Thanh Thanh Cong – Bien Hoa Joint Stock Company

Separate Financial statements quarter I of 2022-2023

For the period from 01 July to 30 September 2022

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 13th amended Enterprise Registration Certificate dated 17 June 2022.

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 Member
Mr Nguyen Van De	Member
Mr Vo Tong Xuan	Member
Ms Vo Thuy Anh	Independent member
Ms Huang Lovia	Independent member
Mr Hoang Manh Tien	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 Huang Lovia	Independent member

MANAGEMENT

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

Mr Nguyen Thanh Ngu	General Director
Ms Doan Vu Uyen Duyen	Deputy General Director
Mr Huynh Van Phap	Deputy General Director of Business Division
Ms Lam Thi Cam Le	Deputy General Director of Supply Division
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 2022 in accordance with the Decision No. 14/2019/QD – CT.HDQT dated 28 October 2019.

SEPARATE BALANCE SHEET
as at 30 September 2022

VND

Code	*ASSETS*	*Notes*	*30 September 2022*	*30 June 2022*
100	**A. CURRENT ASSETS**		**9,529,671,623,323**	**9,973,070,536,293**
110	***I. Cash and cash equivalents***	***4***	***1,541,655,795,711***	***1,734,976,295,084***
111	1. Cash		396,754,070,066	503,496,380,151
112	2. Cash equivalents		1,144,901,725,645	1,231,479,914,933
120	***II. Short-term investments***		***1,104,867,185,367***	***1,032,797,623,186***
121	1. Held-for-trading securities	5	340,746,398,721	340,746,398,721
122	2. Provision for diminution in value of held-for-trading securities	5	(35,782,001,218)	(29,749,551,218)
123	3. Held-to-maturity investments	6	799,902,787,864	721,800,775,683
130	***III. Current accounts receivable***		***5,442,901,299,308***	***5,190,871,118,596***
131	1. Short-term trade receivables	7	1,174,216,021,953	1,102,156,198,587
132	2. Short-term advances to suppliers	8	3,236,588,585,239	2,785,968,040,921
135	3. Short-term loan receivables	34	210,525,000,000	192,025,000,000
136	4. Other short-term receivables	9	865,345,769,685	1,173,184,054,120
137	5. Provision for doubtful short-term receivables	7, 8, 9	(43,774,077,569)	(62,462,175,032)
140	***IV. Inventories***	***10***	***1,418,232,212,321***	**1,991,440,816,945**
141	1. Inventories		1,428,577,299,066	2,001,785,903,690
149	2. Provision for obsolete inventories		(10,345,086,745)	(10,345,086,745)
150	***V. Other current assets***		***22,015,130,616***	***22,984,682,482***
151	1. Short-term prepaid expenses	11	7,915,822,742	3,850,594,618
152	2. Value-added tax deductible	20	3,514,406,533	10,151,316,650
153	3. Tax and other receivables from the State	20	10,584,901,341	8,982,771,214

SEPARATE BALANCE SHEET (continued)
as at 30 September 2022

VND

Code	*ASSETS*	*Notes*	*30 September 2022*	*30 June 2022*
200	**B. NON-CURRENT ASSETS**		**17,165,776,148,567**	**16,199,441,561,853**
210	***I. Long-term receivables***		***438,194,909,258***	***434,634,853,536***
211	1. Long-term trade receivables	7,34	171,581,258,207	170,101,082,349
212	2. Long-term advances to suppliers	8	113,436,865,580	113,436,865,580
215	3. Long-term loan receivables		76,050,000,000	81,150,000,000
216	4. Other long-term receivables	9	77,126,785,471	69,946,905,607
220	***II. Fixed assets***		***601,207,225,161***	***619,825,790,739***
221	1. Tangible fixed assets	12	522,825,453,358	539,457,125,920
222	Cost		2,327,103,241,392	2,328,854,721,144
223	Accumulated depreciation		(1,804,277,788,034)	(1,789,397,595,224)
224	2. Finance leases	13	17,246,950,074	17,577,236,659
225	Cost		21,685,055,859	21,685,055,859
226	Accumulated depreciation		(4,438,105,785)	(4,107,819,200)
227	3. Intangible fixed assets	14	61,134,821,729	62,791,428,160
228	Cost		112,626,481,161	112,626,481,161
229	Accumulated amortisation		(51,491,659,432)	(49,835,053,001)
230	***III. Investment properties***	***15***	***136,563,368,632***	***137,626,653,985***
231	1. Cost		167,991,741,266	167,991,741,266
232	2. Accumulated depreciation		(31,428,372,634)	(30,365,087,281)
240	***IV. Long-term asset in progress***		***160,811,248,569***	***115,057,021,932***
242	1. Construction in progress	16	160,811,248,569	115,057,021,932
250	***V. Long-term investments***	***17***	***15,626,906,056,198***	***14,652,328,464,198***
251	1. Investments in subsidiaries	17.1	13,821,320,690,863	13,113,385,690,863
252	2. Investments in an associate	17.2	1,788,933,438,000	1,507,290,846,000
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	(115,247,966,609)	(115,247,966,609)
255	5. Held-to-maturity investments	17	40,000,000,000	55,000,000,000
260	***VI. Other long-term assets***		***202,093,340,749***	***239,968,777,463***
261	1. Long-term prepaid expenses	11	194,742,992,074	232,618,428,788
262	2. Deferred tax assets		7,350,348,675	7,350,348,675
270	**TOTAL ASSETS**		**26,695,447,771,890**	**26,172,512,098,146**

SEPARATE BALANCE SHEET (continued)
as at 30 September 2022

VND

Code	*RESOURCES*	*Notes*	*30 September 2022*	*30 June 2022*
300	**C. LIABILITIES**		**12,176,750,484,944**	**11,692,307,787,031**
310	***I. Current liabilities***		***10,165,694,263,940***	***9,660,231,678,497***
311	1. Short-term trade payables	18	1,584,192,580,587	1,604,288,241,623
312	2. Short-term advances from customers	19	546,761,646,717	1,061,425,930,934
313	3. Statutory obligations	20	32,726,382,398	45,247,572,567
314	4. Payables to employees		14,739,710,083	17,200,000,000
315	5. Short-term accrued expenses	21	149,389,867,061	277,466,955,032
318	6. Short-term unearned revenue	22	6,405,649,555	7,963,477,826
319	7. Other short-term payables	23	2,825,898,603,885	1,662,779,093,749
320	8. Short-term loans and finance lease	24	4,998,001,122,304	4,968,487,490,797
322	9. Bonus and welfare fund	3,16	7,578,701,350	15,372,915,969
330	***II. Non-current liabilities***		***2,011,056,221,004***	***2,032,076,108,534***
333	1. Long-term provisions		-	-
336	2. Long-term unearned revenue	22	40,521,449,829	2,335,909,079
337	3. Other long-term liability	23	6,037,894,240	6,037,894,240
338	4. Long-term loans and finance lease	24	1,960,259,914,685	2,019,465,342,965
339	5. Convertible bonds		-	-
342	8. Provisions for long-term payables		4,236,962,250	4,236,962,250
400	**D. OWNERS' EQUITY**	**25**	**14,518,697,286,946**	**14,480,204,311,115**
410	***I. Capital***		***14,518,697,286,946***	***14,480,204,311,115***
411	1. Share capital		6,507,622,280,000	6,507,622,280,000
411a	*- Shares with voting rights*		*6,291,508,950,000*	*6,291,508,950,000*
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
413	3. Convertible bonds option		-	-
418	4. Investment and development funds		28,929,366,609	28,929,366,609
421	5. Undistributed earnings		1,212,041,073,861	1,173,548,098,030
421a	*- Undistributed earnings up to the end of prior period*		*1,173,548,098,029*	*862,383,224,281*
421b	*- Undistributed earnings of current period*		*38,492,975,832*	*311,164,873,749*
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**26,695,447,771,890**	**26,172,512,098,146**

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	Le Phat Tin	Nguyen Thanh Ngu
Preparer	Chief accountant	General Director

27 October 2022

SEPARATE INCOME STATEMENT
for the period from 1 July to 30 September 2022

VND

Code	*ITEMS*	*Notes*	***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**	**2,833,590,817,160**	**2,548,228,669,965**	**2,833,590,817,160**	**2,548,228,669,965**
02	**2. Deductions**	**26.1**	**1,558,816,650**	**2,526,958,244**	**1,558,816,650**	**2,526,958,244**
10	**3. Net revenue from sale of goods and rendering of services**	**26.1**	**2,832,032,000,510**	**2,545,701,711,721**	**2,832,032,000,510**	**2,545,701,711,721**
11	**4. Cost of goods sold and services rendered**	**27**	**2,584,902,866,641**	**2,220,624,259,799**	**2,584,902,866,641**	**2,220,624,259,799**
20	**5. Gross profit from sale of goods and rendering of services**		**247,129,133,869**	**325,077,451,922**	**247,129,133,869**	**325,077,451,922**
21	**6. Finance income**	**26.2**	**95,428,392,405**	**45,336,663,921**	**95,428,392,405**	**45,336,663,921**
22	**7. Finance expenses**	**28**	**198,030,635,934**	**135,813,558,948**	**198,030,635,934**	**135,813,558,948**
23	*In which: Interest expense*		*169,137,173,606*	*118,806,469,733*	*169,137,173,606*	*118,806,469,733*
25	**8. Selling expenses**	**29**	**29,975,671,308**	**33,210,425,363**	**29,975,671,308**	**33,210,425,363**
26	**9. General and administrative expenses**	**29**	**51,800,108,988**	**84,834,100,474**	**51,800,108,988**	**84,834,100,474**
30	**10. Operating profit**		**62,751,110,044**	**116,556,031,058**	**62,751,110,044**	**116,556,031,058**

Công ty Cổ phần Thành Thành Công – Biên Hòa

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SEPARATE INCOME STATEMENT (Continued)
for the period from 1 July to 30 September 2022

VND

Code	ITEMS	Notes	Quarter I		For the three-month period ended 30 September	
			Current year	Previous year	Current year	Previous year
31	**11. Other income**	30	14,559,593,436	9,712,735,877	14,559,593,436	9,712,735,877
32	**12. Other expenses**	30	15,026,851,124	8,671,530,258	15,026,851,124	8,671,530,258
40	**13. Other profit**	30	(467,257,688)	1,041,205,619	(467,257,688)	1,041,205,619
50	**14. Accounting profit before tax**		62,283,852,356	117,597,236,677	62,283,852,356	117,597,236,677
51	**15. Current corporate income tax expense**	31.1	4,180,811,865	21,915,835,735	4,180,811,865	21,915,835,735
52	**16. Deferred tax expense**	31.2	-	-	-	-
60	**17. Net profit after tax**		58,103,040,491	95,681,400,942	58,103,040,491	95,681,400,942

Nguyen Thi Thu Huong
Preparer

Le Phat Tin
Chief Accountant

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 Thanh Ngu
General Director

27 October 2022

SEPARATE CASH FLOW STATEMENT
for the period from 1 July to 30 September 2022

VND

Code	*ITEMS*	*Notes*	*For the period from 1 July to 30 September 2022*	*For the period from 1 July to 30 September 2021*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Profit before tax**		**62,283,852,356**	**117,597,236,677**
	Adjustments for:			
02	Depreciation of tangible fixed assets and investment properties and amortisation of intangible fixed assets	12, 13, 14	19,780,950,932	17,627,136,650
03	(Reversal of provisions)/ provisions		(12,655,647,463)	35,992,806,821
04	Foreign exchange losses (gains) arising from revaluation of monetary accounts dominated in foreign currencies		276,390,866	3,159,157,377
05	Profit from investing activities		(85,826,591,020)	(43,503,001,607)
06	Interest expenses	29	169,137,173,606	118,806,469,734
08	**Operating profit before changes in working capital**		**152,996,129,277**	**249,679,805,652**
09	Increase in receivables		(453,999,235,752)	(1,377,801,851,655)
10	(Increase) Decrease in inventories		573,208,604,624	51,664,269,781
11	Increase in payables		541,307,046,155	1,414,819,672,327
12	Increase (Decrease) in prepaid expenses		33,810,208,590	6,273,724,942
13	Increase in held-for-trading securities		-	(66,290,104,825)
14	Interest paid		(168,435,503,085)	(117,429,878,599)
15	Corporate income tax paid	20	(43,868,189,221)	-
17	Other cash outflows for operating activities		(7,794,214,619)	(362,085,341)
20	**Net cash flows from operating activities**		**627,224,845,969**	**160,553,552,282**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase and construction of fixed assets		(45,853,326,638)	(20,392,630,240)
22	Proceeds from disposals of fixed assets		953,201,119	2,574,185,672
23	Loans to other entities and term deposits		(105,902,012,181)	(844,795,674,801)
24	Collections from borrowers and term deposits		43,000,000,000	657,364,548,222
25	Payments for investments in other entities		(707,935,000,000)	-
26	Collections from investments in other entities		-	-
27	Interest and dividends received Interest, dividends and shared profit		24,886,283,806	58,709,324,418
30	**Net cash flows used in investing activities**		**(790,850,853,894)**	**(146,540,246,729)**

SEPARATE CASH FLOW STATEMENT (continued)
for the period from 1 July to 30 September 2022

VND

Code	*ITEMS*	*Notes*	*For the period from 1 July to 30 September 2022*	*For the period from 1 July to 30 September 2021*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	Issuance of shares and re-issuance of treasury shares	26.1	-	-
33	Drawdown of borrowings		2,950,038,778,120	2,495,993,806,060
34	Repayment of borrowings		(2,979,730,574,893)	(2,380,993,664,913)
35	Repayment of financial lease		-	-
36	Dividends paid	26.2	(2,694,675)	-
40	**Net cash flows from financing activities**		**(29,694,491,448)**	**115,000,141,147**
50	**Net increase (decrease) in cash and cash equivalents for the period**		**(193,320,499,373)**	**129,013,446,700**
60	**Cash and cash equivalents at beginning of period**		**1,734,976,295,084**	**949,714,290,815**
61	Impact of exchange rate fluctuation		-	-
70	**Cash and cash equivalents at end of period**	**4**	**1,541,655,795,711**	**1,078,727,737,515**

M.S.D.N. 3900244389 C.T.C.P.
CÔNG TY
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H. TÂN CHÂU - T. TÂY NINH

Nguyen Thi Thu Huong
Preparer

Le Phat Tin
Chief accountant

Nguyen Thanh Ngu
General Director

27 October 2022

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 13th amended Enterprise Registration Certificate dated 17 June 2022.

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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 2022 was 796 persons (30 June 2022: 780 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 2022 ("the consolidated financial statements") dated 27 October 2022.

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 2022	*30 June 2022*
Cash on hand	2,481,928,251	3,104,851,600
Cash in banks	394,272,141,815	500,391,528,551
Cash equivalents *(*)*	1,144,901,725,645	1,231,479,914,933
TOTAL	**1,541,655,795,711**	**1,734,976,295,084**

(*) 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 2022		*30 June 2022*	
	Number of Share	*Value VND*	*Number of Share*	*Value VND*
Shares				
Gia Lai Electricity Joint Stock Company ("GEG")	23,110,287	274,973,747,500	21,802,158	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	932,000	31,721,651,221	932,000	31,721,651,221
TOTAL		**340,746,398,721**		**340,746,398,721**
Provision for held-for-trading securities		(35,782,001,222)		(29,749,551,218)
NET		**304,964,397,499**		**310,996,847,503**

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 2022	*30 June 2022*
Short-term	**1,174,216,021,953**	**1,102,156,198,587**
Due from related parties *(Note 32)*	593,830,772,527	586,390,106,730
Due from other parties	580,385,249,425	515,766,091,857
Long-term	**171,581,258,207**	**170,101,082,349**
Due from a related party *(Note 32)*	171,581,258,207	170,101,082,349
TOTAL	**1,345,797,280,160**	**1,272,257,280,936**
Provision for doubtful short-term trade receivables	(4,061,876,835)	(4,061,876,835)
NET	**1,341,735,403,325**	**1,268,195,404,101**

8. ADVANCES TO SUPPLIERS

VND

	30 September 2022	*30 June 2022*
Short-term	**3,236,588,585,239**	***2,785,968,040,921***
Advances to related parties *(Note 32)*	966,108,090,209	406,890,686,802
Advances to farmers *(*)*	880,820,225,701	832,881,449,132
Advances to other parties	1,389,660,296,329	1,546,195,904,987
Long-term	**113,436,865,580**	**113,436,865,580**
Advances to related parties (Note 32)	12,373,000,000	12,373,000,000
Advances to farmers *(*)*	101,063,865,580	101,063,865,580
TOTAL	**3,350,025,450,819**	**2,899,404,906,501**
Provision for doubtful short-term advances to suppliers	(12,341,123,751)	(22,911,913,198)
NET	**3,337,684,327,068**	**2,876,492,993,303**

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

9. OTHER RECEIVABLES

	30 September 2022	*VND* *30 June 2022*
Short-term	**865,345,769,685**	***1,173,184,054,120***
Deposits for land rental *(*)*	428,554,234,450	427,487,618,000
Interest receivables	345,141,691,335	284,410,717,454
Contributed capital pending share certification	-	281,642,592,000
Payment on behalf	25,141,791,348	67,004,251,004
Others	66,508,052,552	112,638,875,662
Long-term	**77,126,785,471**	***69,946,905,607***
Receivables business cooperation contracts	51,772,000,000	51,772,000,000
Deposits for land rental	19,433,526,567	13,933,116,567
Interest receivables	5,921,258,904	4,241,789,040
TOTAL	**942,472,555,156**	**1,243,130,959,727**
Provision for doubtful other short-term receivables	(27,371,076,983)	(35,488,384,999)
NET	**915,101,478,173**	**1,207,642,574,728**
In which:		
Related parties (Note 32)	502,655,650,595	*813,515,801,216*
Other parties	412,445,827,578	*394,126,773,512*

(*) It mainly represents the deposit amounting to VND 418 billion in accordance with Deposit Contracts No. 48/2019/HDDC-THV and Appendix No. 5 dated 30 October 2020 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 2022		*30 June 2022*	
	Cost	*Provision*	*Cost*	*Provision*
Merchandises	655,724,698,524	(66,353,244)	1,039,460,272,117	(66,353,244)
Finished goods	419,646,788,933	-	359,002,760,602	-
Raw materials	194,526,047,702	(9,380,423,004)	283,520,254,172	(9,380,423,004)
Work in process	149,589,531,073	-	102,023,217,385	-
Tools and supplies	3,857,406,320	(898,310,497)	2,867,641,465	(898,310,497)
Goods on consignment	619,101,467	-	36,174,390,738	-
Goods in transit	4,613,725,047	-	178,737,367,211	-
TOTAL	**1,428,577,299,066**	**(10,345,086,745)**	**2,001,785,903,690**	**(10,345,086,745)**

11. PREPAID EXPENSES

VND

	30 September 2022	30 June 2022
Short-term	**7,915,822,742**	**3,850,594,618**
Others	7,915,822,742	3,850,594,618
Long-term	**194,742,992,074**	***232,618,428,788***
Prepaid land rental	167,222,092,027	203,842,884,152
Repairment expenses of machine and equipment	586,698,300	-
Others	26,934,201,747	28,775,544,636
TOTAL	**202,658,814,816**	**236,469,023,406**

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Other assets*	*Total*
Cost:						
As at 30 June 2022	341,086,860,759	1,867,512,895,185	41,585,656,571	15,406,377,225	63,262,931,404	2,328,854,721,144
New purchase	-	-	-	99,100,000	-	99,100,000
Transfer from Construction in progress	-	-	-			-
Disposal	-	(434,630,045)	(1,415,949,707)	-	-	(1,850,579,752)
As at 30 September 2022	341,086,860,759	1,867,078,265,140	40,169,706,864	15,505,477,225	63,262,931,404	2,327,103,241,392
In which:						
Fully depreciated	*15,075,016,011*	*1,208,895,676,792*	*3,834,712,632*	*4,603,828,924*	*57,893,104,172*	*1,290,302,338,531*
Accumulated depreciation:						
As at 30 June 2022	241,957,347,743	1,463,078,115,573	15,395,184,825	9,427,620,297	59,539,326,786	1,789,397,595,224
Depreciation for the period	2,760,893,395	12,696,280,032	923,946,633	275,319,851	74,332,652	16,730,772,563
Disposal	-	(434,630,045)	(1,415,949,708)	-	-	(1,850,579,753)
As at 30 September 2022	244,718,241,138	1,475,339,765,560	14,903,181,750	9,702,940,148	59,613,659,438	1,804,277,788,034
Net carrying amount:						
As at 30 June 2022	99,129,513,016	404,434,779,612	26,190,471,746	5,978,756,928	3,723,604,618	539,457,125,920
As at 30 September 2022	96,368,619,621	391,738,499,580	25,266,525,114	5,802,537,077	3,649,271,966	522,825,453,358
In which:						
Pledged as loan security (Note 24.3)	69,532,769,147	298,224,567,503	7,108,530,934	2,842,370,478	3,298,810,981	381,007,049,043

13. FINANCE LEASES

VND

	Machinery and equipment	*Means of transportation*	*Total*
Cost:			
As at 30 June 2022	17,610,722,843	4,074,333,016	21,685,055,859
New purchase	-	-	-
Re-purchase of lease assets	-	-	-
As at 30 September 2022	17,610,722,843	4,074,333,016	21,685,055,859
Accumulated depreciation:			
As at 30 June 2022	3,579,934,798	527,884,402	4,107,819,200
Depreciation for the period	227,567,849	102,718,736	330,286,585
Re-purchase of lease assets	-	-	-
As at 30 September 2022	3,807,502,647	630,603,138	4,438,105,785
Net carrying amount:			
As at 30 June 2022	14,030,788,045	3,546,448,614	17,577,236,659
As at 30 September 2022	13,803,220,196	3,443,729,878	17,246,950,074

14. INTANGIBLE FIXED ASSETS

VND

	Land use rights	*Computer software*	*Total*
Cost:			
As at 30 June 2022	66,165,258,934	46,461,222,227	112,626,481,161
New purchase	-	-	-
As at 30 September 2022	66,165,258,934	46,461,222,227	112,626,481,161
In which:			
Fully amortised	*21,716,001,326*	*6,281,943,750*	*27,997,945,076*
Accumulated amortisation:			
As at 30 June 2022	33,288,124,140	16,546,928,861	49,835,053,001
Amortisation for the period	580,743,555	1,075,862,876	1,656,606,431
As at 30 September 2022	33,868,867,695	17,622,791,737	51,491,659,432
Net carrying amount:			
As at 30 June 2022	32,877,134,794	29,914,293,366	62,791,428,160
As at 30 September 2022	32,296,391,239	28,838,430,490	61,134,821,729

15. INVESTMENT PROPERTIES

VND

	Buildings and structures	*Land use rights*	*Total*
Cost:			
As at 30 June 2022 and 30 September 2022	138,695,318,266	29,296,423,000	167,991,741,266
Accumulated depreciation:			
As at 30 June 2022	22,653,152,095	7,711,935,186	30,365,087,281
Depreciation for the period	916,046,126	147,239,227	1,063,285,353
As at 30 September 2022	23,569,198,221	7,859,174,413	31,428,372,634
Net carrying amount:			
As at 30 June 2022	116,042,166,171	21,584,487,814	137,626,653,985
As at 30 September 2022	115,126,120,045	21,437,248,587	136,563,368,632

The fair values of the investment properties as at 30 September 2022 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.

16. CONSTRUCTION IN PROGRESS

	30 September 2022	VND 30 June 2022
ERP Cloud System	80,624,424,947	77,276,851,632
Machinery and equipment under installation	43,321,473,531	10,551,063,797
Solar energy system	-	-
Improvement of machinery and equipment	29,226,896,432	21,782,341,453
Others	7,638,453,659	5,446,765,050
TOTAL	**160,811,248,569**	**115,057,021,932**

17. LONG-TERM INVESTMENTS

	30 September 2022	VND 30 June 2022
Investments in subsidiaries *(Note 17.1)*	13,821,320,690,863	13,113,385,690,863
Investments in an associate *(Note 17.2)*	1,788,933,438,000	1,507,290,846,000
Investments in other entities *(Note 17.3)*	91,899,893,944	91,899,893,944
Held-to-maturity investments *(*)*	40,000,000,000	55,000,000,000
TOTAL	**15,742,154,022,807**	**14,767,576,430,807**
Provision for diminution in value of long-term investments	(115,247,966,609)	(115,247,966,609)
NET	**15,626,906,056,198**	**14,652,328,464,198**

(*) 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 2022			*30 June 2022*		
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 2022			30 June 2022		
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 2022* Cost of investment (VND)	*30 September 2022* % voting right (*)	*30 September 2022* % of direct interest	*30 June 2022* Cost of investment (VND)	*30 June 2022* % voting right (*)	*30 June 2022* % 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 Joint Stock 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
Miaqua Water One Member Company Limited	Manufacturing non-alcoholic beverages, mineral water; manufacturing and processing soft drinks, fruit juice and soy milk; and manufacturing bottled water	Operating	-	-	-	-	-	-
Bien Hoa Import Export Joint Stock Company	Trading sugar and beverages	Operating	77,500,000	100.00	1.00	77,500,000	100.00	1.00
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 2022			*30 June 2022*		
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 *(ii)*	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	-	-	-
TOTAL			**13,821,320,690,863**			**13,113,385,690,863**		
Provision for diminution in value of long-term investments			(62,560,010,634)			(62,560,010,634)		
NET			**13,758,760,680,229**			**13,050,825,680,229**		

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(ii) Indirect subsidiaries:

Fair value of these investments are not determined as at 30 September 2022 due to unavailability of market information.

As at 30 September 2022, through Bien Hoa Consumer Joint Stock Company, the Company indirectly exercises its control over the following company:

- Bien Hoa - Thanh Long Joint Stock Company.

As at 30 September 2022, through Thanh Thanh Cong - Bien Hoa Cane Sugar Co., Ltd, the Company indirectly exercises its control over the following company:

- Bien Hoa - Ninh Hoa Sugar One Member Company Limited;
- Bien Hoa - Phan Rang Sugar Joint Stock Company; and

As at 30 September 2022, through Bien Hoa - Ninh Hoa Sugar One Member Company Limited, the Company indirectly exercises its control over the following company:

- Bo Giong Mien Trung Joint Stock Company; and
- Ninh Hoa Thermoelectricity One Member Company Limited;

As at 30 September 2022, through Thanh Thanh Cong Gia Lai One Member Company Limited, the Company indirectly exercises its control over Gia Lai Thermoelectricity One Member Company Limited.

As at 30 September 2022, through TSU Investment Private Limited Company, the Company indirectly exercises its control over Global Mind Agriculture Pte. Ltd. (known before as Global Mind Commodities Trading Pte.)

As at 30 September 2022, through TTC Attapeu Sugarcane Co., Ltd, the Company indirectly exercises its control over TTC Attapeu Sugarcane Sole Co., Ltd.

As at 30 September 2022, through Tay Ninh Sugar Joint Stock Company, the Company indirectly exercises its control over Nuoc Trong Rubber Joint Stock Company.

As at 30 September 2022, through Global Mind Agriculture Pte. Ltd., the Company indirectly exercises its control over:

- Global Mind Australia Co., Ltd
- Miaqua Water One Member Limited Liability 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 2022			30 June 2022		
Name of associates	*Business activities*	*Status*	*Cost of investment (VND)*	*% voting right (%)*	*% of direct interest (%)*	*Cost of investment (VND)*	*% voting right (%)*	*% of direct interest (%)*
Tan Dinh Import Export Joint Stock Company	Trading real estate	Operating	381,170,700,000	41.65	41.65	360,341,700,000	41.65	41.65
Toan Hai Van Joint Stock Company	Trading real estate	Operating	1,407,762,738,000	23.54	23.54	1,126,120,146,000	23.54	23.54
TOTAL			**1,788,933,438,000**			**1,507,290,846,000**		

Fair value of these investments are not determined as at 30 September 2022 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 2022		*30 June 2022*	
	Cost of investment (VND)	*% of interest*	*Cost of investment (VND)*	*% of interest*
France-Vietnam Sorbitol Joint Stock Company[1] ("Tanichem")	31,579,200,000	18.86	31,579,200,000	18.86
Dang Huynh Industrial Zones Exploitation and Management Joint Stock Company	23,130,000,000	9.55	23,130,000,000	9.55
Other long-term investments	734,416,444		734,416,444	
Son Duong Sugar Cane Joint Stock Company	36,456,277,500	13.84	36,456,277,500	13.84
TOTAL	**91,899,893,944**		**91,899,893,944**	
Provision for diminution in value of long-term investment	(32,922,635,710)		(32,922,635,710)	
NET	**58,977,258,234**		**58,977,258,234**	

18. SHORT-TERM TRADE PAYABLES

		VND
	30 September 2022	*30 June 2022*
Due to related parties *(Note 32)*	1,170,208,391,308	880,055,725,901
Due to farmers	*131,702,301,498*	232,889,484,414
Due to other parties	282,281,887,781	491,343,031,308
TOTAL	**1,584,192,580,587**	**1,604,288,241,623**

[1] Previously known as Tay Ninh Chemical Industry Joint Stock Company

19. SHORT-TERM ADVANCES FROM CUSTOMERS

		VND
	30 September 2022	*30 June 2022*
Due to related parties *(Note 32)*	12,359,850,098	6,656,649,150
Due to other parties	534,401,796,619	1,054,769,281,784
TOTAL	**546,761,646,717**	**1,061,425,930,934**

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

		VND
	30 September 2022	*30 June 2022*
Payables		
Corporate income tax	4,422,147,205	44,109,524,561
Value-added tax	28,304,235,193	-
Personal income tax	-	982,217,362
Other taxes	-	155,830,644
TOTAL	**32,726,382,398**	**45,247,572,567**
Receivables		
Value-added tax deductible	3,514,406,533	10,151,316,650
Imported Value-added tax	8,982,771,214	8,982,771,214
Personal income tax	1,596,004,566	-
Other taxes	6,125,561	-
TOTAL	**14,099,307,874**	**19,134,087,864**

21. SHORT-TERM ACCRUED EXPENSES

		VND
	30 September 2022	*30 June 2022*
Interest expense	60,103,484,745	54,015,322,158
Transportation and loading fees	13,245,755,662	14,225,918,136
Purchase of materials	9,023,612,725	95,335,970,175
Accrual of completion of contracts for farmers,	26,316,159,536	29,745,996,563
Expenses for external services	30,658,000,000	84,143,748,000
Others	10,042,854,393	-
TOTAL	**149,389,867,061**	**277,466,955,032**

22. UNEARNED REVENUE

Unearned revenue represents advance payment received from customers for leasing the premises in TTC Plaza Tay Ninh located at No. 217 – 219, 30/4 Street, Tay Ninh City, Tay Ninh Province, Vietnam and related services.

23. OTHER PAYABLES

	30 September 2022	*VND* *30 June 2022*
Short-term	**2,825,898,603,885**	**1,662,779,093,749**
Payables for letters of credit	2,591,072,322,000	1,468,301,762,000
Interest payables	109,253,079,886	102,950,263,514
Dividends	70,154,782,204	50,547,412,221
Receive on behalf	-	37,214,286,762
Deposits	1,665,812,402	1,720,812,402
Transportation and loading fees	4,736,876,464	-
Others	49,015,730,929	2,044,556,850
Long-term	**6,037,894,240**	**6,037,894,240**
Deposits	6,037,894,240	6,037,894,240
TOTAL	**2,831,936,498,125**	**1,668,816,987,989**
In which:		
Other parties	2,780,397,484,097	*1,573,597,716,556*
Related parties (Note 32)	51,539,014,028	*95,219,271,433*

24. LOANS AND FINANCE LEASE

VND

		Movement during the period				
	30 June 2022	*Increase*	*Decrease*	*Reclassification*	*Revaluation*	*30 September 2022*
Short-term	**4,968,487,490,797**	**2,944,672,228,120**	**(2,978,679,032,041)**	**63,520,435,428**	**-**	**4,998,001,122,304**
Loans from banks (Note 24.1)	4,482,308,944,146	2,480,672,228,120	(2,511,806,236,038)	-	-	4,451,174,936,228
Loans from a related party (Note 34)	106,537,054,225	464,000,000,000	(398,337,054,225)	-	-	172,200,000,000
Current portion of long-term loans from banks (Note 24.2)	264,123,726,576	-	(68,535,741,778)	63,520,435,428	-	259,108,420,226
Current portion of long-term bonds (Note 24.3)	111,303,800,004	-	-	-	-	111,303,800,004
Current portion of finance lease (Note 24.4)	4,213,965,846	-		-	-	4,213,965,846
Long-term	**2,019,465,342,965**	**5,366,550,000**	**(1,051,542,852)**	**(63,520,435,428)**	**-**	**1,960,259,914,685**
Loans from banks (Note 24.2)	129,725,435,355	-	-	(63,520,435,428)	-	66,204,999,927
Long-term bonds (Note 24.3)	1,882,105,000,019	5,366,550,000	-	-	-	1,887,471,550,019
Finance lease (Note 24.4)	7,634,907,591	-	(1,051,542,852)	-	-	6,583,364,739
TOTAL	**6,987,952,833,762**	**2,950,038,778,120**	**(2,979,730,574,893)**	**-**	**-**	**6,958,261,036,989**

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks

Bank	*30 September 2022 VND*	*Principal repayment term*	*Description of collateral*
Vietnam Maritime Commercial Joint Stock Bank – Ho Chi Minh Branch	468,664,629,200	From 07 October 2022 to 28 March 2023	Machinery and equipment; land use right; capital contribution; shares and bank deposits
Vietnam International Commercial Joint Stock Bank – Dong Nai Branch	199,886,766,381	From 15 November 2022 to 19 January 2023	Inventories and short-term trade receivables; letter of credit; payment commitments
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Ninh Branch	238,498,531,444	From 13 October 2022 to 30 Deptember 2022	Land use rights; machinery and equipment and bank deposit.
Shinhan Bank Vietnam – Ho Chi Minh Branch	47,380,100,000	To 13 March 2023	Unsecured
BPCE IOM Bank – Ho Chi Minh Branch	92,317,329,756	From 27 October 2022 to 03 February 2023	Inventories and short-term trade receivables
Malayan Banking Berhard – Ho Chi Minh Branch (USD)	155,234,470,741	From 24 October 2022 to 21 March 2023`	Inventories and short-term trade receivables
Malayan Banking Berhard – Ho Chi Minh Branch (VND)	39,000,000,000		

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks (continued)

Bank	*30 September 2022* VND	*Principal repayment term*	*Description of collateral*
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch (VND)	842,502,064,006	From 17 October 2022 to 14 March 2023	Land use rights and assets attached to land; capital contribution in a subsidiary and bank deposits; held-for-trading securities
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch (USD)	246,016,128,552	From 17 October 2022 to 14 March 2023	Land use rights; capital contribution in a subsidiary and bank deposits; held-for-trading securities
Orient Commercial Joint Stock Bank – Dak Lak Branch	150,783,850,000	From 12 October 2022 to 13 March 2023	Inventories; capptal contributions
Sai Gon Thuong Tin Commercial JSC	200,000,000,000	From 26 October 2022 to 11 February 2023	Short-term trade receivables
Military Commercial Joint Stock Bank – Dong Sai Gon Branch	215,946,614,748	From 17 October 2022 to 21 March 2023	Land use rights; bank deposits; inventories and short-term trade receivables and shares
Vietnam Technological and Commercial Joint Stock Bank	70,364,000,000	From 21 November 2022 to 20 December 2022	Shares; bank deposits; capital contribution and bonds ,
Woori Bank Vietnam Limited – Ho Chi Minh City Branch	199,999,983,900	From 30 December 2022 to 31 January 2023	Bank deposits,

24. LOANS AND FINANCE LEASES (continued)

24.1 *Short-term loans from banks* (continued)

Bank	*30 September 2022* *VND*	*Principal repayment term*	*Description of collateral*
Hong Leong Bank Vietnam Limited	115,650,000,000	To 10 January 2023	Bank deposits,
ESUN Commercial Bank Limited – Dong Nai Branch	164,709,320,000	From 14 November 2022 to 28 March 2023	Bank deposits,
Bank Sinopac - Ho Chi Minh City Branch	66,900,000,000	From 2 November 2022 to 25 March 2023	Unsecured,
Sumitomo Mitsui Banking Corporation - Ho Chi Minh City Branch	346,959,647,500	From 16 December 2022 to 10 February 2023	Short-term trade receivables
Tien Phong Commercial Joint Stock Bank	50,000,000,000	From 12 January 2023 to 23 January 2023	Inventories
TOTAL	**4,451,174,936,228**		
In which:			
Original currency			
VND	*4,049,924,336,935*		
USD	*17,144,987*		

24. LOANS AND FINANCE LEASES (continued)

24.2 Long-term loans from banks

Bank	*30 September 2022 VND*	*Principal repayment term*	*Purpose*	*Description of collateral*
Woori Bank – Ho Chi Minh Branch	156,250,000,000	From 31 December 2022 to 31 December 2023	Support the capital to subsidiaries	Total value of collateral assets must be at least 1.094.725.000.000 VND.
KebHana Bank – Ho Chi Minh Branch	93,750,000,000	From 31 December 2022 to 31 December 2023	Support the capital to subsidiaries	Total value of collateral assets must be at least 1.094.725.000.000 VND
Military Commercial Joint Stock Bank – Nam Sai Gon Branch	5,009,233,763	To 17 November 2022	Purchasing and constructing fixed assets	Agriculture machinery and equipment
Orient Commercial Joint Stock Bank – Dak Lak Branch	2,929,186,390	From 25 December 2022 to 10 September 2023		Machinery and equipment funded by the loan
Daegu bank – Ho Chi Minh Branch	62,500,000,000	From 31 December 2022 to 31 December 2023		Total value of collateral assets must be at least 1.094.725.000.000 VND
Sai Gon Thuong Tin Commercial JSC	4,875,000,000	From 25 October 2022 to 25 November 2026	Leasing assets	Assets formed from the loan
TOTAL	**325,313,420,153**			
In which:				
Current portion	*259,108,420,226*			
Non-current portion	*66,204,999,927*			

24. LOANS AND FINANCE LEASES (continued)

24.3 Long-term bonds

	30 September 2022 VND	*Principal repayment term*	*Interest rate % p.a.*
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch *(i)*	127,680,000,000	From 23 June 2022 to 23 June 2023	9.7 – 9.95
Vietnam Technological and Commercial Joint Stock Bank *(ii)*	1,200,000,000,000	From 26 January 2024 to 13 April 2024	3.3% + reference interest rate
	700,000,000,000	From 26 January 2024 to 13 April 2024	3.875% + reference interest rate
Issuance fee	(28,904,649,977)		
	1,998,775,350,023		
In which:			
Current portion	*111,303,800,004*		
Non-current portion	*1,887,471,550,019*		

Purpose:

- Investing in project to develop sugar industrial zone and material plating area located at Attapeu Province, The Lao People's Democratic Republic through the acquisition of shares in TTC Attapeu Cane Sugar Limited Company ("TTC Attapeu").
- Financing for working capital

(i) Collateral

- Land lease rights under Contract located at Attapeu Province, The Lao People's Democratic Republic and associated assets, real estates and all rights and obligations emerging from those assets owned by TTC Attapeu Laos; construction, machineries in use at farm sites, sugar manufacturing plan, thermo power plant and microbiological fertilizer manufacturing plant; and ownership and entitlement to indemnity for incidents arising under insurance policies for those assets; and
- Capital contributed by the Company in subsidiaries.

(ii) Collateral

- Held for trading securities and related benefit and related rights from those shares owned by the Company and its subsidiaries;
- All of land use rights and associated assets, real estates and all rights and obligations emerging from TTC Plaza Tay Ninh Project;
- All of land use rights and associated assets, real estates and all rights and obligations emerging from Tay Ninh Sugar Factory; and
- All of land use rights and associated assets of land area owned by the Company located at Thai Binh Ward, Chau Thanh District, Tay Ninh Province issued by the Chairman of the People's Committee of Tay Ninh Province on 23 November 2000.

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 2022			
Total minimum lease payments	5,138,497,749	7,174,445,131	12,312,942,879
Finance charges	924,531,903	591,080,392	1,515,612,294
Lease liabilities	4,213,965,846	6,583,364,739	10,797,330,585
30 June 2022			
Total minimum lease payments	5,166,593,811	8,295,016,562	13,461,610,373
Finance charges	952,627,965	660,108,971	1,612,736,936
Lease liabilities	4,213,965,846	7,634,907,591	11,848,873,437

25. OWNERS' EQUITY

25.1 Increase and decrease in owners' equity

VND

	Share capital						
	Share with voting rights	*Preference shares*	*Share premium*	*Convertible bond options*	*Investment and development funds*	*Undistributed earnings*	*Total*
For the period ended 30 September 2021							
As at 30 June 2021	6,171,581,470,000	216,113,330,000	13,666,133,635	6,712,852,344,539	-	908,413,704,143	14,022,626,982,317
Issuance of shares	119,927,480,000	-	(13,666,133,635)	57,252,221,937	-	-	163,513,568,302
Net profit for the period	-	-	-	-	-	95,681,400,942	95,681,400,942
Dividend by cash	-	-	-	-	-	(19,610,064,656)	(19,610,064,656)
As at 30 September 2021	6,291,508,950,000	216,113,330,000	-	6,770,104,566,476	28,929,366,609	984,485,040,429	14,262,211,886,905
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
Payable 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	1,212,041,073,860	14,518,697,286,946

25. OWNERS' EQUITY (continued)

25.2 Capital transactions with shareholders and distribution of dividends

VND

	For the 3-month period ended 30 September 2022	*For the 3-month period ended 30 September 2021*
Issued contributed share capital		
Beginning balance	6,507,622,280,000	6,387,694,800,000
Increase during the period	-	119,927,480,000
Ending balance	**6,507,622,280,000**	**6,507,622,280,000**
Dividends declared	**19,610,064,660**	**19,610,064,660**
Dividends on preference shares	*19,610,064,660*	*19,610,064,660*
Dividends paid in cash	-	-
Dividends on ordinary shares	-	-
Dividends on preference shares	-	-

25.3 Shareholders

	30 September 2022			*30 June 2022*		
	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	168,021,963	-	25.82	168,021,963	-	25.82
Deutsche Investitions- und Entwicklungs gesellschaft	-	21,611,333	3.32	-	21,611,333	3.32
Others	461,128,932	-	70.86	461,128,932	-	70.86
TOTAL	**629,150,895**	**21,611,333**	**100.00**	**629,150,895**	**21,611,333**	**100.00**

25. OWNERS' EQUITY (continued)

25.4 Shares

	Number of shares	
	30 September 2022	*30 June 2022*
Authorised shares	650,762,228	650,762,228
Shares issued and fully paid		
Ordinary shares	*629,150,895*	*629,150,895*
Preference shares	*21,611,333*	*21,611,333*
Shares in circulation		
Ordinary shares	*629,150,895*	*629,150,895*
Preference shares	*21,611,333*	*21,611,333*

Par value of outstanding share: VND 10,000 (30 June 2022: 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 2022	*VND* *For the period from 1 July to 30 September 2021*
Gross revenue	**2,833,590,817,160**	**2,548,228,669,965**
In which:		
Sale of sugar	*2,682,183,310,991*	*2,459,470,837,792*
Sale of molasses	*65,366,654,217*	*59,327,996,285*
Sale of electricity	*2,718,739,113*	*3,611,805,722*
Sale of machinery	*67,567,187,368*	*20,291,563,266*
Others	*15,754,925,471*	*5,526,466,900*
Less		
Sales allowances	-	*19,333,244*
Sales returns	*1,558,816,650*	*2,507,625,000*
Net revenue	**2,832,032,000,510**	**2,545,701,711,721**
In which:		
Sale of sugar	*2,682,121,419,341*	*2,456,943,879,548*
Sale of molasses	*63,869,729,217*	*59,327,996,285*
Sale of electricity	*2,718,739,113*	*3,611,805,722*
Sale of machinery	*67,567,187,368*	*20,291,563,266*
Others	*15,754,925,471*	*5,526,466,900*

26.2 Finance income

	For the period from 1 July to 30 September 2022	*VND* *For the period from 1 July to 30 September 2021*
Interest income from bank deposit, lending, advance to suppliers and deposits	88,267,581,642	30,414,272,294
Interest income from stock investment	-	73,118,908
Foreign exchange gains	5,313,034,563	1,367,927,024
Dividend	-	8,018,058,000
Others	1,847,776,200	5,463,287,695
TOTAL	**95,428,392,405**	**45,336,663,921**

27. COST OF GOODS SOLD AND SERVICES RENDERED

	For the period from 1 July to 30 September 2022	*VND* *For the period from 1 July to 30 September 2021*
Cost of sugar	2,452,030,896,955	2,130,872,593,761
Cost of molasses	59,856,134,305	57,203,504,489
Cost of electricity	4,410,726,967	10,443,595,121
Cost of machinery	55,046,786,445	17,375,062,974
Others	13,558,321,969	4,729,503,454
TOTAL	**2,584,902,866,641**	**2,220,624,259,799**

28. FINANCE EXPENSES

	For the period from 1 July to 30 September 2022	*VND* *For the period from 1 July to 30 September 2021*
Interest expense	169,137,173,606	118,806,469,734
Provision for diminution in value of investments	6,032,450,000	756,012,871
Foreign exchange losses	4,979,397,614	3,330,309,443
Others	17,881,614,714	12,920,766,900
TOTAL	**198,030,635,934**	**135,813,558,948**

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	For the period from 1 July to 30 September 2022	*VND* *For the period from 1 July to 30 September 2021*
Selling expenses		
Expenses for external services	20,001,278,777	25,515,985,379
Labor cost	7,885,575,227	6,287,225,137
Depreciation and amortization	702,970,433	464,028,030
Other expenses	1,385,846,871	943,186,817
	29,975,671,308	**33,210,425,363**
General and administrative expenses		
Labor cost	30,755,377,743	27,163,646,782
Expenses for external services	22,408,150,591	11,931,954,601
Depreciation and amortization	4,332,958,911	1,269,499,024
(Reversal of provision) provisions	(18,688,097,463)	35,236,793,950
Other expenses	12,991,719,206	9,232,206,117
	51,800,108,988	**84,834,100,474**
TOTAL	**81,775,780,296**	**118,044,525,837**

30. OTHER INCOME AND EXPENSES

	For the period from 1 July to 30 September 2022	*VND* *For the period from 1 July to 30 September 2021*
Other income	**14,559,593,436**	**9,712,735,877**
Gain from disposal of fixed assets	209,333,333	5,171,647,686
Sell of scraps	10,551,684	-
Others	14,339,708,419	4,541,088,191
Other expenses	**15,026,851,124**	**8,671,530,258**
Others	15,026,851,124	8,671,530,258
NET OTHER PROFIT	**(467,257,688)**	**1,041,205,619**

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 2022	*For the period from 1 July to 30 September 2021*
Current income tax expenses	4,180,811,865	21,915,835,735
CIT underdrawn (excess) in previous years	-	-
Deferred income tax expense	-	-
TOTAL	**4,180,811,865**	**21,915,835,735**

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 2022 and period from 1 July to 30 September 2021 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2022*	*For the period from 1 July to 30 September 2021*
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of goods	-	873,809,524
		Sales of finished goods	940,007,143	-
		Sales of goods	5,128,571,427	-
		Purchase of services	-	945,646,638
		Interest income	-	48,031,008,331
Bien Hoa Consumer Joint Stock Company	Subsidiary	Purchase of goods, fixed asset, raw material	366,243,204,006	85,874,375,631
		Sales of goods	230,924,877,723	307,642,477,965
		Purchase of services	1,487,015,590	854,475,238
		Rendering of services	-	3,107,478,528
		Payment on behalf	3,233,983,104	-
		Loan	149,000,000,000	-
		Loan repayment	152,937,054,225	-
		Interest income	-	722,515,068
		Interest and goods expense	1,882,608,481	-
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Interest expense	4,743,410,959	2,576,287,530
		Loan repayment	235,400,000,000	100,500,000,000
		Loan	305,000,000,000	-
		Payment on behalf	592,781,140	-
		Purchase of goods	35,736,977,712	-
		Sales of goods	630,924,690	892,802,748

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 1 July to 30 September 2022 and period from 1 July to 30 September 2021 were as follows (continued):

VND

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2022*	*For the period from 1 July to 30 September 2021*
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Lending	-	1,200,000,000
		Payment on behalf	16,409,166	-
		Interest income	1,617,657,534	137,127,307
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect subsidiary	Sales of goods	15,119,897,987	7,351,286,537
		Payment on behalf	799,306,652	-
		Foreign exchange	7,523,396,284	-
		Render of services	-	-
		Interest expense	319,670,126	928,150,686
		Interest income	5,638,462,330	1,910,269,837
		Receive on behalf	566,116,245	-
		Loan repayment	-	146,000,000,000
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Interest expense	162,575,343	340,273,972
		Payment on behalf	137,946,210	-
Global Mind Agriculture Pte. Ltd.	Indirect subsidiary	Purchase of goods, materials	482,403,119,000	-
		Foreign exchange	171,426,764	-
		Purchase of service	5,716,805,645	-
		Sales of goods	5,606,617,202	357,323,517,000
		Payment on behalf	137,426,769	-

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 1 July to 30 September 2022 and period from 1 July to 30 September 2021 were as follows (continued):

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2022*	*For the period from 1 July to 30 September 2021*
Miaqua Water One Member Company Limited	Subsidiary	Render of services	612,183,382	370,548,000
		Purchase of goods	46,803,079	-
		Interest income	-	103,479,453
		Sales of goods	-	-
		Loan recovery	-	8,800,000,000
		Payment on behalf	36,920,625	-
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Loan recovery	5,000,000,000	-
		Lending	25,500,000,000	-
		Render of services	-	51,672,727
		Purchase of goods	5,195,415,072	-
		Interest expense	-	283,773,973
		Interest income	500,356,165	-
		Payment on behalf	176,398,540	-
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Sales of goods	65,184,468,506	-
		Purchase of services	11,250,000,000	-
		Interest income	49,952,055	2,110,426,033
		Render of services	-	8,475,232,336

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 1 July to 30 September 2022 and period from 1 July to 30 September 2021 were as follows (continued):

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2022*	*For the period from 1 July to 30 September 2021*
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Lending	-	5,000,000,000
		Sales of goods	46,326,000	-
		Purchase of goods	904,314,000	-
		Purchase of materials	2,191,599,280	-
		Payment on behalf	1,291,760,218	-
		Purchase of services	1,400,586,895	17,500,000
		Loan repayment	3,000,000,000	-
		Interest income	193,356,163	182,054,795
Thanh Cong Xanh One Member Limited Liability Company	Subsidiary	Interest income	100,569,863	128,800,000
				-
Thanh Cong Investment Agricultural One Member Limited Liability Company	Subsidiary	Interest income	104,980,823	130,564,384
Thanh Thanh Cong Packing Trading - Production Joint Stock Company	Affiliate	Purchase of materials	2,829,758,940	-
Tay Ninh Sugar Joint Stock Company	Subsidiary	Purchase of services	253,689,900	-
		Purchase of goods	58,775,000	72,500,000
Toan Hai Van Joint Stock Company	Affiliate	Interest income	-	5,463,287,67

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 1 July to 30 September 2022 and period from 1 July to 30 September 2021 were as follows (continued):

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2022*	*For the period from 1 July to 30 September 2021*
Tan Dinh Import Export Joint Stock Company	Affiliate	Purchase of services	337,012,803	62,640,476
		Render of services	9,756,312	35,451,693
		Sales of goods	5,800,000,002	2,405,714,277
		Purchase of goods	342,727,078	191,228,180
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Interest income	100,569,863	128.800.000
Tan Hoi Industrial Cluster Infrastructure Joint Stock Company	Affiliate	Sales of goods	4,277,778	-
Bien Hoa Import Export Trading JSC	Subsidiary	Purchase of services	-	16,478,908
Ben Tre Import Export Joint Stock Company	Affiliate	Sales of goods	1,626,560,000	-
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Subsidiary	Interest income	1,938,049,315	1,162,561,645
Dang Huynh Industrial Park Management and Express JSC	Affiliate	Render of services	-	136,363,636
		Sales of goods	-	71,972,000
		Purchase of goods	26,730,000,000	-

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 1 July to 30 September 2022 and period from 1 July to 30 September 2021 were as follows (continued):

Related parties	*Relationship*	*Transactions*	*For the period from 1 July to 30 September 2022*	*For the period from 1 July to 30 September 2021*
Bien Hoa - Phan Rang Sugar Joint Stock Company	Subsidiary	Interest expense	33,493,151	-
		Payment on behalf	309,723,018	-
		Interest income	4,520,548	-
		Lending	2,000,000,000	-
		Loan receive	10,000,000,000	-
		Loan repayment	10,000,000,000	-
		Lending receive	1,000,000,000	-
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Interest income	52,931,506	78,399,999

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

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Transactions with other related parties

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

Name	Position	*Remunerations (*)* For the period from 01 July to 30 Sep 2022	*Remunerations (*)* For the period from 01 July to 30 Sep 2021
Ms Huynh Bich Ngoc	Chairwoman	1,110,000,000	989,166,667
Ms Dang Huynh Uc My	Vice Chairwoman	960,000,000	744,000,000
Mr Vo Tong Xuan	Member	538,888,889	538,333,335
Mr Hoang Manh Tien	Independent member	450,000,000	498,333,333
Mr Nguyen Van De	Member	510,000,000	306,000,000
Mr Pham Hong Duong [2]	Member	-	469,000,000
Mr Henry Chung	Independent member	-	321,555,556
TỔNG CỘNG		**3,568,888,889**	**3,866,388,891**

(*) 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 01 July to 30 Sep 2022	*Remunerations* For the period from 01 July to 30 Sep 2021
Mr Nguyen Thanh Ngu	General Director	757,170,000	545,475,748
Other members		2,974,955,000	1,819,023,658
TOTAL		**3,732,125,000**	**2,364,499,406**

[2] resigned on 29 July 2021

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 2022*	*30 June 2022*
Short-term trade receivables				
Bien Hoa Consumer Joint Stock Company	Subsidiary	Sales of goods	219,307,661,505	170,338,580,558
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect subsidiary	Sales of goods	313,513,424,963	288,746,930,721
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Sales of goods	26,302,596,107	26,302,596,107
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Sales of goods	5,940,785,480	5,890,483,020
Global Mind Agriculture Pte. Ltd.	Indirect subsidiary	Sales of goods	5,578,543,872	55,868,578,506
Miaqua Water One Member Company Limited	Subsidiary	Sales of goods	4,519,087,576	3,874,129,523
Bien Hoa - Ninh Hoa Sugar One Member Co., Ltd	Indirect subsidiary	Sales of goods	3,794,942,116	4,594,542,259
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Sales of goods	2,064,845,036	2,854,945,786
Ninh Hoa Thermoelectricity One Member Company Limited	Subsidiary	Sales of goods	11,750,400	11,750,400
Bo Giong Mien Trung Joint Stock Company	Subsidiary	Sales of goods	5,611,676	5,611,676
Hai Vi Company Limited	Subsidiary	Sales of goods	1,473,063,460	1,473,063,460
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Sales of goods	483,005,116	483,005,116
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect subsidiary	Sales of goods	810,599,409	853,263,129
Bien Hoa Import Export Trading Joint Stock Company	Subsidiary	Sales of goods	25,418,219	25,418,219
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Sales of goods	1,513,692,000	19,499,999,978
Other related parties Company	Indirect subsidiary	Sales of goods	2,480,001	2,480,001
	Affiliate	Sales of goods	8,483,265,591	5,564,728,271
TOTAL			**593,830,772,527**	**586,390,106,730**

34. 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 2022*	*VND* *30 June 2022*
Long-term trade receivable				
TTC Attapeu Cane Sugar Sole Co., Ltd	Subsidiary	Sales of goods	171,581,258,207	170,101,082,349
Short-term advances to suppliers				
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of goods	-	-
Bien Hoa Consumer Joint Stock Company	Subsidiary	Purchase of goods, service	2,080,048,065	2,080,048,065
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Purchase of materials	39,730,000	39,730,000
Global Mind Agriculture Pte. Ltd.	Indirect subsidiary	Purchase of goods	583,104,401,992	98,965,999,899
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Purchase of goods	112,445,801	112,445,815
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Purchase of goods	47,000,000	47,000,000
Bien Hoa - Ninh Hoa Sugar One Member Co., Ltd	Indirect subsidiary	Purchase of goods	296,814,455,000	236,814,455,000
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Purchase of goods	7,736,851,260	8,471,008,035
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Purchase of goods	58,000,000,001	45,000,000,001
Hai Vi Company Limited	Subsidiary	Purchase of service	14,289,654,947	10,559,654,947
Miaqua Water One Member Company Limited	Subsidiary	Purchase of materials	1,500,000,000	1,500,000,000
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Purchase of goods	-	-
Others related parties		Purchase of goods	2,383,503,143	3,300,345,040
TOTAL			**966,108,090,209**	**406,890,686,802**

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 2022*	*30 June 2022*
Long-term advances to suppliers				
Thanh Thanh Cong Tourist Joint Stock Company	Affiliate		12,373,000,000	12,373,000,000
Other short-term receivables				
Toan Hai Van Joint Stock Company	Affiliate	Land rental deposit	418,000,000,000	418,000,000,000
		Interest income	-	281,642,592,000
Tan Dinh Import Export Joint Stock Company	Affiliate	Dividend income	24,990,000,000	24,990,000,000
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Indirect subsidiary	Payment on behalf	1,812,930,354	1,236,014,109
		Interest income	10,893,571,879	5,255,109,549
Global Mind Agriculture Pte. Ltd.	Indirect subsidiary	Payment on behalf	782,089,654	166,189,235
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect subsidiary	Payment on behalf	6,714,762,761	5,914,756,109
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Interest income	1,379,841,095	1,329,889,040
		Payment on behalf	1,740,005,564	1,107,817,237
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Subsidiary	Interest income	10,514,465,756	8,576,416,441
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Interest income	2,877,545,113	1,259,887,579
		Payment on behalf	35,849,166	-
Bien Hoa Consumer Joint Stock Company	Subsidiary	Interest income	1,880,707,066	1,880,707,066
		Payment on behalf	5,399,334,882	49,683,079,064
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Interest income	1,869,369,862	1,369,013,697
		Payment on behalf	1,741,390,602	1,583,064,306
Other related parties		Interest income	2,907,301,514	2,223,715,213
		Payment on behalf	2,802,787,326	983,852,571
		Deposits	6,313,698,000	6,313,698,000
TOTAL			**502,655,650,595**	**813,515,801,216**

34. 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 2022*	*30 June 2022*
Short-term loan receivables				
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Subsidiary	Lending	102,520,000,000	102,520,000,000
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Lending	38,500,000,000	18,000,000,000
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Lending	10,000,000,000	13,000,000,000
Thanh Cong Investment Agricultural One Member Limited Liability Company	Subsidiary	Lending	5,950,000,000	5,950,000,000
Thanh Cong Xanh One Member Limited Liability Company	Subsidiary	Lending	5,700,000,000	5,700,000,000
Thanh Thanh Cong - Bien Hoa Sugar One Member Company Limited (BHC')	Subsidiary	Lending	5,000,000	5,000,000
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Lending	5,700,000,000	5,700,000,000
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Lending	3,000,000,000	3,000,000,000
Miaqua Water One Member Company Limited	Subsidiary	Lending	5,200,000,000	5,200,000,000
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Lending	32,950,000,000	32,950,000,000
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Lending	1,000,000,000	-
			210,525,000,000	**192,025,000,000**

34. 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 2022*	*30 June 2022*
Short-term trade payables				
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Purchase of goods	30,574,249,865	289,293,293,403
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Indirect subsidiary	Purchase of goods	406,466,179,683	90,686,687,368
Bien Hoa Consumer Joint Stock Company	Subsidiary	Purchase of materials	521,555,995,493	405,403,752,148
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Purchase of goods and services	11,927,101,975	21,027,965,029
Hai Vi Company Limited	Subsidiary	Purchase of goods	424,841,480	56,297,480
Thanh Thanh Cong Packing Trading - Production Joint Stock Company	Affiliate	Purchase of materials	-	-
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Purchase of services	-	-
Global Mind Agriculture Pte. Ltd.	Subsidiary	Purchase of materials	181,167,821,730	61,446,000,000
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Purchase of goods		-
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Purchase of goods and services	9,525,178,845	6,350,465,119
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect subsidiary	Purchase of materials	7,525,000,000	4,757,500,000
Miaqua Water One Member Company Limited	Subsidiary	Purchase of goods	1,016,947,750	1,008,690,867
Other related parties		Purchase of materials	25,074,487	25,074,487
TOTAL			**1,170,208,391,308**	**880,055,725,901**

34. 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 2022*	*VND* *30 June 2022*
Short-term advances from customers				
Bien Hoa – Dong Nai TTC Sugar One Member Company Limited	Subsidiary	Sales of goods	5,703,200,948	-
Tay Ninh Sugar Joint Stock Company	Subsidiary	Sales of goods	5,350,000,000	5,350,000,000
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Indirect subsidiary	Render of services	1,306,649,150	1,306,649,150
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Sales of goods	-	-
Ben Tre Import Export Joint Stock Company	Affiliate	Sales of goods	-	-
TOTAL			**12,359,850,098**	**6,656,649,150**
Short-term loans				
Thanh Thanh Cong Gia Lai One Member Co,, Ltd	Indirect Subsidiary	Loan	163,600,000,000	94,000,000,000
Nuoc Trong Sugar Joint Stock Company	Indirect Subsidiary	Loan	8,600,000,000	8,600,000,000
Bien Hoa Consumer Joint Stock Company	Subsidiary	Loan	-	3,937,054,225
TOTAL			**172,200,000,000**	**106,537,054,225**

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 2022*	*30 June 2022*
Other short-term payables				
Bien Hoa Consumer Joint Stock Company	Subsidiary	Receipt on behalf	11,550,557,670	11,547,167,670
		Interest expense	24,860,628,920	22,986,600,439
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Receipt on behalf	558,367,283	558,367,283
		Interest expense	2,193,986,301	2,031,410,958
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Interest expense	86,876,712	86,876,712
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Interest expense	7,423,249,967	14,879,839,008
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Indirect subsidiary	Interest expense	1,629,504,952	1,309,834,826
Deutsche Investitions-und Entwicklungsgesellschaft	Shareholder	Dividend declared	58,190,735,343	-
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Interest expense	354,349,316	354,349,316
Global Mind Agriculture Pte. Ltd.	Subsidiary	Receipt on behalf	2,847,999,756	2,847,999,756
Other related parties	Subsidiary	Interest expense	33,493,151	36,154,780
TOTAL			**51,539,014,028**	**56,638,600,748**

Accruals				
Global Mind Agriculture Pte. Ltd.	Subsidiary	Interest expense	4,496,469,253	20,931,163,317

33. OFF BALANCE SHEETS

	30 September 2022	*30 June 2022*
Goods held on consignment		
Sugar finished goods (tonne)	1,099	14,456
Molasses (tonne)	7,455	-
Good sugar (tonne)	8,087	-
Foreign currencies		
USD	20,754	17,387

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.

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA

Nguyen Thi Thu Huong Preparer	Le Phat Tin Chief accountant	Nguyen Thanh Ngu General Director

27 October 2022