

HAI DUONG PUMP MANUFACTURING JOINT STOCK COMPANY



FINANCIAL STATEMENTS

**For the three-month period
ended March 31, 2022**

Hai Duong – April 20, 2022



STATEMENT OF FINANCIAL POSITION
As at March 31, 2022

Unit: VND

ASSETS	Code	Note	Closing	Opening
A. CURRENT ASSETS	100		701.185.454.409	619.309.025.887
I. Cash and cash equivalents	110	V.01	73.038.230.790	29.871.563.077
1. Cash	111		73.038.230.790	7.871.563.077
2. Cash equivalents	112		-	22.000.000.000
II. Short-term investments	120	V.02	61.329.000.000	61.921.000.000
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities (*)	122		-	-
3. Held to maturity investments	123		61.329.000.000	61.921.000.000
III. Short-term accounts receivable	130		142.798.202.732	159.626.124.471
1. Short-term trade receivables	131	V.03	94.826.776.265	120.705.497.188
2. Short-term prepayments to suppliers	132	V.04	63.114.554.383	57.382.705.081
3. Short-term loan receivables	133		-	-
4. Receivables according to the progress of construction	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	V.05a	6.239.556.667	2.920.606.785
7. Short-term provision for doubtful debts (*)	137		(21.382.684.583)	(21.382.684.583)
8. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140	V.06	397.990.464.595	344.968.790.812
1. Inventories	141		398.134.295.598	345.112.621.815
2. Provision against devaluation of inventories (*)	149		(143.831.003)	(143.831.003)
V. Other current assets	150		26.029.556.292	22.921.547.527
1. Short-term prepaid expenses	151	V.11	2.891.235.842	3.771.768.253
2. Deductible VAT	152		22.774.263.461	19.105.543.736
3. Taxes and other receivables from State budget	153	V.13b.	364.056.989	44.235.538
4. Purchase and resale of Government bonds	154		-	-
5. Other short-term assets	155		-	-
B. LONG-TERM ASSETS	200		107.086.739.145	108.585.379.535
I. Long-term receivables	210		15.273.654.000	15.273.654.000
1. Long-term trade receivables	211	V.03	14.826.254.000	14.826.254.000
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216	V.05b	447.400.000	447.400.000
7. Long-term provision for doubtful debts (*)	219		-	-

STATEMENT OF FINANCIAL POSITION
As at March 31, 2022
(continue)

Unit: VND

ASSETS	Code	Note	Closing	Opening
II. Fixed assets	220		81.712.367.289	83.680.999.009
1. Tangible fixed assets	221	V.07	81.371.143.704	83.271.888.508
- Historical costs	222		195.324.703.805	194.492.305.297
- Accumulated depreciation (*)	223		(113.953.560.101)	(111.220.416.789)
2. Investment properties	224		-	-
- Historical costs	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.08	341.223.585	409.110.501
- Historical costs	228		9.023.871.253	9.023.871.253
- Accumulated depreciation (*)	229		(8.682.647.668)	(8.614.760.752)
III. Investment properties	230		-	-
- Historical costs	231		-	-
- Accumulated depreciation (*)	232		-	-
IV. Long-term unfinished asset	240	V.09	-	149.154.500
1. Long-term work in process	241		-	-
2. Construction in progress	242		-	149.154.500
IV. Long-term investments	250	V.02	1.000.000.000	1.000.000.000
1. Investment in subsidiaries	251		-	-
2. Investments in joint ventures, associates	252		-	-
3. Investments in equity of other entities	253		-	-
4. Provision for diminution in value of long-term invest	254		-	-
5. Held to maturity investments	255		1.000.000.000	1.000.000.000
V. Other long-term assets	260		9.100.717.856	8.481.572.026
1. Long-term prepaid expenses	261	V.10	8.618.181.712	7.999.035.882
2. Deferred income tax assets	262		482.536.144	482.536.144
3. Long-term equipment and spare parts for replacemen	263		-	-
4. Other long-term assets	268		-	-
TOTAL ASSETS	270		808.272.193.554	727.894.405.422

STATEMENT OF FINANCIAL POSITION
As at March 31, 2022
(continue)

Đơn vị tính: VND

CAPITAL	Code	Note	Closing	Opening
C. LIABILITIES	300		573.674.441.108	495.132.049.082
I. Current liabilities	310		442.462.355.851	306.246.550.122
1. Short-term trade payables	311	V.11	130.766.329.199	115.334.826.527
2. Short-term advances from customers	312	V.12	96.445.687.977	78.989.447.432
3. Taxes and other payables to State budget	313	V.13a.	649.336.084	4.012.008.970
4. Payables to employees	314		3.203.523.278	12.868.330.821
5. Short-term accrued expenses	315	V.14	4.056.042.382	4.308.112.835
6. Short-term intra-company payables	316		-	-
7. Payables according to the progress of construction co	317		-	-
8. Short-term unearned revenues	318		-	-
9. Other short-term payments	319	V.15	111.602.117	154.437.614
10. Short-term loans and finance lease liabilities	320	V.16	204.436.433.980	87.457.515.159
11. Short-term provisions for payables	321		2.551.727.223	2.706.297.153
12. Bonus and welfare fund	322		241.673.611	415.573.611
13. Price stabilization fund	323		-	-
14. Reacquisition of government bonds	324		-	-
II. Long-term liabilities	330		131.212.085.257	188.885.498.960
1. Long-term trade payables	331		-	-
2. Long-term prepayments from customers	332	V.12	127.960.479.171	184.603.351.297
3. Long-term accrued expenses	333		-	-
4. Intra-company payables for operating capital receiver	334		-	-
5. Long-term intra-company payables	335		-	-
6. Long-term unearned revenues	336		-	-
7. Other long-term payables	337	V.15	100.000.000	100.000.000
8. Long-term loans and finance lease liabilities	338		-	-
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred tax payables	341		-	-
12. Long-term provisions for payables	342	V.17	3.151.606.086	4.182.147.663
13. Science and technology development fund	343		-	-

STATEMENT OF FINANCIAL POSITION
As at March 31, 2022
(continue)

Đơn vị tính: VND

CAPITAL	Mã số	Note	Closing	Opening
D. OWNER'S EQUITY	400		234.597.752.446	232.762.356.340
I. Owner's equity	410	V.18	232.305.888.122	230.310.692.015
1. Contributed capital	411		136.800.000.000	136.800.000.000
- Ordinary shares with voting rights	411a		136.800.000.000	136.800.000.000
- Preference shares	411b			
2. Share Premium	412		31.380.333.333	31.380.333.333
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Development investment funds	417		-	-
8. Development investment funds	418		9.182.797.985	9.182.797.985
9. Enterprise reorganization assistance fund	419		-	-
10. Other equity fund	420		-	-
11. Undistributed profit after tax	421		54.942.756.804	52.947.560.697
- Undistributed post-tax profits accumulated by the end	421a		52.947.560.697	15.267.201.239
- Undistributed profit after tax for the current period	421b		1.995.196.107	28.943.982.570
12. Capital expenditure fund	422		-	-
II. Other capital and funds	430		2.291.864.324	2.451.664.325
1. Non-business funds	431	V.19	2.233.271.000	2.233.271.000
2. Funds that forming fixed assets	432		58.593.324	218.393.325
TOTAL CAPITAL	440		808.272.193.554	727.894.405.422

PREPARED BY



Nguyễn Thị Thu Thủy

CHIEF ACCOUNTANT



Đoàn Thị Lan Phương

Hai Duong, April 20, 2022

GENERAL DIRECTOR



Nguyễn Trọng Nam

STATEMENT OF INCOME

For the three-month period ended March 31, 2022

Unit: VND

ITEM	Code	Note	Three-month period ended 3/31/2022	Three-month period ended 3/31/2021
1. Revenues from sales and services rendered	01	VI.1	177.915.325.990	44.919.828.027
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10 = 01 - 02)	10		177.915.325.990	44.919.828.027
4. Cost of goods sold	11	VI.2	164.584.700.740	32.097.972.742
5. Gross revenues from sales and services rendered (20 = 10 - 11)	20		13.330.625.250	12.821.855.285
6. Financial income	21	VI.3	1.394.925.186	2.315.321.510
7. Financial expense	22	VI.4	2.029.849.658	5.297.467.690
- In which: Interest expenses	23		2.029.849.658	5.290.586.286
8. Selling expenses	24	VI.6	2.991.786.542	489.239.085
9. General administrative expenses	25	VI.7	7.142.664.102	7.134.372.063
10. Net profit from operating activities {30 = 20 + (21 - 22) - (24 + 25)}	30		2.561.250.134	2.216.097.957
11. Other income	31	VI.8	40	21.561
12. Other expense	32	VI.9	27.278.964	188.497.216
13. Other profit (loss) (40 = 31 - 32)	40		(27.278.924)	(188.475.655)
14. Total profit before tax (50 = 30 + 40)	50		2.533.971.210	2.027.622.302
15. Current corporate income tax expenses	51	VI.8	538.775.103	490.215.561
16. Deferred corporate income tax expenses	52		-	502.857.967
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		1.995.196.107	1.034.548.774
18. Basic earnings per share	70	VI.09	146	76

Hai Duong, April 20, 2022

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CHIEF ACCOUNTANT



Đoàn Thị Lan Phương

GENERAL DIRECTOR



Nguyễn Trọng Nam

STATEMENT OF CASH FLOWS

(indirect method)

For the three-month period ended March 31, 2022


Unit: VND

ITEM	Code	Three-month period ended 3/31/2022	Three-month period ended 3/31/2021
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	2.533.971.210	2.027.622.302
2. Adjustments for			
+ Depreciation of fixed assets and investment properties	02	2.641.230.227	2.454.011.018
+ Provisions	03	(1.185.111.507)	(4.248.335.407)
- Gains/losses of exchange rate differences from revaluat	04	(175.107.380)	(389.876.367)
- Gains/losses from investment	05	(1.177.082.280)	(1.923.486.685)
+ Interest expense	06	2.029.849.658	5.290.586.286
+ Other adjustments	07		
3. Profit from operating activities before changes in working capital	08	4.667.749.928	3.210.521.147
- Increase/Decrease in receivables	09	12.758.103.607	(80.600.951.356)
- Increase/Decrease in inventory	10	(53.021.673.783)	(423.938.773.813)
- Increase/Decrease in payables (excluding interest payables, enterprise income tax)	11	(33.753.798.557)	386.171.723.165
- Increase/Decrease in prepaid expenses	12	261.386.581	(3.659.376.542)
- Increase/Decrease in trading securities	13	-	-
- Interest expenses paid	14	(1.736.935.215)	(5.012.858.114)
- Corporate income tax paid	15	(3.851.207.906)	(3.471.192.602)
- Other receipts from operating activities	16	-	699.440.199
- Other expenses on operating activities	17	(173.900.000)	(1.572.792.411)
Net cash flows from operating activities	20	(74.850.275.345)	(128.174.260.327)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase of fixed assets and other long-term assets	21	(786.443.639)	(7.486.402.851)
2. Proceeds from disposals of fixed assets and other	22	-	-
3. Loans to other entities and purchase of debt	23	(46.329.000.000)	(45.000.000.000)
4. Collection of loans and resale of debt instrument of other entities	24	46.921.000.000	76.900.000.000
7. Interest and dividend received	27	1.254.943.053	1.520.846.031
Net cash flows from investing activities	30	1.060.499.414	25.934.443.180
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issuance of shares and receipt of contribu	31		
3. Proceeds from borrowings	33	135.375.115.445	619.713.048.942
4. Repayment of principal	34	(18.396.196.624)	(472.810.072.078)
6. Dividends or profits paid to owners	36	-	(2.790.000)
Net cash flows from financing activities	40	116.978.918.821	146.900.186.864
Net cash flows within the year	50	43.189.142.890	44.660.369.717
Cash and cash equivalents at beginning of the year	60	29.871.563.077	42.424.324.465
Impact of foreign exchange fluctuation	61	(22.475.177)	(25.150.583)
Cash and cash equivalents at end of the year	70	73.038.230.790	87.059.543.599

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Hai Duong, April 20, 2022
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CHẾ TẠO BOM
HẢI DƯƠNG

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