



Tran Anh Digital World Joint Stock Company

Interim Financial Statements for the
six-month period ended 30 June 2015

M.S.D.

**Tran Anh Digital World Joint Stock Company
Corporate Information**

Business Registration

Certificates No.	0102004703	11 March 2002
	0102004703, 1st revision	27 October 2003
	0102004703, 2 nd revision	27 February 2006
	0102004703, 3 rd revision	03 August 2007
	0103018927	08 August 2007
	0103018927, 1 st revision	20 August 2009
	0103018927, 2 nd revision	23 October 2009
	0101217009, 3 rd revision	25 May 2010
	0101217009, 4 th revision	21 June 2010

Enterprise Registration

Certificates No.	0101217009, 5 th revision	04 November 2010
	0101217009, 6 th revision	04 March 2011
	0101217009, 7 th revision	16 March 2011
	0101217009, 8 th revision	21 June 2011
	0101217009, 9 th revision	7 November 2011
	0101217009, 10 th revision	03 May 2012
	0101217009, 11 th revision	01 August 2012
	0101217009, 12 th revision	11 April 2013
	0101217009, 13 th revision	30 May 2013
	0101217009, 14 th revision	13 September 2013
	0101217009, 15 th revision	15 November 2013
	0101217009, 16 th revision	24 January 2014
	0101217009, 17 th revision	11 March 2014
	0101217009, 18 th revision	20 May 2014
	0101217009, 19 th revision	15 July 2014
	0101217009, 20 th revision	18 August 2014
	0101217009, 21 st revision	3 September 2014
	0101217009, 22 nd revision	14 October 2014
	0101217009, 23 rd revision	29 October 2014
	0101217009, 24 th revision	26 November 2014
	0101217009, 25 th revision	18 December 2014
	0101217009, 26 th revision	8 January 2015
	0101217009, 27 th revision	5 March 2015
	0101217009, 28 th revision	29 May 2015

Business Location Registration

Certificate	Business Location code 00010	15 July 2015
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The above Registration Certificate, updates and Business Location Registration were issued by Hanoi Planning and Investment Department.

**Tran Anh Digital World Joint Stock Company
Corporate Information (continued)**

Board of Management	Tran Xuan Kien Do Thi Thu Huong Nghiem Xuan Thang Do Thi Kim Lien Hoang Anh Tuan Bui Xuan Hung Okawa Yoshiteru Noguchi Atsushi Nukumori Hajime Srisant Chitvaranund	Chairman Member Member Member Member Member Member <i>(from 4 April 2015)</i> Member <i>(from 4 April 2015)</i> Member <i>(until 4 April 2015)</i> Member <i>(until 10 July 2015)</i>
Board of Directors	Tran Xuan Kien Do Thi Thu Huong Nghiem Xuan Thang Nguyen Tin Nhiem	General Director Deputy General Director Deputy General Director Deputy General Director
Registered Office	1174 Lang Street, Lang Thuong Ward Dong Da District Hanoi, Vietnam	
Branches	Ninh Binh Branch 1 Le Hong Phong Street, Van Giang Ward Ninh Binh City Ninh Binh Province, Vietnam Nam Dinh Branch 107 Highway No. 10, Loc Hoa Commune Nam Dinh City Nam Dinh Province, Vietnam Bac Ninh Branch 33 Ly Thai To Street, Ninh Xa Ward Bac Ninh City Bac Ninh Province, Vietnam Phu Tho Branch 1606A Hung Vuong Street, Gia Cam Ward Viet Tri City Phu Tho Province, Vietnam	

Tran Anh Digital World Joint Stock Company
Corporate Information (continued)

Nghe An Branch
343 Le Duan Street, Trung Do Ward
Vinh City
Nghe An Province, Vietnam

Hai Duong Branch
Area 15, Nguyen Luong Bang Street, Pham Ngu Lao Ward
Hai Duong City
Hai Duong Province, Vietnam

Hai Phong Branch
279 Tran Nguyen Han Street, Nghia Xa Ward
Le Chan District
Hai Phong City, Vietnam

Bac Giang Branch
1 Hung Vuong Street, Hoang Van Thu Ward
Bac Giang City
Bac Giang Province, Vietnam

Auditors

KPMG Limited
Vietnam

Tran Anh Digital World Joint Stock Company
Statement of the Board of Directors

Statement of the Board of Directors' responsibility in respect of the interim financial statements

The Board of Directors is responsible for the interim financial statements, prepared in accordance with Vietnamese Accounting Standard 27 – Interim Financial Reporting, the relevant requirements of the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting which give a true and fair view of the financial position of the Company; and its results of operations and its cash flows for the six-month period ended 30 June 2015. In preparing the interim financial statements, the Board of Directors is required to:

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

The Board of Directors is also responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accounting records comply with the Vietnamese Accounting System for Enterprises. The Board of Directors 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 Directors confirms with the Board of Management and shareholders of the Company that they have complied with the above requirements in preparing the interim financial statements.

Approval of the interim financial statements

We hereby approve the accompanying interim financial statements. These interim financial statements give a true and fair view of the financial position of the Company as at 30 June 2015 and the results of its operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standard 27 – Interim Financial Reporting, the relevant requirements of the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

On behalf of the Board of Directors


Do Thi Thu Huong
Deputy General Director

Hanoi, 12 August 2015



KPMG Limited

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Plot E6, Pham Hung Street, Cau Giay New Urban Area,
Me Tri Ward, South Tu Liem District, Hanoi City
The Socialist Republic of Vietnam

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INTERIM FINANCIAL STATEMENTS REVIEW REPORT

**To the Shareholders
Tran Anh Digital World Joint Stock Company**

We have reviewed the accompanying interim financial statements of Tran Anh Digital World Joint Stock Company ("the Company"), which comprise the balance sheet as at 30 June 2015, the related statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Company's Board of Directors on 12 August 2015, as set out on pages 6 to 35. These interim financial statements are the responsibility of the Company's management. Our responsibility is to issue a report on these interim financial statements based on our review.

We conducted our review in accordance with the Vietnamese Standard on Auditing 910 – Engagements to Review Financial Statements. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim financial statements are free of material misstatements. A review primarily involves inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view of the financial position of Tran Anh Digital World Joint Stock Company as at 30 June 2015 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standard 27 – Interim Financial Reporting, the relevant requirements of the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

KPMG Limited

Vietnam

Investment Certificate No.: 011043000345

Review Report No.: 13-02-075-R-2015




Đam Xuan Lam
Practicing Auditor Registration
Certificate No.: 0861-2013-007-1
Deputy General Director

Hanoi, 12 August 2015


Le Viet Hung
Practicing Auditor Registration
Certificate No.: 0296-2013-007-1

Tran Anh Digital World Joint Stock Company
Balance sheet as at 30 June 2015

Form B 01a – DN
(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	30/6/2015 VND	1/1/2015 VND Reclassified
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150)	100		561,434,324,125	547,942,002,583
Cash and cash equivalents	110	5	44,002,533,251	28,322,516,688
Cash	111		19,102,995,397	24,322,516,688
Cash equivalents	112		24,899,537,854	4,000,000,000
Short-term financial investments	120		6,056,622,222	19,530,666,666
Held-to-maturity investments	123	6	6,056,622,222	19,530,666,666
Accounts receivable – short-term	130		28,757,180,992	12,933,223,225
Accounts receivable from customers	131		8,768,610,997	5,001,527,866
Prepayments to suppliers	132		19,988,569,995	7,931,695,359
Inventories	140	7	419,523,465,341	413,150,595,489
Inventories	141		423,750,499,128	417,377,629,276
Allowance for inventories	149		(4,227,033,787)	(4,227,033,787)
Other current assets	150		63,094,522,319	74,005,000,515
Short-term prepaid expenses	151	12(a)	14,973,404,669	15,926,574,347
Deductible value added tax	152	14(a)	27,977,371,656	32,640,784,823
Taxes and other receivables from State Treasury	153	14(a)	-	2,636,551,905
Other current assets	155	8	20,143,745,994	22,801,089,440

The accompanying notes are an integral part of these interim financial statements

Tran Anh Digital World Joint Stock Company
Balance sheet as at 30 June 2015 (continued)

Form B 01a – DN
(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	30/6/2015 VND	1/1/2015 VND Reclassified
Long-term assets (200 = 220 + 240 + 260)	200		121,876,152,911	119,990,914,912
Fixed assets	220		50,678,860,579	37,126,001,809
Tangible fixed assets	221	9	48,791,026,162	34,723,303,462
<i>Cost</i>	222		67,589,526,272	49,593,883,366
<i>Accumulated depreciation</i>	223		(18,798,500,110)	(14,870,579,904)
Intangible fixed assets	227	10	1,887,834,417	-2,402,698,347
<i>Cost</i>	228		3,697,724,981	3,937,215,598
<i>Accumulated amortisation</i>	229		(1,809,890,564)	(1,534,517,251)
Long-term work in progress	240		10,737,738,159	13,226,157,706
Construction in progress	242	11	10,737,738,159	13,226,157,706
Other long-term assets	260		60,459,554,173	69,638,755,397
Long-term prepaid expenses	261	12(b)	20,742,829,029	17,589,947,632
Other long-term assets	268	13	39,716,725,144	52,048,807,765
TOTAL ASSETS (270 = 100 + 200)	270		683,310,477,036	667,932,917,495

The accompanying notes are an integral part of these interim financial statements

Tran Anh Digital World Joint Stock Company
Balance sheet as at 30 June 2015 (continued)

Form B 01a – DN
(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	30/6/2015 VND	1/1/2015 VND Reclassified
RESOURCES				
LIABILITIES (300 = 310)	300		399,709,839,710	394,949,872,705
Current liabilities	310		399,709,839,710	394,949,872,705
Accounts payable to suppliers	311		229,075,215,777	223,897,274,910
Advances from customers	312		5,568,938,209	4,684,882,322
Taxes payable to State Treasury	313	14(b)	378,566,486	5,296,000
Payables to employees	314		10,260,265,519	8,979,642,679
Accrued expenses	315	15	8,894,701,445	11,653,394,497
Other payables – short-term	319	16	24,491,176,283	21,274,630,407
Short-term borrowings	320	17	120,985,247,380	124,379,123,279
Bonus and welfare fund	322	18	55,728,611	75,628,611
EQUITY (400 = 410)	400		283,600,637,326	272,983,044,790
Owners' equity	410	19	283,600,637,326	272,983,044,790
Share capital	411	20	178,584,370,000	178,584,370,000
- Ordinary shares with voting rights	411a		178,584,370,000	178,584,370,000
Capital surplus	412	20	77,861,617,144	77,861,617,144
Treasury shares	415	20	(2,183,755,096)	(2,183,755,096)
Investment and development fund	418	21	10,082,930,218	10,082,930,218
Retained profits	421		19,255,475,060	8,637,882,524
- Retained profits brought forward	421a		8,637,882,524	4,697,230,995
- Retained profit for the current period	421b		10,617,592,536	3,940,651,529
TOTAL RESOURCES (440 = 300 + 400)	440		683,310,477,036	667,932,917,495

12 August 2015

Prepared by:



Do Ngoc Anh
 Deputy Head of Accounting Department

Approved by:



Phan Quang Truong
 Chief Accountant



Do Thi Thu Huong
 Deputy General Director

The accompanying notes are an integral part of these interim financial statements

Tran Anh Digital World Joint Stock Company
Statement of income for the six-month period ended 30 June 2015

Form B 02a – DN
(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	Six-month period ended	
			30/6/2015 VND	30/6/2014 VND
Revenue from sales of goods	01	23	1,695,623,328,872	1,181,158,964,585
Revenue deductions	02	23	22,864,201,456	13,508,508,139
Net revenue from sales of goods (10 = 01 - 02)	10	23	1,672,759,127,416	1,167,650,456,446
Cost of sales	11		1,500,870,126,152	1,050,612,288,474
Gross profit (20 = 10 - 11)	20		171,889,001,264	117,038,167,972
Financial income	21	24	976,920,450	1,644,978,626
Financial expenses	22		2,704,700,271	527,575,627
<i>In which: Interest expense</i>	23		2,704,700,271	527,575,627
Selling expenses	25	25	139,748,663,721	101,465,813,057
General and administration expenses	26	26	20,158,441,123	10,859,100,995
Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		10,254,116,599	5,830,656,919
Other income	31	27	6,704,351,417	311,788,323
Other expenses	32	28	3,325,757,089	131,807,271
Results of other activities (40 = 31 - 32)	40		3,378,594,328	179,981,052

The accompanying notes are an integral part of these interim financial statements

Tran Anh Digital World Joint Stock Company
Statement of income for the six-month period ended 30 June 2015 (continued)

Form B 02a – DN
(Issued under Circular No. 200/TT-BTC dated 22 December 2014 of the Ministry of Finance)

	Code	Note	Six-month period ended	
			30/6/2015 VND	30/6/2014 VND
Accounting profit before tax (50 = 30 + 40)	50		13,632,710,927	6,010,637,971
Income tax expense – current	51	30	3,015,118,391	1,322,340,273
Net profit after tax (60 = 50 - 51)	60		10,617,592,536	4,688,297,698
Earnings per share		31		
Basic earnings per share	70		597	263

12 August 2015

Prepared by:



Do Ngoc Anh
 Deputy Head of Accounting Department

Approved by:



Phan Quang Truong
 Chief Accountant



Đỗ Thị Thu Hương
 Deputy General Director

The accompanying notes are an integral part of these interim financial statements

Tran Anh Digital World Joint Stock Company

Statement of cash flows for the six-month period ended 30 June 2015 (Direct method)

Form B 03a – DN

*(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	Six-month period ended	
			30/6/2015 VND	30/6/2014 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	01		1,836,239,211,075	1,276,240,980,478
Cash paid to suppliers	02		(1,752,901,932,581)	(1,272,907,572,232)
Cash paid to employees	03		(59,410,725,631)	(39,991,605,074)
Interest paid	04		(2,739,945,725)	(729,482,223)
Income tax paid	05		-	(327,349,993)
Other receipts from operating activities	06		14,085,778,262	5,998,291,692
Other payments for operating activities	07		(12,399,538,111)	(7,979,161,619)
Net cash flows from operating activities	20		22,872,847,289	(39,695,898,971)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets and other long-term assets	21		(20,974,745,974)	(13,237,581,288)
Proceeds from disposals of fixed assets	22		2,604,970,030	-
Placement of cash into time deposit with maturity more than 3 months	23		(6,114,082,406)	(6,000,000,000)
Withdrawal from time deposit with maturity more than 3 months	26		19,588,126,850	9,000,000,000
Receipts of interests	27		1,096,776,673	1,668,911,251
Net cash flows from investing activities	30		(3,798,954,827)	(8,568,670,037)

The accompanying notes are an integral part of these interim financial statements

Tran Anh Digital World Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2015
(Direct method – continued)

Form B 03a – DN
(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	Six-month period ended	
			30/6/2015 VND	30/6/2014 VND
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from reissuance of treasury shares	31		-	30,103,766,947
Proceeds from borrowings	33		226,507,094,302	110,548,705,508
Payments to settle loan principals	34		(229,900,970,201)	(140,358,417,839)
Net cash flows from financing activities	40		(3,393,875,899)	294,054,616
Net cash flows during the period (50 = 20 + 30 + 40)	50		15,680,016,563	(47,970,514,392)
Cash and cash equivalents at the beginning of the period	60		28,322,516,688	70,020,382,751
Cash and cash equivalents at the end of the period (70 = 50 + 60)	70	5	44,002,533,251	22,049,868,359

12 August 2015

Prepared by:



Do Ngoc Anh
Deputy Head of Accounting Department

Approved by:



Phan Quang Truong
Chief Accountant



Do Thi Thu Huong
Deputy General Director

The accompanying notes are an integral part of these interim financial statements

Tran Anh Digital World Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2015

Form B 09a – DN

*(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

These notes form an integral part of and should be read in conjunction with the accompanying interim financial statements.

1. Reporting entity

(a) Ownership structure

Tran Anh Digital World Joint Stock Company (“the Company”) is incorporated as a joint stock company in Vietnam.

(b) Principle activities

The principal activities of the Company are to trade and provide maintenance services for computer, electronic, household appliances and telecommunication equipment.

(c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

(d) Company structure

As at 30 June 2015, the Company had 8 branches and 1,602 employees (1/1/2015: 7 branches and 1,655 employees).

2. Basis of preparation

(a) Statement of compliance

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standard 27 – Interim Financial Reporting, the relevant requirements of the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

(b) Basis of measurement

The interim financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the direct method.

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December.

Tran Anh Digital World Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2015
(continued)

Form B 09a – DN
(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for interim financial statement presentation purpose.

3. Adoption of new guidance on accounting system for enterprises

On 22 December 2014, the Ministry of Finance issued Circular No. 200/2014/TT-BTC providing guidance on Vietnamese Accounting System for enterprises ("Circular 200"). Circular 200 replaces previous guidance on Vietnamese Accounting System for enterprises under Decision No. 15/2006-QD/BTC dated 20 March 2006 and Circular No. 244/2009/TT-BTC dated 31 December 2009. Circular 200 is effective after 45 days from the signing date and applicable for annual accounting periods beginning on or after 1 January 2015.

The Company has adopted the applicable requirements of Circular 200 effective from 1 January 2015 on a prospective basis. The significant changes to the Company's accounting policies and the effects on the interim financial statements, if any, are disclosed in the following notes to the interim financial statements:

- Recognition of foreign exchange differences (Note 4(a));
- Earnings per share (Note 4(q)).

4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these interim financial statements.

(a) Foreign currency

Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at actual rates of exchange ruling at the transaction dates. The actual rates of exchange applied to account for foreign currency transaction are determined as follows:

- Exchange rate applied to buying or selling foreign currency is the exchange rate stipulated in the currency exchange contract between the Company and the bank.
- Exchange rate applied to recognize trade and other receivables is the foreign currency buying rate at the transaction date quoted by the bank through which the Company receives money from the customer or counterparty.
- Exchange rate applied to recognize trade and other payables is the foreign currency selling rate at the transaction date quoted by the bank through which the Company intends to make payment for the liability.
- For asset acquisitions or expenses that are settled with immediate payment, the exchange rate applied is the foreign currency buying rate at the transaction date quoted by the bank through which the Company makes payment.

Tran Anh Digital World Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2015
(continued)

Form B 09a – DN
(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at actual rates of exchange ruling at the balance sheet date. The actual rates of exchange applied to retranslate monetary items denominated in foreign currency at reporting date are determined as follows:

- For monetary assets (cash on hand and receivables): the foreign currency buying rate at the reporting date quoted by the commercial bank where the Company most frequently conducts transactions. Cash at bank and bank deposits are retranslated using the foreign currency buying rate of the bank where the Company deposits the money or maintains those bank accounts.
- For monetary liabilities (payables and borrowings): the foreign currency selling rate at reporting date quoted by the commercial bank where the Company most frequently conducts transactions.

All foreign exchange differences are recorded in the statement of income.

(b) Cash and cash equivalents

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(c) Investments

Held-to-maturity investments

Held-to-maturity investments are term deposits at bank that the Company's management has the intention and ability to hold until maturity. Term deposits at bank are stated at costs.

(d) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts.

(e) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a first-in-first-out basis and includes all costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and selling expenses.

The Company applies the perpetual method of accounting for inventories.

Tran Anh Digital World Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2015
(continued)

Form B 09a – DN
(Issued under Circular No. 200/TT-BTC
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(f) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ building and structures	5 - 10 years
▪ store renovation	3 years
▪ motor vehicles	6 - 8 years
▪ office equipment	3 years

(g) Intangible fixed assets

Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over three years.

(h) Construction in progress

Construction in progress represents the costs of construction and equipment which have not been fully constructed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

(i) Long-term prepayments

Tools and instruments

Tools and instruments include assets held for use by the Company in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance which provides guidance on management, use and depreciation of fixed assets. Cost of tools and instruments are amortised on a straight-line basis over two years.

Tran Anh Digital World Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2015
(continued)

Form B 09a – DN
(Issued under Circular No. 200/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

(j) Trade and other payables

Trade and other payables are stated at their cost.

(k) Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

(l) Share capital

(i) Ordinary shares

Incremental costs directly attributable to the issue of shares, net of tax effects, are recognized as a deduction from capital surplus.

(ii) Repurchase and reissue of ordinary shares (treasury shares)

When shares recognized as equity are repurchased, the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is recognized as a reduction from equity. Repurchased shares are classified as treasury shares under equity. When treasury shares are sold for reissue subsequently, cost of the reissued shares is determined on a weighted average basis. Any difference between the amount received and the cost of the shares reissued is presented within capital surplus.

(m) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the balance sheet date, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for interim financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the balance sheet date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

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(n) Revenue and other incomes

(i) Goods sold

Revenue from the sale of goods is recognised in the statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue on sales of goods is recognized at the net amount after deducting sales discounts stated on the invoice.

(ii) Interest income

Interest income is recognized on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

(o) Operating lease payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income as an integral part of the total lease expense.

(p) Borrowing costs

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognized in the statement of income as an integral part of the total lease expense.

(q) Earnings per share

The Company presents basic earnings per share (“EPS”) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Prior to 1 January 2015, the profit or loss attributable to the ordinary shareholders of the Company included amounts appropriated to bonus and welfare funds, if any. Effective from 1 January 2015, the profit or loss attributable to the ordinary shareholders of the Company is determined after deducting any amounts appropriated to bonus and welfare funds. This change in accounting policy has been applied prospectively.

(r) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. Management is of the opinion that the Company operates in one single business segment, which is the trade and provision of maintenance services for computer, electronic, household appliances and telecommunication equipment, and one single geographical segment, which is Vietnam.

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(s) Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

5. Cash and cash equivalents

	30/6/2015	1/1/2015
	VND	VND
Cash on hand	7,955,054,334	8,535,567,915
Cash in banks	8,536,223,431	13,262,577,615
Cash in transit	2,611,717,632	2,524,371,158
Cash equivalents	24,899,537,854	4,000,000,000
	<hr/>	<hr/>
	44,002,533,251	28,322,516,688
	<hr/>	<hr/>

Cash equivalents at 30 June 2015 included VND7,500 million which is subject to restriction in use according to secure terms for bank borrowings (Note 17) and guarantee terms with suppliers of the Company (1/1/2015: VND4,000 million).

6. Held-to-maturity investments

Held-to-maturity investments represented short-term deposits at banks with terms from 90 days to 365 days. At as 30 June 2015, no held-to-maturity investments are subject to restriction in use according to secure terms according to guarantee terms with suppliers of the Company (1/1/2015: VND13,500 million).

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7. Inventories

	30/6/2015		1/1/2015	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Tools and supplies	381,330,076	-	468,766,121	-
Finished goods	1,773,523,969	(2,847,118)	2,880,763,461	(2,847,118)
Merchandise inventories	421,595,645,083	(4,224,186,669)	414,028,099,694	(4,224,186,669)
	<u>423,750,499,128</u>	<u>(4,227,033,787)</u>	<u>417,377,629,276</u>	<u>(4,227,033,787)</u>

Included in inventories at 30 June 2015 was VND78,132 million (1/1/2015: VND76.792 million) of finished goods and merchandise inventories carried at net realisable value.

8. Other current assets

	30/6/2015 VND	1/1/2015 VND
Purchase discounts receivable from suppliers	14,835,643,074	19,018,590,799
Others	5,308,102,920	3,782,498,641
	<u>20,143,745,994</u>	<u>22,801,089,440</u>

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9. Tangible fixed assets

	Buildings and structures VND	Store renovation VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	16,100,225,061	2,851,690,616	13,676,677,716	16,965,289,973	49,593,883,366
Additions	771,939,880	-	-	1,550,286,625	2,322,226,505
Transfer from construction in progress	7,726,032,489	1,460,654,528	-	10,856,450,039	20,043,137,056
Disposals	(3,970,662,738)	-	-	(231,936,579)	(4,202,599,317)
Written off	-	(123,631,527)	-	(43,489,811)	(167,121,338)
Closing balance	20,627,534,692	4,188,713,617	13,676,677,716	29,096,600,247	67,589,526,272
Accumulated depreciation					
Opening balance	3,836,420,153	1,552,750,052	3,383,338,275	6,098,071,424	14,870,579,904
Charge for the period	1,717,206,942	338,153,110	935,504,862	2,300,523,279	5,291,388,193
Disposals	(1,115,874,602)	-	-	(80,472,047)	(1,196,346,649)
Written off	-	(123,631,527)	-	(43,489,811)	(167,121,338)
Closing balance	4,437,752,493	1,767,271,635	4,318,843,137	8,274,632,845	18,798,500,110
Net book value					
Opening balance	12,263,804,908	1,298,940,564	10,293,339,441	10,867,218,549	34,723,303,462
Closing balance	16,189,782,199	2,421,441,982	9,357,834,579	20,821,967,402	48,791,026,162

Included in tangible fixed assets were assets costing VND4,371 million which were fully depreciated as at 30 June 2015 (1/1/2015: VND3,209 million), but which are still in active use.

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10. Intangible fixed assets

	Software VND
Cost	
Opening balance	3,937,215,598
Written off	(239,490,617)
	3,697,724,981
Closing balance	
	3,697,724,981
Accumulated amortisation	
Opening balance	1,534,517,251
Charge for the period	514,863,930
	(239,490,617)
	1,809,890,564
Net book value	
	1,809,890,564
Opening balance	
Closing balance	2,402,698,347
Closing balance	1,887,834,417

Included in intangible fixed assets were assets costing VND608 million which were fully depreciated as at 30 June 2015 (1/1/2015: VND848 million), but which are still in use.

11. Construction in progress

	Six-month period ended 30/6/2015 VND	Year ended 31/12/2014 VND
Opening balance	13,226,157,706	11,176,476,348
Additions during the period/year	22,203,072,083	30,782,884,938
Transfer to tangible fixed assets	(20,043,137,056)	(20,760,365,409)
Transfer to intangible fixed assets	-	(3,089,183,588)
Transfer to long-term prepayments	(4,040,990,132)	(4,154,229,632)
Transfer to short-term prepayments	(607,364,442)	(519,424,951)
Written off	-	(210,000,000)
	10,737,738,159	13,226,157,706
Closing balance	10,737,738,159	13,226,157,706

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Major constructions in progress were as follows:

	30/6/2015 VND	1/1/2015 VND
Store renovation works	9,008,682,159	12,247,263,706
Software development cost	1,729,056,000	978,894,000
	10,737,738,159	13,226,157,706

12. Prepaid expenses

(a) Short-term prepaid expenses

	30/6/2015 VND	1/1/2015 VND
Prepayment for tools and instruments	894,345,366	902,393,086
Prepayment for store rental	11,394,147,827	12,954,627,759
Other short-term prepayments	2,684,911,476	2,069,553,502
	14,973,404,669	15,926,574,347

(b) Long-term prepaid expenses

	Tools and instruments VND	Prepaid expenses VND	Total VND
Opening balance	15,377,853,111	2,212,094,521	17,589,947,632
Additions	4,481,767,777	5,353,740,886	9,835,508,663
Transferred from construction in progress	2,188,878,974	1,852,111,158	4,040,990,132
Amortisation for the period	(5,968,102,656)	(2,367,953,671)	(8,336,056,327)
Disposals	(1,687,753,663)	(699,807,408)	(2,387,561,071)
	14,392,643,543	6,350,185,486	20,742,829,029

13. Other long-term assets

Other long-term assets represented rental deposits for stores of the Company.

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14. Taxes payable to State Treasury

(a) Taxes and others receivable from State Treasury

	1/1/2015 VND	Incurring VND	Offset with amount payable incurred VND	Offset with VAT payable VND	Received VND	30/6/2015 VND
Taxes						
Corporate income tax	2,636,551,905	-	(2,636,551,905)	-	-	-
Value added tax	32,640,784,823	255,849,852,393	-	(260,513,265,560)	-	27,977,371,656
	35,277,336,728	255,849,852,393	(2,636,551,905)	(260,513,265,560)	-	27,977,371,656

(b) Taxes and others payable to State Treasury

	1/1/2015 VND	Incurring VND	Offset with amount receivable incurred VND	Offset with VAT deductible VND	Paid VND	30/6/2015 VND
Taxes						
Value added tax	-	(260,513,265,560)	-	260,513,265,560	-	-
Corporate income tax	-	3,015,118,391	(2,636,551,905)	-	-	378,566,486
Personal income tax	5,296,000	1,537,350,021	-	-	(1,542,646,021)	-
	5,296,000	(255,960,797,148)	(2,636,551,905)	260,513,265,560	(1,542,646,021)	378,566,486

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15. Accrued expenses – short-term

	30/6/2015 VND	1/1/2015 VND
Accruals for electricity bill	1,813,933,133	1,349,627,434
Accruals for premises rental	773,181,818	7,225,232,726
Accruals for penalties on contract breach	3,000,000,000	-
Accruals for outside services	1,498,639,324	2,277,705,673
Other accruals	1,808,947,170	800,828,664
	8,894,701,445	11,653,394,497

16. Other short-term payables

	30/6/2015 VND	1/1/2015 VND
Dividends payable	17,857,260,577	17,857,260,577
Short-term deposits received	4,241,300,000	3,123,336,000
Other payables	2,392,615,706	294,033,830
	24,491,176,283	21,274,630,407

17. Short-term borrowings

	1/1/2015	Movement during the period		30/6/2015
	Carrying amount and amount within repayment capacity VND	Addition VND	Decrease VND	Carrying amount and amount within repayment capacity VND
Short-term borrowings	124,379,123,279	226,507,094,302	(229,900,970,201)	120,985,247,380

These represent short-term borrowings from banks with the interest rate of 4.8% - 6.6% per annum (six-month period ended 30/6/2014: 5.8% per annum) and secured over term deposits (in cash equivalents) (Note 5).

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18. Bonus and welfare fund

This fund is established by appropriating from retained profits as approved by shareholders at shareholders' meeting. This fund is used to pay bonus and welfare to the Company's employees in accordance with the Company's bonus and welfare policies. Movements of bonus and welfare fund during the period/year were as follows:

	Six-month period ended 30/6/2015 VND	Year ended 31/12/2014 VND
Opening balance	75,628,611	1,353,298,335
Utilisation	(19,900,000)	(1,277,669,724)
Closing balance	55,728,611	75,628,611

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19. Changes in owners' equity

	Share capital VND	Capital surplus VND	Treasury shares VND	Investment and development fund VND	Financial reserve VND	Retained profit VND	Total VND
Balance at 1/1/2014	130,515,960,000	102,094,299,657	(2,113,755,096)	424,368,000	9,658,562,218	48,462,451,995	289,041,886,774
Net profit for the period	-	-	-	-	-	4,688,297,698	4,688,297,698
Bonus shares issued from capital surplus	22,085,110,000	(22,085,110,000)	-	-	-	-	-
Dividends distribution in the form of shares	25,983,300,000	-	-	-	-	(25,983,300,000)	-
Transaction fees for issuance of shares	-	(2,092,572,513)	-	-	-	-	(2,092,572,513)
Balance at 30/6/2014	178,584,370,000	77,916,617,144	(2,113,755,096)	424,368,000	9,658,562,218	27,167,449,693	291,637,611,959
Balance at 1/1/2015 - Reclassified	178,584,370,000	77,861,617,144	(2,183,755,096)	10,082,930,218	-	8,637,882,524	272,983,044,790
<i>Balance at 1/1/2015 – as previous reported</i>	178,584,370,000	77,861,617,144	(2,183,755,096)	424,368,000	9,658,562,218	8,637,882,524	272,983,044,790
<i>Effect of adoption of Circular 200 (Note 34)</i>	-	-	-	9,658,562,218	(9,658,562,218)	-	-
Net profit for the period	-	-	-	-	-	10,617,592,536	10,617,592,536
Balance at 30/6/2015	178,584,370,000	77,861,617,144	(2,183,755,096)	10,082,930,218	-	19,255,475,060	283,600,637,326

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20. Share capital

The Company's authorised and issued share capital are:

	30/6/2015		1/1/2015	
	Number of shares	VND	Number of shares	VND
Authorised share capital	17,858,437	178,584,370,000	17,858,437	178,584,370,000
Issued share capital				
Ordinary shares	17,858,437	178,584,370,000	17,858,437	178,584,370,000
	17,858,437	178,584,370,000	17,858,437	178,584,370,000
Treasury shares				
Ordinary shares	(76,516)	(765,160,000)	(76,516)	(765,160,000)
	(76,516)	(765,160,000)	(76,516)	(765,160,000)
Shares in circulation				
Ordinary shares	17,781,921	177,819,210,000	17,781,921	177,819,210,000
	17,781,921	177,819,210,000	17,781,921	177,819,210,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares bought back by the Company, all rights are suspended until those shares are reissued.

21. Investment and development fund

The Investment and development fund was appropriated from retained profits in accordance with the resolution of General Meeting of Shareholders. This fund was established for the purpose of future business expansion.

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22. Off balance sheet items

(a) Leases

The future minimum lease payments under non-cancellable operating leases were:

	30/6/2015	1/1/2015
	VND	VND
Within one year	85,737,881,739	87,337,099,775
Within two to five years	294,423,469,570	321,133,962,472
More than five years	276,258,197,898	302,173,981,142
	656,419,549,207	710,645,043,389
	656,419,549,207	710,645,043,389

(b) Foreign currencies

	30/6/2015		1/1/2015	
	Original	VND	Original	VND
	currency	equivalent	currency	equivalent
USD	1,826	39,722,561	1,315	27,984,120
		39,722,561		27,984,120
		39,722,561		27,984,120

23. Revenue from sales of goods

Total revenue represents the gross value of goods sold exclusive of value added tax.

24. Financial income

	Six-month period ended	
	30/6/2015	30/6/2014
	VND	VND
Interest income	976,920,450	1,644,978,626
	976,920,450	1,644,978,626
	976,920,450	1,644,978,626

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25. Selling expenses

	Six-month period ended	
	30/6/2015	30/6/2014
	VND	VND
Labour costs and staff costs	57,148,420,699	35,851,271,463
Depreciation and amortization	4,946,311,913	3,412,474,539
Outside services	67,359,905,478	52,704,309,618
Other expenses	10,294,025,631	9,497,757,437
	<hr/>	<hr/>
	139,748,663,721	101,465,813,057
	<hr/>	<hr/>

26. General administrative expenses

	Six-month period ended	
	30/6/2015	30/6/2014
	VND	VND
Labour costs and staff costs	15,439,848,491	8,644,622,647
Depreciation and amortization	859,940,210	584,494,338
Outside services	3,289,299,899	1,407,088,011
Other expenses	569,352,523	222,895,999
	<hr/>	<hr/>
	20,158,441,123	10,859,100,995
	<hr/>	<hr/>

27. Other income

	Six-month period ended	
	30/6/2015	30/6/2014
	VND	VND
Gain from disposals of fixed assets	209,242,324	-
Gain from disposals of other assets	2,568,822,706	-
Penalties received	3,481,756,296	-
Others	444,530,091	311,788,323
	<hr/>	<hr/>
	6,704,351,417	311,788,323
	<hr/>	<hr/>

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28. Other expenses

	Six-month period ended	
	30/6/2015	30/6/2014
	VND	VND
Loss on disposals of fixed assets and disposal expenses	249,249,510	-
Penalties	3,000,000,000	-
Others	76,507,579	131,807,271
	3,325,757,089	131,807,271

29. Trading and business costs by element

	Six-month period ended	
	30/6/2015	30/6/2014
	VND	VND
Cost of merchandise goods	1,500,870,126,152	1,050,612,288,474
Labour costs and staff costs	72,588,269,190	44,495,894,110
Depreciation and amortization	5,806,252,123	3,996,968,877
Outside services	70,649,205,377	54,111,397,629
Other expenses	10,863,378,154	9,720,653,436

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30. Income tax

(a) Recognised in the statement of income

	Six-month period ended	
	30/6/2015	30/6/2014
	VND	VND
Current tax expense		
Current period	3,015,118,391	1,322,340,273

(b) Reconciliation of effective tax rate

	Six-month period ended	
	30/6/2015	30/6/2014
	VND	VND
Profit before tax	13,632,710,927	6,010,637,971
Tax at the Company's tax rate	2,999,196,404	1,322,340,273
Non-deductible expenses	15,921,987	-
	3,015,118,391	1,322,340,273

(c) Applicable tax rates

Under the terms of its Business Registration Certificate and prevailing tax regulations, the Company has an obligation to pay the government income tax at the rate of 22% of taxable profits for 2014 and 2015 and the income tax rate will reduce to 20% from 2016.

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31. Earnings per share

Basic earnings per share

Since 1 January 2015, the calculation of basic earnings per share for the six-month period ended 30 June 2015 was based on the profit attributable to ordinary shareholders, after deducting the amounts appropriated to Bonus and welfare fund of VND10,617,592,536 (six-month period ended 30/6/2014: VND4,688,297,698) and a weighted average number of ordinary shares outstanding of 17,781,921 shares (six-month period ended 30/6/2014: 17,798,662 shares), calculated as follows:

(i) Net profit attributable to ordinary shareholders

	Six-month period ended	
	30/6/2015	30/6/2014
	VND	VND
Net profit for the period	10,617,592,536	4,688,297,698
Appropriation to Bonus and welfare fund (*)	-	-
 Net profit attributable to ordinary shareholders	 10,617,592,536	 4,688,297,698

(*) As at 30 June 2015, Company has not estimated reliably the appropriation to Bonus and welfare fund for the six-month period ended 30 June 2015. If Company appropriates net profit to Bonus and welfare fund for the six-month period ended 30 June 2015, net profit attributable to ordinary shareholders will be decreased.

(ii) Weighted average number of ordinary shares

	Six-month period ended	
	30/6/2015	30/6/2014
	Number of shares	Number of shares
Issued ordinary shares at the beginning of the period	17,781,921	12,991,821
Effect of bonus shares issued from capital surplus during the period	-	2,208,511
Effect of dividends distribution in the form of shares during the period	-	2,598,330
 Weighted average number of ordinary shares	 17,781,921	 17,798,662

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32. Significant transactions with related parties

In addition to related party balances disclosed in other notes to the interim financial statements, the Company had the following significant transactions with related parties during the period:

	Transaction value	
	30/6/2015	30/6/2014
	VND	VND
Shareholders		
Tran Xuan Kien		
Bonus shares (issued from capital surplus)	-	5,006,210,000
Dividends distribution in the form of shares	-	5,889,660,000
Do Thi Thu Huong		
Bonus shares (issued from capital surplus)	-	4,726,780,000
Dividends distribution in the form of shares	-	5,560,920,000
Aureos South East Asia Fund Limited Liability Company		
Bonus shares (issued from capital surplus)	-	4,602,480,000
Dividends distribution in the form of shares	-	5,414,680,000
Nojima Corporation		
Bonus shares (issued from capital surplus)	-	2,218,770,000
Dividends distribution in the form of shares	-	2,610,320,000
Hoang Anh Tuan		
Bonus shares (issued from capital surplus)	-	462,060,000
Dividends distribution in the form of shares	-	543,600,000
Nghiem Xuan Thang		
Bonus shares (issued from capital surplus)	-	170,000,000
Dividends distribution in the form of shares	-	200,000,000
Bui Xuan Hung		
Bonus shares (issued from capital surplus)	-	136,330,000
Dividends distribution in the form of shares	-	160,390,000
Do Thi Kim Lien		
Bonus shares (issued from capital surplus)	-	989,360,000
Dividends distribution in the form of shares	-	1,163,960,000
Board of Management, Supervisory Board and Board of Directors		
Compensation paid	3,000,111,941	1,814,813,737

Tran Anh Digital World Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2015
(continued)

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33. Post balance sheet event

Dividends declared after the period end

On 15 July 2015, according to the Resolution No. 06/2015/NQ-HDQT, the Board of Management approved the plan to issue shares to increase share capital, which was agreed in the General Meeting of Shareholders on 4 April 2015, at the ratio of 100:27 from capital surplus to existing shareholders. The tentative time for the issuance will be in Quarter III of 2015.

34. Corresponding figures

As described in Note 3, the Company adopted Circular 200 effective from 1 January 2015. As a result, the presentation of certain financial statement captions has been changed. Certain corresponding figures as at 1 January 2015 have been reclassified to conform to the requirements of Circular 200 in respect of financial statement presentation. A comparison of the amounts previously reported and as reclassified is as follows:

Balance sheet

	1/1/2015 (as reclassified) VND	1/1/2015 (as previously reported) VND
Held-to-maturity investments	19,530,666,666	-
Short-term investments	-	19,530,666,666
Investment and development fund	10,082,930,218	424,368,000
Financial reserve	-	9,658,562,218



12 August 2015

Prepared by:

Do Ngoc Anh
Deputy Head of Accounting Department

Approved by:

Phan Quang Trung
Chief Accountant



Do Thi Thu Huong
Deputy General Director