

VIETNAM NATIONAL REINSURANCE CORPORATION

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BH - CONSOLIDATED BALANCE SHEET

Quarter 3/2022

As at 30 September 2022

Unit: VND

Items	Codes	Notes	Closing balance	Opening balance
ASSETS				
A- CURRENT ASSETS (100=110+120+130+140+150+190)	100		5,916,047,384,262	5,413,636,204,872
I. Cash and cash equivalents	110	IV.3.1	87,200,095,304	25,281,771,911
1. Cash on hand	111		87,200,095,304	25,281,771,911
II. Short-term financial investments	120	IV.3.2	2,732,697,475,502	2,555,626,973,276
1. Trading securities	121		173,907,022	173,907,022
2. Provision for diminution in value of trading securities	122		(173,907,022)	(173,907,022)
3. Investments hold until due date	123		2,748,183,773,154	2,555,627,849,488
4.Provision for impairment of short-term financial investments	124		(15,486,297,652)	(876,212)
III. Short-term receivables	130		1,093,471,800,351	749,104,853,143
1.Trade accounts receivable	131		907,770,658,067	574,919,058,343
1.1. Receivables from insurance contracts	131.1		907,523,684,794	574,030,810,370
1.2. Other receivables	131.2		246,973,273	888,247,973
2. Advances to suppliers	132		431,148,477	189,648,282
3. Other short-term receivables	136		222,231,629,198	199,777,878,746
4. Provision for doubtful debts	137		(36,961,635,391)	(25,781,732,228)
IV. Inventories	140		3,784,800,043	10,906,163,404
1. Inventories	141		4,029,431,498	12,285,428,859
2. Provision for devaluation of inventories	149		(244,631,455)	(1,379,265,455)
V. Other short-term assets	150		431,649,748,853	455,060,722,169
1. Short-term prepaid expenses	151		430,282,895,187	453,284,805,473
Unallocated commission expenses	151.1		429,507,562,210	453,183,431,245
Other short-term prepaid expenses	151.2		775,332,977	101,374,228
2. Value added tax deductibles	152		1,339,258,735	1,775,916,696
3. Taxes and other payables to the State	153		27,594,931	-
VI. Reinsurance assets	190	IV.4	1,567,243,464,209	1,617,655,720,969
1. Retroceded premium reserve	191		558,081,615,110	480,852,069,331
2. Outward claim reserve	192		1,009,161,849,099	1,136,803,651,638
B. FIXED ASSETS (200=210+220+230+240+250+260)	200		1,518,142,155,855	1,742,978,080,307
I. Long-term receivables	210		22,148,238,356	25,936,008,219
1. Other long-term receivables	216		22,148,238,356	25,936,008,219
1.1. Insurance deposit	216.1		22,000,000,000	22,000,000,000
1.2. Other long-term receivables	216.2		148,238,356	3,936,008,219
II. Fixed assets	220		7,254,503,860	7,763,664,750
1. Tangible fixed assets	221		7,254,503,860	7,763,664,750
- Cost	222		30,764,902,071	30,710,866,071
- Accumulated depreciation	223		(23,510,398,211)	(22,947,201,321)
2. Intangible fixed assets	227		-	-
- Cost	228		32,434,195,934	32,434,195,934
- Accumulated amortisation	229		(32,434,195,934)	(32,434,195,934)
III. Investment in real estates	230		5,045,913,989	6,409,861,437
- Cost	231		34,055,061,893	34,055,061,893
- Accumulated depreciation	232		(29,009,147,904)	(27,645,200,456)
IV. Long-term assets in progress	240		21,483,017,975	17,107,901,513
1. Long-term work in progress	241		14,036,123,679	14,036,123,679

2. Construction in progress	242		7,446,894,296	3,071,777,834
V. Long-term financial investments	250	IV.3.3	1,452,338,406,928	1,675,986,694,437
1. Investment in joint ventures	252		328,646,931,989	312,911,750,370
2. Equity investments in other entities	253		337,701,918,974	337,701,918,974
3. Provision for impairment of long-term financial investments	254		(1,237,032,101)	(474,000,291)
4. Investment hold until due date	255		787,226,588,066	1,025,847,025,384
VI. Other long-term assets	260		9,872,074,747	9,773,949,951
1. Long-term prepayments	261		1,200,753,971	964,663,623
2. Deferred income tax assets	262		812,987,443	950,952,995
3. Other long-term assets	268		7,858,333,333	7,858,333,333
TOTAL ASSETS (270=100+200)	270		7,434,189,540,117	7,156,614,285,179
RESOURCES	Codes	Notes	Closing balance	Opening balance
A. LIABILITIES (300=310+330)	300		4,099,998,914,314	3,870,939,538,027
I. Current liabilities	310		4,099,024,487,570	3,869,948,911,283
1. Trade accounts payable	311		754,413,743,223	483,810,717,898
1.1. Payables to insurance contracts	311.1		753,607,615,171	482,821,864,066
1.2. Other trade accounts payable	311.2		806,128,052	988,853,832
2. Advances from customers	312		1,386,939,327	1,411,832,743
3. Taxes and amounts payable to the State budget	313		17,815,549,660	17,428,131,172
4. Payables to employees	314		19,716,025,130	28,609,644,657
5. Short-term accrued expenses	315		2,231,368,082	324,371,676
6. Other current payables	319		52,198,309,526	49,687,581,072
7. Unearned commissions	319.1		115,481,102,832	99,311,540,367
8. Short-term provisions	321		29,240,877,424	25,929,549,564
9. Bonus and welfare funds	322		27,961,307,603	26,088,235,092
10. Underwriting reserves	329	IV.4	3,078,579,264,763	3,137,347,307,042
10.1. Premium reserve	329.1		1,187,317,390,888	1,095,520,329,811
10.2. Claim reserve	329.2		1,696,543,597,703	1,857,062,704,442
10.3. Catastrophe reserve	329.3		194,718,276,172	184,764,272,789
II. Long-term liabilities	330		974,426,744	990,626,744
1. Other long-term liabilities	337		974,426,744	990,626,744
B. EQUITY (400=400)	400	V.4	3,334,190,625,803	3,285,674,747,152
I. Owners' equity	410		3,334,190,625,803	3,285,674,747,152
1. Owners' contributed capital	411		1,507,371,300,000	1,507,371,300,000
Ordinary shares carrying voting rights	411a		1,507,371,300,000	1,507,371,300,000
2. Share premium	412		369,756,607,309	369,756,607,309
3. Investment and development funds	418		206,077,621,278	206,077,621,278
4. Compulsory reserve fund	419		150,737,130,000	147,705,447,699
5. Retained earnings	421		1,068,464,301,819	1,021,039,304,742
- Retained earnings accumulated to the previous period	421a		825,016,470,707	700,769,765,222
- Retained earnings of this period	421b		243,447,831,112	320,269,539,520
6. Non-controlling interests	429		31,783,665,397	33,724,466,124
TOTAL RESOURCES (440=300+400+429)	440		7,434,189,540,117	7,156,614,285,179

PREPARER

P.P. CHIEF ACCOUNTANT

 Ha Noi, 26 October 2022
 CHIEF EXECUTIVE OFFICER

Nguyen Thanh Cong

Nguyen Thanh Cong

Mai Xuan Dung