

IFRS 16 LEASE DASHBOARD

HOME

Month

2022.03



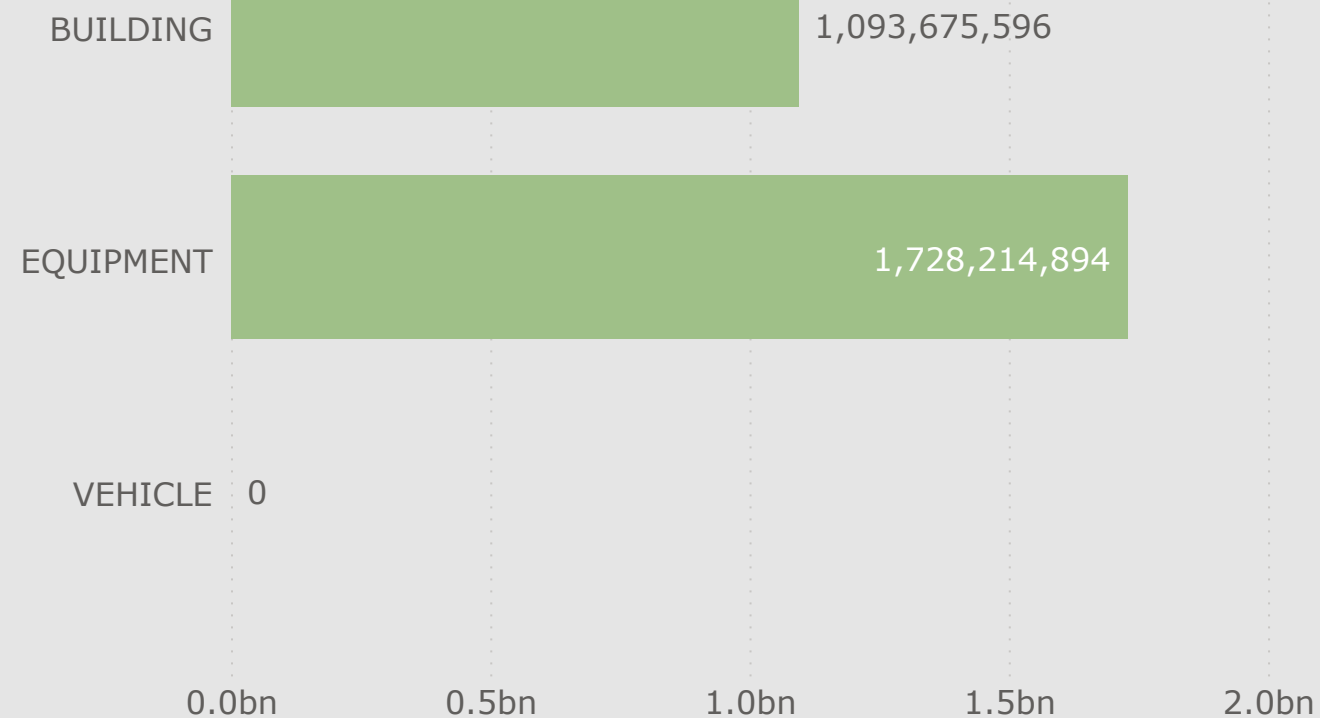
Asset Category

- ☐ BUILDING
- ☐ EQUIPMENT
- ☐ VEHICLE

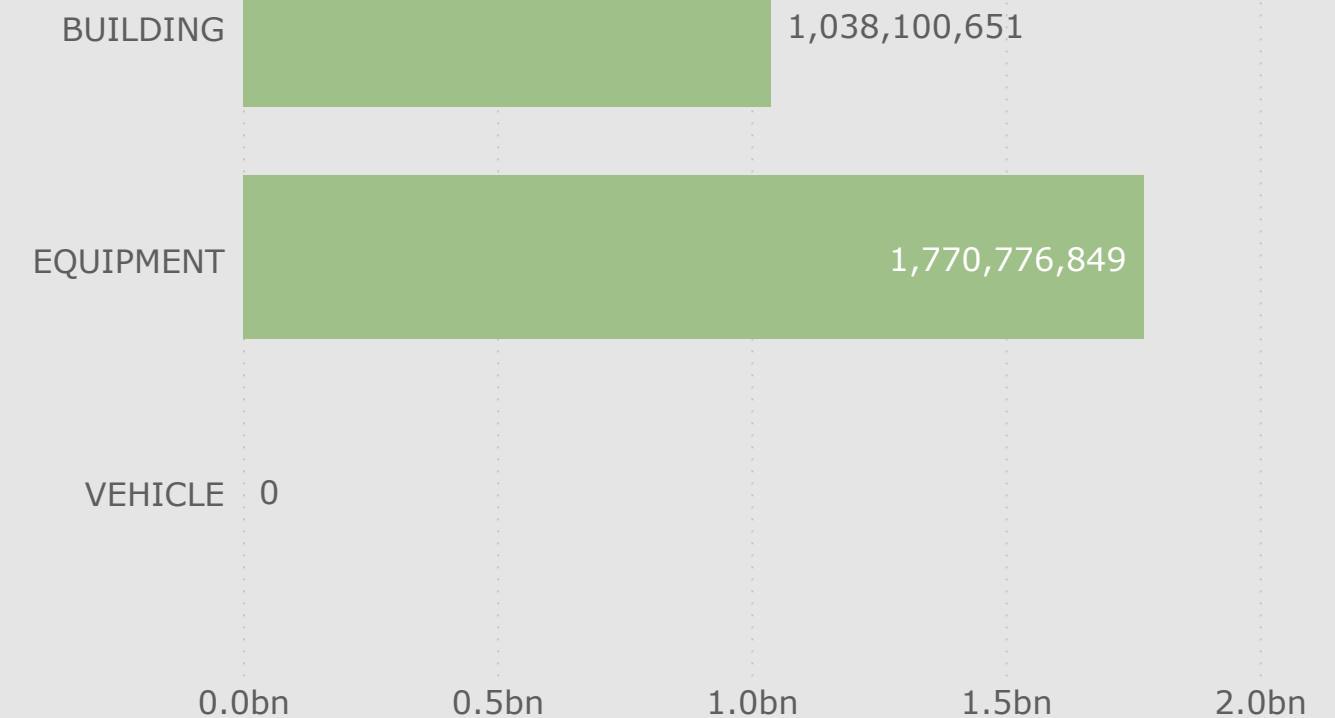
Deparment

- ☐ ADMIN
- ☐ MANU
- ☐ SELLING

Ending Net Book Value



Ending Lease Liability



Payment in Month

125M

Weighted Tenor

2.16

Average Rate

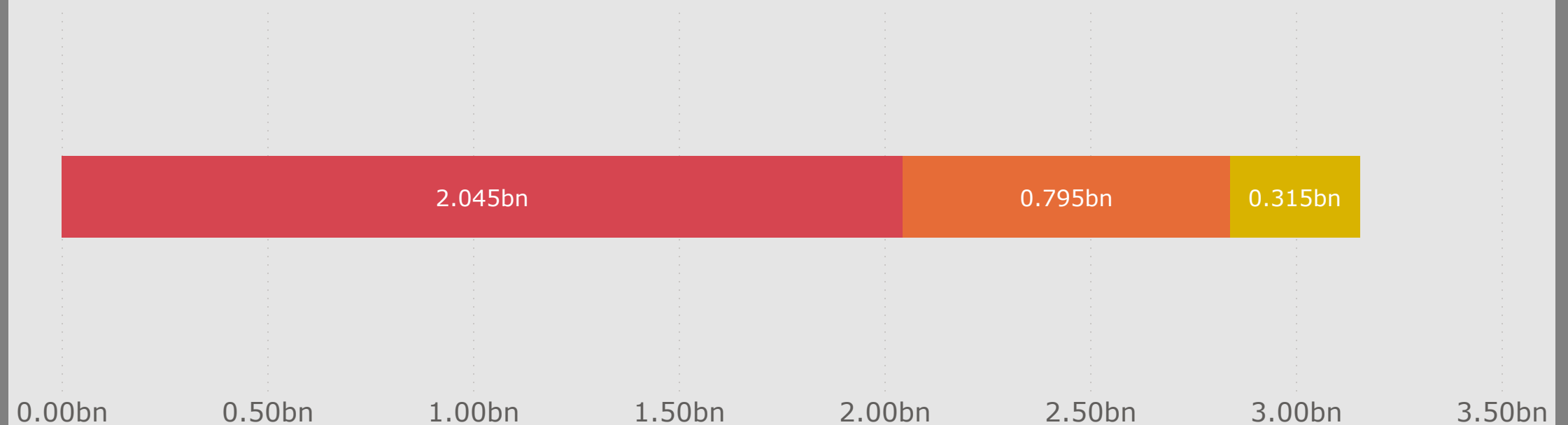
8.25%

Weighted Average Rate

8.38%

Lease Commitment

● Under 12 Months ● From 1 to 2 Years ● From 2 to 5 Years ● Over 5 Years



IFRS 16 LEASE DASHBOARD

EXPENSE

Month

2022.04



Asset Category

- ☐ BUILDING
- ☐ EQUIPMENT
- ☐ VEHICLE

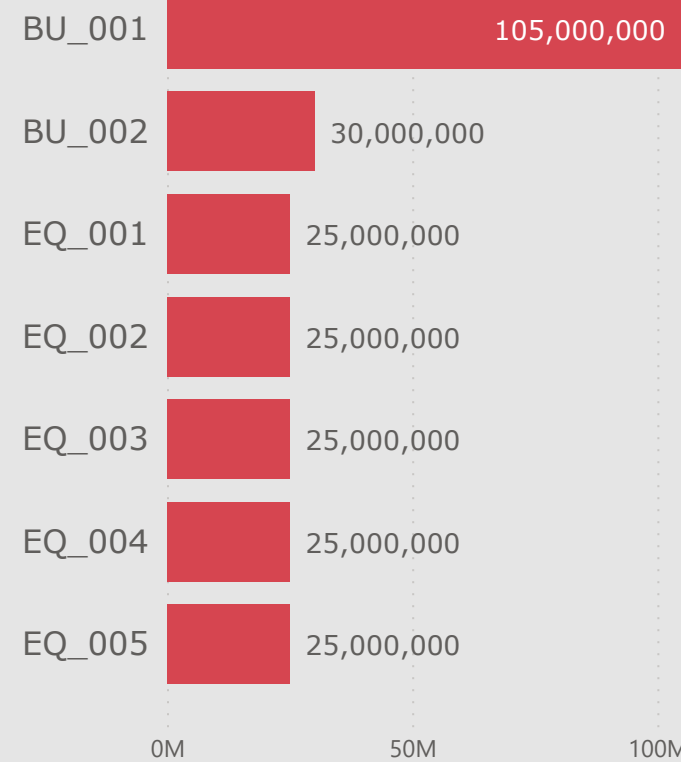
Department

- ☐ ADMIN
- ☐ MANU
- ☐ SELLING

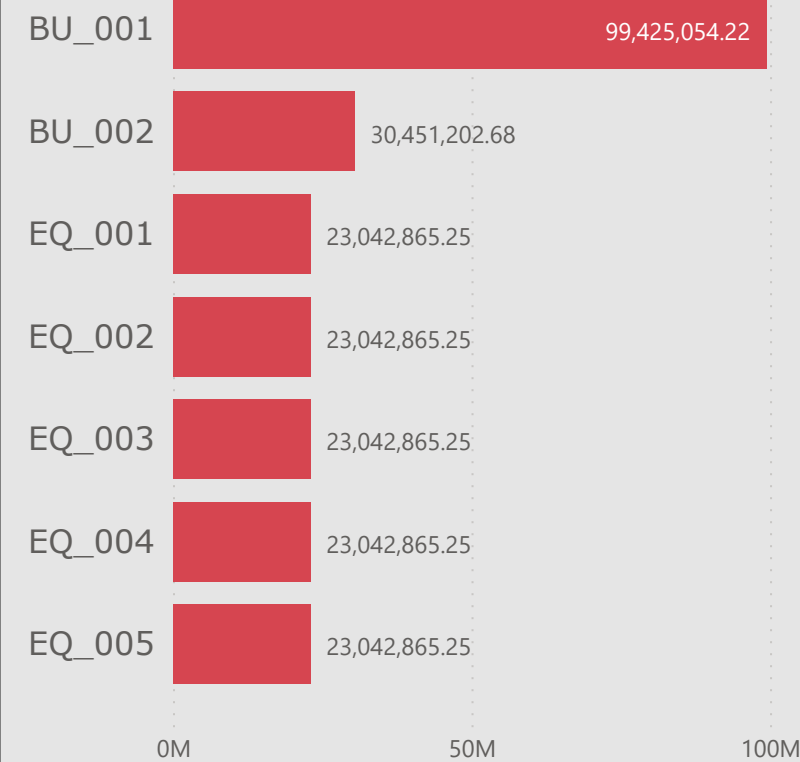
Asset ID

- ☐ BU_001
- ☐ BU_002
- ☐ EQ_001
- ☐ EQ_002
- ☐ EQ_003
- ☐ EQ_004
- ☐ EQ_005
- ☐ VE_001
- ☐ VE_002
- ☐ VE_003
- ☐ VE_004

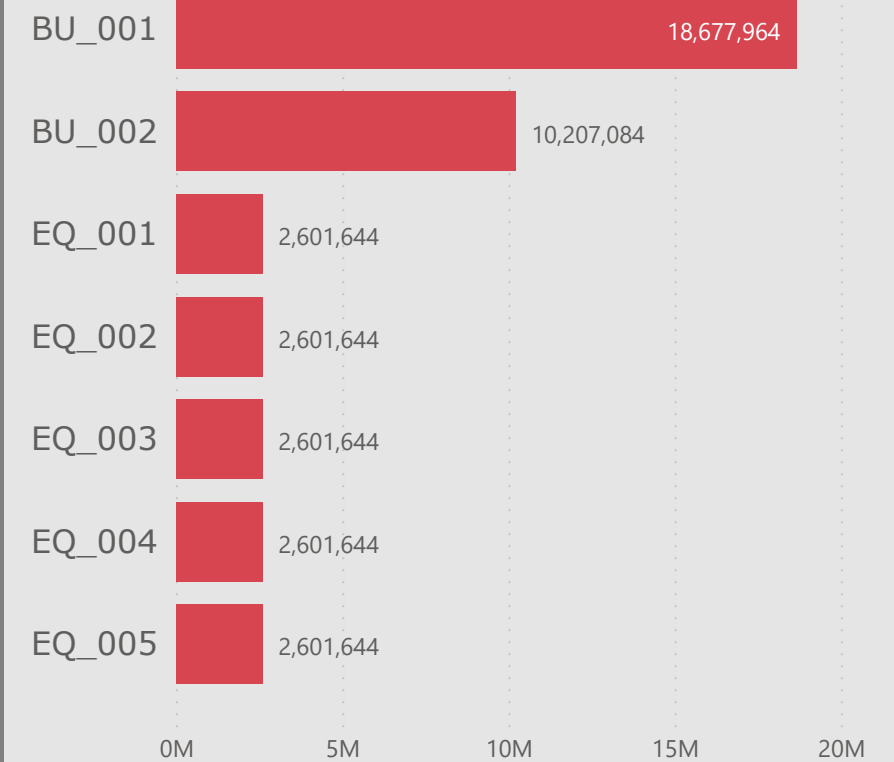
MTD Payment



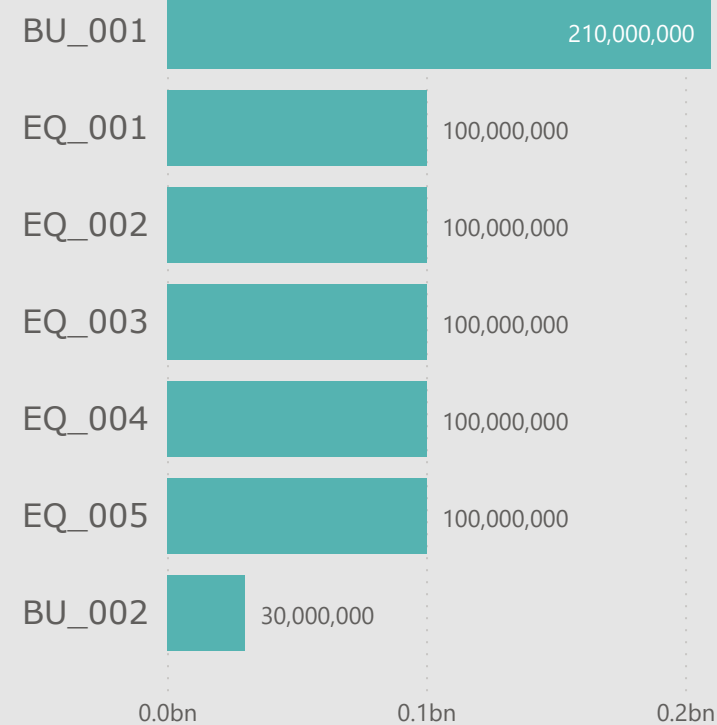
MTD Depreciation



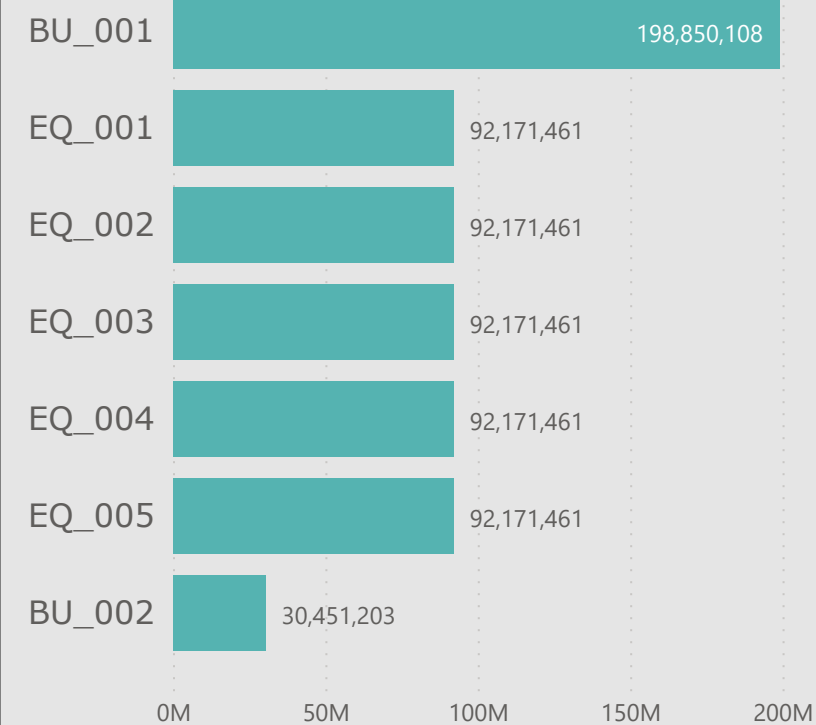
MTD Interest



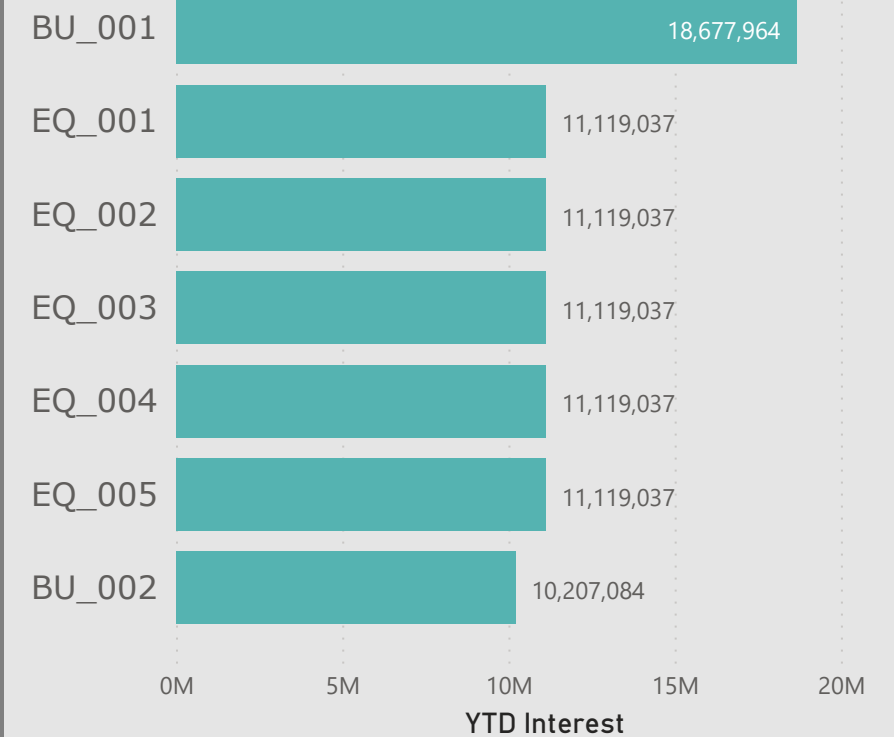
YTD Payment



YTD Depreciation



YTD Interest

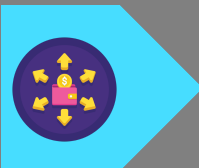


IFRS 16 LEASE DASHBOARD

RECONCILIATION

Month

2022.04



| Asset_Category | Asset_ID | OB Liabiliy | MTD Payment | MTD Interest | MTD Principal | Paid Amount | Paid Interest | Paid Principal | EB Liability |
|----------------|----------|------------------|-------------|--------------|----------------|------------------|----------------|------------------|---------------|
| EQUIPMENT | EQ_001 | 354,155,369.77 | 25,000,000 | 2,601,644 | 22,398,356.09 | 225,000,000.00 | 26,126,603.75 | 198,873,396.25 | 331,757,014 |
| EQUIPMENT | EQ_002 | 354,155,369.77 | 25,000,000 | 2,601,644 | 22,398,356.09 | 225,000,000.00 | 26,126,603.75 | 198,873,396.25 | 331,757,014 |
| EQUIPMENT | EQ_003 | 354,155,369.77 | 25,000,000 | 2,601,644 | 22,398,356.09 | 225,000,000.00 | 26,126,603.75 | 198,873,396.25 | 331,757,014 |
| EQUIPMENT | EQ_004 | 354,155,369.77 | 25,000,000 | 2,601,644 | 22,398,356.09 | 225,000,000.00 | 26,126,603.75 | 198,873,396.25 | 331,757,014 |
| EQUIPMENT | EQ_005 | 354,155,369.77 | 25,000,000 | 2,601,644 | 22,398,356.09 | 225,000,000.00 | 26,126,603.75 | 198,873,396.25 | 331,757,014 |
| VEHICLE | VE_001 | 9,938,765.23 | 0 | 0 | 0.00 | 120,000,000.00 | 3,903,667.45 | 116,096,332.55 | 0 |
| VEHICLE | VE_002 | 9,938,765.23 | 0 | 0 | 0.00 | 120,000,000.00 | 3,903,667.45 | 116,096,332.55 | 0 |
| VEHICLE | VE_003 | 9,938,765.23 | 0 | 0 | 0.00 | 120,000,000.00 | 3,903,667.45 | 116,096,332.55 | 0 |
| VEHICLE | VE_004 | 9,938,765.23 | 0 | 0 | 0.00 | 120,000,000.00 | 3,903,667.45 | 116,096,332.55 | 0 |
| BUILDING | BU_001 | 1,038,100,650.59 | 105,000,000 | 18,677,964 | 86,322,036.20 | 105,000,000.00 | 0.00 | 105,000,000.00 | 951,778,614 |
| BUILDING | BU_002 | 387,219,242.94 | 30,000,000 | 10,207,084 | 19,792,915.87 | 0.00 | 0.00 | 0.00 | 367,426,327 |
| Total | | 3,196,096,742.38 | 260,000,000 | 41,893,267 | 218,106,732.51 | 1,710,000,000.00 | 146,247,688.56 | 1,563,752,311.44 | 2,977,990,010 |

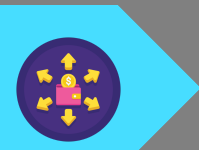
| Asset_Category | Asset_ID | Right of Use | OB Net Book Value | OB Accumulated Depreciation | MTD Depreciation | EB Accumulated Depreciation | EB Net Book Value |
|----------------|----------|------------------|-------------------|-----------------------------|------------------|-----------------------------|-------------------|
| BUILDING | BU_001 | 1,193,100,650.59 | 1,093,675,596.37 | 99,425,054.22 | 99,425,054.22 | 198,850,108.43 | 994,250,542 |
| EQUIPMENT | EQ_001 | 553,028,766.02 | 345,642,978.76 | 207,385,787.26 | 23,042,865.25 | 230,428,652.51 | 322,600,114 |
| EQUIPMENT | EQ_002 | 553,028,766.02 | 345,642,978.76 | 207,385,787.26 | 23,042,865.25 | 230,428,652.51 | 322,600,114 |
| EQUIPMENT | EQ_003 | 553,028,766.02 | 345,642,978.76 | 207,385,787.26 | 23,042,865.25 | 230,428,652.51 | 322,600,114 |
| EQUIPMENT | EQ_004 | 553,028,766.02 | 345,642,978.76 | 207,385,787.26 | 23,042,865.25 | 230,428,652.51 | 322,600,114 |
| EQUIPMENT | EQ_005 | 553,028,766.02 | 345,642,978.76 | 207,385,787.26 | 23,042,865.25 | 230,428,652.51 | 322,600,114 |
| BUILDING | BU_002 | 487,219,242.94 | 487,219,242.94 | 0.00 | 30,451,202.68 | 30,451,202.68 | 456,768,040 |
| VEHICLE | VE_001 | 116,096,332.55 | 9,674,694.38 | 106,421,638.17 | 0.00 | 116,096,332.55 | 0 |
| VEHICLE | VE_002 | 116,096,332.55 | 9,674,694.38 | 106,421,638.17 | 0.00 | 116,096,332.55 | 0 |
| VEHICLE | VE_003 | 116,096,332.55 | 9,674,694.38 | 106,421,638.17 | 0.00 | 116,096,332.55 | 0 |
| VEHICLE | VE_004 | 116,096,332.55 | 9,674,694.38 | 106,421,638.17 | 0.00 | 116,096,332.55 | 0 |
| Total | | 4,909,849,053.83 | 3,309,109,733.12 | 1,136,353,990.50 | 245,090,583.15 | 1,381,444,573.66 | 3,064,019,150 |

IFRS 16 LEASE DASHBOARD

DETAIL

Month

2022.07



Asset ID

BU_002



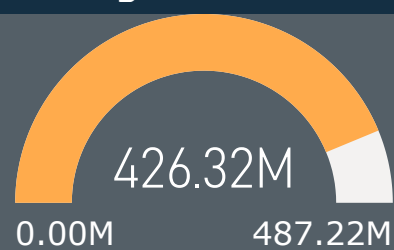
Asset Category

☐ BUILDING

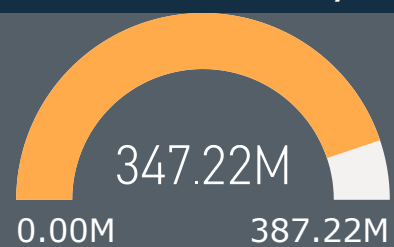
Department

☐ SELLING

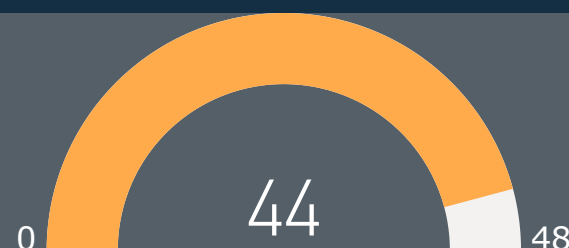
Right of Use



Lease Liability



Remain Term



Asset Name

Takashimaya

Start Date

01/04/2022

End Date

01/04/2026

Tenor

4.0

Payment Amount

30.00M

Vendor Code

68021

Vendor Name

Saigon Centre

| Asset_Category | Asset_ID | Text Mo | Date | Payment | Principal | Interest | Depreciation Expense |
|----------------|----------|---------|------------|-------------|----------------|---------------|----------------------|
| BUILDING | BU_002 | 2022.10 | 01/10/2022 | 30,000,000 | 20,745,399.55 | 9,254,600.45 | 30,451,202.68 |
| BUILDING | BU_002 | 2023.01 | 01/01/2023 | 30,000,000 | 21,489,946.86 | 8,510,053.14 | 30,451,202.68 |
| BUILDING | BU_002 | 2023.04 | 01/04/2023 | 30,000,000 | 21,960,629.38 | 8,039,370.62 | 30,451,202.68 |
| BUILDING | BU_002 | 2023.07 | 01/07/2023 | 30,000,000 | 22,456,444.27 | 7,543,555.73 | 30,451,202.68 |
| BUILDING | BU_002 | 2023.10 | 01/10/2023 | 30,000,000 | 23,054,986.15 | 6,945,013.85 | 30,451,202.68 |
| BUILDING | BU_002 | 2024.01 | 01/01/2024 | 30,000,000 | 23,739,190.24 | 6,260,809.76 | 30,451,202.68 |
| BUILDING | BU_002 | 2024.04 | 01/04/2024 | 30,000,000 | 24,364,954.37 | 5,635,045.63 | 30,451,202.68 |
| BUILDING | BU_002 | 2024.07 | 01/07/2024 | 30,000,000 | 24,951,623.02 | 5,048,376.98 | 30,451,202.68 |
| BUILDING | BU_002 | 2024.10 | 01/10/2024 | 30,000,000 | 25,616,670.05 | 4,383,329.95 | 30,451,202.68 |
| BUILDING | BU_002 | 2025.01 | 01/01/2025 | 30,000,000 | 26,380,929.16 | 3,619,070.84 | 30,451,202.68 |
| BUILDING | BU_002 | 2025.04 | 01/04/2025 | 30,000,000 | 27,035,592.11 | 2,964,407.89 | 30,451,202.68 |
| Total | | | | 420,000,000 | 347,219,509.08 | 72,780,490.92 | 426,316,837.57 |

Lease Commitment

● Under 12 Months ● From 1 to 2 Years ● From 2 to 5 Years ● Over 5 Years

