

**BALANCE SHEET**

As at Sep.30, 2014

Unit: VND

No.	Assets	Code	Note	Sep.30,2014	Jan.01,2014
	1	2	3	4	5
<b>A</b>	<b>SHORT-TERM ASSETS (100 = 110+120+130+140+150)</b>	<b>100</b>		<b>646.056.171.139</b>	<b>716.100.912.981</b>
<b>I</b>	<b>Cash &amp; Cash equivalents</b>	<b>110</b>		<b>20.139.779.227</b>	<b>427.153.759.069</b>
1	Cash	111	V.01	2.439.779.227	12.933.359.069
2	Cash equivalents	112		17.700.000.000.00	414.220.400.000.00
<b>II</b>	<b>Short-term financial investments</b>	<b>120</b>	V.02	<b>82.310.000.000</b>	<b>30.000.000.000</b>
1	Short-term investments	121		82.310.000.000	30.000.000.000
2	Provision for devaluation of short-term investments	129		-	-
<b>III</b>	<b>Short-term receivables</b>	<b>130</b>		<b>39.454.469.100</b>	<b>64.497.745.561</b>
1	Trade accounts receivables	131		35.889.978.892	52.917.867.728
2	Prepayment to suppliers	132		3.827.762.340	8.969.787.764
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	801.626.418	3.413.577.609
6	Provision for short-term doubtful debts	139		(1.064.898.550)	(803.487.540)
<b>IV</b>	<b>Inventories</b>	<b>140</b>		<b>500.663.229.083</b>	<b>194.065.944.289</b>
1	Inventories	141	V.04	500.663.229.083	195.101.930.076
2	Provision for devaluation of inventories	149		-	(1.035.985.787)
<b>V</b>	<b>Other short-term assets</b>	<b>150</b>		<b>3.488.693.729</b>	<b>383.464.062</b>
1	Short-term prepaid expenses	151		870.767.324	-
2	VAT deductible	152		1.856.708.264	-
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		761.218.141	383.464.062
<b>B</b>	<b>LONG-TERM ASSETS (200 = 210+220+240+250+260)</b>	<b>200</b>		<b>300.461.914.547</b>	<b>304.031.860.696</b>
<b>I</b>	<b>Long-term receivables</b>	<b>210</b>		<b>-</b>	<b>-</b>
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		-	-
<b>II</b>	<b>Fixed assets</b>	<b>220</b>		<b>129.256.220.100</b>	<b>133.328.362.587</b>
1	Tangible fixed assets	221	V.08	99.232.602.725	103.072.110.841
	- Historical cost	222		198.609.215.277	189.502.911.211
	- Accumulated depreciation	223		(99.376.612.552)	(86.430.800.370)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	29.880.858.829	29.642.426.746
	- Historical cost	228		29.903.801.746	29.722.626.746
	- Accumulated depreciation	229		(22.942.917)	(80.200.000)

4	Construction in progress	230	V.11	142.758.546	613.825.000
<b>III</b>	<b>Property investment</b>	<b>240</b>	V.12	-	-
	- Historical cost	241		-	-
	- Accumulated depreciation	242		-	-
<b>IV</b>	<b>Long-term financial investments</b>	<b>250</b>		<b>162.043.062.940</b>	<b>162.151.864.714</b>
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		160.451.148.000	160.451.148.000
3	Other long-term investments	258	V.13	2.260.573.075	2.260.573.075
4	Provision for devaluation of long-term financial investments	259		(668.658.135)	(559.856.361)
<b>V</b>	<b>Other long-term assets</b>	<b>260</b>		<b>9.162.631.507</b>	<b>8.551.633.395</b>
1	Long-term prepaid expenses	261	V.14	7.200.109.061	6.640.633.395
2	Deferred income tax assets	262	V.21	1.591.522.446	1.540.000.000
3	Others	268		371.000.000	371.000.000
<b>VI.</b>	<b>Goodwill</b>	<b>269</b>		-	-
	<b>TOTAL ASSETS (270 = 100+200)</b>	<b>270</b>		<b>946.518.085.686</b>	<b>1.020.132.773.677</b>

	RESOURCES	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
<b>A</b>	<b>LIABILITIES (300 = 310+330)</b>	<b>300</b>		<b>598.265.057.145</b>	<b>660.381.782.726</b>
<b>I</b>	<b>Short-term liabilities</b>	<b>310</b>		<b>591.539.476.645</b>	<b>653.381.782.726</b>
1	Short-term borrowing	311	V.15	547.036.453.867	590.002.106.475
2	Trade accounts payable	312		6.711.426.953	14.036.674.690
3	Advances from customers	313		7.062.427.717	8.390.746.595
4	Taxes and payable to state budget	314	V.16	368.240.631	11.043.224.065
5	Payable to employees	315		16.819.833.942	15.148.678.945
6	Payable expenses	316	V.17	494.234.449	1.652.095.250
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	4.750.284.394	4.571.110.014
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		8.296.574.692	8.537.146.692
<b>II</b>	<b>Long-term liabilities</b>	<b>330</b>		<b>6.725.580.500</b>	<b>7.000.000.000</b>
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		-	7.000.000.000
4	Long-term borrowing	334	V.20	-	-
5	Deferred income tax payable	335	V.21	-	-
6	Provision for unemployment allowance	336		6.725.580.500	-
7	Provision for long-term liabilities	337		-	-
8	Unrealised revenue	338		-	-
9	Scientific and Technological Development fund	339		-	-
<b>B</b>	<b>OWNER'S EQUITY</b>	<b>400</b>		<b>348.253.028.541</b>	<b>359.750.990.951</b>
<b>I</b>	<b>Capital sources and funds</b>	<b>410</b>	V.22	<b>348.253.028.541</b>	<b>359.750.990.951</b>
1	Paid-in capital	411		182.000.000.000	182.000.000.000
2	Capital surplus	412		-	-
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		93.808.000.000	76.125.000.000
8	Financial reserve fund	418		18.200.000.000	18.200.000.000
9	Other fund belong to owner's equity	419		4.865.000.000	4.547.000.000
10	Retained after-tax profit	420		49.380.028.541	78.878.990.951
11	Capital for construction work	421		-	-
<b>II</b>	<b>Budget sources</b>	<b>430</b>		-	-
1	Bonus and welfare funds	431		-	-
2	Budgets	432	V.23	-	-
3	Budget for fixed asset	433		-	-
<b>C</b>	<b>MINORITY INTEREST</b>	<b>500</b>		-	-
	<b>TOTAL RESOURCES</b>	<b>440</b>		<b>946.518.085.686</b>	<b>1.020.132.773.677</b>

**INCOME STATEMENT**

Quarter 3/2014

Items	Code	Note	Quarter 3		Accumulation fr. Jan. 01 to Jun. 30	
			2014	2013	2014	2013
1	2	3	4	5	6	7
<b>1. Revenue of sales and services</b>	<b>01</b>	VI.25	531.650.432.683	517.278.238.579	1.389.427.976.992	1.417.181.605.266
<b>2. Deductions</b>	<b>02</b>		-	13.568.220	42.703.711	105.449.901
<b>3. Net sales and services ( 10 = 01 - 02 )</b>	<b>10</b>		531.650.432.683	517.264.670.359	1.389.385.273.281	1.417.076.155.365
<b>4. Cost of sales</b>	<b>11</b>	VI.27	493.930.435.142	487.897.873.511	1.301.548.670.401	1.335.765.650.558
<b>5. Gross profit (20= 10-11)</b>	<b>20</b>		37.719.997.541	29.366.796.848	87.836.602.880	81.310.504.807
<b>6. Financial income</b>	<b>21</b>	VI.26	5.615.935.479	7.899.462.150	26.631.288.046	34.663.916.947
<b>7. Financial expenses</b>	<b>22</b>	VI.28	8.035.166.030	8.158.554.306	28.002.394.327	32.126.280.788
- In which: Interest expense	23		7.026.668.139	7.050.422.461	23.483.724.408	23.417.477.786
<b>8. Selling expenses</b>	<b>24</b>		29.936.043.190	23.825.713.353	67.866.024.877	55.664.128.263
<b>9. General &amp; administrative expenses</b>	<b>25</b>		4.832.679.345	5.782.030.552	14.673.860.151	18.315.879.728
<b>10. Net operating profit [30=20+(21-22)-(24+25)]</b>	<b>30</b>		532.044.455	(500.039.213)	3.925.611.571	9.868.132.975
<b>11. Other income</b>	<b>31</b>		896.947.394	5.291.997.917	5.365.443.261	8.381.990.224
<b>12. Other expenses</b>	<b>32</b>		-	2.575.000	82.763.473	3.531.120
<b>13. Other profit (40=31-32)</b>	<b>40</b>		896.947.394	5.289.422.917	5.282.679.788	8.378.459.104
<b>14. Profit or loss in joint venture</b>	<b>45</b>		-	-	-	-
<b>15. Profit before tax ( 50=30+40)</b>	<b>50</b>		1.428.991.849	4.789.383.704	9.208.291.359	18.246.592.079
16. Current corporate income tax expenses	51	VI.30	358.818.207	1.224.080.340	1.604.776.215	2.763.662.675
17. Deferred corporate income tax expenses	52	VI.30	-	-	(51.522.446)	260.398.016
<b>18. Profit after tax (60=50-51-52)</b>	<b>60</b>		1.070.173.642	3.565.303.364	7.655.037.590	15.222.531.388
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		1.070.173.642	3.565.303.364	7.655.037.590	15.222.531.388
<b>19. EPS (VND/share)</b>	<b>70</b>		59	196	421	837

An Giang Import - Export Company

CASH FLOW STATEMENT

Quarter 3/2014(Indirect method)

Unit: VND

No.	Items	Code	Note	Accumulation fr. Jan. 01 to Sep. 30	
				2014	2013
1	2	3	4	5	6
<b>I</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
<b>1</b>	<b>Profit before tax</b>	<b>01</b>		<b>9.208.291.359</b>	<b>18.246.592.079</b>
<b>2</b>	<b>Adjustment in accounts</b>				
	Fixed assets depreciation	02		12.968.755.099	14.449.236.946
	Provisions	03		(665.773.003)	299.772.661
	Unrealized foreign exchange difference loss/gain	04		1.304.757.083	2.763.697.335
	Loss/gain from investment	05		(21.967.287.780)	(30.479.256.109)
	Loan interest expenses	06		23.483.724.408	23.417.477.786
<b>3</b>	<b>Operating profit before the changes of current capital</b>	<b>08</b>		<b>24.332.467.166</b>	<b>28.697.520.698</b>
	Changes in accounts receivable	09		24.590.578.913	8.178.670.351
	Changes in inventories	10		(305.561.299.008)	(11.750.119.963)
	Changes in trade payables (interest payable, income tax payable)	11		(12.132.761.283)	(32.669.726.298)
	Changes in prepaid expenses	12		(1.430.242.990)	(1.512.342.923)
	Loan interest paid	13		(22.957.529.207)	(23.850.995.412)
	Corporate income tax paid	14		(7.431.240.399)	(4.041.573.512)
	Other receivables	15		-	423.700.000
	Other payables	16		(1.497.302.000)	(1.763.321.697)
	<b>Net cash provided by (used in) operating activities</b>	<b>20</b>		<b>(302.087.328.808)</b>	<b>(38.288.188.756)</b>
<b>II</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
1	Cash paid for purchase of capital assets and other long-term assets	21		(8.896.612.612)	(26.067.052.375)
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		(52.310.000.000)	-
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		-	311.000.000
7	Cash received from interest, dividend and distributed profit	27		17.443.780.650	30.479.256.109
	<b>Net cash used in investing activities</b>	<b>30</b>		<b>(43.762.831.962)</b>	<b>4.723.203.734</b>
<b>III</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>				
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		2.646.294.745.202	2.114.940.296.353
4	Cash paid to principal debt	34		(2.689.260.397.810)	(2.404.452.246.823)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(18.200.000.000)	(27.300.000.000)
	<b>Net cash (used in) provided by financing activities</b>	<b>40</b>		<b>(61.165.652.608)</b>	<b>(316.811.950.470)</b>
	<b>Net cash during the period (50=20+30+40)</b>	<b>50</b>		<b>(407.015.813.378)</b>	<b>(350.376.935.492)</b>
	<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>60</b>		<b>427.153.759.069</b>	<b>575.800.028.914</b>
	Influence of foreign exchange change	61		1.833.536	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70	20.139.779.227	225.423.093.422
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