

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		700.481.453.554	646.997.596.486
I	Cash & Cash equivalents	110		722.811.194	460.936.716
1	Cash	111	V.01	722.811.194	460.936.716
2	Cash equivalents	112		-	-
II	Short-term financial investments	120	V.02	8.067.169.097	7.800.000.000
1	Short-term investments	121		8.067.169.097	7.800.000.000
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		118.216.866.291	92.542.405.919
1	Trade accounts receivables	131		75.775.840.114	69.593.358.324
2	Prepayment to suppliers	132		33.230.712.555	15.646.301.826
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	9.210.313.622	7.302.745.769
6	Provision for short-term doubtful debts	139		-	-
IV	Inventories	140		563.835.573.534	538.449.428.989
1	Inventories	141	V.04	563.835.573.534	538.449.428.989
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		9.639.033.438	7.744.824.862
1	Short-term prepaid expenses	151		3.073.085.428	763.518.046
2	VAT deductible	152		5.875.321.719	5.962.304.325
3	Tax and accounts receivable from State budget	154	V.05	393.347.414	697.327.214
4	Other short-term assets	158		297.278.877	321.675.277
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		332.815.361.969	339.539.721.465
I	Long-term receivables	210		34.267.972.888	34.230.472.888
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	34.267.972.888	34.230.472.888
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		256.206.638.121	244.257.987.405
1	Tangible fixed assets	221	V.08	239.357.920.340	233.004.820.405
	- Historical cost	222		323.297.792.410	307.152.342.914
	- Accumulated depreciation	223		(83.939.872.070)	(74.147.522.509)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	9.513.547.568	9.518.643.036
	- Historical cost	228		9.572.340.164	9.572.340.164
	- Accumulated depreciation	229		(58.792.596)	(53.697.128)

4	Construction in progress	230	V.11	7.335.170.213	1.734.523.964
III	Property investment	240	V.12	-	15.434.225.860
	- Historical cost	241		-	15.434.225.860
	- 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		42.340.750.960	45.617.035.312
1	Long-term prepaid expenses	261	V.14	42.240.750.960	45.517.035.312
2	Deferred income tax assets	262	V.21	-	-
3	Others	268		100.000.000	100.000.000
VI.	Goodwill	269		-	-
	TOTAL ASSETS (270 = 100+200)	270		1.033.296.815.523	986.537.317.951

RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		753.976.927.658	701.242.421.305
I	Short-term liabilities	310		714.144.093.597	661.397.927.244
1	Short-term borrowing	311	V.15	488.150.983.483	459.129.431.155
2	Trade accounts payable	312		143.145.350.940	132.881.352.028
3	Advances from customers	313		13.731.631.506	9.269.835.107
4	Taxes and payable to state budget	314	V.16	27.088.784.108	25.912.155.952
5	Payable to employees	315		5.284.796.329	5.472.081.792
6	Payable expenses	316	V.17	-	-
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	37.617.308.669	30.344.023.888
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		(874.761.438)	(1.610.952.678)
II	Long-term liabilities	330		39.832.834.061	39.844.494.061
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		3.507.260.000	3.518.920.000
4	Long-term borrowing	334	V.20	36.325.574.061	36.325.574.061
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		279.319.887.864	285.294.896.646
I	Capital sources and funds	410	V.22	279.319.887.864	285.294.896.646
1	Paid-in capital	411		161.606.460.000	161.606.460.000
2	Capital surplus	412		88.511.629.767	88.511.629.767
3	Other capital of owner	413		-	-
4	Treasury stock	414		(1.975.998.328)	(1.975.998.328)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		5.487.848.558	5.487.848.558
8	Financial reserve fund	418		4.495.000.000	4.145.000.000
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		21.194.947.867	27.519.956.649
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		1.033.296.815.522	986.537.317.951

Seafood Joint Stock Company No4

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	367.144.035.212	344.120.114.775
2. Deductions	02		-	2.428.544.800
3. Net sales and services (10 = 01 - 02)	10		367.144.035.212	341.691.569.975
4. Cost of sales	11	VI.27	297.000.768.934	275.773.557.896
5. Gross profit (20= 10-11)	20		70.143.266.278	65.918.012.079
6. Financial income	21	VI.26	472.670.029	910.886.146
7. Financial expenses	22	VI.28	16.390.138.470	19.152.436.805
- In which: Interest expense	23		14.826.574.046	17.816.274.174
8. Selling expenses	24		40.853.015.798	32.605.903.342
9. General & administrative expenses	25		6.860.183.907	8.432.488.397
10. Net operating profit [30=20+(21-22)-(24+25)]	30		6.512.598.132	6.638.069.681
11. Other income	31		1.237.185.266	1.526.130.492
12. Other expenses	32		24.538.627	878.725.638
13. Other profit (40=31-32)	40		1.212.646.639	647.404.854
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		7.725.244.771	7.285.474.535
16. Current corporate income tax expenses	51	VI.30	1.168.988.090	332.462.027
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		6.556.256.681	6.953.012.508
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		6.556.256.681	6.953.012.508
19. EPS (VND/share)	70		408	610

Seafood Joint Stock Company No4

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		7.725.244.771	7.285.474.534
2	Adjustment in accounts				
	Fixed assets depreciation	02		9.797.445.029	10.255.406.181
	Provisions	03		-	-
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(269.714.356)	(52.415.549)
	Loan interest expenses	06		14.826.574.046	18.654.121.780
3	Operating profit before the changes of current capital	08		32.079.549.490	36.142.586.946
	Changes in accounts receivable	09		(25.600.581.366)	(29.268.831.710)
	Changes in inventories	10		(25.386.144.545)	(7.053.524.795)
	Changes in trade payables (interest payable, income tax payable)	11		23.022.341.001	81.189.234.406
	Changes in prepaid expenses	12		966.716.970	1.637.884.386
	Loan interest paid	13		(14.826.574.046)	(18.417.840.177)
	Corporate income tax paid	14		(169.658.695)	(92.719.550)
	Other receivables	15		-	-
	Other payables	16		(4.901.721.833)	(11.123.977.116)
	Net cash provided by (used in) operating activities	20		(14.816.073.024)	53.012.812.390
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(6.311.869.885)	(16.779.230.831)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	-
3	Cash paid for lending or purchase debt tools of other companies	23		(267.169.097)	-
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		269.714.356	52.415.549
	Net cash used in investing activities	30		(6.309.324.626)	(16.726.815.282)
III	CASH FLOWS FROM FINANCING ACTIVITIES:				
1	Cash received from issuing stock, other owners' equity	31		-	5.522.537.395
2	Cash paid to owners' equity, repurchase issued stock	32		-	(989.610.949)
3	Cash received from long-term and short-term borrowings	33		502.376.712.518	496.304.097.670
4	Cash paid to principal debt	34		(473.355.160.190)	(537.621.326.104)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(7.634.280.200)	-
	Net cash (used in) provided by financing activities	40		21.387.272.128	(36.784.301.988)
	Net cash during the period (50=20+30+40)	50		261.874.478	(498.304.880)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		460.936.716	1.785.438.624
	Influence of foreign exchange change	61		-	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70		722.811.194	1.287.133.744
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