

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		216.545.956.090	260.050.690.663
I	Cash & Cash equivalents	110		32.663.273.496	57.396.510.072
1	Cash	111	V.01	17.663.273.496	27.396.510.072
2	Cash equivalents	112		15.000.000.000.00	30.000.000.000.00
II	Short-term financial investments	120	V.02	105.000.000.000	151.000.000.000
1	Short-term investments	121		105.000.000.000	151.000.000.000
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		30.972.382.657	10.299.244.307
1	Trade accounts receivables	131		30.982.144.401	8.133.378.247
2	Prepayment to suppliers	132		1.371.067.723	184.289.564
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	613.564.160	3.413.271.669
6	Provision for short-term doubtful debts	139		(1.994.393.627)	(1.431.695.173)
IV	Inventories	140		46.849.359.228	40.501.463.620
1	Inventories	141	V.04	46.849.359.228	40.502.541.620
2	Provision for devaluation of inventories	149		-	(1.078.000)
V	Other short-term assets	150		1.060.940.709	853.472.664
1	Short-term prepaid expenses	151		240.357.758	219.609.083
2	VAT deductible	152		-	-
3	Tax and accounts receivable from State budget	154	V.05	88.918.020	65.996.013
4	Other short-term assets	158		731.664.931	567.867.568
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		47.585.086.915	46.268.980.490
I	Long-term receivables	210		-	34.300.000
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	-	34.300.000
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		38.400.728.425	37.188.134.873
1	Tangible fixed assets	221	V.08	10.883.831.856	9.458.878.553
	- Historical cost	222		55.612.211.511	52.639.231.669
	- Accumulated depreciation	223		(44.728.379.655)	(43.180.353.116)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	21.636.228.583	21.850.406.516
	- Historical cost	228		22.364.024.426	22.364.024.426
	- Accumulated depreciation	229		(727.795.843)	(513.617.910)

4	Construction in progress	230	V.11	5.880.667.986	5.878.849.804
III	Property investment	240	V.12	-	-
	- Historical cost	241		-	-
	- Accumulated depreciation	242		-	-
IV	Long-term financial investments	250		8.750.000.000	8.750.000.000
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		-	-
3	Other long-term investments	258	V.13	8.750.000.000	8.750.000.000
4	Provision for devaluation of long-term financial investments	259		-	-
V	Other long-term assets	260		434.358.490	296.545.617
1	Long-term prepaid expenses	261	V.14	196.145.623	58.332.750
2	Deferred income tax assets	262	V.21	222.212.867	222.212.867
3	Others	268		16.000.000	16.000.000
VI.	Goodwill	269		-	-
	TOTAL ASSETS (270 = 100+200)	270		264.131.043.005	306.319.671.153

	RESOURCES	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		80.560.617.419	121.336.554.737
I	Short-term liabilities	310		80.560.617.419	121.180.804.737
1	Short-term borrowing	311	V.15	-	-
2	Trade accounts payable	312		31.117.518.958	45.712.665.917
3	Advances from customers	313		310.678.303	8.175.689.214
4	Taxes and payable to state budget	314	V.16	1.541.403.036	17.093.948.193
5	Payable to employees	315		9.011.037.416	14.139.785.962
6	Payable expenses	316	V.17	33.421.285.056	22.128.971.813
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	3.411.998.402	3.216.575.828
10	Provision for short-term liabilities	320		-	5.547.318.391
11	Bonus and welfare fund	323		1.746.696.248	5.165.849.419
II	Long-term liabilities	330		-	155.750.000
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		-	155.750.000
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		183.570.425.586	184.983.116.416
I	Capital sources and funds	410	V.22	183.570.425.586	184.983.116.416
1	Paid-in capital	411		85.000.000.000	85.000.000.000
2	Capital surplus	412		-	-
3	Other capital of owner	413		-	-
4	Treasury stock	414		(347.276.838)	(347.276.838)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		74.771.910.450	74.771.910.450
8	Financial reserve fund	418		8.500.000.000	8.500.000.000
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		15.645.791.974	17.058.482.804
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		264.131.043.005	306.319.671.153

Chuong Duong Beverages 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	93.609.802.312	76.682.622.053	268.077.823.203	288.351.052.260
2. Deductions	02		3.476.723.185	2.005.601.096	8.146.217.023	4.998.408.725
3. Net sales and services (10 = 01 - 02)	10		90.133.079.127	74.677.020.957	259.931.606.180	283.352.643.535
4. Cost of sales	11	VI.27	63.365.894.780	53.456.625.844	182.689.163.607	207.324.213.439
5. Gross profit (20= 10-11)	20		26.767.184.347	21.220.395.113	77.242.442.573	76.028.430.096
6. Financial income	21	VI.26	2.015.531.776	4.005.925.690	9.204.881.963	9.351.359.819
7. Financial expenses	22	VI.28	16.806.157	25.635.717	355.032.311	37.371.402
- In which: Interest expense	23		-	-	321.888.889	-
8. Selling expenses	24		11.951.193.225	12.551.111.104	42.714.519.522	44.343.738.269
9. General & administrative expenses	25		10.455.606.942	8.361.137.574	26.690.663.065	24.002.371.049
10. Net operating profit [30=20+(21-22)-(24+25)]	30		6.359.109.799	4.288.436.408	16.687.109.638	16.996.309.195
11. Other income	31		222.590.132	189.097.211	279.447.522	2.418.794.898
12. Other expenses	32		1.378.825.919	472.508.680	1.378.829.634	575.006.875
13. Other profit (40=31-32)	40		(1.156.235.787)	(283.411.469)	(1.099.382.112)	1.843.788.023
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		5.202.874.012	4.005.024.939	15.587.727.526	18.840.097.218
16. Current corporate income tax expenses	51	VI.30	1.194.997.969	1.001.256.235	3.479.665.742	4.710.024.305
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		4.007.876.043	3.003.768.704	12.108.061.784	14.130.072.913
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		4.007.876.043	3.003.768.704	12.108.061.784	14.130.072.913
19. EPS (VND/share)	70		473	354	1.428	1.667

Chuong Duong Beverages Joint Stock Company

CASH FLOW STATEMENT

Quarter 3/2014(Indirect method)

No.	Items	Code	Note	mulation fr. Jan. 01 to Sep. 30	
				2014	
1	2	3	4	5	
I	CASH FLOWS FROM OPERATING ACTIVITIES:				
1	Profit before tax	01		15.587.727.526	
2	Adjustment in accounts				
	Fixed assets depreciation	02		1.826.604.472	
	Provisions	03		(1.078.000)	
	Unrealized foreign exchange difference loss/gain	04		-	
	Loss/gain from investment	05		(8.744.553.764)	
	Loan interest expenses	06		321.888.889	
3	Operating profit before the changes of current capital	08		8.990.589.123	
	Changes in accounts receivable	09		(20.661.760.357)	
	Changes in inventories	10		(6.346.817.608)	
	Changes in trade payables (interest payable, income tax payable)	11		7.406.598.440	
	Changes in prepaid expenses	12		(20.748.675)	
	Loan interest paid	13		(321.888.889)	
	Corporate income tax paid	14		(15.795.292.399)	
	Other receivables	15		2.290.960.623	
	Other payables	16		(2.393.856.908)	
	Net cash provided by (used in) operating activities	20		(26.852.216.650)	
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(3.037.379.842)	
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		10.000.000.000	
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		7.872.117.914	
	Net cash used in investing activities	30		14.834.738.072	
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		50.000.000.000	
4	Cash paid to principal debt	34		(50.000.000.000)	
5	Cash paid to financial lease debt	35		-	
6	Dividend, profit paid for owners	36		(12.715.758.000)	
	Net cash (used in) provided by financing activities	40		(12.715.758.000)	
	Net cash during the period (50=20+30+40)	50		(24.733.236.578)	
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		57.396.510.072	
	Influence of foreign exchange change	61		-	

CASH AND CASH EQUIVALENTS AT END OF YEAR	70	32.663.273.494
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