

Dat Xanh Real Estate Services Joint Stock Company

Interim consolidated financial statements

For the six-month period ended 30 June 2021



Dat Xanh Real Estate Services Joint Stock Company

CONTENTS

	<i>Pages</i>
General information	1
Report of management	2
Report on review of interim consolidated financial statements	3 - 4
Interim consolidated balance sheet	5 - 7
Interim consolidated income statement	8
Interim consolidated cash flow statement	9 - 10
Notes to the interim consolidated financial statements	11 - 52

Dat Xanh Real Estate Services Joint Stock Company

GENERAL INFORMATION

THE COMPANY

Dat Xanh Real Estate Services Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 3602545493 issued by the Department of Planning and Investment ("DPI") of Dong Nai Province on 21 July 2011, as subsequently amended.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange ("HOSE") in accordance with the Decision No. 348/QĐ-SGDHCM issued by the HOSE on 25 June 2021. According to Official Letter No. 868/SGDHCM-NY of HOSE dated on 30 June 2021, in order to reduce the overload on the trading system of HOSE, the Company's shares will be temporarily traded on the Hanoi Stock Exchange.

The current principal activities of the Company are to trade real estate properties, real estate brokerage and other services.

The Company's registered head office is located at No. 2W Ung Van Khiem Street, Ward 25, Binh Thanh District, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

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

Mr Luong Tri Thin	Chairman	
Mrs Do Thi Thai	Vice Chairman	resigned on 4 May 2021
Mr Nguyen Truong Son	Member	
Mr Ha Duc Hieu	Member	
Mr Pham Anh Khoi	Member	
Mr Tran Thanh Tan	Independent Member	appointed on 4 May 2021

AUDIT COMMITTEE

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

Mr Tran Thanh Tan	Head
Mr Ha Duc Hieu	Member

MANAGEMENT

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

Mr Nguyen Truong Son	General Director
Ms Pham Thi Nguyen Thanh	Managing Director
Ms Le Tran Bich Thuy	Deputy General Director

LEGAL REPRESENTATIVE

The legal representatives of the Company during the period and at the date of this report is Mr Nguyen Truong Son.

AUDITORS

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

Dat Xanh Real Estate Services Joint Stock Company

REPORT OF MANAGEMENT

Management of Dat Xanh Real Estate Services Joint Stock Company ("the Company") is pleased to present this report and the interim consolidated financial statements of the Company and its subsidiaries (collectively referred to as "the Group") for the six-month period ended 30 June 2021.

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

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

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

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

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

STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying interim consolidated financial statements give a true and fair view of the interim consolidated financial position of the Group as at 30 June 2021 and of the interim consolidated results of its operations and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.



For and on behalf of management:

Nguyễn Trương Sơn
General Director

Ho Chi Minh City, Vietnam

16 August 2021

Reference: 61441573/22630898/LR/HN

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: The Shareholders of Dat Xanh Real Estate Services Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Dat Xanh Real Estate Services Joint Stock Company ("the Company") and its subsidiaries (collectively referred to as "the Group"), as prepared on 16 August 2021 and set out on pages 5 to 52 which comprise the interim consolidated balance sheet as at 30 June 2021, the interim consolidated income statement and the interim consolidated cash flow statement for the six-month period then ended and the notes thereto.

Management's responsibility

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

Auditors' responsibility

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the interim consolidated financial position of the Group as at 30 June 2021, and of the interim consolidated results of its operations and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.

Ernst & Young Vietnam Limited



Trần Văn Dũng
Deputy General Director
Audit Practicing Registration Certificate
No. 3021-2019-004-1

Ho Chi Minh City, Vietnam

16 August 2021

INTERIM CONSOLIDATED BALANCE SHEET
as at 30 June 2021

VND

Code	ASSETS	Notes	30 June 2021	31 December 2020
100	A. CURRENT ASSETS		13,817,017,414,374	10,525,322,342,199
110	I. Cash and cash equivalents	5	2,350,338,097,409	1,146,330,868,926
111	1. Cash		709,172,231,571	382,939,049,912
112	2. Cash equivalents		1,641,165,865,838	763,391,819,014
120	II. Short-term investment		450,308,788,580	110,454,093,506
123	1. Held-to-maturity investments	6	450,308,788,580	110,454,093,506
130	III. Current accounts receivable		8,762,861,399,417	7,428,475,712,639
131	1. Short-term trade receivables	7	1,396,791,429,382	1,496,825,773,902
132	2. Short-term advances to suppliers	8	574,294,261,229	470,419,107,683
135	3. Short-term loan receivables		764,160,000	673,700,000
136	4. Other short-term receivables	9	6,905,918,277,244	5,556,544,414,561
137	5. Provision for doubtful short-term receivables	10	(114,906,728,438)	(95,987,283,507)
140	IV. Inventory		2,023,311,311,853	1,699,033,682,183
141	1. Inventories	11	2,023,311,311,853	1,699,033,682,183
150	V. Other current assets		230,197,817,115	141,027,984,945
151	1. Short-term prepaid expenses	12	216,830,036,290	131,151,288,214
152	2. Value-added tax deductible		13,265,812,388	9,872,433,822
153	3. Tax and other receivables from the State		101,968,437	4,262,909

INTERIM CONSOLIDATED BALANCE SHEET (continued)
as at 30 June 2021


VND


Code	ASSETS	Notes	30 June 2021	31 December 2020
200	B. NON-CURRENT ASSETS		644,276,288,490	569,718,943,312
210	I. Long-term receivable		69,746,827,370	35,627,238,456
216	1. Other long-term receivables	9	69,746,827,370	35,627,238,456
220	II. Fixed assets		167,689,727,820	144,696,252,996
221	1. Tangible fixed assets	13	123,451,639,441	118,636,553,986
222	Cost		172,406,348,190	159,534,775,681
223	Accumulated depreciation		(48,954,708,749)	(40,898,221,695)
227	2. Intangible fixed assets	14	44,238,088,379	26,059,699,010
228	Cost		52,101,671,353	31,987,548,547
229	Accumulated amortisation		(7,863,582,974)	(5,927,849,537)
230	III. Investment properties		51,271,625,966	46,133,374,589
231	1. Cost	15	52,505,742,944	46,809,157,361
232	2. Accumulated depreciation		(1,234,116,978)	(675,782,772)
240	IV. Long-term asset in progress		56,010,762,535	42,758,887,060
242	1. Construction in progress	16	56,010,762,535	42,758,887,060
250	V. Long-term investments		30,500,000,000	30,500,000,000
252	1. Investment in an associate		500,000,000	500,000,000
255	2. Held-to-maturity investments	17	30,000,000,000	30,000,000,000
260	VI. Other long-term assets		269,057,344,799	270,003,190,211
261	1. Long-term prepaid expenses	12	48,021,130,067	42,358,192,143
262	2. Deferred tax assets	32.3	29,300,626,783	28,789,521,239
269	3. Goodwill	18	191,735,587,949	198,855,476,829
270	TOTAL ASSETS		14,461,293,702,864	11,095,041,285,511


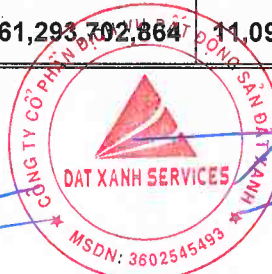
INTERIM CONSOLIDATED BALANCE SHEET (continued)
as at 30 June 2021

VND

Code	RESOURCES	Notes	30 June 2021	31 December 2020
300	C. LIABILITIES		6,930,890,660,618	5,255,704,026,793
310	I. Current liabilities		6,810,090,923,439	5,104,231,179,295
311	1. Short-term trade payables	19	185,832,786,561	205,253,173,898
312	2. Short-term advances from customers	20	396,284,447,527	129,421,820,367
313	3. Statutory obligations	21	525,239,476,780	591,127,399,816
314	4. Payables to employees		128,315,282,868	135,844,462,124
315	5. Short-term accrued expenses	22	169,300,726,104	190,894,879,777
318	6. Short-term unearned revenues	23	19,719,445,915	44,000,847,722
319	7. Other short-term payables	24	4,235,862,256,170	3,077,627,699,260
320	8. Short-term loans	25	1,039,982,477,503	630,247,810,028
322	9. Bonus and welfare fund		109,554,024,011	99,813,086,303
330	II. Non-current liabilities		120,799,737,179	151,472,847,498
338	1. Long-term loans	25	114,736,372,329	145,346,096,069
341	2. Deferred tax liabilities	32.3	6,063,364,850	6,126,751,429
400	D. OWNERS' EQUITY		7,530,403,042,246	5,839,337,258,718
410	I. Capital	26.1	7,530,403,042,246	5,839,337,258,718
411	1. Share capital		3,582,012,080,000	3,224,710,220,000
411a	- Shares with voting rights		3,582,012,080,000	3,224,710,220,000
412	2. Share premium		1,111,797,785,100	340,683,172,475
414	3. Consolidation reserve		(9,350,460,000)	(9,350,460,000)
418	4. Investment and development fund		5,083,303,511	5,083,303,511
421	5. Undistributed earnings		829,674,923,926	455,990,570,113
421a	- Undistributed earnings by the end of prior period		431,184,927,692	3,476,686,262
421b	- Undistributed earnings of current period		398,489,996,234	452,513,883,851
429	6. Non-controlling interests		2,011,185,409,709	1,822,220,452,619
440	TOTAL LIABILITIES AND OWNERS' EQUITY		14,461,293,702,864	11,095,041,285,511


 Pham Vo Quang Dai
Preparer


 Tran Thi Phuong Loan
Chief Accountant



 Nguyen Trung Son
General Director


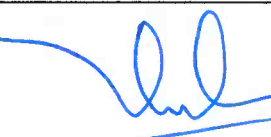
16 August 2021

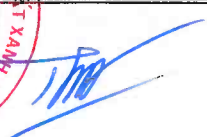
INTERIM CONSOLIDATED INCOME STATEMENT
for the six-month period ended 30 June 2021

VND

Code	ITEMS	Notes	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
01	1. Gross revenues from sale of goods and rendering of services	27.1	2,145,809,494,822	944,845,897,411
02	2. Sales deduction	27.1	(18,047,213,721)	-
10	3. Net revenues from sale of goods and rendering of services	27.1	2,127,762,281,101	944,845,897,411
11	4. Cost of goods sold and services rendered	28	(731,141,543,013)	(232,261,406,505)
20	5. Gross profits from sale of goods and rendering of services		1,396,620,738,088	712,584,490,906
21	6. Finance income	27.2	19,474,742,658	21,092,849,760
22	7. Finance expenses	29	(29,718,728,057)	(25,838,974,479)
23	In which: Interest expense		(29,635,860,922)	(24,631,232,227)
25	8. Selling expenses	30	(315,899,301,512)	(180,947,358,030)
26	9. General and administrative expenses	30	(242,004,637,973)	(145,346,781,082)
30	10. Operating profit		828,472,813,204	381,544,227,075
31	11. Other income	31	29,440,306,208	40,401,898,438
32	12. Other expenses	31	(17,150,073,143)	(6,511,698,153)
40	13. Other profit	31	12,290,233,065	33,890,200,285
50	14. Accounting profit before tax		840,763,046,269	415,434,427,360
51	15. Current corporate income tax expense	32.1	(187,702,954,996)	(85,352,249,205)
52	16. Deferred tax income (expenses)	32.3	574,492,123	(15,872,173)
60	17. Net profit after tax		653,634,583,396	330,066,305,982
61	18. Net profit after tax attributable to shareholder of the parent		398,489,996,234	231,532,831,443
62	19. Net profit after tax attributable to non-controlling interests		255,144,587,162	98,533,474,539
70	20. Basic earnings per share	26.4	1,208	772
71	21. Diluted earnings per share	26.4	1,208	772


 Pham Vo Quang Dai
Preparer


 Tran Thi Phuong Loan
Chief Accountant


 Nguyen Truong Son
General Director


16 August 2021

INTERIM CONSOLIDATED CASH FLOW STATEMENT
for the six-month period ended 30 June 2021

VND

Code	ITEMS	Notes	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	Accounting profit before tax		840,763,046,269	415,434,427,360
	<i>Adjustments for:</i>			
02	Depreciation and amortisation		22,066,566,411	9,685,979,005
03	Provisions		20,006,775,858	-
05	Profits from investing activities		(19,474,742,658)	(21,092,849,760)
06	Interest expense	29	29,635,860,922	24,631,232,227
08	Operating profit before changes in working capital		892,997,506,802	428,658,788,832
09	(Increase) decrease in receivables		(1,185,221,580,946)	660,425,953,782
10	Increase in inventories		(325,650,762,020)	(15,126,588,605)
11	Increase (decrease) in payables		1,087,528,922,404	(362,472,615,660)
12	Increase in prepaid expenses		(38,257,893,260)	(96,379,858,503)
14	Interest paid		(26,051,996,951)	(36,564,133,739)
15	Corporate income tax paid	21	(280,692,210,297)	(77,374,638,164)
17	Other cash outflows for operating activities		(33,271,368,461)	(36,981,443,890)
20	Net cash flows from operating activities		91,380,617,271	464,185,464,053
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets		(59,316,601,867)	(30,731,094,867)
22	Proceeds from disposals of fixed assets		7,390,828,298	-
23	Payment for lending to other entities, term deposits		(385,989,347,074)	(536,985,569,154)
24	Collections from lending, term deposits		46,044,192,000	699,312,702,811
25	Payments for investments in other entities		(19,266,505,670)	-
26	Proceeds from sale of investments in other entities		13,203,675,113	26,496,137,406
27	Interest received		18,668,515,846	4,262,315,155
30	Net cash flows (used in) from investing activities		(379,265,243,354)	162,354,491,351

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)
for the six-month period ended 30 June 2021

VND

Code	ITEMS	Notes	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31.1	Capital contribution from non-controlling interest	26.1	206,125,733,665	353,433,686,794
31.2	Capital contribution from owners	26.1	1,128,416,472,625	-
33	Drawdown of borrowings	25	829,509,409,175	378,151,885,595
34	Repayment of borrowings	25	(449,549,732,575)	(472,218,317,810)
36	Dividends paid	26.2	(222,610,028,324)	(890,005,022,707)
40	Net cash flows from (used in) financing activities		1,491,891,854,566	(630,637,768,128)
50	Net increase in cash and cash equivalents		1,204,007,228,483	(4,097,812,724)
60	Cash and cash equivalents at beginning of the period		1,146,330,868,926	350,802,374,807
70	Cash and cash equivalents at end of the period	5	2,350,338,097,409	346,704,562,083


Pham Vo Quang Dai
Preparer

Tran Thi Phuong Loan
Chief Accountant

 Nguyen Truong Son
General Director

16 August 2021

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
as at 30 June 2021 and for the six-month period then ended

1. CORPORATE INFORMATION

Dat Xanh Real Estate Services Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to Enterprise Registration Certificate ("ERC") No. 3602545493 issued by the Department of Planning and Investment ("DPI") of Dong Nai Province on 21 July 2011, as subsequently amended.

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The current principal activities of the Company and its subsidiaries ("the Group") are to trade real estate properties, real estate brokerage and other services.

The Group's registered head office is located at No. 2W Ung Van Khiem Street, Ward 25, Binh Thanh District, Ho Chi Minh City, Vietnam.

The number of the Group's employees as at 30 June 2021 was 5,864 (31 December 2020: 5,060).

Corporate structure

The Company's corporate structure includes 15 direct subsidiaries and 38 indirect subsidiaries, in which:

Name of subsidiaries	Business activities	Status of operation	% Voting	
			30 June 2021	31 December 2020
Real estate trading and brokerage				
(1) Dat Xanh Mien Trung Joint Stock Company ("Dat Xanh Mien Trung")	Real estate trading and brokerage	Operating	55	55
(2) Northern Green Land Real Estate and Services Joint Stock Company ("Dat Xanh Mien Bac")	Real estate trading and brokerage	Operating	63.5	63.5
(3) Dat Xanh Mien Nam Investment and Services Joint Stock Company ("Dat Xanh Mien Nam")	Real estate trading and brokerage	Operating	65	65
(4) Dat Xanh Dong Nam Bo Investment and Services Joint Stock Company ("Dat Xanh Dong Nam Bo")	Real estate trading and brokerage	Operating	70	70
(5) Dat Xanh Mien Tay Services and Investment Joint Stock Company ("Dat Xanh Mien Tay")	Real estate trading and brokerage	Operating	61	61
(6) Dat Xanh Nam Bo Joint Stock Company ("Dat Xanh Nam Bo")	Real estate trading and brokerage	Operating	63	63
(7) Dat Xanh Nam Trung Bo Real Estate Service Joint Stock Company ("Dat Xanh Nam Trung Bo")	Real estate trading and brokerage	Operating	71	71
(8) Dat Xanh Mien Dong Investment and Services Joint Stock Company ("Dat Xanh Mien Dong")	Real estate trading and brokerage	Operating	61	61

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

1. **CORPORATE INFORMATION** (continued)

Corporate structure (continued)

Name of subsidiaries	Business activities	Status of operation	% Voting	
			30 June 2021	31 December 2020
Real estate trading and brokerage (continued)				
(9) Viethomes Real Estate Joint Stock Company ("Viethomes")	Real estate trading and brokerage	Operating	51	51
(10) Bac Trung Bo Real Estate Joint Stock Company ("Bac Trung Bo Real Estate")	Real estate trading and brokerage	Operating	51	51
(11) Duyen Hai Real Estate Joint Stock Company ("Duyen Hai Real Estate")	Real estate trading and brokerage	Operating	51	51
(12) Viet Nam Smart City Joint Stock Company ("Viet Nam Smart City")	Real estate trading and brokerage	Operating	51	51
(13) Nam Mien Trung Real Estate Joint Stock Company ("Dat Xanh Nam Real Estate")	Real estate trading and brokerage	Operating	51	51
(14) Smart City One Member Company Limited ("Smart City")	Real estate trading	Operating	100	100
(15) Smart Property One Member Company Limited ("Smart Property")	Real estate trading	Operating	100	100
(16) City Real Investment and Services Joint Stock Company ("City Real")	Real estate trading and brokerage	Operating	60	60
(17) Saigon Real Investment and Services Joint Stock Company ("Saigon Real")	Real estate trading and brokerage	Operating	60	60
(18) Emerald Real Estate Development Joint Stock Company ("Emerald Real Estate Development")	Real estate trading and brokerage	Operating	51	51
(19) Quang Ngai Urban Development One Member Limited Liability Company ("Quang Ngai Urban Development")	Real estate trading and brokerage	Operating	100	100
(20) Can Tho Real Estate Joint Stock Company ("Can Tho Real Estate")	Real estate trading and brokerage	Operating	51	51
(21) Nam Mien Tay Real Estate Services Joint Stock Company ("Dat Xanh Nam Mien Tay")	Real estate trading and brokerage	Operating	51	51
(22) Bac Mien Tay Real Estate Joint Stock Company ("Bac Mien Tay Real Estate")	Real estate trading and brokerage	Operating	51	51

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

Name of subsidiaries	Business activities	Status of operation	% Voting	
			30 June 2021	31 December 2020
Real estate trading and brokerage (continued)				
(23) Bac Bo Real Estate Joint Stock Company ("Bac Bo Real Estate")	Real estate trading and brokerage	Operating	51	51
(24) Dat Xanh Premium Joint Stock Company ("Dat Xanh Premium")	Real estate trading and brokerage	Operating	59	59
(25) Dat Xanh Plus Real Estate Corporation ("Dat Xanh Plus")	Real estate trading and brokerage	Operating	55	55
(26) Linkgroup Real Estate Corporation ("Linkgroup")	Real estate trading and brokerage	Operating	80.47	80.47
(27) Quang Binh Urban Development Limited Liability Company ("Quang Binh Urban Development")	Real estate trading and brokerage	Operating	100	100
(28) Dong Nam Bo Housing Development Services and Investment Joint Stock Company ("Dong Nam Bo House")	Real estate trading and brokerage	Operating	51	51
(29) Binh Thuan Real Estate Services and Investment Joint Stock Company ("Binh Thuan Real Estate")	Real estate trading and brokerage	Operating	51	51
(30) Indochine Real Estate Joint Stock Company ("Indochine")	Real estate trading	Operating	51	51
(31) Unihomes Real Estate Joint Stock Company ("Unihomes")	Real estate trading and brokerage	Operating	-	51
(32) Unihomes Southley Real Estate Joint Stock Company ("Unihomes NSG")	Real estate trading and brokerage	Operating	-	54.42
(33) Unihomes South Real Estate Joint Stock Company ("Unihomes South")	Real estate trading and brokerage	Operating	-	51
(34) Connection Real Estate Joint Stock Company (Connection Real Estate")	Real estate trading and brokerage	Operating	51	51
(35) Linkland Investment Company Limited ("Linkland")	Real estate trading and brokerage	Operating	100	100
(36) Linkhouse Real Estate Corporation ("Linkhouse")	Real estate trading and brokerage	Operating	51	51

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

1. **CORPORATE INFORMATION** (continued)

Corporate structure (continued)

Name of subsidiaries	Business activities	Status of operation	% Voting	
			30 June 2021	31 December 2020
Real estate trading and brokerage (continued)				
(37) Linkhouse Tay Nam Real Estate Corporation ("Linkhouse Tay Nam")	Real estate trading and brokerage	Operating	51	51
(38) Linkhouse Mien Trung Real Estate Joint Stock Company ("Linkhouse Mien Trung")	Real estate trading and brokerage	Operating	51	51
(39) Thuan Thien Phat Real Estate Corporation ("Thuan Thien Phat")	Real estate trading and brokerage	Operating	100	100
(40) Ngoc Le Investment Construction Co., Ltd ("Ngoc Le")	Real estate trading	Operating	75	75
(41) Hung Vuong Real Estate Investment and Services Joint Stock Company ("Hung Vuong")	Real estate trading and brokerage	Operating	51	51
(42) Kinh Bac Real Estate Investment and Services Joint Stock Company ("Kinh Bac")	Real estate trading and brokerage	Operating	51	51
(43) Asahi Japan Investment and Properties Management Service Joint Stock Company ("Asahi")	Real estate trading and brokerage	Operating	51	51
(44) Vinahomes Real Estate Investment and Services Joint Stock Company ("Vinahomes")	Real estate trading and brokers	Operating	87	-
(45) Duyen Hai Mien Tay Real Estate Joint Stock Company ("Duyen Hai Mien Tay")	Real estate trading and brokers	Operating	51	-
(46) Ohio Agent Service Technology Joint Stock Company ("Ohio")	Real estate trading and brokers	Operating	90	-
(47) Ecohome Real Estate Joint Stock Company ("Ecohome")	Real estate trading and brokers	Operating	99.80	99.80
(48) Redvn Real Estate Joint Stock Company ("Redvn")	Real estate trading and brokers	Operating	100	-
(49) Dat Moi Minh Hung Limited Company ("Dat Moi Minh Hung")	Real estate trading and brokers	Operating	100	-
(50) Cuu Long Sun Joint Stock Company ("Cuu Long Sun")	Real estate trading and brokers	Operating	55	-
(51) Dat Xanh International Real Estate Joint Stock Company ("Dat Xanh International")	Real estate trading and brokers	Operating	64.9	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

1. **CORPORATE INFORMATION** (continued)

Corporate structure (continued)

Name of subsidiaries	Business activities	Status of operation	% Voting	
			30 June 2021	31 December 2020
Other activities				
(52) Vietnam Real Estate Technology Joint Stock Company ("Real Estate Tech")	Technology development	Operating	50.99	50.99
(53) Ihouzz Technology Joint Stock Company ("Ihouzz")	Technology development	Operating	53	54
(54) Tulip Real Estate Financial Services Corporation ("Tulip")	Financial services	Operating	60	60
(55) Cocome Technology Corporation ("Cocome")	Technology development	Operating	51	51
(56) Lifarm Agriculture Limited Company ("Lifarm")	Agriculture	Operating	100	-

2. **BASIS OF PREPARATION**

2.1 **Accounting standards and system**

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

2. BASIS OF PREPARATION (continued)

2.2 Applied accounting documentation system

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

2.3 Fiscal year

The Group's fiscal year applicable for the preparation of its consolidated financial statements starts on 1 January and ends on 31 December.

2.4 Accounting currency

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

2.5 Basis of consolidation

The interim consolidated financial statements comprise the financial statements of the Company and its subsidiaries for the six-month period ended 30 June 2021.

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

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

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

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 Inventories

Inventory properties

Property acquired or being constructed for sale in the ordinary course of business, rather than to be held for rental or capital appreciation, is held as inventory property and is measured at the lower of cost and net realisable value.

Cost includes:

- Freehold and leasehold rights for land;
- Amounts paid to contractors for construction; and
- Borrowing costs, planning and design costs, costs of site preparation, professional fees for legal services, property transfer taxes, construction overheads and other related costs.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.2 Inventories (continued)

Net realisable value is the estimated selling price in the ordinary course of the business, based on market prices at the reporting date and discounted for the time value of money if material, less costs to completion and the estimated costs of sale.

The cost of inventory property recognised in profit or loss on disposal is determined with reference to the specific costs incurred on the property sold and an allocation of any non-specific costs based on the relative size of the property sold.

Other inventories

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

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

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

Merchandise	- cost of purchase on a specific identification basis
Tools and supplies	- cost of purchase on a weighted average basis

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc) of inventory based on appropriate evidence of impairment available at the interim consolidated balance sheet date.

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

3.3 Receivables

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

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

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortisation.

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

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

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

Land use rights

Land use rights are recorded as intangible fixed assets representing the value of the right to use the lands acquired by the Group.

3.6 *Depreciation and amortisation*

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

Buildings and structures	5 - 30 years
Machinery and equipment	3 - 11 years
Means of transportation	5 - 10 years
Office equipment	3 - 6 years
Computer software, website	3 - 6 years

Land use rights with indefinite useful life are not amortised.

3.7 *Investment property*

Investment properties are stated at cost including transaction costs less accumulated depreciation. Investment properties held for capital appreciation are not depreciated but subject to impairment review.

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

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

Buildings and structures	25 - 50 years
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Investment properties are derecognised when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in the interim consolidated income statement in the period of retirement or disposal.

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 Borrowing costs

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

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

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset.

3.9 Prepaid expenses

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

The following types of expenses are recorded as long-term prepaid expense and are amortised to the interim consolidated income statement over 2 to 5 years or recognised consistently with revenue:

- ▶ Tools and consumables with large value issued into construction and can be used for more than one year;
- ▶ Show houses; and
- ▶ Brokerage fee.

3.10 Business combinations and goodwill

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.11 Investments in associates

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

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

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

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

3.12 Investments in other entities and held-to-maturity investments

Investments in other entities

Investments in other entities are stated at their acquisition costs.

Provision for diminution in value of investments

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

Increases or decreases to the provision balance are recorded as finance expenses in the interim consolidated income statement.

Held-to-maturity investments

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

3.13 Payables and accruals

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

3.14 Appropriation of net profit

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 *Appropriation of net profit* (continued)

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

► *Investment and development fund*

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

► *Bonus and welfare fund*

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

3.15 *Earnings per share*

Basic earning per share is calculated by dividing net profit after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Group (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.16 *Revenue recognition*

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

Sale of town houses and apartments

For town houses and apartments sold after completion of construction, the revenue and associated costs are recognised when the significant risks and rewards of ownership of the town houses and apartments have passed to the buyers.

Sale of residential plots and related infrastructure

Revenue from the sale of residential plots and related infrastructure are recorded based on contract when residential plots and related infrastructure are transferred to the customers.

Rendering of real estate brokerage and other services

Revenue is recognised when services have been rendered and completed.

Interest

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

Rental income

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 Taxation

Current income tax

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

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

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

Deferred tax

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

Deferred tax liabilities are recognised for all taxable temporary differences.

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

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

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.18 Related parties

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

3.19 Segment information

A segment is a component determined separately by the Group which is engaged in providing products or related services (business segment), or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. The Group's business segment is derived mainly from real estate brokerage services and real estate investment and development.

4. SIGNIFICANT EVENTS DURING PERIOD

4.1 Initial public offering of the Company

On 29 April 2021, the Company completed the issuance of 35,730,186 ordinary shares according to the initial public offering plan as stated at the Resolution of the General Meeting of Shareholders No. 02/2021/NQ-DXS/DHDCD dated 27 January 2021.

4.2 Acquisition of Mat Troi Cuu Long Joint Stock Company ("Mat Troi Cuu Long")

On 14 January 2021, the Group acquired 1,100,000 shares, equivalent to 55% of the voting shares in Mat Troi Cuu Long at total consideration of VND 11,000,000,000. Accordingly, Mat Troi Cuu Long became a subsidiary of the Group since that date.

4.3 Acquisition of Vinhomes Real Estate Investment and Services Joint Stock Company ("Vinhomes")

On 16 April 2021, the Group acquired 1,305,000 shares, equivalent to 87% of the voting shares in Vinhomes at total consideration of VND 10,305,484,487. Accordingly, Vinhomes became a subsidiary of the Group since that date.

4.4 Disposal of Unihomes Joint Stock Company ("Unihomes")

On 10 May 2021, the Group disposed 2,295,000 shares, equivalent to 51% of the voting shares in Unihomes at total consideration of VND 17,845,920,000. Accordingly, Unihomes is not a subsidiary of the Group since that date.

5. CASH AND CASH EQUIVALENTS

	VND	
	30 June 2021	31 December 2020
Cash on hand	10,253,421,179	17,881,812,663
Cash in banks	698,918,810,392	365,057,237,249
Cash equivalents (*)	1,641,165,865,838	763,391,819,014
TOTAL	2,350,338,097,409	1,146,330,868,926

(*) Cash equivalents represent bank deposits with the original maturity of less than three (3) months and earn interest at the applicable rates of 2.5 - 5% per annum.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

6. HELD-TO-MATURITY INVESTMENTS

Held-to-maturity investments represented bank deposits with the principle maturity ranging from three (3) months to twelve (12) months in commercial banks and earn interest from 3.3 to 7.3% per annum.

Bank deposits amounting to VND 116,374,409,953 were pledged as collateral for short-term bank loans (Note 25.1).

7. SHORT-TERM TRADE RECEIVABLES

	VND	
	30 June 2021	31 December 2020
Due from other parties	877,895,059,497	1,011,818,323,309
- Minh Binh Real Estate Service and Investment Company Limited	154,402,487,531	154,402,487,531
- LDG Investment Joint Stock Company ("LDG")	75,957,409,378	79,452,171,156
- IDE Vietnam Company Limited	71,886,015,215	71,886,015,215
- Kita Invest Joint Stock Company	38,249,046,275	6,241,933,714
- Thang Long Group Investment and Commercial Joint Stock Company	24,424,951,908	21,841,260,706
- Hiep Phu Land Corporation	11,462,418,915	13,302,418,915
- Setia Lai Thieu One Member Company Limited	-	71,888,725,400
- Other customers	501,512,730,275	592,803,310,672
Due from related parties (Note 33)	518,896,369,885	485,007,450,593
TOTAL	1,396,791,429,382	1,496,825,773,902
Provision for short-term trade receivables (Note 10)	(98,821,114,323)	(93,401,669,392)
NET	1,297,970,315,059	1,403,424,104,510

8. SHORT-TERM ADVANCES TO SUPPLIERS

	VND	
	30 June 2021	31 December 2020
Advances to suppliers	561,046,871,021	461,923,295,474
- Thang Long Group Investment and Commercial Joint Stock Company	158,128,975,466	158,128,975,466
- Quang Binh Department of Finance	116,577,025,000	116,577,025,000
- Advances to individuals	135,043,852,604	25,957,754,725
- Other suppliers	151,297,017,951	161,259,540,283
Advances to related parties (Note 33)	13,247,390,208	8,495,812,209
TOTAL	574,294,261,229	470,419,107,683
Provision for short-term advances to suppliers (Note 10)	(862,818,506)	(862,818,506)
NET	573,431,442,723	469,556,289,177

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

9. OTHER RECEIVABLES

	VND	
	30 June 2021	31 December 2020
Short-term		
Deposits for marketing and distribution service contract of real estate projects	4,867,117,614,050	4,302,790,584,221
- Gem Sky World	805,200,000,000	805,200,000,000
- Tien Hai City Center	707,999,000,000	-
- Dat Quang Riverside	334,084,504,245	752,990,401,153
- Opal Skylines	245,250,000,000	245,250,000,000
- Grean Pearl Bac Ninh	185,633,595,963	211,400,870,664
- Charm Plaza II	182,382,257,533	182,382,257,533
- Vinh Trung Project	147,826,256,000	147,826,256,000
- Ngoc Duong	147,606,305,808	79,284,019,414
- Phu My An Town	135,397,585,696	163,564,902,196
- Dragon Smart City	119,322,646,242	73,190,000,000
- Gem Riverside	115,000,000,000	91,000,000,000
- Eurowindow Gia Lam	86,059,200,000	-
- Binh Nguyen	80,000,000,000	80,000,000,000
- Kim Dinh 4	70,000,000,000	70,000,000,000
- Tuyen Son	65,424,710,618	65,424,710,618
- Saigon Gateway	56,401,119,972	56,401,119,972
- Hung Thinh Sunshine	45,179,472,100	-
- Others	1,338,350,959,873	1,278,876,046,671
Refund for developer - Ha An Investment Trade Real Estate Joint Stock Company ("Ha An")	1,080,146,837,123	586,750,000,000
Capital contributed under Business Cooperation Contracts ("BCC")	333,202,300,000	132,302,300,000
- Ngo Duc Production - Services - Trading Company Limited	131,500,000,000	-
- Hiep Phu Land Real Estate Corporation	118,902,300,000	118,902,300,000
- Saigon Leather Joint Stock Company	69,400,000,000	-
- Others	13,400,000,000	13,400,000,000
Advances to employees	238,532,308,701	140,482,510,542
Deposits for share capital transfer	78,170,000,000	79,870,000,000
Social house fee of Gold Hill Residences	15,000,000,000	15,000,000,000
Others	293,749,217,370	299,349,019,798
	<u>6,905,918,277,244</u>	<u>5,556,544,414,561</u>
Long-term		
Payment on behalf	33,714,967,035	-
Deposits	21,846,454,535	19,941,832,656
Capital contributed under BCC	14,185,405,800	15,685,405,800
	<u>69,746,827,370</u>	<u>35,627,238,456</u>
TOTAL	<u>6,975,665,104,614</u>	<u>5,592,171,653,017</u>
Provision for other short-term receivables (Note 10)	15,222,795,609	1,722,795,609
NET	<u>6,960,442,309,005</u>	<u>5,590,448,857,408</u>
<i>In which:</i>		
Due from other parties	4,459,881,738,129	3,609,869,123,655
Due from related parties (Note 33)	2,500,560,570,876	1,980,579,733,753

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

10. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

	VND	
	30 June 2021	31 December 2020
Provision for trade receivables	98,821,114,323	93,401,669,392
Provision for deposits, advances	15,222,795,609	1,722,795,609
Provision for advances to suppliers	862,818,506	862,818,506
TOTAL	114,906,728,438	95,987,283,507

Details of movements of provision for doubtful short-term receivables are as follows:

	VND	
	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Beginning balance	95,987,283,507	16,494,985,673
Add: Provision created during the period	20,006,775,858	-
Add: Increase from business acquisition	146,208,583	-
Less: Reversal of provision during the period	(1,233,539,510)	-
Ending balance	114,906,728,438	16,494,985,673

11. INVENTORIES

	VND	
	30 June 2021	31 December 2020
Inventory properties in progress	1,775,482,474,134	1,426,054,705,585
- La Maison Premium (*)	530,434,664,420	491,884,744,200
- Tuyen Son	386,398,913,334	322,666,966,880
- Ham Thuan Bac	228,143,478,956	228,143,478,956
- Dat Quang Revierside	183,783,800,289	8,587,877,041
- One River - Phu My An (*)	116,310,588,262	123,884,794,619
- Lavela Garden	96,347,881,209	95,256,972,118
- C1	52,927,725,092	52,359,380,983
- Lakeside	44,379,862,748	38,791,972,812
- C2	41,649,022,608	41,649,022,608
- Others	95,106,537,216	22,829,495,368
Property available for sale	205,136,215,517	220,935,869,912
Finished inventory properties	16,183,294,485	16,183,294,485
- Pho Duc Chinh and Ngo Quyen Intersection Residences	11,948,084,902	11,948,084,902
- An Vien	4,235,209,583	4,235,209,583
Others	26,509,327,717	35,859,812,201
TOTAL	2,023,311,311,853	1,699,033,682,183

(*) Parts of the projects have been pledged to secure bank loans (Note 25.1).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

11. INVENTORIES (continued)

Capitalised borrowing costs

During the period, the Group capitalised borrowing costs amounting to VND 15,560,928,949 (for the six-month period then ended 30 June 2020: VND 12,033,775,100). These costs related to borrowings obtained to finance the development and construction of on-going real estate projects of the Group.

12. PREPAID EXPENSES

	VND	
	30 June 2021	31 December 2020
Short-term		
Brokerage fees	188,139,666,937	114,379,995,566
Tools and supplies	15,432,548,560	7,348,807,621
Office rental	3,986,901,140	2,036,957,849
Others	9,270,919,653	7,385,527,178
	<u>216,830,036,290</u>	<u>131,151,288,214</u>
Long-term		
Brokerage fee, show houses	16,670,621,795	3,823,367,546
Tools and supplies	11,994,860,106	24,727,716,302
Office renovation	9,505,092,224	10,529,154,686
Others	9,850,555,942	3,277,953,609
	<u>48,021,130,067</u>	<u>42,358,192,143</u>
TOTAL	<u>264,851,166,357</u>	<u>173,509,480,357</u>

Dat Xanh Real Estate Services Joint Stock Company

B09a-DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

13. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Others	VND Total
Cost:						
As at 31 December 2020	67,052,754,749	1,578,289,001	73,785,008,998	14,805,283,015	2,313,439,918	159,534,775,681
New purchases	5,051,873,391	1,367,979,764	3,682,447,109	1,132,812,266	127,291,546	11,362,404,076
Increase from business acquisition	-	499,809,363	3,077,081,818	954,761,500	-	4,531,652,681
Transfer from construction in progress	-	-	2,544,342,183	-	-	2,544,342,183
Disposal	-	-	(655,696,364)	(265,514,546)	-	(921,210,910)
Decrease due to disposal of subsidiaries	-	-	(4,295,643,729)	(216,197,192)	(133,774,600)	(4,645,615,521)
As at 30 June 2021	72,104,628,140	3,446,078,128	78,137,540,015	16,411,145,043	2,306,956,864	172,406,348,190
<i>In which:</i>						
Fully depreciated	-	-	4,749,806,487	668,635,260	-	5,418,441,747
Accumulated depreciation:						
As at 31 December 2020	(2,916,278,668)	(831,899,557)	(31,130,702,664)	(5,103,869,831)	(915,470,975)	(40,898,221,695)
Depreciation for the year	(1,590,027,668)	(157,433,193)	(4,972,262,997)	(1,950,287,070)	(298,108,646)	(8,968,119,574)
Increase from business acquisition	-	(208,550,972)	(1,595,620,784)	(338,534,915)	-	(2,142,706,671)
Disposal	-	-	655,696,364	218,283,722	-	873,980,086
Decrease due to disposal of subsidiaries	-	-	1,827,972,705	217,684,660	134,701,740	2,180,359,105
As at 30 June 2021	(4,506,306,336)	(1,197,883,722)	(35,214,917,376)	(6,956,723,434)	(1,078,877,881)	(48,954,708,749)
Net carrying amount:						
As at 31 December 2020	64,136,476,081	746,389,444	42,654,306,334	9,701,413,184	1,397,968,943	118,636,553,986
As at 30 June 2021	67,598,321,804	2,248,194,406	42,922,622,639	9,454,421,609	1,228,078,983	123,451,639,441
<i>In which:</i>						
Mortgaged as loans' security (Note 25.1 and 25.3)	-	-	13,815,432,862	-	-	13,815,432,862

Dat Xanh Real Estate Services Joint Stock Company

B09a-DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

14. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Others	VND Total
Cost:				
As at 31 December 2020	13,972,255,266	17,333,294,281	681,999,000	31,987,548,547
New purchases	19,147,622,806	766,500,000	-	19,914,122,806
Increase from business acquisition	-	200,000,000	-	200,000,000
As at 30 June 2021	33,119,878,072	18,299,794,281	681,999,000	52,101,671,353
<i>In which:</i>				
Fully amortised	-	222,000,000	-	222,000,000
Accumulated amortisation:				
As at 31 December 2020	-	(5,812,602,222)	(115,247,315)	(5,927,849,537)
Amortisation for the year	(98,553,172)	(1,685,965,926)	(22,047,675)	(1,806,566,773)
Increase from business acquisition	-	(129,166,664)	-	(129,166,664)
As at 30 June 2021	(98,553,172)	(7,627,734,812)	(137,294,990)	(7,863,582,974)
Net carrying amount:				
As at 31 December 2020	13,972,255,266	11,520,692,059	566,751,685	26,059,699,010
As at 30 June 2021	33,021,324,900	10,672,059,469	544,704,010	44,238,088,379

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

15. INVESTMENT PROPERTIES

VND

Buildings and structures

Cost:

As at 31 December 2020	46,809,157,361
New purchase	12,243,857,327
Disposal	<u>(6,547,271,744)</u>
As at 30 June 2021	<u>52,505,742,944</u>

Accumulated depreciation:

As at 31 December 2020	(675,782,772)
Depreciation for the period	(633,901,778)
Disposal	<u>75,567,572</u>
As at 30 June 2021	<u>(1,234,116,978)</u>

Net carrying amount:

As at 31 December 2020	<u>46,133,374,589</u>
As at 30 June 2021	<u>51,271,625,966</u>

Additional disclosures:

The rental income and operating expenses relating to investment properties were presented as follows:

	VND	
	<i>For the six-month period ended 30 June 2021</i>	<i>For the six-month period ended 30 June 2020</i>
Rental income from investment properties	792,333,337	898,909,088
Direct operating expenses of investment properties that generated rental income during the period	723,302,715	755,538,142

The fair value of the investment properties was not formally assessed and determined as at 30 June 2021. However, based on the current occupancy rate and the market value of these properties, management believed that these properties' fair values were higher than their carrying values at the balance sheet date.

16. CONSTRUCTION IN PROGRESS

VND

	<i>30 June 2021</i>	<i>31 December 2020</i>
Software development	51,212,637,662	37,073,117,636
Others	<u>4,798,124,873</u>	<u>5,685,769,424</u>
TOTAL	<u>56,010,762,535</u>	<u>42,758,887,060</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

17. LONG TERM HELD-TO-MATURITY INVESTMENTS

Long-term held-to-maturity investments represented for bonds of Vietnam Joint Stock Commercial Bank for Industry and Trade and Bank for Agriculture and Rural Development. These bonds have original maturities from seven (7) years to ten (10) years and earn interest rate at reference interest rate +1% p.a.

These bonds of VND 30,000,000,000 were pledged as collateral for short-term bank loans (Note 25.1).

18. GOODWILL

VND

Cost:

As at 31 December 2020	209,808,178,363
Increase from business combination	<u>3,538,089,406</u>
As at 30 June 2021	<u>213,346,267,769</u>

Accumulated amortisation:

As at 31 December 2020	(10,952,701,534)
Amortisation for the year	<u>(10,657,978,286)</u>
As at 30 June 2021	<u>(21,610,679,820)</u>

Net carrying amount:

As at 31 December 2020	<u>198,855,476,829</u>
As at 30 June 2021	<u>191,735,587,949</u>

19. SHORT-TERM TRADE PAYABLES

VND

30 June 2021 31 December 2020

Trade payables to suppliers	147,620,570,796	167,040,958,133
- M.E.I Construction Joint Stock Company	16,518,241,209	26,379,845,523
- Vinaconex 25 Joint Stock Company	13,751,072,242	25,179,009,936
- Others	117,351,257,345	115,482,102,674
Trade payables to related parties (Note 33)	<u>38,212,215,765</u>	<u>38,212,215,765</u>
TOTAL	<u>185,832,786,561</u>	<u>205,253,173,898</u>

20. SHORT-TERM ADVANCES FROM CUSTOMERS

VND

30 June 2021 31 December 2020

Advances from individual customers purchasing apartments and land lots	373,268,169,618	98,577,610,652
Advances from other customers	<u>23,016,277,909</u>	<u>30,844,209,715</u>
TOTAL	<u>396,284,447,527</u>	<u>129,421,820,367</u>

Dat Xanh Real Estate Services Joint Stock Company

B09a-DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

21. STATUTORY OBLIGATIONS

	31 December 2020	Increase in year	Paid in year	Increase from business acquisition	Decrease due to disposal of subsidiaries	VND 30 June 2021
Value-added tax	130,566,894,119	228,741,787,211	(202,986,480,892)	1,489,384,219	(977,641,068)	156,833,943,589
Corporate income tax	418,776,901,497	187,702,954,996	(280,692,210,297)	1,106,177,672	-	326,893,823,868
Personal income tax	36,922,416,644	77,769,127,708	(76,981,136,933)	1,147,272,442	(425,128,741)	38,432,551,120
Others	4,861,187,556	6,081,396,961	(7,841,915,090)	2,268,811	(23,780,035)	3,079,158,203
TOTAL	591,127,399,816	500,295,266,876	(568,501,743,212)	3,745,103,144	(1,426,549,844)	525,239,476,780

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

22. SHORT-TERM ACCRUED EXPENSES

	VND	
	30 June 2021	31 December 2020
Construction costs of projects	68,584,144,643	83,930,398,627
Brokerage fees	50,942,978,276	35,749,591,970
Advertising fees	9,860,961,438	12,949,556,565
Bonus and salary	3,834,851,357	13,576,578,335
Others	36,077,790,390	44,688,754,280
TOTAL	169,300,726,104	190,894,879,777

23. UNEARNED REVENUE

This amount represents the uncompleted real estate brokerage services.

24. OTHER SHORT-TERM PAYABLES

	VND	
	30 June 2021	31 December 2020
Received on behalf of developer	3,687,439,711,591	2,703,452,446,912
Capital contribution received under BCC (*)	294,612,684,000	150,179,184,000
Short-term deposits received	93,826,109,043	71,679,083,343
Deposit received from individuals for purchasing apartments	52,820,714,500	13,202,585,099
Dividend	20,208,626,330	2,613,727
Others	86,954,410,706	139,111,786,179
TOTAL	4,235,862,256,170	3,077,627,699,260
<i>In which:</i>		
<i>Due to other parties</i>	<i>4,099,337,498,592</i>	<i>2,927,448,515,260</i>
<i>Due to related parties (Note 33)</i>	<i>136,524,757,578</i>	<i>150,179,184,000</i>

(*) This amount represented capital contributed from Dat Xanh Group Joint Stock Company ("DXG") - the parent company and other partners under BCC to conduct marketing and distribution service contracts of real estate and earn profit sharing.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

25. LOANS

	VND	
	30 June 2021	31 December 2020
Short-term	1,039,982,477,503	630,247,810,028
Loans from banks (Note 25.1)	783,341,427,912	439,456,507,860
Bonds (Note 25.2)	149,883,986,017	119,801,118,882
Current portion of long-term loans (Note 25.3)	90,260,745,574	61,613,865,286
Other loans	16,496,318,000	9,376,318,000
Long-term	114,736,372,329	145,346,096,069
Loans from banks (Note 25.3)	114,736,372,329	145,346,096,069
TOTAL	<u>1,154,718,849,832</u>	<u>775,593,906,097</u>

Details of movement of loans are as follows:

	VND	
	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Beginning balance	775,593,906,097	679,412,837,390
Drawdown	799,509,409,175	378,151,885,595
Bond issuance	30,000,000,000	-
Decrease due to disposal	(917,600,000)	-
Bond issuance cost	82,867,135	-
Repayment	<u>(449,549,732,575)</u>	<u>(472,218,317,810)</u>
Ending balance	<u>1,154,718,849,832</u>	<u>585,346,405,175</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

25. LOANS (continued)

25.1 Short-term loans from banks

Details of the short-term bank loans to finance working capital requirements and charge applicable interest rates are as follows:

<i>Bank</i>	<i>30 June 2021 (VND)</i>	<i>Principal repayment term</i>	<i>Description of collateral</i>
<i>Vietnam Prosperity Joint Stock Commercial Bank - Headquarters</i>			
Loan 1	235,835,405,714	From 17 July 2021 to 11 April 2022	Term-deposits of VND 45,017,409,953; and receivables of VND 350,854,335,000
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade – Thang Long Branch</i>			
Loan 1	149,902,141,720	From 5 August 2021 to 10 March 2022	Term deposits of VND 3,200,000,000; and bond value of VND 20,000,000,000
<i>Vietnam Russia Joint Venture Bank - Da Nang Branch</i>			
Loan 1	110,518,336,810	30 July 2021	Land use right of 4,798 m2 at Phu My An Urban Area
<i>Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh Branch</i>			
Loan 1	59,611,416,215	From 31 October 2021 to 29 December 2021	Term deposits of VND 10 billion
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch</i>			
Loan 1	50,000,000,000	25 March 2022	7 apartments at the high-rise apartment building TSG Lotus Sai Dong
<i>Bank for Investment and Development of Vietnam</i>			
Loan 1	44,837,804,145	From 19 July 2021 to 18 December 2021	Term deposit of VND 21,600,000,000
<i>Tien Phong Commercial Joint Bank - Hai Ba Trung Branch</i>			
Loan 1	39,761,250,000	From 5 July 2021 to 14 March 2022	Term-deposits of VND 10,020,000,000
<i>Military Commercial Joint Stock Bank</i>			
Loan 1	24,500,000,000	28 February 2022	Term-deposits of VND 5,000,000,000; and receivables of VND 50,000,000,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

25. LOANS (continued)

25.1 Short-term loans from banks (continued)

Details of the short-term bank loans to finance working capital requirements and charge applicable interest rates are as follows: (continued)

<i>Bank</i>	<i>30 June 2021</i> <i>(VND)</i>	<i>Principal</i> <i>repayment term</i>	<i>Description of collateral</i>
<i>Vietnam Maritime Commercial Joint Stock Bank</i>			
Loan 1	15,000,000,000	24 February 2022	Land use rights of 23 land lots at Can Tho Province owned by Dat Xanh Mien Tay Service and Investment Joint Stock Company
Loan 2	4,611,150,480	9 October 2021	
<i>Ho Chi Minh City Development Joint Stock Commercial Bank</i>			
Loan 1	14,331,000,000	8 September 2021	Real estate located in Tam Hiep Ward, Bien Hoa City, Dong Nai Province
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Bien Hoa Industrial Zone Branch</i>			
Loan 1	10,600,000,000	16 January 2022	Land use rights of 2 land lots in Dong Nai Province
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Quang Ninh Branch</i>			
Loan 1	8,999,723,286	From 30 November 2021 to 8 December 2021	Term-deposits of VND 2,700,000,000
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Thu Thiem Branch</i>			
Loan 1	7,839,495,764	From 5 August 2021 to 15 December 2021	Term deposit of VND 1,000,000,000 and bonds value of VND 10,000,000,000
Loan 2	6,958,718,000	30 September 2021	Shares of Ngoc Le with total value of VND 51,123,682,000
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade – Branch 4</i>			
Loan 1	34,985,778	31 December 2021	Term deposits of VND 37,000,000
TOTAL	783,341,427,912		

Short-term loans from bank bear interest at market rates applicable to each commercial bank.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

25. LOANS (continued)

25.2 Bonds

Details of the Bonds from a related party are as follows:

<i>Bank</i>	<i>30 June 2021</i>	<i>Principal repayment term</i>	<i>Purpose</i>	<i>Description of collateral</i>
	<i>(VND)</i>			
<i>Viet Nam Bank For Industry & Trade Securities Joint Stock Company</i>				
24 December 2020	150,000,000,000	12 months	To finance for project	Land use rights and related assets of 19 villas of Phu My An Project
Un-allocated bond issuance cost	(116,013,983)			
TOTAL	<u>149,883,986,017</u>			

25.3 Long-term bank loans

Details of the long-term loans from banks are as follows:

<i>Bank</i>	<i>30 June 2021</i>	<i>Principal repayment term</i>	<i>Purpose</i>	<i>Description of collateral</i>
	<i>(VND)</i>			
<i>Vietnam Maritime Commercial Joint Stock Bank</i>				
Loan 1	180,000,000,000	10 July 2023	To finance for project	Land use right of 53 land lots at La Maison Premium project
<i>Vietnam Technological and Commercial Joint Stock Bank - Da Nang Branch</i>				
Loan 1	15,574,999,000	15 April 2023	To purchase office	Term deposits of VND 17,800,000,000; Real estate at No. 94 Y Lan Nguyen Phi, Hoa Cuong Bac Ward, Hai Chau District, Da Nang City
<i>Tien Phong Commercial Joint Stock Bank - Hai Ba Trung Branch</i>				
Loan 1	3,588,047,062	From 26 July 2021 to 26 July 2026	To finance for purchase of vehicle	Means of transportation with net book value of VND 5,177,333,332
Loan 2	763,688,524	From 26 July 2021 to 26 January 2026	To finance for purchase of vehicle	Means of transportation with net book value of VND 1,149,000,000
Loan 3	85,333,316	From 26 July 2021 to 21 February 2022	To finance for purchase of vehicle	Means of transportation with net book value of VND 391,891,021

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

25. LOANS (continued)

25.3 Long-term bank loans (continued)

Details of the long-term loans from banks are as follows: (continued)

<i>Bank</i>	<i>30 June 2021</i>	<i>Principal repayment term</i>	<i>Purpose</i>	<i>Description of collateral</i>
	(VND)			
<i>Shinhan Bank (Vietnam) Limited - Ho Chi Minh Branch</i>				
Loan 1	924,333,333	31 March 2026	To finance for purchase of vehicle	Means of transportation with net book value of VND 1,339,480,186
Loan 2	715,500,000	10 November 2025	To finance for purchase of vehicle	Means of transportation with net book value of VND 958,740,532
<i>Tien Phong Commercial Joint Stock Bank - Bac Ninh Branch</i>				
Loan 1	762,083,335	24 May 2024	To finance for purchase of vehicle	Means of transportation with net book value of VND 1,268,048,505
<i>Tien Phong Commercial Joint Stock Bank - Can Tho Branch</i>				
Loan 1	708,750,000	23 May 2024	To finance for purchase of vehicle	Means of transportation with net book value of VND 1,375,207,533
<i>Tien Phong Commercial Joint Stock Bank - Nghe An Branch</i>				
Loan 1	691,583,333	6 January 2023	To finance for purchase of vehicle	Means of transportation with net book value of VND 526,354,220
<i>Tien Phong Commercial Joint Stock Bank - Cuu Long Branch</i>				
Loan 1	682,800,000	18 June 2027	To finance for purchase of vehicle	Means of transportation with net book value of VND 992,557,533
<i>Vietnam Prosperity Joint Stock Commercial Bank - Thanh Hoa Branch</i>				
Loan 1	500,000,000	10 June 2025	To finance for purchase of vehicle	Means of transportation with net book value of VND 636,820,000
TOTAL	<u>204,997,117,903</u>			
<i>In which:</i>				
<i>Long-term loan</i>	<i>114,736,372,329</i>			
<i>Current portion</i>	<i>90,260,745,574</i>			

Long-term loans from banks bear interest at market rates applicable to each commercial banks.

Dat Xanh Real Estate Services Joint Stock Company

B09a-DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

26. OWNERS' EQUITY

26.1 Movements in owners' equity

	Share capital	Consolidation reserve	Investment and development fund	Undistributed earnings	Non-controlling interest	VND Total
For the six-month period ended 30 June 2020						
As at 31 December 2019	3,000,000,000,000	(9,350,460,000)	5,083,303,511	461,504,867,883	1,621,291,619,893	5,078,529,331,287
Capital contribution from non-controlling interests	-	-	-	-	353,433,686,794	353,433,686,794
Net profit for the period	-	-	-	231,532,831,443	98,533,474,539	330,066,305,982
Dividend declared	-	-	-	(529,800,000,000)	-	(529,800,000,000)
Dividends shared to non-controlling interests	-	-	-	-	(379,084,296,464)	(379,084,296,464)
Transfer to bonus and welfare fund	-	-	-	(43,635,637,709)	(21,136,414,607)	(64,772,052,316)
Decrease due to disposal of subsidiaries	-	-	-	-	(23,178,295,148)	(23,178,295,148)
As at 30 June 2020	3,000,000,000,000	(9,350,460,000)	5,083,303,511	119,602,061,617	1,649,859,775,007	4,765,194,680,135

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

26. OWNERS' EQUITY (continued)

26.1 Movements in owners' equity (continued)

	Share capital	Share Premium	Consolidation reserve	Investment and development fund	Undistributed earnings	Non-controlling interest	VND Total
For the six-month period ended 30 June 2021							
As at 31 December 2020	3,224,710,220,000	340,683,172,475	(9,350,460,000)	5,083,303,511	455,990,570,113	1,822,220,452,619	5,839,337,258,718
Issuance of shares (i)	357,301,860,000	771,114,612,625	-	-	-	-	1,128,416,472,625
Capital contribution from non-controlling interests	-	-	-	-	-	206,125,733,665	206,125,733,665
Net profit for the year	-	-	-	-	398,489,996,234	255,144,587,162	653,634,583,396
Dividends shared to non-controlling interests	-	-	-	-	-	(242,816,040,927)	(242,816,040,927)
Transfer to bonus and welfare fund	-	-	-	-	(25,379,166,319)	(17,633,139,852)	(43,012,306,171)
Increase ownership interest in subsidiaries	-	-	-	-	573,523,898	(573,523,898)	-
Increase from business acquisition	-	-	-	-	-	5,108,628,100	5,108,628,100
Decrease due to disposal of subsidiaries	-	-	-	-	-	(16,391,287,160)	(16,391,287,160)
As at 30 June 2021	3,582,012,080,000	1,111,797,785,100	(9,350,460,000)	5,083,303,511	829,674,923,926	2,011,185,409,709	7,530,403,042,246

(i) On 29 April 2021, the Company completed the issuance of 35,730,186 ordinary shares with the price of VND 32,000/share amounting to VND 1,128,416,472,625 in accordance with the Resolution of the Board of Directors No. 05/2021/NQ-DXS/DHDCD dated 29 March 2021, which was approved by the DPI of Ho Chi Minh City through the issuance of the 14th amended ERC dated 24 May 2021.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

26. OWNERS' EQUITY (continued)

26.2 Capital transactions with owners

	VND	
	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Contributed share capital		
Beginning balance	3,224,710,220,000	3,000,000,000,000
Issuance of shares	357,301,860,000	-
Ending balance	<u>3,582,012,080,000</u>	<u>3,000,000,000,000</u>
Dividends declared and paid during the year		
Dividends on ordinary shares		
Dividends paid to shareholder	-	513,541,818,182
Dividends paid to non-controlling interests	222,610,028,324	376,463,204,525

26.3 Ordinary shares

	30 June 2021	Number of shares 31 December 2020
Shares authorised to be issued	358,201,208	322,471,022
Shares issued and fully paid		
Ordinary shares	358,201,208	322,471,022
Shares in circulation		
Ordinary shares	358,201,208	322,471,022

Par value: VND 10,000 per share.

26.4 Earnings per share

Basic earnings per share are calculated as follows:

	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Net profit after tax (VND)	398,489,996,234	231,532,831,443
Less: Bonus and welfare fund (VND) (i)	-	-
Net profit after tax attributable to ordinary shareholders (VND)	398,489,996,234	231,532,831,443
Weighted average number of ordinary shares	329,774,983	300,000,000
Basic earnings per share (VND/share)	<u>1,208</u>	<u>772</u>

- (i) Net profit used to compute earnings per share for the six-month period ended 30 June 2021 was not adjusted for the provisional allocation to Bonus and welfare fund from 2021 profit after tax due to pending approval from the Shareholder General Meeting.

There have been no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date of completion of these interim consolidated financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

27. REVENUES

27.1 Revenue from sale of goods and rendering of services

	VND	
	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Gross revenue	2,145,809,494,822	944,845,897,411
Of which:		
Revenue from real estate services	1,814,458,625,769	709,027,829,372
Revenue from sale of apartments, town houses and land lots	306,332,369,978	224,498,325,426
Other revenue	25,018,499,075	11,319,742,613
Less sale deduction	(18,047,213,721)	-
NET	2,127,762,281,101	944,845,897,411
In which:		
Sales to other parties	1,846,827,848,818	885,640,606,272
Sales to related parties	280,934,432,283	59,205,291,139

27.2 Finance income

	VND	
	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Interest income	18,668,515,846	18,697,197,771
Gain from disposal of investments	806,226,812	2,395,651,989
TOTAL	19,474,742,658	21,092,849,760

28. COSTS OF GOODS SOLD AND SERVICES RENDERED

	VND	
	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Cost of real estate services	485,656,164,670	57,680,237,030
Cost of apartments, town houses and land lots sold	228,120,431,939	165,699,163,753
Cost of other services	17,364,946,404	8,882,005,722
TOTAL	731,141,543,013	232,261,406,505

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

29. FINANCE EXPENSES

	VND	
	<i>For the six-month period ended 30 June 2021</i>	<i>For the six-month period ended 30 June 2020</i>
Interest expenses	29,635,860,922	24,631,232,227
Others	82,867,135	1,207,742,252
TOTAL	29,718,728,057	25,838,974,479

30. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	VND	
	<i>For the six-month period ended 30 June 2021</i>	<i>For the six-month period ended 30 June 2020</i>
Selling expenses	315,899,301,512	180,947,358,030
- Labour cost	172,029,786,055	95,019,835,804
- Advertising fees	65,927,001,718	54,520,399,020
- Depreciation and amortisation	1,486,336,325	1,107,369,720
- Others	76,456,177,414	30,299,753,486
General and administrative expenses	242,004,637,973	145,346,781,082
- Labour cost	126,952,822,009	78,355,444,220
- Expense for external services	35,889,436,704	34,634,465,337
- Provision expenses	20,006,775,858	-
- Goodwill	10,657,978,286	416,589,928
- Depreciation and amortisation	8,032,273,238	7,673,702,458
- Others	40,465,351,878	24,266,579,139
TOTAL	557,903,939,485	326,294,139,112

31. OTHER INCOME AND OTHER EXPENSES

	VND	
	<i>For the six-month period ended 30 June 2021</i>	<i>For the six-month period ended 30 June 2020</i>
Other income	29,440,306,208	40,401,898,438
- Income from penalties	25,932,421,507	38,502,967,488
- Others	3,507,884,701	1,898,930,950
Other expenses	17,150,073,143	6,511,698,153
- Penalties on late tax payment	13,164,375,798	934,872,879
- Penalties on contract liquidation	2,213,656,640	2,614,157,001
- Others	1,772,040,705	2,962,668,273
NET OTHER PROFIT	12,290,233,065	33,890,200,285

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

32. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Group is 20% of taxable profits.

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

32.1 CIT expenses

	VND	
	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Current CIT expense	187,497,897,077	85,713,359,940
Adjustment for under (over) accrual of tax from prior years	205,057,919	(361,110,735)
Deferred tax (income) expenses	(574,492,123)	15,872,173
TOTAL	187,128,462,873	85,368,121,378

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

	VND	
	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Accounting profit before tax	840,763,046,269	415,434,427,360
At CIT rate of 20% applicable to the Group	168,152,609,254	83,086,885,472
<i>Adjustments:</i>		
Non-deductible expenses	3,135,793,355	864,210,478
Losses of subsidiaries not yet recognised defer tax	18,745,588,670	3,746,778,774
Amortisation of goodwill	2,131,595,657	83,317,986
Adjustment for under (over) accrual of tax from prior year	205,057,919	(361,110,735)
Deferred revenue	(3,592,155,425)	(919,651,814)
Tax loss carried forward	(1,269,895,561)	(559,134,615)
Others	(380,130,996)	(573,174,168)
CIT expenses	187,128,462,873	85,368,121,378

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

32. CORPORATE INCOME TAX (continued)

32.2 Current CIT expense

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

32.3 Deferred tax

The following are the major deferred tax assets and deferred tax liabilities recognised by the Group, and the movements thereon, during the current and previous period:

	<i>Consolidated balance sheet</i>		<i>Consolidated income statement</i>	
	<i>30 June 2021</i>	<i>31 December 2020</i>	<i>For the six-month period ended 30 June 2021</i>	<i>For the six-month period ended 30 June 2020</i>
Deferred tax assets				
Unrealised profit	27,906,769,538	26,344,789,859	1,561,979,679	2,402,062,292
Accruals	1,104,202,509	2,155,076,644	(1,050,874,135)	117,873,571
Provision for doubtful receivables	282,072,001	282,072,001	-	-
CIT paid on progress payments from customers	7,582,735	7,582,735	-	(1,157,134,466)
	<u>29,300,626,783</u>	<u>28,789,521,239</u>		
Deferred tax liabilities				
Provision for investments	(2,999,291,674)	(3,272,915,343)	273,623,669	(1,378,673,570)
Unrealised loss	(2,728,073,176)	(2,746,527,718)	18,454,542	-
Others	(336,000,000)	(107,308,368)	(228,691,632)	-
	<u>(6,063,364,850)</u>	<u>(6,126,751,429)</u>		
Deferred tax debit (charge) to interim consolidated income statement			<u>574,492,123</u>	<u>(15,872,173)</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

33. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties during current period were as follows:

			VND	
<i>Related parties</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>For the six-month period ended 30 June 2021</i>	<i>For the six-month period ended 30 June 2020</i>
DXG	Parent Company	Repayment for BCC	13,704,426,422	40,264,450,000
		Revenue from brokerage service	1,126,407,063	-
		Dividend declared	-	479,469,000,000
		Received capital return from BCC	-	376,932,859,350
		Revenue from transfer of apartment	-	47,385,634,545
		Profit sharing from BCC	-	16,006,190,321
Ha An Real Estate Investment Joint Stock Company ("Ha An")	Affiliate	Revenue from brokerage service	279,808,025,220	3,500,321,104
		Deposit for rendering services	24,000,000,000	452,000,000,000
		Office rental	474,632,550	-
		Interest income	-	8,232,328,767
Mien Bac Real Estate Investment Joint Stock Company ("DXI")	Affiliate	Deposit for rendering services	9,200,000,000	-
		Capital contribution under BCC	-	4,283,992,466
		Received capital contribution from BCC	-	3,000,000,000
		Profit sharing from BCC	-	764,954,260
Vicco Saigon Joint Stock Company ("Vicco Saigon")	Affiliate	Office rental	3,849,105,420	2,117,007,981
FBV Construction Joint Stock Company ("FBV")	Affiliate	Rendering services	1,189,846,355	-
		Loan repayment	-	5,000,000,000
Cham & CI Viet Nam Company Limited ("Charm & CI")	Affiliate	Deposit for rendering services	-	182,382,257,533

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during current period were as follows:
(continued)

Related parties	Relationship	Nature of transaction	VND	
			For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Mr Luong Tri Thin	Shareholder	Dividend	-	42,384,800,000
Mr Ha Duc Hieu	Shareholder	Dividend	-	7,947,000,000

Remuneration to members of the Board of Directors and Management:

	VND	
	For the six-month period ended 30 June 2021	For the six-month period ended 30 June 2020
Remuneration to members of the Board of Directors and Management	<u>2,830,869,866</u>	<u>3,835,154,846</u>

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

			VND	
Related parties	Relationship	Nature of transaction	30 June 2021	31 December 2020
Short-term trade receivables				
Ha An	Affiliate	Revenue from real estate service	436,664,190,793	373,314,546,386
DXI	Affiliate	Revenue from real estate service	60,686,692,798	60,686,692,798
FBV	Affiliate	Revenue from real estate service	18,710,591,000	27,454,432,234
DXG	Parent Company	Revenue from real estate service	2,834,895,294	23,551,779,175
			518,896,369,885	485,007,450,593

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

33. TRANSACTIONS WITH RELATED PARTIES (continued)

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

			VND	
<i>Related parties</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>30 June 2021</i>	<i>31 December 2020</i>
Short-term advances to suppliers				
FBV	Affiliate	Construction of model houses	7,549,916,025	5,549,916,025
DXI	Affiliate	Advances for brokerage service	5,650,947,449	2,849,369,450
DXG	Parent Company	Advances for brokerage service	46,526,734	96,526,734
			13,247,390,208	8,495,812,209
Other short-term receivables				
Ha An	Affiliate	Deposit for brokerage service	1,165,550,000,000	1,141,450,000,000
		Refund for developer	1,080,146,837,123	586,750,000,000
Charm & CI	Affiliate	Deposit for brokerage services	182,382,257,533	182,382,257,533
DXG	Parent Company	Deposit Payment on behalf	36,833,744,458	37,449,744,458
			2,461,012,482	2,461,012,482
FBV	Affiliate	Capital contribution under BCC	13,545,956,720	13,545,956,720
DXI	Affiliate	Deposit	4,600,000,000	-
Vicco Saigon	Affiliate	Deposit for office rental	855,356,760	855,356,760
			2,486,375,165,076	1,964,894,327,953
Other long-term receivable				
FBV	Affiliate	Capital contribution under BCC	14,185,405,800	15,685,405,800
Short-term trade payable				
DXG	Parent Company	Profit sharing from BCC	38,212,215,765	38,212,215,765

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

33. TRANSACTIONS WITH RELATED PARTIES (continued)

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

			VND	
<i>Related parties</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>30 June 2021</i>	<i>31 December 2020</i>
Other short-term payables				
DXG	Parent Company	Capital contribution under BCC	126,474,757,578	140,179,184,000
Ha Thuan Hung Construction Trade Services Company Limited	Affiliate	Capital contribution under BCC	10,000,000,000	10,000,000,000
FBV	Affiliate	Received deposit	50,000,000	-
			136,524,757,578	150,179,184,000

34. OPERATING LEASE COMMITMENTS

The Group leases office premises under an operating lease arrangement. Future minimum lease payables as at interim consolidated balance sheet dates are as follows:

			VND	
			<i>30 June 2021</i>	<i>31 December 2020</i>
Less than 1 year			7,129,311,140	9,094,133,220
From 1 to 5 years			3,121,751,373	2,938,785,286
TOTAL			10,251,062,513	12,032,918,506

35. SEGMENT INFORMATION

The primary segment reporting format is determined to be business segments as the Group's risks and rates of return are affected predominantly by differences in the products and services produced. Secondary information is reported geographically. The operating businesses are organized and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets.

The Group is principally engaged in the real estate brokerage services and real estate investment and development.

Dat Xanh Real Estate Services Joint Stock Company

B09a-DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

35. SEGMENT INFORMATION (continued)

Business segment

The following tables present revenue and profit and certain assets and liabilities information regarding the Group's business segment:

	Real estate brokerage services	Real estate investment and development	Eliminate	Total/ VND
For the six-month period ended 30 June 2021				
Net revenues				
Sales to customers	2,186,135,074,811	306,332,369,978	(364,705,163,688)	2,127,762,281,101
Results				
Segment gross profit	1,331,967,940,319	77,893,664,349	(13,240,866,580)	1,396,620,738,088
Unallocated expense				(557,903,939,485)
Operating profit				838,716,798,603
Finance income				19,474,742,658
Finance expenses				(29,718,728,057)
Other profit				12,290,233,065
Net profit before tax				840,763,046,269
Current CIT expense				(187,702,954,996)
Deferred tax income				574,492,123
Net profit after tax				653,634,583,396
Net profit after tax attributable to non-controlling interests				255,144,587,162
Net profit after tax attributable to shareholder of the parent				398,489,996,234
As at 30 June 2021				
Assets and liabilities				
Segment assets	10,829,143,847,306	2,092,308,581,851	(1,396,215,902,663)	11,525,236,526,494
Unallocated assets				2,951,408,313,108
Total assets				14,476,644,839,602
Segment liabilities				6,177,069,648,847
Unallocated liabilities	6,865,284,545,915	695,485,780,274	(1,383,700,677,342)	769,172,148,509
Total liabilities				6,946,241,797,356

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

35. SEGMENT INFORMATION (continued)

Business segment

The following tables present revenue and profit and certain assets and liabilities information regarding the Group's business segment:

	Real estate brokerage services	Real estate investment and development	Eliminate	Total	VND
For the six-month period ended 30 June 2020					
Net revenues					
Sales to customers	988,096,756,020	321,756,070,099	(365,006,928,708)	944,845,897,411	
Results					
Segment gross profit	641,960,556,135	58,640,024,828	11,983,909,943	712,584,490,906	
Unallocated expense				(326,294,139,112)	
Operating profit				386,290,351,794	
Finance income				21,092,849,760	
Finance expenses				(25,838,974,479)	
Other loss				33,890,200,285	
Net profit before tax				415,434,427,360	
Current CIT expense				(85,352,249,205)	
Deferred tax income				(15,872,173)	
Net profit after tax				330,066,305,982	
Net profit after tax attributable to non-controlling interests				98,533,474,539	
Net profit after tax attributable to shareholder of the parent				231,532,831,443	
As at 31 December 2020					
Assets and liabilities					
Segment assets	8,394,528,217,724	2,060,153,418,795	(789,133,424,732)	9,665,548,211,787	
Unallocated assets				1,429,493,073,724	
Total assets				11,095,041,285,511	
Segment liabilities				4,422,792,327,121	
Unallocated liabilities				832,911,699,672	
Total liabilities				5,255,704,026,793	

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2021 and for the six-month period then ended

36. EVENTS AFTER THE INTERIM BALANCE SHEET DATE

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



Pham Vo Quang Dai
Preparer



Tran Thi Phuong Loan
Chief Accountant



Nguyen Trung Son
General Director

16 August 2021

