

BALANCE SHEET

As at Jun.30, 2014

Unit: VND

No.	Assets	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	SHORT-TERM ASSETS (100 = 110+120+130+140+150)	100		2,008,815,891,661	1,820,461,998,681
I	Cash & Cash equivalents	110		17,650,257,408	235,690,051,034
1	Cash	111	V.01	17,650,257,408	85,572,722,680
2	Cash equivalents	112		-	150,117,328,354.00
II	Short-term financial investments	120	V.02	-	-
1	Short-term investments	121		-	-
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		1,189,025,510,205	703,434,662,156
1	Trade accounts receivables	131		1,123,271,176,075	596,381,042,282
2	Prepayment to suppliers	132		103,085,949,184	155,246,978,733
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	28,310,821,842	12,574,950,087
6	Provision for short-term doubtful debts	139		(65,642,436,896)	(60,768,308,946)
IV	Inventories	140		764,081,966,398	848,638,446,101
1	Inventories	141	V.04	767,893,078,598	852,274,015,101
2	Provision for devaluation of inventories	149		(3,811,112,200)	(3,635,569,000)
V	Other short-term assets	150		38,058,157,650	32,698,839,390
1	Short-term prepaid expenses	151		3,282,390,124	2,840,410,572
2	VAT deductible	152		26,549,605,825	20,447,187,829
3	Tax and accounts receivable from State budget	154	V.05	2,696,115,026	5,692,214,773
4	Other short-term assets	158		5,530,046,675	3,719,026,216
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		426,414,170,746	430,447,070,482
I	Long-term receivables	210		-	-
1	Long-term receivables from customers	211		-	-
2	Capital receivable from subsidiaries	212		-	-
3	Long-term inter-company receivables	213	V.06	-	-
4	Other long-term receivables	218	V.07	-	-
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		382,466,739,712	411,124,552,072
1	Tangible fixed assets	221	V.08	295,121,969,507	312,547,006,997
	- Historical cost	222		576,303,023,566	575,041,217,589
	- Accumulated depreciation	223		(281,181,054,059)	(262,494,210,592)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	67,144,260,940	67,145,102,422
	- Historical cost	228		67,588,245,044	67,588,245,044
	- Accumulated depreciation	229		(443,984,104)	(443,142,622)

	4	Construction in progress	230	V.11	20.200.509.265	31.432.442.653
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		10.212.600.000	212.600.000
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	10.212.600.000	212.600.000
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		33.734.831.034	19.109.918.410
	1	Long-term prepaid expenses	261	V.14	31.414.078.382	3.383.866.678
	2	Deferred income tax assets	262	V.21	1.820.752.652	9.960.301.732
	3	Others	268		500.000.000	5.765.750.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		2.435.230.062.407	2.250.909.069.163

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		1.591.571.675.174	1.431.097.187.214
I		Short-term liabilities	310		1.578.940.887.202	1.417.804.654.634
	1	Short-term borrowing	311	V.15	979.852.246.058	1.059.019.430.002
	2	Trade accounts payable	312		560.200.906.428	305.661.962.659
	3	Advances from customers	313		4.462.770.550	2.087.174.348
	4	Taxes and payable to state budget	314	V.16	1.365.556.830	1.206.214.889
	5	Payable to employees	315		11.202.879.726	25.842.600.078
	6	Payable expenses	316	V.17	13.065.950.738	16.120.239.558
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	4.054.330.248	4.915.268.999
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		4.736.246.624	2.951.764.101
II		Long-term liabilities	330		12.630.787.972	13.292.532.580
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		12.630.787.972	13.292.532.580
	4	Long-term borrowing	334	V.20	-	-
	5	Deferred income tax payable	335	V.21	-	-
	6	Provision for unemployment allowance	336		-	-
	7	Provision for long-term liabilities	337		-	-
	8	Unrealised revenue	338		-	-
	9	Scientific and Technological Development fund	339		-	-
B		OWNER'S EQUITY	400		843.658.387.233	819.811.881.949
I		Capital sources and funds	410	V.22	843.658.387.233	819.811.881.949
	1	Paid-in capital	411		255.544.500.000	255.544.500.000
	2	Capital surplus	412		411.288.522.916	411.288.522.916
	3	Other capital of owner	413		-	-
	4	Treasury stock	414		-	-

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		80.988.102.710	80.988.102.710
8	Financial reserve fund	418		12.859.288.000	12.859.288.000
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		81.469.246.056	57.622.740.772
11	Capital for construction work	421		1.508.727.551	1.508.727.551
II	Budget sources	430		-	-
1	Bonus and welfare funds	431		-	-
2	Budgets	432	V.23	-	-
3	Budget for fixed asset	433		-	-
C	MINARITY INTEREST	500		-	-
	TOTAL RESOURCES	440		2.435.230.062.407	2.250.909.069.163

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An Giang Fisheries Import & Export Joint Stock Company

INCOME STATEMENT

Quarter 2/2014

Items	Code	Note	Accumulation fr. Jan. 01 to Jun. 30	
			2014	2013
1	2	3	4	7
1. Revenue of sales and services	01	VI.25	1.459.578.661.713	1.509.809.051.458
2. Deductions	02		6.771.804.698	2.643.035.571
3. Net sales and services (10 = 01 - 02)	10		1.452.806.857.015	1.507.166.015.887
4. Cost of sales	11	VI.27	1.259.588.196.572	1.324.922.826.634
5. Gross profit (20= 10-11)	20		193.218.660.443	182.243.189.253
6. Financial income	21	VI.26	46.397.723.203	9.270.678.766
7. Financial expenses	22	VI.28	26.960.963.987	22.935.301.180
<i>- In which: Interest expense</i>	<i>23</i>		<i>26.354.248.631</i>	<i>22.868.439.877</i>
8. Selling expenses	24		133.984.337.158	110.323.178.318
9. General & administrative expenses	25		15.661.981.392	24.809.889.606
10. Net operating profit [30=20+(21-22)-(24+25)]	30		63.009.101.109	33.445.498.915
11. Other income	31		984.481.743	1.579.680.305
12. Other expenses	32		619.675.422	2.151.515.833
13. Other profit (40=31-32)	40		364.806.321	(571.835.528)
14. Profit or loss in joint venture	<i>45</i>		-	-
15. Profit before tax (50=30+40)	50		63.373.907.430	32.873.663.387
16. Current corporate income tax expenses	51	VI.30	3.958.087.524	12.189.662.947
17. Deferred corporate income tax expenses	52	VI.30	8.139.549.080	(4.716.111.646)
18. Profit after tax (60=50-51-52)	60		51.276.270.826	25.400.112.086
18.1 Profit after tax of minorities	<i>61</i>		0	0
18.2 Profit after tax of the parent company's shareholders	<i>62</i>		51.276.270.826	25.400.112.086
19. EPS (VND/share)	70		2.007	1.987

An Giang Fisheries Import & Export Joint Stock Company

CASH FLOW STATEMENT

Quarter 2/2014(Indirect method)

Unit: VND

No.	Items	Code	Note	Accumulation fr. Jan. 01 to Jun. 30	
				2014	2013
1	2	3	4	5	6
I	CASH FLOWS FROM OPERATING ACTIVITIES:				
1	Profit before tax	01		63.373.907.430	32.873.663.387
2	Adjustment in accounts				
	Fixed assets depreciation	02		20.088.751.512	20.037.710.734
	Provisions	03		6.671.393.749	9.983.505.452
	Unrealized foreign exchange difference loss/gain	04		(4.266.177.426)	(5.947.377.692)
	Loss/gain from investment	05		(37.824.099.487)	779.690.229
	Loan interest expenses	06		26.354.248.631	22.868.439.877
3	Operating profit before the changes of current capital	08		74.398.024.409	80.595.631.987
	Changes in accounts receivable	09		(878.331.907.182)	(419.832.228.819)
	Changes in inventories	10		(262.795.583.531)	(164.604.943.711)
	Changes in trade payables (interest payable, income tax payable)	11		1.043.416.517.099	387.034.043.498
	Changes in prepaid expenses	12		(16.309.895.984)	1.596.420.596
	Loan interest paid	13		(26.370.803.855)	(23.313.917.148)
	Corporate income tax paid	14		(1.033.443.321)	(5.230.144.215)
	Other receivables	15		-	-
	Other payables	16		(90.833.019)	(5.156.238.757)
	Net cash provided by (used in) operating activities	20		(67.117.925.384)	(148.911.376.569)
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(9.290.044.744)	(7.111.794.266)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	414.090.909
3	Cash paid for lending or purchase debt tools of other companies	23		(10.000.000.000)	-
4	Withdrawal of lending or resale debt tools of other companies	24		-	-
5	Cash paid for joining capital in other companies	25		-	-
6	Withdrawal of capital in other companies	26		(23.532.041.286)	7.668.000.000
7	Cash received from interest, dividend and distributed profit	27		1.276.819.330	307.591.446
	Net cash used in investing activities	30		(41.545.266.700)	1.277.888.089
III	CASH FLOWS FROM FINANCING ACTIVITIES:				
1	Cash received from issuing stock, other owners' equity	31		-	2.800.000.000
2	Cash paid to owners' equity, repurchase issued stock	32		-	-
3	Cash received from long-term and short-term borrowings	33		1.305.749.089.757	1.539.553.482.567
4	Cash paid to principal debt	34		(1.389.851.401.997)	(1.400.019.103.055)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(25.554.450.000)	(12.779.288.000)
				-	-
	Net cash (used in) provided by financing activities	40		(109.656.762.240)	129.555.091.512
	Net cash during the period (50=20+30+40)	50		(218.319.954.324)	(18.078.396.968)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		235.690.051.034	53.830.403.797
	Influence of foreign exchange change	61		280.160.698	374.968.851

	CASH AND CASH EQUIVALENTS AT END OF YEAR	70		17.650.257.408	36.126.975.680
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