

**BAMBOO CAPITAL GROUP
JOINT STOCK COMPANY**

*Audited separate financial statements
For the fiscal year ended as at 31 December 2022*



Audited by:

SOUTHERN AUDITING AND ACCOUNTING FINANCIAL COUNSULTING SERVICES CO., LTD (AASCS)

Address: 29 Vo Thi Sau, Da Kao Ward, District 1, Ho Chi Minh City - Tel: 028 38 205 944 - Fax: 028 38 205 942

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REPORT OF THE CHAIRMAN OF THE BOARD OF DIRECTOR

The Chairman of the Board of Director of Bamboo Capital Group Joint Stock Company (the "Company") presents its report and the Company's separate financial statements for the fiscal year ended as at 31 December 2022.

1. Form of ownership

Bamboo Capital Group Joint Stock Company was established and operated under the Business Registration Certificate No. 0311315789 issued by the Department of Planning and Investment of Ho Chi Minh City for the first time on 07 November 2011, the 27th change registration on 07 October 2022.

The legal capital in Business Registration Certificate is: VND 5,334,676,220,000.

The Owner's equity as at 31 December 2022 is: VND 5,334,676,220,000.

The Company's head office is located at No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City, Viet Nam.

2. Business fields

Production, trade and services.

3. Business activities

Management consultancy activities (except for financial, accounting and legal consultancy). Investment consultancy activities (except for financial, accounting and legal consultancy). Commission agents, brokers and auction agents (except for not carrying out goods distribution activities that economic organizations with foreign investors are not entitled to distribute as prescribed in Circular 34/2013/TT-BTC dated December 24, 2013). Organization of conventions and trade shows. Other construction installation (except for mechanical processing, waste recycling, electroplating at the headquarters). Wholesale of other machinery and equipment (except for not carrying out goods distribution activities that economic organizations with foreign investors are not entitled to distribute as prescribed in Circular 34/2013/TT-BTC dated December 24, 2013). Wholesale of food, Details: Wholesale of milk, dairy products, confectionery and products processed from cereals, flour, starch, coffee, cocoa (except for not carrying out goods distribution activities that economic organizations with foreign investors are not entitled to distribute as prescribed in Circular 34/2013/TT-BTC dated December 24, 2013) (inactive at headquarters). Computer programming activities. Computer consultancy and computer system management. Other information technology and computer service activities. Repair of computers and peripheral equipment. Data processing, hosting and related activities. Set up a consolidated website. Real estate activities (except: not carrying out investment activities to build cemetery or cemetery infrastructure to transfer land use rights associated with infrastructure), trading of own or rented property and land use rights. Wholesale of agricultural raw materials (except wood, bamboo) and live animals. Wholesale of rubber, pesticides (inactive at headquarters). Wholesale of pesticides, fertilizers and other agricultural chemicals. Manufacture of feeds for cattle, poultry and aquatic animals. Sale of parts and accessories for motor vehicles and other motor vehicles. Sale of motorcycles. Sale of motorcycle parts and accessories. Renting and leasing of automobiles. Maintenance and repair of motor vehicles and other motor vehicles (except for mechanical processing, waste recycling, electroplating at headquarters). Construction of roads and railways. Construction of buildings. Construction of utility projects. Construction of other civil engineering projects. Site preparation. Other construction installation. Building completion and finishing. Other specialized construction activities. Mining of other non-ferrous metal ores. Quarrying of stone, sand, gravel and clay. Manufacture of knitted, crocheted and non-woven fabrics. Manufacture of knitted, crocheted and non-woven fabrics. Manufacture of carpets and rugs. Wholesale of textiles, clothing and footwear. Wholesale of motor vehicles and other motor vehicles. Retail sale of small cars (with 9 or fewer seats). Activities of commission agents for motor vehicles and other motor vehicles. Wholesale of food. Electric power generation, transmission and distribution. Wholesale of construction materials and other installation equipment. Sawmilling, planing and preserving of wood. Manufacture of veneer, plywood and veneer panels. Manufacture of builders' carpentry and joinery. Retail sale of fertilizers. Mining of iron ores. Mining of uranium and thorium ores.

4. Result operation

The Company's results of operations and financial position as at 31 December 2022 are presented in the separate financial statements attached.



5. Events since the separate balance sheet date

There have been no significant events occurring after the separate balance sheet date, which would require adjustment or disclosures to be made in the separate financial statements.

6. The Board of Directors, Management, The Board of Supervisors and Legal Representative**The Board of Directors**

Mr	Nguyen Ho Nam	Chairman
Mr	Nguyen The Tai	Vice Chairman - General Director
Mr	Nguyen Thanh Hung	Vice Chairman - Deputy General Director
Mr	Pham Minh Tuan	Vice Chairman - Deputy General Director
Mr	Bui Thanh Lam	Member
Mr	Nguyen Quoc Khanh	Member
Mr	Pham Nguyen Thien Chuong	Member
Mr	Tan Bo Quan, Andy	Member
Mr	Nguyen Tung Lam	Member (appointed on 06/05/2022)
Mr	Khuat Tuan Anh	Member (dismissed on 06/05/2022)

Management and Chief Accountant

Mr	Nguyen The Tai	General Director
Mr	Nguyen Thanh Hung	Deputy General Director
Mr	Pham Minh Tuan	Deputy General Director
Ms	Hoang Thi Minh Chau	Deputy General Director
Mr	Pham Huu Quoc	Chief Accountant (appointed on 01/07/2022)

The Board of Supervisors

Mr	Dong Hai Ha	Head of the Board (appointed on 22/07/2022)
Mr	Dinh Hoai Chau	Head of the Board (dismissed on 22/07/2022)
Mr	Nguyen Viet Cuong	Member
Mr	Kou Kok Yiow	Member

Legal Representative

Mr	Nguyen Ho Nam	Chairman
Mr	Nguyen The Tai	General Director

According to the above list, no one in the Board of Directors, Management, Board of Supervisors use the power that they are assigned in the management and administration of the Company to get any benefit other than the ordinary benefits from holding shares like other shareholders.

7. Auditors

The auditors of Southern Auditing and Accounting Financial Consulting Services Company (AASCS) were appointed to audit the separate financial statements for the year ended 31 December 2022 for the Company.

8. The Chairman of the Board of Director's responsibility in respect of the separate financial statements

The Chairman of the Board of Director is responsible for preparing the separate financial statements, which give a true and fair view of the separate financial position of the Company and of the separate results of its operations, its separate cash flows for the year. In preparing these separate financial statements, the Chairman of the Board of Director commits to comply with the following requirements:

- Building and maintaining internal controls which the Board of Directors and Management determines is necessary to ensure the preparation and presentation of the separate financial statements contain no material misstatements due to fraud or by mistake;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the separate financial statements;
- Prepare the separate financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

The Chairman of the Board of Director confirm that the separate financial statements give a true and fair view of the separate financial position of the Company as at 31 December 2022 and of the separate results of its operations, its separate cash flow statement for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and comply with relevant statutory requirements.

9. Other commitments

The Chairman of the Board of Director confirms that the Company has complied with the obligation to disclose information in accordance with the Circular No.96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance on guidelines for disclosure of information on the stock market.

Ho Chi Minh City, 31 March 2023

On behalf of the Board of Director

Chairman of the Board of Director - Legal representative



Nguyen Ho Nam

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No : 375/BCKT/TC/2023/AASCS

INDEPENDENT AUDITOR'S REPORT

**To: The shareholders, The Board of Directors, Management and the Board of Supervisors
BAMBOO CAPITAL GROUP JOINT STOCK COMPANY**

We have audited the accompanying separate financial statements of Bamboo Capital Group Joint Stock Company as prepared on 10 February 2023 and set out on pages 08 to 48 which comprise the separate balance sheet as at 31 December 2022, the separate income statement, the separate cash flow statement for the year then ended and the notes thereto.

The Chairman of the Board of Director's responsibility

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

Auditor's responsibility

Our responsibility is to express an opinion on these separate financial statements based on our audit. We conducted our audit in accordance with Vietnamese Audit Standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the separate financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the separate financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the separate financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chairman of the Board of Director, as well as evaluating the overall presentation of the separate financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion, the separate financial statements give a true and fair view, in all material respects, of the separate financial position of Bamboo Capital Group Joint Stock Company as at 31 December 2022, and of the separate results of its operations, its separate cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and statutory requirements relevant to preparation and presentation of the separate financial statements.

Ho Chi Minh City, 31 March 2023

**Southern Auditing and Accounting Financial
Consulting Services Company Limited (AASCS)**

Deputy General Director



Auditor

[Handwritten signature]

Le Dinh Ai

Audit Practising Registration Certificate

No. 3770-2023-142-1

Nguyen Vu

Audit Practising Registration Certificate

No. 0699-2023-142-1



SEPARATE BALANCE SHEET

As at 31 December 2022

Currency: VND

Items	Code	Note	Closing balance	Opening balance
A. CURRENT ASSETS	100		111,586,185,255	196,834,622,237
I. Cash and cash equivalents	110	V.01	25,724,138,582	23,839,005,895
1. Cash	111		5,314,138,582	13,429,005,895
2. Cash equivalents	112		20,410,000,000	10,410,000,000
II. Short-term investments	120	V.05	1,700,000,000	34,700,000,000
1. Trading securities	121		-	33,000,000,000
3. Investments held to maturity	123		1,700,000,000	1,700,000,000
III. Accounts receivable	130		80,884,307,918	133,901,519,713
1. Short-term trade accounts receivable	131	V.02	34,804,903,300	92,907,862,660
2. Short-term prepayments to suppliers	132	V.03	5,864,684,523	16,579,500,000
5. Short-term lending	135	V.04	2,500,000,000	
6. Other short-term receivables	136	V.06	37,714,720,095	24,414,157,052
IV. Inventories	140		40,000,000	1,089,600,000
1. Inventories	141	V.07	40,000,000	1,089,600,000
V. Other current assets	150		3,237,738,755	3,304,496,629
1. Short-term prepaid expenses	151	V.10	512,019,336	
2. Deductible value added tax	152		2,724,655,642	3,303,432,852
3. Tax and other receivables from the State	153	V.13	1,063,777	1,063,777
B. LONG-TERM ASSETS	200		10,803,694,494,582	5,758,484,648,166
I. Long-term receivables	210		541,221,827,373	53,105,827,373
5. Long-term lending	215	V.04	500,000,000,000	-
6. Other long-term receivables	216	V.06	41,221,827,373	53,105,827,373
II. Fixed assets	220		10,938,783,330	4,072,360,127
1. Tangible fixed assets	221	V.08	8,307,915,644	4,029,607,597
- Cost	222		14,774,005,655	8,530,005,655
- Accumulated depreciation	223		(6,466,090,011)	(4,500,398,058)
3. Intangible fixed assets	227	V.09	2,630,867,686	42,752,530
- Cost	228		2,734,054,546	76,954,546
- Accumulated depreciation	229		(103,186,860)	(34,202,016)
III. Investment properties	230		-	-
IV. Long-term assets in progress	240		535,500,000	535,500,000
2. Construction in progress	242		535,500,000	535,500,000
V. Long-term investments	250	V.05	10,248,331,609,658	5,700,264,278,814
1. Investments in subsidiaries	251		10,241,856,493,413	5,602,037,274,476
2. Investments in associates, joint ventures	252		132,394,000,000	182,804,000,000
3. Investments in other entities	253		1,679,676,293	529,156,293
4. Provision for long-term investments	254		(127,598,560,048)	(85,106,151,955)
VI. Other long-term assets	260		2,666,774,221	506,681,852
1. Long-term prepayments	261	V.10	2,666,774,221	506,681,852
TOTAL ASSETS	270		10,915,280,679,837	5,955,319,270,403

SEPARATE BALANCE SHEET

As at 31 December 2022

Currency: VND

Items	Code	Note	Closing balance	Opening balance
C. LIABILITIES	300		4,708,376,389,169	2,841,116,446,532
I. Current liabilities	310		156,211,908,826	174,806,186,956
1. Short-term trade accounts payable	311	V.12	52,201,237,994	10,489,252,803
2. Short-term prepayments from customers	312		609,635,084	-
3. Taxes and other payables to government budget	313	V.13	294,834,903	9,980,626,436
4. Payable to employees	314		1,923,322,226	-
5. Accrued expenses	315	V.14	32,309,682,851	7,845,837,255
9. Other short-term payables	319	V.15	16,856,401,449	93,013,516,720
10. Short-term borrowings and finance lease liabilities	320	V.11	52,016,794,319	53,476,953,742
II. Long-term liabilities	330		4,552,164,480,343	2,666,310,259,576
1. Long-term trade account payables	331	V.12	-	534,310,000,000
7. Other long-term payables	337	V.15	3,973,460,000,000	1,529,150,000,000
8. Long-term borrowings and finance lease liabilities	338	V.11	578,704,480,343	602,850,259,576
D. EQUITY	400		6,206,904,290,668	3,114,202,823,871
I. Owner's equity	410	V.16	6,206,904,290,668	3,114,202,823,871
1. Contributed capital	411		5,334,676,220,000	2,975,371,740,000
- Ordinary shares with voting rights	411a		5,334,676,220,000	2,975,371,740,000
2. Capital surplus	412		866,926,422,000	(233,004,000)
11. Undistributed profit after tax	421		5,301,648,668	139,064,087,871
- Undistributed profit after tax brought forward	421a		(414,210,480,629)	45,042,534,665
- Undistributed profit after tax for the current year	421b		419,512,129,297	94,021,553,206
II. Funding sources and other funds	430		-	-
TOTAL RESOURCES	440		10,915,280,679,837	5,955,319,270,403

Preparer

Huynh Minh Truong

Chief Accountant

Pham Huu Quoc

Prepared, 10 February 2023

Chairman of the Board of Director



Nguyen Ho Nam

SEPARATE INCOME STATEMENT

For the fiscal year ended as at 31/12/2022

Currency: VND

Items	Code	Note	Current year	Previous year
1. Revenues from sales and services rendered	01	VI.01	44,600,669,138	111,208,789,705
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered	10		44,600,669,138	111,208,789,705
4. Cost of goods sold and services rendered	11	VI.02	15,939,640,475	24,128,819,449
5. Gross profits from sales and services rendered	20		28,661,028,663	87,079,970,256
6. Financial income	21	VI.03	587,337,338,204	192,459,849,768
7. Financial expenses	22	VI.04	144,886,905,125	147,827,833,194
+ Including: Interest expenses	23		81,907,222,061	61,905,929,317
8. Selling expenses	25		-	-
9. General and administration expenses	26	VI.05	51,591,832,445	36,210,358,682
10. Net profits from operating activities	30		419,519,629,297	95,501,628,148
11. Other income	31		-	-
12. Other expenses	32	VI.06	7,500,000	1,196,848,399
13. Net other profits	40		(7,500,000)	(1,196,848,399)
14. Net accounting profit before tax	50		419,512,129,297	94,304,779,749
15. Current corporate income tax expenses	51	VI.08	-	283,226,543
16. Deferred corporate income tax expenses	52		-	-
17. Profits after corporate income tax	60		419,512,129,297	94,021,553,206

Preparer

Huynh Minh Trung

Chief Accountant

Pham Huu Quoc

Prepared, 10 February 2023

Chairman of the Board of Director



Nguyen Ho Nam

SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the fiscal year ended as at 31/12/2022

Currency: VND

Items	Codes	Notes	Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		419,512,129,297	94,304,779,749
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		2,034,676,797	1,177,669,974
- Provisions	03		42,492,408,093	84,597,613,369
- (Gains) /losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(518,412)	786,676,466
- (Gains) /losses on investing activities	05		(568,921,552,348)	(192,040,738,860)
- Interest expenses	06		82,548,888,724	61,905,929,317
3. Operating profit before changes in working capital	08		(22,333,967,849)	50,731,930,015
- (Increase) /decrease in receivables	09		109,718,627,242	56,641,604,356
- (Increase) /decrease in inventories	10		1,049,600,000	(1,049,600,000)
- Increase /(decrease) in payables (exclusive of interest payables, corporate income tax payables)	11		1,818,811,385,538	1,177,139,326,091
- (Increase) /decrease in prepaid expenses	12		(2,672,111,705)	(192,967,932)
- (Increase) /decrease in trading securities	13		33,000,000,000	(33,000,000,000)
- Interest paid	14		(65,985,201,906)	(54,903,295,984)
- Corporate income tax paid	15		-	(29,380,131,495)
Net cash flows from operating activities	20		1,871,588,331,320	1,165,986,865,051
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(7,544,000,000)	(665,427,273)
3. Loans and purchase of debt instruments from other entities	23		(592,500,000,000)	(720,000,000)
5. Equity investments in other entities	25		(5,524,514,210,000)	(2,162,686,378,280)
6. Proceeds from equity investment in other entities	26		1,101,047,000,000	-
7. Interest and dividend received	27		488,840,385,174	175,794,738,860
Net cash flows from investing activities	30		(4,534,670,824,826)	(1,988,277,066,693)

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SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the fiscal year ended as at 31/12/2022

Currency: VND

Items	Codes	Notes	Current year	Previous year
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31		2,924,842,056,000	674,555,796,000
3. Proceeds from borrowings	33		582,236,416,876	513,855,255,910
4. Repayment of principal	34		(604,984,022,195)	(191,529,212,577)
6. Dividends or profits paid to owners	36		(237,127,342,900)	(162,774,512,000)
Net cash flows from financial activities	40		2,664,967,107,781	834,107,327,333
Net cash flows during the fiscal year	50		1,884,614,275	11,817,125,691
Cash and cash equivalents at the beginning of fiscal year	60		23,839,005,895	12,021,135,270
Effect of exchange rate fluctuations	61		518,412	744,934
Cash and cash equivalents at the end of fiscal year	70	VII	25,724,138,582	23,839,005,895

Preparer



Huynh Minh Trung

Chief Accountant



Pham Huu Quoc

Prepared, 10 February 2023

Chairman of the Board of Director



Nguyen Ho Nam

NOTES TO THE SAPARATE FINANCIAL STATEMENTS

For the fiscal year ended as at 31/12/2022

I. BACKGROUND

1. Type of ownership

Bamboo Capital Group Joint Stock Company was established and operated under the Business Registration Certificate No. 0311315789 issued by the Department of Planning and Investment of Ho Chi Minh City for the first time on 07 November 2011, the 27th change registration on 07 October 2022.

The legal capital in Business Registration Certificate is: VND 5,334,676,220,000.

The Owner's equity as at 31 December 2022 is: VND 5,334,676,220,000.

The Company's head office is located at No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City, Viet Nam.

As at 31/12/2022, number of employees of the Company is 73 people.

2. Bussiness fields

Production, trade and services.

3. Bussiness activities

Management consultancy activities (except for financial, accounting and legal consultancy). Investment consultancy activities (except for financial, accounting and legal consultancy). Commission agents, brokers and auction agents (except for not carrying out goods distribution activities that economic organizations with foreign investors are not entitled to distribute as prescribed in Circular 34/2013/TT-BTC dated December 24, 2013). Organization of conventions and trade shows. Other construction installation (except for mechanical processing, waste recycling, electroplating at the headquarters). Wholesale of other machinery and equipment (except for not carrying out goods distribution activities that economic organizations with foreign investors are not entitled to distribute as prescribed in Circular 34/2013/TT-BTC dated December 24, 2013). Wholesale of food, Details: Wholesale of milk, dairy products, confectionery and products processed from cereals, flour, starch, coffee, cocoa (except for not carrying out goods distribution activities that economic organizations with foreign investors are not entitled to distribute as prescribed in Circular 34/2013/TT-BTC dated December 24, 2013) (inactive at headquarters). Computer programming activities. Computer consultancy and computer system management. Other information technology and computer service activities. Repair of computers and peripheral equipment. Data processing, hosting and related activities. Set up a consolidated website. Real estate activities (except: not carrying out investment activities to build cemetery or cemetery infrastructure to transfer land use rights associated with infrastructure), trading of own or rented property and land use rights. Wholesale of agricultural raw materials (except wood, bamboo) and live animals. Wholesale of rubber, pesticides (inactive at headquarters). Wholesale of pesticides, fertilizers and other agricultural chemicals. Manufacture of feeds for cattle, poultry and aquatic animals. Sale of parts and accessories for motor vehicles and other motor vehicles. Sale of motorcycles. Sale of motorcycle parts and accessories. Renting and leasing of automobiles. Maintenance and repair of motor vehicles and other motor vehicles (except for mechanical processing, waste recycling, electroplating at headquarters). Construction of roads and railways. Construction of buildings. Construction of utility projects. Construction of other civil engineering projects. Site preparation. Other construction installation. Building completion and finishing. Other specialized construction activities. Mining of other non-ferrous metal ores. Quarrying of stone, sand, gravel and clay. Manufacture of knitted, crocheted and non-woven fabrics. Manufacture of knitted, crocheted and non-woven fabrics. Manufacture of carpets and rugs. Wholesale of textiles, clothing and footwear. Wholesale of motor vehicles and other motor vehicles. Retail sale of small cars (with 9 or fewer seats). Activities of commission agents for motor vehicles and other motor vehicles. Wholesale of food. Electric power generation, transmission and distribution. Wholesale of construction materials and other installation equipment. Sawmilling, planing and preserving of wood. Manufacture of veneer, plywood and veneer panels. Manufacture of builders' carpentry and joinery. Retail sale of fertilizers. Mining of iron ores. Mining of uranium and thorium ores.

4. Ordinary course of business:

The normal ordinary course of business is 12 months.

5. Operating characteristics of the Company during the fiscal year that affect financial statement: none.

6. Group structure

As at 31 December 2022, Bamboo Capital Group Joint Stock Company has 01 (one) representative office, 09 (nine) directly subsidiaries and 32 (thirty two) indirectly subsidiaries through subsidiaries. In addition, the Company has 02 (two) directly associates and 11 (eleven) indirectly associates through subsidiaries. List as follows:

a. List of representative office

Name	Address
Representative office of Bamboo Capital Joint Stock Company in Ha Noi City	44 Nguyen Thai Hoc Street, Dien Bien Ward, Ba Dinh District, Hanoi City.

b. List of directly subsidiaries

Name	Address	Proportion of ownership rate	Proportion of benefit
Transport and Industry Development Investment Joint Stock Company	89 Cach Mang Thang Tam Street, Ben Thanh Ward, District 1, Ho Chi Minh City.	51.63%	51.63%
Nguyen Hoang Development Joint Stock Company	Nhon Hoa Industrial Zone, Nhon Hoa Ward, An Nhon Town, Binh Dinh Province.	66.69%	65.17%
BCG Land Joint Stock Company	22A Street 7, An Phu Ward, Thu Duc City, Ho Chi Minh City.	71.53%	66.97%
BCG Energy Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	82.18%	82.18%
Cat Trinh Industrial Area BCG Joint Stock Company	Phong An Village, Cat Trinh Commune, Phu Cat District, Binh Dinh Province.	80.00%	80.00%
BCG Financial Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	80.00%	80.00%
AAA Assurance Corporation	117-119 Ly Chinh Thang, District 3, Ho Chi Minh City.	80.64%	78.71%
Phoenix Mountain Company Limited	National Highway 1D, Area 2, Ghenh Rang Ward, Quy Nhon City, Binh Dinh Province.	100.00%	86.72%
Helios Village One Member Company Limited	Village 7, Dak Ha Commune, Dak Glong District, Dak Nong Province.	100.00%	100.00%

c. List of indirectly subsidiaries through subsidiaries

Name	Address	Proportion of ownership rate	Proportion of benefit
Antraco Joint Venture Company Limited	Ro Leng Hamlet, Chau Lang Commune, Tri Ton District, An Giang Province.	51.00%	25.82%
Life Purity Clean Water Joint Stock Company	No. 27C Quoc Huong, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	51.00%	26.33%

6. Group structure (Continued)

c. List of indirectly subsidiaries through subsidiaries (Continued)

<i>Name</i>	<i>Address</i>	<i>Proportion of ownership rate</i>	<i>Proportion of benefit</i>
TCD Plus Joint Stock Company	89 Cach Mang Thang Tam Street, Ben Thanh Ward, District 1, Ho Chi Minh City.	80.00%	41.31%
Thanh Phuc Joint Stock Company	D4, D5, D9, D10 Block - Dong Bac Song Cau Industrial Zone, Song Cau Town, Phu Yen Province.	95.00%	54.69%
Tapiotek Joint Stock Company	Group 7, Quarter 4, Chau Thanh Town, Chau Thanh District, Tay Ninh Province.	51.00%	29.36%
Casa Marina Resort Travel Joint Stock Company	National Highway 1D, Quarter 1, Bai Xep, Ghenh Rang Ward, Quy Nhon, Binh Dinh Province.	70.00%	46.88%
Vxperia Trading Joint Stock Company	No. 27C Quoc Huong, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	65.00%	43.53%
Sao Sang Sai Gon Corporation	L17-11, 17th Floor, VinCom Center Building, 72 Le Thanh Ton, Ben Nghe Ward, District 1, Ho Chi Minh City.	65.00%	43.53%
Indochina Hoi An Beach Villas Company Limited	Block 1, Dien Duong Ward, Dien Ban Town, Quang Nam Province.	89.00%	59.60%
BCG Wind Soc Trang Joint Stock Company	Alley 1, TL 934 Street, Hoa My Hamlet, My Xuyen Town, My Xuyen District, Soc Trang Province.	90.00%	73.96%
BCG Thanh Hoa Energy Joint Stock Company	31 Road No. 10, Hamlet 4, Nam Long Residential Area, An Thanh Commune, Ben Luc District, Long An Province.	90.00%	73.96%
Skylar Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	99.00%	81.36%
Clean Energy Vision Development Joint Stock Company	Provincial Road 639, Hamlet 8 Dong, My Thang Commune, Phu My District, Binh Dinh Province.	51.00%	33.92%
Greensky Infinitive Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	74.90%	60.94%
Thanh Nguyen Energy Development and Investment Company Limited	No.26 Tran Khanh Du, Cum 1, Dien Hong Ward, Pleiku City, Gia Lai Province.	100.00%	67.21%
Dong Thanh 1 Wind Power Company Limited	PG02-09, Cum 3, Ward 2, Tra Vinh City, Tra Vinh Province.	100.00%	82.10%
Dong Thanh 2 Wind Power Company Limited	PG02-09, Cum 3, Ward 2, Tra Vinh City, Tra Vinh Province.	100.00%	82.12%
Aurai Wind Energy Joint Stock Company	25/10 No.10 Street, Quarter 2, An Khanh Ward, Thu Duc City, Ho Chi Minh City.	99.00%	81.36%

6. Group structure (Continued)

c. List of indirectly subsidiaries through subsidiaries (Continued)

<i>Name</i>	<i>Address</i>	<i>Proportion of ownership rate</i>	<i>Proportion of benefit</i>
BCG Khai Long 2 Wind Energy Joint Stock Company	PG3-17, SH4, 7A Street, Cum 5, Ward 1, Ca Mau City, Ca Mau Province.	51.00%	41.49%
BCG Khai Long 3 Wind Energy Joint Stock Company	PG3-17, SH4, 7A Street, Cum 5, Ward 1, Ca Mau City, Ca Mau Province.	99.98%	41.48%
Bcg Vinh Long Join Stock Company	No. 356, Group 13, Phu Tan hamlet, Trung Nghia commune, Vung Liem District, Vinh Long province.	50.50%	41.50%
Casper Solar Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	99.00%	80.54%
Cosmos Solar Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	99.00%	80.54%
Herb Solar Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	69.00%	56.14%
Orchid Solar Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	69.00%	56.14%
Violet Solar Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	69.00%	56.14%
BCG GAIA Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	50.82%	41.77%
An Giang Real Estate Joint Stock Company	59 Tran Hung Dao, My Binh Ward, City. Long Xuyen, An Giang province.	85.71%	67.47%
BCG Bang Duong Energy Joint Stock Company	No. 31 Street 10, Hamlet 10, Nam Long Residential Area, An Thanh Town, Ben Luc District, Long An Province.	100.00%	41.86%
Hanwha - BCG Bang Duong Energy Joint Stock Company	No. 90 Street 10, Hamlet 4, Nam Long Residential Area, Long Thanh Commune, Ben Luc District, Long An Province.	100.00%	41.86%
E Power 1 Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	99.80%	82.01%
Skylar5 Electromechanical Company Limited	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	100.00%	81.36%

6. Group structure (Continued)

d. List of directly associates

<i>Name</i>	<i>Address</i>	<i>Proportion of ownership rate</i>	<i>Proportion of benefit</i>
B.O.T DT 830 Company Limited	No. 90 Street 10, Hamlet 4, Nam Long Residential Area, Long Thanh Commune, Ben Luc District, Long An Province.	48.00%	48.00%
Tipharco Pharmaceutical Joint Stock Company	Lot 08, 09 Tan My Chanh Industrial and Handicraft Cluster, Ward 9, My Tho City, Tien Giang Province.	21.01%	21.01%

e. List of indirectly associates through subsidiaries

<i>Name</i>	<i>Address</i>	<i>Proportion of ownership rate</i>	<i>Proportion of benefit</i>
Taxi Vietnam Company Limited	Lot IV - 15B Street No. 4 - Tan Binh Industrial Park, Tay Thanh Ward, Tan Phu District, Ho Chi Minh City.	30.00%	15.49%
Skylight Power Company Limited	Floor 14, Vincom Center, 72 Le Thanh Ton Street, Ben Nghe Ward, District 1, Ho Chi Minh City.	50.00%	41.09%
Bac Ha Mineral Joint Stock Company	Na Pan 1 Village, Vu Son Commune, Bac Son District, Lang Son Province.	43.85%	25.24%
3K Plus Viet Nam Joint Stock Company	43 Phan Boi Chau, Thach Thang Ward, Hai Chau District, Da Nang City.	20.00%	10.33%
Hanwha BCGE O&M Limited Liability Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	49.00%	40.27%
Gia Khang Investment Trading Services Joint Stock Company	218 Vo Van Ngan, Binh Tho Ward, Thu Duc City, Ho Chi Minh City.	49.00%	32.81%
BCG - SP Greensky Joint Stock Company	No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City.	50.00%	40.68%
Conbap Ecological Tourist Company Limited	Con Bap, Cam Nam Ward, Hoi An City, Quang Nam Province.	48.10%	32.21%
Bang Duong E&C Joint Stock Company	No. 19, Street 37, Quarter 5, An Phu Ward, Thu Duc City, Ho Chi Minh City.	49.00%	25.30%
Son Long Development Investment Joint Stock Company	Group 21, Zone 4B, Logistics Street, Bai Chay Ward, Ha Long City, Quang Ninh Province.	40.63%	20.98%
Helios Service And Investment Joint Stock Company	89 Cach Mang Thang Tam Street, Ben Thanh Ward, District 1, Ho Chi Minh City.	20.00%	10.33%

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II. ACCOUNTING PERIOD AND RECORDING CURRENCY

1. Accounting period

Annual accounting period commences from 01/01 and ends on 31/12.

2. Accounting currency

The Company maintains its accounting records in Viet Nam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting System

The company applies Vietnamese Accounting Regime for Enterprise issued under Circular No.200/2014/TT-BTC dated December 22, 2014 and related other regulations.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING POLICIES APPLIED

1. Accounting principles of cash and cash equivalents

a. Recognition of cash

Cash are cash on hand, cash in bank, cash in transits at the time to prepaid the Financial Statements.

b. Recognition of cash equivalents

Cash equivalents are short term investments for a period not exceeding 3 months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value from the date of purchase to the date of financial statements.

c. Principle and method of converting other currencies

Transactions in currencies other than Vietnam Dong must be recorded in original currency and converted into Vietnam Dong according to actual exchange rates of the commercial bank where the enterprise regularly enters into transactions or the mobile weighted mean exchange rate.

At the reporting date, the company is requested to revalue the balance of foreign as follows:

- The actual exchange rates is used to revaluation of accounts derived from foreign currencies classified as assets: Buying exchange rates of the commercial bank where the enterprise regularly enters into transactions on the date on which the financial statement is prepared;
- The actual exchange rates is used to revaluation of accounts derived from foreign currencies classified as liabilities: Selling exchange rates of The commercial bank where The enterprise regularly enters into transactions on The date on which The financial statement is prepared.



2. Accounting principles of investments

Financial investment is the outside investments with purpose to use capital reasonably and improve efficiency of business operations such as investments in subsidiaries, joint ventures, cooperation, investment in securities and other financial investments.

Classification of investments when the financial statements are prepared in accordance with:

- The investments have recovered the remaining term not exceeding 12 months or in a cycle business is classified as short term;
- The investments have recovered the remaining term over 12 months or more than a cycle business are classified as long-term.

a. Trading securities

Trading securities are the investment in securities and other financial instruments for trading purposes (hold for increasing price to sell for profit.) Trading securities include:

- Stocks and listed bonds;
- The securities and other financial instruments such as commercial bill, forward contracts, swap contracts ...

Trading securities must be recorded in the ledger according to original prices. The trading securities shall be recorded when the investors acquire ownership.

The dividends paid in the period before investment date shall be recorded as a decrease in value of investment. When the investor receives additional shares without payment to issue from capital surplus shares, capital expenditure funds or dividends in shares, the investors only monitor the quantity of additional shares.

In case, share is exchanged, its value must be determined according to fair value on the exchanging date.

The cost shall be determined in accordance with weighted average method when trading securities are liquidated or transferred.

Provisions for decline in value of trading securities: the value of loss may occur if there are reliable evidences showing the market value of the Company's trading securities are lower than book value. The provision shall be additionally created or reverted at the reporting date and shall be recorded in financial expense.

b. Held to maturity investments

This investment shall not record bonds and debt securities held for sales. Investments held to maturity include term bank deposits (remaining recovery period of over 03 months or more than), treasury bills, promissory notes, bonds, preference shares that are required to be redeemed at a certain time in the future, and loans held to maturity for the purpose of collecting interest periodic and other investments held to maturity.

Provision for discounting investments held to maturity: investments held to maturity if they have not been made a reserve for bad receivables in accordance with the provisions of law, the Company must assess the possibility of recovery. Where there is solid evidence that part or all of the investment may not be recoverable, the loss must be recognized in the financial expenses during the period. In case the amount of loss cannot be reliably determined, the investment shall not be written down and the explanation of the recoverability of the investment shall be disclosed on the Notes to the Financial Statements. The appropriation or repayment of this reserve is made at the time of preparing the Financial Statements.

c. Investments in subsidiaries, joint ventures, associates

Investments in subsidiaries and associates are stated at original cost. Distributions from accumulated net profits from subsidiaries and associates arising after the date of acquisition are recognized in the financial income. Other distributions (except net profits) are considered a recovery of investments and are deducted to the cost of the investment.

The Company applies accounting regulations on jointly controlled operations and jointly controlled assets as on normal business activities. In which:

- Monitoring incomes, expenses of joint ventures separately and allocated to parties of joint ventures;
- Monitoring contributed assets, contributed capital, liabilities separately in the joint ventures arising from operating joint venture.

Expenses directly related to investments in joint ventures and associates have been recorded as financial expense in the period.

Provision for investment losses in other units: losses of subsidiaries, joint ventures, associates have led to loss of capital or provision of investors by declining value of investments. The provision is created or reverted at the reporting date for each investment and are recorded in financial expenses in the period.

d. Other investments

As investments in equity of other entities, but not control or joint control, no significant influence on the investment.

3. Accounting principles of recording receivables

The receivables shall be kept records in details according to period receivables, entities receivables, types of currency receivable and other factors according to requirements for management.

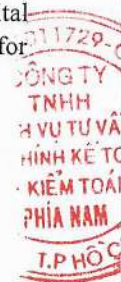
The amounts receivable shall be classified into trade receivables, intra-company receivables, and other receivables following rules below:

- Trade receivables include commercial receivables generating from purchase-sale related transactions, such as: receivables from sales, services, liquidation or transfer of assets (fixed assets, investment property, and financial investments) between enterprises and buyers (independent unit against buyers, including receivables between parent companies and subsidiary companies or joint-venture companies). Those receivables include receivables from sale of exported goods given by the trustor through the trustee;
- Intra-company receivables include receivables between superior organizations and affiliated organizations having no legal status and dependent cost-accounting;
- Other receivables include non-commercial or non-trading receivables.

Whenever preparing financial statements as prescribed, the receivables shall be classified:

- The amounts receivable from customer with the remaining recovery term within 12 months or within a normal operating cycle at the time of reporting is classified short-term receivables;
- The amounts receivable from customer with the remaining recovery term more than 12 months or more than one normal operating cycle at the time of reporting is classified long-term receivables.

At the time the financial statements are prepared in accordance with law, the Company revalued the balance of receivable denominated in foreign currencies (excluding prepayments to suppliers, if at the time of reporting there solid evidence about the seller cannot provide goods, services and company will have to take back the prepayments in foreign currency, these amounts are considered monetary denominated in foreign currencies) in proportion foreign currency purchase price of commercial banks where the company often traded at the time of making financial statements.



Provisions for bad debts: The bad debts are make provision at the balance sheet date. The provision or reversal is made at the reporting date and is recorded as management expense of the fiscal year. For the long-term bad debts in many years, the company tried to collect but cannot and there is evidence that the client has insolvency, the company may sell these long-term bad debts to debt collection company or write off (according to regulations and charter of the company).

4. Accounting principles of inventory

a. Inventories

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The assets was purchased by the Company for the production, use or sale are not presented as inventories in the Balance Sheet which is presented as long-term assets, including:

- Unfinished goods, if their period of production or circulation exceeding a normal business cycle;
- With regard to equipment and spare parts for replacement whose preserve period is more than 12 months or more than an ordinary course of business.

b. The cost of inventory

The cost of inventory at the year-end is calculated by weighted average method.

For goods in batches, the company recognizes the value of ex-warehoused goods according to the specific identification method.

c. The record of inventory

Inventory is recorded by the perpetual method.

d. Allowances for decline in value of inventories

At the end of the accounting period, if inventories do recover enough at its historical value not because of damage, obsolescence, reduction of selling price. In this case, the provision for inventories is recognized. The provision for decline in inventories is the difference between the historical value of inventories and its net realizable value.

5. Accounting principles of accounting and depreciation fixed assets, financial lease fixed assets, investment real property

Fixed assets are stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and net book value.

During the period of use, the Company depreciates fixed assets into production and business costs of fixed assets related to production and business. Particularly, intangible fixed assets that are land use rights are amortized only for intangible fixed assets that are land use rights with definite term. Investment properties awaiting price increase are not depreciated, but only determine the loss caused by their devaluation.

Depreciation is provided on a straight-line basis. Depreciation period is estimated consistent with the guidance in Circular No. 45/2013/TT-BTC dated April 25, 2013 and Circular No. 147/2016/TT-BTC dated October 13, 2016 of the Ministry of Finance.

	<u>Estimated useful life</u>
- Transportation equipments	06
- Machinery, equipments	03
- Office equipment	03 - 05
- Intangible fixed assets	03 - 10

6. Accounting principles of BCC

A BCC means a Cooperation contract between two or more ventures in order to carry out specific business activities, but it does not require establishment of a new legal entity. In any cases, when receiving money or assets from other entities in the BCC, they should be recorded to liabilities, not be recorded to owner's equity. BCC have the following forms:

- BCC in the form of jointly controlled assets;
- BCC in the form of jointly controlled operations;
- BCC in the form of shares of post-tax profits.

7. Accounting principles of prepaid expenses

The calculation and allocation to expense to each accounting period based on the nature, level of each prepaid expense to determine the allocation method properly and consistently.

Prepaid expense is recorded separately: incurred, allocated amount to its cost center and carried amount.

The prepaid expenses shall be classified:

- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term;
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term.

8. Accounting principles for liabilities

All payables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the Company.

Liabilities shall be classified into trade payables, intra-company payables and other payables according to following rules:

- Trade payables include commercial amounts payable arisen from purchase of goods, services or asset and the seller is independent with the buyer, including amounts payables between parent company and subsidiaries, joint ventures or associates). Amounts payable include amounts payable when importing through the trustee (in the import trust transaction);
- Intra-company payables include amounts payable between parent company and dependent accounting subsidiaries having no legal status;
- Other payables include non-commercial amounts payable, or amounts payable relating to trading in goods or services.

The liabilities shall be classified:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term;
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

At the reporting date, the Company revaluates the payables which have balance in foreign currency (except for advance from clients; if we have evidence that the supplier will not supply the good or provide the service and the company will receive back this advance in foreign currency, this advance will be treated as monetary item having foreign currency) at the selling price quoted by commercial bank which is trading with the Company at the reporting date.

9. Recognition of loans and financial lease payables

Loans in the form of bond issues or preference shares that require the issuer to repurchase at a certain time in the future are not reflected in this item.

Loans and debts should be tracked in detail for each object, each contract and each type of loaned asset. Leases are stated at the present value of minimum rental payments or the fair value of the leased property.

Classifications of borrowings and financial lease payables when preparing financial statements are as follows:

- Loans and financial lease liabilities with the remaining repayment term not exceeding 12 months are classified as short-term;
- Loans and financial leases with the remaining repayment term more than 12 months are classified as long-term.

At the time of preparing the financial statements in accordance with the law, the Company reassesses the balance of foreign currency loans and financial lease liabilities at the selling rate of foreign currency of the commercial bank where the Company normally have transactions at the time of making financial statements.

10. Recognition and capitalization of borrowing costs

Borrowing costs are recognized into financial costs during the period, except for which directly attributable to the acquisition, construction or production of a qualifying asset included (capitalized) in the cost of that asset, when gathered sufficient conditions as regulated in VAS "Borrowing costs".

11. Accounting principles of owner's equity

Equity of the owners is recorded according to the actual contributed capital of the owner.

Share premium is recognized according to the greater / or smaller difference between the actual issue price and the par value of the shares upon the initial issue, additional issue or re-issuance of treasury stocks.

Other capital of the owner is recorded according to the residual value between the fair value of assets donated or donated by other organizations or individuals after deducting (-) payable taxes (if any.) in relation to these donated or donated assets and no addition of business capital resulting from business performance.

Treasury shares are shares issued by the Company and then redeemed. Treasury shares are recognized at actual value and presented in the Balance Sheet as a decrease in equity.

Dividends payable to shareholders are recognized as the payable on the balance sheet of the Company after the notice of dividend payment from the Board of Directors of the Company.

The exchange rate difference reflected on the balance sheet is the exchange rate difference arising or revalued at the end of the period of foreign currency assets of capital construction investment activities.

Undistributed earnings is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous year.



12. Accounting principles of revenues

a. Revenue from sale of goods

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

b. Revenue from rendering of services

Rendering of services is recognized when the outcome of that transaction can be reliably determined. In case the provision of services involves several periods, revenue is recognized in the period according to the result of the completed work on the balance sheet date of that period. The result of a service provision transaction is determined when the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The part of completed service provision work is determined by the method of evaluating the work completed.

c. Financial income

Financial income arising from interests, copyrights, dividends, distributed profits and other revenues from financial activities are recognized when the following two (02) conditions are satisfied simultaneously:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of financial income can be measured reliably.

Dividends and profits distributed are recognized when the Company is entitled to receive dividends or receive profits from capital contribution.

13. Accounting principles of cost of goods sold

Cost of goods sold includes cost of finished goods, trade goods, services, investment property, construction unit sold in the production period and expense related to real estate activities...

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

For the used material over the normal production capacity, labor and general production cost is not allowed to record to production cost but allowed to record to cost of goods sold after deduction of compensation (if any), even these finished goods are not sold.



14. Accounting principles of financial expenses

Expenses recognized into financial expenses include:

- Expenses or losses related to financial investment activities;
- Loan and borrowing costs;
- Losses due to exchange rate changes of transactions related to foreign currencies;
- Provision for devaluation of securities investment.

The above items are recorded according to the total arising in the year, not offset with financial income.

15. Accounting principles of selling expenses and general administration expenses

Selling expenses record expenses actually incurred in process of selling products, goods, providing services.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business license tax; bad debt provision; outsourcing expense and other cash expenses...

16. Accounting principles of current corporate income tax expenses

Current income tax expense is calculated basing on taxable profit and income tax rate applied in the current year.

Deferred income tax expense is determined on the basis of deductible temporary differences, taxable temporary differences and corporate income tax rate.

17. Related parties

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In the review of related parties, nature of the relationship is considered more than legal form.

18. Financial instruments

Based on Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance, before the Accounting Standards on financial instruments and guiding documents were issued, the Board of Directors decided not to present and explain financial instruments according to Circular No. 210/2009/TT-BTC in the Company's financial statements.

V. NOTES TO THE SAPARATE BALANCE SHEET

Currency: VND

1. CASH AND CASH EQUIVALENTS

	<i>Closing balance</i>	<i>Opening balance</i>
- Cash on hand	62,704,476	140,542,474
- Cash in bank	5,251,434,106	13,288,463,421
- Cash equivalents (*)	20,410,000,000	10,410,000,000
Total	25,724,138,582	23,839,005,895

Note:

(*) These are term deposits not exceeding 03 months at joint stock commercial banks. In particular, the term deposit of VND 10,410,000,000 is used as collateral for the loan at the Joint Stock Commercial Bank for Investment and Development of Vietnam - Ba Chieu Branch (see section V.11 of the notes to this separate financial statement).

2. TRADE ACCOUNTS RECEIVABLE

	<i>Closing balance</i>	<i>Opening balance</i>
a. Short-term	34,804,903,300	92,907,862,660
- BCG Energy Joint Stock Company	1,528,767,374	9,339,700,000
- Dragon Lane Investment Holding Limited	-	66,488,234,400
- Transport and Industry Development Investment Joint Stock Company	-	6,579,400,000
- BCG Land Joint Stock Company	5,291,113,738	6,011,700,000
- Chau Ngoc Phuong Thanh	26,730,000,000	-
- Others	1,255,022,188	4,488,828,260
b. Long-term	-	-
c. Trade receivables from related parties	7,936,850,916	23,403,800,000
- BCG Land Joint Stock Company	5,291,113,738	6,011,700,000
- BCG Energy Joint Stock Company	1,528,767,374	9,339,700,000
- Transport and Industry Development Investment Joint Stock Company	-	6,579,400,000
- Nguyen Hoang Development Joint Stock Company	728,764,916	1,473,000,000
- Clean Energy Vision Development Joint Stock Company	108,000,000	-
- BCG Financial Joint Stock Company	2,682,497	-
- Tipharco Pharmaceutical Joint Stock Company	88,522,391	-
- Dong Thanh 1 Wind Power Company Limited	189,000,000	-

3. PREPAYMENTS TO SUPPLIERS

	<i>Closing balance</i>	<i>Opening balance</i>
a. Short-term	5,864,684,523	16,579,500,001
- D'sense Island Hoi An Investment Joint Stock Company	5,000,000,000	5,000,000,000
- Gonsa Joint Stock Company	-	11,000,000,000
- Others	864,684,523	579,500,001
b. Long-term	-	-

4. LENDING

	<i>Closing balance</i>	<i>Opening balance</i>
a. Short-term	2,500,000,000	-
- Nguyen Hoang Development Joint Stock Company	2,500,000,000	-
b. Long-term	500,000,000,000	-
- Dong Thanh 2 Wind Power Company Limited (*)	247,000,000,000	-
- BCG Wind Soc Trang Joint Stock Company (*)	253,000,000,000	-
Total	502,500,000,000	-

Note:

(*) This is a 5-year term loan to subsidiaries for project investment loans, with interest.

BAMBOO CAPITAL GROUP JOINT STOCK COMPANY

No. 27C, Quoc Huong Street, Thao Dien Ward, Thu Duc City, Ho Chi Minh City

Separate Financial Statements

For the fiscal year ended as at 31/12/2022

5. FINANCIAL INVESTMENTS

	Closing balance		Provision	Opening balance	
	Cost	Fair value		Cost	Fair value
a. Trading securities					
- Stock of Tien Phong Commercial Joint Stock Bank	-	-	-	33,000,000,000	55,417,500,000
	-	-	-	33,000,000,000	55,417,500,000
b. Held to maturity investments					
	1,700,000,000	1,700,000,000	-	1,700,000,000	1,700,000,000
b.1. Short-term					
- Term deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam - Ba Chieu Branch	1,700,000,000	1,700,000,000	-	1,700,000,000	1,700,000,000
(*)	980,000,000	980,000,000	-	980,000,000	980,000,000
- Term deposit at Saigon - Hanoi Commercial Joint Stock Bank	720,000,000	720,000,000	-	720,000,000	720,000,000
b.2. Long-term					
	-	-	-	-	-
Total	1,700,000,000	1,700,000,000	-	34,700,000,000	57,117,500,000

Note:

(*) Cash in banks with term not exceeding 12 months at the Joint Stock Commercial Bank for Investment and Development of Vietnam - Ba Chieu Branch. This entire deposit is used as collateral for a loan at Joint Stock Commercial Bank for Investment and Development of Vietnam - Ba Chieu Branch (see section V.11 of the notes to this separate financial statement).



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5. FINANCIAL INVESTMENTS (CONTINUED)

	Closing balance			Opening balance		
	Cost	Fair value	Provision	Cost	Fair value	Provision
<i>c. Equity investments in other entities</i>	10,375,930,169,706	10,248,331,609,658	(127,598,560,048)	5,785,370,430,769	5,700,264,278,814	(85,106,151,955)
c.1 Investments in subsidiary	10,241,856,493,413	10,201,758,110,765	(40,098,382,648)	5,602,037,274,476	5,602,037,274,476	
+ Transport and Industry Development Investment Joint Stock Company	(1) 1,577,712,770,000	1,577,712,770,000	-	479,460,560,000	479,460,560,000	-
+ Nguyen Hoang Development Joint Stock Company	(2) 389,257,345,133	389,257,345,133	-	270,160,000,000	270,160,000,000	-
+ BCG Land Joint Stock Company	(3) 2,856,400,000,000	2,856,400,000,000	-	1,256,400,000,000	1,256,400,000,000	-
+ Indochina Hoi An Beach Villas Company Limited	(4) -	-	-	667,530,336,196	667,530,336,196	-
+ BCG Energy Joint Stock Company	(5) 3,698,000,000,000	3,698,000,000,000	-	1,608,000,000,000	1,608,000,000,000	-
+ Cat Trinh Industrial Area BCG Joint Stock Company	384,000,000,000	384,000,000,000	-	384,000,000,000	384,000,000,000	-
+ BCG Financial Joint Stock Company	320,000,000,000	320,000,000,000	-	320,000,000,000	320,000,000,000	-
+ AAA Assurance Corporation	316,486,378,280	276,387,995,632	(40,098,382,648)	316,486,378,280	316,486,378,280	-
+ Phoenix Mountain Company Limited	300,000,000,000	300,000,000,000	-	300,000,000,000	300,000,000,000	-
+ Helios Village One Member Company Limited	(6) 400,000,000,000	400,000,000,000	-	-	-	-
c.2 Investments in associate companies	132,394,000,000	44,893,822,600	(87,500,177,400)	182,804,000,000	97,697,848,045	(85,106,151,955)
+ Aussino Highland Agriculture Joint Stock Company	(7) -	-	-	1,104,000,000	595,461,414	(508,538,586)
+ B.O.T DT 830 Company Limited	103,200,000,000	15,699,822,600	(87,500,177,400)	103,200,000,000	18,602,386,631	(84,597,613,369)
+ BCG Bang Duong Energy Joint Stock Company	(8) -	-	-	78,500,000,000	78,500,000,000	-
+ Tipharco Pharmaceutical Joint Stock Company	(9) 29,194,000,000	29,194,000,000	-	-	-	-

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5. FINANCIAL INVESTMENTS (CONTINUED)

	Closing balance		Provision		Opening balance	
	Cost	Fair value			Cost	Fair value
c.3 Investments in other entities	1,679,676,293	1,679,676,293	-	-	529,156,293	529,156,293
+ Vietnam Investment And Asset Trading Joint Stock Company	69,210,933	69,210,933	-	-	69,210,933	69,210,933
+ Petrovietnam Manpower Development And Services Joint Stock Company	99,945,360	99,945,360	-	-	99,945,360	99,945,360
+ Viet Nam Infrastructure And Investment Energy Development Joint Stock Company	360,000,000	360,000,000	-	-	360,000,000	360,000,000
+ BCG Bang Duong Energy Joint Stock Company (8)	365,520,000	365,520,000	-	-	-	-
+ Hanwha - BCG Bang Duong Energy Joint Stock Company	785,000,000	785,000,000	-	-	-	-
Total	10,375,930,169,706	10,248,331,609,658	(127,598,560,048)	(127,598,560,048)	5,785,370,430,769	5,700,264,278,814
						(85,106,151,955)

Notes:

(1) According to the resolutions of the Board of Directors, Bamboo Capital Group Joint Stock Company has invested additional capital contribution in Transport and Industry Development Investment Joint Stock Company, and according to the Resolution of the Board of Directors No. 72/2022/NQ/HDQT-BCG dated 08/07/2022, Bamboo Capital Group Joint Stock Company has received the transfer of convertible and real private bonds currently converts bonds into shares of Transport and Industry Development Investment Joint Stock Company.

(2) According to the Resolution of the Board of Directors No. 39.1/2022/NQ/HDQT-BCG dated April 18, 2022, Bamboo Capital Group Joint Stock Company has invested additional capital contribution in Nguyen Hoang Development Joint Stock Company and according to the Resolution of the Board of Directors No. 103/2022/NQ/HDQT-BCG dated 15/12/2022, Bamboo Capital Group Joint Stock Company has sold a part of its investment shares in Nguyen Hoang Development Joint Stock Company.

(3) According to the resolutions of the Board of Directors, Bamboo Capital Group Joint Stock Company has invested additional capital contribution in BCG Land Joint Stock Company.

(4) According to the Resolution of the Board of Directors No. 29/2022/NQ/HDQT-BCG dated 22/03/2022, Bamboo Capital Group Joint Stock Company has divested all contributed capital in Indochina Hoi An Beach Villas Co., Ltd. to BCG Land Joint Stock Company.

(5) According to the resolutions of the Board of Directors, Bamboo Capital Group Joint Stock Company has invested additional capital contribution in BCG Energy Joint Stock Company and according to the resolutions of the Board of Directors, Bamboo Capital Group Joint Stock Company has divested a part of contributed capital in BCG Energy Joint Stock Company.



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5. FINANCIAL INVESTMENTS (CONTINUED)

- (6) *According to the Resolution of the Board of Directors No. 64/2022/NQ-HDQT-BCG dated 28/06/2022, Bamboo Capital Group Joint Stock Company has established Helios Village One Member Company Limited with 100% ownership.*
- (7) *According to the Resolution of the Board of Directors No. 31/2022/NQ-HDQT-BCG dated 29/03/2022, Bamboo Capital Group Joint Stock Company has divested all contributed capital in Aussino Highland Agriculture Joint Stock Company.*
- (8) *According to the Resolution of the Board of Directors No. 70/2021/NQ-HDQT-BCG dated 29/12/2021, Bamboo Capital Group Joint Stock Company has transferred a part of its shares owned in BCG Bang Duong Energy Joint Stock Company. After completing the transfer, Bamboo Capital Group Joint Stock Company also directly owns 0.1% of the charter capital of BCG Bang Duong Energy Joint Stock Company.*
- (9) *According to the Resolution of the Board of Directors No. 71/2022/NQ-HDQT-BCG dated 04/07/2022, Bamboo Capital Group Joint Stock Company has received the transfer of contributed capital with 21.01% ownership on charter capital to Tipharco Pharmaceutical Joint Stock Company.*



6. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a. Short-term	37,714,720,095	-	24,414,157,052	-
- Advance	92,743,600	-	132,173,296	-
- Deposits	19,000,000	-	19,000,000	-
- Other receivables	37,602,976,495	-	24,262,983,756	-
+ BCG Wind Soc Trang Joint Stock Company	19,199,383,562	-	5,475,000,000	-
+ BCG Land Joint Stock Company	-	-	16,246,000,000	-
+ AAA Assurance Corporation	4,028,816,318	-	-	-
+ Thang Long Property Service Business Company Limited	-	-	2,431,232,876	-
+ Dong Thanh 2 Wind Power Company Limited	13,398,904,110	-	-	-
+ Transport and Industry Development Investment Joint Stock Company	66,164,384	-	-	-
+ Others	909,708,121	-	110,750,880	-
b. Long-term	41,221,827,373	-	53,105,827,373	-
- Other receivables	40,500,000,000	-	52,500,000,000	-
+ B.O.T DT 830 Company Limited (*)	40,500,000,000	-	52,500,000,000	-
- Deposits	721,827,373	-	605,827,373	-
Total	78,936,547,468	-	77,519,984,425	-

Note:

(*) The amount transferred to B.O.T DT 830 Company Limited to invest on the upgrading and expanding DT.830 and DT.824 project at Long An province under the cooperation contract No.01/2019/HD-BOT830/HTĐT dated December 18, 2019 with term of 05 years. In addition, all future rights and assets arising from this Project have been collateralized for the loan at the bank (see section V.11 of the notes to this separate financial statement).

7. INVENTORIES

	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
- Goods	40,000,000	-	1,089,600,000	-
Total cost of inventories	40,000,000	-	1,089,600,000	-

8. TANGIBLE FIXED ASSETS

Items	Machinery, equipment	Transportation equipment, Vehicle	Office equipment	Total
I. Historical cost				
1. Opening balance	60,000,000	7,472,944,000	997,061,655	8,530,005,655
2. Increase	-	6,212,800,000	31,200,000	6,244,000,000
- New purchases	-	6,212,800,000	31,200,000	6,244,000,000
3. Decrease	-	-	-	-
4. Closing balance	60,000,000	13,685,744,000	1,028,261,655	14,774,005,655
II. Accumulated depreciation				
1. Opening balance	60,000,000	3,861,493,555	578,904,503	4,500,398,058
2. Increase	-	1,834,758,505	130,933,448	1,965,691,953
- Depreciation	-	1,834,758,505	130,933,448	1,965,691,953
3. Decrease	-	-	-	-
4. Closing balance	60,000,000	5,696,252,060	709,837,951	6,466,090,011
III. Net book value				
1. Opening balance	-	3,611,450,445	418,157,152	4,029,607,597
2. Closing balance	-	7,989,491,940	318,423,704	8,307,915,644

Notes:

- Closing residual value of tangible fixed assets put up as collateral for loans: VND 1,688,325,025.
- Historical cost of fully depreciated fixed assets at the end of the fiscal year: VND 3,508,522,382.

9. INTANGIBLE FIXED ASSETS

Items	Computer software	Total
I. Historical cost		
1. Opening balance	76,954,546	76,954,546
2. Increase	2,657,100,000	2,657,100,000
- New purchases	2,657,100,000	2,657,100,000
3. Decrease	-	-
4. Closing balance	2,734,054,546	2,734,054,546
II. Accumulated depreciation		
1. Opening balance	34,202,016	34,202,016
2. Increase	68,984,844	68,984,844
- Depreciation	68,984,844	68,984,844
3. Decrease	-	-
4. Closing balance	103,186,860	103,186,860
III. Net book value		
1. Opening balance	42,752,530	42,752,530
2. Closing balance	2,630,867,686	2,630,867,686



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10. PREPAID EXPENSES

	<i>Closing balance</i>	<i>Opening balance</i>
<i>a. Short-term</i>		
- Other expense	512,019,336	-
	512,019,336	-
<i>b. Long-term</i>		
- Repair expense	2,666,774,221	506,681,852
- Dispatched tools and supplies	1,554,775,365	-
	1,111,998,856	506,681,852
Total	3,178,793,557	506,681,852

11. BORROWINGS AND FINANCE LEASE LIABILITIES

	<i>Opening balance</i>		<i>Incurred</i>		<i>Closing balance</i>	
	<i>Value</i>	<i>Recoverable value</i>	<i>Increase</i>	<i>Decrease</i>	<i>Value</i>	<i>Recoverable value</i>
<i>a. Short-term borrowings</i>						
a.1 Short-term borrowings						
- Investment and Development Viet Nam Joint stock Commercial Bank - Ba Chieu Branch (1)	53,476,953,742	53,476,953,742	62,448,862,772	63,909,022,195	52,016,794,319	52,016,794,319
	13,589,507,846	13,589,507,846	22,561,416,876	24,021,576,299	12,129,348,423	12,129,348,423
	13,589,507,846	13,589,507,846	22,561,416,876	24,021,576,299	12,129,348,423	12,129,348,423
a.2 Long-term loan due to maturity						
- Saigon Thuong Tin Commercial Joint Stock Bank (2)	39,887,445,896	39,887,445,896	39,887,445,896	39,887,445,896	39,887,445,896	39,887,445,896
	178,350,000	178,350,000	178,350,000	178,350,000	178,350,000	178,350,000
- Nam A Commercial Joint Stock Bank - Da Nang Branch (4)	27,500,000,000	27,500,000,000	27,500,000,000	27,500,000,000	27,500,000,000	27,500,000,000
- Tien Phong Commercial Joint Stock Bank (3)	12,209,095,896	12,209,095,896	12,209,095,896	12,209,095,896	12,209,095,896	12,209,095,896
b. Long-term borrowings						
- Saigon Thuong Tin Commercial Joint Stock Bank (2)	602,850,259,576	602,850,259,576	59,675,000,000	580,962,445,896	81,562,813,680	81,562,813,680
	416,150,000	416,150,000	-	178,350,000	237,800,000	237,800,000
- Tien Phong Commercial Joint Stock Bank (3)	24,784,109,576	24,784,109,576	-	12,209,095,896	12,575,013,680	12,575,013,680
- Nam A Commercial Joint Stock Bank - Da Nang Branch (4)	96,250,000,000	96,250,000,000	-	27,500,000,000	68,750,000,000	68,750,000,000
- Lion City Development Joint Stock Company	481,400,000,000	481,400,000,000	-	481,400,000,000	-	-
- BCG Financial Joint Stock Company	-	-	59,675,000,000	59,675,000,000	-	-
Total	656,327,213,318	656,327,213,318	122,123,862,772	644,871,468,091	133,579,607,999	133,579,607,999



11. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

c. Financial lease debt

d. Unpaid overdue loans and financial lease debts

e. Common bond

	Opening balance		Closing balance	
	Value	Period	Value	Period
- Issued at face value	-	-	500,000,000,000	11.5%
- Cost of bond issuance	-	-	(2,858,333,337)	5 years
Total	-	-	497,141,666,663	

Note:

(1) This is a working capital loan at Joint stock Commercial Bank for Investment and Development of Viet Nam - Ba Chieu Branch. Purpose of supplementing working capital, guarantee, opening L/C. This loan is secured by the Company's means of transport and the Company's term deposit at the Joint stock Commercial Bank for Investment and Development of Viet Nam - Ba Chieu Branch (see items V.01, V.05 notes to this separate financial statement).

(2) This is a loan at Saigon Thuong Tin Commercial Joint Stock Bank. The purpose of a loan to buy a business car. This loan is secured by the company's means of transportation (see section V.08 of the notes to this separate financial statement).

(3) This is a loan at Tien Phong Commercial Joint Stock Bank with credit limit of VND 60 billion, loan term of 60 months. This loan is secured by the all future rights and assets arising from the project of upgrading and expanding DT 830 and DT 824 from An Thanh bridge to Duc Hoa town, Long An province and the car loan mortgage contract with a loan term of 72 months (see section V.08 of the notes to this separate financial statement).

(4) This is a loan at Nam A Commercial Joint Stock Bank - Da Nang Branch with a loan amount of VND 220 billion, loan term of 96 months, with collateral.

(5) The bond is offered to the public and has been listed at HNX with the Bond Code BCG122006. Face value: VND 100,000/Bond. Bond maturity: 5 years. Type of bond: non-convertible, warrantless, and unsecured. Bonds with a combined fixed and floating interest rate are determined as follows: The first 2 interest periods are 11.5% / year. The next interest calculation periods after the first 2 interest calculation periods are floating interest rates determined by the following formula: Interest rate = reference interest rate at that interest calculation period + margin of 6%/year.

12. TRADE ACCOUNTS PAYABLE

	<i>Closing balance</i>		<i>Opening balance</i>	
	<i>Value</i>	<i>Recoverable value</i>	<i>Value</i>	<i>Recoverable value</i>
a. Short-term	52,201,237,994	52,201,237,994	10,489,252,803	10,489,252,803
- Helios Service And Investment Joint Stock Company	43,717,375,207	43,717,375,207	3,490,635,195	3,490,635,195
- BCG Energy Joint Stock Company	-	-	2,200,000,000	2,200,000,000
- Indoba Trading Joint Stock Company (formerly Tracodi Trading & Consulting Joint Stock Company)	2,477,817,602	2,477,817,602	2,183,857,564	2,183,857,564
- Others	6,006,045,185	6,006,045,185	2,614,760,044	2,614,760,044
b. Long-term	-	-	534,310,000,000	534,310,000,000
- Nam Cuong Sai Gon Company Limited	-	-	534,310,000,000	534,310,000,000
Total	52,201,237,994	52,201,237,994	544,799,252,803	544,799,252,803

13. TAXES AND OTHER PAYABLES TO GOVERNMENT BUDGET

	<i>Opening balance</i>	<i>Payable during the fiscal year</i>	<i>Paid during the fiscal year</i>	<i>Closing balance</i>
	a. Payables	9,980,626,436	13,555,149,233	23,240,940,766
Personal income tax	34,025,186	13,544,349,233	13,283,539,516	294,834,903
Other taxes	9,946,601,250	10,800,000	9,957,401,250	-
	<i>Opening balance</i>	<i>Decrease in the fiscal year</i>	<i>Increase in the fiscal year</i>	<i>Closing balance</i>
b. Receivables	1,063,777	-	-	1,063,777
Corporate income tax	1,063,777	-	-	1,063,777

The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulation too many types of transactions is susceptible to varying interpretation, amounts reported in the financial statements could be changed at a later date upon final determination by the Tax Authority.

14. ACCRUED EXPENSES

	<i>Closing balance</i>	<i>Opening balance</i>
a. Short-term	32,309,682,851	7,845,837,255
- Deduction of interest expenses, bond interest in advance	27,267,857,410	7,845,837,255
- Deduction of interest on business cooperation contracts in advance	5,041,825,441	-
b. Long-term	-	-
Total	32,309,682,851	7,845,837,255

15. OTHER PAYABLES

		<i>Closing balance</i>	<i>Opening balance</i>
a. Short-term		16,856,401,449	93,013,516,720
- Trade Union fees, Social insurance, Health insurance, Unemployment insurance		145,894,800	116,998,000
- Other payables		16,710,506,649	92,896,518,720
+ Indochina Hoi An Beach Villas Company Limited		-	91,084,000,000
+ BCG Financial Joint Stock Company		372,612,329	-
+ Others		16,337,894,320	1,812,518,720
b. Long-term		3,973,460,000,000	1,529,150,000,000
- Other payables		3,973,460,000,000	1,529,150,000,000
+ Chi Thuy Service Joint Stock Company	(1)	750,000,000,000	80,000,000,000
+ Indochina Hoi An Beach Villas Company Limited		-	64,150,000,000
+ Thang Long Property Service Business Company Limited	(2)	378,000,000,000	378,000,000,000
+ BCG Financial Joint Stock Company	(3)	282,500,000,000	300,000,000,000
+ Nguyen Thi Minh Thuong	(4)	100,275,000,000	180,000,000,000
+ Tran Thuy Dung	(5)	33,685,000,000	123,500,000,000
+ Huynh Thi Hong Hanh		-	86,500,000,000
+ Bui Thanh Lam		-	196,000,000,000
+ Dang Dinh Quyet	(6)	105,000,000,000	-
+ Gia Khang Investment Trading Services Joint Stock Company	(7)	104,000,000,000	104,000,000,000
+ New Vision Construction Consulting Design Joint Stock Company	(8)	1,425,000,000,000	-
+ BCG Land Joint Stock Company	(9)	400,000,000,000	-
+ Artemis Investment Joint Stock Company	(10)	395,000,000,000	-
+ Others		-	17,000,000,000

Notes:

(1) Payable under the Business Cooperation Contract No. 25.04/2022/HD-HTDT dated 25/04/2022, Appendix No. PL01/25.04/2022/HD-HTDT and PL01/25.04/2022/HD-HTDT between Bamboo Capital Group Joint Stock Company and Chi Thuy Service Joint Stock Company. The purpose is to invest in Group 5 Residential Project, Nghia Phu Ward, Dak Nong Province. The cooperation period is 48 months from the date of signing the contract.

(2) Payable under the Business Cooperation Contract No. 07/HDHTKD-BCG-BDSTL dated 10/03/2021 between Bamboo Capital Group Joint Stock Company and Thang Long Real Estate Service Business Company Limited. The cooperation period is 03 years from the date of signing the contract.

(3) Payable under the Business Cooperation Contract No. 1509/2021/HDHTKD/BGC-BCGF dated 15/09/2021 between Bamboo Capital Group Joint Stock Company and BCG Financial Joint Stock Company. The cooperation period is 03 years from the date of signing the contract.

(4) Payable under the Loan Contract No. 04/2022/HDMT-BCG-NTMT dated 14/04/2022 between Bamboo Capital Group Joint Stock Company and Nguyen Thi Minh Thuong.

(5) Payable under the Loan Contract No. 05/2022/HDMT-BCG-TTD dated 21/09/2022 between Bamboo Capital Group Joint Stock Company and Tran Thuy Dung. Loan term 24 months, without interest.

15. OTHER PAYABLES (Continued)

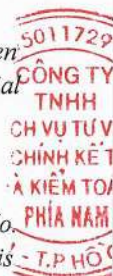
(6) Payable under the Loan Contract No. 06/2022/HDMT-BCG-DDQ dated 29/12/2022 between Bamboo Capital Group Joint Stock Company and Dang Dinh Quyet. Loan term 24 months, without interest.

(7) Payable under the Business Cooperation Contract No. 2510/HTDT-GK-BCG dated 25/10/2021 between Bamboo Capital Group Joint Stock Company and Gia Khang Investment Trading Services Joint Stock Company about investing in Tourist Attraction Project No. 2A invested by Phoenix Mountain Co., Ltd. The cooperation period is 04 years from the date of signing the contract.

(8) Payable under the Business Cooperation Contract No. 01/HTKD/BCG-TNM dated 20/04/2022 between Bamboo Capital Group Joint Stock Company and New Vision Construction Consulting Design Joint Stock Company about finding solar and wind power projects, potential real estate projects in Vietnam. The cooperation period is 03 years from the date of signing the contract.

(9) Payable under the Business Cooperation Contract No. 1805/2022/HD-HTDT-BCG-HL dated 18/05/2022 between Bamboo Capital Group Joint Stock Company and BCG Land Joint Stock Company about investing in Group 5 residential project, Nghia Phu Ward, Dak Nong. The cooperation period is 04 years from the date of signing the contract.

(10) Payable under the Business Cooperation Contract No. 0512/HTKD/BCG-ART dated 05/12/2022 and Appendix No. PL01/2022/HTKD/BCG-ART dated 30/12/2022 between Bamboo Capital Group Joint Stock Company and Artemis Investment Joint Stock Company on finding potential solar and wind power projects in Vietnam. The cooperation period is 03 years from the date of signing the contract.



16. OWNER'S EQUITY

a. Comparison table of owner's equity fluctuations

	Contributed capital	Surplus capital	Undistributed profits after tax and funds	Total
As at 01/01/2021	1,360,057,600,000	(165,000,000)	248,507,386,665	1,608,399,986,665
- Capital increase	1,615,314,140,000	(68,004,000)	-	1,615,246,136,000
- Profits in previous year	-	-	94,021,553,206	94,021,553,206
- Dividend	-	-	(203,464,852,000)	(203,464,852,000)
As at 31/12/2021	2,975,371,740,000	(233,004,000)	139,064,087,871	3,114,202,823,871
As at 01/01/2022	2,975,371,740,000	(233,004,000)	139,064,087,871	3,114,202,823,871
- Capital increase (*)	2,057,682,630,000	867,536,526,000	-	2,925,219,156,000
- Profits in current year	-	-	419,512,129,297	419,512,129,297
- Expenses incurred when issuing shares during the year	-	(377,100,000)	-	(377,100,000)
- Dividend (**)	251,621,850,000	-	(503,274,568,500)	(251,652,718,500)
<i>In there:</i>				
<i>By cash</i>	-	-	(251,652,718,500)	(251,652,718,500)
<i>By shares</i>	251,621,850,000	-	(251,621,850,000)	-
- ESOP issuance (**)	50,000,000,000	-	(50,000,000,000)	-
As at 31/12/2022	5,334,676,220,000	866,926,422,000	5,301,648,668	6,206,904,290,668

Notes:

(*) Implement the Resolution of the General Meeting of Shareholders No. 04/2021/NQ-DHDCD-BCG dated 15/05/2021 and Resolution of the Board of Directors No. 46/2021/NQ-HDQT-BCG dated 31/08/2021, the Company has offered 148,768,263 shares to the public with a total mobilized capital of VND 1,487,682,630,000, bringing the total charter capital to VND 4,463,054,370,000;

- Implement the Resolution of the General Meeting of Shareholders No. 04/2021/NQ-DHDCD-BCG dated 15/05/2021 and Resolution of the Board of Directors No. 42/2022/NQ-HDQT-BCG dated 22/04/2022, the Company has offered 57,000,000 shares to the public with a total mobilized capital of VND 570,000,000,000, bringing the total charter capital to VND 5,033,054,370,000.

(**) Implement the Resolution of the General Meeting of Shareholders No. 04/2022/NQ-DHDCD-BCG dated 06/05/2022 and Resolution of the Board of Directors No. 79/2022/NQ-HDQT-BCG dated 11/08/2022 on dividends at the rate of 10% on charter capital, including 5% dividend in cash equivalent to VND 251,652,718,500 and 5% dividend in shares corresponding to 25,162,185 shares, with a total converted capital of VND 251,621,850,000. At the same time, the Company issued 5,000,000 shares under the Employee Stock Ownership Plan (ESOP) with a capital of VND 50,000,000,000 from undistributed profits after tax and funds, bringing the total charter capital to VND 5,334,676,220,000.

16. OWNER'S EQUITY (CONTINUED)

	<i>Closing balance</i>	<i>Opening balance</i>
<i>b. Owner's equity detail</i>		
- Other organizations and individuals	5,334,676,220,000	2,975,371,740,000
Total	5,334,676,220,000	2,975,371,740,000

c. Capital transactions with owners and distribution of dividends or profits

	<i>Current year</i>	<i>Previous year</i>
<i>- Owner's invested equity</i>		
+ Opening capital	2,975,371,740,000	1,360,057,600,000
+ Increase in capital during the fiscal year	2,359,304,480,000	1,615,314,140,000
+ Decrease in capital during the fiscal year	-	-
+ Closing capital	5,334,676,220,000	2,975,371,740,000
<i>- Dividends or distributed profits</i>	503,274,568,500	203,464,852,000

d. Shares

	<i>Closing balance</i>	<i>Opening balance</i>
- Number of shares registered for issuance	533,467,622	297,537,174
- Number of shares sold to public market	533,467,622	297,537,174
+ <i>Common shares</i>	533,467,622	297,537,174
- Number of shares outstanding	533,467,622	297,537,174
+ <i>Common shares</i>	533,467,622	297,537,174

(*) Par value of shares outstanding: VND 10,000/share.

e. Dividends

	<i>Current year</i>	<i>Previous year</i>
<i>- Dividends announced:</i>	503,274,568,500	203,464,852,000
+ <i>Declared dividends on common shares:</i>	503,274,568,500	203,464,852,000
+ <i>Declared dividends on preference shares:</i>	-	-
<i>- Dividends on accumulated preference shares not recorded</i>	-	-

17. OFF-BALANCE SHEET ITEMS

	<i>Closing balance</i>	<i>Opening balance</i>
<i>Foreign currencies</i>		
- USD	896.62	919.82

VI. NOTES TO THE SEPARATE INCOME STATEMENT

Currency: VND

1. REVENUES FROM SALES AND SERVICES RENDERED

a. Revenues

	Current year	Previous year
- Revenues from goods sold	6,113,951,250	14,316,287,160
- Revenues from services rendered	38,486,717,888	96,892,502,545

b. Revenue from related parties

	Current year	Previous year
- BCG Land Joint Stock Company	9,253,840,161	9,100,000,000
- BCG Energy Joint Stock Company	12,643,840,161	12,444,000,000
- Transport and Industry Development Investment Joint Stock Company	6,077,226,774	5,944,000,000
- Nguyen Hoang Development Joint Stock Company	3,059,226,774	2,880,000,000
- Clean Energy Vision Development Joint Stock Company	400,000,000	600,000,000
- Dong Thanh 1 Wind Power Company Limited	200,000,000	-
- AAA Assurance Corporation	6,411,851,852	-
- BCG Financial Joint Stock Company	2,682,497	-
- Tipharco Pharmaceutical Joint Stock Company	88,522,391	-
- Helios Service And Investment Joint Stock Company	129,474,894	-

2. COST OF GOODS SOLD AND SERVICES RENDERED

	Current year	Previous year
- Cost of goods sold	5,835,259,250	13,726,395,400
- Cost of services rendered	10,104,381,225	10,402,424,049
Total	15,939,640,475	24,128,819,449

3. FINANCIAL INCOME

	Current year	Previous year
- Interests of deposits or loans	48,826,207,093	472,135,160
- Cooperation interests	5,756,917,806	5,774,999,998
- Profits from investing in stocks and bonds	77,469,663,804	2,947,500,000
- Dividends, distributed profits	455,022,816,318	182,931,839,400
- Realized exchange rate differences	261,214,771	333,375,210
- Unrealized exchange rate differences	518,412	-
Total	587,337,338,204	192,459,849,768

4. FINANCIAL EXPENSES

	Current year	Previous year
- Interest expenses, bond interest expenses	81,907,222,061	61,905,929,317
- Cooperation expenses	5,041,825,441	-
- Loss of stock investment	14,648,944,867	85,735,698
- Provision for financial investment	42,492,408,093	84,597,613,369
- Realized loss of exchange rate difference	154,838,000	331,878,344
- Unrealized loss of exchange rate difference	-	786,676,466
- Other financial expenses	641,666,663	120,000,000
Total	144,886,905,125	147,827,833,194



5. SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

	<i>Current year</i>	<i>Previous year</i>
<i>a. Selling expenses incurred during the fiscal year</i>	-	-
<i>b. General administration expenses incurred during the fiscal year</i>	51,591,832,445	36,210,358,682
- Staff costs	21,474,175,932	15,694,974,396
- Costs of managed materials	1,654,091,372	1,270,084,373
- Office supplies	414,120,328	338,370,250
- Depreciation expenses	2,034,676,797	1,177,669,974
- Taxes, fees and charges	27,499,312	31,294,110
- Outside service expenses	23,878,958,775	14,520,101,947
- Other expenses	2,108,309,929	3,177,863,632

6. OTHER INCOME

	<i>Current year</i>	<i>Previous year</i>
- Fines for administrative violations	7,500,000	1,196,536,597
- Others	-	311,802
Total	7,500,000	1,196,848,399

7. COSTS OF OPERATION BY FACTOR

	<i>Current year</i>	<i>Previous year</i>
- Raw materials cost	1,654,091,372	1,270,084,373
- Staff costs	28,574,695,081	15,694,974,396
- Depreciation expenses	2,034,676,797	1,177,669,974
- Outside service expenses	26,882,820,851	14,520,101,947
- Other expenses	2,549,929,569	3,547,527,992
Total	61,696,213,670	36,210,358,682

8. CURRENT CORPORATE INCOME TAX EXPENSES

	<i>Current year</i>	<i>Previous year</i>
- Total net profit before tax	419,512,129,297	94,304,779,749
- Adjust the profit before tax to determine corporate income tax	(450,281,766,663)	(181,735,302,803)
+ Increase adjustments	712,233,337	1,196,536,597
+ Decrease adjustments	(450,994,000,000)	(182,931,839,400)
- Total profit to determine corporate income tax	(30,769,637,366)	(87,430,523,054)
- Total taxable income	(30,769,637,366)	(87,430,523,054)
- Current corporate income tax expenses	-	283,226,543
+ Corporate income tax	-	-
+ Tax arrears	-	283,226,543

VII. NOTES TO SEPARATE CASH FLOW STATEMENT

1. Non-cash transactions which affects on Cash Flow Statement:

	<i>Current year</i>	<i>Previous year</i>
- Convert convertible bonds into equity	-	900,000,000,000
- Dividends in shares and issued shares under the Employee Stock Ownership Plan (ESOP) from undistributed profits after tax and funds	301,621,850,000	-

2. No cash which the company holds but unable to used:

As at December 31, 2022, the Company has mortgaged VND 11,390,000,000 in cash equivalents and short-term investments held to maturity (see Notes to V.01 and V.05 of these financial statements) to secure loans at commercial banks.

3. Borrowing amount actually collected during the year

	<i>Current year</i>	<i>Previous year</i>
- Proceeds from borrowing under the loan contract	82,236,416,876	513,855,255,910
- Proceeds from issuing common Bonds	500,000,000,000	-
Total	582,236,416,876	513,855,255,910

4. Cash actually paid for the loan principal during the year

	<i>Current year</i>	<i>Previous year</i>
- Paid for borrowing under the loan contract	604,984,022,195	78,599,524,227
- Paid for issuing common Bonds	-	112,929,688,350
Total	604,984,022,195	191,529,212,577



VII. OTHER INFORMATION

1. INFORMATION ABOUT RELATED PARTIES

a. Related parties

<i>Related party</i>	<i>Relationship</i>
Nguyen Hoang Development Joint Stock Company	Subsidiary
Transport and Industry Development Investment Joint Stock Company	Subsidiary
BCG Land Joint Stock Company	Subsidiary
BCG Energy Joint Stock Company	Subsidiary
Cat Trinh Industrial Area BCG Joint Stock Company	Subsidiary
BCG Financial Joint Stock Company	Subsidiary
AAA Assurance Corporation	Subsidiary
Phoenix Mountain Company Limited	Subsidiary
Helios Village One Member Company Limited	Subsidiary
Indochina Hoi An Beach Villas Company Limited	Indirect Subsidiary
Antraco Joint Venture Company Limited	Indirect Subsidiary
Thanh Phuc Joint Stock Company	Indirect Subsidiary
Sao Sang Sai Gon Corporation	Indirect Subsidiary
Casa Marina Resort Travel Joint Stock Company	Indirect Subsidiary
Vxperia Trading Joint Stock Company	Indirect Subsidiary
BCG Wind Soc Trang Joint Stock Company	Indirect Subsidiary
BCG Thanh Hoa Energy Joint Stock Company	Indirect Subsidiary
Clean Energy Vision Development Joint Stock Company	Indirect Subsidiary
Aurai Wind Energy Joint Stock Company	Indirect Subsidiary
Thanh Nguyen Energy Development and Investment Company Limited	Indirect Subsidiary
BCG Vinh Long Join Stock Company	Indirect Subsidiary
Dong Thanh 1 Wind Power Company Limited	Indirect Subsidiary
Dong Thanh 2 Wind Power Company Limited	Indirect Subsidiary
Skylar Joint Stock Company	Indirect Subsidiary
Greensky Infinitive Joint Stock Company	Indirect Subsidiary
Casper Solar Joint Stock Company	Indirect Subsidiary
Cosmos Solar Joint Stock Company	Indirect Subsidiary
Herb Solar Joint Stock Company	Indirect Subsidiary
Orchid Solar Joint Stock Company	Indirect Subsidiary
Violet Solar Joint Stock Company	Indirect Subsidiary
BCG Khai Long 2 Wind Energy Joint Stock Company	Indirect Subsidiary
BCG Khai Long 3 Wind Energy Joint Stock Company	Indirect Subsidiary
Tapiotek Joint Stock Company	Indirect Subsidiary
An Giang Real Estate Joint Stock Company	Indirect Subsidiary
BCG GAIA Joint Stock Company	Indirect Subsidiary
Life Purity Clean Water Joint Stock Company	Indirect Subsidiary
BCG Bang Duong Energy Joint Stock Company	Indirect Subsidiary
Hanwha - BCG Bang Duong Energy Joint Stock Company	Indirect Subsidiary
TCD Plus Joint Stock Company	Indirect Subsidiary
E Power 1 Joint Stock Company	Indirect Subsidiary
Skylar5 Electromechanical Company Limited	Indirect Subsidiary



1. INFORMATION ABOUT RELATED PARTIES (CONTINUED)

a. Related parties (Continued)

<i>Related party</i>	<i>Relationship</i>
B.O.T DT 830 Company Limited	Associate
Tipharco Pharmaceutical Joint Stock Company	Associate
Taxi Vietnam Company Limited	Associates indirectly
3K Plus Viet Nam Joint Stock Company	Associates indirectly
Skylight Power Company Limited	Associates indirectly
Hanwha BCGE O&M Limited Liability Company	Associates indirectly
Bac Ha Mineral Joint Stock Company	Associates indirectly
BCG - SP Greensky Joint Stock Company	Associates indirectly
Gia Khang Investment Trading Services Joint Stock Company	Associates indirectly
Conbap Ecological Tourist Company Limited	Associates indirectly
Bang Duong E&C Joint Stock Company	Associates indirectly
Son Long Development Investment Joint Stock Company	Associates indirectly
Helios Service And Investment Joint Stock Company	Associates indirectly
The Board of Director, Managements, the Board of Supervisors, Chief Accountant and Disclosure Person	Executive board and related individuals

b. The significant transactions with related parties

<i>Related party</i>	<i>Transactions</i>	<i>Value</i>
Nguyen Hoang Development Joint Stock Company	Provision of services	3,059,226,774
	Reduction of investment capital of subsidiaries	70,000,000,000
	Investment capital contribution to subsidiaries	200,000,000,000
	Lending	7,500,000,000
	Interest expenses	40,931,507
Transport and Industry Development Investment Joint Stock Company	Provision of services	6,077,226,774
	Lending	70,000,000,000
	Convert convertible bonds into stock	128,750,000,000
	Investment capital contribution to subsidiaries	969,502,210,000
	Interest on convertible bonds	5,396,917,808
	Interest expenses	66,164,384
BCG Energy Joint Stock Company	Provision of services	12,643,840,161
	Sale of affiliated company shares	360,000,000
	Purchase of affiliated company shares	785,000,000
	Investment capital contribution to subsidiaries	2,325,000,000,000
	Transfer of shares in subsidiaries	235,000,000,000
	Lending	820,000,000,000
B.O.T DT 830 Company Limited	Dividends are distributed	120,400,000,000
	Cooperative interest	5,756,917,806
BCG Land Joint Stock Company	Provision of services	9,253,840,161
	Sale of shares	670,000,000,000
	Receive investment cooperation money	400,000,000,000
	Investment capital contribution to subsidiaries	1,600,000,000,000
	Dividends are distributed	263,844,000,000

1. INFORMATION ABOUT RELATED PARTIES (CONTINUED)

b. The significant transactions with related parties

<i>Related party</i>	<i>Transactions</i>	<i>Value</i>
Clean Energy Vision Development Joint Stock Company	Provision of services	400,000,000
Dong Thanh 1 Wind Power Company Limited	Provision of services	200,000,000
AAA Assurance Corporation	Provision of services	6,411,851,852
	Insurance Services	391,625,003
	Collection and payment of insurance premium	54,479,846
	Dividends are distributed	4,028,816,318
BCG Wind Soc Trang Joint Stock Company	Lending	253,000,000,000
	Interest expenses	21,127,232,877
Dong Thanh 2 Wind Power Company Limited	Lending	247,000,000,000
	Interest expenses	21,612,000,000
Helios Service And Investment Joint Stock Company	Provision of services	129,474,894
	Office leasing service	6,890,929,750
	Buy bonds	128,750,000,000
BCG Financial Joint Stock Company	Provision of services	2,682,497
	Lending / repayment	59,675,000,000
	Interest expenses	702,612,329
Casa Marina Resort Travel Joint Stock Company	Hotel Services	8,621,000
Indochina Hoi An Beach Villas Company Limited	Dividends are distributed	66,750,000,000
BCG GAIA Joint Stock Company	Sale of shares	76,280,000,000
Helios Village One Member Company Limited	Investment capital contribution to subsidiaries	400,000,000,000
Tipharco Pharmaceutical Joint Stock Company	Provision of services	88,522,391

c. Remuneration of the Board of Directors, Management, the Board of Supervisors and salary of other managers:

<i>Name</i>	<i>Title</i>	<i>Current year</i>	<i>Previous year</i>
Nguyen Ho Nam	Chairman of the Board of Directors	780,000,000	780,000,000
Pham Nguyen Thien Chuong	Member of the Board of Directors	390,000,000	390,000,000
Nguyen Tung Lam	Member of the Board of Directors	640,000,000	-
Tan Bo Quan, Andy	Member of the Board of Directors	35,500,000	-
Nguyen The Tai	General Director	715,000,000	715,000,000
Nguyen Thanh Hung	Deputy General Director	195,000,000	195,000,000
Pham Minh Tuan	Deputy General Director	390,000,000	390,000,000
Hoang Thi Minh Chau	Deputy General Director	650,000,000	650,000,000
Pham Huu Quoc	Chief Accountant	600,000,000	-
Dinh Hoai Chau	Head of the Board of Supervisors	160,000,000	260,000,000
Nguyen Viet Cuong	Member of the Board of Supervisors	195,000,000	195,000,000
Total		4,750,500,000	3,575,000,000

1. INFORMATION ABOUT RELATED PARTIES (CONTINUED)

d. Balances with related parties

<i>Related party</i>	<i>Items</i>	<i>Value</i>
AAA Assurance Corporation	136	4,028,816,318
B.O.T DT 830 Company Limited	136	834,931,506
	216	40,500,000,000
BCG Financial Joint Stock Company	131	2,682,497
	319	372,612,329
	337	282,500,000,000
BCG Financial Joint Stock Company	337	104,000,000,000
BCG Wind Soc Trang Joint Stock Company	136	19,199,383,562
	215	253,000,000,000
BCG Energy Joint Stock Company	131	1,528,767,374
Transport and Industry Development Investment Joint Stock Company	136	66,164,389
	312	609,635,084
Clean Energy Vision Development Joint Stock Company	131	108,000,000
	131	728,764,916
Nguyen Hoang Development Joint Stock Company	135	2,500,000,000
	136	36,369,863
Dong Thanh 1 Wind Power Company Limited	131	189,000,000
Dong Thanh 2 Wind Power Company Limited	136	13,398,904,110
	215	247,000,000,000
BCG Land Joint Stock Company	131	5,291,113,738
	337	400,000,000,000
Helios Service And Investment Joint Stock Compar	311	43,717,375,207
Tipharco Pharmaceutical Joint Stock Company	131	88,522,391

2. INFORMATION SEGMENT REPORTING

Segment information is presented according to geographical area and business area of the Company. Segment reporting according to geographical area and business area, is based on the structure of the internal report and management report of the Company.

Segment reporting include items directly attributable to a segment as well as distributed to the department on a reasonable basis. Items not allocated include assets, liabilities, revenue from financial activities, financial costs, cost of sales, business management costs, other gains or losses and income tax industry.

During the year, the company mainly operates in domestic production and business, so report to the department on net profit mainly by business fields as follows:

Items	Goods sold	Services rendered	Total
Net revenues	6,113,951,250	38,486,717,888	44,600,669,138
Costs of goods sold	5,835,259,250	10,104,381,225	15,939,640,475
Gross revenues	278,692,000	28,382,336,663	28,661,028,663

3 COMPARATIVE FIGURES

The comparative figures are figures on separate financial statements for the fiscal year ended 31 December 2021 was audited by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS).

Preparer




Huynh Minh Truong

Chief Accountant



Pham Huu Quoc

Prepared, 10 February 2023 

Chairman of the Board of Director



Nguyen Ho Nam

