Thanh Thanh Cong – Bien Hoa Joint Stock Company

Interim separate financial statements

For the six-month period ended 31 December 2022

CONTENTS

	Pages
General information	1 - 2
Report of Management	3
Report on review of interim separate financial statements	4 - 5
Interim separate balance sheet	6 - 8
Interim separate income statement	9
Interim separate cash flow statement	10 - 11
Notes to the interim separate financial statements	12 - 69

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 and amended Investment Licenses/ Investment Certificates/ Enterprise Registration Certificates, with the latest amendment being 14th Enterprise Registration Certificate dated 5 December 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 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; 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 ("BOD") during the period and at the date of this report are:

Ms Huynh Bich Ngoc	Chairwoman	
Ms Dang Huynh Uc My	Vice Chairwoman	
Mr Vo Tong Xuan	Member	
Mr Nguyen Van De	Member	resigned on 28 October 2022
Mr Tran Tan Viet	Member	appointed on 28 October 2022
Ms Vo Thuy Anh	Independent member	
Mr Hoang Manh Tien	Independent member	
Ms Huang Lovia	Independent member	resigned on 28 October 2022
Mr Tran Trong Gia Vinh	Independent member	appointed on 28 October 2022

AUDIT COMMITTEE UNDER THE BOARD OF DIRECTORS

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

Mr Hoang Manh Tien	Head	
Ms Huang Lovia	Independent member	resigned on 28 October 2022
Ms Vo Thuy Anh	Independent member	appointed on 28 October 2022

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	Permanent Deputy General Director	
Mr Huynh Van Phap	Business Deputy General Director	
Ms Lam Thi Cam Le	Supply chain Deputy General Director	
Mr Tran Quoc Thao	Deputy General Director	appointed on 30 January 2023
Ms Nguyen Thi Phuong Thao	Finance Director	
Mr Vo Hong Tuyen	Branch Director	
Mr Trang Thanh Truc	Public Relationship Director	

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report are 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 six-month period ended 31 December 2022 in accordance with the Decision No. 14/2019/QD - CT.HDQT dated 28 October 2019.

AUDITORS

The auditor of the Company is Ernst & Young Vietnam Limited.

Thanh Thanh Cong - Bien Hoa Joint Stock Company

REPORT OF MANAGEMENT

Management of Thanh Thanh Cong - Bien Hoa Joint Stock Company ("the Company") presents this report and the interim separate financial statements of the Company for the six-month period ended 31 December 2022.

THE MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

Management is responsible for the interim separate financial statements of each financial period which give a true and fair view of the interim separate financial position of the Company and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those separate financial statements, management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim separate financial statements; and
- prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim separate financial position of the Company and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirmed that it has complied with the above requirements in preparing the accompanying interim separate financial statements.

STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 31 December 2022 and of the interim separate results of its operations and its interim separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

The Company has subsidiaries as disclosed in Note 17.1 in the interim separate financial statements. The Company prepared these interim separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular No. 96/2020/TT-BTC on disclosure of information on the securities market. In addition, as required by these regulations, the Company has prepared the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 31 December 2022 ("the interim consolidated financial statements") dated 1 March 2023.

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

For and on behalf of the Management:

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

Nguyen Thanh Ngu
General Director

1 March 2023

Building a better working world

Ernst & Young Vietnam Limited
20th Floor, Bitexco Financial Tower
2 Hai Trieu Street, District 1
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Reference: 11929623/66926492

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The Shareholders of Thanh Thanh Cong - Bien Hoa Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Thanh Thanh Cong - Bien Hoa Joint Stock Company ("the Company"), as prepared on 1 March 2023 and set out on pages 6 to 69 which comprise the interim separate balance sheet as at 31 December 2022, the interim separate income statement and the interim separate cash flow statement for the six-month period then ended and the notes thereto.

Management's responsibility

The Company's management is responsible for the preparation and fair presentation of the interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements, and for such internal control as management determines is necessary to enable the preparation and presentation of the interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No.2410 – Review of Interim Financial Information Performed by Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view, in all material respects, of the interim separate financial position of the Company as at 31 December 2022, and of the interim separate results of its operations and its interim separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements

Ernst & Young Vietnam Limited

M.S.D.N:0300811802-C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
ERNST & YOUNG
VIỆT NAM
QUẬN 1 - TP. HỒ CHÍ MINH

Le Vu Truong
Deputy General Director
Audit Practicing Registration Certificate
No. 1588-2018-004-1

Ho Chi Minh City, Vietnam

1 March 2023

INTERIM SEPARATE BALANCE SHEET
as at 31 December 2022

VND

Code	ASSETS	Notes	31 December 2022	30 June 2022
100	**A. CURRENT ASSETS**		**10,652,012,362,404**	**9,973,070,536,293**
110	***I. Cash and cash equivalents***	***4***	***1,615,763,282,142***	***1,734,976,295,084***
111	1. Cash		558,948,246,663	503,496,380,151
112	2. Cash equivalents		1,056,815,035,479	1,231,479,914,933
120	***II. Short-term investments***		***1,161,896,349,304***	***1,032,797,623,186***
121	1. Held-for-trading securities	5	337,214,508,818	340,746,398,721
122	2. Provision for diminution in value of held-for-trading securities	5	(38,798,361,322)	(29,749,551,218)
123	3. Held-to-maturity investments	6	863,480,201,808	721,800,775,683
130	***III. Current accounts receivable***		***5,642,077,896,624***	***5,190,871,118,596***
131	1. Short-term trade receivables	7	1,199,945,718,748	1,102,156,198,587
132	2. Short-term advances to suppliers	8	2,953,716,875,505	2,785,968,040,921
135	3. Short-term loan receivables	33	219,225,000,000	192,025,000,000
136	4. Other short-term receivables	9	1,301,097,393,882	1,173,184,054,120
137	5. Provision for doubtful short-term receivables	7, 8, 9	(31,907,091,511)	(62,462,175,032)
140	***IV. Inventories***	***10***	***2,198,982,016,111***	***1,991,440,816,945***
141	1. Inventories		2,209,327,102,856	2,001,785,903,690
149	2. Provision for obsolete inventories		(10,345,086,745)	(10,345,086,745)
150	***V. Other current assets***		***33,292,818,223***	***22,984,682,482***
151	1. Short-term prepaid expenses		6,126,250,446	3,850,594,618
152	2. Value-added tax deductible	21	18,183,796,563	10,151,316,650
153	3. Tax and other receivables from the State	21	8,982,771,214	8,982,771,214

INTERIM SEPARATE BALANCE SHEET (continued)
as at 31 December 2022

VND

Code	ASSETS	Notes	31 December 2022	30 June 2022
200	**B. NON-CURRENT ASSETS**		**17,164,528,201,497**	**16,199,441,561,853**
210	***I. Long-term receivables***		***395,706,449,614***	***434,634,853,536***
211	1. Long-term trade receivables	7, 33	167,955,017,657	170,101,082,349
212	2. Long-term advances to suppliers	8	76,749,902,220	113,436,865,580
215	3. Long-term loan receivables	11	87,040,000,000	81,150,000,000
216	4. Other long-term receivables	9	63,961,529,737	69,946,905,607
220	***II. Fixed assets***		***583,212,461,246***	***619,825,790,739***
221	1. Tangible fixed assets	12	506,363,589,589	539,457,125,920
222	Cost		2,337,155,403,329	2,328,854,721,144
223	Accumulated depreciation		(1,830,791,813,740)	(1,789,397,595,224)
224	2. Finance leases	13	16,911,532,677	17,577,236,659
225	Cost		21,685,055,859	21,685,055,859
226	Accumulated depreciation		(4,773,523,182)	(4,107,819,200)
227	3. Intangible fixed assets	14	59,937,338,980	62,791,428,160
228	Cost		112,626,481,161	112,626,481,161
229	Accumulated amortisation		(52,689,142,181)	(49,835,053,001)
230	***III. Investment properties***	***15***	***135,500,083,279***	***137,626,653,985***
231	1. Cost		167,991,741,266	167,991,741,266
232	2. Accumulated depreciation		(32,491,657,987)	(30,365,087,281)
240	***IV. Long-term assets in progress***		***164,094,881,095***	***115,057,021,932***
242	1. Construction in progress	16	164,094,881,095	115,057,021,932
250	***V. Long-term investments***	***17***	***15,614,524,380,169***	***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 associates	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	(127,629,642,638)	(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***		***271,489,946,094***	***239,968,777,463***
261	1. Long-term prepaid expenses	18	264,139,597,419	232,618,428,788
262	2. Deferred tax assets	32.3	7,350,348,675	7,350,348,675
270	**TOTAL ASSETS**		**27,816,540,563,901**	**26,172,512,098,146**

INTERIM SEPARATE BALANCE SHEET (continued)
as at 31 December 2022

VND

Code	RESOURCES	Notes	31 December 2022	30 June 2022
300	**C. LIABILITIES**		**12,877,437,453,472**	**11,692,307,787,031**
310	***I. Current liabilities***		***10,650,115,064,338***	***9,660,231,678,497***
311	1. Short-term trade payables	19	1,660,632,947,787	1,604,288,241,623
312	2. Short-term advances from customers	20	780,517,078,122	1,061,425,930,934
313	3. Statutory obligations	21	11,495,388,985	45,247,572,567
314	4. Payables to employees		11,778,735,370	17,200,000,000
315	5. Short-term accrued expenses	22	238,091,852,066	277,466,955,032
318	6. Short-term unearned revenue		19,969,950,350	7,963,477,826
319	7. Other short-term payables	23	2,471,864,240,102	1,662,779,093,749
320	8. Short-term loans and finance leases	24	5,430,565,926,714	4,968,487,490,797
322	9. Bonus and welfare fund		25,198,944,842	15,372,915,969
330	***II. Non-current liabilities***		***2,227,322,389,134***	***2,032,076,108,534***
336	1. Long-term unearned revenue		18,790,751,538	2,335,909,079
337	2. Other long-term liabilities		34,841,894,240	6,037,894,240
338	3. Long-term loans and finance leases	24	2,169,452,781,106	2,019,465,342,965
339	4. Convertible bonds		-	-
342	5. Long-term provisions		4,236,962,250	4,236,962,250
400	**D. OWNERS' EQUITY**	**25**	**14,939,103,110,429**	**14,480,204,311,115**
410	***I. Owners' equity***		***14,939,103,110,429***	***14,480,204,311,115***
411	1. Share capital		6,947,998,960,000	6,507,622,280,000
411a	*- Shares with voting rights*		*6,731,885,630,000*	*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 fund		28,929,366,609	28,929,366,609
421	5. Undistributed earnings		1,192,070,217,344	1,173,548,098,030
421a	*- Undistributed earnings up to the end of prior period*		*703,171,418,030*	*862,383,224,281*
421b	*- Undistributed earnings of current period*		*488,898,799,314*	*311,164,873,749*
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**27,816,540,563,901**	**26,172,512,098,146**

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

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

1 March 2023

INTERIM SEPARATE INCOME STATEMENT
for the six-month period ended 31 December 2022

VND

Code	*ITEMS*	*Notes*	*For the six-month period ended 31 December 2022*	*For the six-month period ended 31 December 2021*
01	**1. Revenue from sale of goods and rendering of services**	**26.1**	**6,128,522,349,234**	**5,348,541,216,866**
02	**2. Deductions**	**26.1**	**(1,623,546,142)**	**(3,220,396,672)**
10	**3. Net revenue from sale of goods and rendering of services**	**26.1**	**6,126,898,803,092**	**5,345,320,820,194**
11	**4. Cost of goods sold and services rendered**	**27, 31**	**(5,618,232,219,353)**	**(4,652,236,097,795)**
20	**5. Gross profit from sale of goods and rendering of services**		**508,666,583,739**	**693,084,722,399**
21	**6. Finance income**	**26.2**	**706,487,558,443**	**177,824,322,176**
22	**7. Finance expenses**	**28**	**(471,825,871,512)**	**(309,856,165,923)**
23	*In which: Interest expenses*		*(410,024,977,780)*	*(251,245,614,210)*
25	**8. Selling expenses**	**29, 31**	**(99,890,521,565)**	**(111,709,857,516)**
26	**9. General and administrative expenses**	**29, 31**	**(111,091,796,797)**	**(141,372,982,364)**
30	**10. Operating profit**		**532,345,952,308**	**307,970,038,772**
31	**11. Other income**	**30**	**24,466,430,326**	**10,711,124,183**
32	**12. Other expenses**	**30**	**(23,909,158,896)**	**(39,844,776,614)**
40	**13. Other (loss) profit**	**30**	**557,271,430**	**(29,133,652,431)**
50	**14. Accounting profit before tax**		**532,903,223,738**	**278,836,386,341**
51	**15. Current corporate income tax expense**	**32.1**	**(4,784,295,109)**	**(44,495,467,923)**
52	**16. Deferred tax income**	**32.3**	**-**	**-**
60	**17. Net profit after tax**		**528,118,928,629**	**234,340,918,418**

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

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

1 March 2023

INTERIM SEPARATE CASH FLOW STATEMENT
for the six-month period ended 31 December 2022

VND

Code	*ITEMS*	*Notes*	*For the six-month period ended 31 December 2022*	*For the six-month period ended 31 December 2021*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Profit before tax**		**532,903,223,738**	**278,836,386,341**
	Adjustments for:			
02	Depreciation of tangible fixed assets and investment properties and amortisation of intangible fixed assets	12, 13, 14, 15	49,922,283,526	38,198,111,976
03	Provisions		(9,124,597,388)	56,107,787,547
04	Foreign exchange (gains) losses arisen from revaluation of monetary accounts dominated in foreign currencies		(5,063,379,064)	10,644,396,684
05	Profit from investing activities		(657,600,398,459)	(166,916,715,298)
06	Interest expenses	28	410,024,977,780	251,245,614,210
08	**Operating profit before changes in working capital**		**321,062,110,133**	**468,115,581,460**
09	Increase in receivables		(153,307,886,359)	(731,432,637,022)
10	Increase in inventories		(207,541,199,166)	669,105,754,316
11	Increase in payables		707,292,440,508	1,474,295,771,468
12	(Increase) decrease in prepaid expenses		(33,796,824,459)	7,530,276,810
13	Decrease (increase) in held-for-trading securities		3,531,889,903	(58,207,388,927)
14	Interest paid		(445,293,864,495)	(243,289,056,713)
15	Corporate income tax paid	21	(43,868,189,221)	(12,449,948,130)
17	Other cash outflows for operating activities		(20,173,971,127)	(8,236,941,432)
20	**Net cash flows from operating activities**		**127,904,505,717**	**1,565,431,411,830**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase and construction of fixed assets		(91,667,128,986)	(29,676,634,444)
22	Proceeds from disposals of fixed assets		835,040,451	22,155,180,512
23	Loans to other entities and placements of term deposits		(577,569,426,125)	(853,226,563,904)
24	Collections from borrowers and term deposits		417,800,000,000	288,800,000,000
25	Payments for investments in other entities		(707,935,000,000)	(1,459,636,500,000)
27	Interest, dividends and profits received		172,099,134,964	127,918,606,333
30	**Net cash flows used in investing activities**		**(786,437,379,696)**	**(1,903,665,911,503)**

INTERIM SEPARATE CASH FLOW STATEMENT (continued)
for the six-month period ended 31 December 2022

VND

Code	*ITEMS*	*Notes*	*For the six-month period ended 31 December 2022*	*For the six-month period ended 31 December 2021*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	Drawdown of borrowings	24	6,809,122,376,445	4,472,048,210,227
34	Repayment of borrowings	24	(6,189,613,646,753)	(4,170,358,185,229)
35	Payment of principal of finance lease liabilities	24	(2,103,085,704)	(3,035,436,750)
36	Dividends paid	25.2	(77,809,392,085)	(71,687,519,651)
40	**Net cash flows from financing activities**		**539,596,251,903**	**226,967,068,597**
50	**Net decrease in cash for the period**		**(118,936,622,076)**	**(111,267,431,076)**
60	**Cash and cash equivalents at beginning of period**		**1,734,976,295,084**	**949,714,290,815**
61	Impact of exchange rate fluctuation		(276,390,866)	(1,508,283,626)
70	**Cash and cash equivalents at end of period**	**4**	**1,615,763,282,142**	**836,938,576,113**

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

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

1 March 2023

1. CORPORATE INFORMATION

Thanh Thanh Cong - Bien Hoa Joint Stock Company ("the Company"), is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Investment License No. 1316/GP issued by the Ministry of Planning and Investment on 15 July 1995 and amended Investment Licenses/ Investment Certificates/ Enterprise Registration Certificates, with the latest amendment being 14th Enterprise Registration Certificate dated 5 December 2022.

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The current 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 31 December 2022 was 898 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 interim separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular No. 96/2020/TT-BTC on disclosure of information on the securities market. In addition, as required by these regulations, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for period ended 31 December 2022 ("the interim consolidated financial statements") dated 1 March 2023.

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

2.2 Accounting standards and system

The interim separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in accordance with 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 interim 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 interim 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 decreases 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 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 of its purchase price and any directly attributable costs of bringing the tangible 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 of 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 are recorded as intangible fixed assets 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 recognised 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 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.

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 or 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 years to 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 capitalised 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:

- Transactions 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.
- Payments for assets or expenses without liabilities initially being recognised is recorded at the buying exchange rates of the commercial banks that process these payments.

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

- 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 foreign exchange differences incurred are taken to the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 *Provisions*

Retrenchment allowance

Retrenchment allowance is provided at the rate of one month's salary for each working year up to 31 December 2008 and the minimum amount for each employee is two months' salary in accordance with the Labour Code and related implementing guidance. Increases or decreases to the provision balance other than actual payment to employee are recorded as general and administrative expense in the interim separate income statement.

This provision is used to settle the retrenchment allowance to be paid to employee upon termination of their labour contract following Article 48 of the Labour Code.

3.15 *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.

3.16 *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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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 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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.18 *Taxation* (continued)

Deferred tax (continued)

The carrying amount of deferred tax assets is reviewed at each interim 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 tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each interim 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.

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, directly or indirectly, 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

	31 December 2022	*30 June 2022*
Cash on hand	1,361,864,571	3,104,851,600
Cash in banks	557,586,382,092	500,391,528,551
Time deposits at banks *(*)*	1,056,815,035,479	1,231,479,914,933
TOTAL	**1,615,763,282,142**	**1,734,976,295,084**

(*) This represents bank deposits with an original term or remaining maturities of no more than three (3) months and earn interest at rate ranging from 3.4% to 6% per annum for the six-month period ended 31 December 2022 (for the six-month ended 31 December 2021: 2.3% to 3.4% per annum).

5. HELD-FOR-TRADING SECURITIES

Held-for-trading securities are the investments in listed shares of Gia Lai Electricity Joint Stock Company ("GEG"), Thanh Thanh Cong Tourist Joint Stock Company ("VNG") and other listed shares as follows:

	31 December 2022			
	GEG (*)	*VNG (**)*	*Others*	*Total*
Number of shares	23,110,287	1,700,000	863,000	25,673,287
Cost (VND)	274,973,747,500	34,051,000,000	28,189,761,318	337,214,508,818
Provision (VND)	-	(17,561,000,000)	(21,237,361,322)	(38,798,361,322)
Net (VND)	274,973,747,500	16,490,000,000	6,952,399,996	298,416,147,496
Fair value (VND)	274,973,747,500	16,490,000,000	6,952,399,996	298,416,147,496

	30 June 2022			
	GEG (*)	*VNG (**)*	*Others*	*Total*
Number of shares	21,802,158	1,700,000	932,000	24,434,158
Cost (VND)	274,973,747,500	34,051,000,000	31,721,651,221	340,746,398,721
Provision (VND)	-	(14,586,000,000)	(15,163,551,218)	(29,749,551,218)
Net (VND)	274,973,747,500	19,465,000,000	16,558,100,003	310,996,847,503
Fair value (VND)	274,973,747,500	19,465,000,000	16,558,100,003	310,996,847,503

(*) As at 31 December 2022 and 30 June 2022, all GEG shares were pledged as collaterals for long-term bonds obtained from commercial banks *(Note 24.3)*.

(**) As at 31 December 2022 and 30 June 2022, all of VNG shares were pledged as collateral for short-term loans obtained from commercial banks *(Note 24.1)*.

6. HELD-TO-MATURITY INVESTMENTS

This comprises bank deposits with remaining term to maturity of less than twelve (12) months and earn interest at rates ranging from 1.5% to 7.8% per annum (for the six-month period ended 31 December 2021: 3% to 5% per annum). As at 31 December 2022, a part of held-to-maturity investments was pledged as collateral for short-term loans obtained from commercial banks *(Note 24.1)*.

7. TRADE RECEIVABLES

VND

	31 December 2022	*30 June 2022*
Short-term	***1,199,945,718,748***	***1,102,156,198,587***
Due from other parties	477,086,390,220	515,766,091,857
- *Vietnam Tran Quang Company Limited*	*28,861,875,000*	*48,431,250,000*
- *Vietnam Sugar Joint Stock Company*	*28,601,648,250*	*44,498,768,472*
- *URC Vietnam Company Limited*	*15,591,450,000*	*41,196,272,250*
- *Others*	*404,031,416,970*	*381,639,801,135*
Due from related parties *(Note 33)*	722,859,328,528	586,390,106,730
Long-term	***167,955,017,657***	***170,101,082,349***
Due from a related party *(Note 33)*	167,955,017,657	170,101,082,349
TOTAL	**1,367,900,736,405**	**1,272,257,280,936**
Provision for doubtful short-term trade receivables	(8,771,519,652)	(4,061,876,835)
NET	**1,359,129,216,753**	**1,268,195,404,101**

As at 31 December 2022 and 30 June 2022, a part of short-term trade receivables was pledged as collateral for short-term loans obtained from commercial banks *(Note 24.1)*.

Details of movements of provision for doubtful short-term trade receivables:

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Beginning balance	4,061,876,835	2,843,494,185
Provision made during the period	4,709,642,817	830,686,725
Ending balance	8,771,519,652	3,674,180,910

8. ADVANCES TO SUPPLIERS

VND

	31 December 2022	*30 June 2022*
Short-term	***2,953,716,875,505***	***2,785,968,040,921***
Advances to related parties *(Note 33)*	325,114,205,906	406,890,686,802
Advances to farmers *(*)*	897,470,676,423	832,881,449,132
Advances to other parties	1,731,131,993,176	1,546,195,904,987
In which:		
- *Long Son Real Estate Company Limited*	*500,382,564,913*	*358,552,121,462*
- *New Century Trading Services Joint Stock Company*	*355,871,389,742*	*311,986,000,000*
- *Van Phat Dat Development Investment Joint Stock Company*	*212,153,209,589*	*212,153,209,589*
- *Ham Luong Investment and Trading Company Limited*	*-*	*315,681,244,461*
- *Others*	*662,724,828,932*	*347,823,329,475*
Long-term	***76,749,902,220***	***113,436,865,580***
Advances to a related party *(Note 33)*	10,993,710,000	12,373,000,000
Advances to farmers *(*)*	65,756,192,220	101,063,865,580
TOTAL	**3,030,466,777,725**	**2,899,404,906,501**
Provision for doubtful short-term advances to suppliers	(19,892,072,661)	(22,911,913,198)
NET	**3,010,574,705,064**	**2,876,492,993,303**

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

Details of movements of provision for doubtful short-term advances to suppliers:

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Beginning balance	22,911,913,198	11,263,436,467
Provision made during the period	-	8,042,552,244
Reversal of provision during the period	(3,019,840,537)	-
Ending balance	19,892,072,661	19,305,988,711

9. OTHER RECEIVABLES

	31 December 2022	30 June 2022
		VND
Short-term	***1,301,097,393,882***	***1,173,184,054,120***
Deposits for land rental *(*)*	418,840,000,000	427,487,618,000
Dividend receivable	474,990,000,000	24,990,000,000
Interest receivables	315,708,731,263	284,410,717,454
Payment on behalf	29,142,047,228	67,004,251,004
Other deposit	13,788,984,650	-
Staff advances	11,849,963,000	9,126,127,524
Advanced capital contribution *(**)*	-	281,642,592,000
Others	36,777,667,741	78,522,748,138
Long-term	***63,961,529,737***	***69,946,905,607***
Capital contribution per Business Cooperation Contract *(***)*	51,772,000,000	51,772,000,000
Deposits for land rental	4,245,278,367	13,933,116,567
Interest Income	7,944,251,370	4,241,789,040
TOTAL	**1,365,058,923,619**	**1,243,130,959,727**
Provision for doubtful other short-term receivables	(3,243,499,198)	(35,488,384,999)
NET	**1,361,815,424,421**	**1,207,642,574,728**
In which:		
Related parties (Note 33)	*947,649,814,246*	*813,515,801,216*
Other parties	*414,165,610,175*	*394,126,773,512*

(*) It mainly represents the deposits for land rental amounting to VND 418 billion in accordance with Deposit Contracts No. 48/2019/HDDC-THV dated 21 June 2019 and Appendix No. 7 dated 30 October 2022 between the Company and Toan Hai Van Joint Stock Company with total contract value of VND 957 billion for renting land lots with total area of 137,075.22 m^2 located in Vinh Dam Complex Project, Phu Quoc District, Kien Giang Province.

(**) On 20 June 2022, according to the BOD's Resolution No. 346b/2022/NQ-HDQT dated 16 May 2022, the Company transferred the advanced capital contribution with the total consideration of VND 281,642,592,000 to acquire 23,470,216 additional shares in Toan Hai Van Joint Stock Company in order to increase its charter capital. As at the 31 December 2022, Toan Hai Van Joint Stock Company has completed the updating of amending its Enterprise Registration Certificate.

9. OTHER RECEIVABLES (continued)

(***) It represents capital contribution according to Business Cooperation Contract No. 10-03/2021 signed on 10 March 2021 between the Company and Binh Phuoc Food Production Joint Stock Company to develop the project of Growing high-quality fruit trees under the form of profit-sharing business cooperation contract without establishing a legal entity. Accordingly, the Company will contribute VND billion 52 in cash and machinery and equipment to the project and will receive 20% of the total profit after tax of the project. As at 31 December 2022, the Company contributed VND 51,772,000,000.

Details of movements of provision for doubtful other short-term receivables:

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Beginning balance	35,488,384,999	5,473,031,318
Provision made during the period	-	20,924,496,380
Reversal of provision during the period	(32,244,885,801)	(5,473,031,318)
Ending balance	3,243,499,198	20,924,496,380

10. INVENTORIES

VND

	31 December 2022		*30 June 2022*	
	Cost	*Provision*	*Cost*	*Provision*
Merchandises	1,087,009,694,485	(66,353,244)	1,045,376,158,145	(66,353,244)
Finished goods	266,960,105,969	-	359,002,760,602	-
Raw materials	398,905,288,867	(9,380,423,004)	283,520,254,172	(9,380,423,004)
Goods in transit	181,714,342,856	-	172,821,481,183	-
Work in process	270,212,850,650	-	102,023,217,385	-
Goods on consignment	-	-	36,174,390,738	-
Tools and supplies	4,524,820,029	(898,310,497)	2,867,641,465	(898,310,497)
TOTAL	**2,209,327,102,856**	**(10,345,086,745)**	**2,001,785,903,690**	**(10,345,086,745)**

As at 31 December 2022, a part of inventories was pledged as collateral for short-term loans obtained from commercial banks *(Note 24.1)*.

11. LONG-TERM LOAN RECEIVABLES

It represents the unsecured long-term lending to Binh Phuoc Food Production Joint Stock Company with term to maturity of five (5) years which earns interest at 10% per annum.

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Others*	*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	-	1,360,000,000	2,238,061,984	140,395,000	-	3,738,456,984
Transfer from CIP	-	7,738,732,838	-	-	34,580,000	7,773,312,838
Disposal	-	(767,865,202)	(2,443,222,435)	-	-	(3,215,954,237)
As at 31 December 2022	341,086,860,759	1,875,843,762,821	41,380,496,120	15,546,772,225	63,297,511,404	2,337,155,403,329
In which:						
Fully depreciated	*15,075,016,011*	*1,208,461,229,022*	*2,418,762,924*	*4,603,828,924*	*57,898,097,657*	*1,288,456,934,538*
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	5,521,786,790	36,094,226,337	1,944,992,167	552,721,422	156,439,701	44,270,166,418
Disposal	-	(520,130,480)	(2,355,817,421)	-	-	(2,875,947,901)
As at 31 December 2022	247,479,134,533	1,498,652,211,430	14,984,359,571	9,980,341,719	59,695,766,487	1,830,791,813,740
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 31 December 2022	93,607,726,226	377,191,551,391	26,396,136,550	5,566,430,506	3,601,744,917	506,363,589,589
In which:						
Pledged as loan security (Note 24.3)	*67,454,991,202*	*280,873,408,509*	*6,786,034,382*	*2,703,041,089*	*3,239,989,819*	*361,057,465,001*

13. FINANCE LEASES

VND

	Machinery and equipment	*Means of transportation*	*Total*
Cost:			
As at 30 June 2022 and 31 December 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	460,266,510	205,437,472	665,703,982
As at 31 December 2022	4,040,201,308	733,321,874	4,773,523,182
Net carrying amount:			
As at 30 June 2022	14,030,788,045	3,546,448,614	17,577,236,659
As at 31 December 2022	13,570,521,535	3,341,011,142	16,911,532,677

14. INTANGIBLE FIXED ASSETS

VND

	Land use rights	*Computer software*	*Total*
Cost:			
As at 30 June 2022 and 31 December 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	1,161,487,110	1,692,602,070	2,854,089,180
As at 31 December 2022	34,449,611,250	18,239,530,931	52,689,142,181
Net carrying amount:			
As at 30 June 2022	32,877,134,794	29,914,293,366	62,791,428,160
As at 31 December 2022	31,715,647,684	28,221,691,296	59,937,338,980
In which: *Pledged as loan security (Note 24.3)*	*30,233,708,235*	-	*30,233,708,235*

15. INVESTMENT PROPERTIES

VND

	Buildings and structures	*Land use rights*	*Total*
Cost:			
As at 30 June 2022 and 31 December 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	1,832,092,252	294,478,454	2,126,570,706
As at 31 December 2022	24,485,244,347	8,006,413,640	32,491,657,987
Net carrying amount:			
As at 30 June 2022	116,042,166,171	21,584,487,814	137,626,653,985
As at 31 December 2022	114,210,073,919	21,290,009,360	135,500,083,279
In which:			
Pledged as loan security (Note 24.1)	*114,210,073,919*	*21,290,009,360*	*135,500,083,279*

The fair values of the investment properties as at 31 December had not yet been formally assessed and determined. However, based on the current rental situation and market value of these investment properties, the management believed that their fair values were much higher than their carrying values as at the balance sheet date.

Revenue and expense relating to investment properties

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Rental income from investment properties	10,597,595,443	13,315,181,996
Direct operating expenses of investment properties that generated rental income during the period	(8,181,473,690)	6,188,561,418

16. CONSTRUCTION IN PROGRESS

	31 December 2022	*VND* *30 June 2022*
ERP Cloud System	82,409,598,081	77,276,851,632
Improvement of machinery and equipment	27,285,573,351	21,782,341,453
Hai Phong DC Warehouse	29,223,304,907	-
Machinery and equipment under installation	17,919,332,323	10,551,063,797
Others	7,257,072,433	5,446,765,050
TOTAL	**164,094,881,095**	**115,057,021,932**

17. LONG-TERM INVESTMENTS

	31 December 2022	*VND* *30 June 2022*
Investments in subsidiaries *(Note 17.1)*	13,821,320,690,863	13,113,385,690,863
Investments in associates *(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	(127,629,642,638)	(115,247,966,609)
NET	**15,614,524,380,169**	**14,652,328,464,198**

(*) This represents investments in long-term bonds issued by commercial banks with terms to maturity from four (4) to ten (10) years which earns interest at rates ranging from 6.5% to 8% per annum (for the six-month 31 December 2021: 6.5% to 7% per annum).

Details of movements of provision for long-term investment:

	For the six-month period ended 31 December 2022	*VND* *For the six-month period ended 31 December 2021*
Beginning balance	115,247,966,609	46,912,834,222
Provision made during the period	12,381,676,029	31,217,664,730
Ending balance	127,629,642,638	78,130,498,952

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries*

17.1.1 *Investments in direct subsidiaries*

			31 December 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 JSC[1] ("BHC")	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 One Member Limited Company	Consulting management in manufacturing 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. ("TTC Attapeu")	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
TSU Investment Private Limited Company	Trading; 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

[1] Formerly known as TTC Bien Hoa – Dong Nai Sugar One Member Limited Company

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

17.1.1 *Investments in direct subsidiaries* (continued)

			31 December 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 Australia Pty Ltd *(i)*	Developing of sugarcane raw material and other plant areas	Operating	707,935,000,000	100.00	100.00	-	-	-
Tay Ninh Sugar Joint Stock Company	Planting sugarcane; producing and trading in sugar, casava and rubber	Operating	685,234,415,400	78.73	78.73	685,234,415,400	78.73	78.73
Thanh Thanh Cong Gia Lai One Member Co., Ltd. ("TTC Gia Lai")	Manufacturing sugar and other by-products from sugarcane 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
Thanh Thanh Cong Agricultural Development Joint Stock Company ("TTC Agricultural Development")	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 ("TTC An Hoa")	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

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

17.1.1 *Investments in direct subsidiaries* (continued)

			31 December 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*
Nuoc Trong Sugar Joint Stock Company ("Nuoc Trong Sugar")	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
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company ("TTC Sugarcane Research")	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
Hai Vi Limited Company ("Hai Vi")	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

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

17.1.1 *Investments in direct subsidiaries* (continued)

Name of subsidiaries	*Business activities*	*Status*	*31 December 2022*			*30 June 2022*		
			Cost of investment (VND)	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
Ninh Hoa Green Energy One Member Limited Liability Company	Producing electricity	Operating	5,250,000,000	100.00	100.00	5,250,000,000	100.00	100.00
Ninh Hoa Clean Energy One Member Limited Liability Company	Producing electricity	Operating	5,250,000,000	100.00	100.00	5,250,000,000	100.00	100.00
Thanh Cong Green Idea One Member Limited Liability Company ("Thanh Cong Green Idea")	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
Thanh Cong Green One Member Limited Liability Company ("Thanh Cong Green")	Producing electricity	Operating	4,000,000,000	100.00	100.00	4,000,000,000	100.00	100.00
Thanh Cong Agriculture Investment One Member Limited Liability Company	Producing electricity	Operating	4,000,000,000	100.00	100.00	4,000,000,000	100.00	100.00
Thanh Cong Green Agriculture One Member Limited Liability Company ("Thanh Cong Green Agriculture")	Producing electricity	Operating	4,000,000,000	100.00	100.00	4,000,000,000	100.00	100.00

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

17.1.1 *Investments in direct subsidiaries* (continued)

			31 December 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 Import Export Trading Joint Stock Company	Trading sugar and beverages	Operating	77,500,000	100.00	1.00	77,500,000	100.00	1.00
TOTAL			**13,821,320,690,863**			**13,113,385,690,863**		
Provision for diminution in value of long-term investments			(74,941,686,663)			(29,941,224,376)		
NET			**13,746,379,004,200**			**13,050,825,680,229**		

(*) Including indirect and direct voting rights in these subsidiaries.

(i) During the period, the Company has completed the capital contribution 100% of direct interest, equivalent 40.000.000 capital shares in TSU Australia Pty Ltd.

The fair values of the above investments as at 31 December 2022 had not yet been formally assessed and determined due to unavailability of market information. However, based on the current operation of those companies, the management believed that their fair values were much higher than their carrying values as at the interim balance sheet date.

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

17.1.2 Investments in indirect subsidiaries

As at 31 December 2022, the Company indirectly exercises its control over the following companies:

(i) Bien Hoa - Ninh Hoa Sugar One Member Company Limited ("Bien Hoa - Ninh Hoa Sugar") (through Thanh Thanh Cong - Bien Hoa Cane Sugar One Member Limited Company);

(ii) Ninh Hoa Thermoelectricity One Member Company Limited (through BHC Company);

(iii) Bien Hoa - Phan Rang Sugar Joint Stock Company ("Bien Hoa - Phan Rang Sugar") (through Thanh Thanh Cong - Bien Hoa Cane Sugar One Member Limited Company);

(iv) Bien Hoa - Thanh Long Joint Stock Company (through BHC Company);

(v) Mien Trung Bovine Breeding Joint Stock Company (through Bien Hoa - Ninh Hoa Sugar One Member Company Limited);

(vi) Gia Lai Thermoelectricity One Member Company Limited (through Thanh Thanh Cong Gia Lai One Member Company Limited);

(vii) Global Mind Commodities Trading Pte Ltd (through TSU Investment Private Limited Company);

(viii) TTC Attapeu Sugarcane Sole Co., Ltd. ("TTC Attapeu Laos") (through TTC Attapeu Sugarcane Co., Ltd);

(ix) Nuoc Trong Rubber Joint Stock Company (through Tay Ninh Sugar Joint Stock Company);

(x) Global Mind Australia Pte Ltd (through Global Mind Commodities Trading Pte Ltd); and

(xi) Miaqua Water One Member Company Limited (through Global Mind Commodities Trading Pte Ltd).

17. LONG-TERM INVESTMENTS (continued)

17.2 *Investment in associates*

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

			31 December 2022			*30 June 2022*		
Name of associates	*Business activities*	*Status*	*Cost of investment*	*% voting right*	*% of direct interest*	*Cost of investment*	*% voting right*	*% of direct interest*
			(VND)	*(%)*	*(%)*	*(VND)*	*(%)*	*(%)*
Toan Hai Van Joint Stock Company (*)	Sea transportation business	Operating	1,407,762,738,000	36.90	23.54	1,126,120,146,000	36.90	23.54
Tan Dinh Import Export Joint Stock Company ("Tadimex")	Trading real estate	Operating	381,170,700,000	41.65	41.65	381,170,700,000	41.65	41.65
TOTAL			**1,788,933,438,000**			**1,507,290,846,000**		

(*) On 20 June 2022, according to the BOD's Resolution No. 346b/2022/NQ-HDQT dated 16 May 2022, the Company transferred the advanced capital contribution with the total consideration of VND 281,642,592,000 to acquire 23,470,216 additional shares in Toan Hai Van Joint Stock Company in order to increase its charter capital. As at the 31 December 2022, Toan Hai Van Joint Stock Company has completed the updating of amending its Enterprise Registration Certificate.

The fair value of the above investment as at 31 December 2022 had not yet been formally assessed and determined due to unavailability of market information. However, based on the current operation of that company, the management believed that its fair value was much higher than its carrying value as at the balance sheet date.

17. LONG-TERM INVESTMENTS (continued)

17.3 Investments in other entities

	31 December 2022		*30 June 2022*	
	Cost of investment (VND)	*% of interest*	*Cost of investment (VND)*	*% of interest*
Son Duọng Sugar and Sugar Cane Joint Stock Company	36,456,277,500	13.84	36,456,277,500	13.84
France-Vietnam Sorbitol Joint Stock Company ("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	0.95	23,130,000,000	0.95
Other long-term investments	734,416,444		734,416,444	
TOTAL	**91,899,893,944**		**91,899,893,944**	
Provision for diminution in value of long-term investment	(52,687,955,975)		(52,687,955,975)	
NET	**39,211,937,969**		**39,211,937,969**	

The fair values of the above investments as at 31 December 2022 had not yet been formally assessed and determined. However, based on the financial position of those companies, the management believed that their fair values were much higher than their book value as at reporting date.

18. LONG-TERM PREPAID EXPENSES

VND

	31 December 2022	*30 June 2022*
Prepaid land rental	223,028,733,607	203,842,884,152
Repairment expenses of machine and equipment	-	11,599,936,209
Others	41,110,863,812	17,175,608,427
TOTAL	**264,139,597,419**	**232,618,428,788**

19. SHORT-TERM TRADE PAYABLES

VND

	31 December 2022	*30 June 2022*
Due to related parties *(Note 33)*	1,395,961,593,317	880,055,725,901
Due to other parties	84,139,163,987	491,343,031,308
Due to farmers	180,532,190,483	232,889,484,414
TOTAL	**1,660,632,947,787**	**1,604,288,241,623**

20. SHORT-TERM ADVANCES FROM CUSTOMERS

VND

	31 December 2022	*30 June 2022*
Due to related parties *(Note 33)*	34,352,264,840	6,656,649,150
Due to other parties	746,164,813,282	1,054,769,281,784
In which:		
- *Thanh Dat Limited Company*	*235,955,000,000*	-
- *Thanh Nien Printing Joint Stock Company*	*231,351,000,000*	-
- *Hong Minh Import and Export One Member Company Limited*	*141,560,109,308*	*617,583,180,000*
- *Tan Thanh Phu Service and Manufacturing Trading Co., Ltd*	*120,068,975,000*	-
- *Long Son Real Estate Company Limited*	-	*386,501,587,048*
- *Orion Food Vina Company Limited*	-	*38,873,625,000*
- *Others*	*17,227,292,554*	*11,810,889,736*
TOTAL	**780,517,078,122**	**1,061,425,930,934**

21. STATUTORY OBLIGATIONS/ TAX AND OTHER RECEIVABLE FROM THE STATE

VND

	30 June 2022	*Increase*	*Decrease*	*31 December 2022*
Payables				
Corporate income tax	44,109,524,561	4,784,295,109	(43,868,189,221)	5,025,630,449
Import tax	155,830,644	117,350,688,617	(112,491,707,116)	5,014,812,145
Personal income tax	982,217,362	11,598,945,940	(11,126,216,911)	1,454,946,391
TOTAL	**45,247,572,567**	**133,733,929,666**	**(167,486,113,248)**	**11,495,388,985**
Receivables				
Value-added tax	10,151,316,650	10,276,076,228	(2,243,596,315)	18,183,796,563
Import tax	8,982,771,214	-	-	8,982,771,214
TOTAL	**19,134,087,864**	**10,276,076,228**	**(2,243,596,315)**	**27,166,567,777**

22. SHORT-TERM ACCRUED EXPENSES

		VND
	31 December 2022	*30 June 2022*
Purchase of materials	82,235,925,520	95,335,970,175
Interest expense	64,358,690,820	54,015,322,158
External service	38,862,599,257	40,800,000,000
Transportation fees	24,571,504,430	14,225,918,136
Accrual for complete land lease contracts for farmers	-	26,909,053,936
Import and export tax	-	16,434,694,064
Others	28,063,132,039	29,745,996,563
TOTAL	**238,091,852,066**	**277,466,955,032**
In which:		
Other parties	*217,160,688,749*	*256,535,791,715*
Related parties (Note 33)	*20,931,163,317*	*20,931,163,317*

23. SHORT-TERM OTHER PAYABLES

		VND
	31 December 2022	*30 June 2022*
Payables for letters of credit *(*)*	2,364,827,840,000	1,468,301,762,000
Interest payables	57,338,008,137	102,950,263,514
Dividend payables	11,958,149,451	50,547,412,221
Receive on behalf	7,523,664,585	37,214,286,762
Deposits	2,309,567,614	1,720,812,402
Others	27,907,010,315	2,044,556,850
TOTAL	**2,471,864,240,102**	**1,662,779,093,749**
In which:		
Other parties	*2,430,958,029,718*	*1,567,559,822,316*
Related parties (Note 33)	*40,906,210,384*	*95,219,271,433*

(*) This represents the payables to commercial banks in respect of the purchase of materials through deferred letters of credit at commercial banks (UPAS L/C), due at maturity date and charged at applicable fee rate.

24. LOANS AND FINANCE LEASES

VND

		Movement during the period				
	30 June 2022	*Increase*	*Decrease*	*Reclassification*	*Foreign exchange rate*	*31 December 2022*
Short-term	***4,968,487,490,797***	***6,520,842,252,662***	***(6,189,613,646,753)***	***136,189,599,938***	***(5,339,769,930)***	***5,430,565,926,714***
Loans from banks *(Note 24.1)*	4,482,308,944,146	6,039,118,578,005	(5,519,525,246,962)	-	(5,339,769,930)	4,996,562,505,259
Loans from related parties *(Note 33)*	106,537,054,225	481,723,674,657	(526,060,728,882)	-	-	62,200,000,000
Current portion of long-term loans from banks *(Note 24.2)*	264,123,726,576	-	(144,027,670,909)	136,189,599,938	-	256,285,655,605
Current portion of long-term bonds *(Note 24.3)*	111,303,800,004	-	-	-	-	111,303,800,004
Current portion of financial lease *(Note 24.4)*	4,213,965,846	-	-	-		4,213,965,846
Long-term	***2,019,465,342,965***	***288,280,123,783***	***(2,103,085,704)***	***(136,189,599,938)***	-	***2,169,452,781,106***
Loans from banks *(Note 24.2)*	129,725,435,355	29,335,873,783	-	(136,189,599,938)	-	22,871,709,200
Loans from related parties *(Note 33)*	-	250,000,000,000	-	-	-	250,000,000,000
Long-term bonds *(Note 24.3)*	1,882,105,000,019	8,944,250,000	-	-	-	1,891,049,250,019
Finance lease *(Note 24.4)*	7,634,907,591	-	(2,103,085,704)	-	-	5,531,821,887
TOTAL	**6,987,952,833,762**	**6,809,122,376,445**	**(6,191,716,732,457)**	-	**(5,339,769,930)**	**7,600,018,707,820**

24. LOANS AND FINANCE LEASES (continued)

24.1 *Short-term loans from banks*

Banks	*31 December 2022*	*Original amount*	*Principal repayment term*	*Description of collaterals*
	VND	*USD*		
Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Dinh Branch	1,094,939,557,712	-	From 3 February 2023 to 13 June 2023	Land use rights of 3,294,400 m² at Ben Cau District; capital contribution in a subsidiary and bank deposits; held-for-trading securities and real estate in Bien Hoa City
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh Branch	468,664,629,400	-	From 6 January 2023 to 17 April 2023	Machine and equipment, land use rights at No.8 at Thai Binh Ward, Chau Thanh District, Tay Ninh Province; SBT shares owned by related parties and bank deposits
Military Commercial Joint Stock Bank - Ho Chi Minh Branch	409,465,790,044	-	From 19 January 2023 to 30 June 2023	Inventories and short-term trade receivables; bank deposits, real estate owned by related parties
Sumitomo Mitsui Banking Corporation – Ho Chi Minh Branch	371,450,000,000	-	From 9 February 2023 to 15 June 2023	Short-term trade receivables
Vietnam Joint Stock Commercial Bank for Industry and Trade - Tay Ninh Branch	248,692,033,973	-	From 28 February 2023 to 29 June 2023	Land use rights of 156.2 m² at Tay Ninh Province; machinery; equipment and bank deposits
Oversea-Chinese Banking Corporation Limited Ho Chi Minh Branch	229,860,000,000	-	From 13 February 2023 to 15 February 2023	Short-term trade receivables and inventories

24. LOANS AND FINANCE LEASES (continued)

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

Banks	*31 December 2022*	*Original amount*	*Principal repayment terms*	*Description of collaterals*
	VND	*USD*		
HSBC Bank - Ho Chi Minh Branch	229,288,768,730	-	To 29 May 2023	Inventories and short-term trade receivables and bank deposits
Sai Gon Thuong Tin Commercial Joint Stock Bank - North Sai Gon Branch	200,000,000,000	-	From 9 February 2023 to 27 July 2023	Short-term trade receivables
Vietnam International Commercial Joint Stock Bank - Dong Nai Branch	199,225,459,776	-	From 3 January 2023 to 25 April 2023	Inventories and short-term trade receivables
Orient Commercial Joint Stock Bank - Dak Lak Branch	172,783,850,000	-	From 5 February 2023 to 17 May 2023	Inventories, machinery and equipment, other shares owned by related parties; rights from land rental contract of a subsidiary
The Siam Commercial Bank Public Company Limited - Ho Chi Minh Branch	167,415,080,524	-	From 4 May 2023 to 18 May 2023	Inventories and short-term trade receivables
E.Sun Commercial Bank Ltd., - Dong Nai Branch	167,139,320,000	-	From 23 March 2023 to 25 April 2023	Demand deposit
Malayan Banking Berhard - Ho Chi Minh Branch	153,759,072,649	6,361,548	From 21 March 2023 to 20 June 2023	Inventories and short-term trade receivables
	82,580,000,000	-		
Ho Chi Minh City Development Joint Stock Commercial Bank - Tay Ninh Branch	149,966,000,000	-	From 7 April 2023 to 11 June 2023	Inventories

24. LOANS AND FINANCE LEASES (continued)

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

Banks	*31 December 2022*	*Original amount*	*Principal repayment terms*	*Description of collaterals*
	VND	*USD*		
BPCE IOM Bank - Ho Chi Minh Branch	117,038,842,451	-	From 3 February 2023 to 16 May 2023	Inventories and short-term trade receivables
Hong Leong Bank Vietnam Limited	115,650,000,000	-	From 1 January 2023 to 10 January 2023	Bank deposit
Bangkok Bank Public Company Limited - Ha Noi Branch	115,000,000,000	-	To 26 June 2023	Bank deposits
Hua Nan Commercial Bank Limited	97,000,000,000	-	To 21 April 2023	Bank deposits
Vietnam Technological and Commercial Joint Stock Bank - Ho Chi Minh Branch	70,364,000,000	-	From 1 January 2023 to 9 January 2023	SBT shares owned by related parties; bonds and bank deposits
Shinhan Bank Vietnam - Ho Chi Minh Branch	69,380,100,000	-	From 13 March 2023 to 13 June 2023	Unsecured
Sinopac Bank - Ho Chi Minh Branch	66,900,000,000	-	From 12 February 2023 to 19 April 2023	Unsecured
TOTAL	**4,996,562,505,259**	**6,361,548**		
In which:				
Original currency				
VND	*4,842,803,432,610*			
USD	*6,361,548*			

The Company obtained short-term loans from banks at market interest rate for financing its working capital requirements.

24. LOANS AND FINANCE LEASES (continued)

24.2 *Long-term loans from banks*

Banks	*31 December 2022*	*Principal repayment terms*	*Purpose*	*Description of collaterals*
	VND			
Wooribank Vietnam Ltd., - Ho Chi Minh Branch	125,000,000,000	From 25 March 2023 to 10 September 2023	Support the capital to subsidiaries	Machinery and equipment; land use right and construction in land located at Gia Lai Province
KebHana Bank - Ho Chi Minh Branch	75,000,000,000	From 31 March 2023 to 31 December 2023	Support the capital to subsidiaries	
Wooribank Vietnam Ltd., - Ho Chi Minh Branch	50,000,000,000	From 31 March 2023 to 31 December 2023	Support the capital to subsidiaries	
Orient Commercial Joint Stock Bank - Dak Lak Branch	16,204,688,000	From 25 February 2022 to 25 November 2032	Purchasing and constructing fixed assets	Machinery and equipment funded by the loans
	2,195,178,805	From 25 March 2023 to 10 September 2023		
Sai Gon Thuong Tin Commercial Joint Stock Bank	6,174,998,000	From 25 February 2023 to 25 September 2027	Long-term lease assets	Assets formed from loans
Sai Gon Thuong Tin Commercial Joint Stock Bank	4,582,500,000	From 25 January 2023 to 25 November 2026	Long-term lease assets	Assets formed from loans
TOTAL	**279,157,364,805**			
In which:				
Current portion	*256,285,655,605*			
Non-current portion	*22,871,709,200*			

The Company obtained long-term loans from banks at market interest rate for financing its subsidiaries, purchasing and constructing of fixed assets.

24. LOANS AND FINANCE LEASES (continued)

24.3 *Long-term bonds*

	31 December 2022	*Principal repayment terms*	*Interest rate*	*Purpose*
	VND		*% p.a.*	
Issued at par value				
Vietnam Technological and Commercial Joint Stock Bank ("Techcombank") *(*)*	1,200,000,000,000	13 April 2024	3.3% + Reference interest rate	Financing for working capital
	700,000,000,000	26 January 2024	3.875% + Reference interest rate	
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Noi Branch *(**)*	127,680,000,000	23 June 2023	10.6%	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")
Issuance fee	(25,326,949,977)			
	2,002,353,050,023			
In which:				
Current portion	*111,303,800,004*			
Non-current portion	*1,891,049,250,019*			

24. LOANS AND FINANCE LEASES (continued)

24.3 *Long-term bonds* (continued)

(*) Collaterals

- 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; and
- All of land use rights and associated assets, real estates and all rights and obligations emerging from Tay Ninh Sugar Factory for 320,000 m² located at Tan Hung Ward, Tan Chau District, Tay Ninh Province under the Certificates of Land Use Rights issued by the Chairman of the People's Committee of Tay Ninh Province on 19 June 2013 and the Director of the Department of Natural Resources and Environment of Tay Ninh Province on 28 June 2016.

(**) Collaterals

- Land lease rights under Contract for 2,825.9 hectare land area 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.

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 interim balance sheet date were as follows:

VND

	Less than 1 year	*From 1-5 years*	*More than 5 years*	*Total*
31 December 2022				
Total minimum lease payments	4,949,426,386	5,910,148,298	-	10,859,574,684
Finance charges	735,460,540	378,326,412	-	1,113,786,951
Lease liabilities	4,213,965,846	5,531,821,887	-	9,745,787,733
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 premium*	*Convertible bond options*	*Investment and development fund*	*Undistributed earnings*	*Total*
	Share with voting rights	*Preference shares*					
For the six-month period ended 31 December 2021							
As at 30 June 2021	6,171,581,470,000	216,113,330,000	6,712,852,344,539	13,666,133,635	-	908,413,704,143	14,022,626,982,317
Issuance of shares	119,927,480,000	-	57,252,221,937	(13,666,133,635)	-	-	163,513,568,302
Transfer to investment and development fund	-	-	-	-	28,929,366,609	(28,929,366,609)	-
Transfer to bonus and welfare funds	-	-	-	-	-	(17,101,113,253)	(17,101,113,253)
Net profit for the period	-	-	-	-	-	234,340,918,418	234,340,918,418
Dividend for preference shares	-	-	-	-	-	(42,208,470,040)	(42,208,470,040)
As at 31 December 2021	6,291,508,950,000	216,113,330,000	6,770,104,566,476	-	28,929,366,609	1,054,515,672,659	14,361,171,885,744
For the six-month period ended 31 December 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
Increase capital during the period	440,376,680,000	-	-	-	-	(440,376,680,000)	-
Transfer to bonus and welfare funds	-	-	-	-	-	(30,000,000,000)	(30,000,000,000)
Net profit for the period	-	-	-	-	-	528,118,928,629	528,118,928,629
Dividend for preference shares *(Note 25.2)*	-	-	-	-	-	(39,220,129,315)	(39,220,129,315)
As at 31 December 2022	6,731,885,630,000	216,113,330,000	6,770,104,566,476	-	28,929,366,609	1,192,070,217,344	14,939,103,110,429

25. OWNERS' EQUITY (continued)

25.2 *Capital transactions with shareholders and distribution of dividends*

	For the six-month period ended 31 December 2022	*VND* *For the six-month period ended 31 December 2021*
Issued contributed share capital		
Beginning balance	6,507,622,280,000	6,387,694,800,000
Increase during the period *(i)*	440,376,680,000	119,927,480,000
Ending balance	**6,947,998,960,000**	**6,507,622,280,000**
Dividends declared	***19,610,064,660***	***42,208,470,040***
Dividends on preference shares (ii)	*19,610,064,660*	*42,208,470,040*
Dividends paid in cash	***77,809,392,085***	***71,687,519,651***
Dividends on ordinary shares	-	-
Dividends on preference shares	*77,809,392,085*	*71,687,519,651*

(i) On 31 December 2022, the Company completed the issuance of 44,040,562 shares at par value of 10,000 VND per share in accordance with the Resolution by the Board of Directors No. 33/2022/NQ-HDQT dated 26 August 2022, according to the Shareholders' Resolution No. 02/2022/NQ-DHDCD dated 25 August 2022.

(ii) According to the Resolution No. 66/2022/NQ.HDQT dated 15 December 2022, the Board of Directors approved the plan of cash dividend to the owner of preference shares with the rate of 12% per annum.

25.3 *Shareholders*

	31 December 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	179,783,497	-	25.88	168,021,963	-	25.82
Deutsche Investitions-und Entwicklungsge-sellschaft (DEG)	-	21,611,333	3.10	-	21,611,333	3.32
Legendary Venture Fund 1	45,828,212	-	6.60	-	-	-
Others	447,576,854	-	64.42	461,128,932	-	70.86
TOTAL	**673,188,563**	**21,611,333**	**100.00**	**629,150,895**	**21,611,333**	**100.00**

25. OWNERS' EQUITY (continued)

25.4 *Shares*

	Number of shares	
	31 December 2022	*30 June 2022*
Authorised shares	694,799,896	650,762,228
Shares issued and fully paid		
Ordinary shares	*673,188,563*	*629,150,895*
Preference shares	*21,611,333*	*21,611,333*
Shares in circulation		
Ordinary shares	*673,188,563*	*629,150,895*
Preference shares	*21,611,333*	*21,611,333*

Par value of outstanding share: VND 10,000/share (30 June 2022: VND 10,000/share).

26. REVENUE

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

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Gross revenue	**6,128,522,349,234**	**5,348,541,216,866**
In which:		
Sale of sugar	*5,868,318,293,237*	*5,038,889,293,256*
Sale of molasses	*93,788,271,634*	*129,146,710,597*
Sale of machines	*97,527,452,261*	*78,643,944,804*
Sale of electricity	*20,641,109,078*	*18,827,790,832*
Rendering of rental services (Note 15)	*10,597,595,443*	*13,315,181,996*
Others	*37,649,627,581*	*69,718,295,381*
Less	**(1,623,546,142)**	**(3,220,396,672)**
Sales returns	*(1,623,546,142)*	*(3,054,096,761)*
Sales deduction	-	*(166,299,911)*
Net revenue	**6,126,898,803,092**	**5,345,320,820,194**
In which:		
Sale of sugar	*5,868,254,494,087*	*5,035,792,205,607*
Sale of molasses	*92,291,346,634*	*129,146,710,597*
Sale of machines	*97,464,630,269*	*78,643,944,804*
Sale of electricity	20,641,109,078	*18,827,790,832*
Rendering of rental services (Note 15)	*10,597,595,443*	*13,315,181,996*
Others	*37,649,627,581*	*69,594,986,358*
In which:		
Sales to other parties	*5,259,445,278,243*	*4,393,974,471,744*
Sales to related parties	*867,453,524,849*	*951,346,348,450*

26. REVENUE (continued)

26.2 *Finance income*

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Interest income from bank deposit, lending and advance to suppliers	206,810,131,103	160,460,863,138
Dividend income	450,289,480,000	8,810,058,000
Foreign exchange gains	49,387,947,340	3,877,679,845
Gain from disposals of investments	-	4,675,721,193
TOTAL	**706,487,558,443**	**177,824,322,176**

27. COST OF GOODS SOLD AND SERVICES RENDERED

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Cost of sugar	5,391,749,283,953	4,378,917,667,337
Cost of molasses	84,901,101,934	98,402,023,150
Cost of machine	78,767,647,287	75,651,913,232
Cost of electricity	31,063,200,159	27,566,952,166
Cost of rental services *(Note 15)*	8,181,473,690	6,188,561,418
Others	23,569,512,330	65,508,980,492
TOTAL	**5,618,232,219,353**	**4,652,236,097,795**

28. FINANCE EXPENSES

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Interest expenses	410,024,977,780	251,245,614,210
Provision for diminution in value of investments *(Note 5 and 17)*	21,430,486,133	31,783,083,516
Foreign exchange losses	27,161,720,904	10,993,589,092
Bond issuance fee	8,944,250,000	7,346,255,293
Loss from disposal of investments	1,792,003,658	622,460,608
Others	2,472,433,037	7,865,163,204
TOTAL	**471,825,871,512**	**309,856,165,923**

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Selling expenses	**99,890,521,565**	**111,709,857,516**
Expenses for external services	77,999,118,249	55,352,235,557
Labor costs	16,008,431,347	12,784,295,329
Depreciation and amortisation	1,337,271,504	-
Other expenses	4,545,700,465	43,573,326,630
General and administrative expenses	**111,091,796,797**	**141,372,982,364**
Labor costs	61,743,685,405	50,408,343,985
Expenses for external services	50,400,142,241	35,621,782,238
(Reversal of provisions) provisions	(30,555,083,521)	24,324,704,031
Depreciation and amortisation	6,411,107,105	8,905,040,175
Other expenses	23,091,945,567	22,113,111,935
TOTAL	**210,982,318,362**	**253,082,839,880**

30. OTHER INCOME AND EXPENSES

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Other income	**24,466,430,326**	**10,711,124,183**
Income from leasing activities	20,602,546,779	7,874,795,914
Others	3,863,883,547	2,836,328,269
Other expenses	**(23,909,158,896)**	**(39,844,776,614)**
Expenses from leasing activities	(19,026,537,624)	(303,983,671)
Loss from disposal of fixed assets	(331,540,666)	(2,354,205,840)
Others	(4,551,080,606)	(37,186,587,103)
NET OTHER PROFIT (LOSS)	**557,271,430**	**(29,133,652,431)**

31. PRODUCTION AND OPERATING COSTS

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Material and merchandise cost	5,216,039,109,276	4,306,252,168,620
Expenses for external services	242,710,828,179	258,075,292,373
Labor cost	243,666,664,377	248,639,035,291
Depreciation and amortisation	125,725,024,379	38,198,111,976
(Reversal of provisions) provisions	(30,555,083,521)	29,829,625,384
Other expenses	31,627,995,025	24,324,704,031
TOTAL	**5,829,214,537,715**	**4,905,318,937,675**

32. 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 with regard to taxable income generated from manufacturing sugar from sugarcane commencing from 1 January 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 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.

32.1 CIT expenses

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Current CIT expenses	4,784,295,109	44,495,467,923

Reconciliation between CIT expense and the accounting profit multiplied by CIT rate is presented below:

VND

	For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Accounting profit before tax	**532,903,223,738**	**278,836,386,341**
At applicable CIT rates	94,735,490,386	39,359,583,122
Adjustments:		
Non-deductible expenses	106,700,723	6,897,896,401
Dividend income	(90,057,896,000)	(1,762,011,600)
CIT expenses	**4,784,295,109**	**44,495,467,923**

32. CORPORATE INCOME TAX (continued)

32.2 *Current CIT*

The current tax payable is based on taxable income for the current period. The taxable income of the Company for the period differs from accounting profit as reported in the interim separate income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted at the interim balance sheet date.

32.3 *Deferred tax*

The following are the deferred tax assets recognized by the Company, and the movement thereon, during the current and previous period:

VND

	Interim separate balance sheet		*Interim separate income statement*	
	31 December 2022	*30 June 2022*	*For the six-month period ended 31 December 2022*	*For the six-month period ended 31 December 2021*
Provision for losses investment	6,315,840,000	6,315,840,000	-	-
Provision for obsolete inventories	1,034,508,675	1,034,508,675	-	-
Deferred tax asset	***7,350,348,675***	***7,350,348,675***		
Deferred tax income			-	-

33. TRANSACTIONS WITH RELATED PARTIES

Terms and conditions of 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.

Outstanding balances with related parties at 31 December 2022 are unsecured and will be settled in cash. For the six-month period ended 31 December 2022, the Company has not made any provision for doubtful debts relating to amounts owed by related parties (for the six-month period ended 31 December 2021: Nil). This assessment is undertaken each interim financial year through the examination of the interim financial position of the related party and the market in which the related party operates.

33. TRANSACTIONS WITH RELATED PARTIES (continued)

List of related parties has the balance amount as at 31 December 2022 and significant transactions during the six-month period as follows:

Related party	*Relationship*
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder
Thanh Thanh Cong Agricultural Development Joint Stock Company	Direct subsidiary
Thanh Thanh Cong Gia Lai One Member Co., Ltd.	Direct subsidiary
TSU Investment Private Limited Company	Direct subsidiary
Bien Hoa Consumer Joint Stock Company	Direct subsidiary
Miaqua Water One Member Company Limited	Direct subsidiary
Hai Vi Limited Company	Direct subsidiary
TTC An Hoa Production - Trading - Service One Member Limited Liability Company	Direct subsidiary
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Direct subsidiary
Thanh Thanh Cong Food Company Limited	Direct subsidiary
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Direct subsidiary
Nuoc Trong Sugar Joint Stock Company	Direct subsidiary
Thanh Cong Green Agriculture One Member Limited Liability Company	Direct subsidiary
Thanh Cong Green One Member Limited Liability Company	Direct subsidiary
Ninh Hoa Clean Energy One Member Limited Liability Company	Direct subsidiary
Ninh Hoa Green Energy One Member Limited Liability Company	Direct subsidiary
Thanh Thanh Cong - Bien Hoa Cane Sugar One Member Limited Company	Direct subsidiary
Tay Ninh Sugar Joint Stock Company ("Tanisugar")	Direct subsidiary
TSU Australia Pty Ltd.	Direct subsidiary

33. TRANSACTIONS WITH RELATED PARTIES (continued)

List of related parties has the balance amount as at 31 December 2022 and significant transactions during the six-month period as follows (continued):

Related parties	*Relationship*
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Indirect subsidiary
Ninh Hoa Thermoelectricity One Member Limited Liability Company	Indirect subsidiary
Gia Lai Thermoelectricity One Member Company Limited	Indirect subsidiary
Bien Hoa - Phan Rang Sugar Joint Stock Company	Indirect subsidiary
Bien Hoa Import Export Trading Joint Stock Company	Indirect subsidiary
TTC Attapeu Sugarcane Co., Ltd	Indirect subsidiary
TTC Attapeu Sugarcane Sole Co., Ltd	Indirect subsidiary
Mien Trung Bovine Breeding Joint Stock Company	Indirect subsidiary
Global Mind Commodities Trading Pte Ltd	Indirect subsidiary
Global Mind Australia Pte Ltd	Indirect subsidiary
Nuoc Trong Rubber Joint Stock Company	Indirect subsidiary
Thanh Cong Agriculture Investment One Member Company Limited	Indirect subsidiary
Toan Hai Van Joint Stock Company	Associate
Tan Dinh Import Export Joint Stock Company	Associate
France - Vietnam Sorbitol Joint Stock Company	Investee
Dang Huynh Industrial Zones Exploitation and Management Joint Stock Company	Investee
Son Duong Sugar Joint Stock Company	Investee
Tan Hoi Industrial Complex Infrastructure Investment Joint Stock Company	Affiliate
Thanh Thanh Cong Packing Trading - Production Joint Stock Company	Affiliate
Thanh Thanh Cong Tourist Joint Stock Company	Affiliate
TTC Energy Joint Stock Company	Affiliate
Ben Tre Import Export Joint Stock Company	Affiliate
Ms Huynh Bich Ngoc	Chairwoman
Ms Dang Huynh Uc My	Vice Chairwoman
Ms Nguyen Thi Thuy Tien	Branch Deputy Director

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the six-month period ended 31 December 2022 and 31 December 2021 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the six-month period ended 31 December 2022*	*For the six-month period ended 31 December 2021*
Global Mind Commodities Trading Pte Ltd	Subsidiary	Purchase of goods	1,062,492,114,200	357,323,517,000
		Purchase of materials	698,513,359,300	211,200,246,720
		Sale of goods	372,866,160,219	93,426,502,829
		Purchase of services	5,716,805,645	-
		Payment on behalf	371,731,296	-
BHC	Subsidiary	Purchase of goods	1,010,290,338,126	223,721,400,484
		Lending	363,000,000,000	-
		Collection of lending	363,000,000,000	-
		Sale of goods	328,780,091,188	679,126,981,839
		Loan repayment	152,937,054,225	-
		Loan drawdown	149,000,000,000	-
		Purchase of materials	12,062,757,888	-
		Render of services	3,121,428,152	43,590,559,799
		Purchase of services	2,966,453,742	2,286,931,563
		Interest expense	1,874,028,481	-
		Interest income	1,695,273,971	-
		Payment on behalf	-	4,261,537,659
TTC Gia Lai	Subsidiary	Loan drawdown	555,000,000,000	129,000,000,000
		Loan repayment	362,900,000,000	207,726,975,436
		Purchase of goods	187,768,034,132	58,182,790,602
		Interest expense	9,361,301,371	578,392,139
		Interest income	1,823,024,457	-
		Payment on behalf	1,431,665,479	-
		Sales of goods	674,350,690	-
		Sales of materials	59,207,147	-
Bien Hoa - Ninh Hoa Sugar	Subsidiary	Purchase of goods	503,042,412,848	256,379,049,062
		Sale of goods	17,324,218,610	-
		Interest income	13,215,030,094	1,910,269,837
		Payment on behalf	1,456,048,890	1,410,206,661
		Purchases of fixed assets	1,360,000,000	-
		Interest expense	269,655,517	-
		Purchase of services	64,775,000	
		Loan repayment	-	146,000,000,000
		Loan receivables	-	106,400,000,000

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the six-month period ended 31 December 2022 and 31 December 2021 were as follows (continued):

VND

Related parties	*Relationship*	*Transactions*	*For the six-month period ended 31 December 2022*	*For the six-month period ended 31 December 2021*
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Sale of goods	93,384,460,216	78,276,183,000
		Purchase of goods	11,250,000,000	19,617,188,717
		Interest income	5,569,381,525	-
		Purchase of fixed assets	2,238,061,984	-
Bien Hoa - Phan Rang Sugar	Subsidiary	Purchase of goods	39,050,000,000	-
		Loan drawdown	10,000,000,000	-
		Loan repayment	10,000,000,000	-
		Lending	8,000,000,000	-
		Lending collection	7,000,000,000	-
		Payment on behalf	516,205,030	-
		Interest expense	33,493,151	-
		Interest income	24,657,534	-
TTC Agricultural Development	Subsidiary	Lending	37,000,000,000	50,000,000,000
		Purchase of materials	7,243,592,572	-
		Lending collection	5,000,000,000	-
		Interest income	1,446,543,013	-
		Payment on behalf	664,639,578	-
		Sale of fixed assets	215,000,000	-
		Sales of goods	17,482,988	-
		Purchase of goods	-	520,283,256
		Loan repayment	-	8,000,000,000
TTC Attapeu Laos	Subsidiary	Sale of goods	27,484,547,274	43,117,732,012
		Payment on behalf	1,319,228,152	1,475,812,955
		Sale of fixed assets	291,454,023	-
		Purchase of goods	-	123,627,674,475

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the six-month period ended 31 December 2022 and 31 December 2021 were as follows (continued):

VND

Related parties	*Relationship*	*Transactions*	*For the six-month period ended 31 December 2022*	*For the six-month period ended 31 December 2021*
Thanh Thanh Cong Packing Trading - Production Joint Stock Company	Affiliate	Purchase of material	12,228,175,300	8,548,488,340
Thanh Thanh Cong Trading Joint Stock Company	Common owners	Sale of goods	9,629,478,570	1,534,278,571
		Purchase of services	-	1,315,133,379
Tadimex		Sale of goods	5,800,000,002	-
		Purchases of goods	598,397,867	-
		Purchase of service	337,012,803	-
		Sale of services	31,147,884	-
TTC An Hoa	Subsidiary	Interest income	4,093,778,082	-
TTC Attapeu	Subsidiary	Interest income	3,471,797,945	-
		Purchases of goods	-	73,299,522,993
		Lending	-	10,000,000,000
		Collect of lending	-	12,000,000,000
Hai Vi	Subsidiary	Purchase of materials	3,084,047,588	5,109,422,232
		Payment on behalf	14,358,021	-

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the six-month period ended 31 December 2022 and 31 December 2021 were as follows (continued):

VND

Related parties	*Relationship*	*Transactions*	*For the six-month period ended 31 December 2022*	*For the six-month period ended 31 December 2021*
TTC Sugarcane Research	Subsidiary	Lending collection	8,000,000,000	-
		Lending	5,000,000,000	-
		Purchase of materials	9,006,643,621	5,842,372,822
		Render of services	1,676,454,581	-
		Payment on behalf	1,356,029,454	-
		Interest income	404,657,532	-
		Purchase of services	105,920,000	-
		Sale of services	301,656,007	-
		Purchase of goods	75,000,000	-
Nuoc Trong Sugar	Subsidiary	Collection on behalf	330,693,397	-
		Interest expense	325,150,686	-
		Loan repayment	-	9,400,000,000
Miaqua	Subsidiary	Sale of services	2,093,565,205	988,823,531
		Interest income	267,541,099	-
		Purchases of goods	104,778,040	-
		Payment on behalf	73,841,250	-
		Lending collection	-	8,800,000,000
		Lending	-	4,000,000,000
Thanh Cong Green Idea	Subsidiary	Lending	113,506,848	-
Ben Tre Import Export Joint Stock Company	Affiliate	Sale of goods	2,725,860,000	1,971,053,000
		Sale of services	269,250,000	-
		Render of services	53,999,947	-
		Purchases of goods	-	3,672,469,334

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the six-month period ended 31 December 2022 and 31 December 2021 were as follows (continued):

VND

Related parties	*Relationship*	*Transactions*	*For the six-month period ended 31 December 2022*	*For the six-month period ended 31 December 2021*
Thanh Cong Green Agriculture	Subsidiary	Lending collection	600,000,000	-
		Interest income	211,224,657	-
Thanh Cong Green	Subsidiary	Lending collection	600,000,000	-
		Interest income	209,876,711	-
Thanh Cong Agriculture Investment One Member Company Limited	Subsidiary	Lending collection	600,000,000	-
		Interest income	218,530,138	-
TTC Energy Joint Stock Company	Affiliate	Purchase of services	611,600,077	-
Dang Huynh Industrial Zones Exploitation and Management	Investee	Sale of service	136,363,636	-
Tanisugar	Subsidiary	Loan drawdown	17,500,000,000	-
		Purchases of goods	937,337,500	-
		Purchases of service	357,623,925	-
		Interest repayment	223,674,657	-
		Interest expense	176,260,274	-
		Sale of goods	18,372,222	-
Mien Trung Bovine Breeding Joint Stock Company	Subsidiary	Payment on behalf	28,716,042	-
Ninh Hoa Thermoelectricity One Member Company Limited	Subsidiary	Payment on behalf	23,930,035	-

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the six-month period ended 31 December 2022 and 31 December 2021 were as follows (continued):

Transactions with other related parties

Details of remuneration of the Board of Directors during the six-month period are as follows:

VND

Full name	*Position*	*Remunerations (*)*	
		For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Ms Huynh Bich Ngoc	Chairwoman	2,220,000,000	1,978,333,334
Ms Dang Huynh Uc My	Vice Chairwoman	1,920,000,000	1,665,777,778
Mr Vo Tong Xuan	Member	900,000,000	1,076,666,670
Mr Hoang Manh Tien	Independent member	761,714,000	907,777,777
Mr Nguyen Van De	Member	680,000,000	612,000,000
Mr Tran Tan Viet[1]	Member	240,000,000	-
Mr Tran Trong Gia Vinh[1]	Independent member	100,000,000	-
Mr Pham Hong Duong	Member	-	625,333,333
Mr Henry Chung	Independent member	-	321,555,556
TOTAL		**6,821,714,000**	**7,187,444,448**

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

Details of remuneration of the Board of Management during the six-month period are as follows:

VND

Full name	*Position*	*Remunerations*	
		For the six-month period ended 31 December 2022	*For the six-month period ended 31 December 2021*
Mr Nguyen Thanh Ngu	General Director	1,509,270,000	1,161,376,332
Other members		5,623,915,000	3,868,081,126
TOTAL		**7,133,185,000**	**5,029,457,458**

[1] appointed on 20 October 2022

33. TRANSACTIONS WITH RELATED PARTIES (continued)

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

Related parties	*Relationship*	*Transactions*	*31 Decembre 2022*	*VND* *30 June 2022*
Short-term trade receivables				
TTC Attapeu Laos	Subsidiary	Sale of goods	377,292,367,120	288,746,930,721
Global Mind Commodities Trading Pte Ltd	Subsidiary	Sale of goods	265,636,232,067	55,868,578,506
TTC Agricultural Development	Subsidiary	Sale of goods	27,355,185,468	26,302,596,107
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	16,399,992,000	19,499,999,978
TTC Sugarcane Research	Subsidiary	Render of services	7,818,936,027	5,890,483,020
BHC	Subsidiary	Sale of goods	8,711,712,917	170,338,580,558
Miaqua	Subsidiary	Sale of goods	6,829,328,541	3,874,129,523
Bien Hoa - Ninh Hoa Sugar	Subsidiary	Sale of goods	6,787,855,028	4,594,542,259
TTC Gia Lai	Subsidiary	Sale of goods	2,120,435,936	2,854,945,786
Hai Vi	Subsidiary	Sale of goods	1,473,063,460	1,473,063,460
Bien Hoa - Phan Rang Sugar	Subsidiary	Sale of goods	814,919,409	853,263,129
Ben Tre Import Export Joint Stock Company	Affiliate	Sale of goods	296,040,000	4,998,954,267
Other related parties		Sale of goods	1,323,260,555	1,094,039,416
		Sale of assets	-	-
TOTAL			**722,859,328,528**	**586,390,106,730**
Long-term trade receivables				
TTC Attapeu Laos	Subsidiary	Sale of goods	167,955,017,657	170,101,082,349

33. TRANSACTIONS WITH RELATED PARTIES (continued)

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

VND

Related parties	*Relationship*	*Transactions*	*31 December 2022*	*30 June 2022*
Short-term advances to suppliers (*)				
Bien Hoa - Ninh Hoa Sugar	Subsidiary	Purchase of goods	101,417,517,789	236,814,455,000
TTC Gia Lai	Subsidiary	Purchase of goods	99,987,988,250	-
TTC Attapeu	Subsidiary	Purchases of material	78,000,000,001	45,000,000,001
Global Mind Commodities Trading Pte Ltd	Subsidiary	Purchase of material	16,342,580,000	98,965,999,913
Hai Vi	Subsidiary	Purchase of material	12,110,464,401	10,559,654,947
TTC Agricultural Development	Subsidiary	Purchase of goods	4,013,230,000	-
Thanh Thanh Cong Packing Trading - Production Join Stock Company	Affiliate	Purchase of services	3,908,065,892	2,936,685,040
TTC Sugarcane Research	Subsidiary	Purchases of material	5,391,915,707	8,471,008,035
Miaqua	Subsidiary	Purchase of material	1,500,000,000	1,500,000,000
BHC	Subsidiary	Purchases of services	-	1,357,552,000
		Purchase of goods	2,080,048,065	722,496,065
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Purchase of material	112,445,801	112,445,801
Thanh Thanh Cong Tourist Joint Stock Company	Affiliate	Purchase of services	-	160,710,000
Other related parties		Purchase of material, goods and services	249,950,000	289,680,000
TOTAL			**325,114,205,906**	**406,890,686,802**

(*) Short-term advances to related parties earn interest at the rates ranging from 7.0% to 8.3% per annum.

33. TRANSACTIONS WITH RELATED PARTIES (continued)

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

Related parties	*Relationship*	*Transactions*	*31 December 2022*	*VND* *30 June 2022*
Long-term advances to supplier (*)				
Thanh Thanh Cong Tourist Joint Stock Company	Affiliate	Purchase of services	10,993,710,000	12,373,000,000
Other short-term receivables				
Toan Hai Van Joint Stock Company	Associate	Deposit for land rental	418,000,000,000	418,000,000,000
		Advanced capital contribution	-	281,642,592,000
Thanh Thanh Cong – Bien Hoa Cane Sugar Single Member Limited Liability Company	Subsidiary	Dividend receivables	300,000,000,000	-
		Interest income	389,178	-
Tadimex	Associate	Dividend received	24,990,000,000	24,990,000,000
TTC An Hoa	Subsidiary	Interest income	12,670,194,523	8,576,416,411
BHC	Subsidiary	Payment on behalf	-	49,683,079,064
		Interest income	3,575,981,037	1,880,707,066
Thanh Thanh Cong Investment JSC	Major shareholder	Interest income	6,899,270,565	1,329,889,040
TTC Attapeu	Subsidiary	Interest income	4,731,685,524	1,259,887,579
TTC Gia Lai	Subsidiary	Payment on behalf	1,823,024,457	1,107,817,237
		Dividend	150,000,000,000	-
Bien Hoa - Ninh Hoa Sugar	Subsidiary	Interest income	-	5,255,109,549
		Payment on behalf	18,470,139,643	1,236,014,109
TTC Agricultural Development	Subsidiary	Interest income	2,815,556,710	1,369,013,697
		Payment on behalf	-	1,583,064,306
TTC Sugarcane Research	Subsidiary	Payment on behalf	990,273,968	585,616,436
		Interest income	-	175,028,240
Miaqua	Subsidiary	Interest income	840,890,422	573,349,322
		Payment on behalf	-	131,409,413
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Interest income	135,616,440	135,616,440
		Payment on behalf	-	103,411,623
Ms Nguyen Thi Thuy Tien	Branch Deputy Director	Deposit for land rental	-	6,313,698,000
TTC Attapeu Laos	Subsidiary	Payment on behalf	-	5,914,756,109
Other related parties		Interest income	1,706,791,779	929,133,014
		Payment on behalf	-	740,192,561
TOTAL			**947,649,814,246**	**813,515,801,216**

(*) Long-term advances to a related party earn interest at the rates 8.5% per annum.

33. 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*	*31 December 2022*	*30 June 2022*
Short-term loan receivables (*)				
TTC An Hoa	Subsidiary	Loan receivable	102,520,000,000	102,520,000,000
TTC Agricultural Development	Subsidiary	Loan receivable	50,000,000,000	18,000,000,000
TTC Attapeu	Subsidiary	Loan receivable	32,950,000,000	32,950,000,000
TTC Sugarcane Research	Subsidiary	Loan receivable	10,000,000,000	13,000,000,000
Thanh Cong Agriculture Investment One Member Limited Liability Company	Subsidiary	Loan receivable	5,350,000,000	5,950,000,000
Thanh Cong Green	Subsidiary	Loan receivable	5,100,000,000	5,700,000,000
Thanh Cong Green Agriculture	Subsidiary	Loan receivable	5,100,000,000	5,700,000,000
Miaqua	Subsidiary	Loan receivable	5,200,000,000	5,200,000,000
Thanh Cong Green Idea	Subsidiary	Loan receivable	3,000,000,000	3,000,000,000
Other related parties		Loan receivable	5,000,000	5,000,000
TOTAL			**219,225,000,000**	**192,025,000,000**

(*) These represented unsecured short-term loan receivables with the term of 12 months and earn interest from 7.5% to 8.5% per annum.

33. TRANSACTIONS WITH RELATED PARTIES (continued)

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

Related parties	*Relationship*	*Transactions*	*31 December 2022*	*30 June 2022*
				VND
Short-term trade payables				
BHC	Subsidiary	Purchase of material	972,290,181,343	405,403,752,148
Global Mind Commodities Trading Pte Ltd	Subsidiary	Purchase of material	319,642,277,721	61,446,000,000
TTC Gia Lai	Subsidiary	Purchase of goods	59,350,911,042	289,293,293,403
Bien Hoa - Phan Rang Sugar	Subsidiary	Purchase of goods	12,936,000,000	4,757,500,000
TTC Agricultural Development	Subsidiary	Purchase of material	9,102,076,245	21,027,965,029
Bien Hoa - Ninh Hoa Sugar	Subsidiary	Purchase of goods	5,215,701,161	90,686,687,368
TTC Packing	Affiliate	Purchase of material	3,460,912,245	-
TTC Sugarcane Research	Subsidiary	Purchase of material	12,399,987,787	6,350,465,119
Miaqua	Subsidiary	Purchase of goods	1,122,917,326	1,008,690,867
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Purchase of services	175,000,000	-
Hai Vi	Subsidiary	Purchase of goods	170,378,960	56,297,480
Other related parties		Purchase of goods, material	95,249,486	25,074,487
TOTAL			**1,395,961,593,317**	**880,055,725,901**
Short-term advances from customers				
Thanh Thanh Cong Investment Joint Stock Company	Shareholder	Sale of goods	21,210,389,742	-
BHC	Subsidiary	Sale of goods	5,703,200,948	-
Tanisugar	Subsidiary	Sale of goods	5,350,000,000	5,350,000,000
Bien Hoa - Ninh Hoa Sugar	Subsidiary	Render of services	1,306,649,150	1,306,649,150
Thanh Thanh Cong Trading Joint Stock Company	Common owner	Sale of goods	686,805,000	-
Other related parties		Sale of goods	95,220,000	-
TOTAL			**34,352,264,840**	**6,656,649,150**

33. TRANSACTIONS WITH RELATED PARTIES (continued)

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

Related parties	*Relationship*	*Transactions*	*31 December 2022*	*30 June 2022*
				VND
Short term loans (*)				
TTC Gia Lai	Subsidiary	Loan drawdown	36,100,000,000	94,000,000,000
Tanisugar	Subsidiary	Loan drawdown	17,500,000,000	-
Nuoc Trong Sugar	Subsidiary	Loan drawdown	8,600,000,000	8,600,000,000
BHC	Subsidiary	Loan drawdown	-	3,937,054,225
TOTAL			**62,200,000,000**	**106,537,054,225**
Long term loans (**)				
TTC Gia Lai	Subsidiary	Loan drawdown	250,000,000,000	-
Short-term other payables				
BHC	Subsidiary	Interest expense	24,860,628,920	22,986,600,439
		Payment on behalf	-	11,547,167,670
TTC Gia Lai	Subsidiary	Interest expense	12,041,140,379	14,879,839,008
Nuoc Trong Sugar	Subsidiary	Interest expense	2,356,561,644	2,031,410,958
		Payment on behalf	-	558,367,283
Bien Hoa - Ninh Hoa Sugar	Subsidiary	Interest expense	996,899,988	1,309,834,826
TTC Agricultural Development	Subsidiary	Purchase of services	354,349,316	354,349,316
Tanisugar	Subsidiary	Interest expense	176,260,274	-
TTC Attapeu	Subsidiary	Interest expense	86,876,712	86,876,712
Bien Hoa – Phan Rang	Subsidiary	Payment of behalf	33,493,151	-
DEG	Shareholder	Dividend payables	-	38,580,670,685
Global Mind Commodities Trading Pte Ltd	Subsidiary	Late payment interest	-	2,847,999,756
		Payment on behalf	-	36,154,780
TOTAL			**40,906,210,384**	**95,219,271,433**

(*) The Company obtained these short-term loans with the terms from 6 months to 12 months and bears interest rate ranging from 7.5% to 8.4% per annum for financing its working capital requirements.

(**) The Company obtained a long-term loan with the term of 18 months and bears interest rate at 7.5% per annum for financing its working capital requirements.

33. TRANSACTIONS WITH RELATED PARTIES (continued)

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

VND

Related parties	*Relationship*	*Transactions*	*31 December 2022*	*30 June 2022*
Short-term accrued expenses				
Global Mind Commodities Trading Pte. Ltd	Subsidiary	Interest expense	20,931,163,317	20,931,163,317

34. OPERATING LEASE COMMITMENTS

The Company leases office, warehouses and land under operating lease arrangements. The future minimum lease commitment as at the interim balance sheet dates under the operating lease agreements are as follows:

VND

	31 December 2022	*30 June 2022*
Less than 1 year	32,831,577,191	34,442,577,191
From 1 - 5 years	42,824,675,328	45,125,267,078
More than 5 years	285,307,818,982	290,619,400,718
TOTAL	**360,964,071,501**	**370,187,244,987**

35. OFF BALANCE SHEET ITEMS

	31 December 2022	*30 June 2022*
Goods held on consignment		
- Molasses (tonne)	2,844	-
- Sugar finished goods (tonne)	1,194	14,456
- Sugar merchandises (tonne)	445.5	14,456
Foreign currencies		
- USD	2,526,392.47	17,387

36. EVENTS AFTER THE INTERIM BALANCE SHEET DATE

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

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

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

1 March 2023