

HAI DUONG PUMP MANUFACTURING JOINT STOCK COMPANY



FINANCIAL REPORT

For the nine-month period ended 30 September 2022

Hai Duong, 20 October 2022

STATEMENT OF FINANCIAL POSITION

As at 30 September 2022

Unit: VND

ASSETS	Code	Note	Closing	Opening
A. CURRENT ASSETS	100		668.729.712.177	619.309.025.887
I. Cash and cash equivalents	110	V.01	6.998.293.285	29.871.563.077
1. Cash	111		6.998.293.285	7.871.563.077
2. Cash equivalents	112		-	22.000.000.000
II. Short-term investments	120	V.02	18.185.000.000	61.921.000.000
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities (*)	122		-	-
3. Held to maturity investments	123		18.185.000.000	61.921.000.000
III. Short-term accounts receivable	130		222.859.896.140	159.626.124.471
1. Short-term trade receivables	131	V.03	99.693.484.076	120.705.497.188
2. Short-term prepayments to suppliers	132	V.04	136.206.085.394	57.382.705.081
3. Short-term loan receivables	133		-	-
4. Receivables according to the progress of constructor	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	V.05a	8.343.011.253	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	399.089.647.161	344.968.790.812
1. Inventories	141		399.233.478.164	345.112.621.815
2. Provision against devaluation of inventories (*)	149		(143.831.003)	(143.831.003)
V. Other current assets	150		21.596.875.591	22.921.547.527
1. Short-term prepaid expenses	151	V.11	3.305.152.066	3.771.768.253
2. Deductible VAT	152		17.489.586.922	19.105.543.736
3. Taxes and other receivables from State budget	153	V.13b.	802.136.603	44.235.538
4. Purchase and resale of Government bonds	154		-	-
5. Other short-term assets	155		-	-
B. LONG-TERM ASSETS	200		158.873.356.416	108.585.379.535
I. Long-term receivables	210		73.534.173.689	15.273.654.000
1. Long-term trade receivables	211	V.03	73.086.773.689	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 30 September 2022
(continue)

Unit: VND

ASSETS	Code	Note	Closing	Opening
II. Fixed assets	220		77.227.690.887	83.680.999.009
1. Tangible fixed assets	221	V.07	77.022.241.134	83.271.888.508
- Historical costs	222		196.177.537.852	194.492.305.297
- Accumulated depreciation (*)	223		(119.155.296.718)	(111.220.416.789)
2. Investment properties	224		-	-
- Historical costs	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.08	205.449.753	409.110.501
- Historical costs	228		9.023.871.253	9.023.871.253
- Accumulated depreciation (*)	229		(8.818.421.500)	(8.614.760.752)
III. Investment properties	230		-	-
- Historical costs	231		-	-
- Accumulated depreciation (*)	232		-	-
IV. Long-term unfinished asset	240	V.09	904.756.475	149.154.500
1. Long-term work in process	241		-	-
2. Construction in progress	242		904.756.475	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		6.206.735.365	8.481.572.026
1. Long-term prepaid expenses	261	V.10	5.914.304.704	7.999.035.882
2. Deferred income tax assets	262		292.430.661	482.536.144
3. Long-term equipment and spare parts for replacemen	263		-	-
4. Other long-term assets	268		-	-
TOTAL ASSETS	270		827.603.068.593	727.894.405.422

STATEMENT OF FINANCIAL POSITION
As at 30 September 2022
(continue)

Đơn vị tính: VND

CAPITAL	Code	Note	Closing	Opening
C. LIABILITIES	300		595.993.493.929	495.132.049.082
I. Current liabilities	310		529.098.728.274	306.246.550.122
1. Short-term trade payables	311	V.11	177.411.712.753	115.334.826.527
2. Short-term advances from customers	312	V.12	65.702.603.241	78.989.447.432
3. Taxes and other payables to State budget	313	V.13a.	5.632.244.195	4.012.008.970
4. Payables to employees	314		3.425.687.516	12.868.330.821
5. Short-term accrued expenses	315	V.14	4.772.264.014	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	108.559.177	154.437.614
10. Short-term loans and finance lease liabilities	320	V.16	270.013.398.960	87.457.515.159
11. Short-term provisions for payables	321		1.491.584.807	2.706.297.153
12. Bonus and welfare fund	322		540.673.611	415.573.611
13. Price stabilization fund	323		-	-
14. Reacquisition of government bonds	324		-	-
II. Long-term liabilities	330		66.894.765.655	188.885.498.960
1. Long-term trade payables	331		-	-
2. Long-term prepayments from customers	332	V.12	65.551.146.246	184.603.351.297
3. Long-term accrued expenses	333		-	-
4. Intra-company payables for operating capital receive	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	1.243.619.409	4.182.147.663
13. Science and technology development fund	343		-	-

STATEMENT OF FINANCIAL POSITION
As at 30 September 2022
(continue)

Đơn vị tính: VND

CAPITAL	Mã số	Note	Closing	Opening
D. OWNER'S EQUITY	400		231.609.574.664	232.762.356.340
I. Owner's equity	410	V.18	231.450.124.864	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		54.086.993.546	52.947.560.697
- Undistributed post-tax profits accumulated by the end	421a		31.032.393.697	15.267.201.239
- Undistributed profit after tax for the current period	421b		23.054.599.849	28.943.982.570
12. Capital expenditure fund	422		-	-
II. Other capital and funds	430		159.449.800	2.451.664.325
1. Non-business funds	431	V.19	159.449.800	2.233.271.000
2. Funds that forming fixed assets	432		-	218.393.325
TOTAL CAPITAL	440		827.603.068.593	727.894.405.422

Hai Duong, 20 October 2022

PREPARED BY



Nguyễn Thị Thu Thủy

CHIEF ACCOUNTANT



Đoàn Thị Lan Phương

GENERAL DIRECTOR



Nguyễn Trọng Nam

STATEMENT OF INCOME

For the nine-month period ended 30 September 2022

Unit: VND

ITEM	Code	Note	Nine-month period ended 9/30/2022	Nine-month period ended 9/30/2021
1. Revenues from sales and services rendered	01	VI.1	556.589.581.095	370.853.109.687
2. Revenue deductions	02		44.793.000	39.770.728
3. Net revenues from sales and services rendered (10 = 01 - 02)	10		556.544.788.095	370.813.338.959
4. Cost of goods sold	11	VI.2	486.929.135.332	321.007.462.861
5. Gross revenues from sales and services rendered (20 = 10 - 11)	20		69.615.652.763	49.805.876.098
6. Financial income	21	VI.3	3.277.543.116	5.117.335.450
7. Financial expense	22	VI.4	8.570.913.340	11.969.253.310
- In which: Interest expenses	23		8.570.913.340	11.590.540.123
8. Selling expenses	24	VI.6	10.221.426.341	4.650.246.325
9. General administrative expenses	25	VI.7	24.880.226.921	23.551.779.232
10. Net profit from operating activities {30 = 20 + (21 - 22) - (24 + 25)}	30		29.220.629.277	14.751.932.681
11. Other income	31	VI.8	30.283.570	9.255.752
12. Other expense	32	VI.9	38.672.695	204.875.469
13. Other profit (loss) (40 = 31 - 32)	40		(8.389.125)	(195.619.717)
14. Total profit before tax (50 = 30 + 40)	50		29.212.240.152	14.556.312.964
15. Current corporate income tax expenses	51	VI.8	5.967.534.820	3.082.431.450
16. Deferred corporate income tax expenses	52		190.105.483	858.773.332
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		23.054.599.849	10.615.108.182
18. Basic earnings per share	70	VI.09	1.685	776

Hai Duong, 20 October 2022

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GENERAL DIRECTOR



Nguyễn Trọng Nam

STATEMENT OF CASH FLOWS

(indirect method)

For the nine-month period ended 30 September 2022

Unit: VND

ITEM	Code	Nine-month period ended 9/30/2022	Nine-month period ended 9/30/2021
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	29.212.240.152	14.556.312.964
2. Adjustments for			
+ Depreciation of fixed assets and investment properties	02	7.920.147.352	7.587.263.817
+ Provisions	03	(4.153.240.600)	(9.660.724.687)
- Gains/losses of exchange rate differences from revaluat	04	(921.307.752)	(259.494.069)
- Gains/losses from investment	05	(2.227.882.119)	(4.672.183.009)
+ Interest expense	06	8.570.913.340	11.590.540.123
+ Other adjustments	07		
3. Profit from operating activities before changes in working capital	08	38.400.870.373	19.141.715.139
- Increase/Decrease in receivables	09	(121.536.565.444)	32.490.670.720
- Increase/Decrease in inventory	10	(54.120.856.349)	(367.687.860.024)
- Increase/Decrease in payables (excluding interest payables, enterprise income tax)	11	(79.536.359.156)	251.812.937.978
- Increase/Decrease in prepaid expenses	12	2.551.347.365	1.091.172.304
- Increase/Decrease in trading securities	13	-	-
- Interest expenses paid	14	(8.092.618.212)	(11.610.852.620)
- Corporate income tax paid	15	(4.325.207.906)	(3.471.192.602)
- Other receipts from operating activities	16	-	696.240.199
- Other expenses on operating activities	17	(3.348.721.200)	(2.841.748.800)
Net cash flows from operating activities	20	(230.008.110.529)	(80.378.917.706)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase of fixed assets and other long-term assets	21	(1.859.687.830)	(10.482.805.519)
2. Proceeds from disposals of fixed assets and other	22	-	-
3. Loans to other entities and purchase of debt	23	(63.164.000.000)	(150.037.903.585)
4. Collection of loans and resale of debt instrument of other entities	24	106.900.000.000	257.437.903.585
7. Interest and dividend received	27	3.137.786.646	5.734.907.241
Net cash flows from investing activities	30	45.014.098.816	102.652.101.722
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issuance of shares and receipt of contribu	31		
3. Proceeds from borrowings	33	382.145.280.003	729.421.759.381
4. Repayment of principal	34	(199.589.396.202)	(755.503.244.445)
6. Dividends or profits paid to owners	36	(20.515.167.000)	(2.790.000)
Net cash flows from financing activities	40	162.040.716.801	(26.084.275.064)
Net cash flows within the year	50	(22.953.294.912)	(3.811.091.048)
Cash and cash equivalents at beginning of the year	60	29.871.563.077	42.424.324.465
Impact of foreign exchange fluctuation	61	80.025.120	(79.606.961)
Cash and cash equivalents at end of the year	70	6.998.293.285	38.533.626.456

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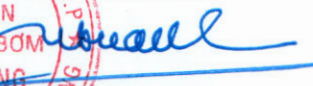

Nguyễn Thị Thu Thủy

CHIEF ACCOUNTANT


Đoàn Thị Lan Phương

Hải Dương, 20 October 2022

GENERAL DIRECTOR


CỔ PHẦN
CHẾ TẠO BƠM
HẢI DƯƠNG
Nguyễn Trọng Nam