

BALANCE SHEET
As at Sep.30, 2014

Unit: VND

No.	Assets	Code	Note	Sep.30,2014	Jan.01,2014
	1	2	3	4	5
A	SHORT-TERM ASSETS (100 = 110+120+130+140+150)	100		401.807.974.652	395.966.473.145
I	Cash & Cash equivalents	110		2.910.132.458	4.011.160.934
1	Cash	111	V.01	2.760.132.458	987.226.867
2	Cash equivalents	112		150.000.000.00	3.023.934.067.00
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		50.521.368.707	45.414.683.272
1	Trade accounts receivables	131		36.573.737.979	29.201.706.400
2	Prepayment to suppliers	132		7.777.536.346	10.092.081.833
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	11.519.910.081	11.470.710.738
6	Provision for short-term doubtful debts	139		(5.349.815.699)	(5.349.815.699)
IV	Inventories	140		323.837.310.887	321.913.010.946
1	Inventories	141	V.04	323.837.310.887	321.913.010.946
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		24.539.162.600	24.627.617.993
1	Short-term prepaid expenses	151		1.574.541.407	1.524.595.198
2	VAT deductible	152		-	59.405.429
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		22.964.621.193	23.043.617.366
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		39.738.365.228	40.019.503.641
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		20.682.331.186	19.793.094.552
1	Tangible fixed assets	221	V.08	9.839.434.648	10.259.950.990
	- Historical cost	222		29.122.238.025	29.053.219.843
	- Accumulated depreciation	223		(19.282.803.377)	(18.793.268.853)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	84.375.000	101.250.000
	- Historical cost	228		675.000.000	675.000.000
	- Accumulated depreciation	229		(590.625.000)	(573.750.000)

	4	Construction in progress	230	V.11	10.758.521.538	9.431.893.562
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		8.316.034.042	9.486.409.089
	1	Long-term prepaid expenses	261	V.14	8.316.034.042	9.486.409.089
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		-	-
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		441.546.339.880	435.985.976.786

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		340.759.813.283	331.593.606.955
I		Short-term liabilities	310		183.919.813.283	162.792.449.469
	1	Short-term borrowing	311	V.15	11.573.419.229	11.897.859.473
	2	Trade accounts payable	312		88.513.212.587	72.380.991.050
	3	Advances from customers	313		11.463.764.199	10.702.256.431
	4	Taxes and payable to state budget	314	V.16	27.377.720.017	26.613.541.277
	5	Payable to employees	315		3.655.288.634	2.481.903.426
	6	Payable expenses	316	V.17	9.418.274.234	9.418.274.234
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	31.905.489.956	29.284.979.151
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		12.644.427	12.644.427
II		Long-term liabilities	330		156.840.000.000	168.801.157.486
	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	156.840.000.000	168.540.000.000
	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		100.786.526.597	104.392.369.831
I		Capital sources and funds	410	V.22	100.786.526.597	104.392.369.831
	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		(43.759.935.897)	(40.154.092.663)
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		441.546.339.880	435.985.976.786

-

-

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
1. Revenue of sales and services	01	VI.25	35.968.054.355	12.595.091.595	142.455.570.684	21.806.703.896
2. Deductions	02		-	-	-	-
3. Net sales and services (10 = 01 - 02)	10		35.968.054.355	12.595.091.595	142.455.570.684	21.806.703.896
4. Cost of sales	11	VI.27	34.939.173.044	10.506.097.716	149.083.945.171	14.492.936.227
5. Gross profit (20= 10-11)	20		1.028.881.311	2.088.993.879	(6.628.374.487)	7.313.767.669
6. Financial income	21	VI.26	74.099.209	47.382.435	133.922.375	206.101.110
7. Financial expenses	22	VI.28	70.287.276	161.891.982	258.816.536	667.588.892
- In which: Interest expense	23		70.287.276	161.891.982	258.816.536	667.588.892
8. Selling expenses	24		331.584.248	413.825.468	1.426.186.698	2.974.698.549
9. General & administrative expenses	25		4.516.746.159	3.216.672.700	15.349.000.160	10.065.781.482
10. Net operating profit [30=20+(21-22)-(24+25)]	30		(3.815.637.163)	(1.656.013.836)	(23.528.455.506)	(6.188.200.144)
11. Other income	31		338.010.076	304.616.126	1.912.261.390	947.126.876
12. Other expenses	32		131.816.147	267.362.774	618.561.186	866.075.849
13. Other profit (40=31-32)	40		206.193.929	37.253.352	1.293.700.204	81.051.027
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		(3.609.443.234)	(1.618.760.484)	(22.234.755.302)	(6.107.149.117)
16. Current corporate income tax expenses	51	VI.30	-	-	-	-
17. Deferred corporate income tax expenses	52	VI.30	-	(404.690.121)	-	(1.526.787.279)
18. Profit after tax (60=50-51-52)	60		(3.609.443.234)	(1.214.070.363)	(22.234.755.302)	(4.580.361.838)
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		(3.609.443.234)	(1.214.070.363)	(22.234.755.302)	(4.580.361.838)
19. EPS (VND/share)	70		(269)	(90)	(1.656)	(341)

CASH FLOW STATEMENT
Quarter 3/2014 (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		131.957.182.647	187.138.116.358
2. Cash paid for supplier	02		(58.857.683.445)	(37.138.211.350)
3. Cash paid for employee	03		(12.239.612.635)	(11.230.834.785)
4. Cash paid for interest	04		(7.300.896.954)	(105.807.223)
5. Cash paid for corporate income tax	05		(574.763.656)	(3.705.075.167)
6. Other receivables	06		18.686.642.946	21.856.826.900
7. Other payables	07		(35.812.723.533)	(169.961.469.318)
Net cash provided by (used in) operating activities	20		35.858.145.370	(13.146.454.585)
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(410.700.000)	(13.627.273)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		82.879.426	22.701.795
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		3.059.970.858	3.652.679.320
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		94.900.518	22.044.256
Net cash used in investing activities	30		2.827.050.802	3.683.798.098
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		2.140.827.625	36.644.662.204
4. Cash paid to principal debt	34		(46.659.800.000)	(27.475.577.272)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		-	(19.200.000)
Net cash (used in) provided by financing activities	40		(44.518.972.375)	9.149.884.932
Net cash during the period (20+30+40)	50		(5.833.776.203)	(312.771.555)
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		2.910.132.458	4.963.829.726