

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		40.355.796.118	33.320.634.958
I	Cash & Cash equivalents	110		19.800.863.434	8.570.988.661
1	Cash	111	V.01	1.900.863.434	5.958.765.411
2	Cash equivalents	112		17.900.000.000.00	2.612.223.250.00
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		14.552.965.007	14.837.428.063
1	Trade accounts receivables	131		14.262.165.274	14.651.957.621
2	Prepayment to suppliers	132		180.619.000	65.835.000
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	220.146.272	229.600.981
6	Provision for short-term doubtful debts	139		(109.965.539)	(109.965.539)
IV	Inventories	140		447.037.780	354.919.623
1	Inventories	141	V.04	447.037.780	354.919.623
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		5.554.929.897	9.557.298.611
1	Short-term prepaid expenses	151		5.415.277.542	9.551.103.576
2	VAT deductible	152		-	-
3	Tax and accounts receivable from State budget	154	V.05	6.195.035	6.195.035
4	Other short-term assets	158		133.457.320	-
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		181.986.382.978	188.972.115.753
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		133.415.769.138	140.916.020.857
1	Tangible fixed assets	221	V.08	102.185.496.507	109.180.311.609
	- Historical cost	222		174.311.571.596	174.311.571.596
	- Accumulated depreciation	223		(72.126.075.089)	(65.131.259.987)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	31.230.272.631	31.735.709.248
	- Historical cost	228		35.265.686.615	35.265.686.615
	- Accumulated depreciation	229		(4.035.413.984)	(3.529.977.367)

	4	Construction in progress	230	V.11	-	-
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		-	-
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	-	-
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		48.570.613.840	48.056.094.896
	1	Long-term prepaid expenses	261	V.14	46.540.784.236	46.458.460.370
	2	Deferred income tax assets	262	V.21	1.739.229.604	1.307.034.526
	3	Others	268		290.600.000	290.600.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		222.342.179.096	222.292.750.711

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		54.632.231.189	64.886.331.002
I		Short-term liabilities	310		15.931.220.789	26.024.203.898
	1	Short-term borrowing	311	V.15	4.925.105.280	12.983.541.453
	2	Trade accounts payable	312		6.007.241.376	5.998.748.615
	3	Advances from customers	313		29.595.274	21.020.063
	4	Taxes and payable to state budget	314	V.16	2.938.567.343	2.235.599.066
	5	Payable to employees	315		1.179.086.487	1.904.496.062
	6	Payable expenses	316	V.17	346.883.640	618.428.419
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	337.944.950	414.198.842
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		166.796.439	1.848.171.378
II		Long-term liabilities	330		38.701.010.400	38.862.127.104
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		-	-
	4	Long-term borrowing	334	V.20	38.701.010.400	38.862.127.104
	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		167.709.947.907	157.406.419.709
I		Capital sources and funds	410	V.22	167.709.947.907	157.406.419.709
	1	Paid-in capital	411		114.480.000.000	114.480.000.000
	2	Capital surplus	412		-	-
	3	Other capital of owner	413		-	-
	4	Treasury stock	414		(74.000.000)	(74.000.000)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		5.546.952.146	5.546.952.146
8	Financial reserve fund	418		3.722.282.579	3.722.282.579
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		44.034.713.182	33.731.184.984
11	Capital for construction work	421		-	-
II	Budget sources	430		-	-
1	Bonus and welfare funds	431		-	-
2	Budgets	432	V.23	-	-
3	Budget for fixed asset	433		-	-
C	MINORITY INTEREST	500		-	-
	TOTAL RESOURCES	440		222.342.179.096	222.292.750.711

An Phu Irradiation 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	44.269.699.288	38.507.534.208
2. Deductions	02		-	-
3. Net sales and services (10 = 01 - 02)	10		44.269.699.288	38.507.534.208
4. Cost of sales	11	VI.27	22.007.326.975	23.284.650.308
5. Gross profit (20= 10-11)	20		22.262.372.313	15.222.883.900
6. Financial income	21	VI.26	161.840.764	37.621.632
7. Financial expenses	22	VI.28	2.156.610.425	3.635.247.767
- In which: Interest expense	23		1.808.107.186	3.589.656.328
8. Selling expenses	24		1.438.862.448	1.475.928.162
9. General & administrative expenses	25		5.165.409.726	4.270.265.278
10. Net operating profit [30=20+(21-22)-(24+25)]	30		13.663.330.478	5.879.064.325
11. Other income	31		15.979.000	225.252.094
12. Other expenses	32		7.458.103	582.643.059
13. Other profit (40=31-32)	40		8.520.897	(357.390.965)
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		13.671.851.375	5.521.673.360
16. Current corporate income tax expenses	51	VI.30	3.218.518.255	2.243.571.892
17. Deferred corporate income tax expenses	52	VI.30	(432.195.078)	-
18. Profit after tax (60=50-51-52)	60		10.885.528.198	3.278.101.468
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		10.885.528.198	3.278.101.468
19. EPS (VND/share)	70		951	287

An Phu Irradiation 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		16.820.344.081	5.521.673.360
2	Adjustment in accounts				
	Fixed assets depreciation	02		7.500.251.719	7.499.645.777
	Provisions	03		(3.148.492.706)	(845.948.502)
	Unrealized foreign exchange difference loss/gain	04		(1.061.259)	-
	Loss/gain from investment	05		(160.779.505)	252.542.076
	Loan interest expenses	06		1.808.107.186	3.589.656.328
3	Operating profit before the changes of current capital	08		22.818.369.516	16.017.569.039
	Changes in accounts receivable	09		(9.537.029.850)	1.803.321.684
	Changes in inventories	10		(92.118.157)	(57.594.457)
	Changes in trade payables (interest payable, income tax payable)	11		7.027.925.160	(1.822.205.887)
	Changes in prepaid expenses	12		4.053.502.168	5.019.482.861
	Loan interest paid	13		(1.850.058.551)	(3.634.856.281)
	Corporate income tax paid	14		(2.257.601.277)	(3.016.921.485)
	Other receivables	15		-	-
	Other payables	16		(582.000.000)	(192.413.224)
	Net cash provided by (used in) operating activities	20		19.580.989.009	14.116.382.250
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		-	(205.330.909)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	245.000.000
3	Cash paid for lending or purchase debt tools of other companies	23		-	-
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		-	-
7	Cash received from interest, dividend and distributed profit	27		160.779.505	37.621.632
	Net cash used in investing activities	30		160.779.505	77.290.723
III	CASH FLOWS FROM FINANCING ACTIVITIES:				
1	Cash received from issuing stock, other owners' equity	31		-	-
2	Cash paid to owners' equity, repurchase issued stock	32		-	-
3	Cash received from long-term and short-term borrowings	33		500.000.000	7.281.497.078
4	Cash paid to principal debt	34		(9.007.456.000)	(24.350.673.536)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(5.499.000)	-
	Net cash (used in) provided by financing activities	40		(8.512.955.000)	(17.069.176.458)
	Net cash during the period (50=20+30+40)	50		11.228.813.514	(2.875.503.485)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		8.570.988.661	7.244.683.342
	Influence of foreign exchange change	61		1.061.259	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70		19.800.863.434	4.369.179.857
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