



NET Detergent Joint Stock Company

Interim Financial Statements
for the six-month period ended
30 June 2022



NET Detergent Joint Stock Company
Corporate Information

**Enterprise Registration
Certificate No.**

3600642822

1 July 2003

The Company's Enterprise Registration Certificate has been amended several times, the most recent of which is dated 18 January 2022. The Enterprise Registration Certificate and its amendments were issued by the Department of Planning and Investment of Dong Nai Province.

Board of Directors

Mr. Truong Cong Thang	Chairman
Mr. Tran Quoc Cuong	Member
Ms. Nguyen Hoang Yen	Member
Mr. Huynh Viet Thang	Member
Mr. Vu Quoc Tuan	Member (from 19 April 2022)
Ms. Luu Thanh Hong	Member (from 19 April 2022)
Mr. Ngo Van Phuoc	Member (until 19 April 2022)
Ms. Thai Thi Hong Yen	Member (until 19 April 2022)
Ms. Nguyen Thi Phuong Thuy	Member

Board of Management

Mr. Phan Trong Chinh	General Director
Mr. Pham Quoc Cuong	Deputy General Director of Technology and Production
Mr. Cao Tran Dang Khoa	Quality Director

Registered Office

D4 Street, Loc An - Binh Son Industrial Park
Binh Son Commune, Long Thanh District
Dong Nai Province
Vietnam

Auditor

KPMG Limited
Vietnam

NET Detergent Joint Stock Company Statement of the Board of Management

The Board of Management of NET Detergent Joint Stock Company (“the Company”) presents this statement and the accompanying interim financial statements of the Company for the six-month period ended 30 June 2022.

The Company’s Board of Management is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Company’s Board of Management:

- (a) the interim financial statements set out on pages 5 to 41 give a true and fair view of the financial position of the Company as at 30 June 2022, and its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

The Company’s Board of Management has, on the date of this statement, authorised the accompanying interim financial statements for issue.

On behalf of the Board of Management



Phan Trùng Chinh
General Director

Dong Nai Province, 9 August 2022



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District 1, Ho Chi Minh City, Vietnam
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INTERIM FINANCIAL INFORMATION REVIEW REPORT

To the Shareholders NET Detergent Joint Stock Company

We have reviewed the accompanying interim financial statements of NET Detergent Joint Stock Company ("the Company"), which comprise the balance sheet as at 30 June 2022, the statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Company's Board of Management on 9 August 2022, as set out on pages 5 to 41.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim 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 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.



Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of NET Detergent Joint Stock Company as at 30 June 2022 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

KPMG Limited's Branch in Ho Chi Minh City

Vietnam

Review Report No.: 22-01-00337-22-1



Nelson Rodriguez Casihan
Practicing Auditor Registration
Certificate No. 2225-2018-007-1
Deputy General Director

Nguyen Thuy Ninh
Practicing Auditor Registration
Certificate No. 4623-2018-007-1

Ho Chi Minh City, 9 August 2022

NET Detergent Joint Stock Company
Balance sheet as at 30 June 2022

Form B 01a – DN

(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Note	30/6/2022 VND	1/1/2022 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150)	100		385,875,698,408	405,908,491,608
Cash and cash equivalents	110	8	139,345,168,572	41,410,827,367
Cash	111		27,345,168,572	8,410,827,367
Cash equivalents	112		112,000,000,000	33,000,000,000
Short-term financial investments	120		24,357,000,000	94,975,000,000
Held-to-maturity investments	123	9	24,357,000,000	94,975,000,000
Accounts receivable – short-term	130		18,906,136,415	67,305,897,437
Accounts receivable from customers	131	10	15,949,584,414	64,703,359,421
Prepayments to suppliers	132		474,158,635	126,276,143
Other short-term receivables	136	11	2,482,393,366	2,476,261,873
Inventories	140	12	201,991,854,234	201,792,623,838
Inventories	141		201,991,854,234	201,792,623,838
Other current assets	150		1,275,539,187	424,142,966
Short-term prepaid expenses	151		747,063,000	-
Deductible value added tax	152		55,342,152	101,929,002
Taxes receivable from State Treasury	153		473,134,035	322,213,964

The accompanying notes are an integral part of these interim financial statements

NET Detergent Joint Stock Company
Balance sheet as at 30 June 2022 (continued)

Form B 01a – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	30/6/2022 VND	1/1/2022 VND
Long-term assets (200 = 220 + 230 + 240 + 250 + 260)	200		288,196,813,253	298,601,375,021
Fixed assets	220		236,274,191,338	245,578,702,273
Tangible fixed assets	221	13	235,888,399,649	245,161,160,588
Cost	222		401,394,976,371	400,291,860,371
Accumulated depreciation	223		(165,506,576,722)	(155,130,699,783)
Intangible fixed assets	227	14	385,791,689	417,541,685
Cost	228		549,000,000	549,000,000
Accumulated amortisation	229		(163,208,311)	(131,458,315)
Investment property	230	15	8,149,033,845	8,939,240,067
Cost	231		34,505,676,919	34,505,676,919
Accumulated depreciation	232		(26,356,643,074)	(25,566,436,852)
Long-term work in progress	240		-	206,605,000
Construction in progress	242	16	-	206,605,000
Long-term financial investments	250	17	-	-
Equity investments in other entities	253		716,390,400	716,390,400
Allowance for diminution in the value of long-term financial investments	254		(716,390,400)	(716,390,400)
Other long-term assets	260		43,773,588,070	43,876,827,681
Long-term prepaid expenses	261	18	43,773,588,070	43,876,827,681
TOTAL ASSETS (270 = 100 + 200)	270		674,072,511,661	704,509,866,629

The accompanying notes are an integral part of these interim financial statements

NET Detergent Joint Stock Company
Balance sheet as at 30 June 2022 (continued)

Form B 01a – DN
(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Note	30/6/2022 VND	1/1/2022 VND
RESOURCES				
LIABILITIES (300 = 310 + 330)	300		270,072,429,345	346,419,049,373
Current liabilities	310		269,972,429,345	346,319,049,373
Accounts payable to suppliers	311	19	198,582,374,385	250,017,710,824
Advances from customers	312		13,536,860,676	5,975,576,882
Taxes payable to State Treasury	313	20	5,988,783,970	6,938,180,566
Payables to employees	314		7,996,935,844	11,960,132,866
Accrued expenses	315	21	10,767,457,288	35,884,565,625
Other short-term payables	319	22	4,992,094,364	4,514,921,080
Short-term borrowings	320	23	21,168,377,580	20,357,796,120
Bonus and welfare funds	322	24	6,939,545,238	10,670,165,410
Long-term liabilities	330		100,000,000	100,000,000
Other long-term payables	337		100,000,000	100,000,000
EQUITY (400 = 410)	400		404,000,082,316	358,090,817,256
Owners' equity	410	25	404,000,082,316	358,090,817,256
Share capital	411	26	223,983,740,000	223,983,740,000
- Ordinary shares with voting rights	411a		223,983,740,000	223,983,740,000
Investment and development fund	418	27	15,706,553,642	15,706,553,642
Undistributed profits after tax	421		164,309,788,674	118,400,523,614
- Undistributed profits after tax brought forward	421a		118,400,523,614	5,036,986,139
- Undistributed profit after tax for the current period/prior year	421b		45,909,265,060	113,363,537,475
TOTAL RESOURCES (440 = 300 + 400)	440		674,072,511,661	704,509,866,629

9 August 2022

Prepared by:



Nguyen Thanh Luan
 Chief Accountant

Approved by:



Phan Trong Chinh
 General Director

The accompanying notes are an integral part of these interim financial statements

NET Detergent Joint Stock Company
Statement of income for the six-month period ended 30 June 2022

Form B 02a – DN

(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Note	Six-month period ended	
			30/6/2022 VND	30/6/2021 VND
Revenue from sale of goods and provision of services	01	29	727,667,473,573	739,962,052,871
Cost of sales and services	11	30	602,303,145,132	578,392,360,609
Gross profit (20 = 01 - 11)	20		125,364,328,441	161,569,692,262
Financial income	21	31	3,176,812,254	3,597,844,594
Financial expenses	22	32	1,470,494,450	693,879,609
<i>In which: Interest expense</i>	23		181,080,359	269,769,881
Selling expenses	25	33	60,682,782,027	72,098,067,576
General and administration expenses	26	34	13,829,145,548	15,324,508,549
Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		52,558,718,670	77,051,081,122
Other income	31		294,409,347	378,295,619
Other expenses	32		252,048,960	248,885,902
Results of other activities (40 = 31 - 32)	40		42,360,387	129,409,717
Accounting profit before tax (50 = 30 + 40)	50		52,601,079,057	77,180,490,839
Income tax expense – current	51	36	6,691,813,997	9,672,632,199
Net profit after tax (60 = 50 - 51)	60		45,909,265,060	67,507,858,640

The accompanying notes are an integral part of these interim financial statements

NET Detergent Joint Stock Company
Statement of income for the six-month period ended 30 June 2022 (continued)

Form B 02a – DN
(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Note	Six-month period ended	
			30/6/2022 VND	30/6/2021 VND
Earnings per share				
Basic earnings per share	70	37	2,050	3,014

9 August 2022

Prepared by:



Nguyen Thanh Luan
 Chief Accountant

Approved by:



Phan Trong Chinh
 General Director

The accompanying notes are an integral part of these interim financial statements

NET Detergent Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2022
(Indirect method)

Form B 03a – DN
(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Six-month period ended	
		30/6/2022 VND	30/6/2021 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
Accounting profit before tax	01	52,601,079,057	77,180,490,839
Adjustments for			
Depreciation and amortisation	02	11,197,833,157	10,697,992,073
Exchange losses/(gains) arising from revaluation of monetary items dominated in foreign currencies	04	284,524,681	(3,085,116)
Profits from investing activities	05	(2,194,828,087)	(2,284,413,296)
Interest expense	06	181,080,359	269,769,881
Operating profit before changes in working capital	08	62,069,689,167	85,860,754,381
Change in receivables and other assets	09	48,437,501,906	792,049,812
Change in inventories	10	(199,230,396)	(3,057,879,991)
Change in payables and other liabilities	11	(72,691,564,486)	(31,132,602,923)
Change in prepaid expenses	12	(643,823,389)	675,849,075
		36,972,572,802	53,138,170,354
Interest paid	14	(186,367,774)	(274,306,556)
Corporate income tax paid	15	(7,606,382,816)	(5,585,938,910)
Other payments for operating activities	17	(3,730,620,172)	(1,885,998,648)
Net cash flows from operating activities	20	25,449,202,040	45,391,926,240
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(896,511,000)	(7,181,093,152)
Placements of term deposits at banks	23	-	(21,500,000,000)
Withdrawals of term deposits at banks	24	70,618,000,000	66,400,000,000
Receipts of interest	27	2,067,109,429	2,302,612,198
Net cash flows from investing activities	30	71,788,598,429	40,021,519,046

The accompanying notes are an integral part of these interim financial statements

NET Detergent Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2022
(Indirect method – continued)

Form B 03a – DN
(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Six-month period ended	
		30/6/2022 VND	30/6/2021 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	33	38,905,031,564	45,063,587,870
Payments to settle loan principals	34	(38,210,417,804)	(64,694,640,240)
Net cash flows from financing activities	40	694,613,760	(19,631,052,370)
Net cash flows during the period (50 = 20 + 30 + 40)	50	97,932,414,229	65,782,392,916
Cash and cash equivalents at beginning of the period	60	41,410,827,367	39,563,916,661
Effect of exchange rate fluctuations on cash and cash equivalents	61	1,926,976	87,185
Cash and cash equivalents at end of the period (70 = 50 + 60 + 61)	70	139,345,168,572	105,346,396,762

9 August 2022

Prepared by:



Nguyen Thanh Luan
Chief Accountant

Approved by:



Phan Trong Chinh
General Director

The accompanying notes are an integral part of these interim financial statements

NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2022

Form B 09a – DN

(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

These notes form an integral part of and should be read in conjunction with the accompanying interim financial statements.

1. Reporting entity

(a) Ownership structure

NET Detergent Joint Stock Company (“the Company”) is incorporated as a joint stock company in Vietnam.

(b) Principal activities

The principal activities of the Company are to:

- manufacture of washing power and detergents;
- trade of washing power and detergents; and
- rental of warehouses, factories and offices.

(c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

(d) The Company’s structures

As at 30 June 2022, the Company had 3 dependent branches, which are Hanoi Branch, Ho Chi Minh Branch and Bien Hoa Branch (1/1/2022: 3 dependent branches).

As at 30 June 2022, the Company had 456 employees (1/1/2022: 555 employees).

2. Basis of preparation

(a) Statement of compliance

These interim financial statements have been prepared in accordance with Vietnamese Accounting Standard, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

(b) Basis of measurement

The interim financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
(continued)

Form B 09a – DN
(Issued under Circular No. 200/2014/TT-BTC
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(c) Accounting period

The annual accounting period of the Company is from 1 January to 31 December. These interim financial statements are prepared for the six-month period ended 30 June 2022.

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for interim financial statements presentation purposes.

3. Significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these interim financial statements.

The accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements.

(a) Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer buying rate and account transfer selling rate, respectively, at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

All foreign exchange differences are recorded in the statement of income.

(b) Cash and cash equivalents

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

NET Detergent Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2022
(continued)**

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

(c) Investments

(i) Held-to-maturity investments

Held-to-maturity investments are those that the Company's Board of Management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks with original terms to maturity of more than three months from their transaction dates. These investments are stated at costs less allowance for doubtful debts.

(ii) Investments in equity instruments of other entities

Investments in equity instruments of other entities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment value if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(d) Accounts receivable

Accounts receivable from customers and other receivables are stated at cost less allowance for doubtful debts.

(e) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

The Company applies the perpetual method of accounting for inventories.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
(continued)

Form B 09a – DN
(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

(f) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ buildings and structures	5 – 40 years
▪ machinery and equipment	5 – 15 years
▪ motor vehicles	6 – 10 years
▪ office equipment	3 – 15 years

(g) Intangible fixed assets

Software

Cost of acquiring a new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible fixed asset. Software cost is amortised on a straight-line basis over a period ranging from 8 years to 10 years.

(h) Investment property held to earn rental

(i) Cost

Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its buildings, infrastructures and any directly attributable expenditure of bringing the property to the condition necessary for it to be capable of operating in the manner intended by the Board of Management. Expenditure incurred after the investment property held to earn rental has been put into operation, such as repair and maintenance cost, is charged to the statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in future economic benefits in excess of the originally assessed standard of performance of the existing investment property held to earn rental, the expenditure is capitalised as an additional cost of the investment property.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
(continued)

Form B 09a – DN
(Issued under Circular No. 200/2014/TT-BTC
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(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of investment property. The estimated useful lives are as follows:

- | | |
|-------------------|---------------|
| ▪ buildings | 20 – 25 years |
| ▪ infrastructures | 5 – 20 years |

(i) Construction in progress

Construction in progress represents the costs of machinery which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of installation.

(j) Long-term prepaid expenses

(i) Infrastructure usage fees

Infrastructure usage fees are prepaid expenses incurred in connection with securing the use of infrastructure in the industrial park. These costs are amortised on a straight-line basis over the term of the contract for using the infrastructure of 47 years.

(ii) Tools and supplies

Tools and supplies include assets held for use by the Company in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulation. Costs of tools and supplies are amortised on a straight-line basis over a period ranging from 2 years to 3 years.

(k) Accounts payable

Accounts payable to suppliers and other payables are stated at their costs.

(l) Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
(continued)

Form B 09a – DN
*(Issued under Circular No. 200/2014/TT-BTC
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(m) Share capital

Ordinary shares

Ordinary shares are classified as equity. Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issuance of shares, net of tax effects. Such costs are recognised as a deduction from share premium. The excess of proceeds from issuance of shares over the par value of shares issued is recorded as share premium.

(n) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(o) Revenue and other income

(i) Sale of goods

Revenue from sale of goods is recognised in the statement of income when significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or possible return of goods. Revenue from sale of goods is recognised at the net amount after deducting sale discounts stated on the invoice.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
(continued)

Form B 09a – DN
*(Issued under Circular No. 200/2014/TT-BTC
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(ii) Processing services

Revenue from processing services is recognised in the statement of income when the goods have been processed and accepted by the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(iii) Rental income

Rental income from leased property under operating lease is recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income, over the term of the lease.

(iv) Interest income

Interest income is recognised in the statement of income on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

(p) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalised as part of the cost of the assets concerned.

(q) Operating lease payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income as an integral part of the total lease expense, over the term of the lease.

(r) Earnings per share

The Company presents basic and diluted earnings per share ("EPS") for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to the ordinary shareholders and the weighted average number of ordinary shares outstanding for the effect of all dilutive potential ordinary shares.

The profit or loss attributable to the ordinary shareholders of Company is determined after deducting any amounts appropriated to bonus and welfare funds for the period.

NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2022 (continued)

Form B 09a – DN

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(s) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments.

The Company's Board of Management assesses that the Company only operates in one main business segment, which is manufacturing detergents and chemicals. Therefore, the Company's primary format for segment reporting is based on geographical segments.

(t) Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

(u) Comparative information

Comparative information in these interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior period is included as an integral part of the current period interim financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these interim financial statements is not intended to present the Company's financial position, results of operations or cash flows for the prior period.

The comparative information as at 1 January 2022 was derived from balances and amounts reported in the Company's financial statements as at and for the year ended 31 December 2021. The comparative information for the six-month period ended 30 June 2022 was derived from balances and amounts reported in the Company's interim financial statements as at and for the six-month period ended 30 June 2021.

4. Seasonality of operation

The Company's operations is not subject to seasonal fluctuations.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
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5. Changes in accounting estimates

In preparing these interim financial statements, the Company's Board of Management has made several accounting estimates. Actual results may differ from these estimates. There were no significant changes in accounting estimates made in the interim financial statements for the six-month period ended 30 June 2022 compared to those made in the most recent annual financial statements or those made in the same interim period of the prior year.

6. Changes in composition of the Company

There were no significant changes in the composition of the Company since the end of the last accounting period which affect the Company's interim financial statements for the six-month period ended 30 June 2022.

NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2022 (continued)

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In presenting information on the basis of geographical segments, segment revenue is allocated based on the geographical location of customers, which is located in Vietnam (“Domestic”) or countries other than Vietnam (“Overseas”). All segment assets and capital expenditure are allocated in Vietnam. The Company’s geographical segments are as follows:

	Domestic		Overseas		Total	
	Six-month period ended 30/6/2022	30/6/2021	Six-month period ended 30/6/2022	30/6/2021	Six-month period ended 30/6/2022	30/6/2021
	VND	VND	VND	VND	VND	VND
Revenue from sale of goods and provision of services	635,983,089,375	551,461,880,061	91,684,384,198	188,500,172,810	727,667,473,573	739,962,052,871
Cost of sales and services	529,162,602,625	437,988,467,874	73,140,542,507	140,403,892,735	602,303,145,132	578,392,360,609
Gross profit	106,820,486,750	113,473,412,187	18,543,841,691	48,096,280,075	125,364,328,441	161,569,692,262

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2022
(continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC
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	30/6/2022	1/1/2022
	VND	VND
Cash on hand	377,743,937	253,038,315
Cash at banks	26,967,424,635	8,157,789,052
Cash equivalents	112,000,000,000	33,000,000,000
	<hr/>	<hr/>
	139,345,168,572	41,410,827,367

Cash equivalents represented term deposits at banks with original terms to maturity of three months or less from their transactions dates.

9. Held-to-maturity investments – short-term

	30/6/2022	1/1/2022
	VND	VND
Term deposits at banks	24,357,000,000	94,975,000,000
	<hr/>	<hr/>

Held-to-maturity investments – short-term represented term deposits at banks with terms to maturity of twelve months or less from the end of the accounting period.

10. Accounts receivable from customers**Accounts receivable from customers who are related parties**

	30/6/2022	1/1/2022
	VND	VND
Parent of parent company		
Masan Consumer Corporation	-	17,823,678,600
Other related party		
Wincommerce General Commercial Services Joint Stock Company	-	20,741,955,740
	<hr/>	<hr/>

The trade related amounts due from related parties were unsecured, interest free and are receivable within 30 days from invoice date.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
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11. Other short-term receivables

	30/6/2022	1/1/2022
	VND	VND
Deposits	1,243,250,000	987,300,000
Accrued interest receivable from term deposits at banks	1,036,330,927	908,612,269
Advances	11,800,000	55,870,000
Others	191,012,439	524,479,604
	<hr/>	<hr/>
	2,482,393,366	2,476,261,873
	<hr/>	<hr/>

12. Inventories

	30/6/2022	1/1/2022
	VND	VND
Goods in transit	8,782,994,598	7,084,182,360
Raw materials	130,496,965,512	144,836,227,896
Tools and supplies	494,876,417	449,859,560
Work in progress	2,475,932,869	4,058,318,917
Finished goods	52,966,853,160	45,364,035,105
Goods on consignment	6,774,231,678	-
	<hr/>	<hr/>
	201,991,854,234	201,792,623,838
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NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2022 (continued)

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13. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	228,053,188,786	158,819,479,276	11,331,818,097	2,087,374,212	400,291,860,371
Additions during the period	-	814,500,000	-	-	814,500,000
Transfer from construction in progress	-	288,616,000	-	-	288,616,000
Closing balance	228,053,188,786	159,922,595,276	11,331,818,097	2,087,374,212	401,394,976,371
Accumulated depreciation					
Opening balance	50,699,300,210	96,146,593,482	7,083,996,841	1,200,809,250	155,130,699,783
Charge for the period	5,261,430,954	4,618,609,879	391,513,206	104,322,900	10,375,876,939
Closing balance	55,960,731,164	100,765,203,361	7,475,510,047	1,305,132,150	165,506,576,722
Net book value					
Opening balance	177,353,888,576	62,672,885,794	4,247,821,256	886,564,962	245,161,160,588
Closing balance	172,092,457,622	59,157,391,915	3,856,308,050	782,242,062	235,888,399,649

Included in tangible fixed assets were assets costing VND71,194 million which were fully depreciated as of 30 June 2022 (1/1/2022: VND60,735 million), but which are still in active use.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
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14. Intangible fixed assets

	Software VND
Cost	
Opening and closing balances	549,000,000
<hr/>	
Accumulated amortisation	
Opening balance	131,458,315
Charge for the period	31,749,996
<hr/>	
Closing balance	163,208,311
<hr/>	
Net book value	
Opening balance	417,541,685
Closing balance	385,791,689
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15. Investment property

	Buildings VND	Infrastructures VND	Total VND
Cost			
Opening and closing balances	31,727,073,211	2,778,603,708	34,505,676,919
<hr/>			
Accumulated depreciation			
Opening balance	23,275,919,803	2,290,517,049	25,566,436,852
Charge for the period	758,842,968	31,363,254	790,206,222
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Closing balance	24,034,762,771	2,321,880,303	26,356,643,074
<hr/>			
Net book value			
Opening balance	8,451,153,408	488,086,659	8,939,240,067
Closing balance	7,692,310,440	456,723,405	8,149,033,845
<hr/>			

Included in investment property were assets costing VND2,545 million which were fully depreciated as of 30 June 2022 (1/1/2022: VND2,545 million), but which are still in active use.

The fair value of investment property has not been determined as there was no recent market transaction for similar property in the same location as the Company's investment property.

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2022
(continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC
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	VND
Opening balance	206,605,000
Additions during the period	82,011,000
Transfer to tangible fixed assets	(288,616,000)
	<hr/>
Closing balance	-
	<hr/>

17. Long-term financial investments

Equity investments in other entities represented an investment in Can Tho Vegetables Joint Stock Company (“Can Tho Vegetables”) of VND716,390,400. The Company held 6,600 shares with the par value per share of VND100,000 which equivalents to 10.1% of the charter capital of Can Tho Vegetables. As at the reporting date, Can Tho Vegetables ceased its operation due to prolonged losses and it also carried out the procedures to dissolve the entity. The Company’s Board of Management has fully made allowance for diminution in the value of this investment.

18. Long-term prepaid expenses

	Infrastructure usage fees VND	Tools and supplies VND	Total VND
Opening balance	43,249,575,882	627,251,799	43,876,827,681
Additions during the period	-	908,210,000	908,210,000
Amortisation for the period	(564,124,902)	(447,324,709)	(1,011,449,611)
	<hr/>	<hr/>	<hr/>
Closing balance	42,685,450,980	1,088,137,090	43,773,588,070
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Notes to the interim financial statements for the six-month period ended 30 June 2022
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19. Accounts payable to suppliers

Accounts payable to suppliers who are related parties

	Cost/Amount within repayment capacity	
	30/6/2022	1/1/2022
	VND	VND
Parent of parent company		
Masan Consumer Corporation	16,559,754,304	-
Other related parties		
Bien Hoa Chemicals Plant – Branch of South Basic Chemicals Joint Stock Company	5,989,561,200	4,104,051,600
South Chemicals Import – Export Joint Stock Company	3,208,670,256	4,262,992,800
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The trade related amounts due to related parties were unsecured, interest free and are payable within 30 days from invoice date.

NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2022 (continued)

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20. Taxes payable to State Treasury

	1/1/2022 VND	Incurred VND	Paid/Net-off VND	Reclassified VND	30/6/2022 VND
Value added tax	509,853,674	70,186,809,262	(69,561,429,431)	-	1,135,233,505
Value added tax of import goods	-	8,744,384,220	(9,115,429,830)	371,045,610	-
Corporate income tax	5,284,799,503	6,691,813,997	(7,606,382,816)	-	4,370,230,684
Import tax	-	371,717,623	(473,806,048)	102,088,425	-
Personal income tax	150,122,132	1,159,332,186	(1,277,682,753)	-	31,771,565
Others	993,405,257	894,838,830	(1,436,695,871)	-	451,548,216
	6,938,180,566	88,048,896,118	(89,471,426,749)	473,134,035	5,988,783,970

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Notes to the interim financial statements for the six-month period ended 30 June 2022
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21. Accrued expenses

	30/6/2022	1/1/2022
	VND	VND
Promotion and support expenses	3,807,600,527	30,325,901,365
Transportation expense	3,372,960,675	3,940,678,195
Sales commission expense	213,269,390	162,242,200
Interest expense	-	5,287,415
Others	3,373,626,696	1,450,456,450
	<u>10,767,457,288</u>	<u>35,884,565,625</u>

22. Other short-term payables

	30/6/2022	1/1/2022
	VND	VND
Other payables to staffs	2,163,086,940	2,352,997,845
Deposits received	1,186,900,000	1,186,900,000
Union fees	387,810,353	57,309,820
Dividend payables	7,283,930	7,283,930
Others	1,247,013,141	910,429,485
	<u>4,992,094,364</u>	<u>4,514,921,080</u>

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23. Short-term borrowings

	1/1/2022		Movements during the period			30/6/2022	
	Carrying amount VND	Amount within repayment capacity VND	Additions VND	Repayments VND	Foreign exchange differences VND	Carrying amount VND	Amount within repayment capacity VND
Short-term borrowings	20,357,796,120	20,357,796,120	38,905,031,564	(38,210,417,804)	115,967,700	21,168,377,580	21,168,377,580

Terms and conditions of outstanding short-term borrowings were as follows:

	Currency	Annual interest rate	30/6/2022 VND	1/1/2022 VND
Unsecured bank loans	USD	2.0%	21,168,377,580	20,357,796,120

As at 30 June 2022 and 1 January 2022, the Company did not have any overdue borrowings including principal and interest.

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Notes to the interim financial statements for the six-month period ended 30 June 2022
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24. Bonus and welfare funds

Bonus and welfare funds were appropriated from undistributed profits after tax in accordance with the resolution of the Annual General Meeting of Shareholders. This fund is used to pay bonus and welfare to the Company's employees in accordance with the Company's bonus and welfare policies.

Movements of bonus and welfare funds during the period were as follows:

	Six-month period ended	
	30/6/2022	30/6/2021
	VND	VND
Opening balance	10,670,165,410	5,988,623,418
Appropriation during the period	-	8,005,000,000
Utilisation during the period	(3,730,620,172)	(1,885,998,648)
	<hr/>	<hr/>
Closing balance	<u>6,939,545,238</u>	<u>12,107,624,770</u>



NET Detergent Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2022 (continued)

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25. Changes in owners' equity

	Share capital VND	Investment and development fund VND	Undistributed profits after tax VND	Total VND
Balance as at 1 January 2021	223,983,740,000	15,706,553,642	147,432,230,139	387,122,523,781
Net profit for the period	-	-	67,507,858,640	67,507,858,640
Appropriation to bonus and welfare funds	-	-	(8,005,000,000)	(8,005,000,000)
Balance as at 30 June 2021	223,983,740,000	15,706,553,642	206,935,088,779	446,625,382,421
Balance as at 1 January 2022	223,983,740,000	15,706,553,642	118,400,523,614	358,090,817,256
Net profit for the period	-	-	45,909,265,060	45,909,265,060
Balance as at 30 June 2022	223,983,740,000	15,706,553,642	164,309,788,674	404,000,082,316

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26. Share capital

The Company's authorised and issued share capital were as follows:

	30/6/2022		1/1/2022	
	Number of shares	VND	Number of shares	VND
Authorised share capital	22,398,374	223,983,740,000	22,398,374	223,983,740,000
Issued share capital				
Ordinary shares	22,398,374	223,983,740,000	22,398,374	223,983,740,000
Share in circulation				
Ordinary shares	22,398,374	223,983,740,000	22,398,374	223,983,740,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at shareholder's meetings of the Company. Shareholders are entitled to receive dividends as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets.

There were no movements of share capital during the period.

27. Investment and development fund

Investment and development fund was appropriated from undistributed profits after tax in accordance with the resolution of the Annual General Meeting of Shareholders. This fund is established for the purpose of future business expansion.

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28. Off balance sheet items

(a) Lease commitments

The future minimum lease payments under non-cancellable operating leases were as follows:

	30/6/2022 VND	1/1/2022 VND
Within one year	2,711,571,532	2,476,700,745
From two to five years	9,838,286,128	9,042,802,980
More than five years	55,729,536,252	56,461,047,737
	68,279,393,912	67,980,551,462

(b) Capital expenditure commitments

The Company had the following outstanding capital commitments approved but not provided for in the balance sheet:

	30/6/2022 VND	1/1/2022 VND
Approved and contracted	-	6,619,605,700

(c) Foreign currencies

	30/6/2022		1/1/2022	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	644,996	14,921,990,788	9,873	223,531,965
EUR	207	4,958,286	212	5,396,669
		14,926,949,074		228,928,634

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29. Revenue from sale of goods and provision of services

Total revenue represented the gross value of goods sold and services rendered, exclusive of value added tax.

	Six-month period ended	
	30/6/2022	30/6/2021
	VND	VND
Net revenue		
▪ Sale of finished goods	706,263,899,778	717,189,976,766
▪ Processing services	16,426,805,045	16,662,558,864
▪ Factory rental and other services	2,861,379,212	3,977,274,530
▪ Others	2,115,389,538	2,132,242,711
	727,667,473,573	739,962,052,871

30. Cost of sales and services

	Six-month period ended	
	30/6/2022	30/6/2021
	VND	VND
Total cost of sales and services		
▪ Finished goods sold	586,385,016,062	560,352,703,556
▪ Processing services	13,490,659,686	13,856,420,665
▪ Factory rental and other services	1,641,468,157	2,825,948,178
▪ Others	786,001,227	1,357,288,210
	602,303,145,132	578,392,360,609

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Notes to the interim financial statements for the six-month period ended 30 June 2022
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31. Financial income

	Six-month period ended	
	30/6/2022 VND	30/6/2021 VND
Interest income	2,194,828,087	2,284,413,296
Foreign exchange gains	981,984,167	1,313,431,298
	3,176,812,254	3,597,844,594

32. Financial expenses

	Six-month period ended	
	30/6/2022 VND	30/6/2021 VND
Interest expense	181,080,359	269,769,881
Foreign exchange losses	1,289,414,091	424,109,728
	1,470,494,450	693,879,609

33. Selling expenses

	Six-month period ended	
	30/6/2022 VND	30/6/2021 VND
Sale support expense	24,551,189,882	26,803,652,853
Transportation expense	15,494,148,303	24,167,683,186
Staff costs	14,274,467,968	15,738,735,857
Promotion expense	2,044,284,434	948,152,225
Packaging expense	832,580,126	1,071,304,149
Depreciation and amortisation	177,972,666	182,387,371
Others	3,308,138,648	3,186,151,935
	60,682,782,027	72,098,067,576

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Notes to the interim financial statements for the six-month period ended 30 June 2022
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34. General and administration expenses

	Six-month period ended	
	30/6/2022	30/6/2021
	VND	VND
Staff costs	5,198,161,751	6,197,817,598
Depreciation and amortisation	1,946,334,036	1,901,801,336
Taxes, fees and duties	936,484,902	1,809,459,402
Office materials and equipment	787,463,643	920,639,779
Others	4,960,701,216	4,494,790,434
	13,829,145,548	15,324,508,549

35. Production and business costs by elements

	Six-month period ended	
	30/6/2022	30/6/2021
	VND	VND
Material expenses	563,175,598,239	524,861,197,503
Labour costs and staff costs	31,884,187,744	35,139,396,190
Depreciation and amortisation	11,197,833,157	10,697,992,073
Others	70,557,453,567	95,116,350,968
	1,683,815,132,707	1,756,395,546,734

36. Income tax

(a) Recognised in the statement of income

	Six-month period ended	
	30/6/2022	30/6/2021
	VND	VND
Current period	6,675,787,909	9,355,189,994
Under provision in prior periods	16,026,088	317,442,205
	6,691,813,997	9,672,632,199

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Notes to the interim financial statements for the six-month period ended 30 June 2022
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(b) Reconciliation of effective tax rate

	Six-month period ended	
	30/6/2022	30/6/2021
	VND	VND
Accounting profit before tax	52,601,079,057	77,180,490,839
Tax at the Company's tax rate	10,520,215,811	15,436,098,168
Tax incentives	(3,393,148,600)	(5,645,964,227)
Non-deductible expenses	44,966,550	11,839,000
Change in temporary differences	(496,245,852)	(446,782,947)
Under provision in prior periods	16,026,088	317,442,205
	6,691,813,997	9,672,632,199

(c) Applicable tax rates

In accordance with the corporate income tax law, the Company has an obligation to pay the government income tax at rate of 20% of taxable profits. In addition, the Company has the expansion project in geographical areas eligible for incentives under the provisions of Decree No. 218/2013/ND-CP and meets one of the conditions as stipulated by the Circular No. 78/2014/TT-BTC which was amended and supplemented by Circular No. 96/2015/TT-BTC, and therefore the Company is eligible to apply the tax exemption and reduction period for additional taxable profits generated from the expansion project (not eligible for incentive tax rate) as follows:

- Exempted from income tax for 2 years starting from the first year the expansion project generates taxable profits (2018 - 2019); and
- Entitled to a 50% of income tax for 4 succeeding years (2020 - 2023).

(d) Tax contingencies

The taxation laws and their application in Vietnam are subject to interpretation and change over time as well as from one tax office to another. The final tax position may be subject to review and investigation by a number of authorities, who are enabled by law to impose severe fines, penalties and interest charges. These facts may create tax risks in Vietnam that are substantially more significant than in other countries. Management believes that it has adequately provided for tax liabilities based on its interpretation of tax legislation, including transfer pricing requirements and computation of corporate income tax. However, the relevant authorities may have different interpretations and the effects could be significant.

NET Detergent Joint Stock Company**Notes to the interim financial statements for the six-month period ended 30 June 2022
(continued)****Form B 09a – DN***(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)***37. Earnings per share****(a) Basic earnings per share**

The calculation of basic earnings per share for the six-month period ended 30 June 2022 was based on the profit attributable to ordinary shareholders after deducting the amounts appropriated to bonus and welfare funds for the period of VND45,909 million (for the six-month period ended 30 June 2021: VND67,508 million) and a weighted average number of ordinary shares outstanding of 22,398,374 (for the six-month period ended 30 June 2021: 22,398,374 shares), calculated as follows:

(i) Net profit attributable to ordinary shareholders

	Six-month period ended	
	30/6/2022	30/6/2021
	VND	VND
Net profit attributable to ordinary shareholders	45,909,265,060	67,507,858,640

(ii) Weighted average number of ordinary shares

	Six-month period ended	
	30/6/2022	30/6/2021
Weighted average number of ordinary shares during the period	22,398,374	22,398,374

(iii) Basic earnings per share

	Six-month period ended	
	30/6/2022	30/6/2021
	VND	VND
Basic earnings per share	2,050	3,014

(b) Diluted earnings per share

As at 30 June 2022 and 1 January 2022, the Company did not have any potential diluted shares. Therefore, the presentation of diluted earnings per share is not applicable.

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
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38. Significant transactions with related parties

In addition to related party balances disclosed in other notes to the interim financial statements, the Company had the following significant transactions with related parties during the period:

	Transaction value	
	Six-month period ended 30/6/2022 VND	30/6/2021 VND
<i>Parent of parent company</i>		
Masan Consumer Corporation		
Sale of goods	88,544,998,731	57,645,158,970
Purchase of goods	30,358,340,798	-
<i>Other related parties</i>		
Bien Hoa Chemicals Plant – South Basic Chemicals Joint Stock Company		
Purchase of goods	22,272,591,000	15,842,070,000
South Chemicals Import-Export Joint Stock Company		
Purchase of goods	17,102,557,775	16,300,990,900
Wincommerce General Commercial Services Joint Stock Company		
Sale of goods	129,381,060	13,326,524,321
Masan JinJu Joint Stock Company		
Sales of goods	86,974,600	-
Joins Pro Professional Laundry Company Limited		
Sales of goods	1,187,165	-
<i>Members of Board of Directors and Board of Management</i>		
Remuneration	635,909,000	474,010,000

NET Detergent Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2022
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39. Post balance sheet events

There has been no significant event occurred after the balance sheet date which would require adjustments or disclosures to be made in the interim financial statements.

9 August 2022

Prepared by:



Nguyen Thanh Luan
Chief Accountant

Approved by:



Phan Trọng Chinh
General Director

