

**VIETNAM NATIONAL REINSURANCE CORPORATION**

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**BH - CONSOLIDATED BALANCE SHEET****Quarter 4/2022**

As at 31 December 2022

Unit: VND

Items	Codes	Notes	Closing balance	Opening balance
<b>ASSETS</b>				
<b>A- CURRENT ASSETS (100=110+120+130+140+150+190)</b>	<b>100</b>		<b>5,110,905,002,989</b>	<b>5,413,636,204,872</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>IV.3.1</b>	<b>82,299,850,107</b>	<b>25,281,771,911</b>
1. Cash on hand	111		50,999,850,107	25,281,771,911
2. Cash equivalents	112		31,300,000,000	-
<b>II. Short-term financial investments</b>	<b>120</b>	<b>IV.3.2</b>	<b>2,428,421,841,342</b>	<b>2,555,626,973,276</b>
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		2,429,930,445,739	2,555,627,849,488
4. Provision for impairment of short-term financial investments	124		(1,508,604,397)	(876,212)
<b>III. Short-term receivables</b>	<b>130</b>		<b>734,415,063,190</b>	<b>749,104,853,143</b>
1. Trade accounts receivable	131		574,051,278,975	574,919,058,343
1.1. Receivables from insurance contracts	131.1		574,020,303,681	574,030,810,370
1.2. Other receivables	131.2		30,975,294	888,247,973
2. Advances to suppliers	132		210,900,000	189,648,282
3. Other short-term receivables	136		199,397,155,234	199,777,878,746
4. Provision for doubtful debts	137		(39,244,271,019)	(25,781,732,228)
<b>IV. Inventories</b>	<b>140</b>		<b>3,733,935,360</b>	<b>10,906,163,404</b>
1. Inventories	141		3,978,566,815	12,285,428,859
2. Provision for devaluation of inventories	149		(244,631,455)	(1,379,265,455)
<b>V. Other short-term assets</b>	<b>150</b>		<b>421,137,138,034</b>	<b>455,060,722,169</b>
1. Short-term prepaid expenses	151		419,833,617,004	453,284,805,473
Unallocated commission expenses	151.1		419,575,164,824	453,183,431,245
Other short-term prepaid expenses	151.2		258,452,180	101,374,228
2. Value added tax deductibles	152		1,298,192,006	1,775,916,696
3. Taxes and other payables to the State	153		5,329,024	-
<b>VI. Reinsurance assets</b>	<b>190</b>	<b>IV.4</b>	<b>1,440,897,174,956</b>	<b>1,617,655,720,969</b>
1. Retroceded premium reserve	191		539,131,785,146	480,852,069,331
2. Outward claim reserve	192		901,765,389,810	1,136,803,651,638
<b>B. FIXED ASSETS (200=210+220+230+240+250+260)</b>	<b>200</b>		<b>2,015,538,037,629</b>	<b>1,742,978,080,307</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>24,343,353,424</b>	<b>25,936,008,219</b>
1. Other long-term receivables	216		24,343,353,424	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		2,343,353,424	3,936,008,219
<b>II. Fixed assets</b>	<b>220</b>		<b>7,475,165,347</b>	<b>7,763,664,750</b>
1. Tangible fixed assets	221		7,475,165,347	7,763,664,750
- Cost	222		31,352,944,471	30,710,866,071
- Accumulated depreciation	223		(23,877,779,124)	(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)
<b>III. Investment in real estates</b>	<b>230</b>		<b>4,591,264,839</b>	<b>6,409,861,437</b>
- Cost	231		34,055,061,893	34,055,061,893

- Accumulated depreciation	232		(29,463,797,054)	(27,645,200,456)
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>21,306,605,255</b>	<b>17,107,901,513</b>
1. Long-term work in progress	241		14,036,123,679	14,036,123,679
2. Construction in progress	242		7,270,481,576	3,071,777,834
<b>V. Long-term financial investments</b>	<b>250</b>	<b>IV.3.3</b>	<b>1,947,732,275,257</b>	<b>1,675,986,694,437</b>
1. Investment in joint ventures	252		338,240,028,217	312,911,750,370
2. Equity investments in other entities	253		309,296,176,180	337,701,918,974
3. Provision for impairment of long-term financial investments	254		(24,613,638,986)	(474,000,291)
4. Investment hold until due date	255		1,324,809,709,846	1,025,847,025,384
<b>VI. Other long-term assets</b>	<b>260</b>		<b>10,089,373,507</b>	<b>9,773,949,951</b>
1. Long-term prepayments	261		1,489,415,725	964,663,623
2. Deferred income tax assets	262		741,624,449	950,952,995
3. Other long-term assets	268		7,858,333,333	7,858,333,333
<b>TOTAL ASSETS (270=100+200)</b>	<b>270</b>		<b>7,126,443,040,618</b>	<b>7,156,614,285,179</b>

RESOURCES	Codes	Notes	Closing balance	Opening balance
<b>A. LIABILITIES (300=310+330)</b>	<b>300</b>		<b>3,669,130,210,478</b>	<b>3,870,939,538,027</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>3,668,077,850,902</b>	<b>3,869,948,911,283</b>
1. Trade accounts payable	311		446,338,966,173	483,810,717,898
1.1. Payables to insurance contracts	311.1		444,926,702,759	482,821,864,066
1.2. Other trade accounts payable	311.2		1,412,263,414	988,853,832
2. Advances from customers	312		641,838,862	1,411,832,743
3. Taxes and amounts payable to the State budget	313		30,239,247,782	17,428,131,172
4. Payables to employees	314		23,550,008,985	28,609,644,657
5. Short-term accrued expenses	315		1,217,815,466	324,371,676
6. Other current payables	319		54,830,680,934	49,687,581,072
7. Unearned commissions	319.1		112,203,575,689	99,311,540,367
8. Short-term provisions	321		32,662,726,852	25,929,549,564
9. Bonus and welfare funds	322		28,436,205,847	26,088,235,092
10. Underwriting reserves	329	<b>IV.4</b>	2,937,956,784,312	3,137,347,307,042
10.1. Premium reserve	329.1		1,148,013,393,804	1,095,520,329,811
10.2. Claim reserve	329.2		1,592,468,265,070	1,857,062,704,442
10.3. Catastrophe reserve	329.3		197,475,125,438	184,764,272,789
<b>II. Long-term liabilities</b>	<b>330</b>		<b>1,052,359,576</b>	<b>990,626,744</b>
1. Other long-term liabilities	337		1,052,359,576	990,626,744
<b>B. EQUITY (400=400)</b>	<b>400</b>	<b>V.4</b>	<b>3,457,312,830,140</b>	<b>3,285,674,747,152</b>
<b>I. Owners' equity</b>	<b>410</b>		<b>3,457,312,830,140</b>	<b>3,285,674,747,152</b>
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		1,191,417,761,953	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		366,401,291,246	320,269,539,520
6. Non-controlling interests	429		31,952,409,600	33,724,466,124
<b>TOTAL RESOURCES (440=300+400+429)</b>	<b>440</b>		<b>7,126,443,040,618</b>	<b>7,156,614,285,179</b>

PREPARER

CHIEF ACCOUNTANT

Ha Noi, 18 January 2023  
CHIEF EXECUTIVE OFFICER

Nguyen Thanh Cong

Luu Thi Viet Hoa

Mai Xuan Duzng



