

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		3.389.196.163.324	2.114.166.872.382
I	Cash & Cash equivalents	110		2.230.968.818.881	927.255.755.668
1	Cash	111	V.01	1.150.968.818.881	367.255.755.668
2	Cash equivalents	112		1.080.000.000.000.00	560.000.000.000.00
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		1.097.990.428.649	1.129.909.873.280
1	Trade accounts receivables	131		1.062.189.970.348	1.114.048.441.560
2	Prepayment to suppliers	132		6.333.684.492	13.461.049.455
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	30.259.363.058	2.910.382.265
6	Provision for short-term doubtful debts	139		(792.589.249)	(510.000.000)
IV	Inventories	140		14.316.666.654	11.153.961.998
1	Inventories	141	V.04	14.316.666.654	11.153.961.998
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		45.920.249.140	45.847.281.436
1	Short-term prepaid expenses	151		3.901.002.282	3.405.970.098
2	VAT deductible	152		41.642.946.858	41.869.826.538
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		376.300.000	571.484.800
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		390.352.490.278	433.169.674.914
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		368.160.146.665	419.608.891.753
1	Tangible fixed assets	221	V.08	312.689.696.174	367.624.998.512
	- Historical cost	222		471.381.438.162	487.103.923.108
	- Accumulated depreciation	223		(158.691.741.988)	(119.478.924.596)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	46.769.140.917	46.981.273.171
	- Historical cost	228		48.936.515.186	48.683.815.186
	- Accumulated depreciation	229		(2.167.374.269)	(1.702.542.015)

4	Construction in progress	230	V.11	8.701.309.574	5.002.620.070
III	Property investment	240	V.12	-	-
	- Historical cost	241		-	-
	- 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		22.192.343.613	13.560.783.161
1	Long-term prepaid expenses	261	V.14	19.060.866.578	10.729.306.126
2	Deferred income tax assets	262	V.21	-	-
3	Others	268		3.131.477.035	2.831.477.035
VI.	Goodwill	269		-	-
	TOTAL ASSETS (270 = 100+200)	270		3.779.548.653.602	2.547.336.547.296

	RESOURCES	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		2.534.364.827.165	1.523.423.462.792
I	Short-term liabilities	310		2.534.344.827.165	1.523.403.462.792
1	Short-term borrowing	311	V.15	-	-
2	Trade accounts payable	312		2.410.106.521.034	1.478.290.239.528
3	Advances from customers	313		96.726.146.639	-
4	Taxes and payable to state budget	314	V.16	19.127.475.102	3.095.297.838
5	Payable to employees	315		1.395.629.901	5.113.957.861
6	Payable expenses	316	V.17	4.182.175.532	22.907.575.724
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	2.720.380.635	13.082.213.331
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		86.498.322	914.178.510
II	Long-term liabilities	330		20.000.000	20.000.000
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		20.000.000	20.000.000
4	Long-term borrowing	334	V.20	-	-
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		1.245.183.826.437	1.023.913.084.504
I	Capital sources and funds	410	V.22	1.245.183.826.437	1.023.913.084.504
1	Paid-in capital	411		600.000.000.000	429.000.000.000
2	Capital surplus	412		153.050.000	-
3	Other capital of owner	413		-	-
4	Treasury stock	414		(9.550.000)	-

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		435.355.922.837	420.022.582.837
8	Financial reserve fund	418		42.896.731.029	42.896.731.029
9	Other fund belong to owner's equity	419		12.450.000.000	12.450.000.000
10	Retained after-tax profit	420		154.337.672.571	119.543.770.638
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		3.779.548.653.602	2.547.336.547.296

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	1.863.727.520.409	1.721.095.211.173	5.078.100.267.079	4.768.538.101.068
2. Deductions	02		-	-	-	-
3. Net sales and services (10 = 01 - 02)	10		1.863.727.520.409	1.721.095.211.173	5.078.100.267.079	4.768.538.101.068
4. Cost of sales	11	VI.27	1.723.551.758.523	1.598.548.033.559	4.716.035.588.152	4.365.002.551.601
5. Gross profit (20= 10-11)	20		140.175.761.886	122.547.177.614	362.064.678.927	403.535.549.467
6. Financial income	21	VI.26	5.763.429.175	4.220.192.479	13.963.060.948	18.078.306.420
7. Financial expenses	22	VI.28	-	-	-	-
<i>- In which: Interest expense</i>	23		-	-	-	-
8. Selling expenses	24		54.232.725.489	40.074.466.554	153.719.404.566	129.522.673.355
9. General & administrative expenses	25		6.534.689.242	6.656.631.103	26.470.571.919	20.899.850.899
10. Net operating profit [30=20+(21-22)-(24+25)]	30		85.171.776.330	80.036.272.436	195.837.763.390	271.191.331.633
11. Other income	31		105.400.232	-	152.218.414	8.633.277
12. Other expenses	32		896.174.196	-	949.145.348	80.000.000
13. Other profit (40=31-32)	40		(790.773.964)	-	(796.926.934)	(71.366.723)
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		84.381.002.366	80.036.272.436	195.040.836.456	271.119.964.910
16. Current corporate income tax expenses	51	VI.30	18.760.978.844	20.018.443.109	43.170.189.657	68.308.116.227
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		65.620.023.522	60.017.829.327	151.870.646.799	202.811.848.683
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		65.620.023.522	60.017.829.327	151.870.646.799	202.811.848.683
19. EPS (VND/share)	70		0	0	2.011	3.329

Petro Viet Nam Low Pressure GAS Distribution Joint Stock 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
I	CASH FLOWS FROM OPERATING ACTIVITIES:				
1	Profit before tax	01		195.040.836.456	271.851.695.229
2	Adjustment in accounts				
	Fixed assets depreciation	02		39.677.649.646	28.266.757.119
	Provisions	03		(282.589.249)	-
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(13.963.060.948)	(18.078.306.420)
	Loan interest expenses	06		-	-
3	Operating profit before the changes of current capital	08		220.472.835.905	282.040.145.928
	Changes in accounts receivable	09		25.437.160.911	(219.528.488.397)
	Changes in inventories	10		(3.162.704.656)	(732.916.132)
	Changes in trade payables (interest payable, income tax payable)	11		1.011.768.258.483	589.830.199.697
	Changes in prepaid expenses	12		25.758.103.633	(1.372.313.143)
	Loan interest paid	13		-	-
	Corporate income tax paid	14		(26.455.373.100)	(71.556.719.828)
	Other receivables	15		90.711.577.591	-
	Other payables	16		4.838.865.054	(6.039.565.609)
	Net cash provided by (used in) operating activities	20		1.349.368.723.821	572.640.342.516
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(15.790.888.223)	(31.099.855.334)
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		-	-
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		13.035.227.615	18.086.939.697
	Net cash used in investing activities	30		(2.755.660.608)	(13.012.915.637)
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		-	-
4	Cash paid to principal debt	34		-	-
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(42.900.000.000)	(115.035.365.000)
	Net cash (used in) provided by financing activities	40		(42.900.000.000)	(115.035.365.000)
	Net cash during the period (50=20+30+40)	50		1.303.713.063.213	444.592.061.879
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		927.255.755.668	585.289.336.243
	Influence of foreign exchange change	61		-	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70		2.230.968.818.881	1.029.881.398.122
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