844	-	25.95
Deutsche Investitions-und Entwicklungsgesellschaft	-	21,611,333	2.84	-	21,611,333	2.84
Legendary Venture Fund 1	52,160,033	-	6.84	52,160,033	-	6.84
Others	521,769,984	-	68.46	490,579,116	-	64.37
TOTAL	**740,500,993**	**21,611,333**	**100.00**	**740,500,993**	**21,611,333**	**100.00**

25. OWNERS' EQUITY (CONTINUED)

25.4 Shares

	Number of shares	
	30 September 2023	*30 June 2023*
Authorised shares	762,112,326	762,112,326
Shares issued and fully paid		
Ordinary shares	*740,500,993*	*740,500,993*
Preference shares	*21,611,333*	*21,611,333*
Shares in circulation		
Ordinary shares	*740,500,993*	*740,500,993*
Preference shares	*21,611,333*	*21,611,333*

Par value of outstanding share: VND 10,000 (30 June 2023: VND 10,000).

26. REVENUE

26.1 *Revenue from sale of goods and rendering of services*

	For the period from 1 July to 30 September 2023	*VND* *For the period from 1 July to 30 September 2022*
Gross revenue	**3,169,120,405,853**	**2,833,590,817,160**
In which:		
Sale of sugar	3,015,410,993,346	2,682,183,310,991
Sale of molasses	82,964,682,750	65,366,654,217
Sale of machinery	40,445,956,119	67,567,187,368
Others	30,298,773,638	18,473,664,584
Less	**1,575,400,995**	**1,558,816,650**
Sales returns	1,575,400,995	1,558,816,650
Net revenue	**3,167,545,004,858**	**2,832,032,000,510**
In which:		
Sale of sugar	3,013,857,046,727	2,682,121,419,341
Sale of molasses	82,964,682,750	63,869,729,217
Sale of machinery	40,424,956,119	67,567,187,368
Others	30,298,319,262	18,473,664,584

26.2 Finance income

	For the period from 1 July to 30 September 2023	*VND* *For the period from 1 July to 30 September 2022*
Interest income from bank deposit, lending, advance to suppliers and deposits	226,346,563,397	88,267,581,642
Foreign exchange gains	17,656,696,311	5,313,034,563
Others	3,741,452	1,847,776,200
TOTAL	**244,007,001,160**	**95,428,392,405**

27. COST OF GOODS SOLD AND SERVICES RENDERED

		VND
	For the period from 1 July to 30 September 2023	*For the period from 1 July to 30 September 2022*
Cost of sugar	2,712,632,644,683	2,452,030,896,955
Cost of molasses	85,423,678,565	59,856,134,305
Cost of machinery	31,598,187,817	55,046,786,445
Others	9,224,054,443	17,969,048,936
TOTAL	**2,838,878,565,508**	**2,584,902,866,641**

28. FINANCE EXPENSES

		VND
	For the period from 1 July to 30 September 2023	*For the period from 1 July to 30 September 2022*
Interest expense	321,040,002,482	169,137,173,606
Interest expense from advances from customers	49,918,738,160	11,689,308,438
(Reversal) / Provision for diminution in value of investments	-	6,032,450,000
Foreign exchange losses	15,480,285,786	4,979,397,614
Others	35,795,300,105	6,192,306,276
TOTAL	**422,234,326,533**	**198,030,635,934**

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	For the period from 1 July to 30 September 2023	*For the period from 1 July to 30 September 2022*
		VND
Selling expenses		
Expenses for external services	32,510,596,747	20,001,278,777
Labor cost	3,778,554,045	7,885,575,227
Depreciation and amortization	600,816,408	702,970,433
Other expenses	2,580,072,001	1,385,846,871
TOTAL	**39,470,039,201**	**29,975,671,308**
General and administrative expenses		
Labor cost	30,303,594,787	30,755,377,743
Expenses for external services	16,594,224,062	22,408,150,591
(Reversal of provision) provisions	(17,460,860,792)	(18,688,097,463)
Depreciation and amortization	1,861,282,498	4,332,958,911
Other expenses	17,840,206,366	12,991,719,206
TOTAL	**49,138,446,921**	**51,800,108,988**

30. OTHER INCOME AND EXPENSES

	For the period from 1 July to 30 September 2023	*For the period from 1 July to 30 September 2022*
		VND
Other income	**6,648,664,394**	**14,559,593,436**
Gain from disposal of fixed assets	10,865,452	209,333,333
Others	6,637,798,942	14,350,260,103
Other expenses	**5,742,957,454**	**15,026,851,124**
Others	5,742,957,454	15,026,851,124
NET OTHER PROFIT	**905,706,940**	**(467,257,688)**

31. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 10% of taxable income from normal operating activities and 20% of taxable income from other activities. The Company is entitled to an exemption from CIT in regard to taxable income generated from manufacturing sugar from sugar-cane commencing from 1 April 2015 in accordance with Circular No. 96/2015/TT-BTC issued by the Ministry of Finance dated 22 June 2015.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim separate financial statements could be changed at a later date upon final determination by the tax authorities.

31.1 Income tax expenses

VND

	For the period from 1 July to 30 September 2023	*For the period from 1 July to 30 September 2022*
Current income tax expenses	5,910,364,125	4,180,811,865
TOTAL	**5,910,364,125**	**4,180,811,865**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from from 1 July to 30 September 2023 and period from 1 July to 30 September 2022 were as follows (continued):

VND

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2023*	*For the period from 1 July to 30 September 2022*
Bien Hoa Consumer Joint Stock Company	Subsidiary	Sale of goods	644,343,340,186	230,924,877,723
		Purchase of services	659,214,223	-
		Rendering of services	-	1,487,015,590
		Purchase of goods	250,457,530,109	366,243,204,006
		Interest expenses	8,016,438,355	1,882,608,481
		Loan	784,000,000,000	149,000,000,000
		Loan repayment	301,000,000,000	152,937,054,225
		Payment on behalf	-	3,233,983,104
Bien Hoa - Ninh Hoa Sugar One Member Co., Ltd	Subsidiary	Sale of goods	58,054,557	-
		Interest incomes	10,669,024,177	-
		Purchase of goods	243,366,240,000	-
		Interest expenses	348,322,527	-
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Sale of goods	25,120,000	630,924,690
		Purchase of services	38,681,818	-
		Interest incomes	6,222,914,864	-
		Purchase of goods	207,084,975,720	35,736,977,712
		Interest expenses	7,694,814,381	4,743,410,959
		Loan	505,000,000,000	305,000,000,000
		Loan repayment	877,600,000,000	235,400,000,000
		Payment on behalf	-	592,781,140
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Interest incomes	4,936,930,479	1,617,657,534
		Purchase of goods	12,425,000,000	-
		Interest expenses	86,876,712	-
		Lending receive	32,950,000,000	-
		Payment on behalf	-	16,409,166

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from from 1 July to 30 September 2023 and period from 1 July to 30 September 2022 were as follows (continued):

VND

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2023*	*For the period from 1 July to 30 September 2022*
TTC Attapeu Cane Sugar Sole Co., Ltd	Subsidiary	Sale of goods	7,004,982,499	15,119,897,987
		Interest incomes	-	5,638,462,330
		Interest expenses	-	319,670,126
		Payment on behalf	-	799,306,652
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Interest expenses	216,767,124	162,575,343
		Payment on behalf		137,946,210
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Sale of goods	18,019,997,500	-
		Interest incomes	-	4,520,548
		Interest expenses	721,232,877	33,493,151
		Payment on behalf	-	309,723,018
		Loan	-	10,000,000,000
		Loan repayment	4,500,000,000	10,000,000,000
		Lending	-	2,000,000,000
		Lending receive	-	1,000,000,000
Global Mind Agriculture VN Joint Stock Company	Subsidiary	Rendering of services	-	612,183,382
		Interest incomes	1,602,474,270	-
		Purchase of goods	727,875,500	46,803,079
		Payment on behalf	-	36,920,625

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from from 1 July to 30 September 2023 and period from 1 July to 30 September 2022 were as follows (continued):

VND

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2023*	*For the period from 1 July to 30 September 2022*
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Interest incomes	1,602,474,270	500,356,165
		Purchase of goods	727,875,500	5,195,415,072
		Lending	3,500,000,000	25,500,000,000
		Received lending	10,000,000,000	5,000,000,000
		Payment on behalf	-	176,398,540
Thanh Thanh Cong Sugarcane Research and Application Company Limited	Subsidiary	Sale of goods	-	46,326,000
		Purchase of services	-	1,400,586,895
		Interest incomes	252,054,795	193,356,163
		Purchase of goods	244,933,650	3,095,913,280
		Payment on behalf	-	1,291,760,218
		Received lending	-	3,000,000,000
GLOBAL MIND AGRICULTURE PTE., LTD	Subsidiary	Sale of goods	98,870,769,319	5,606,617,202
		Purchase of services	-	5,716,805,645
		Purchase of goods	862,360,950,930	482,403,119,000
		Payment on behalf	-	137,426,769
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Interest expenses	21,780,822	100,569,863
		Borrowing	1,500,000,000	-

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from from 1 July to 30 September 2023 and period from 1 July to 30 September 2022 were as follows (continued):

VND

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2023*	*For the period from 1 July to 30 September 2022*
Thanh Cong Xanh One Member Limited Liability Company	Subsidiary	Interest expenses	28,493,151	100,569,863
		Loan	2,000,000,000	-
Thanh Cong Agricultural Investment Company Limited	Subsidiary	Interest expenses	29,041,096	104,980,823
		Loan	2,000,000,000	-
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Interest incomes	1,643,836	52,931,506
		Interest expenses	28,493,151	-
		Received lending	3,000,000,000	-
		Loan	2,000,000,000	-
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Subsidiary	Interest incomes	2,584,065,753	1,938,049,315
		Interest expenses	28,493,151	-
Thanh Thanh Cong Sugarcane Company Limited - Bien Hoa	Subsidiary	Interest incomes	4,864,872,329	-
		Received lending	1,233,110,000,000	-
Tay Ninh Sugar Joint Stock Company	Subsidiary	Purchase of services	-	253,689,900
		Interest incomes	638,958,905	-
		Purchase of goods	-	58,775,000
Thanh Thanh Cong Packing - Trading - Production Joint Stock Company	Affiliate	Purchase of materials	-	2,829,758,940
Dang Huynh Industrial Zones Exploittation and Management Joint Stock Company	Affiliate	Purchase of goods	-	26,730,000,000

32. TRANSACTIONS WITH RELATED PARTIES

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions.

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 1 July to 30 September 2023 and period from 1 July to 30 September 2022 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2023*	*For the period from 1 July to 30 September 2022*
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	40,482,175,500	65,184,468,506
		Purchase of services	497,246,825	11,250,000,000
		Interest incomes	5,514,873,814	49,952,055
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Sale of goods	3,392,200,000	6,068,578,570
Ben Tre Import Export Joint Stock Company	Affiliate	Sale of goods	1,525,500,000	1,626,560,000
Tan Dinh Import Export Joint Stock Company	Associate	Sale of goods	-	5,800,000,002
		Rendering of services	7,581,839	9,756,312
		Purchase of materials	-	342,727,078
		Purchase of services	420,523,799	337,012,803
Thanh Thanh Cong Energy Joint Stock Company	Affiliate	Purchase of services	374,323,408	-

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Transactions with other related parties

Details of remuneration of the Board of Directors during the year are as follows:

		Remunerations (*)	
Name	*Position*	*For the period from 1 July to 30 September 2023*	*For the period from 1 July to 30 September 2022*
Ms Huynh Bich Ngoc	Chairwoman	1,110,000,000	1,110,000,000
Ms Dang Huynh Uc My	Vice Chairwoman	960,000,000	960,000,000
Mr Tran Tan Viet	Member	360,000,000	-
Mr Tran Trong Gia Vinh	Independent member	150,000,000	-
Mr Vo Tong Xuan	Member	450,000,000	538,888,889
Mr Hoang Manh Tien	Independent member	450,000,000	450,000,000
Mr Nguyen Van De[1]	Member	-	510,000,000
TỔNG CỘNG		**3,480,000,000**	**3,568,888,889**

(*) including only for the position at the Board of Director.

Details of remuneration of the Board of Management during the year are as follows:

VND

Name	*Position*	*Remunerations*	
		For the period from 1 July to 30 September 2023	*For the period from 1 July to 30 September 2022*
Mr Nguyen Thanh Ngu	General Director	752,240,000	757,170,000
Other members		2,002,070,000	2,974,955,000
TOTAL		**2,754,310,000**	**3,732,125,000**

[1] resigned on 28 October 2022

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows:

				VND
Related parties	*Relationship*	*Transactions*	*30 September 2023*	*30 June 2023*
Short-term trade receivables				
Bien Hoa Consumer Joint Stock Company	Subsidiary	Sale of goods	719,673,732,499	178,392,261,230
TTC Attapeu Cane Sugar Sole Co., Ltd	Subsidiary	Sale of goods	382,090,687,705	377,150,337,073
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	206,670,930,800	206,670,930,800
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Sale of goods	34,456,548,264	34,456,903,464
GLOBAL MIND AGRICULTURE PTE. LTD	Subsidiary	Sale of goods	29,556,693,587	7,244,467,030
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Subsidiary	Sale of goods	5,811,579,590	5,756,364,477
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Sale of goods	1,195,783,040	1,168,170,880
Hai Vi Limited Company	Subsidiary	Sale of goods	1,473,063,460	1,473,063,460
Ben Tre Import and Export Joint Stock Company	Affiliate	Sale of goods	936,750,000	1,896,747,150
Tan Dinh Import Export Joint Stock Company	Associate	Sale of goods	58,264,913	-
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Sale of goods	609,594,704	-
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Sale of goods	1,511,779,963	1,511,779,963
Bien Hoa - Thanh Long Joint Stock Company	Subsidiary	Sale of goods	2,480,001	-
Mien Trung Bovine Breeding JSC	Subsidiary	Sale of goods	5,611,676	-
Viet Nam Global Mind Agriculture Joint Stock company	Subsidiary	Sale of goods	7,934,872,808	7,397,784,813
Thanh Thanh Cong Sugarcane Research and Application Limited Company	Subsidiary	Sale of goods	3,206,119,511	3,227,116,971
Others	Subsidiary	Sale of goods	4,520,000	935,776,292
TOTAL			**1,395,199,012,521**	**827,281,703,603**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2023*	*30 June 2023*
Long-term trade receivable				
TTC Attapeu Cane Sugar Sole Co., Ltd	Subsidiary	Sales of goods	177,420,026,217	171,840,707,145
TOTAL			**177,420,026,217**	**171,840,707,145**
Short-term advances to suppliers				
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Subsidiary	Purchase of goods	462,213,980,124	212,098,210,175
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Purchase of goods	217,564,000,001	149,000,000,001
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Purchase of goods	77,261,118,982	-
Hai Vi Company Limited	Subsidiary	Purchase of goods	10,223,300,100	9,589,205,100
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Purchase of goods	11,714,100,500	11,960,400,500
Thanh Thanh Cong Sugarcane Research and Application Limited Company	Subsidiary	Purchase of goods	2,858,717,705	2,858,717,705
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Purchase of goods	98,724,755	112,445,801
Ben Tre Import Export Joint Stock Company	Affiliate	Purchase of goods	202,950,000	-
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Purchase of goods	47,000,000	-
Bien Hoa Consumer Joint Stock Company	Subsidiary	Purchase of goods	-	516,748,800
Other related parties	Related parties	Purchase of goods	-	249,950,014
TOTAL			**782,183,892,167**	**386,385,678,096**
Long-term advances to suppliers				
Thanh Thanh Cong Tourist Joint Stock Company	Affiliate	Purchase of service	9,293,710,000	9,293,710,000
TOTAL			**9,293,710,000**	**9,293,710,000**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

Related parties	*Relationship*	*Transactions*	*30 September 2023*	*VND* *30 June 2023*
Other short-term receivables				
Toan Hai Van Joint Stock Company	Affiliate	Deposit for land rental	418,000,000,000	418,000,000,000
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Interest incomes	8,167,186,989	2,652,313,175
Tan Dinh Import Export Joint Stock Company	Associate	Dividend	-	37,492,200,000
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Interest incomes/Payment on behalf	10,796,790,524	17,741,770,254
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Subsidiary	Interest incomes/Payment on behalf	13,035,725,027	2,085,218,704
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Interest incomes/Payment on behalf	10,394,972,496	6,513,649,427
Gia Lai Thermoelectricity One Member Company Limited.	Subsidiary	Interest incomes/Payment on behalf	17,092,880	-
Hai Vi Company Limited	Subsidiary	Interest incomes/Payment on behalf	23,930,035	-
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Interest incomes/Payment on behalf	16,593,494,888	11,661,736,764
TTC Attapeu Cane Sugar Sole Co., Ltd	Subsidiary	Interest incomes/Payment on behalf	1,336,598,037	11,110,160,866
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	263,227,900	216,934,749
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	586,780,564	-
Bien Hoa - Thanh Long Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	54,697,220	-
Mien Trung Bovine Breeding JSC	Subsidiary	Interest incomes/Payment on behalf	26,138,035	-

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2023*	*30 June 2023*
Other short-term receivables (continued)				
Viet Nam Global Mind Agriculture Joint Stock company	Subsidiary	Interest incomes/Payment on behalf	112,322,917	189,794,145
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	8,382,662,182	9,426,654,418
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	1,968,570,026	2,239,822,527
GLOBAL MIND AGRICULTURE PTE., LTD	Subsidiary	Interest incomes/Payment on behalf	250,655,892	-
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Interest incomes/Payment on behalf	433,452,052	-
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Subsidiary	Interest incomes/Payment on behalf	20,338,128,769	17,754,063,016
Tay Ninh Sugar Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	8,162,374	-
Nuoc Trong Rubber Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	10,381,761	-
Thanh Thanh Cong Sugarcane Company Limited - Bien Hoa	Subsidiary	Interest incomes/Payment on behalf	-	5,254,819,317
Other related parties	Related parties	Interest incomes/Payment on behalf	-	3,556,912,538
TOTAL			**510,800,970,568**	**545,896,049,900**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2023*	*30 June 2023*
Short-term loan receivables				
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Lending	10,000,000,000	10,000,000,000
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Lending	45,800,000,000	52,300,000,000
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Subsidiary	Lending	102,520,000,000	102,520,000,000
Tay Ninh Sugar Joint Stock Company	Subsidiary	Lending	-	1,233,110,000,000
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Lending	-	3,000,000,000
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Lending	-	32,950,000,000
TOTAL			**158,320,000,000**	**1,433,880,000,000**
Short-term advances from customers				
Bien Hoa Consumer Joint Stock Company	Subsudiary	Sale of goods	15,724,996,887	15,724,996,887
Tay Ninh Sugar Joint Stock Company	Subsudiary	Sale of goods	5,350,000,000	5,350,000,000
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Subsudiary	Sale of goods	1,306,649,150	1,306,649,150
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsudiary	Sale of goods	3,900,000	3,900,000
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Sale of goods	-	1,246,560,000
TOTAL			**22,385,546,037**	**23,632,106,037**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2023*	*30 June 2023*
Short-term trade payables				
Bien Hoa Consumer Joint Stock Company	Subsudiary	Purchase of goods	615,111,686,301	675,641,703,219
GLOBAL MIND AGRICULTURE PTE., LTD	Subsudiary	Purchase of goods	266,196,301,618	155,727,407,721
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsudiary	Purchase of goods	20,136,559,275	-
TTC Attapeu Sugarcane Co., Ltd	Subsudiary	Purchase of goods	13,046,250,001	-
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Subsudiary	Purchase of goods	-	165,038,500,974
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsudiary	Purchase of goods	-	43,374,874,461
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsudiary	Purchase of goods	-	19,558,746,900
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsudiary	Purchase of goods	7,489,302,745	9,386,602,745
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsudiary	Purchase of goods	2,117,128,021	285,168,000
Hai Vi Company Limited	Subsudiary	Purchase of goods	56,297,480	604,240,842
Viet Nam Global Mind Agriculture Joint Stock company	Subsudiary	Purchase of goods	112,287,930	22,041,311
Nuoc Trong Sugar Joint Stock Company	Subsudiary	Purchase of goods	5,110,600	-
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Purchase of services	425,517,279	-
Thanh Thanh Cong Trading Joint Stock Company	Related parties	Purchase of goods	-	25,074,486
TOTAL			**924,696,441,250**	**1,069,664,360,659**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

Related parties	*Relationship*	*Transactions*	*30 September 2023*	*VND* *30 June 2023*
Other short-term payables				
Deutsche Investitions- undEntwicklungsgesellschaft	Shareholder	Dividend payable	38,580,670,685	38,580,670,685
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsudiary	Other payables	36,629,954,487	28,935,140,106
Bien Hoa Consumer Goods Joint Stock Company	Subsudiary	Other payables	14,432,050,872	27,560,124,804
Nuoc Trong Sugar Joint Stock Company	Subsudiary	Other payables	2,999,794,523	3,137,065,122
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsudiary	Other payables	812,260,274	91,027,397
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Subsudiary	Other payables	28,493,151	-
Thanh Cong Xanh One Member Limited Liability Company	Subsudiary	Other payables	28,493,151	-
Tan Dinh Import Export Joint Stock Company	Associate	Other payables	-	36,000,000
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Subsudiary	Other payables	-	1,541,661,001
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsudiary	Other payables	-	354,349,316
Tay Ninh Sugar Joint Stock Company	Subsudiary	Other payables	-	1,041,780,824
Hai Vi Company Limited	Subsudiary	Other payables	-	99,606,400
TOTAL			**93,511,717,143**	**101,377,425,655**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

Related parties	*Relationship*	*Transactions*	*30 September 2023*	*VND* *30 June 2023*
Short -term loan payable				
Bien Hoa Consumer Joint Stock Company	Subsidiary	Loan	100,000,000,000	-
Thanh Cong Agricultural Investment Company Limited	Subsidiary	Loan	2,000,000,000	-
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Loan	1,500,000,000	-
Thanh Cong Xanh One Member Limited Liability Company	Subsidiary	Loan	2,000,000,000	-
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Loan	2,000,000,000	-
TOTAL			**107,500,000,000**	-
Long-term loan payable				
Bien Hoa Consumer Joint Stock Company	Subsidiary	Loan	383,500,000,000	-
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Loan	-	372,600,000,000
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Loan	8,600,000,000	8,600,000,000
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Loan	25,000,000,000	30,000,000,000
Tay Ninh Sugar Joint Stock Company	Subsidiary	Loan	20,000,000,000	20,000,000,000
TOTAL			**437,100,000,000**	**431,200,000,000**

33. OFF BALANCE SHEETS

	30 September 2023	*30 June 2023*
Goods held on consignment		
Sugar finished goods (tonne)	*222*	*56*
Molasses (tonne)	*7,028.13*	*612.52*
Good sugar (tonne)	*3,454.85*	*4,527.7*
Foreign currencies		
USD	-	-

34. EVENTS AFTER THE BALANCE SHEET DATE

There is no other matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the separate financial statements of the Company.

M.S.D.N: 3900244389 - C.T.C.P
CÔNG TY
CỔ PHẦN
THÀNH THÀNH CÔNG
- BIÊN HÒA
H. TÂN CHÂU - T. TÂY NINH

Nguyen Thi Thu Huong Preparer	Dang Thi Diem Trinh Chief accountant	Nguyen Thanh Ngu General Director

30 October 2023