

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		2.119.784.226.030	1.591.486.411.241
I	Cash & Cash equivalents	110		653.031.933.967	503.689.045.383
1	Cash	111	V.01	99.231.933.967	119.689.045.383
2	Cash equivalents	112		553.800.000.000.00	384.000.000.000.00
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		260.580.380.293	200.997.444.601
1	Trade accounts receivables	131		167.081.524.079	127.385.629.505
2	Prepayment to suppliers	132		91.078.168.249	72.632.796.748
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	8.476.593.696	7.034.924.079
6	Provision for short-term doubtful debts	139		(6.055.905.731)	(6.055.905.731)
IV	Inventories	140		1.173.192.990.388	869.186.810.766
1	Inventories	141	V.04	1.173.192.990.388	869.186.810.766
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		32.978.921.382	17.613.110.491
1	Short-term prepaid expenses	151		-	-
2	VAT deductible	152		14.294.971.949	1.449.434.553
3	Tax and accounts receivable from State budget	154	V.05	1.500.928	82.851.978
4	Other short-term assets	158		18.682.448.505	16.080.823.960
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		160.535.072.200	180.950.358.538
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		156.655.889.797	176.216.243.831
1	Tangible fixed assets	221	V.08	148.938.079.666	168.338.709.632
	- Historical cost	222		553.284.033.864	575.112.811.699
	- Accumulated depreciation	223		(404.345.954.198)	(406.774.102.067)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	7.430.027.957	7.501.746.176
	- Historical cost	228		8.281.824.479	8.281.824.479
	- Accumulated depreciation	229		(851.796.522)	(780.078.303)

	4	Construction in progress	230	V.11	287.782.174	375.788.023
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		3.879.182.403	4.734.114.707
	1	Long-term prepaid expenses	261	V.14	3.336.807.653	4.191.739.957
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		542.374.750	542.374.750
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		2.280.319.298.230	1.772.436.769.779

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		1.796.683.864.783	1.270.344.716.687
I		Short-term liabilities	310		1.794.221.500.889	1.267.901.826.793
	1	Short-term borrowing	311	V.15	1.536.240.432.453	1.039.801.967.562
	2	Trade accounts payable	312		113.450.612.448	68.149.317.179
	3	Advances from customers	313		9.759.627.132	25.137.056.927
	4	Taxes and payable to state budget	314	V.16	7.715.391.816	36.520.146.971
	5	Payable to employees	315		44.989.257.790	44.737.961.956
	6	Payable expenses	316	V.17	5.068.955.550	6.205.941.814
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	35.206.592.518	13.685.108.836
	10	Provision for short-term liabilities	320		7.337.123.450	12.453.402.306
	11	Bonus and welfare fund	323		34.453.507.732	21.210.923.242
II		Long-term liabilities	330		2.462.363.894	2.442.889.894
	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	2.462.363.894	2.442.889.894
	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		483.635.433.447	502.092.053.092
I		Capital sources and funds	410	V.22	483.635.433.447	502.092.053.092
	1	Paid-in capital	411		115.000.000.000	115.000.000.000
	2	Capital surplus	412		175.056.500.000	175.056.500.000
	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		128.693.165.111	128.693.165.111
8	Financial reserve fund	418		11.559.693.764	11.559.693.764
9	Other fund belong to owner's equity	419		25.646.314.847	21.284.342.805
10	Retained after-tax profit	420		27.679.759.725	50.498.351.412
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		2.280.319.298.230	1.772.436.769.779

Rangdong Light Source and Vacuum Flask 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	637.861.017.784	567.907.359.624	1.883.186.949.704	1.580.370.282.703
2. Deductions	02		34.780.742	119.648.957	436.265.165	3.684.387.106
3. Net sales and services (10 = 01 - 02)	10		637.826.237.042	567.787.710.667	1.882.750.684.539	1.576.685.895.597
4. Cost of sales	11	VI.27	494.625.460.462	460.705.433.018	1.486.170.979.229	1.257.073.904.797
5. Gross profit (20= 10-11)	20		143.200.776.580	107.082.277.649	396.579.705.310	319.611.990.800
6. Financial income	21	VI.26	3.027.620.740	15.703.140.748	24.696.037.839	44.113.835.219
7. Financial expenses	22	VI.28	18.484.583.115	14.992.581.232	53.093.196.019	48.659.190.500
- In which: Interest expense	23		17.298.683.986	14.948.996.127	47.278.059.781	46.989.840.828
8. Selling expenses	24		71.257.617.289	53.218.581.947	229.606.537.573	160.383.494.996
9. General & administrative expenses	25		24.544.579.389	19.223.434.349	66.490.053.750	55.845.461.338
10. Net operating profit [30=20+(21-22)-(24+25)]	30		31.941.617.527	35.350.820.869	72.085.955.807	98.837.679.185
11. Other income	31		11.458.850	4.244.092	4.556.081.465	113.462.125
12. Other expenses	32		6.477.774.965	5.592.799.326	15.311.774.035	5.592.799.326
13. Other profit (40=31-32)	40		(6.466.316.115)	(5.588.555.234)	(10.755.692.570)	(5.479.337.201)
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		25.475.301.412	29.762.265.635	61.330.263.237	93.358.341.984
16. Current corporate income tax expenses	51	VI.30	5.980.528.469	7.440.566.409	16.400.503.513	23.339.585.496
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		19.494.772.943	22.321.699.226	44.929.759.724	70.018.756.488
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		19.494.772.943	22.321.699.226	44.929.759.724	70.018.756.488
19. EPS (VND/share)	70		1.695	1.941	3.907	6.089

Rangdong Light Source and Vacuum Flask 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		61.330.263.237	93.358.341.984
2	Adjustment in accounts				
	Fixed assets depreciation	02		46.888.237.346	41.132.050.527
	Provisions	03		-	-
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(24.696.037.839)	(31.087.300.452)
	Loan interest expenses	06		53.093.196.019	32.180.182.298
3	Operating profit before the changes of current capital	08		136.615.658.763	135.583.274.357
	Changes in accounts receivable	09		(62.184.560.237)	18.551.731.093
	Changes in inventories	10		(304.006.179.622)	(22.978.847.402)
	Changes in trade payables (interest payable, income tax payable)	11		28.449.744.713	69.653.137.544
	Changes in prepaid expenses	12		854.932.304	(475.187.580)
	Loan interest paid	13		(53.093.196.019)	(33.789.738.159)
	Corporate income tax paid	14		(25.547.674.002)	(25.557.947.894)
	Other receivables	15		6.581.437.959	21.681.573.315
	Other payables	16		(10.503.348.202)	(8.429.043.206)
	Net cash provided by (used in) operating activities	20		(282.833.184.343)	154.238.952.068
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(42.194.981.231)	(36.173.546.538)
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		18.163.115.267	44.113.835.219
	Net cash used in investing activities	30		(24.031.865.964)	7.940.288.681
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		1.980.336.017.096	1.131.647.678.317
4	Cash paid to principal debt	34		(1.483.878.078.205)	(1.192.278.272.938)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(40.250.000.000)	(34.500.000.000)
	Net cash (used in) provided by financing activities	40		456.207.938.891	(95.130.594.621)
	Net cash during the period (50=20+30+40)	50		149.342.888.584	67.048.646.128
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		503.689.045.383	244.044.664.368
	Influence of foreign exchange change	61		-	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70	653.031.933.967	311.093.310.496
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