

BALANCE SHEET

As at MAR.31, 2013

Unit: VND

No.	Assets	Code	Note	Mar.31,2013	Jan.01,2012
	1	2	3	4	5
A	SHORT-TERM ASSETS (100 = 110+120+130+140+150)	100		232.161.471.898	224.235.786.436
I	Cash & Cash equivalents	110		11.129.343.452	42.872.361.640
1	Cash	111	V.01	6.129.343.452	3.072.361.640
2	Cash equivalents	112		5.000.000.000.00	39.800.000.000.00
II	Short-term financial investments	120	V.02	1.537.448.400	1.537.448.400
1	Short-term investments	121		4.135.226.000	4.135.226.000
2	Provision for devaluation of short-term investments	129		(2.597.777.600)	(2.597.777.600)
III	Short-term receivables	130		80.447.122.897	50.223.922.166
1	Trade accounts receivables	131		54.016.857.312	38.995.074.698
2	Prepayment to suppliers	132		5.320.886.385	895.689.135
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	21.109.379.200	10.333.158.333
6	Provision for short-term doubtful debts	139		-	-
IV	Inventories	140		121.377.951.269	113.108.466.082
1	Inventories	141	V.04	121.377.951.269	113.108.466.082
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		17.669.605.880	16.493.588.148
1	Short-term prepaid expenses	151		-	-
2	VAT deductible	152		3.626.625.548	1.712.518.582
3	Tax and accounts receivable from State budget	154	V.05	41.305.332	41.305.332
4	Other short-term assets	158		14.001.675.000	14.739.764.234
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		59.683.179.171	61.524.890.239
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		55.616.502.052	57.190.533.752
1	Tangible fixed assets	221	V.08	28.014.697.906	29.444.546.420
	- Historical cost	222		75.417.284.522	74.912.271.790
	- Accumulated depreciation	223		(47.402.586.616)	(45.467.725.370)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	23.764.400.022	23.908.583.208
	- Historical cost	228		26.067.111.800	26.067.111.800
	- Accumulated depreciation	229		(2.302.711.778)	(2.158.528.592)

4	Construction in progress	230	V.11	3.837.404.124	3.837.404.124
III	Property investment	240	V.12	-	-
	- Historical cost	241		-	-
	- Accumulated depreciation	242		-	-
IV	Long-term financial investments	250		160.000.000	160.000.000
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		-	-
3	Other long-term investments	258	V.13	2.500.000.000	2.500.000.000
4	Provision for devaluation of long-term financial investments	259		(2.340.000.000)	(2.340.000.000)
V	Other long-term assets	260		3.906.677.119	4.174.356.487
1	Long-term prepaid expenses	261	V.14	3.430.597.944	3.698.277.312
2	Deferred income tax assets	262	V.21	476.079.175	476.079.175
3	Others	268		-	-
VI.	Goodwill	269		-	-
	TOTAL ASSETS (270 = 100+200)	270		291.844.651.069	285.760.676.675

	RESOURCES	Code	Note	Dec.31,2008	Jan.01,2008
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		35.333.549.628	30.439.968.390
I	Short-term liabilities	310		32.236.520.019	27.342.938.781
1	Short-term borrowing	311	V.15	14.526.604.421	-
2	Trade accounts payable	312		12.045.904.291	12.256.889.333
3	Advances from customers	313		1.005.763.847	1.701.968.357
4	Taxes and payable to state budget	314	V.16	471.663.107	2.399.031.235
5	Payable to employees	315		1.902.560	348.062.530
6	Payable expenses	316	V.17	135.144.100	1.904.316.698
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	1.561.080.778	820.697.380
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		2.488.456.915	7.911.973.248
II	Long-term liabilities	330		3.097.029.609	3.097.029.609
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		3.035.000.000	3.035.000.000
4	Long-term borrowing	334	V.20	-	-
5	Deferred income tax payable	335	V.21	62.029.609	62.029.609
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		256.511.101.441	255.320.708.285
I	Capital sources and funds	410	V.22	256.511.101.441	255.320.708.285
1	Paid-in capital	411		113.398.640.000	113.398.640.000
2	Capital surplus	412		152.960.690.000	152.960.690.000
3	Other capital of owner	413		1.287.760.139	1.287.760.139
4	Treasury stock	414		(62.527.765.207)	(62.527.765.207)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		5.837.847.302	5.837.847.302
8	Financial reserve fund	418		11.472.883.445	11.472.883.445
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		34.081.045.762	32.890.652.606
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		291.844.651.069	285.760.676.675

INCOME STATEMENT

Quarter 1/2013

Items	Code	Note	Quarter 1		Accumulation fr. Jan. 01 to Dec. 31	
			2013	2012	2013	2012
1	2	3	4	5	6	7
1. Revenue of sales and services	01	VI.25	112.273.154.012	119.919.526.956	112.273.154.012	119.919.526.956
2. Deductions	02		1.287.474.349	41.640.000	1.287.474.349	41.640.000
3. Net sales and services (10 = 01 - 02)	10		110.985.679.663	119.877.886.956	110.985.679.663	119.877.886.956
4. Cost of sales	11	VI.27	97.247.795.119	107.540.665.975	97.247.795.119	107.540.665.975
5. Gross profit (20= 10-11)	20		13.737.884.544	12.337.220.981	13.737.884.544	12.337.220.981
6. Financial income	21	VI.26	230.864.768	1.985.201.539	230.864.768	1.985.201.539
7. Financial expenses	22	VI.28	246.136.423	834.037.674	246.136.423	834.037.674
- In which: Interest expense	23		76.931.533	178.853.887	76.931.533	178.853.887
8. Selling expenses	24		8.870.028.958	4.502.419.220	8.870.028.958	4.502.419.220
9. General & administrative expenses	25		3.329.571.636	3.330.392.657	3.329.571.636	3.330.392.657
10. Net operating profit [30=20+(21-22)-(24+25)]	30		1.523.012.295	5.655.572.969	1.523.012.295	5.655.572.969
11. Other income	31		41.680.690	15.614.011.682	41.680.690	15.614.011.682
12. Other expenses	32		-	11.866.682.109	-	11.866.682.109
13. Other profit (40=31-32)	40		41.680.690	3.747.329.573	41.680.690	3.747.329.573
14. Profit or loss in joint venture			-	-	-	-
15. Profit before tax (50=30+40)	50		1.564.692.985	9.402.902.542	1.564.692.985	9.402.902.542
16. Current corporate income tax expenses	51	VI.30	348.799.829	2.354.901.636	348.799.829	2.354.901.636
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		1.215.893.156	7.048.000.906	1.215.893.156	7.048.000.906
18.1 Profit after tax of minorities			0	0	0	0
18.2 Profit after tax of the parent company's shareholders			1.215.893.156	7.048.000.906	1.215.893.156	7.048.000.906
19. EPS (VND/share)			141	771	141	771

Mekong Fisheries Joint Stock Company

CASH FLOW STATEMENT

Quarter 1/2013(Indirect method)

Unit: VND

No.	Items	Code	Note	Accumulation fr. Jan. 01 to Dec. 31	
				2013	2012
1	2	3	4	5	6
I	CASH FLOWS FROM OPERATING ACTIVITIES:				
1	Profit before tax	01		1.564.692.985	9.402.902.542
2	Adjustment in accounts				
	Fixed assets depreciation	02		2.058.063.191	2.069.199.699
	Provisions	03		-	-
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(185.230.087)	(6.378.394.955)
	Loan interest expenses	06		76.931.533	178.853.887
3	Operating profit before the changes of current capital	08		3.514.457.622	5.272.561.173
	Changes in accounts receivable	09		(31.562.976.796)	(4.746.171.491)
	Changes in inventories	10		(8.269.485.187)	16.555.984.185
	Changes in trade payables (interest payable, income tax payable)	11		(2.083.081.885)	(7.738.612.951)
	Changes in prepaid expenses	12		267.679.368	(420.000.000)
	Loan interest paid	13		(76.931.533)	(178.853.887)
	Corporate income tax paid	14		(2.375.224.794)	892.426.608
	Other receivables	15		-	-
	Other payables	16		(5.528.035.092)	(8.552.426.509)
	Net cash provided by (used in) operating activities	20		(46.113.598.297)	1.084.907.128
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(505.012.732)	8.991.347.162
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	15.423.504.864
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		348.988.420	2.303.181.313
	Net cash used in investing activities	30		(156.024.312)	26.718.033.339
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		24.283.064.421	-
4	Cash paid to principal debt	34		(9.756.460.000)	(1.540.000.000)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		-	(10.967.836.800)
	Net cash (used in) provided by financing activities	40		14.526.604.421	(12.507.836.800)
	Net cash during the period (50=20+30+40)	50		(31.743.018.188)	15.295.103.667
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		42.872.361.640	49.648.277.426
	Influence of foreign exchange change	61		-	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70		11.129.343.452	64.943.381.093
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