Thanh Thanh Cong – Bien Hoa Joint Stock Company

Consolidated financial statements quarter IV of 2020-2021

For the period from 01 April to 30 June 2021

CONTENTS

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 as amended, with the latest being the 9th amended Enterprise Registration Certificate dated 28 October 2019.

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; trading hotel and restaurant; constructing and trading industrial zone infrastructure; mechanical processing; consulting engineering, technology, and management in sugar's production industry; producing and trading alcohol products; trading real estates, rent houses and apartments and investing activities.

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

BOARD OF DIRECTORS

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

Ms Huynh Bich Ngoc	Chairwoman	
Mr Pham Hong Duong	Vice chairman	
Ms Dang Huynh Uc My	Vice chairwoman	
Mr Vo Tong Xuan	Member	
Mr Henry Chung	Independent member	
Ms Vo Thuy Anh	Independent member	appointed on 9 September 2020
Mr Hoang Manh Tien	Independent member	

AUDIT FUNCTION UNDER THE BOARD OF DIRECTORS

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

Mr Hoang Manh Tien	Chairman of Function	
Mr Pham Hong Duong	Member of Function	appointed on 9 November 2020
Ms Huynh Bich Ngoc	Member	resigned on 9 November 2020
Mr Henry Chung	Member	resigned on 9 November 2020
Mr See Beow Tean	Member	resigned on 1 July 2020

MANAGEMENT

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

Mr Nguyen Thanh Ngu	General Director	
Ms Doan Vu Uyen Duyen	Deputy General Director	appointed on 6 August 2020
Ms Duong Thi To Chau	Deputy General Director	resigned on 30 November 2020
Mr Le Quang Hai	Deputy General Director	resigned on 16 July 2020
Mr Le Duc Ton	Acting Branch Director	
Mr Huynh Van Phap	Business Director	
Mr Trang Thanh Truc	Public Relationship Director	
Ms Nguyen Thi Phuong Thao	Finance and Accounting Director	appointed on 6 August 2020

LEGAL REPRESENTATIVE

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

Mr Nguyen Thanh Ngu is authorized by Ms Huynh Bich Ngoc to sign the accompanying consolidated financial statements for the period ended 30 June 2021 in accordance with the Decision No. 14/2019/QD – CT.HDQT dated 28 October 2019.

CONSOLIDATED BALANCE SHEET
as at 30 June 2021

VND

Code	*ASSETS*	*Notes*	*30 June 2021*	*30 June 2020*
100	**A. CURRENT ASSETS**		**12,609,099,325,493**	**10,030,796,116,425**
110	***I. Cash and cash equivalents***	***4***	**1,732,297,113,682**	**999,620,661,512**
111	1. Cash		1,008,162,514,798	799,320,661,512
112	2. Cash equivalents		724,134,598,884	200,300,000,000
120	***II. Short-term investments***		**1,370,889,107,847**	**899,284,845,919**
121	1. Short-term investments	5	691,827,262,888	403,156,950,516
122	2. Provision for held-for-trading securities	5	(67,055,613,671)	(43,067,104,597)
123	3. Held-to-maturity investments	6	746,117,458,630	539,195,000,000
130	***III. Current accounts receivable***		**6,221,573,572,054**	**5,447,159,078,206**
131	1. Short-term trade receivables	7	1,465,907,313,248	1,026,526,902,684
132	2. Short-term advances to suppliers	8	2,840,138,241,192	2,522,123,757,499
135	3. Short-term loan receivables		272,662,918	673,291,034
136	4. Other short-term receivables	9	2,002,087,485,486	1,937,434,918,704
137	5. Provision for doubtful short-term receivables	7 ,8, 9	(86,832,130,790)	(39,599,791,715)
140	***IV. Inventories***	***10***	**3,135,813,384,323**	**2,529,346,657,059**
141	1. Inventories		3,153,239,000,114	2,541,154,800,749
149	2. Provision for obsolete inventories		(17,425,615,791)	(11,808,143,690)
150	***V. Other current assets***		**148,526,147,587**	**155,384,873,729**
151	1. Short-term prepaid expenses	11	35,701,146,168	48,619,538,175
152	2. Value-added tax deductible	21	87,704,118,384	92,081,678,271
153	3. Tax and other receivables from the State	21	25,120,883,035	14,683,657,283

CONSOLIDATED BALANCE SHEET (continued)
as at 30 June 2021

VND

Code	*ASSETS*	*Notes*	*30 June 2021*	*30 June 2020*
200	**B. NON-CURRENT ASSETS**		**7,906,609,518,884**	**7,924,922,667,487**
210	***I. Long-term receivables***		**151,134,419,806**	**101,806,889,451**
212	1. Long-term advances to suppliers	8	127,442,984,491	92,623,661,450
216	2. Other long-term receivables	9	23,691,435,315	9,183,228,001
220	***II. Fixed assets***		**3,920,512,238,744**	**4,179,804,562,879**
221	1. Tangible fixed assets	12	3,493,984,320,852	3,844,903,217,562
222	Cost		8,291,668,293,417	8,484,840,315,880
223	Accumulated depreciation		(4,797,683,972,565)	(4,639,937,098,318)
224	2. Finance leases	13	96,193,621,914	108,160,541,664
225	Cost		114,851,907,684	140,481,291,500
226	Accumulated depreciation		(18,658,285,770)	(32,320,749,836)
227	3. Intangible fixed assets	14	330,334,295,978	226,740,803,653
228	Cost		407,760,556,202	284,497,398,107
229	Accumulated amortisation		(77,426,260,224)	(57,756,594,454)
230	***III. Investment properties***	***15***	**578,034,320,953**	**592,437,897,729**
231	1. Cost		633,621,394,026	638,075,095,511
232	2. Accumulated depreciation		(55,587,073,073)	(45,637,197,782)
240	***IV. Long-term asset in progress***		**418,125,536,067**	**341,526,808,768**
242	1. Construction in progress	16	418,125,536,067	341,526,808,768
250	***V. Long-term investments***	***17***	**1,382,625,038,324**	**1,245,605,087,900**
252	1. Investments in associates	17.1	366,653,355,947	381,424,975,548
253	2. Investments in other entities	17.2	931,895,694,803	767,001,478,655
254	3. Provision for long-term investments		(6,604,012,426)	(2,001,366,303)
255	4. Investments held to maturity	17	90,680,000,000	99,180,000,000
260	***VI. Other long-term assets***		**1,456,177,964,990**	**1,463,741,420,760**
261	1. Long-term prepaid expenses	11	1,321,404,105,109	1,319,693,751,650
262	2. Deferred tax assets		21,329,223,170	10,072,275,631
269	3. Goodwill	18	113,444,636,711	133,975,393,479
270	**TOTAL ASSETS**		**20,515,708,844,377**	**17,955,718,783,912**

CONSOLIDATED BALANCE SHEET (continued)
as at 30 June 2021

VND

Code	*RESOURCES*	*Notes*	*30 June 2021*	*30 June 2020*
300	**C. LIABILITIES**		**12,467,439,217,658**	**10,313,417,423,502**
310	***I. Current liabilities***		**8,758,914,153,310**	**8,807,443,159,566**
311	1. Short-term trade payables	19	935,913,132,129	585,381,760,110
312	2. Short-term advances from customers	20	547,283,142,878	145,426,604,808
313	3. Statutory obligations	21	192,572,990,686	178,370,150,839
314	4. Payables to employees		26,099,188,705	16,613,110,146
315	5. Short-term accrued expenses	22	309,534,119,104	361,548,318,820
318	6. Short-term unearned revenues	26	6,976,861,440	6,317,162,616
319	7. Short-term other payables	23	613,287,480,762	394,675,252,848
320	8. Short-term loans and finance lease obligations	24	6,027,362,282,318	6,989,555,523,295
321	9. Short-term provisions		136,952,167	363,858,167
322	10. Bonus and welfare fund	3.16	99,748,003,121	129,191,417,917
330	***II. Non-current liabilities***		**3,708,525,064,348**	**1,505,974,263,936**
336	1. Long-term unearned revenues		20,866,365,084	5,575,597,730
337	2. Other long-term liabilities	23	6,327,952,320	6,310,971,782
338	3. Long-term loans and finance lease obligations	24	3,387,339,436,666	1,221,069,938,518
339	4. Convertible bonds	25	159,503,889,694	152,294,181,382
341	5. Deferred tax liabilities		111,099,070,066	118,723,574,524
342	6. Provision for long-term liabilities		21,388,350,518	-
343	7. Scientific and technological development fund		2,000,000,000	2,000,000,000

CONSOLIDATED BALANCE SHEET (continued)
as at 30 June 2021

VND

Code	*RESOURCES*	*Notes*	*30 June 2021*	*30 June 2020*
400	**D. OWNERS' EQUITY**		**8,048,269,626,719**	**7,642,301,360,410**
410	***I. Capital***	***27.1***	**8,048,271,430,461**	***7,642,312,996,647***
411	1. Share capital		6,387,694,800,000	6,083,518,850,000
411a	*- Shares with voting rights*		*6,171,581,470,000*	5,867,405,520,000
411b	*- Preferred shares*		*216,113,330,000*	216,113,330,000
412	2. Share premium		6,661,319,926,771	6,712,852,344,539
413	3. Conversion bonds options		13,666,133,635	13,666,133,635
414	4. Other fund's belonging to owner's equity		(5,502,116,030,924)	(5,502,116,030,924)
417	5. Foreign exchange differences reserve		(172,077,959,599)	(127,041,441,949)
418	6. Investment and development fund		8,510,487,774	17,202,026,560
421	7. Undistributed earnings		595,879,353,308	281,924,507,850
421a	*- Undistributed earnings/ (accumulated loss) up to the end of prior year*		*14,055,981,755*	*(38,044,364,281)*
421b	*- Undistributed earnings of current year*		*581,823,371,553*	*319,968,872,131*
429	8. Non-controlling interests		55,394,719,496	162,306,606,936
430	***II. Other fund***		**(1,803,742)**	***(11,636,237)***
431	1. Subsidised fund		(1,803,742)	(11,636,237)
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**20,515,708,844,377**	**17,955,718,783,912**

Nguyen Thuy Trang	Le Phat Tin	Nguyen Thanh Ngu
Preparer	Chief Accountant	Chief Executive Officer

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

30 July 2021

Thanh Thanh Cong - Bien Hoa Joint Stock Company

B02-DN/HN

CONSOLIDATED INCOME STATEMENT
for the period from 01 April to 30 June 2021

VND

Code	*ITEMS*		*Notes*	*Quater IV*		*For the year ended 30 June*	
				Current year	*Previous year*	*Current year*	*Previous year*
01	**1.**	**Revenues from sale of goods and rendering of services**	**28.1**	**4,156,909,796,732**	**3,785,363,191,019**	**14,917,225,476,172**	**12,923,457,051,438**
02	**2.**	**Deductions**	**28.1**	**(4,410,238,960)**	**(18,668,472,814)**	**(15,622,657,469)**	**(34,774,449,661)**
10	**3.**	**Net revenues from sale of goods and rendering of services**	**28.1**	**4,152,499,557,772**	**3,766,694,718,205**	**14,901,602,818,703**	**12,888,682,601,777**
11	**4.**	**Cost of goods sold and services rendered**	**29**	**(3,471,952,818,863)**	**(3,202,853,060,184)**	**(12,717,954,314,965)**	**(11,434,141,815,578)**
20	**5.**	**Gross profit from sale of goods and rendering of services**		**680,546,738,909**	**563,841,658,021**	**2,183,648,503,738**	**1,454,540,786,199**
21	**6.**	**Finance income**	**28.2**	**208,921,127,970**	**87,667,464,452**	**507,216,199,011**	**730,201,665,535**
22	**7.**	**Finance expenses**	**30**	**(301,660,068,898)**	**(208,089,456,154)**	**(906,537,930,930)**	**(853,865,883,976)**
23		*In which: Interest expense*		*(198,135,398,566)*	*(178,764,061,397)*	*(665,298,652,879)*	*(685,620,883,846)*
24	**8.**	**Shares of (loss)/ profit from associates**	**17.1**	**(1,298,555,342)**	**20,341,189,951**	**16,052,070,599**	**18,736,282,164**
25	**9.**	**Selling expenses**	**31**	**(135,284,274,390)**	**(107,615,287,921)**	**(526,652,748,657)**	**(446,086,303,998)**
26	**10.**	**General and administrative expenses**	**31**	**(195,744,260,085)**	**(80,403,597,992)**	**(480,098,697,613)**	**(381,565,980,379)**
30	**11.**	**Operating profit**		**255,480,708,164**	**275,741,970,357**	**793,627,396,148**	**521,960,565,545**
31	**12.**	**Other income**	**32**	**19,911,933,244**	**20,193,553,279**	**65,117,139,295**	**48,566,222,616**
32	**13.**	**Other expenses**	**32**	**(25,366,665,738)**	**(12,748,273,270)**	**(60,694,888,908)**	**(58,167,071,012)**
40	**14.**	**Net other (expenses)/ income**	**32**	**(5,454,732,494)**	**7,445,280,009**	**4,422,250,387**	**(9,600,848,396)**

CONSOLIDATED INCOME STATEMENT (continued)
for the period from 01 April to 30 June 2021

Code	*ITEMS*	*Notes*	*Quater IV*		*For the year ended 30 June*	
			Current year	*Previous year*	*Current year*	*Previous year*
50	**15. Accounting profit before tax**		**250,025,975,670**	**283,187,250,366**	**798,049,646,535**	**512,359,717,149**
51	**16. Current corporate income tax expense**		**(62,845,552,770)**	**(56,057,811,539)**	**(145,770,642,272)**	**(136,720,597,833)**
52	**17. Deferred tax income/ (expense)**		**8,178,861,315**	**(11,597,132,140)**	**22,365,848,198**	**(12,719,302,684)**
60	**18. Net profit after tax**		**195,359,284,215**	**215,532,306,687**	**674,644,852,461**	**362,919,816,632**
61	**19. Net profit after tax attributable to shareholders of the parent**		**197,124,598,085**	**233,094,556,528**	**669,205,310,492**	**364,259,001,778**
62	**20. Net (loss)/ profit after tax attributable to non-controlling interests**		**(1,765,313,870)**	**(17,562,249,841)**	**5,439,541,969**	**(1,339,185,146)**
70	**21. Basic earnings per share**	**27.4**	**312.04**	**390.03**	**1,054.45**	**593.18**
71	**22. Diluted earnings per share**	**27.4**	**270.99**	**381.18**	**947.05**	**579.71**

Nguyen Thuy Trang
Preparer

Le Phat Tin
Chief Accountant

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 Thanh Ngu
Chief Executive Officer

30 July 2021

CONSOLIDATED CASH FLOW STATEMENT
for the period from 01 July 2020 to 30 June 2021

VND

Code	*ITEMS*	*Notes*	*From 01 July 2020 to 30 June 2021*	*From 01 July 2019 to 30 June 2020*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Profit before tax**		**798,049,646,535**	**512,359,717,149**
	Adjustments for:			
02	Depreciation of tangible fixed assets and investment properties and amortisation of intangible fixed assets (including amortisation of goodwill)	12, 13, 14, 15, 18	435,201,704,313	465,220,919,767
03	Provision		102,602,410,891	22,995,122,858
04	Foreign exchange losses arisen from revaluation of monetary accounts denominated in foreign currencies		24,772,942,977	4,219,939,424
05	Profit from investing activities		(239,539,237,833)	(569,619,315,855)
06	Interest expense	30	665,298,652,879	685,620,883,846
08	**Operating profit before changes in working capital**		**1,786,386,119,762**	**1,120,797,267,189**
09	Increase in receivables		(785,473,365,253)	(212,748,255,201)
10	(Increase)/ decrease in inventories		(612,084,199,365)	262,409,510,754
11	Increase in payables		812,968,198,227	139,170,653,422
12	Decrease in prepaid expenses		11,208,038,548	105,077,139,617
13	Increase in held-for-trading securities		(303,888,255,298)	(374,906,621,884)
14	Interest paid		(661,132,304,621)	(723,688,515,355)
15	Corporate income tax paid	21	(139,247,596,545)	(169,105,854,417)
17	Other cash outflows for operating activities		(49,061,470,074)	(48,669,289,840)
20	**Net cash flows from operating activities**		**59,675,165,381**	**98,336,034,285**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase and construction of fixed assets		(336,856,023,432)	(302,947,407,068)
22	Proceeds from disposals of fixed assets		127,591,278,175	17,786,059,812
23	Loans to other entities		(305,401,830,514)	(636,221,882,031)
24	Collections from borrowers and term deposits		107,380,000,000	733,760,000,000
25	Payments for investments in other entities		(267,265,095,319)	(1,885,112,291,193)
26	Proceeds from sale of investments in other entities		18,448,521,361	1,257,549,634,970
27	Interest and dividends received		131,095,168,777	103,412,233,274
30	**Net cash flows from investing activities**		**(525,007,980,952)**	**(711,773,652,236)**

CONSOLIDATED CASH FLOW STATEMENT
for the period from 01 July 2020 to 30 June 2021

VND

Code	*ITEMS*	*Notes*	*From 01 July 2020 to 30 June 2021*	*From 01 July 2019 to 30 June 2020*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from issuing stocks and capital contributions from owners	27.1	304,175,950,000	685,919,758,974
32	Payments for share returns and repurchases		-	1,099,985,561,092
33	Drawdown of borrowings		19,238,759,340,495	14,093,156,883,631
34	Repayment of borrowings		(17,973,188,485,072)	(15,023,192,054,123)
35	Finance lease principal paid		(41,690,238,676)	(33,834,401,342)
36	Dividends paid	27.2	(329,830,416,788)	(214,065,647,645)
40	**Net cash flows used in financing activities**		**1,198,226,149,959**	**607,970,100,587**
50	**Net increase in cash and cash equivalents for the year**		**732,893,334,388**	**(5,467,517,364)**
60	**Cash and cash equivalent at beginning of year**		**999,620,661,512**	**1,004,775,238,727**
61	Impact of exchange rate fluctuation		(216,882,218)	312,940,149
70	**Cash and cash equivalents at end of year**	**4**	**1,732,297,113,682**	**999,620,661,512**

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

Nguyen Thuy Trang Preparer	Le Phat Tin Chief Accountant	Nguyen Thanh Ngu Chief Executive Officer

30 July 2021

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 as amended, with the latest being the 9th amended Enterprise Registration Certificate dated 28 October 2019.

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 and its subsidiaries ("the Group") 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 Group's employees as at 30 June 2021 was 3,190 (As at 30 June 2020: 2,868 employees).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
for the period from 01 April to 30 June 2021

1. CORPORATE INFORMATION (continued)

Corporate structure

As at 30 June 2021, The Group's corporate structure includes 16 direct subsidiaries and 10 indirect subsidiaries, as follow:

No.	*Name of subsidiaries*	*Head office*	*Principal activities*	*Equity interest and voting right (*) (%)*
I	***Direct subsidiaries***			
1	Thanh Thanh Cong Agricultural Development Joint Stock Company	Tan Chau District, Tay Ninh Province	Manufacturing and trading alcohol and related by-products; manufacturing and trading electricity; manufacturing fertilizer and planting sugarcane	90.00
2	Thanh Thanh Cong Gia Lai Company Limited ("TTC Gia Lai")	Ayunpa District, Gia Lai Province	Manufacturing sugar and other by-products from sugarcane for sale; manufacturing electricity for sale; manufacturing and trading in fertilizer	100.00
3	TSU Investment Private Limited Company	Singapore	Trading and apart of manufacturing and packaging raw and refined sugar to sell in Singapore and export to region	100.00
4	TTC Bien Hoa - Dong Nai Sugar One Member Limited Company ("BHS")	Bien Hoa City, Dong Nai Province	Produce sugars, plant sugar cane, produce and trading products and by-products from sugar, producing and trading in fertilizers and agricultural materials; produce and sale of electricity; and technical and management consultancy in the sugar industry	100.00
5	Miaqua Water One Member Company Limited	Tan Chau District, Tay Ninh Province	Manufacturing non-alcoholic beverages, mineral water; manufacturing and processing soft drinks, fruit juice and soy milk; manufacturing bottled water	100.00
6	Hai Vi Limited Company	Chau Thanh District, Tay Ninh Province	Plant sugarcane; provide services of planting and technical advisory and trade fertilizers, agricultural products, agricultural machines and tools	100.00
7	TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Trang Bang District, Tay Ninh Province	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	100.00
8	Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Tan Chau District, Tay Ninh Province	Producing, transmission and distribution of electricity	100.00
9	Thanh Thanh Cong Food Company Limited	Tan Binh District, Ho Chi Minh City	Planting fruit tree, raising cattles	100.00

(*) Comprising of direct and indirect voting right of the Group

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 June 2021, The Group's corporate structure includes 16 direct subsidiaries and 10 indirect subsidiaries, as follow: (continued)

No	*Name of subsidiaries*	*Head office*	*Principal activities*	*Equity interest and voting right (*) (%)*
I	***Direct subsidiaries (continued)***			
10	Nuoc Trong Sugar Joint Stock Company	Tan Chau District, Tay Ninh Province	Producing sugar; planting sugar cane and wheat trees; installing food industry machineries and equipment; and wholesale commercial goods	50.58
11	Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Chau Thanh District, Tay Ninh Province	Researching and developing sugar cane sprouts; analysing cultivation and planting protection products; producing and developing mechanic machineries for sugar canes production mía	100.00
12	Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Tan Chau District, Tay Ninh Province	Producing electricity	100.00
13	Thanh Cong Xanh One Member Limited Liability Company	Tan Chau District, Tay Ninh Province	Producing electricity	100.00
14	Dau Tu Nong Nghiep Thanh Cong One Member Limited Liability Company	Tan Chau District, Tay Ninh Province	Producing electricity	100.00
15	Ninh Hoa Clean Energy One Member Limited Liability Company	Ninh Hoa Town, Khanh Hoa Province	Producing electricity	100.00
16	Ninh Hoa Green Energy One Member Limited Liability Company	Ninh Hoa Town, Khanh Hoa Province	Producing electricity	100.00

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 June 2021, The Group's corporate structure includes 16 direct subsidiaries and 10 indirect subsidiaries, as follow: (continued)

No	*Name of subsidiaries*	*Head office*	*Principal activities*	*Equity interest and voting right (*) (%)*
II	***Indirect subsidiaries***			
1	Bien Hoa – Ninh Hoa Sugar One Member Limited Liability Company	Ninh Hoa District, Khanh Hoa Province	Produce sugar and by-products from sugar cane; trade agricultural materials; produce and trade fertilizer; and provide storage services	100.00
2	Ninh Hoa Thermoelectricity One Member Limited Liability Company	Ninh Hoa District, Khanh Hoa Province	Manufacture and sell electricity; and provide electricity system installation service	100.00
3	Gia Lai Thermoelectricity One Member Company Limited	Ayunpa District, Gia Lai Province	Manufacturing, transmitting and distributing electricity	100.00
4	Bien Hoa – Phan Rang Sugar Joint Stock Company	Phan Rang - Thap Cham City, Ninh Thuan Province	Produce and trade sugar, by-products from sugar, beverage, animal feed and other agriculture products and organic fertilizer	95.79
5	Bien Hoa - Thanh Long One Member Limited Liability Company	Chau Thanh District, Tay Ninh Province	Plant sugar cane; produce and trade fertilizer and agricultural materials	98.00
6	Bien Hoa Import Export Trading Joint Stock Company	Phu Nhuan District, Ho Chi Minh City	Trade sugar and products using sugar as material; trading foods and beverages	100.00
7	TTC Attapeu Cane Sugar Limited Company	Gia Lai Province	Trade sugar and other by-products from sugar cane	100.00
8	TTC Attapeu Sugar Cane Sole Co., Ltd.	Attapeu Province, Laos	Plant sugar cane; produce and trade sugar and other by-products from sugar cane	100.00
9	Mien Trung Bovine Breeding Joint Stock Company	Ninh Hoa District, Khanh Hoa Province	Breed cows; plant sugar cane and other industrial crops	92.04
10	Global Mind Commodities Trading Pte. Ltd	Singapore	Trading and apart of manufacturing and packaging raw and refined sugar to sell in Singapore and export to region	100.00

(*) Comprising direct and indirect voting right by the Company.

2. BASIS OF PREPARATION

2.1 Accounting standards and system

The consolidated financial statements of the Group expressed in Vietnam dong ("VND"), are prepared in accordance with Vietnamese Enterprise Accounting System and 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).

Accordingly, the accompanying consolidated 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 consolidated financial position and the consolidated results of its operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

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

2.3 Fiscal year

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

2.4 Accounting currency

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

2.5 Basis of consolidation

The consolidated financial statements for quarter IV comprise the financial statements of the Company and its subsidiaries for the period from 01 April to 30 June 2021.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continued to be consolidated until the date that such control ceases.

The financial statements of the subsidiaries are prepared for the same reporting period as the Company, using consistent accounting policies.

All intra-company balances, income and expenses and unrealised gains or losses resulting from intra-company transactions are eliminated in full.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented separately in the consolidated income statement and within equity in the consolidated balance sheet, separately from the Company shareholders' equity.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded in undistributed earnings.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at 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	-	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 Group, based on appropriate evidence of impairment available at the balance sheet date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the consolidated income statement.

3.3 Receivables

Receivables are presented in the consolidated 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 expenses in the consolidated income statement.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the 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 consolidated 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 consolidated income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 Group is the lessee

Assets held under finance leases are capitalised in the consolidated 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 consolidated 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 Group will obtain ownership by the end of the lease term.

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

Where the Group is the lessor

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

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

3.6 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

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

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures

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 consolidated income statement

Land use rights

Land use right is recorded as intangible fixed asset on the consolidated 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.7 Depreciation and amortisation

Depreciation of tangible fixed assets 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	5 - 50 years
Machineries and equipment	5 - 25 years
Computer software	2 - 6 years
Office equipment	3 - 10 years
Means of transportation	8 - 15 years
Other tangible fixed assets	12 - 25 years

3.8 Investment properties

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

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

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

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

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 consolidated income statement in the year 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

Investment in associates

The Group’s investment in its associates is accounted for using the equity method of accounting. An associate is an entity in which the Group has significant influence that is neither subsidiaries nor joint ventures. The Group generally deems they have significant influence if they have over 20% of the voting rights.

3. SUMMARY OF SIGNIFICANT ACCOUNTING (continued)

3.9 Investments (continued)

Investment in associates (continued)

Under the equity method, the investment is carried in the consolidated balance sheet at cost plus post acquisition changes in the Group's share of net assets of the associates. Goodwill arising on acquisition of the associate is included in the carrying amount of the investment. Goodwill is not amortised and subject to annual review for impairment. The consolidated income statement reflects the share of the post-acquisition results of operation of the associates.

The share of post-acquisition profit (loss) of the associates is presented on face of the consolidated income statement and its share of post-acquisition movements in reserves is recognised in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividends received or receivable from associates reduce the carrying amount of the investment.

The financial statements of the associates are prepared for the same reporting period and use the same accounting policies as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Held-for-trading securities and investments in other entities

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

Provision for investments

Provision is made for any diminution in value of the held-for-trading securities and investments in capital of other entities at the balance sheet date in accordance with the guidance under the Circular No 48/2009/TT-BTC dated 8 September 2019 by the Ministry of Finance. Increases or decreases to the provision balance are recorded as finance expense in the consolidated income statement.

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 consolidated income statement and deducted against the value of such investments.

3.10 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the consolidated 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 sugar cane crop costs and sugarcane farming cost are calculated and amortised to production costs based on the volume of sugar produced and sugarcane harvested during the period.

Prepaid land rental

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.11 Business combinations and goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination is measured as the fair value of assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange plus any costs directly attributable to the business combination. Identifiable assets and liabilities and contingent liabilities assumed in a business combination are measured initially at fair values at the date of business combination.

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost the business combination over the Group's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities. If the cost of a business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognized directly in the consolidated income statement. After initial recognition, goodwill is measured at cost less any accumulated amortization. Goodwill is amortized over 10-year period on a straight-line basis [amend as appropriate]. The parent company conducts the periodical review for impairment of goodwill of investment in subsidiaries. If there are indicators of impairment loss incurred is higher than the yearly allocated amount of goodwill on the straight-line basis, the higher amount will be recorded in the consolidated income statement.

No new goodwill is recorded as for a business combination involving entities under common control, which is a business combination in which all of the combining entities are ultimately controlled by the same party or parties both before and after the business combination, and that control is not transitory. An entity may be controlled by an individual or by a group of individuals acting together under a contractual arrangement. The difference between the acquirer's cost of investment and the acquiree's net assets is presented as a separate reserve within equity section and recognised in "Other fund's belonging to owner's equity" in the consolidated balance sheet.

Business combinations involving entities under common control are accounted for as follows:

- The assets and liabilities of the combined entities are consolidated at their carrying amounts on the date of business combination;
- No goodwill is recognised as a result of the business combination;
- The consolidated income statement reflects the results of the combined entities for the full year, irrespective of when the combination took place.

3.12 Borrowing costs

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

Borrowing costs are recorded as expense during the year in which they are incurred, except to the extent that they are capitalised as explained in the following paragraph.

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.

3.13 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 Group.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 Foreign currency transactions

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

- Transaction resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection;
- Transactions resulting in liabilities are recorded at the selling exchange rates of the transaction of commercial banks designated for payment; and
- 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 the end of the year, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rate at the balance sheet dates which are determined as follow:

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

All foreign exchange differences incurred are taken to the consolidated income statement.

Conversion of the financial statements of foreign operation

For the purpose of presenting the consolidated financial statements, the assets and liabilities of the Group's foreign operation are translated into VND using exchange rates prevailing at the end of the reporting period. Income and expense items are translated at the average exchange rates for the year, unless exchange rates fluctuated significantly during that year, in which case the exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are recognised in the "foreign exchange difference reserve" account in the equity section of the consolidated balance sheet (attributed to non-controlling interests as appropriate).

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 Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, re-issue or cancellation of the Group's own equity instruments.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) 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 Group maintains the following reserve funds which are appropriated from the Group's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

- *Investerment and development fund*

  This fund is set aside for use in the Group'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 consolidated balance sheet.

- *Scientific and technological development fund*

  This fund is set aside in accordance with the Decree No. 95/2014/ND-CP dated 17 October 2014 for use in the Group's scientific and technological development in Vietnam.

3.18 Earnings per share

Basic earnings per share amounts are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share amounts are calculated by dividing the net profit or loss after tax attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.19 Revenue recognition

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

Sale of goods

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

Sale of electricity

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

Rental income

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.19 Revenue recognition (continued)

Rendering of services

Revenues are recognised upon completion of the services provided.

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 Group's entitlement as an investor to receive the dividend is established.

3.20 Future contracts

Future contract is a standardized agreement to buy or sell a particular commodity asset, or security at a predetermined price at a specified time in the future. The premium or discount resulting from the difference between the spot rate at the effective date of the contract and the future rate will be recognised immediately at the effective date of the contract as an asset if positive or a liability if the negative on the consolidated balance sheet. The difference will be recognised to the consolidated income statement when the significant risks and rewards of ownership of the goods have passed to the buyer.

3.21 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior years 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 balance sheet date.

Current income tax is charged or credited to the consolidated 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 Group to offset current tax assets against current tax liabilities and when the Group 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 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)

3.21 Taxation (continued)

Deferred tax (continued)

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

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

Deferred tax is charged or credited to the consolidated 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 Group 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 Group 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.

3.22 Related parties

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

3.23 Segment information

A segment is a component determined separately by the Group which is engaged in providing products or related services (business segment), or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. As the Group’s revenue and profit are derived mainly from production and trading sugar and sugar related by-products in Vietnam while other sources of revenue are not material as a whole, the management accordingly believed that the Group operates in a sole business segment of production and trading sugar and sugar related by-products. Geographical segment of the Group is in Vietnam only.

4. CASH AND CASH EQUIVALENTS

		VND
	30 June 2021	*30 June 2020*
Cash on hand	3,693,260,661	3,854,737,237
Cash in banks	1,004,469,254,137	795,465,924,275
Cash equivalents *(*)*	724,134,598,884	200,300,000,000
TOTAL	**1,732,297,113,682**	**999,620,661,512**

(*) Cash equivalents represent bank deposit with an original term of less than three (03) months in VND at commercial banks which earn interest ranging from 3.2% to 5.0% per annum.

5. HELD-FOR-TRADING SECURITIES

	30 June 2021		*30 June 2020*	
	Number of Share	*Value VND*	*Number of Share*	*Value VND*
Listed shares				
Gia Lai Electricity Joint Stock Company ("GEG")	38,316,455	637,827,821,671	13,907,000	339,978,654,175
Thanh Thanh Cong Tourist Joint Stock Company ("VNG")	1,700,000	34,051,000,000	1,700,000	34,051,000,000
Others	-	19,948,441,217	-	15,232,965,426
Other investments	-	-	-	13,894,330,915
TOTAL	**40,016,455**	**691,827,262,888**	**15,607,000**	**403,156,950,516**
Provision for held-for-trading securities		(67,055,613,671)		(43,067,104,597)
NET		**624,771,649,217**		**360,089,845,919**

6. HELD-TO-MATURITY INVESTMENTS

This balance represents bank deposits in VND with maturity of twelve (12) months and earns interest at the rates ranging from 3.0% to 6.2% per annum. As at 30 June 2021, the Group pledged held-to-maturity investments as collateral for short-term loan obtained from commercial banks.

7. SHORT-TERM TRADE RECEIVABLES

VND

	30 June 2021	*30 June 2020*
Due from other parties	1,451,565,594,193	942,977,117,672
In which:		
- *Dakai Mineral Water Joint Stock Company*	*339,047,522,591*	-
- *Son Tin Commodity Trading Joint Stock Company*	*146,004,923,617*	-
- *Ham Luong Investment and Trade Company Limited*	*58,505,935,125*	-
- *Long Son Real Estate Co., Ltd*	*96,542,600,000*	-
- *Coca-Cola Beverages Vietnam Co., Ltd*	-	*27,797,751,975*
- *Vietnam Sugar Join Stock Company*	*39,828,600,000*	-
- *Xiamen Hehujia Trading Co., Ltd*	*29,305,192,800*	-
- *Tu Vinh Services and Trading Company Limited*	-	*213,479,110,000*
- *Lien Loc Phat Service Trading Joint Stock Company*	-	*108,091,410,500*
Others	*742,330,820,060*	*593,608,845,197*
Due from related parties (Note 34)	14,341,719,055	83,549,785,012
TOTAL	**1,465,907,313,248**	**1,026,526,902,684**
Provision for doubtful receivables	(5,147,281,358)	(2,355,871,658)
NET	**1,460,760,031,890**	**1,024,171,031,026**

As at 30 June 2021, a part of short-term trade receivables was pledged as collateral for the short-term loans obtained from commercial banks.

8. ADVANCES TO SUPPLIERS

		VND
	30 June 2021	*30 June 2020*
Short-term	**2,840,138,241,192**	**2,522,123,757,499**
Advances to related parties *(Note 34)*	493,465,360,229	592,142,205,877
Advances to farmers *(*)*	624,399,997,427	379,735,552,751
Advances to other parties	1,722,272,883,536	1,550,245,998,871
In which:		
- *Dakai Mineral Water Joint Stock Company*	*421,351,292,395*	-
- *Long Son Real Estate Co., Ltd*	*312,125,453,817*	-
- *Son Tin Commodity Trading Joint Stock Company*	*289,434,337,500*	*349,900,000,000*
- *New Century Trading Services Joint Stock Company*	*217,600,000,000*	-
- *Hong Quang Vinh Manufacture Trading Services Co., Ltd*	*152,556,920,000*	-
- *Hong Minh Huy Import Export Services Trading Joint Stock Company*	*103,253,424,659*	*200,000,000,000*
- *Lien Loc Phat Service Trading Joint Stock Company*	-	*301,362,125,734*
- *Tu Vinh Services and Trading Company Limited*	-	*499,078,665,783*
Others	*225,951,455,165*	*199,905,207,354*
Long-term	**127,442,984,491**	**92,623,661,450**
Advances to farmers (*)	127,442,984,491	92,623,661,450
TOTAL	**2,967,581,225,683**	**2,614,747,418,949**
Provision for doubtful short-term advances to suppliers	(77,710,452,938)	(31,703,663,469)
NET	**2,889,870,772,745**	**2,583,043,755,480**

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

9. OTHER RECEIVABLES

VND

	30 June 2021	*30 June 2020*
Short-term	**2,002,087,485,486**	**1,937,434,918,704**
Deposits for land rentals *(*)*	1,198,978,310,272	1,198,218,256,726
Deposits for future contracts	456,428,423,678	546,772,649,476
Interest receivables	188,695,049,081	106,961,636,993
Advances to employees	9,706,364,812	15,139,431,243
Others	148,279,337,643	70,342,944,266
Long-term	**23,691,435,315**	**9,183,228,001**
Deposits for land rentals	19,759,406,070	9,029,459,533
Others	3,932,029,245	153,768,468
TOTAL	**2,025,778,920,801**	**1,946,618,146,705**
Provision for doubtful other short-term receivables	(3,974,396,494)	(5,540,256,588)
NET	**2,021,804,524,307**	**1,941,077,890,117**
In which:		
Other receivable from related parties (Note 34)	*1,282,297,469,309*	*1,218,995,305,217*
Other receivables from other parties	*739,507,054,998*	*722,082,584,900*

(*) Mainly comprise of:

(i) Deposits amounting to VND 673 billion in accordance with Deposit Contracts dated 21 June 2019 and 26 June 2019 and Amendment No. 5 dated 30 October 2020 between the Group and Toan Hai Van Joint Stock Company with the total contract value of VND 1,440 billion to lease land lots with total area of 215,285 m^2 located in Vinh Dam Complex Project, Phu Quoc District, Kien Giang Province in 40 years; and

(ii) Deposits amounting to VND 522 billion in accordance with Memorandums dated 24 June 2019 and 25 December 2019 and Amendment No. 8 dated 12 September 2020 between the Group and Thanh Thanh Cong Industrial Zone Joint Stock Company with total value of VND 634 billion to lease land lots with total area of 456,655.3 m^2 located at Thanh Thanh Cong Industrial Zone, An Hoi Hamlet, An Hoa Commune, Trang Bang District, Tay Ninh Province in 38 years.

10. INVENTORIES

	30 June 2021	VND 30 June 2020
Finished goods	1,116,164,677,661	1,051,092,338,189
Merchandise goods	880,012,503,630	507,351,475,633
Raw materials	678,736,093,354	440,174,810,698
Work in progress	459,654,718,060	444,169,101,425
Tools and supplies	12,430,083,169	63,390,339,421
Goods in transits	6,240,924,240	-
Goods on consignment	-	34,976,735,383
TOTAL	**3,153,239,000,114**	**2,541,154,800,749**
Provision for obsolete inventories	(17,425,615,791)	(11,808,143,690)
NET	**3,135,813,384,323**	**2,529,346,657,059**

As at 30 June 2021, a portion of inventories were pledged as collateral for the short – term loans obtained from commercial banks.

11. PREPAID EXPENSES

	30 June 2021	VND 30 June 2020
Short-term	**35,701,146,168**	**48,619,538,175**
Sugarcane farming costs	2,047,219,489	6,602,348,452
Deferred sugar cane crop costs	5,035,485,559	11,500,067,583
Prepaid land rental	3,567,489,719	3,445,559,523
Tools and supplies	1,955,661,645	-
Others	23,095,289,756	27,071,562,617
Long-term	**1,321,404,105,109**	**1,319,693,751,650**
Sugar cane farming cost and tree on land *(*)*	988,521,562,707	969,765,486,374
Long-term seedlings costs	28,963,319,758	60,697,528,550
Prepaid land rental *(**)*	219,808,977,667	232,864,843,891
Tools and supplies	17,126,184,632	23,843,656,742
Others	66,984,060,345	32,522,236,093
TOTAL	**1,357,105,251,277**	**1,368,313,289,825**

(*) Sugar cane farming costs represented land costs and expenses for developing of sugar cane farm with total value of VND 966 billion of the Group located at Attapeu Province, Lao People's Democratic Republic. The fair value surplus adjustments of this expenses was recognised in accordance with Appraisal Letter No. 177/017/CT/TDGSG dated 15 August 2017 and be allocated during land rental duration of 44 years from 1 July 2017.

(**) A part of prepaid land rental was pledged as collateral for the short-term loans obtained from commercial banks.

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Other assets*	*Total*
Cost:						
30 June 2020	1,600,906,512,510	6,467,172,651,388	259,011,998,986	63,732,125,743	94,017,027,253	8,484,840,315,880
New purchases	13,049,576,680	45,039,974,913	3,547,346,577	1,088,444,458	121,778,499	62,847,121,127
Transfer from construction in progress	26,629,270,247	120,628,002,662	-	-	-	147,257,272,909
Reclassification	(27,127,855,660)	(29,990,888,764)	69,635,463,156	(56,384,904)	(19,082,655,499)	(6,622,321,671)
Repurchase of financial lease assets	-	73,767,448,385	-	-	-	73,767,448,385
Write-off	(311,368,258)	-	-	-	-	(311,368,258)
Disposal	(57,587,172,205)	(272,820,181,554)	(8,683,984,042)	(5,553,189,812)	(512,226,358)	(345,156,753,971)
Others	-	(282,404,136)	-	-	-	(282,404,136)
Impact from foreign exchange difference	(45,812,302,701)	(66,571,824,775)	(9,897,273,942)	(1,254,314,827)	(1,135,300,603)	(124,671,016,848)
30 June 2021	**1,509,746,660,613**	**6,336,942,778,119**	**313,613,550,735**	**57,956,680,658**	**73,408,623,292**	**8,291,668,293,417**
Accumulated depreciation:						
30 June 2020	808,073,008,696	3,592,023,284,048	128,847,943,252	39,722,208,823	71,270,653,499	4,639,937,098,318
Depreciation for the period	63,574,597,034	280,496,829,928	14,231,710,329	3,390,066,895	2,111,095,288	363,804,299,474
Repurchase of financial lease assets	-	28,293,778,408	-	-	-	28,293,778,408
Write-off	(212,768,333)	-	-	-	-	(212,768,333)
Disposal	(29,095,101,484)	(147,678,457,042)	(5,211,072,851)	(4,285,116,450)	(512,226,358)	(186,781,974,185)
Reclassification	(6,549,481,151)	(13,151,886,792)	23,812,256,081	41,216,442	(6,133,645,551)	(1,981,540,971)
Impact from foreign exchange difference	(12,588,574,282)	(26,971,767,057)	(4,637,986,989)	(899,340,639)	(277,251,179)	(45,374,920,146)
30 June 2021	**823,201,680,480**	**3,713,011,781,493**	**157,042,849,822**	**37,969,035,071**	**66,458,625,699**	**4,797,683,972,565**
Net carrying amount:						
30 June 2020	**792,833,503,814**	**2,875,149,367,340**	**130,164,055,734**	**24,009,916,920**	**22,746,373,754**	**3,844,903,217,562**
30 June 2021	**686,544,980,133**	**2,623,930,996,626**	**156,570,700,913**	**19,987,645,587**	**6,949,997,593**	**3,493,984,320,852**

13. FINANCE LEASES

VND

	Machineries and equipment	*Means of transportation*	Total
Cost:			
30 June 2020	140,481,291,500	-	140,481,291,500
New leases	44,943,212,369	3,194,852,200	48,138,064,569
Repurchase of leased assets	(73,767,448,385)	-	(73,767,448,385)
30 June 2021	111,657,055,484	3,194,852,200	114,851,907,684
Accumulated depreciation:			
30 June 2020	32,320,749,836	-	32,320,749,836
Charge for the year	14,397,468,198	233,846,144	14,631,314,342
Repurchase of leased assets	(28,293,778,408)	-	(28,293,778,408)
30 June 2021	18,424,439,626	233,846,144	18,658,285,770
Net carrying amount:			
30 June 2020	**108,160,541,664**	**-**	**108,160,541,664**
30 June 2021	**93,232,615,858**	**2,961,006,056**	**96,193,621,914**

14. INTANGIBLE FIXED ASSETS

	Land use rights	*Computer software*	*Others*	*VND* *Total*
Cost:				
30 June 2020	238,916,874,049	45,544,144,124	36,379,934	284,497,398,107
New purchases	112,241,633,754	16,173,698,233	987,331,112	129,402,663,099
Disposals	(4,626,206,607)	(8,016,517,364)	-	(12,642,723,971)
Reclassification	-	6,563,240,073	-	6,563,240,073
Foreign exchange differences	-	(60,021,106)	-	(60,021,106)
30 June 2021	**346,532,301,196**	**60,204,543,960**	**1,023,711,046**	**407,760,556,202**
Accumulated amortisation:				
30 June 2020	38,599,433,940	19,120,780,580	36,379,934	57,756,594,454
Amortisation for the year	14,986,389,253	10,889,251,318	207,480,000	26,083,120,571
Disposal	(622,347,904)	(7,761,844,946)	-	(8,384,192,850)
Reclassification	-	1,958,920,744	-	1,958,920,744
Foreign exchange difference	-	11,817,305	-	11,817,305
30 June 2021	**52,963,475,289**	**24,218,925,001**	**243,859,934**	**77,426,260,224**
Net carrying amount:				
30 June 2020	**200,317,440,109**	**26,423,363,544**	**-**	**226,740,803,653**
31 June 2021	**293,568,825,907**	**35,985,618,959**	**779,851,112**	**330,334,295,978**

15. INVESTMENT PROPERTIES

VND

	Buildings and structures	*Land use right*	*Total*
Cost:			
30 June 2020	223,360,711,418	414,714,384,093	638,075,095,511
Disposal	(2,449,767,860)	-	(2,449,767,860)
Foreign exchange difference	-	(2,003,933,625)	(2,003,933,625)
30 June 2021	220,910,943,558	412,710,450,468	633,621,394,026
Accumulated depreciation and amortisation:			
30 June 2020	6,521,994,359	39,115,203,423	45,637,197,782
Depreciation and amortisation for the year	585,121,432	9,626,388,941	10,211,510,373
Foreign exchange difference	-	(261,635,082)	(261,635,082)
30 June 2021	7,107,115,791	48,479,957,282	55,587,073,073
Net carrying amount:			
30 June 2020	216,838,717,059	375,599,180,670	592,437,897,729
30 June 2021	213,803,827,767	364,230,493,186	578,034,320,953

The fair values of the investment properties as at 30 June 2021 had not yet been formally assessed and determined, however the Management believed that it was much higher than the property's carrying values considering that the investment properties have been almost fully rented out as at the balance sheet date.

16. CONSTRUCTION IN PROGRESS

VND

	30 June 2021	*30 June 2020*
Construction and machineries for Solar power projects	201,926,969,218	237,601,325,244
Information technology projects	60,229,658,206	-
Banana project at Thanh Long farm	42,840,134,613	3,174,718,765
Boiler renovation project	37,103,760,024	-
Sugar cane farming project	32,799,612,169	-
Machineries and equipment under installation	10,710,202,291	27,208,126,436
Drying bagasse project	-	40,095,293,483
Others	32,515,199,546	33,447,344,840
TOTAL	**418,125,536,067**	**341,526,808,768**

17. LONG-TERM INVESTMENTS

VND

	30 June 2021	*30 June 2020*
Investments in associates (Note 17.1)	366,653,355,947	381,424,975,548
Investments in other entities (Note 17.2)	931,895,694,803	767,001,478,655
Held-to-maturity investments *(*)*	90,680,000,000	99,180,000,000
TOTAL	**1,389,229,050,750**	**1,247,606,454,203**
Provision for long-term investments	(6,604,012,426)	(2,001,366,303)
NET	**1,382,625,038,324**	**1,245,605,087,900**

(*) This represented for a long-term investment in bond at joint stock commercial banks with maturity from three (3) to ten (10) years and earn interest ranging from 6.5% to 8.0% per annum. A part of bonds was pledged as collaterals for the short-term loans obtained from commercial banks (*Note 24*).

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in associates (continued)

Details of these investments in associates were as follows:

			30 June 2021			*30 June 2020*		
Name of associates	*Business activities*	*Status*	*Number of shares*	*Carrying amount*	*% of interest*	*Number of shares*	*Carrying amount*	*% of interest*
				(VND)	*(%)*		*(VND)*	*(%)*
Tan Dinh Import-Export Join Stock Company	Trading real estates, land use rights belonging to the Company or from leasing activities	Operating	2,082,900	366,653,355,947	41.65	2,082,900	351,065,814,753	41.65
Sorbitol French – Vietnam Joint Stock Company[1] *("Tanichem") (Note 17.2)*	Producing starch and products related to starch; producing artificial condensed products, non-alcohol and mineral water, nitrogen compound; installing machinery and industrial equipment	Operating	-	-	-	3,157,920	30,359,160,795	19.13
TỔNG CỘNG				**366,653,355,947**			**381,424,975,548**	

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

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in associates (continued)

Details of these investments in associates were as follows: (continued)

	Amount VND
Cost of investment:	
30 June 2020	391,920,900,000
New investments	256,565,000,000
Decrease due to being other investments	(288,144,200,000)
30 June 2021	360,341,700,000
Accumulated share in post-acquisition (loss)/ profit of the associates:	
30 June 2020	(10,495,924,452)
Share in post-acquisition loss of the associates for the period	16,052,070,599
Disposal	755,509,800
30 June 2021	6,311,655,947
Net carrying amount	
30 June 2020	381,424,975,548
30 June 2021	366,653,355,947

17.2 Investments in other entities

Details of the these investments in other entities were as follows:

		30 June 2021		*30 June 2020*	
	Business activities	Cost of investment	% of interest	Cost of investment	% of interest
Hai Van Joint Stock Company	Trading real estates, warehouse and yard leasing services	592,065,836,798	18.76	591,654,980,000	18.12
Tay Ninh Sugar Joint Stock Company	Planting sugarcane, producing and trading in sugar, cassava and rubber	59,051,540,000	6.93	59,051,540,000	6.93
Sorbitol French – Vietnam Joint Stock Company[2] *("Tanichem")*	Producing starch and products related to starch; producing artificial condensed products, non-alcohol and mineral water, nitrogen compound; installing machinery and industrial equipment	20,644,972,375	18.86	-	-
Tan Hoi Industrial Complex Infrastructure Investment Joint Stock Company	Trading real estates, land use rights belonging to the Company or from leasing activities	1,940,478,185	6.74	1,940,478,185	6.74
Dang Huynh Industrial Zones Exploitation and Management Joint Stock Company (*)	Exploitation and Management of Industrial Zones, building construction	256,565,000,000	9.55	112,700,000,000	10.89
Other long-term investments		1,627,867,445		1,654,480,467	
TOTAL		**931,895,694,803**		**767,001,478,652**	
Provision for diminution in value of long-term investment		(6,604,012,426)		(2,001,366,303)	
NET		**925,291,682,377**		**765,000,112,349**	

(*) During the period , Sorbitol French – Vietnam JSC and Dang Huynh Industrial Zones Exploitation and Management JSC increased the capital contribution. In according, the actual capital contribution rate of the Group's capital contribution decreased to 18.86% and 9.55%; and are not the associate of the Group at balance sheet date.

[2] Formerly known as Tay Ninh Chemical Industry Joint Stock Company.

18. GOODWILL

	VND
Cost:	
30 June 2020 and 30 June 2021	196,175,605,787
Accumulated amortisation:	
30 June 2020	62,200,212,308
Amortisation for the year	20,530,756,768
30 June 2021	82,730,969,076
Net carrying amount:	
30 June 2020	133,975,393,479
30 June 2021	113,444,636,711

19. SHORT-TERM TRADE PAYABLES

VND

	31 June 2021	*30 June 2020*
Due to related parties *(Note 34)*	73,303,234,013	107,563,620,963
Due to farmers	95,955,265,860	66,485,218,314
Due to other parties	766,654,632,256	411,332,920,833
In which:		
- *Czarnikov Group Limited*	*117,890,849,029*	*78,448,807,979*
- *ED&F MAN Sugar Limited*	-	*40,078,975,876*
- *The Thai Sugar Trading Corp., Ltd.*	-	*27,403,992,100*
- *Others*	*648,763,783,227*	*265,401,144,878*
TOTAL	**935,913,132,129**	**585,381,760,110**

20. SHORT-TERM ADVANCES FROM CUSTOMERS

		VND
	30 June 2021	*30 June 2020*
Due to related parties *(Note 34)*	20,466,923,454	45,161,183,576
Due to other parties	526,816,219,424	100,265,421,232
In which:		
- *Vietnam Sugar Join Stock Company*	*119,201,620,000*	-
- *Hong Minh Import and Export One Member Co., Ltd*	*116,273,122,028*	-
- *Ham Luong Investment and Trade Co., Ltd*	*114,104,966,231*	-
- *Thanh Nien Printing JSC*	*33,740,067,110*	-
- *Son Tin Commodity Trading Joint Stock Company*	*32,082,952,899*	-
- *XinYuan Trading Co., Ltd (Thailand)*	-	*36,487,098,670*
- *Xiamen Hehujia Trading Co., Ltd*	-	*29,528,430,500*
Others	*111,413,491,156*	*34,249,892,062*
TOTAL	**547,283,142,878**	**145,426,604,808**

21. STATUTORY OBLIGATIONS

		VND
	30 June 2021	*30 June 2020*
Tax payables		
Corporate income tax	140,166,813,304	91,135,917,112
Value-added tax	42,634,909,829	47,820,991,403
Personal income tax	9,197,306,712	8,752,844,754
Others	573,960,841	30,660,397,570
TOTAL	**192,572,990,686**	**178,370,150,839**

		VND
	30 June 2021	*30 June 2020*
Tax receivables		
Corporate income tax	6,187,196,376	5,920,669,970
Value-added tax deductible	97,009,275,702	96,830,699,351
Personal income tax	407,056,845	422,727,214
Others	9,221,472,496	3,591,239,019
TOTAL	**112,825,001,419**	**106,765,335,554**

22. SHORT-TERM ACCRUED EXPENSES

	30 June 2021	*VND* *30 June 2020*
Interest expense	114,844,137,984	118,284,120,243
Purchase of materials	47,660,162,550	86,865,960,582
Transportation and loading fees	23,398,207,355	35,210,471,142
Bonus and support fees for agencies	22,545,460,441	19,336,490,902
Foreign contractor tax	37,271,961,241	18,526,087,020
External services expense	1,713,212,567	14,696,825,525
Others	62,100,976,966	68,628,363,406
TOTAL	**309,534,119,104**	**361,548,318,820**

23. OTHER PAYABLES

	30 June 2021	*VND* *30 June 2020*
Short-term	**613,287,480,762**	**394,675,252,848**
Dividends	353,918,976,683	324,120,209,282
Reimbursement of expenses	30,579,676,633	15,773,749,677
Deposits	4,139,200,584	11,978,374,983
Othes	224,649,626,862	42,802,918,906
Long-term		
Deposits	6,327,952,320	6,310,971,782
TOTAL	**619,615,433,082**	**400,986,224,630**
In which:		
Other parties	*589,853,266,548*	*379,104,033,788*
Related parties (Note 34)	*29,762,166,534*	*21,882,190,842*

24. LOANS AND FINANCE LEASE OBLIGATIONS

VND

		Movement during the period				
	30 June 2020	*Drawdown*	*Repayment*	*Reclassification*	*Foreign exchange difference*	*30 June 2021*
Short-term	**6,989,555,523,295**	**16,239,112,981,557**	**(17,790,956,413,413)**	**598,699,092,807**	**(9,048,901,928)**	**6,027,362,282,318**
Loans from banks	6,362,365,007,014	16,018,141,900,075	(17,027,614,008,640)	-	(2,719,229,109)	5,350,173,669,340
Loans from related party	39,000,000,000	-	(33,392,904,099)	-	-	5,607,095,901
Loan from another entity	5,182,643,698	186,051,207,130	(155,140,380,410)	-	(42,261,900)	36,051,208,518
Current portion of long-term loans from banks	255,180,631,198	25,040,541,718	(274,529,983,769)	215,276,764,844	(6,287,410,919)	214,680,543,072
Current portion of long-term bonds	309,180,571,649	4,723,123,339	(273,375,046,510)	357,761,818,182	-	398,290,466,660
Current portion of finance leases	18,646,669,736	5,156,209,295	(26,904,089,985)	25,660,509,781	-	22,559,298,827
Long-term	**1,221,069,938,518**	**2,992,436,650,625**	**(223,922,310,334)**	**(598,699,092,807)**	**(3,545,749,336)**	**3,387,339,436,666**
Loans from banks	540,073,355,176	619,471,395,656	(82,598,732,668)	(215,276,764,844)	(3,545,749,336)	858,123,503,984
Long-term bonds	634,588,761,689	2,323,105,724,687	(126,537,428,975)	(357,761,818,182)	-	2,473,395,239,219
Long-term finance leases	46,407,821,653	49,859,530,282	(14,786,148,691)	(25,660,509,781)	-	55,820,693,463
TOTAL	**8,210,625,461,813**	**19,231,549,632,182**	**(18,014,878,723,747)**	**-**	**(12,594,651,264)**	**9,414,701,718,984**

25. CONVERTIBLE BONDS

In June 2020, the Company completed the issuance of 172 convertible bonds with par value of VND 1 billion / bond to Cape Yeollim Coretrend Global Fund with a total value of VND 172 billion. The above issuance was approved under Board of Directors Resolution No. 28/2020 / NQ-HDQT dated 17 June 2020.

There are material terms and conditions of convertible bonds are as follows

- Convertible bonds have a term of three (3) years.
- Convertible bonds are entitled to convert at any time after one (1) year from the date of issue to common shares at the conversion price agreed with the Company but ensuring the corresponding interest rate of 6.5%/ year.
- The company is also responsible for paying interest at an interest rate of 3.5% per year every 6 months.

Details of the convertible bond are as follows:

	VND For the year ended 30 June 2021
Value of convertible bond	172,000,000,000
Issuance fee	(6,039,684,983)
Equity component (Note 26)	(13,666,133,635)
Liability component at initial recognition	152,294,181,382
Plus: Accumulated discount allocation	-
As at 30 June 2020	-
Allocation during the period	7,209,708,312
As at 30 June 2021	7,209,708,312
Liability component at end of year	159,503,889,694

26. UNEARNED REVENUE

Unearned revenue represents one-time payment received from customers for leasing the premises in TTC Plaza Tay Ninh located at No. 217 – 219, 30/04 Street, Tay Ninh City, Tay Ninh Province, Vietnam and related services.

27. OWNERS' EQUITY

27.1 Increase and decrease in owners' equity

VND

	Share capital										
	Issued share capital	Preference shares	Share premium	Conversion bonds options	Other funds belonging to owner's equity	Treasury shares	Foreign exchange difference reserve	Investment and development fund	Undistributed earnings	Non-controlling interest	Total
For the year ended 30 June 2020											
As at 30 June 2019	5,867,405,520,000	-	6,243,045,915,565	-	(5,502,116,030,924)	(1,099,985,561,092)	(44,001,327,529)	124,701,077,143	181,120,487,767	48,422,081,018	5,818,592,161,948
Increase in capital	-	216,113,330,000	432,226,670,000	-	-	-	-	-	-	-	648,340,000,000
Re-issuance of treasury shares	-	-	37,579,758,974	-	-	1,099,985,561,092	-	-	-	-	1,137,565,320,066
Issuance of convertible bonds	-	-	-	13,666,133,635	-	-	-	-	-	-	13,666,133,635
Business combination	-	-	-	-	-	-	-	-	(25,670,456,209)	115,375,533,741	89,705,077,532
Liquidation of associate	-	-	-	-	-	-	-	-	-	(151,822,677)	(151,822,677)
Net profit for the year	-	-	-	-	-	-	-	-	364,259,001,778	(1,339,185,146)	362,919,816,632
Difference exchange rate of currency for financial statement	-	-	-	-	-	-	(83,040,114,420)	-	-	-	(83,040,114,420)
Transfer to bonus and welfare fund	-	-	-	-	-	-	-	-	(27,782,618,368)	-	(27,782,618,368)
Transfer to other funds	-	-	-	-	-	-	-	17,202,026,560	(17,202,026,560)	-	-
Dividends	-	-	-	-	-	-	-	(124,701,077,143)	(192,799,880,558)	-	(317,500,957,701)
As at 30 June 2020	5,867,405,520,000	216,113,330,000	6,712,852,344,539	13,666,133,635	(5,502,116,030,924)	-	127,041,441,949)	17,202,026,560	281,924,507,850	162,306,606,936	7,642,312,996,647

27. OWNERS' EQUITY (continued)

27.1 Increase and decrease in owners' equity (continued)

VND

	Share capital									
	Issued share capital	Preference shares	Share premium	Conversion bonds options	Other funds belonging to owner's equity(i)	Foreign exchange difference reserve	Investment and development fund	Undistributed earnings	Non-controlling interest	Total
For the year ended 30 June 2021										
As at 30 June 2020	5,867,405,520,000	216,113,330,000	6,712,852,344,539	13,666,133,635	(5,502,116,030,924)	(127,041,441,949)	17,202,026,560	281,924,507,850	162,306,606,936	7,642,312,996,647
Increase in capital	304,175,950,000	-	-	-	-	-	-	-	-	304,175,950,000
Acquisition of equity interest in a subsidiary	-	-	-	-	-	-	-	(15,403,597,981)	(112,351,429,413)	(127,755,027,394)
Net profit for the year	-	-	-	-	-	-	-	663,564,670,902	5,439,541,973	669,004,212,875
Transfer to profit after tax	-	-	(51,532,417,768)	-	-	-	(17,202,026,560)	68,734,444,328		-
Difference exchange rate of currency for financial statement	-	-	-	-	-	(45,036,517,650)	-	-	-	(45,036,517,650)
Transfer to other funds	-	-	-	-	-	-	8,510,487,774	(23,683,599,829)	-	(15,173,112,055)
Transfer to bonus and welfare fund	-	-	-	-	-	-	-	(19,627,887,773)	-	(19,627,887,773)
Dividens	-	-	-	-	-	-	-	(359,629,184,189)	-	(359,629,184,189)
As at 30 June 2021	6,171,581,470,000	216,113,330,000	6,661,319,926,771	13,666,133,635	(5,502,116,030,924)	(172,077,959,599)	8,510,487,774	595,879,353,308	55,394,719,496	8,048,271,430,461

(i) The amount represented the consolidation reserve arising from transaction under common control following the issuance of 303,830,405 new shares of the Company on 6 September 2017 to swap the entire shares of Bien Hoa Sugar Joint Stock Corporation at a ratio of 1:1.02 in accordance to Resolution No. 01/2017/NQ-DHDCD dated 25 May 2017.

27. OWNERS' EQUITY (continued)

27.2 Capital transactions with owners and distribution of dividends

	For the year ended 30 June 2021	*For the year ended 30 June 2020*
		VND
Issued contributed share capital		
Beginning balance	6,083,518,850,000	5,867,405,520,000
Increase during the period (*)	304,175,950,000	216,113,330,000
Ending balance	**6,387,694,800,000**	**6,083,518,850,000**
Dividends declared in cash		
Dividends on ordinary shares	-	*293,370,276,000*
Dividends on preference shares	*51,050,114,190*	*24,130,681,701*
Dividends paid in cash		
Dividends on ordinary shares	*293,252,870,275*	*204,003,055,590*
Dividends on preference shares	*36,577,546,513*	*10,062,592,055*

(*) On 14 October 2019, Shareholders Committee approved Shareholders' Resolution No. 09/2019/NQ-DHDCD for issuing the share of Employee Stock Ownership Plan.

On 14 October 2019, the management approved Resolution by the Board of Directors No. 60/2020/NQ.HDQT for the detail of issuing the share of Employee Stock Ownership Plan. Under this document, the Company completed to issue 30,417,595 shares at VND 10,000 per share to employee dated 22 December 2020.

27.3 Shares

	Number of shares	
	30 June 2021	*30 June 2020*
Authorised shares	638,769,480	608,351,885
Shares issued and fully paid		
Ordinary shares	617,158,147	586,740,552
Preference share	21,611,333	21,611,333
Shares in circulation		
Ordinary shares	617,158,147	586,740,552
Preference share	21,611,333	21,611,333

The par value of each outstanding share: 10,000 VND (30/6/2020: 10,000 VND).

27. OWNERS' EQUITY (continued)

27.4 Earnings per share

	For the year ended 30 June 2021	*For the year ended 30 June 2020*
Net profit for the year attributable to the Company's shareholders (VND)	669,205,310,492	364,259,001,778
Appropriation to bonus and welfare fund	(33,732,242,623)	(15,000,000,000)
Net profit after tax attributable to ordinary shareholders for basic earnings	635,473,067,869	349,259,001,778
Dividend of convertible preference shares	(37,211,547,340)	(10,062,592,055)
Net profit attributable to ordinary shareholders adjusted for the effect of dilution	**598,261,520,529**	**339,196,409,723**
Weighted average number of ordinary shares for basis earning per share	602,657,704	571,829,119
Increase of weight average number of shares due to effect of dilution caused by potential convertible preference shares *(Note 27.1)*	29,054,328	13,285,656
Weighted average number of ordinary shares adjusted for the effect of dilution	631,712,032	585,114,775
Basic earning per share *(VND/share)*	**1,054.45**	**593.18**
Diluted earning per share *(VND/share)*	**947.05**	**579.71**

28. REVENUES

28.1 Revenues from sale of goods and rendering of services

	For the period from 01 April to 30 June 2021	*VND* *For the period from 01 April to 30 June 2020*
Gross revenue:	**4,156,909,796,732**	**3,785,363,191,019**
In which:		
Sale of sugar	3,886,858,013,192	3,606,153,728,179
Sale of molasses	90,283,326,886	33,412,165,517
Sale of electricity	28,896,303,716	11,447,566,376
Sale of fertilizer	58,127,065,497	34,003,604,545
Other	92,745,087,441	100,346,126,402
Less:	**4,410,238,960**	**18,668,472,814**
Sales discount	218,615,560	17,391,791,691
Sales returns	1,412,592,696	-
Trade discounts	2,779,030,704	1,276,681,123
Net revenues	**4,152,499,557,772**	**3,766,694,718,205**
In which:		
Sale of sugar	3,882,222,874,998	3,598,821,845,099
Sale of molasses	90,283,326,886	33,412,165,517
Sale of electricity	28,896,303,716	11,447,566,376
Sale of fertilizer	57,979,165,497	33,703,604,545
Other	93,117,886,675	89,309,536,668

28.2 Finance income

	For the period from 01 April to 30 June 2021	*VND* *For the period from 01 April to 30 June 2020*
Interest income from bank deposit, lending and advance to suppliers	43,841,759,584	43,057,344,157
Profit from future contracts	135,427,762,835	-
Gains from change the form of investments	-	9,844,721,573
Foreign exchange gains	3,592,033,860	8,877,451,194
Gains from transfer of sercurities	14,982,557,289	-
Gains from disposal of investments	-	4,606,211,708
Others	11,077,014,402	21,281,735,820
TOTAL	**208,921,127,970**	**87,667,464,452**

29. COST OF GOODS SOLD AND SERVICES RENDERED

VND

	For the period from 01 April to 30 June 2021	*For the period from 01 April to 30 June 2020*
Cost of sugar	3,239,641,819,587	3,061,612,305,875
Cost of molasses	79,102,609,622	29,486,734,656
Cost of electricity	21,705,240,104	11,033,714,205
Cost of fertilizer	53,893,741,807	30,472,396,534
Other	77,609,407,743	70,247,908,914
TOTAL	**3,471,952,818,863**	**3,202,853,060,184**

30. FINANCE EXPENSES

VND

	For the period from 01 April to 30 June 2021	*For the period from 01 April to 30 June 2020*
Interest expenses	198,135,398,566	178,764,061,397
Trade discount and advanced interest	2,459,399,352	2,720,150,183
(Reversal of provision)/ provision for diminution in investments	45,287,244,096	(29,999,709,947)
Foreign exchange losses	43,283,224,599	30,110,352,359
Loss from diminution in value of investments	1,306,747,777	18,463,831,249
Others	11,188,054,508	8,030,770,913
TOTAL	**301,660,068,898**	**208,089,456,154**

31 SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the period from 01 April to 30 June 2021	*For the period from 01 April to 30 June 2020*
Selling expenses		
Expenses for external services	73,886,699,960	73,916,146,445
Expense for advertising and promotion	18,226,820,318	17,560,213,286
Labour cost	31,468,712,817	12,868,022,580
Depreciation and amortization	916,521,253	1,047,285,114
Others	10,785,520,042	2,223,620,496
TOTAL	**135,284,274,390**	**107,615,287,921**
General and administrative expenses		
Labour cost	77,883,816,327	61,822,999,153
Expenses for external services	30,742,822,864	16,869,403,984
Depreciation and amortisation	4,475,510,667	2,479,026,296
Provision/ (reversal)	47,443,345,978	(5,250,637,356)
Goodwill	5,132,689,188	4,226,764,304
Others	30,066,075,061	256,041,611
TOTAL	**195,744,260,085**	**80,403,597,992**

32. OTHER INCOME AND EXPENSES

VND

	For the period from 01 April to 30 June 2021	*For the period from 01 April to 30 June 2020*
Other income	**19,911,933,244**	**20,193,553,279**
Gains from disposal of fixed assets	1,815,319,758	11,898,384,495
Income from leasing activities	1,183,984,642	6,835,300,155
Penalties received	-	134,699,709
Others	16,912,628,844	1,325,168,920
Other expenses	**25,366,665,738**	**12,748,273,270**
Depreciation of retired assets	7,887,573,981	3,413,733,366
Depreciation of leased assets	75,709,062	5,431,107,834
Depreciation of idled assets	6,084,161,407	-
Others	11,319,221,288	3,903,432,070
OTHER (LOSS)/ PROFIT	**(5,454,732,494)**	**7,445,280,009**

33. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 10% of taxable profits. The Company is entitled to an exemption from CIT in regards to taxable profits generated from manufacturing sugar from sugar-cane 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 Company's subsidiaries have the obligations to pay CIT at the rates ranging from 10% to the normal applicable rate of their respective taxable profits their respective taxable profits. They are also entitled to CIT exemption and reduction in accordance with their respective business registration certificates and applicable tax regulations

The tax returns filed by Group 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 consolidated financial statements could change at a later date upon final determination by the tax authorities.

33.1 CIT expense

VND

	For the period from 01 April to 30 June 2021	*For the period from 01 April to 30 June 2020*
Current CIT expense	36,571,554,299	95,890,438,324
Adjustment for under/(over) accrual of tax from prior years	207,401,127	(39,832,626,784)
Deferred tax expenses	17,887,736,031	11,597,132,140
TOTAL	**54,666,691,457**	**67,654,943,680**

33.2 Current CIT

The current tax payable is based on taxable income for the current year. The taxable income of the Group for the year differs from the profit as reported in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Group's liability for current tax is calculated using tax rates that have been enacted by the balance sheet date.

34. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties during the year ended 30 June 2021 and 30 June 2020 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 01 April to 30 June 2021*	*For the period from 01 April to 30 June 2020*
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	116,983,037,738	12,034,316,041
		Rendering of services	51,023,700	83,854,440,700
		Interest incomes	2,698,752,570	11,522,747,247
		Purchase of services	7,556,691,991	24,343,706,697
		Purchase of goods	86,094,640,350	-
		Purchase of fixed assets	2,974,426,389	-
		Lends	-	500,000,000
		Purchase of materials	2,402,720,000	-
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Sale of goods	85,430,167,331	114,532,809,496
		Rendering of services	790,136,057	145,417,000
		Interest incomes	6,457,439,697	6,690,316,409
		Purchase of materials	160,810,000	-
		Purchase of goods	341,754,863	3,916,430,390
		Interest expenses	452,865,913	514,061,996
		Purchase of services	10,436,093,001	4,314,248,272
Ben Tre Import Export Joint Stock Company	Affiliate	Sale of goods	2,574,741,600	451,287,164
		Purchase of fixed assets	139,172,000	-
		Purchase of goods	12,502,959,468	173,318,940
		Interest expenses	832,981,217	-
		Purchase of services	215,061,533	-
		Purchase of fixed assets	139,172,000	-

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the year ended 30 June 2021 and 30 June 2020 were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*For the period from 01 April to 30 June 2021*	*For the period from 01 April to 30 June 2020*
Thanh Thanh Cong Packing - Trading - Production Joint Stock Company	Affiliate	Purchase of materials	15,820,920,189	196,869,662
		Purchase of goods	23,200,000	3,143,445,335
		Sale of goods	14,190,000	-
		Purchase of services	265,755,000	-
Dang Huynh Industrial Zones Exploittation and Management Joint Stock Company	Affiliate	Purchase of goods	-	186,000,000
		Rendering of services	920,441,732	136,363,636
		Purchase of services	731,626,448	-
		Dividend income	3,430,000,000	-
		Interest incomes	-	878,833,614
Thanh Thanh Cong Industrial Zones Joint Stock Company	Affiliate	Sale of goods	43,980,000	-
		Purchase of fixed assets	-	142,328,839,119
		Purchase of goods	-	81,312,727
Gia Lai Electricty Joint Stock Company	Affiliate	Sale of goods	2,755,640	83,416,235,218
		Purchase of services	220,630,962	103,723,336
		Drawdown	-	2,900,000,000
		Loan payment	-	2,900,000,000
		Interest expenses	-	265,369,861

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the year ended 30 June 2021 and 30 June 2020 were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*For the period from 01 April to 30 June 2021*	*For the period from 01 April to 30 June 2020*
Thanh Thanh Cong Tourist Joint Stock Company	Common ownership	Sale of goods	167,353,305	203,732,372
		Rendering of services	-	12,150,000
		Purchase of goods	-	45,652,136
		Purchase of services	112,848,185	-

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

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

VND

Related parties	*Relationship*	*Transactions*	*30 June 2021*	*30 June 2020*
Short-term trade receivables				
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Sale of goods	8,500,000,000	57,330,474,358
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Sale of goods	-	24,369,171,300
Saigon Thuong Tin Commercial Joint Stock Bank	Common ownership	Sale of goods	3,691,050,885	-
Dang Huynh Industrial Zones Exploitation and Management Joint Stock Company	Affiliate	Sale of goods	220,253,510	370,253,510
Other related parties		Sale of goods	1,930,414,660	1,479,885,844
TOTAL			**14,341,719,055**	**83,549,785,012**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

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

VND

Related parties	*Relationship*	*Transactions*	*30 June 2021*	*30 June 2020*
Short-term advances to suppliers				
Thanh Thanh Cong Trading Joint Stock Company	Common owneshipr	Purchase of goods	266,386,078,717	315,703,360,000
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Purchase of goods	83,575,000,000	96,439,737,590
Svayrieng Sugar and Cane Company Limited	Affiliate	Purchase of goods	137,089,858,597	63,126,543,196
Thanh Thanh Cong Packaging Trading - Production Joint Stock Company	Affiliate	Purchase of materials	2,550,762,913	2,859,351,385
Ben Tre Import and Export Joint Stock Company	Affiliate	Purchase of goods	202,950,000	1,218,816,223
Thanh Thanh Cong Tourist Joint Stock Company	Common owneshipr	Purchase of services	3,660,710,000	160,710,000
Thanh Thanh Cong Industrial Zones Joint Stock Company	Affiliate	Land rental	-	110,261,990,683
Other related parties		Purchase of goods	-	2,371,696,800
TOTAL			**493,465,360,229**	**592,142,205,877**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

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

VND

Related parties	*Relationship*	*Transactions*	*30 June 2021*	*30 June 2020*
Other short-term receivables				
Toan Hai Van Joint Stock Company	Affiliate	Deposit for land rental	673,000,000,000	673,000,000,000
		Interest incomes	43,409,383,561	-
Thanh Thanh Cong Industrial Zones Joint Stock Company	Affiliate	Deposit for land rental	522,000,000,000	522,000,000,000
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Interest incomes	36,004,903,851	15,861,211,951
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Interest incomes	5,076,327,529	4,237,882,945
Other related parties		Other receivables	2,806,854,368	3,896,210,321
TOTAL			**1,282,297,469,309**	**1,218,995,305,217**
Short-term advances from customers				
Tay Ninh Sugar Joint Stock Company	Affiliate	Sale of goods	15,780,860,215	15,800,000,000
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Sale of goods	4,686,063,237	29,354,185,348
Other related parties		Sale of goods	-	6,998,228
TOTAL			**20,466,923,454**	**45,161,183,576**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

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

VND

Related parties	*Relationship*	*Transactions*	*30 June 2021*	*30 June 2020*
Short-term trade payables				
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Purchase of services	52,974,896,420	100,343,608,911
Svayrieng Sugar and Cane Company Limited	Affiliate	Purchase of goods	8,506,968,200	172,264,536
Ben Tre Import and Export Joint Stock Company	Affiliate	Purchase of goods	5,256,525,500	25,200,001
Thanh Thanh Cong Packaging Trading - Production Joint Stock Company	Affiliate	Purchase of materials	4,696,844,807	2,677,389,714
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of goods	1,720,650,050	3,953,924,624
Other related parties		Purchase of goods	147,349,036	588,697,714
TOTAL			**73,303,234,013**	**107,563,620,963**
Other short-term payable				
Deutsche Investitions- undEntwicklungsgesellschaft	Shareholder	Dividend payable	29,459,503,836	14,068,089,646
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Dividend payable	-	4,061,876,978
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of services	-	2,432,682,353
Other related parties		Other payable	302,662,698	1,319,541,865
TOTAL			**29,762,166,534**	**21,882,190,842**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

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

Remuneration to members of the Board of Directors and management:

	For the period from 01 April to 30 June 2021	For the period from 01 April to 30 June 2020
Salaries and bonus	4,391,492,724	4,042,455,806

35. OFF BALANCE SHEETS

	30 June 2021	30 June 2020
Goods held on consignment		
Sugar (tons)	*29,029*	*30,763*
Molasses (tons)	*9,520*	*14,675*
Raw sugar (tons)	*8,017*	-
Goods-sugar (tons)	*3,491*	-
Bad debt written off (VND)	*978,835,460*	-
Foreign currencies		
LAK	*131,003,933*	*1,664,336,467*
USD	*3,537,055*	*10,205,815*
BATH	*451*	-
EUR	*250*	*250*
INR	-	*18,140*
AUD	-	*950*
GBP	-	*630*

36. EVENTS AFTER THE BALANCE SHEET DATE

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

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

Nguyen Thuy Trang	Le Phat Tin	Nguyen Thanh Ngu
Preparer	Chief Accountant	Chief Executive Officer

30 July 2021