

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		243.315.507.074	243.050.173.542
I	Cash & Cash equivalents	110		38.947.188.695	22.095.176.918
1	Cash	111	V.01	38.947.188.695	22.095.176.918
2	Cash equivalents	112		-	-
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		72.519.888.872	114.567.334.096
1	Trade accounts receivables	131		62.825.029.638	86.857.276.789
2	Prepayment to suppliers	132		8.147.714.700	18.402.667.586
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	10.365.171.482	10.032.971.722
6	Provision for short-term doubtful debts	139		(8.818.026.948)	(725.582.001)
IV	Inventories	140		124.875.354.929	97.627.521.430
1	Inventories	141	V.04	125.276.225.921	97.627.521.430
2	Provision for devaluation of inventories	149		(400.870.992)	-
V	Other short-term assets	150		6.973.074.578	8.760.141.098
1	Short-term prepaid expenses	151		231.797.744	-
2	VAT deductible	152		-	-
3	Tax and accounts receivable from State budget	154	V.05	-	1.000.000
4	Other short-term assets	158		6.741.276.834	8.759.141.098
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		171.024.108.930	203.677.593.930
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		73.329.940.348	70.800.009.081
1	Tangible fixed assets	221	V.08	34.027.273.153	35.249.377.007
	- Historical cost	222		60.212.228.926	59.016.312.200
	- Accumulated depreciation	223		(26.184.955.773)	(23.766.935.193)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	618.300.008	674.411.129
	- Historical cost	228		1.058.277.900	1.058.277.900
	- Accumulated depreciation	229		(439.977.892)	(383.866.771)

	4	Construction in progress	230	V.11	38.684.367.187	34.876.220.945
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		11.225.000.000	57.001.230.000
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		11.475.000.000	11.475.000.000
	3	Other long-term investments	258	V.13	-	45.776.230.000
	4	Provision for devaluation of long-term financial investments	259		(250.000.000)	(250.000.000)
V		Other long-term assets	260		86.469.168.582	75.876.354.849
	1	Long-term prepaid expenses	261	V.14	75.614.427.929	75.694.650.849
	2	Deferred income tax assets	262	V.21	10.673.036.653	-
	3	Others	268		181.704.000	181.704.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		414.339.616.004	446.727.767.472

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		275.687.003.759	266.882.050.998
I		Short-term liabilities	310		260.758.720.951	238.908.405.684
	1	Short-term borrowing	311	V.15	130.883.864.895	164.013.869.799
	2	Trade accounts payable	312		59.989.826.580	35.081.859.837
	3	Advances from customers	313		44.265.083.555	14.473.956.129
	4	Taxes and payable to state budget	314	V.16	5.079.450.884	11.502.910.568
	5	Payable to employees	315		2.692.789.346	1.322.657.932
	6	Payable expenses	316	V.17	1.117.040.616	712.556.895
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	14.470.156.493	8.888.204.942
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		2.260.508.582	2.912.389.582
II		Long-term liabilities	330		14.928.282.808	27.973.645.314
	1	Long-term accounts payable-Trade	331		-	13.045.362.506
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		615.727.200	615.727.200
	4	Long-term borrowing	334	V.20	14.312.555.608	14.312.555.608
	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		138.652.612.245	179.845.716.474
I		Capital sources and funds	410	V.22	138.652.612.245	179.845.716.474
	1	Paid-in capital	411		108.890.310.000	108.890.310.000
	2	Capital surplus	412		41.757.121.909	41.757.121.909
	3	Other capital of owner	413		-	-
	4	Treasury stock	414		(2.967.507.603)	(2.967.507.603)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		21.609.444.352	21.292.345.175
8	Financial reserve fund	418		5.567.447.451	5.392.177.451
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		(36.204.203.864)	5.481.269.542
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		414.339.616.004	446.727.767.472

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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	24.778.816.857	54.913.069.478	75.052.312.031	117.361.226.286
2. Deductions	02		-	-	-	-
3. Net sales and services (10 = 01 - 02)	10		24.778.816.857	54.913.069.478	75.052.312.031	117.361.226.286
4. Cost of sales	11	VI.27	27.239.000.612	47.862.899.749	94.598.295.551	96.092.038.790
5. Gross profit (20= 10-11)	20		(2.460.183.755)	7.050.169.729	(19.545.983.520)	21.269.187.496
6. Financial income	21	VI.26	52.766.768.473	2.922.986	52.835.998.842	34.490.667
7. Financial expenses	22	VI.28	50.976.784.050	4.146.901.499	61.048.430.249	12.098.321.847
- In which: Interest expense	23		-	-	10.071.646.199	7.951.420.348
8. Selling expenses	24		1.547.221.071	59.276.596	4.119.058.184	175.297.241
9. General & administrative expenses	25		2.660.050.603	2.287.396.820	17.047.211.520	7.681.625.145
10. Net operating profit [30=20+(21-22)-(24+25)]	30		(4.877.471.006)	559.517.800	(48.924.684.631)	1.348.433.930
11. Other income	31		230.595.620	185.238	762.412.084	13.009.996
12. Other expenses	32		239.453.499	154.277.032	378.583.036	271.478.579
13. Other profit (40=31-32)	40		(8.857.879)	(154.091.794)	383.829.048	(258.468.583)
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		(4.886.328.885)	405.426.006	(48.540.855.583)	1.089.965.347
16. Current corporate income tax expenses	51	VI.30	-	101.356.501	-	363.419.139
17. Deferred corporate income tax expenses	52	VI.30	(1.073.440.779)	-	(10.673.036.653)	-
18. Profit after tax (60=50-51-52)	60		(3.812.888.106)	304.069.505	(37.867.818.930)	726.546.208
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		(3.812.888.106)	304.069.505	(37.867.818.930)	726.546.208
19. EPS (VND/share)	70		0	0	(3.298)	40

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
I	CASH FLOWS FROM OPERATING ACTIVITIES:				
1	Profit before tax	01		(48.540.855.583)	1.089.965.347
2	Adjustment in accounts				
	Fixed assets depreciation	02		2.666.587.701	1.692.802.908
	Provisions	03		8.493.315.939	-
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(5.942.640.932)	(34.490.667)
	Loan interest expenses	06		14.127.800.249	12.098.321.847
3	Operating profit before the changes of current capital	08		(29.195.792.626)	14.846.599.435
	Changes in accounts receivable	09		25.299.827.888	63.725.915.720
	Changes in inventories	10		(27.648.704.491)	(58.122.918.628)
	Changes in trade payables (interest payable, income tax payable)	11		50.493.575.640	(36.213.792.064)
	Changes in prepaid expenses	12		(150.574.824)	(3.331.101.663)
	Loan interest paid	13		(14.367.809.037)	(15.315.219.957)
	Corporate income tax paid	14		(331.134.621)	(989.418.947)
	Other receivables	15		-	-
	Other payables	16		(879.732.000)	(398.009.000)
	Net cash provided by (used in) operating activities	20		3.219.655.929	(35.797.945.104)
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(4.956.510.180)	(6.034.439.908)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		27.272.727	-
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		(1.144.400.000)	-
6	Withdrawal of capital in other companies	26		46.920.630.000	-
7	Cash received from interest, dividend and distributed profit	27		5.915.368.205	34.490.667
	Net cash used in investing activities	30		46.762.360.752	(5.999.949.241)
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		-	(976.353.343)
3	Cash received from long-term and short-term borrowings	33		129.081.404.316	205.905.559.922
4	Cash paid to principal debt	34		(162.211.409.220)	(170.658.874.100)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		-	(3.216.092.500)
	Net cash (used in) provided by financing activities	40		(33.130.004.904)	31.054.239.979
	Net cash during the period (50=20+30+40)	50		16.852.011.777	(10.743.654.366)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		22.095.176.918	27.810.795.744
	Influence of foreign exchange change	61		-	-

	CASH AND CASH EQUIVALENTS AT END OF YEAR	70		38.947.188.695	17.067.141.378
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