

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		612.387.054.539	425.817.934.459
I	Cash & Cash equivalents	110		157.057.791.041	128.050.349.133
1	Cash	111	V.01	7.057.791.041	23.612.631.250
2	Cash equivalents	112		150.000.000.000.00	104.437.717.883.00
II	Short-term financial investments	120	V.02	-	62.000.000.000
1	Short-term investments	121		-	62.000.000.000
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		277.280.246.533	164.351.789.574
1	Trade accounts receivables	131		103.125.209.417	62.923.890.459
2	Prepayment to suppliers	132		173.021.317.008	96.684.366.898
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	1.414.751.548	5.024.563.657
6	Provision for short-term doubtful debts	139		(281.031.440)	(281.031.440)
IV	Inventories	140		169.925.679.886	58.533.048.853
1	Inventories	141	V.04	169.925.679.886	58.533.048.853
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		8.123.337.079	12.882.746.899
1	Short-term prepaid expenses	151		3.685.361.263	11.656.203.980
2	VAT deductible	152		2.198.806.733	-
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		2.239.169.083	1.226.542.919
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		408.337.138.490	407.350.252.813
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		368.920.651.963	374.473.276.111
1	Tangible fixed assets	221	V.08	336.393.509.149	327.393.343.785
	- Historical cost	222		593.812.756.797	564.353.433.401
	- Accumulated depreciation	223		(257.419.247.648)	(236.960.089.616)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	-	-
	- Historical cost	228		589.186.516	589.186.516
	- Accumulated depreciation	229		(589.186.516)	(589.186.516)

	4	Construction in progress	230	V.11	32.527.142.814	47.079.932.326
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		21.522.026.165	21.931.489.836
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	21.522.026.165	21.931.489.836
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		17.894.460.362	10.945.486.866
	1	Long-term prepaid expenses	261	V.14	17.885.460.362	10.936.486.866
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		9.000.000	9.000.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		1.020.724.193.029	833.168.187.272

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		541.691.654.996	487.480.145.751
I		Short-term liabilities	310		365.787.447.521	320.031.472.936
	1	Short-term borrowing	311	V.15	319.900.124.998	231.155.029.320
	2	Trade accounts payable	312		17.206.299.736	28.213.133.115
	3	Advances from customers	313		69.020.441	48.337.838.820
	4	Taxes and payable to state budget	314	V.16	11.732.651.143	4.934.028.963
	5	Payable to employees	315		4.828.682.480	186.527.994
	6	Payable expenses	316	V.17	7.593.410.671	2.068.844.576
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	2.609.160.022	4.020.205.547
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		1.848.098.030	1.115.864.601
II		Long-term liabilities	330		175.904.207.475	167.448.672.815
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		185.500.000	185.500.000
	4	Long-term borrowing	334	V.20	175.718.707.475	167.263.172.815
	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		479.032.538.032	345.688.041.521
I		Capital sources and funds	410	V.22	479.032.538.032	345.688.041.521
	1	Paid-in capital	411		389.998.760.000	278.504.660.000
	2	Capital surplus	412		(255.500.000)	(211.250.000)
	3	Other capital of owner	413		-	-
	4	Treasury stock	414		(1.044.000)	(1.044.000)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		35.243.029.693	32.620.884.458
8	Financial reserve fund	418		14.960.455.548	13.649.382.930
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		39.086.836.791	21.125.408.133
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		1.020.724.193.028	833.168.187.272

Gia Lai Cane Sugar Thermoelectricity Joint Stock Company

INCOME STATEMENT

Quarter 2/2014

Items	Code	Note	Accumulation fr. Jan. 01 to Jun. 30	Accumulation fr. Jan. 01 to Dec. 31
			2014	2013
1	2	3	4	7
1. Revenue of sales and services	01	VI.25	459.959.438.504	734.430.834.603
2. Deductions	02		677.143	644.571.429
3. Net sales and services (10 = 01 - 02)	10		459.958.761.361	733.786.263.174
4. Cost of sales	11	VI.27	384.310.384.080	619.797.947.171
5. Gross profit (20= 10-11)	20		75.648.377.281	113.988.316.003
6. Financial income	21	VI.26	5.426.525.201	15.601.974.254
7. Financial expenses	22	VI.28	16.508.574.475	29.433.091.804
- In which: Interest expense	23		16.508.574.475	29.433.091.804
8. Selling expenses	24		19.206.694.272	22.091.253.058
9. General & administrative expenses	25		12.052.029.089	23.628.414.760
10. Net operating profit [30=20+(21-22)-(24+25)]	30		33.307.604.646	54.437.530.635
11. Other income	31		491.307.473	5.296.093.385
12. Other expenses	32		-	456.584.165
13. Other profit (40=31-32)	40		491.307.473	4.839.509.220
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		33.798.912.119	59.277.039.855
16. Current corporate income tax expenses	51	VI.30	7.580.758.360	13.514.530.287
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		26.218.153.759	45.762.509.568
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		26.218.153.759	45.762.509.568
19. EPS (VND/share)	70		872	2.344

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		326.112.697.171	701.658.840.274
2. Cash paid for supplier	02		(472.009.867.246)	(453.106.985.317)
3. Cash paid for employee	03		(16.601.937.195)	(34.070.685.857)
4. Cash paid for interest	04		(16.751.174.541)	(27.917.985.391)
5. Cash paid for corporate income tax	05		(3.935.405.299)	(11.640.528.591)
6. Other receivables	06		16.844.070.235	32.077.703.388
7. Other payables	07		(51.018.023.224)	(77.599.704.864)
Net cash provided by (used in) operating activities	20		(217.359.640.099)	129.400.653.642
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(28.981.820.492)	(98.985.730.313)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	3.064.090.909
3. Cash paid for lending or purchase debt tools of other companies	23		(74.000.000.000)	(157.000.000.000)
4. Withdrawal of lending or resale debt tools of other companies	24		136.000.000.000	70.000.000.000
5. Cash paid for joining capital in other companies	25		(1.571.751.000)	(4.932.000.000)
6. Withdrawal of capital in other companies	26		1.981.214.671	2.807.198.613
7. Cash received from interest, dividend and distributed profit	27		4.306.956.890	6.672.627.781
Net cash used in investing activities	30		37.734.600.069	(178.373.813.010)
III. CASH FLOWS FROM FINANCING ACTIVITIES:				-
1. Cash received from issuing stock, other owners' equity	31		111.449.850.000	104.227.610.000
2. Cash paid to owners equity, repurchase issued stock	32		-	-
3. Cash received from long-term and short-term borrowings	33		608.385.659.658	846.395.915.559
4. Cash paid to principal debt	34		(511.185.029.320)	(802.050.222.898)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		(17.998.400)	(22.665.881.800)
Net cash (used in) provided by financing activities	40		208.632.481.938	125.907.420.861
Net cash during the period (20+30+40)	50		29.007.441.908	76.934.261.493
Cash and cash equivalents at beginning of year	60		128.050.349.133	51.116.087.640
Influence of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at end of year (50+60+61)	70		157.057.791.041	128.050.349.133