

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		188.630.872.433	106.177.653.130
I	Cash & Cash equivalents	110		61.794.020.946	28.649.256.457
1	Cash	111	V.01	7.794.020.946	9.649.256.457
2	Cash equivalents	112		54.000.000.000.00	19.000.000.000.00
II	Short-term financial investments	120	V.02	87.948	87.948
1	Short-term investments	121		87.948	87.948
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		46.511.427.557	32.750.313.346
1	Trade accounts receivables	131		45.876.549.138	27.627.327.845
2	Prepayment to suppliers	132		4.202.817.497	8.153.993.586
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	173.383.039	1.672.573.413
6	Provision for short-term doubtful debts	139		(3.741.322.117)	(4.703.581.498)
IV	Inventories	140		77.098.698.416	40.032.937.624
1	Inventories	141	V.04	77.098.698.416	40.032.937.624
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		3.226.637.566	4.745.057.755
1	Short-term prepaid expenses	151		132.033.919	13.636.365
2	VAT deductible	152		1.384.623.553	4.223.920.953
3	Tax and accounts receivable from State budget	154	V.05	605.731.200	-
4	Other short-term assets	158		1.104.248.894	507.500.437
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		90.509.612.890	82.616.350.662
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		71.982.253.388	64.690.549.158
1	Tangible fixed assets	221	V.08	54.163.953.757	46.438.680.247
	- Historical cost	222		87.644.649.407	77.100.896.960
	- Accumulated depreciation	223		(33.480.695.650)	(30.662.216.713)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	17.565.069.898	17.997.820.978
	- Historical cost	228		20.608.264.222	20.608.264.222
	- Accumulated depreciation	229		(3.043.194.324)	(2.610.443.244)

	4	Construction in progress	230	V.11	253.229.733	254.047.933
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		17.050.084.220	17.050.084.220
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		14.700.000.000	14.700.000.000
	3	Other long-term investments	258	V.13	2.350.084.220	2.350.084.220
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		1.477.275.282	875.717.284
	1	Long-term prepaid expenses	261	V.14	1.329.684.807	875.717.284
	2	Deferred income tax assets	262	V.21	147.590.475	-
	3	Others	268		-	-
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		279.140.485.323	188.794.003.792

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A	LIABILITIES (300 = 310+330)	300			153.282.639.786	73.681.871.356
I	Short-term liabilities	310			153.198.765.255	73.656.670.498
	1 Short-term borrowing	311	V.15		129.647.878.085	50.899.190.000
	2 Trade accounts payable	312			10.055.748.334	6.237.388.017
	3 Advances from customers	313			1.426.916.599	972.056.273
	4 Taxes and payable to state budget	314	V.16		47.326.592	47.326.592
	5 Payable to employees	315			6.569.413.300	4.982.509.351
	6 Payable expenses	316	V.17		645.090.968	623.991.012
	7 Intercompany payable	317			-	-
	8 Payable in accordance with contracts in progress	318			-	-
	9 Other short-term payables	319	V.18		3.927.866.906	7.652.831.176
	10 Provision for short-term liabilities	320			-	-
	11 Bonus and welfare fund	323			878.524.471	2.241.378.077
II	Long-term liabilities	330			83.874.531	25.200.858
	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		-	-
	5 Deferred income tax payable	335	V.21		83.874.531	25.200.858
	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			125.857.845.537	115.112.132.436
I	Capital sources and funds	410	V.22		125.857.845.537	115.112.132.436
	1 Paid-in capital	411			147.280.190.000	147.280.190.000
	2 Capital surplus	412			24.894.688.720	24.894.688.720
	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		39.922.982.059	39.922.982.059
8	Financial reserve fund	418		9.547.963.269	9.547.963.269
9	Other fund belong to owner's equity	419		156.380.000	159.380.000
10	Retained after-tax profit	420		(95.944.358.511)	(106.693.071.612)
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		279.140.485.323	188.794.003.792

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Long An Food Processing Export Joint Stock Company

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	275.571.681.826	211.769.661.472	532.198.747.165	389.870.972.317
2. Deductions	02		2.714.778.956	58.387.725	3.364.644.278	304.735.650
3. Net sales and services (10 = 01 - 02)	10		272.856.902.870	211.711.273.747	528.834.102.887	389.566.236.667
4. Cost of sales	11	VI.27	253.231.239.846	195.554.737.992	495.442.625.717	373.642.298.617
5. Gross profit (20= 10-11)	20		19.625.663.024	16.156.535.755	33.391.477.170	15.923.938.050
6. Financial income	21	VI.26	977.987.040	373.504.492	2.455.910.259	675.932.644
7. Financial expenses	22	VI.28	2.288.394.715	1.297.412.460	4.875.401.674	5.833.706.874
- In which: Interest expense	23		1.395.105.141	1.281.422.262	3.052.721.149	4.773.537.867
8. Selling expenses	24		6.861.659.717	4.876.246.535	13.713.325.881	11.146.705.721
9. General & administrative expenses	25		2.723.042.783	3.765.137.160	6.653.459.791	7.565.542.786
10. Net operating profit [30=20+(21-22)-(24+25)]	30		8.730.552.849	6.591.244.092	10.605.200.083	(7.946.084.687)
11. Other income	31		762.246	-	80.664.206	52.658.739.967
12. Other expenses	32		12.059.721	138.930.059	26.067.990	16.497.997.390
13. Other profit (40=31-32)	40		(11.297.475)	(138.930.059)	54.596.216	36.160.742.577
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		8.719.255.374	6.452.314.033	10.659.796.299	28.214.657.890
16. Current corporate income tax expenses	51	VI.30	-	-	-	8.941.541.962
17. Deferred corporate income tax expenses	52	VI.30	-	-	(88.916.802)	(149.067.327)
18. Profit after tax (60=50-51-52)	60		8.719.255.374	6.452.314.033	10.748.713.101	19.422.183.255
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		8.719.255.374	6.452.314.033	10.748.713.101	19.422.183.255
19. EPS (VND/share)	70		592	438	730	1.319

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		512.076.722.951	353.918.593.872
2. Cash paid for supplier	02		(507.006.330.504)	(292.137.912.893)
3. Cash paid for employee	03		(31.799.977.558)	(36.299.811.789)
4. Cash paid for interest	04		(3.098.725.550)	(4.936.515.311)
5. Cash paid for corporate income tax	05		-	(8.941.541.962)
6. Other receivables	06		20.794.487.789	9.375.442.273
7. Other payables	07		(30.613.034.807)	(17.091.439.172)
Net cash provided by (used in) operating activities	20		(39.646.857.679)	3.886.815.018
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(7.530.167.400)	(6.541.800.509)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	52.221.268.546
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		2.014.420.333	211.553.939
Net cash used in investing activities	30		(5.515.747.067)	45.891.021.976
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		450.111.457.043	219.338.916.247
4. Cash paid to principal debt	34		(371.804.803.332)	(268.740.609.248)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		-	-
Net cash (used in) provided by financing activities	40		78.306.653.711	(49.401.693.001)
Net cash during the period (20+30+40)	50		33.144.048.965	376.143.993
Cash and cash equivalents at beginning of year	60		28.649.256.457	7.731.206.326
Influence of foreign exchange fluctuation	61		715.524	26.317.783
Cash and cash equivalents at end of year (50+60+61)	70		61.794.020.946	8.133.668.102