

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		662.913.713.181	508.129.453.733
I	Cash & Cash equivalents	110		4.707.351.600	22.648.816.119
1	Cash	111	V.01	4.707.351.600	22.648.816.119
2	Cash equivalents	112		-	-
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		168.574.738.209	210.056.787.867
1	Trade accounts receivables	131		152.028.692.322	208.258.195.119
2	Prepayment to suppliers	132		16.520.951.245	1.792.280.172
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	25.094.642	6.312.576
6	Provision for short-term doubtful debts	139		-	-
IV	Inventories	140		480.585.509.867	269.899.809.272
1	Inventories	141	V.04	480.585.509.867	269.899.809.272
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		9.046.113.505	5.524.040.475
1	Short-term prepaid expenses	151		96.241.589	48.631.792
2	VAT deductible	152		8.142.156.945	3.627.517.950
3	Tax and accounts receivable from State budget	154	V.05	672.620.931	1.759.266.733
4	Other short-term assets	158		135.094.040	88.624.000
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		51.317.050.136	69.137.990.271
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		31.177.118.927	49.010.780.407
1	Tangible fixed assets	221	V.08	24.015.073.322	41.705.694.002
	- Historical cost	222		435.851.312.713	434.200.779.225
	- Accumulated depreciation	223		(411.836.239.391)	(392.495.085.223)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	6.966.315.161	7.305.086.405
	- Historical cost	228		17.016.529.799	16.806.179.799
	- Accumulated depreciation	229		(10.050.214.638)	(9.501.093.394)

	4	Construction in progress	230	V.11	195.730.444	-
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		19.209.645.948	19.196.924.603
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	20.250.000.000	20.250.000.000
	4	Provision for devaluation of long-term financial investments	259		(1.040.354.052)	(1.053.075.397)
V		Other long-term assets	260		930.285.261	930.285.261
	1	Long-term prepaid expenses	261	V.14	-	-
	2	Deferred income tax assets	262	V.21	930.285.261	930.285.261
	3	Others	268		-	-
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		714.230.763.317	577.267.444.004

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		402.807.494.593	299.110.584.649
I		Short-term liabilities	310		402.807.494.593	299.110.584.649
	1	Short-term borrowing	311	V.15	283.049.134.439	163.543.008.670
	2	Trade accounts payable	312		90.136.483.293	120.363.325.225
	3	Advances from customers	313		-	42.097
	4	Taxes and payable to state budget	314	V.16	3.521.824.467	2.357.251.469
	5	Payable to employees	315		8.024.021.253	8.196.989.764
	6	Payable expenses	316	V.17	13.062.677.148	184.559.506
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	334.318.770	1.339.790.029
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		4.679.035.223	3.125.617.889
II		Long-term liabilities	330		-	-
	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	-	-
	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		311.423.268.724	278.156.859.355
I		Capital sources and funds	410	V.22	311.423.268.724	278.156.859.355
	1	Paid-in capital	411		131.038.300.000	131.038.300.000
	2	Capital surplus	412		-	-
	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		78.622.980.000	43.622.998.069
8	Financial reserve fund	418		-	27.557.178.270
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		101.761.988.724	75.938.383.016
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		714.230.763.317	577.267.444.004

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	343.840.486.772	372.013.651.047	1.053.371.873.607	1.147.298.339.921
2. Deductions	02		-	-	-	-
3. Net sales and services (10 = 01 - 02)	10		343.840.486.772	372.013.651.047	1.053.371.873.607	1.147.298.339.921
4. Cost of sales	11	VI.27	299.984.764.430	336.053.643.664	928.336.888.748	1.040.610.989.494
5. Gross profit (20= 10-11)	20		43.855.722.342	35.960.007.383	125.034.984.859	106.687.350.427
6. Financial income	21	VI.26	145.355.936	36.556.792	389.462.608	331.561.602
7. Financial expenses	22	VI.28	6.677.146.627	3.452.493.048	16.786.076.704	12.952.772.726
- In which: Interest expense	23		4.742.342.956	2.243.932.199	13.084.740.750	9.195.664.413
8. Selling expenses	24		9.483.441.586	7.439.457.878	19.730.292.041	18.702.574.635
9. General & administrative expenses	25		4.896.202.737	4.996.537.730	17.944.759.032	15.283.019.708
10. Net operating profit [30=20+(21-22)-(24+25)]	30		22.944.287.328	20.108.075.519	70.963.319.690	60.080.544.960
11. Other income	31		436.542.531	556.152.240	522.370.901	764.316.771
12. Other expenses	32		4.545.455	128.000.000	142.450.511	184.068.120
13. Other profit (40=31-32)	40		431.997.076	428.152.240	379.920.390	580.248.651
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		23.376.284.404	20.536.227.759	71.343.240.080	60.660.793.611
16. Current corporate income tax expenses	51	VI.30	3.497.855.378	1.848.639.255	10.707.126.711	4.932.626.933
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		19.878.429.026	18.687.588.504	60.636.113.369	55.728.166.678
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		19.878.429.026	18.687.588.504	60.636.113.369	55.728.166.678
19. EPS (VND/share)	70		1.510	1.426	4.620	4.253

Cat Loi 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		71.253.240.080	60.660.793.611
2	Adjustment in accounts				
	Fixed assets depreciation	02		20.436.481.698	19.290.016.833
	Provisions	03		(12.721.345)	(543.708.860)
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(608.951.418)	1.477.447
	Loan interest expenses	06		13.084.740.750	9.195.664.413
3	Operating profit before the changes of current capital	08		104.152.789.765	88.604.243.444
	Changes in accounts receivable	09		38.012.586.425	(30.552.955.054)
	Changes in inventories	10		(210.685.700.595)	52.747.376.639
	Changes in trade payables (interest payable, income tax payable)	11		(24.715.250.724)	56.305.550.608
	Changes in prepaid expenses	12		(47.609.797)	(1.348.180.850)
	Loan interest paid	13		(13.269.300.256)	(9.454.551.238)
	Corporate income tax paid	14		(9.165.491.306)	(5.193.632.371)
	Other receivables	15		150.000.000	-
	Other payables	16		(230.000.000)	-
	Net cash provided by (used in) operating activities	20		(115.797.976.488)	151.107.851.178
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(2.602.820.218)	(9.107.399.288)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		430.909.090	411.909.091
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		-	2.298.999.600
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		178.042.328	249.624.953
	Net cash used in investing activities	30		(1.993.868.800)	(6.146.865.644)
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		1.171.394.658.261	881.437.712.379
4	Cash paid to principal debt	34		(1.051.888.532.492)	(1.011.520.472.759)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(19.655.745.000)	(13.103.834.000)
	Net cash (used in) provided by financing activities	40		99.850.380.769	(143.186.594.380)
	Net cash during the period (50=20+30+40)	50		(17.941.464.519)	1.774.391.154
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		22.648.816.119	18.226.046.047
	Influence of foreign exchange change	61		-	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70	4.707.351.600	20.000.437.201
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