

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		395.966.473.145	465.137.501.499
I	Cash & Cash equivalents	110		4.011.160.934	8.743.908.661
1	Cash	111	V.01	987.226.867	6.726.109.660
2	Cash equivalents	112		3.023.934.067.00	2.017.799.001.00
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		45.414.683.272	63.011.196.172
1	Trade accounts receivables	131		29.201.706.400	31.330.138.036
2	Prepayment to suppliers	132		10.092.081.833	21.782.047.011
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	11.470.710.738	15.248.826.824
6	Provision for short-term doubtful debts	139		(5.349.815.699)	(5.349.815.699)
IV	Inventories	140		321.913.010.946	371.023.399.098
1	Inventories	141	V.04	321.913.010.946	371.023.399.098
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		24.627.617.993	22.358.997.568
1	Short-term prepaid expenses	151		1.524.595.198	-
2	VAT deductible	152		59.405.429	215.960.129
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		23.043.617.366	22.143.037.439
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		40.019.503.641	36.244.059.712
I	Long-term receivables	210		4.740.000.000	4.740.000.000
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	4.740.000.000	4.740.000.000
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		19.793.094.552	15.110.377.433
1	Tangible fixed assets	221	V.08	10.259.950.990	10.449.097.150
	- Historical cost	222		29.053.219.843	28.681.827.657
	- Accumulated depreciation	223		(18.793.268.853)	(18.232.730.507)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	101.250.000	135.000.000
	- Historical cost	228		675.000.000	675.000.000
	- Accumulated depreciation	229		(573.750.000)	(540.000.000)

	4	Construction in progress	230	V.11	9.431.893.562	4.526.280.283
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		6.000.000.000	6.000.000.000
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	6.000.000.000	6.000.000.000
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		9.486.409.089	10.393.682.279
	1	Long-term prepaid expenses	261	V.14	9.486.409.089	10.393.682.279
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		-	-
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		435.985.976.786	501.381.561.211

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		331.593.606.955	378.328.279.312
I		Short-term liabilities	310		162.792.449.469	180.938.279.312
	1	Short-term borrowing	311	V.15	11.897.859.473	15.540.631.848
	2	Trade accounts payable	312		72.380.991.050	70.500.506.974
	3	Advances from customers	313		10.702.256.431	31.300.337.067
	4	Taxes and payable to state budget	314	V.16	26.613.541.277	26.337.894.360
	5	Payable to employees	315		2.481.903.426	1.804.311.411
	6	Payable expenses	316	V.17	9.418.274.234	13.105.973.951
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	29.284.979.151	22.297.258.274
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		12.644.427	51.365.427
II		Long-term liabilities	330		168.801.157.486	197.390.000.000
	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	168.540.000.000	197.390.000.000
	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		261.157.486	-
	9	Scientific and Technological Development fund	339		-	-
B		OWNER'S EQUITY	400		104.392.369.831	123.053.281.899
I		Capital sources and funds	410	V.22	104.392.369.831	123.053.281.899
	1	Paid-in capital	411		134.399.470.000	134.399.470.000
	2	Capital surplus	412		7.584.000.000	7.584.000.000
	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		1.712.986.144	1.712.986.144
8	Financial reserve fund	418		850.006.350	850.006.350
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		(40.154.092.663)	(21.493.180.595)
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	MINARITY INTEREST	500		-	-
	TOTAL RESOURCES	440		435.985.976.786	501.381.561.211

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Coma18 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	106.487.516.329	9.211.612.301
2. Deductions	02		-	-
3. Net sales and services (10 = 01 - 02)	10		106.487.516.329	9.211.612.301
4. Cost of sales	11	VI.27	114.144.772.127	3.986.838.511
5. Gross profit (20= 10-11)	20		(7.657.255.798)	5.224.773.790
6. Financial income	21	VI.26	59.823.166	158.718.675
7. Financial expenses	22	VI.28	188.529.260	505.696.910
- In which: Interest expense	23		188.529.260	505.696.910
8. Selling expenses	24		1.094.602.450	2.560.873.081
9. General & administrative expenses	25		10.832.254.001	6.849.108.782
10. Net operating profit [30=20+(21-22)-(24+25)]	30		(19.712.818.343)	(4.532.186.308)
11. Other income	31		1.574.251.314	642.510.750
12. Other expenses	32		486.745.039	598.713.075
13. Other profit (40=31-32)	40		1.087.506.275	43.797.675
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		(18.625.312.068)	(4.488.388.633)
16. Current corporate income tax expenses	51	VI.30	-	-
17. Deferred corporate income tax expenses	52	VI.30	-	(1.122.097.158)
18. Profit after tax (60=50-51-52)	60		(18.625.312.068)	(3.366.291.475)
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		(18.625.312.068)	(3.366.291.475)
19. EPS (VND/share)	70		(1.387)	(250)

CASH FLOW STATEMENT
Quarter 2/2014 (Direct method)

Unit: VND

Items	Code	Note	Accumulation	
			Current year	Previous year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Cash received from sale or services and other revenue	01		99.360.166.463	110.796.122.278
2. Cash paid for supplier	02		(49.902.775.400)	(87.548.457.120)
3. Cash paid for employee	03		(9.431.778.772)	(6.910.131.031)
4. Cash paid for interest	04		(7.293.020.287)	(10.548.646.648)
5. Cash paid for corporate income tax	05		(74.705.720)	-
6. Other receivables	06		14.270.669.397	5.049.545.630
7. Other payables	07		(18.881.519.133)	(15.959.437.725)
Net cash provided by (used in) operating activities	20		28.047.036.548	(5.121.004.616)
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(410.700.000)	(65.538.000)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		70.000.000	-
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		53.688.100	158.718.675
Net cash used in investing activities	30		(287.011.900)	93.180.675
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		2.085.827.625	24.301.464.982
4. Cash paid to principal debt	34		(34.578.600.000)	(17.460.900.994)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		-	-
Net cash (used in) provided by financing activities	40		(32.492.772.375)	6.840.563.988
Net cash during the period (20+30+40)	50		(4.732.747.727)	1.812.740.047
Cash and cash equivalents at beginning of year	60		8.743.908.661	5.276.601.281
Influence of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at end of year (50+60+61)	70		4.011.160.934	7.089.341.328