

Digiworld Corporation

Separate financial statements

30 June 2017

Digiworld Corporation

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Digiworld Corporation

GENERAL INFORMATION

THE COMPANY

Digiworld Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 4103001456 issued by the Department of Planning and Investment of Ho Chi Minh City on 13 February 2003, as amended.

The current principal activities of the Company are trading technological software products, computers and accessories, and electronic accessories; trading telephones, switchboard and air conditioners; transferring information technology and automatic controls; and providing goods consignment agency services.

The Company's registered office is located at Floor 8, Nam A Bank Tower, 201 – 203 Cach Mang Thang Tam Street, Ward 4, District 3, Ho Chi Minh City, Vietnam. In addition, the Company also has its branches in Hanoi, Da Nang and Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

Members of the Board of Directors during the year and at the date of this report are:

Mr Doan Hong Viet	Chairman
Mrs Dang Kien Phuong	Member
Mrs To Hong Trang	Member
Mr Doan Anh Quan	Member
Mr Tran Bao Minh	Member

SUPERVISORY BOARD

Members of the Supervisory Board during the year and at the date of this report are:

Mr Hoang Thong	Head
Mr Nguyen Tuan Thanh	Member
Mrs Phan Ngoc Bich Hang	Member

BOARD OF MANAGEMENT

Members of the Management during the year and at the date of this report are:

Mr Doan Hong Viet	General Director
Mrs Dang Kien Phuong	Deputy General Director
Mrs To Hong Trang	Deputy General Director

LEGAL REPRESENTATIVE

The legal representative of the Company during the year and at the date of this report is Mr Doan Hong Viet.

Digiworld Corporation

REPORT OF MANAGEMENT

The Board of Management of Digiworld Corporation ("the Company") is pleased to present its report and the separate financial statements of the Company for the financial year ended 30 June 2017.

BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE SEPARATE FINANCIAL STATEMENTS

The Board of Management is responsible for the separate financial statements of each financial year which give a true and fair view of the separate financial position of the Company and of the separate results of its operations and its separate cash flows for the year. In preparing those separate financial statements, the Board of Management is required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the separate financial statements; and
- ▶ prepare the separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the separate financial position of the Company and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirmed that it has complied with the above requirements in preparing the accompanying separate financial statements.

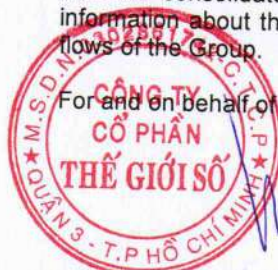
STATEMENT BY BOARD OF MANAGEMENT

The Board of Management does hereby state that, in its opinion, the accompanying separate financial statements give a true and fair view of the separate financial position of the Company as at 30 June 2017 and of the separate results of its operations and its separate cash flows for the year then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of separate financial statements.

As present in Note 12 of the separate financial statements, the Company is the parent company of subsidiaries and the consolidated financial statements of the Company and its subsidiaries ("the Group") ended 30 June 2017 was prepared in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Consolidated financial statements - which has been published separately.

Users of separate financial statements need to read this separate financial statements in conjunction with the consolidated financial statements which has been mentioned of the Group to get full information about the consolidated financial situation, consolidated income and consolidated cash flows of the Group.

For and on behalf of the Board of Management:



Doan Hong Viet
General Director

18 July 2017

Digiworld Corporation

Address: 201-203 Cach mang thang 8 Street, District 3, HCMC
 SEPERATE FINANCIAL STATEMENTS
 for the quarter ended 30 June 2017

SEPARATE BALANCE SHEET
As at 30 June 2017

				VND	
ASSETS	Code	Note	Ending balance	Beginning balance	
A. CURRENT ASSETS	100		1,088,319,509,016	1,217,514,312,474	
I. Cash and cash equivalents	110	V.1	24,503,499,368	32,221,251,711	
1. Cash	111		24,503,499,368	32,221,251,711	
2. Cash equivalents	112		-	-	
II. Short-term investment	120		-	4,900,000,000	
1. Securities investments	121		-	-	
2. Provision of devaluation of securities	122		-	-	
3. Held-to-maturity investment	123		-	4,900,000,000	
III. Current accounts receivable	130		434,517,126,966	360,885,617,856	
1. Short-term trade receivables	131		357,734,810,330	326,007,419,444	
2. Short-term advances to suppliers	132		51,878,613,362	9,893,887,776	
3. Short-term internal receivables	133		-	-	
4. Receivable due to progress of contracts	134		-	-	
5. Short-term loans receivables	135		-	-	
6. Other short-term receivables	136		33,708,530,641	33,772,849,639	
7. Provision for doubtful short-term receivables	137		(8,804,827,367)	(8,823,019,883)	
8. Shortage of assets waiting for resolution	139		-	34,480,880	
IV. Inventories	140		534,967,716,456	714,275,506,872	
1. Inventories	141		534,967,716,456	715,840,230,632	
2. Provision of devaluation of inventories	149		-	(1,564,723,760)	
V. Other current assets	150		94,331,166,226	105,231,936,035	
1. Short-term prepaid expenses	151		2,200,644,119	3,997,643,556	
2. Value-added tax deductible	152		92,125,688,947	101,234,292,479	
3. Tax and other receivables from the State	153		4,833,160	-	
4. Trading of Government bond	154		-	-	
5. Other current assets	155		-	-	

This report should be read in conjunction with Notes to the Separate financial statements

Digiworld Corporation

Separate balance sheet (continued)
for the quarter ended 30 June 2017


ASSETS	Code	Note	Ending balance	Beginning balance
B. NON-CURRENT ASSETS	200		99,544,019,223	88,713,562,678
I. Long-term receivable	210		2,201,230,000	2,201,230,000
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital from sub-units	213		-	-
4. Long-term internal receivables	214		-	-
5. Long-term loans receivables	215		-	-
6. Other long-term receivables	216		2,201,230,000	2,201,230,000
7. Provision for long-terms bad receivables	219		-	-
II. Fixed assets	220		82,563,249,925	84,785,964,920
1. Tangible fixed assets	221		25,816,257,480	27,942,658,327
Cost	222		47,917,186,260	47,917,186,260
Accumulated depreciation	223		(22,100,928,780)	(19,974,527,933)
2. Fixed assets of finance leasing	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
3. Intangible assets	227		56,746,992,445	56,843,306,593
Cost	228		58,509,622,898	58,509,622,898
Accumulated depreciation	229		(1,762,630,453)	(1,666,316,305)
III. Investment real estate	230		-	-
Cost	231		-	-
Accumulated depreciation	232		-	-
IV. Long-term asset in progress	240		-	-
1. Long-term work in process	241		-	-
2. Construction in progress	242		-	-
V. Long-term financial investments	250		14,200,000,000	1,100,000,000
1. Investments in subsidiaries	251		14,200,000,000	1,100,000,000
2. Investment in joint-venture	252		-	-
3. Equity investments in other entities	253		-	-
4. Provision for long-term investments	254		-	-
5. Held-to-maturity investment	255		-	-
6. Provision for evaluation of long-term investments	259		-	-
VI. Other long-term assets	260		579,539,298	626,367,758
1. Long-term prepaid expenses	261		579,539,298	626,367,758
2. Deferred tax asset	262		-	-
3. Long-term equipment, materials, spare parts	263		-	-
4. Other long-term assets	268		-	-
5. Commercial advantage	269		-	-
TOTAL ASSETS	270		1,187,863,528,239	1,306,227,875,152

This report should be read in conjunction with Notes to the separate financial statements

Digiworld Corporation

Separate balance sheet (continued)
for the year ended 30 June 2017

RESOURCES	Code	Note	Ending balance	Beginning balance
A - LIABILITIES	300		558,084,071,245	678,404,911,815
I. Current liabilities	310		554,625,641,366	674,351,481,936
1. Short-term trade payables	311		84,911,530,769	277,950,839,183
2. Short-term advances from customers	312		12,613,168,373	10,236,510,898
3. Statutory obligations	313		6,749,884,429	5,627,978,311
4. Payables to employees	314		10,588,664,034	19,935,402,684
5. Short-term accrued expenses	315		1,248,508,447	1,132,756,696
6. Short-term internal payable	316		-	-
7. Short-term payable due to progress of contracts	317		-	-
8. Short-term unrealized turnover	318		-	-
9. Other short-term payables	319		19,973,501,667	16,898,960,478
10. Short-term loans	320		418,540,383,647	342,569,033,686
II. Non-current liabilities	330		3,458,429,879	4,053,429,879
7. Other long-term payables	337		3,458,429,879	4,053,429,879
8. Long-term borrow and loan of finance leasing	338		-	-
D - OWNERS' EQUITY	400		629,779,456,994	627,822,963,337
I. Capital	410		629,779,456,994	627,822,963,337
1. Share capital	411		397,517,470,000	306,133,290,000
- Shares with voting rights	411a		397,517,470,000	306,133,290,000
- Preferred shares	411b		-	-
2. Share premium	412		61,233,761,416	152,617,941,416
3. Bond conversion option	413		-	-
4. Other capital	414		-	-
5. Treasury shares	415		(6,272,937,166)	(6,272,937,166)
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
10. Investment and development fund	418		400,000,000	400,000,000
13. Undistributed earnings	421		176,901,162,744	174,944,669,087
- Undistributed earnings up to prior year-end	421a		147,224,474,487	110,165,617,023
- Undistributed earnings of current year	421b		29,676,688,257	64,779,052,064
14. Construction investment fund	422		-	-
15. Benefit of uncontrol shareholders	423		-	-
TOTAL LIABILITIES AND OWNERS' EQUITY	440		1,187,863,528,239	1,306,227,875,152


Tran Thi Thu Hien
Preparer


Vo Xuan Huy
Chief Accountant


Doan Hong Viet
General Director

18 July 2017

This report should be read in conjunction with Notes to the separate financial statements

Digiworld Corporation

Address: 201-203 Cach mang thang 8 Street, District 3, HCMC

SEPARATE FINANCIAL STATEMENTS

for the quarter ended 30 June 2017

B09-DN

SEPARATE INCOME STATEMENT

VND

ITEMS	Code	Note	First quarter		Second quarter		Accumulated since the beginning of year until the end of second quarter	
			Current year	Previous year	Current year	Previous year	Current year	Previous year
			1. Revenue from sale of goods and rendering of services	1		767,859,652,336	822,129,720,039	798,032,556,169
2. Deductions	2		(6,368,011,824)	(11,029,508,764)	(7,018,440,338)	(11,441,033,218)	(13,386,452,162)	(22,470,541,982)
3. Net revenue from sale of goods and rendering of services	10		761,491,640,512	811,100,211,275	791,014,115,831	939,547,975,160	1,552,505,756,343	1,750,648,186,435
4. Cost of goods sold	11		(717,609,621,216)	(749,060,673,207)	(732,525,386,604)	(888,239,947,104)	(1,450,135,007,820)	(1,637,300,620,311)
5. Gross profit	20		43,882,019,296	62,039,538,068	58,488,729,227	51,308,028,056	102,370,748,523	113,347,566,124
6. Finance income	21		5,571,383,348	5,290,428,775	5,431,360,118	3,326,214,654	11,002,743,466	8,616,643,429
7. Finance expenses	22		(4,423,477,188)	(5,510,667,010)	(6,943,429,709)	(9,358,868,047)	(11,366,906,897)	(14,869,535,057)
- In which: Interest expense	23		(3,657,360,344)	(5,083,157,527)	(6,871,738,900)	(9,093,128,956)	(10,529,099,244)	(14,176,286,483)
8. Selling expenses	25		(21,114,491,213)	(25,680,958,488)	(23,315,253,889)	(21,952,106,065)	(44,429,745,102)	(47,633,064,553)
9. General and administrative expenses	26		(13,124,746,400)	(11,071,924,012)	(8,979,871,423)	(13,146,458,454)	(22,104,617,823)	(24,218,382,466)
10. Operating profit	30		10,790,687,843	25,066,417,333	24,681,534,324	10,176,810,144	35,472,222,167	35,243,227,477
11. Other income	31		493,179,835	230,896,429	2,386,626,063	1,409,297,048	2,879,805,898	1,640,193,477
12. Other expenses	32		(428,587,068)	(355,864,945)	(464,259,577)	(437,278,073)	(892,846,645)	(793,143,018)
13. Other profit	40		64,592,767	(124,968,516)	1,922,366,486	972,018,975	1,986,959,253	847,050,459
14. Accounting profit before tax	50		10,855,280,610	24,941,448,817	26,603,900,810	11,148,829,119	37,459,181,420	36,090,277,936
15. Current corporate income tax expense	51		(2,171,056,122)	(4,988,289,763)	(5,611,437,041)	(2,400,067,661)	(7,782,493,163)	(7,388,357,424)
16. Deferred corporate income tax expense	52		-	-	-	-	-	-
17. Profit after tax of parent company	60		8,684,224,488	19,953,159,054	20,992,463,769	8,748,761,458	29,676,688,257	28,701,920,512
18. Basic earnings per share	70							

Tran Thi Thu Hien
Preparer

18 July 2017

Vo Xuan Huy
Chief Accountant

Doan Hong Viet
General Director

This report should be read in conjunction with Notes to the separate financial statements

Digiworld Corporation

Address: 201-203 Cach mang thang 8 Street, District 3, HCMC
 SEPARATE FINANCIAL STATEMENTS
 for the quarter ended 30 June 2017

B09-DN

SEPARATE CASH FLOW STATEMENT

(Indirect method)

ITEMS	Code	Note	VND	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		37,459,181,420	36,090,277,936
2. Adjustments for:				
- Depreciation of fixed assets and real estate	02		2,222,714,995	1,860,378,241
- Provisions	03		(1,582,916,276)	-
- Foreign exchange gain/ (loss) due to the revaluation of monetary items denominated in foreign currencies	04		-	-
- Profits/losses from investing activities	05		(273,402,130)	(239,455,520)
- Interest expenses	06		10,529,099,244	14,176,286,483
- Other adjustments	07		-	-
3. Operating income before changes in working capital	08		48,354,677,253	51,887,487,140
- Increase/ decrease in receivables	09		(64,509,546,222)	(61,357,550,247)
- Increase/ decrease in inventory	10		180,872,514,176	23,679,724,762
- Increase/decrease in payables (other than interest, corporate income tax)	11		(197,909,509,251)	3,567,054,137
- Decrease in prepaid expenses	12		1,843,827,897	3,336,790,391
- Increase/ decrease in trading securities	13		-	-
- Interest paid	14		(9,935,986,813)	(13,928,610,351)
- Corporate income tax paid	15		(6,758,286,874)	(10,130,006,431)
- Other proceeds from operating activities	16		-	-
- Other payments for operating activities	17		-	-
Cash flow from operating activities	20		(48,042,309,834)	(2,945,110,599)
II. Cash flows from investing activities				
1. Payment for purchases or construction of fixed assets and other long term assets	21		-	(4,322,891,700)
2. Proceeds from fixed assets and other long-term assets disposal	22		-	-
3. Loans to and payments for purchase of debt instruments of other entities	23		4,900,000,000	-
4. Collections from borrowers and proceeds from disposal of debt instruments of other entities	24		-	-
5. Payments for investments in other entities	25		(13,100,000,000)	-
6. Proceeds from disposal of investments in other entities	26		-	-
7. Interests and dividends received	27		273,402,130	239,455,520
Net cash flows from/(used in) investing activities	30		(7,926,597,870)	(4,083,436,180)


This report should be read in conjunction with Notes to the separate financial statements


Digiworld Corporation

Address: 201-203 Cach mang thang 8 Street, District 3, HCMC
SEPARATE FINANCIAL STATEMENTS
for the quarter ended 30 June 2017

Separate cash flow statement (Continued)

ITEMS	Code	Current year	Balance year
I. Cash flow from financing activities			
1. Proceeds from share issuance, capital contribution	31	-	-
2. Capital redemption and payments for purchase of treasury shares	32	-	-
3. Drawdown of borrowings	33	1,221,133,748,349	1,396,917,059,920
4. Repayments of borrowings	34	(1,145,162,398,388)	(1,377,206,961,847)
5. Payments for finance leasing	35	-	-
6. Dividends paid to shareholders	36	(27,720,194,600)	(28,532,790,000)
Net cash flows from/(used in) financial activity	40	48,251,155,361	(8,822,691,927)
Net increase/decrease in cash and cash equivalents during the year	50	(7,717,752,343)	(15,851,238,706)
Cash and cash equivalents at beginning of year	60	32,221,251,711	30,935,444,507
Impact of exchange rate fluctuation	61	-	-
Cash and cash equivalents at end of year	70	24,503,499,368	15,084,205,801


Tran Thi Thu Hien
Preparer


Vu Xuan Huy
Chief Accountant



Doan Hong Viet
General Director

18 July 2017

This report should be read in conjunction with Notes to the separate financial statements

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the quarter ended 30 June 2017

1. THE COMPANY

Digiworld Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 4103001456 issued by the Department of Planning and Investment of Ho Chi Minh City on 13 February 2003, as amended.

The current principal activities of the Company are trading technological software products, computers and accessories, and electronic accessories; trading telephones, switchboard and air conditioners; transferring information technology and automatic controls; and providing goods consignment agency services.

The Company's registered office is located at Floor 8, Nam A Bank Tower, 201 – 203 Cach Mang Thang Tam Street, Ward 4, District 3, Ho Chi Minh City, Vietnam. In addition, the Company also has its branches in Hanoi, Da Nang and Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 June 2017 is 356 (31 December 2016: 386)

2. BASIS OF PREPARATION**2.1 Purpose of preparing the separate financial statement**

The Company has subsidiaries as disclosed in Note 12. The Company prepared these separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular 52/2012/TT-BTC on disclosure of information on the securities market and Official Letter 1419/UBCK-PTTT providing guidance to Circular 52/2012/TT-BTC. In addition, as required by these regulations, the Company also prepared the consolidated financial statements of the Company and its subsidiaries for the quarter ended at September 30th 2016. ("Consolidated Financial Statement").

Users of this separate financial statements should read them together with the said consolidated financial statements to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Company and its subsidiaries.

2.2 Applied accounting standards and system

The separate financial statements of the Company, expressed in Vietnam dong ("VND"), are prepared in accordance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying separate financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the quarter ended 30 June 2017

2. BASIC OF PREPARATION (continued)**2.3 Applied accounting documentation system**

The applied accounting documentation system is the General Journal system.

2.4 Fiscal year

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 January and ends on 31 December.

2.5 Accounting currency

The separate financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1 Cash**

Cash comprises cash on hand and cash in banks.

3.2 Inventories

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value.

Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories (mainly merchandise goods), which are valued at cost of purchase on a weighted average basis.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of inventories owned by the Company, based on appropriate evidence of impairment available at the balance sheet date.

Increases and decreases to the provision balance are recorded into the cost of goods sold account in the separate income statement.

3.3 Receivables

Receivables are presented in the separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases and decreases to the provision balance are recorded as general and administrative expense in the separate income statement.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the separate income statement as incurred.

When tangible fixed assets are sold or liquidated, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

3.5 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the separate income statement as incurred.

When intangible fixed assets are sold or liquidated, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

Land use right

Land use right is recorded as an intangible asset on the separate balance sheet when the Company obtained the land use right certificates. The costs of land use right comprise all directly attributable costs of bringing the land to the condition available for intended use and is not amortised when having indefinite useful life.

3.6 Depreciation and Amortization

Depreciation of tangible fixed assets and amortisation of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	21 - 25 years
Machinery and equipment	2 - 5 years
Means of transportation	3 - 6 years
Office equipment	2 - 3 years
Accounting software	6 years

3.7 Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs directly related to the borrowing of funds and are recorded as expense during the year in which they are incurred.

3.8 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the separate balance sheet and amortised over the year for which the amounts are paid or the year in which economic benefits are generated in relation to these expenses.

3.9 Investments

Investment in a subsidiary

Investment in a subsidiary over which the Company has control is carried at cost.

Distributions of accumulated net profits of the subsidiary arising after the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Held-to-maturity investment

Held-to-maturity investment is stated at their acquisition costs. After initial recognition, held-to-maturity investment is measured at recoverable amount. Any impairment loss incurred is

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the quarter ended 30 June 2017

recognised as expense in the separate financial statements and deducted against the value of such investments.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 Payables and accruals

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, not depends on whether the Company received the billed or not.

3.11 Accrual for severance pay

The severance pay to employee is accrued at the end of each reporting year for all employees who have been in service for more than 12 months up to the balance sheet date at the rate of one-half of the average monthly salary for each year of service up to 31 December 2008 in accordance with the Labour Code, the Law on Social Insurance and related implementing guidance. The average monthly salary used in this calculation is revised at the end of each reporting year following the average monthly salary of the 6-month period up to the reporting date. Increases and decreases to the accrued amount other than actual payment to employee will be taken to the separate income statement.

This accrued severance pay is used to settle the termination allowance to be paid to employee upon termination of their labour contract following Article 48 of the Labour Code.

3.12 Foreign currency transactions

Transactions in currencies other than the Company's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- Transaction resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection; and
- Transactions resulting in liabilities are recorded at the selling exchange rates of the commercial banks designated for payment.

At the end of the year, monetary balances denominated in foreign currencies are translated at the actual exchange rates at the balance sheet dates which are determined as follows:

- Monetary assets are translated at buying exchange rate of the commercial bank where the Company conduct transactions regularly; and
- Monetary liabilities are translated at selling exchange rate of the commercial bank where the Company conduct transactions regularly.

All foreign exchange differences arising from revaluation of monetary accounts denominated in foreign currency are taken to the separate income statement.

3.13 Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, issue or cancellation of the Company's own equity instruments.

3.14 Appropriation of net profits

Net profit after tax (excluding unrealised exchange gains as at the balance sheet date) is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Investment and development fund

This fund is set aside for use in the Company's expansion of its operation or in-depth investments

Bonus and welfare funds

This fund is set for the pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the separate balance sheet.

3.15 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Revenues are recognised upon the completion of the services provided.

Interest income

Revenue is recognised as the interest accrues (account the effective yield on the asset) unless collectability is in doubt.

3.16 Taxation*Current income tax*

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred income tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences, except where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss.

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised. Previously unrecognised deferred income tax assets are re-assessed at each balance sheet date and

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the quarter ended 30 June 2017

are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity; or when the Company intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.17 Segment information

A segment is a component determined separately by the Company which is engaged in providing products or related services (business segment), or providing products or services in a specific economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. As the Company's revenue and profit are mainly derived from the business activity of trading technological software products, computers and accessories while other sources accounted for a small proportion of the total revenue of the Company, The Board of management assumes that the Company operates in a sole business segment only. In addition, management also defines the Company's geographical segment to be based on the location of the Company's assets which is in Ho Chi Minh City, Vietnam.

4. CASH

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Cash on hand	307,654,972	135,644,372
Cash in banks	24,195,844,396	32,085,607,339
TOTAL	24,503,499,368	32,221,251,711

5. TRADE RECEIVABLES AND ADVANCES TO SUPPLIERS

5.1. Short-term trade receivables

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
The Gioi Di Dong Joint Stock Company	95,200,176,144	45,768,488,070
Nguyen Kim Trading Joint Stock Company	13,706,975,531	23,264,833,716
Others	248,827,658,655	256,974,097,658
TOTAL	357,734,810,330	326,007,419,444
Provision for doubtful receivables	(8,804,827,367)	(8,823,019,883)
NET	348,929,982,963	317,184,399,561

In which:

Related party receivables (Note No. 25) 191,443,509

As disclosed in Note 16, the Company has pledged its certain trade receivables to secure the bank loan facilities.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the quarter ended 30 June 2017

5.2 Short-term advances to suppliers

	VND	
	Ending balance	Beginning balance
XIAOMI H.K Limited	34,365,425,350	-
CK Telecom (Hong Kong) Limited	-	4,480,952,000
HP PPS SINGAPORE (SALES) PTE. LTD	5,599,819,000	-
VINAMEDIC., JSC	9,279,299,250	-
Others	2,634,069,762	2,489,526,976
TOTAL	<u>51,878,613,362</u>	<u>9,893,887,776</u>

6. OTHER RECEIVABLES

	VND	
	Ending balance	Beginning balance
Short-term		
Dragon Technology Distribution Pte.Ltd	32,874,099,492	32,874,099,492
Advances to employees	545,265,418	496,558,805
Vietnam Telecom Services Company	-	90,097,355
Others	289,165,731	312,093,987
	<u>33,708,530,641</u>	<u>33,772,849,639</u>
Long-term		
Deposit	2,201,230,000	2,201,230,000

7. INVENTORIES

	VND	
	Ending balance	Beginning balance
Merchandises	516,052,046,235	540,219,030,384
Goods in transit	4,131,336,241	151,599,749,460
Goods on consignment	13,518,224,008	22,447,887,398
Work-in-progress	1,266,109,972	1,573,563,390
TOTAL	<u>534,967,716,456</u>	<u>715,840,230,632</u>
Provisions of inventories	-	(1,564,723,760)
NET	<u>534,967,716,456</u>	<u>714,275,506,872</u>

As disclosed in Note 16, the Company has pledged a portion of its inventories to secure the bank loan facilities.

8. SHORT-TERM PREPAID EXPENSES

	VND	
	Ending balance	Beginning balance
Operating expenses	1,982,592,273	3,158,474,139
Tools and equipment	218,051,846	839,169,417
TOTAL	<u>2,200,644,119</u>	<u>3,997,643,556</u>

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the quarter ended 30 June 2017

9. TANGIBLE FIXED ASSETS

	<i>Buildings and structures</i>	<i>Machinery and equipment</i>	<i>Means of transportation</i>	<i>Office equipment</i>	<i>VND Total</i>
Cost:					
Beginning and ending balances	21,183,180,735	2,145,916,525	21,801,104,571	2,786,984,429	47,917,186,260
Accumulated depreciation:					
Beginning balance	(6,241,661,415)	(1,112,613,771)	(9,859,861,272)	(2,760,391,475)	(19,974,527,933)
Depreciation for the year	<u>(426,802,542)</u>	<u>(182,320,501)</u>	<u>(1,515,786,137)</u>	<u>(1,491,667)</u>	<u>(2,126,400,847)</u>
Ending balance	<u>(6,668,463,957)</u>	<u>(1,294,934,272)</u>	<u>(11,375,647,409)</u>	<u>(2,761,883,142)</u>	<u>(22,100,928,780)</u>
Net carrying amount:					
Beginning balance	<u>14,941,519,320</u>	<u>1,033,302,754</u>	<u>11,941,243,299</u>	<u>26,592,954</u>	<u>27,942,658,327</u>
Ending balance	<u>14,514,716,778</u>	<u>850,982,253</u>	<u>10,425,457,162</u>	<u>25,101,287</u>	<u>25,816,257,480</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the quarter ended 30 June 2017

10. INTANGIBLE ASSETS

	<i>Land use right</i>	<i>Accounting software</i>	<i>VND Total</i>
Cost:			
Beginning and ending balances	<u>56,550,000,000</u>	<u>1,959,622,898</u>	<u>58,509,622,898</u>
Accumulated amortisation:			
Beginning balance	-	(1,666,316,305)	(1,666,316,305)
Charges for the year	-	(96,314,148)	(96,314,148)
Ending balance	-	<u>(1,762,630,453)</u>	<u>(1,762,630,453)</u>
Net carrying amount:			
Beginning balance	<u>56,550,000,000</u>	<u>293,306,593</u>	<u>56,843,306,593</u>
Ending balance	<u>56,550,000,000</u>	<u>196,992,445</u>	<u>56,746,992,445</u>

11. INVESTMENT IN A SUBSIDIARY

	<i>Ending balance</i>		<i>Beginning balance</i>	
	<i>Amount VND</i>	<i>Ownership ratio %</i>	<i>Amount VND</i>	<i>Ownership ratio %</i>
Digiworld Venture One Member Co. Ltd.	<u>14,200,000,000</u>	<u>100</u>	<u>14,200,000,000</u>	<u>100</u>

12. TRADE PAYABLES AND ADVANCES FROM CUSTOMERS

12.1 Short-term trade payables

	<i>VND</i>	
	<i>Ending balance</i>	<i>Beginning balance</i>
Dell Global B.V (Singapore Branch)	15,059,020,500	146,651,917,960
Asus Global Pte. Ltd.	36,195,924,850	51,938,871,042
Lenovo (Singapore) Pte. Ltd.	4,480,486,942	6,273,423,127
Others	<u>29,176,098,477</u>	<u>73,086,627,054</u>
TOTAL	<u>84,911,530,769</u>	<u>277,950,839,183</u>
<i>In which:</i>		
Payable to related party (Note No. 25)	1,895,178,178	2,061,190,303

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the quarter ended 30 June 2017

12.2 Short-term advances from customers

	<i>Ending balance</i>	<i>Beginning balance</i>
Mega Alliance Holdings Limited	3,916,659,490	3,916,659,490
Vision Best Holdings Limited	3,760,054,645	3,760,054,645
Others	4,936,454,238	2,559,796,763
TOTAL	<u>12,613,168,373</u>	<u>10,236,510,898</u>

13. STATUTORY OBLIGATIONS

	<i>Beginning balance</i>	<i>Increase in year</i>	<i>Payment in year</i>	<i>VND Ending balance</i>
Corporation income tax	5,258,286,874	7,782,493,163	(6,758,286,874)	6,282,493,163
Personal income tax	369,691,437	4,772,408,923	(4,674,709,094)	467,391,266
Export-Import tax	-	241,575,077	(246,408,237)	(4,833,160)
Other tax	-	25,644,500	(25,644,500)	-
TOTAL	<u>5,627,978,311</u>	<u>12,822,121,663</u>	<u>(11,705,048,705)</u>	<u>6,745,051,269</u>

14. SHORT-TERM ACCRUED EXPENSES

	<i>Ending balance</i>	<i>VND Beginning balance</i>
Interest expense	1,072,092,124	478,979,693
Operating expenses	176,416,323	653,777,003
TOTAL	<u>1,248,508,447</u>	<u>1,132,756,696</u>

15. OTHER PAYABLES

	<i>Ending balance</i>	<i>VND Beginning balance</i>
Short-term		
Payment on behalf	6,288,390,292	1,125,134,996
Payables to Department of Social Insurance	1,423,436,316	1,285,975,178
Others	12,261,675,059	14,487,850,304
	<u>19,973,501,667</u>	<u>16,898,960,478</u>
Long-term		
Deposits received	2,698,000,000	3,293,000,000
Others	760,429,879	760,429,879
	<u>3,458,429,879</u>	<u>4,053,429,879</u>

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the quarter ended 30 June 2017

16. LOANS

	31 December 2016	Increase in year	Decrease in year	VND 30 June 2017
Short-term				
Loans from banks	342,569,033,686	1,221,133,748,349	(1,145,162,398,388)	418,540,383,647
	342,569,033,686	1,221,133,748,349	(1,145,162,398,388)	418,540,383,647

Short-term loans

Details of the short-term loans are as follows:

Banks	Ending balance VND	Maturity date	Interest rate %/ p.a.	Description of collateral
Vietnam Joint Stock Commercial Bank for Industry and Trade – Branch 1	88,552,379,796	From 17 August 2017 to 11 September 2017	From 4.8 to 5.0	Certain inventories amounting to VND 120 billion and trade receivables amounting to VND 72 billion
HSBC Bank (Vietnam) Ltd.	150,088,003,851	From 11 August 2017 to 27 September 2017	From 4.3 to 4.9	Personal assets of the Company' shareholders, certain inventories amounting to USD 6 million
ANZ Bank (Vietnam) Limited – Hochiminh Branch	179,900,000,000	From 15 August 2017 to 29 September 2017	From 4.1 to 4.4	Certain inventories amounting to VND 147 billion and trade receivables amounting to VND 74 billion
	418,540,383,647			

Digiworld Corporation

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at and for the quarter ended 30 June 2017

17. OWNERS' EQUITY

17.1 Movement in owners' equity

	Share capital	Share premium	Treasury shares	Investment and development fund	Undistributed earnings	VND Total
Previous year						
Beginning balance	306,133,290,000	152,617,941,416	(6,272,937,166)	400,000,000	155,858,407,023	608,736,701,273
Dividends announced	-	-	-	-	(45,692,790,000)	(45,692,790,000)
Net profit for the year	-	-	-	-	64,779,052,064	64,779,052,064
Ending balance	306,133,290,000	152,617,941,416	(6,272,937,166)	400,000,000	174,944,669,087	627,822,963,337
Current year						
Beginning balance	306,133,290,000	152,617,941,416	(6,272,937,166)	400,000,000	174,944,669,087	627,822,963,337
Issuance of bonus shares	91,384,180,000	(91,384,180,000)	-	-	-	-
Dividend announced	-	-	-	-	(27,720,194,600)	(27,720,194,600)
Net profit for the year	-	-	-	-	29,676,688,257	29,676,688,257
Ending balance	397,517,470,000	61,233,761,416	(6,272,937,166)	400,000,000	176,901,162,744	629,779,456,994

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at and for the quarter ended 30 June 2017

17. OWNERS' EQUITY (continued)

17.2 Shares

	VND	
	Number of shares	
	Ending balance	Beginning balance
Authorised shares	39,751,747	30,613,329
Issued and fully paid shares	39,751,747	30,613,329
<i>Ordinary shares</i>	39,751,747	30,613,329
Treasury shares	(151,469)	(151,469)
<i>Ordinary shares</i>	(151,469)	(151,469)
Shares in circulation	39,600,278	30,461,860
<i>Ordinary shares</i>	39,600,278	30,461,860

18. REVENUES

18.1 Revenue from sale of goods and rendering of services

	VND	
	Current quarter	Previous quarter
Gross revenue:	1,565,892,208,505	1,773,118,728,417
<i>In which:</i>		
<i>Sale of goods</i>	1,565,892,208,505	1,773,118,728,417
<i>Rendering of services</i>		
Deduction	(13,386,452,162)	(22,470,541,982)
NET REVENUE	1,552,505,756,343	1,750,648,186,435

18.2 Finance income

	VND	
	Current quarter	Previous quarter
Interest income	273,402,130	239,455,520
Foreign exchange gains	2,415,429,903	3,354,116,907
Payment discounts	8,313,911,433	5,023,071,002
TOTAL	11,002,743,466	8,616,643,429

19. COST OF GOODS SOLD AND SERVICES RENDERED

	VND	
	Current quarter	Previous quarter
Cost of goods sold and services rendered	1,450,135,007,820	1,637,300,620,311

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at and for the quarter ended 30 June 2017

20. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	VND	
	<i>Current quarter</i>	<i>Previous quarter</i>
Selling expenses	44,429,745,102	47,633,064,553
Labour costs	22,513,449,071	25,155,070,345
Expenses of external services	12,303,362,093	18,634,282,549
Others	8,425,469,135	3,843,711,659
General and administrative expenses	22,104,617,823	24,218,382,466
Labour costs	11,617,213,156	13,639,797,264
Expenses of external services	6,574,838,312	6,549,361,414
Others	3,912,566,355	4,029,223,788
TOTAL	<u>66,534,362,925</u>	<u>71,851,447,019</u>

21. FINANCE EXPENSES

	VND	
	<i>Current quarter</i>	<i>Previous quarter</i>
Interest expense	10,529,099,244	14,176,286,483
Foreign exchange losses	659,515,473	367,467,886
Payment discounts	178,292,180	325,780,688
TOTAL	<u>11,366,906,897</u>	<u>14,869,535,057</u>

22. OTHER INCOME AND EXPENSES

	VND	
	<i>Current quarter</i>	<i>Previous quarter</i>
Other income	2,879,805,898	1,640,193,477
Other expenses	(892,846,645)	(793,143,018)
NET OTHER PROFIT	<u>1,986,959,253</u>	<u>847,050,459</u>

23. OPERATING COSTS

	VND	
	<i>Current quarter</i>	<i>Previous quarter</i>
Cost of goods	1,450,135,007,820	1,642,302,261,359
Labour costs	34,130,662,227	38,794,867,609
Expenses of external services	19,446,615,536	10,569,552,720
Depreciation and amortisation	2,222,714,995	1,860,378,241
Others	11,582,667,375	15,625,007,401
TOTAL	<u>1,517,517,667,953</u>	<u>1,709,152,067,330</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at and for the quarter ended 30 June 2017

24. CORPORATE INCOME TAX

The Company has the obligation to pay corporate income tax ("CIT") at the rate of 20% of taxable profits.

The tax returns filed by Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the financial statements could change upon final determination by the tax authorities.

A reconciliation between the accounting profit before tax and taxable profit is presented below

	VND	
	Current quarter	Previous quarter
Accounting profit before tax	37,459,181,420	36,090,277,936
Estimated current taxable profit	38,912,465,814	36,941,787,120
Estimated current CIT expenses	7,782,493,163	7,388,357,424
CIT payable at beginning of year	5,258,286,874	5,445,358,043
CIT paid during the quarter	(6,758,286,874)	(10,130,006,431)
CIT payable at end of quarter	6,282,493,163	2,703,709,036

Current corporate income tax

The current tax payable is based on taxable profit for the year. Taxable profit of the Company for the year differs from accounting profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted at the balance sheet date.

25. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties during the year were as follows:

Related parties	Relationship	Transactions	VND	
			Current quarter	Previous quarter
1 Digital Technology Company Limited	Subsidiary	Purchase of services	656,290,000	16,991,895,624
		Selling of services	348,302,501	450,553,280
B2X Care Solutions Vietnam Company Limited	Subsidiary	Selling of goods	66,660,000	-
Digi-Infabrica JSC	Subsidiary	Selling of services	124,783,509	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at and for the quarter ended 30 June 2017

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet date were as follows:

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	<i>Ending balance</i>	<i>VND Beginning balance</i>
Short-term trade payable				
1 Digital Technology Company Limited	Subsidiary	Purchase of services	1,895,178,178	2,061,190,303
B2X Care Solutions Vietnam Company Limited	Subsidiary	Selling of goods	66,660,000	-
Digi-Infofabrica JSC	Subsidiary	Selling of services	124,783,509	-

Remuneration of management and Board of Directors and Board of Supervision are as follows:

	<i>Current quarter</i>	<i>VND Previous quarter</i>
Salary and bonus	<u>1,484,004,676</u>	<u>2,441,582,700</u>

26. COMMITMENTS

26.1 Operating lease commitments

The Company leases office premises under operating lease arrangements. The minimum lease commitments as at the balance sheet date under the operating lease agreements is as follows:

	<i>Ending balance</i>	<i>VND Beginning balance</i>
Less than 1 year	2,581,235,832	4,943,407,752
From 1 to 5 years	<u>5,242,472,724</u>	<u>6,344,203,980</u>
TOTAL	<u>7,823,708,556</u>	<u>11,287,611,732</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at and for the quarter ended 30 June 2017

26.2 Capital contribution commitments


As at 30 June 2017, the Company had capital contribution commitments as follows:

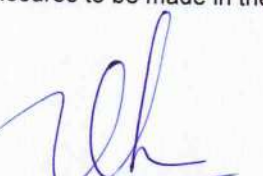
Investee	Charter capital of investee	Capital Contribution Commitment of the Company		Contributed capital Amount	Un-contributed capital Amount
		Amount	%		
Digiworld Venture Co, Ltd	100.000.000.000	100.000.000.000	100	14.200.000.000	85.800.000.000
					VND



27. EVENTS AFTER THE BALANCE SHEET DATE

There has been no significant event occurring after the balance sheet date which would require adjustments or disclosures to be made in the separate financial statements.


Trần Thị Thu Hiền
Preparer


Vo Xuân Huy
Chief Accountant


Doan Hong Viet
General Director



18 July 2017