

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		305.066.986.666	301.792.323.296
I	Cash & Cash equivalents	110		23.011.172.534	27.816.134.180
1	Cash	111	V.01	18.011.172.534	13.816.134.180
2	Cash equivalents	112		5.000.000.000.00	14.000.000.000.00
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		90.058.502.500	78.372.834.534
1	Trade accounts receivables	131		76.828.882.819	69.745.262.668
2	Prepayment to suppliers	132		13.368.567.240	8.965.246.760
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	412.339.037	213.611.702
6	Provision for short-term doubtful debts	139		(551.286.596)	(551.286.596)
IV	Inventories	140		186.650.025.773	192.481.097.665
1	Inventories	141	V.04	186.650.025.773	192.481.097.665
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		5.347.285.859	3.122.256.917
1	Short-term prepaid expenses	151		1.836.908.572	560.451.000
2	VAT deductible	152		2.458.721.121	2.144.259.980
3	Tax and accounts receivable from State budget	154	V.05	40.377.851	24.929.372
4	Other short-term assets	158		1.011.278.315	392.616.565
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		231.017.628.035	236.679.803.535
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		202.297.046.722	207.868.760.335
1	Tangible fixed assets	221	V.08	180.417.494.209	189.144.565.992
	- Historical cost	222		314.296.861.480	310.734.842.958
	- Accumulated depreciation	223		(133.879.367.271)	(121.590.276.966)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	19.745.404.132	18.696.921.616
	- Historical cost	228		21.071.968.802	19.766.968.802
	- Accumulated depreciation	229		(1.326.564.670)	(1.070.047.186)

4	Construction in progress	230	V.11	2.134.148.381	27.272.727
III	Property investment	240	V.12	-	-
	- Historical cost	241		-	-
	- Accumulated depreciation	242		-	-
IV	Long-term financial investments	250		27.233.502.270	27.130.194.627
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		6.256.092.240	6.660.694.627
3	Other long-term investments	258	V.13	25.365.000.000	25.365.000.000
4	Provision for devaluation of long-term financial investments	259		(4.387.589.970)	(4.895.500.000)
V	Other long-term assets	260		1.487.079.043	1.680.848.573
1	Long-term prepaid expenses	261	V.14	196.748.156	316.865.336
2	Deferred income tax assets	262	V.21	1.263.330.887	1.336.983.237
3	Others	268		27.000.000	27.000.000
VI.	Goodwill	269		-	-
	TOTAL ASSETS (270 = 100+200)	270		536.084.614.701	538.472.126.831

RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
1		2	3	4	5
A	LIABILITIES (300 = 310+330)	300		145.205.806.638	176.018.955.466
I	Short-term liabilities	310		140.251.268.637	170.914.646.340
1	Short-term borrowing	311	V.15	52.715.574.980	71.390.862.623
2	Trade accounts payable	312		31.650.234.242	33.401.403.929
3	Advances from customers	313		316.670.077	27.278.904
4	Taxes and payable to state budget	314	V.16	5.193.469.520	14.540.279.183
5	Payable to employees	315		23.644.595.466	21.867.754.901
6	Payable expenses	316	V.17	15.828.670.368	1.184.449.061
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	2.599.651.083	15.474.458.978
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		8.302.402.901	13.028.158.761
II	Long-term liabilities	330		4.954.538.001	5.104.309.126
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		170.000.000	132.600.000
4	Long-term borrowing	334	V.20	4.784.538.001	-
5	Deferred income tax payable	335	V.21	-	-
6	Provision for unemployment allowance	336		-	-
7	Provision for long-term liabilities	337		-	4.971.709.126
8	Unrealised revenue	338		-	-
9	Scientific and Technological Development fund	339		-	-
B	OWNER'S EQUITY	400		390.878.808.063	362.453.171.365
I	Capital sources and funds	410	V.22	390.878.808.063	362.453.171.365
1	Paid-in capital	411		128.568.600.000	128.568.600.000
2	Capital surplus	412		72.468.790.783	72.468.790.783
3	Other capital of owner	413		-	-
4	Treasury stock	414		(1.003.000.000)	-

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		118.834.039.755	118.834.039.755
8	Financial reserve fund	418		12.856.860.000	12.856.860.000
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		59.153.517.525	29.724.880.827
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		536.084.614.701	538.472.126.831

OPC Pharmaceutical 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	335.897.829.089	276.501.655.290
2. Deductions	02		351.234.350	302.646.991
3. Net sales and services (10 = 01 - 02)	10		335.546.594.739	276.199.008.299
4. Cost of sales	11	VI.27	163.975.982.011	134.973.518.431
5. Gross profit (20= 10-11)	20		171.570.612.728	141.225.489.868
6. Financial income	21	VI.26	693.825.436	721.080.314
7. Financial expenses	22	VI.28	2.954.888.049	3.551.871.170
- In which: Interest expense	23		1.802.965.648	3.746.214.436
8. Selling expenses	24		98.440.045.227	72.749.366.701
9. General & administrative expenses	25		25.289.381.042	20.616.133.636
10. Net operating profit [30=20+(21-22)-(24+25)]	30		45.580.123.846	45.029.198.675
11. Other income	31		1.456.190.283	312.414.592
12. Other expenses	32		281.333.318	55.407.187
13. Other profit (40=31-32)	40		1.174.856.965	257.007.405
14. Profit or loss in joint venture	45		6.092.240	399.136.300
15. Profit before tax (50=30+40)	50		46.761.073.051	45.685.342.380
16. Current corporate income tax expenses	51	VI.30	10.918.854.003	11.658.592.534
17. Deferred corporate income tax expenses	52	VI.30	73.652.350	2.808.827
18. Profit after tax (60=50-51-52)	60		35.768.566.698	34.023.941.019
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		35.768.566.698	34.023.941.019
19. EPS (VND/share)	70		2.790	2.650

OPC Pharmaceutical 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		46.761.073.051	45.685.342.380
2	Adjustment in accounts				
	Fixed assets depreciation	02		12.545.607.789	12.479.466.190
	Provisions	03		(507.910.030)	(286.443.958)
	Unrealized foreign exchange difference loss/gain	04		343.249.495	79.698.596
	Loss/gain from investment	05		(699.917.676)	(1.865.070.156)
	Loan interest expenses	06		1.802.965.648	3.746.214.436
3	Operating profit before the changes of current capital	08		60.245.068.277	59.839.207.488
	Changes in accounts receivable	09		(12.081.724.786)	(15.511.070.526)
	Changes in inventories	10		5.831.071.892	(12.707.769.515)
	Changes in trade payables (interest payable, income tax payable)	11		14.255.466.209	8.669.592.611
	Changes in prepaid expenses	12		(1.156.340.392)	(1.729.178.644)
	Loan interest paid	13		(1.908.372.579)	(3.552.358.629)
	Corporate income tax paid	14		(19.807.219.777)	(14.408.073.920)
	Other receivables	15		52.400.000	2.169.947.324
	Other payables	16		(4.898.306.610)	(6.528.940.612)
	Net cash provided by (used in) operating activities	20		40.532.042.234	16.241.355.577
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(7.364.154.976)	(9.662.708.326)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	31.297.500
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		1.104.520.063	873.144.072
	Net cash used in investing activities	30		(6.259.634.913)	(8.758.266.754)
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		(1.003.000.000)	-
3	Cash received from long-term and short-term borrowings	33		75.934.906.953	76.991.262.822
4	Cash paid to principal debt	34		(94.885.323.182)	(72.137.669.850)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(19.124.905.700)	(15.316.083.800)
	Net cash (used in) provided by financing activities	40		(39.078.321.929)	(10.462.490.828)
	Net cash during the period (50=20+30+40)	50		(4.805.914.608)	(2.979.402.005)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		27.816.134.180	26.747.448.421
	Influence of foreign exchange change	61		952.962	7.071.794

CASH AND CASH EQUIVALENTS AT END OF YEAR	70	23.011.172.534	23.775.118.210
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