



Tran Anh Digital World Joint Stock Company

Interim Financial Statements
for the six-month period ended 30 June 2016

Tran Anh Digital World Joint Stock Company
Corporate Information

Business Registration

Certificates No.	0102004703	11 March 2002
	0103018927	8 August 2007
	0101217009	25 May 2010

Enterprise Registration

Certificate No.	0101217009	4 November 2010
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The business registration certificates and the enterprise registration certificate of the Company have been amended and supplemented several times, the most recent of which is the Enterprise Registration Certificate No. 0101217009 dated 25 July 2016. The above business registration certificates and their updates were issued by Hanoi Planning and Investment Department.

Branch Operation Registration

Certificates

0101217009-001	8 May 2014
0101217009-002	21 August 2014
0101217009-007	3 October 2014
0101217009-008	21 October 2014
0101217009-009	13 November 2014
0101217009-010	24 November 2014
0101217009-011	8 December 2014
0101217009-012	5 March 2015
0101217009-013	13 August 2015
0101217009-014	29 September 2015
0101217009-015	26 October 2015
0101217009-016	5 November 2015
0101217009-017	16 November 2015
0101217009-018	1 December 2015
0101217009-019	14 June 2016
0101217009-020	22 June 2016

Business Location Registration

Certificates

Business Location code 00010	15 July 2015
Business Location code 00011	25 September 2015
Business Location code 00012	2 October 2015

The branch operation registration certificates and the business location registration certificates were issued by the Planning and Investment Departments of the provinces or cities where the Company has branches or business locations.

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

Board of Management	Mr. Tran Xuan Kien Ms. Do Thi Thu Huong Mr. Okawa Yoshiteru Mr. Noguchi Atsushi Mr. Nghiem Xuan Thang Mr. Hoang Anh Tuan Mr. Bui Xuan Hung Ms. Do Thi Kim Lien	Chairman Member Member Member Member Member Member Member
Board of Directors	Mr. Tran Xuan Kien Ms. Do Thi Thu Huong Mr. Nghiem Xuan Thang Mr. 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 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	

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

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

Thai Binh Branch
456 Ly Bon, De Tham Ward
Thai Binh City
Thai Binh Province, Vietnam

Thanh Hoa Branch
490 Le Loi Avenue, Dong Huong Ward
Thanh Hoa City
Thanh Hoa Province, Vietnam

Vinh Phuc Branch
Don Hau Village, Khai Quang Ward
Vinh Yen City
Vinh Phuc Province, Vietnam

Ha Nam Branch
TM4 Zone, National Road 1A, Thanh Chau Ward
Phu Ly City
Ha Nam Province, Vietnam

Quang Ninh Branch
Group 5, Hoa Lac Area, Cam Binh Ward
Cam Pha City
Quang Ninh Province, Vietnam

Lang Son Branch
Group 4, Block 5, Cao Loc Town
Cao Loc District
Lang Son Province, Vietnam

Yen Bai Branch
319 Nguyen Thai Hoc, Group 69, Nguyen Thai Hoc Ward
Yen Bai City
Yen Bai Province, Vietnam

Da Nang Branch
727 Nguyen Huu Tho, Khue Trung Ward
Cam Le District
Da Nang City, Vietnam

Auditor

KPMG Limited
Vietnam

**Tran Anh Digital World Joint Stock Company (“the 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 preparation and presentation of the interim financial statements, as set out on pages 7 to 34, which give a true and fair view of the financial position of the Company, its results of operations and its cash flows for the six-month period ended 30 June 2016. 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 measures 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 2016 and the results of its operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

On behalf of the Board of Directors



The stamp is circular with a red border. Inside the border, the text reads: 'CÔNG TY CỔ PHẦN THẾ GIỚI SỐ TRẦN ANH' in the center, and 'M.S.B. 0101000000 - C.T.C.P.' at the top and '0.000.000.000 - T.P.H. 0101000000' at the bottom.

Do Thi Thu Huong
Deputy General Director

Hanoi, 15 AUG 2016



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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 2016, the 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 15 August 2016, as set out on pages 7 to 34.

Management’s Responsibility

The Company’s Board of Directors is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of Directors determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review engagements 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Auditor's Conclusion

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, in all material respects, of the financial position of Tran Anh Digital World Joint Stock Company as at 30 June 2016 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

KPMG Limited

Vietnam

Review Report No.: 16-02-017-R-2016



Dam Xuan Lam

Practicing Auditor Registration

Certificate No. 0861-2013-007-1

Deputy General Director

Hanoi, 15 August 2016

Tran Anh Digital World Joint Stock Company
Balance sheet as at 30 June 2016

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

	Code	Note	30/6/2016 VND	1/1/2016 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150)	100		744,412,752,105	785,679,655,952
Cash and cash equivalents	110	4	51,714,979,211	70,832,177,821
Cash	111		23,051,191,707	42,778,352,822
Cash equivalents	112		28,663,787,504	28,053,824,999
Short-term financial investments	120		308,387,500	300,000,000
Held-to-maturity investments	123	5	308,387,500	300,000,000
Accounts receivable – short-term	130		19,995,893,738	14,670,398,946
Accounts receivable from customers	131		6,212,359,843	3,316,781,754
Prepayments to suppliers	132		7,991,465,537	7,163,010,854
Other short-term receivables	136		5,792,068,358	4,190,606,338
Inventories	140	6	598,611,539,299	623,302,230,250
Inventories	141		604,838,573,086	629,529,264,037
Allowance for inventories	149		(6,227,033,787)	(6,227,033,787)
Other current assets	150		73,781,952,357	76,574,848,935
Short-term prepaid expenses	151	11(a)	36,270,050,960	28,011,951,035
Deductible value added tax	152	12(a)	37,500,359,689	48,208,111,360
Other current assets	155		11,541,708	354,786,540

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 2016 (continued)

Form B 01a – DN

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

	Code	Note	30/6/2016 VND	1/1/2016 VND
Long-term assets (200 = 210 + 220 + 240 + 260)	200		177,352,207,587	153,166,997,586
Accounts receivable – long-term	210		49,257,710,644	42,167,873,144
Other long-term receivables	216	7	49,257,710,644	42,167,873,144
Fixed assets	220		81,068,339,569	63,133,732,500
Tangible fixed assets	221	8	78,345,132,345	60,202,235,348
Cost	222		112,848,425,259	85,019,621,116
Accumulated depreciation	223		(34,503,292,914)	(24,817,385,768)
Intangible fixed assets	227	9	2,723,207,224	2,931,497,152
Cost	228		5,908,280,981	5,300,780,981
Accumulated amortisation	229		(3,185,073,757)	(2,369,283,829)
Long-term work in progress	240		11,233,843,178	19,117,583,763
Construction in progress	242	10	11,233,843,178	19,117,583,763
Other long-term assets	260		35,792,314,196	28,747,808,179
Long-term prepaid expenses	261	11(b)	35,792,314,196	28,747,808,179
TOTAL ASSETS (270 = 100 + 200)	270		921,764,959,692	938,846,653,538

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 2016 (continued)

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

	Code	Note	30/6/2016 VND	1/1/2016 VND
RESOURCES				
LIABILITIES (300 = 310)	300		638,376,381,932	651,508,361,897
Current liabilities	310		638,376,381,932	651,508,361,897
Accounts payable to suppliers	311		334,675,937,462	314,840,298,102
Advances from customers	312		7,059,908,877	5,926,718,796
Taxes payable to State Treasury	313	12(a)	2,500,260,972	777,286,536
Payables to employees	314		13,976,154,065	18,284,917,788
Accrued expenses	315	13	13,310,443,991	5,326,215,850
Other payables – short-term	319	14	31,872,128,470	5,345,095,982
Short-term borrowings	320	15	234,951,430,342	300,948,100,232
Bonus and welfare fund	322	16	30,117,753	59,728,611
EQUITY (400 = 410)	400		283,388,577,760	287,338,291,641
Owners' equity	410	17	283,388,577,760	287,338,291,641
Share capital	411	18	249,149,910,000	226,594,320,000
- Ordinary shares with voting rights	411a		249,149,910,000	226,594,320,000
Capital surplus	412		7,214,258,963	29,769,848,963
Treasury shares	415	18	(2,333,755,096)	(2,333,755,096)
Investment and development fund	418	20	10,082,930,218	10,082,930,218
Retained profits	421		19,275,233,675	23,224,947,556
- Retained profits brought forward	421a		668,129,556	8,637,882,524
- Retained profit for the current period	421b		18,607,104,119	14,587,065,032
TOTAL RESOURCES (440 = 300 + 400)	440		921,764,959,692	938,846,653,538

15 AUG 2016

Prepared by:



Luu Van Lam
Deputy Head of Finance
and Accounting Department

Approved by:



Do Thi Ngoc Anh
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 2016

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

	Code	Note	Six-month period ended	
			30/6/2016 VND	30/6/2015 VND
Revenue from sales of goods	01	22	2,249,733,423,258	1,695,623,328,872
Revenue deductions	02	22	9,002,825,704	22,864,201,456
Net revenue (10 = 01 - 02)	10	22	2,240,730,597,554	1,672,759,127,416
Cost of sales	11		2,006,653,936,264	1,500,870,126,152
Gross profit (20 = 10 - 11)	20		234,076,661,290	171,889,001,264
Financial income	21	23	1,095,743,963	976,920,450
Financial expenses	22		6,102,304,377	2,704,700,271
<i>In which: Interest expense</i>	23		<i>6,102,304,377</i>	<i>2,704,700,271</i>
Selling expenses	25	24	184,550,511,879	139,748,663,721
General and administration expenses	26	25	21,838,320,761	20,158,441,123
Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		22,681,268,236	10,254,116,599
Other income	31	26	979,047,102	6,704,351,417
Other expenses	32	27	306,084,173	3,325,757,089
Results of other activities (40 = 31 - 32)	40		672,962,929	3,378,594,328
Accounting profit before tax (50 = 30 + 40)	50		23,354,231,165	13,632,710,927

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 2016 (continued)

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

	Code	Note	Six-month period ended	
			30/6/2016 VND	30/6/2015 VND
Accounting profit before tax (50 = 30 + 40)	50		23,354,231,165	13,632,710,927
Income tax expense – current	51	29	4,747,127,046	3,015,118,391
Net profit after tax (60 = 50 - 51)	60		18,607,104,119	10,617,592,536
Basic earnings per share (restated)	70	30	750	428

15 AUG 2016

Prepared by:



Luu Van Lam
*Deputy Head of Finance
and Accounting Department*

Approved by:



Do Thi Ngoc Anh
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 cash flows for the six-month period ended 30 June 2016 (Direct method)

Form B 03a – DN

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

	Code	Note	Six-month period ended	
			30/6/2016 VND	30/6/2015 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	01		2,462,869,542,301	1,836,239,211,075
Cash paid to suppliers	02		(2,287,661,716,739)	(1,752,901,932,581)
Cash paid to employees	03		(78,951,580,738)	(59,410,725,631)
Interest paid	04		(6,144,826,817)	(2,739,945,725)
Income tax paid	05		(3,048,111,925)	-
Other receipts from operating activities	06		3,918,034,473	14,085,778,262
Other payments for operating activities	07		(20,994,132,988)	(12,399,538,111)
Net cash flows from operating activities	20		69,987,207,567	22,872,847,289
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets and other long-term assets	21		(24,152,400,932)	(20,974,745,974)
Proceeds from disposals of fixed assets and other long-term assets	22		-	2,604,970,030
Placement of cash into time deposit with maturity of more than 3 months	23		(8,387,500)	(6,114,082,406)
Withdrawal from time deposit with maturity of more than 3 months	24		-	19,588,126,850
Receipts of interests	27		1,053,052,145	1,096,776,673
Net cash flows from investing activities	30		(23,107,736,287)	(3,798,954,827)

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 2016
(Direct method - continued)

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

	Code	Note	Six-month period ended	
			30/6/2016 VND	30/6/2015 VND
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		372,610,498,418	226,507,094,302
Payments to settle loan principals	34		(438,607,168,308)	(229,900,970,201)
Net cash flows from financing activities	40		(65,996,669,890)	(3,393,875,899)
Net cash flows during the period (50 = 20 + 30 + 40)	50		(19,117,198,610)	15,680,016,563
Cash and cash equivalents at the beginning of the period	60		70,832,177,821	28,322,516,688
Cash and cash equivalents at the end of the period (70 = 50 + 60)	70	4	51,714,979,211	44,002,533,251

15 AUG 2016

Prepared by:



Luu Van Lam
Deputy Head of Finance and Accounting Department

Approved by:



Do Thi Ngoc Anh
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 2016

Form B 09a – DN

*(Issued under Circular No. 200/2014/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) Principal activities

The principal activities of Tran Anh Digital World Joint Stock 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 2016, the Company had 16 branches and 2,007 employees (1/1/2016: 14 branches and 2,262 employees).

2. Basis of preparation

(a) Statement of compliance

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, 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 2016
(continued)

Form B 09a – DN
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(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. Summary of significant accounting policies

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

The accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements.

(a) Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period 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) 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.

(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 - 7 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.

Tran Anh Digital World Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2016
(continued)**

Form B 09a – DN

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

(i) Long-term prepaid expenses

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. Cost of tools and instruments are amortised on a straight-line basis over two years.

(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*

Ordinary shares are stated at par value. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognised as a deduction from capital surplus.

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

When shares recognised as equity are repurchased, the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is recognised 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 end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Tran Anh Digital World Joint Stock Company

**Notes to the interim financial statements for the six-month period ended 30 June 2016
(continued)**

Form B 09a – DN

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

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 end of the accounting period.

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.

(n) Revenue and other income

(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 recognised at the net amount after deducting sales discounts stated on the invoice.

(ii) Interest income

Interest income is recognised 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

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalised as part of the cost of the assets concerned.

(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 (after deducting any amounts appropriated to bonus and welfare funds for the accounting period) of the Company by the weighted average number of ordinary shares outstanding during the period.

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(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. The Company's 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.

(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.

4. Cash and cash equivalents

	30/6/2016	1/1/2016
	VND	VND
Cash on hand	9,061,959,201	10,067,448,497
Cash in banks	13,131,063,899	30,279,678,489
Cash in transit	858,168,607	2,431,225,836
Cash equivalents	28,663,787,504	28,053,824,999
	<hr/>	<hr/>
	51,714,979,211	70,832,177,821
	<hr/>	<hr/>

Cash equivalents at 30 June 2016 included VND15,000 million which is subject to restriction in use according to collateral terms for bank borrowings (Note 15) and guarantee terms with suppliers of the Company (1/1/2016: VND15,150 million).

5. Held-to-maturity investments

Held-to-maturity investments represent short-term deposits placed at banks with terms ranging from 3 months to 12 months. Short-term investments at 30 June 2016 of VND308 million is subject to restriction in use according to guarantee terms with suppliers of the Company (1/1/2016: VND300 million).

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6. Inventories

	30/6/2016		1/1/2016	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Tools and supplies	1,207,334,871	-	779,825,184	-
Merchandise inventories	603,631,238,215	(6,227,033,787)	628,749,438,853	(6,227,033,787)
	<u>604,838,573,086</u>	<u>(6,227,033,787)</u>	<u>629,529,264,037</u>	<u>(6,227,033,787)</u>

Included in inventories at 30 June 2016 was VND87,522 million (1/1/2016: VND91,716 million) of merchandise inventories carried at net realisable value.

7. Other long-term receivables

Other long-term receivables include the Company's deposits for lease of stores.

8. Tangible fixed assets

	Buildings and structures VND	Store renovation VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	27,771,953,392	7,263,812,772	15,482,034,078	34,501,820,874	85,019,621,116
Additions	136,363,636	95,006,958	1,350,203,635	4,117,469,906	5,699,044,135
Transfer from construction in progress	6,781,458,695	1,559,166,448	-	13,999,065,075	22,339,690,218
Written off	-	(33,425,455)	-	(176,504,755)	(209,930,210)
Closing balance	34,689,775,723	8,884,560,723	16,832,237,713	52,441,851,100	112,848,425,259
Accumulated depreciation					
Opening balance	6,425,538,089	2,254,596,186	5,264,559,241	10,872,692,252	24,817,385,768
Charge for the period	3,040,220,852	1,180,909,842	1,032,597,843	4,642,108,819	9,895,837,356
Written off	-	(33,425,455)	-	(176,504,755)	(209,930,210)
Closing balance	9,465,758,941	3,402,080,573	6,297,157,084	15,338,296,316	34,503,292,914
Net book value					
Opening balance	21,346,415,303	5,009,216,586	10,217,474,837	23,629,128,622	60,202,235,348
Closing balance	25,224,016,782	5,482,480,150	10,535,080,629	37,103,554,784	78,345,132,345

Included in tangible fixed assets were assets costing VND6,195 million which were fully depreciated as at 30 June 2016 (1/1/2016: VND4,980 million) but are still in active use.

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9. Intangible fixed assets

	Software VND
Cost	
Opening balance	5,300,780,981
Transfer from construction in progress	607,500,000
	5,908,280,981
Accumulated amortisation	
Opening balance	2,369,283,829
Charge for the period	815,789,928
	3,185,073,757
Net book value	
Opening balance	2,931,497,152
Closing balance	2,723,207,224

As at 30 June 2016 and 1 January 2016, included in intangible fixed assets were assets costing VND608 million which were fully amortised, but which are still in use.

10. Construction in progress

	Six-month period ended 30/6/2016 VND	Year ended 31/12/2015 VND
Opening balance	19,117,583,763	13,226,157,706
Additions during the period/year	25,082,808,838	55,530,344,778
Transfer to tangible fixed assets	(22,339,690,218)	(37,317,670,092)
Transfer to intangible fixed assets	(607,500,000)	(1,603,056,000)
Transfer to long-term prepaid expenses	(9,416,289,853)	(10,040,328,187)
Transfer to short-term prepaid expenses	(603,069,352)	(677,864,442)
	11,233,843,178	19,117,583,763
Closing balance	11,233,843,178	19,117,583,763

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Major constructions in progress were as follows:

	30/6/2016	1/1/2016
	VND	VND
Store renovation works	10,408,814,072	18,342,804,657
Software development cost	825,029,106	774,779,106
	<hr/>	<hr/>
	11,233,843,178	19,117,583,763
	<hr/>	<hr/>

11. Prepaid expenses

(a) Short-term prepaid expenses

	30/6/2016	1/1/2016
	VND	VND
Tools and instruments	753,106,543	840,522,228
Store rental prepaid	32,081,984,048	24,403,282,934
Others	3,434,960,369	2,768,145,873
	<hr/>	<hr/>
	36,270,050,960	28,011,951,035
	<hr/>	<hr/>

(b) Long-term prepaid expenses

	Tools and instruments VND	Prepaid expenses VND	Total VND
Opening balance	21,987,271,285	6,760,536,894	28,747,808,179
Additions	11,454,982,790	1,372,321,269	12,827,304,059
Transferred from construction in progress	7,542,066,502	1,874,223,351	9,416,289,853
Amortisation for the period	(11,708,912,128)	(3,476,356,224)	(15,185,268,352)
Disposals	(13,819,543)	-	(13,819,543)
	<hr/>	<hr/>	<hr/>
Closing balance	29,261,588,906	6,530,725,290	35,792,314,196
	<hr/>	<hr/>	<hr/>

Tran Anh Digital World Joint Stock Company

Notes to the interim financial statements for the six-month period ended 30 June 2016 (continued)

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12. Deductible value added tax and taxes payable to State Treasury

(a) Deductible value added tax

	1/1/2016 VND	Incurred VND	Offset with VAT amount payable VND	30/6/2016 VND
Deductible value added tax	48,208,111,360	364,391,549,207	(375,099,300,878)	37,500,359,689

(b) Taxes payable to State Treasury

	1/1/2016 VND	Incurred VND	Offset with deductible VAT amount VND	Paid VND	30/6/2016 VND
Value added tax	-	375,099,300,878	(375,099,300,878)	-	-
Corporate income tax	773,086,536	4,747,127,046	-	(3,048,111,925)	2,472,101,657
Personal income tax	4,200,000	1,813,314,460	-	(1,811,261,235)	6,253,225
Others	-	21,906,090	-	-	21,906,090
	777,286,536	381,681,648,474	(375,099,300,878)	(4,859,373,160)	2,500,260,972

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13. Accrued expenses

	30/6/2016 VND	1/1/2016 VND
Accruals for electricity expenses	3,623,791,191	1,427,246,819
Accruals for premises rental	744,145,507	205,000,000
Accruals for outside services	6,361,500,581	1,520,291,694
Others	2,581,006,712	2,173,677,337
	<hr/> 13,310,443,991	<hr/> 5,326,215,850

14. Other payables – short-term

	30/6/2016 VND	1/1/2016 VND
Dividend payables	22,645,160,227	88,342,227
Short-term deposits and collaterals received	5,678,737,164	5,028,048,163
Others	3,548,231,079	228,705,592
	<hr/> 31,872,128,470	<hr/> 5,345,095,982

15. Short-term borrowings

	1/1/2016 Carrying amount and amount within repayment capacity VND	Movement during the period		30/6/2016 Carrying amount and amount within repayment capacity VND
		Addition VND	Decrease VND	
Short-term borrowings	300,948,100,232	372,610,498,418	(438,607,168,308)	234,951,430,342

These represent short-term borrowings from banks which bear interest at rates of 5.0% - 6.7% per annum (six-month period ended 30/6/2015: 4.8% - 6.6% per annum) and are secured by term deposits (included in cash equivalents) (Note 4).

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16. 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 30/6/2016 VND	Year ended 31/12/2015 VND
Opening balance	59,728,611	75,628,611
Utilisation	(29,610,858)	(15,900,000)
Closing balance	30,117,753	59,728,611

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17. Changes in owners' equity

	Share capital VND	Capital surplus VND	Treasury shares VND	Investment and development fund VND	Retained profits VND	Total VND
Balance at 1/1/2015	178,584,370,000	77,861,617,144	(2,183,755,096)	10,082,930,218	8,637,882,524	272,983,044,790
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
Balance at 1/1/2016	226,594,320,000	29,769,848,963	(2,333,755,096)	10,082,930,218	23,224,947,556	287,338,291,641
Net profit for the period	-	-	-	-	18,607,104,119	18,607,104,119
Bonus shares issued from capital surplus (*)	22,555,590,000	(22,555,590,000)	-	-	-	-
Dividends (Note 19)	-	-	-	-	(22,556,818,000)	(22,556,818,000)
Balance at 30/6/2016	249,149,910,000	7,214,258,963	(2,333,755,096)	10,082,930,218	19,275,233,675	283,388,577,760

(*) During the period, the Company issued 2,255,559 shares to increase share capital from capital surplus. This issuance was approved by the Company's shareholders in the General Meeting of Shareholders held on 29 April 2016.

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18. Share capital

The Company's authorised and issued share capital are:

	30/6/2016		1/1/2016	
	Number of shares	Par value VND	Number of shares	Par value VND
Authorised share capital	24,914,991	249,149,910,000	22,659,432	226,594,320,000
Issued share capital				
Ordinary shares	24,914,991	249,149,910,000	22,659,432	226,594,320,000
Treasury shares				
Ordinary shares	(102,614)	(1,026,140,000)	(102,614)	(1,026,140,000)
Shares in circulation				
Ordinary shares	24,812,377	248,123,770,000	22,556,818	225,568,180,000

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.

In accordance with the Enterprise Registration Certificate, the total charter capital of the Company as at 30 June 2016 is VND226,594,320,000. On 29 April 2016, the General Meeting of Shareholders resolved to issue 2,255,559 shares from capital surplus to the existing shareholders to increase share capital. The Company has reported to the State Securities Commission about this issuance of shares. The Company obtained its amended enterprise registration certificate on 25 July 2016.

19. Dividends

The General Meeting of Shareholders of the Company, through Resolution No. 01/2016/NQ-TAG-DHDCD dated 29 April 2016, resolved to pay dividends for 2015 in cash at the rate of 10% of par value from retained profits. The dividends were paid to the shareholders in July 2016.

20. Investment and development fund

Investment and development fund was appropriated from retained profits in accordance with the resolution of General Meeting of Shareholders.

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21. Off balance sheet items

(a) Lease

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

	30/6/2016	1/1/2016
	VND	VND
Within one year	102,302,509,804	107,620,789,804
Within two to five years	327,832,806,501	346,538,616,348
More than five years	290,570,842,765	323,157,196,905
	<hr/>	<hr/>
	720,706,159,070	777,316,603,057
	<hr/>	<hr/>

(b) Foreign currencies

	30/6/2016		1/1/2016	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	62	1,374,345	89,001	1,910,709,848
		<hr/>		<hr/>

(c) Capital expenditure commitments

As at the reporting date, the Company had the following outstanding capital commitments approved but not provided for in the balance sheet:

	30/6/2016	1/1/2016
	VND	VND
Approved and contracted	10,830,048,289	10,782,130,092
	<hr/>	<hr/>

22. Revenue from sale of goods

Revenue from sales of goods represents the gross value of goods sold exclusive of value added tax.

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	Six-month period ended	
	30/6/2016	30/6/2015
	VND	VND
Interest income from deposits	1,095,743,963	976,920,450

24. Selling expenses

	Six-month period ended	
	30/6/2016	30/6/2015
	VND	VND
Labour costs and staff costs	73,924,261,590	57,148,420,699
Depreciation and amortisation	9,433,367,832	4,946,311,913
Amortisation of tools and instruments	11,183,890,483	5,707,774,466
Outside services	83,773,531,380	67,359,905,478
Others	6,235,460,594	4,586,251,165
	184,550,511,879	139,748,663,721

25. General and administration expenses

	Six-month period ended	
	30/6/2016	30/6/2015
	VND	VND
Labour costs and staff costs	15,792,850,539	15,439,848,491
Depreciation and amortisation	1,278,259,452	859,940,210
Amortisation of tools and instruments	525,021,645	260,328,190
Outside services	3,768,413,064	3,289,299,899
Others	473,776,061	309,024,333
	21,838,320,761	20,158,441,123

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	Six-month period ended	
	30/6/2016	30/6/2015
	VND	VND
Gain from disposals of fixed assets	-	209,242,324
Gain from disposals of other assets	-	2,568,822,706
Penalties received from other entities	-	3,481,756,296
Others	979,047,102	444,530,091
	<hr/>	<hr/>
	979,047,102	6,704,351,417
	<hr/>	<hr/>

27. Other expenses

	Six-month period ended	
	30/6/2016	30/6/2015
	VND	VND
Loss on disposals of fixed assets and disposal expenses	-	249,249,510
Penalties	-	3,000,000,000
Others	306,084,173	76,507,579
	<hr/>	<hr/>
	306,084,173	3,325,757,089
	<hr/>	<hr/>

28. Trading and business costs by element

	Six-month period ended	
	30/6/2016	30/6/2015
	VND	VND
Labour costs and staff costs	89,717,112,129	72,588,269,190
Depreciation and amortisation of tools and instruments	22,420,539,412	11,774,354,779
Outside services	87,541,944,444	70,649,205,377
Others	6,709,236,655	4,895,275,498
	<hr/>	<hr/>

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	Six-month period ended	
	30/6/2016	30/6/2015
	VND	VND
Current tax expense		
Current period	4,747,127,046	3,015,118,391

(b) Reconciliation of effective tax rate

	Six-month period ended	
	30/6/2016	30/6/2015
	VND	VND
Accounting profit before tax	23,354,231,165	13,632,710,927
Tax at the Company's tax rate	4,670,846,233	2,999,196,404
Non-deductible expenses	76,280,813	15,921,987
	4,747,127,046	3,015,118,391

(c) Applicable tax rates

Under the prevailing tax regulations, the Company has an obligation to pay the government income tax at the rate of 20% of taxable profits for the six-month period ended 30 June 2016 (six-month period ended 30 June 2015: 22%).

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30. Basic earnings per share

(i) Net profit attributable to ordinary shareholders

	Six-month period ended	
	30/6/2016 VND	30/6/2015 VND
Net profit for the period	18,607,104,119	10,617,592,536
Appropriation to bonus and welfare fund (*)	-	-
	<hr/>	<hr/>
Net profit attributable to shareholders	18,607,104,119	10,617,592,536
	<hr/>	<hr/>

(*) As at 30 June 2016, the Company was unable to estimate reliably the profit for the six-month period ended 30 June 2016 to be allocated to the bonus and welfare fund. Had the Company provided bonus and welfare fund for the six-month period ended 30 June 2016, net profit attributable to ordinary shareholders would have decreased.

(ii) Weighted average number of ordinary shares

	Six-month period ended	
	30/6/2016 Number of shares	30/6/2015 Number of shares
Issued ordinary shares at the beginning of the period	22,556,818	17,781,921
Effect of bonus shares issued from capital surplus during the year 2015	-	4,800,995
Effect of bonus shares withdrawn during the year 2015	-	(11,098)
Effect of bonus shares issued from capital surplus during the year 2016	2,255,559	2,255,559
	<hr/>	<hr/>
Weighted average number of ordinary shares	24,812,377	24,827,377
	<hr/>	<hr/>

(iii) Basic earnings per share

	30/6/2016	Six-month period ended	
	VND	30/6/2015 (as restated) VND	30/6/2015 (as previously reported) VND
Basic earnings per share	750	428	597
	<hr/>	<hr/>	<hr/>

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31. 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	
	Six-month period ended 30/6/2016 VND	30/6/2015 VND
Shareholders		
Mr. Tran Xuan Kien		
Bonus shares (issued from capital surplus)	5,123,700,000	-
Dividends payable in cash	5,123,709,000	-
Ms. Do Thi Thu Huong		
Bonus shares (issued from capital surplus)	4,837,720,000	-
Dividends payable in cash	4,837,725,000	-
Nojima Corporation		
Bonus shares (issued from capital surplus)	6,981,350,000	-
Dividends payable in cash	6,981,353,000	-
Consultant fee	4,203,383,646	929,861,496
Mr. Hoang Anh Tuan		
Bonus shares (issued from capital surplus)	472,900,000	-
Dividends payable in cash	472,904,000	-
Mr. Nghiem Xuan Thang		
Bonus shares (issued from capital surplus)	173,990,000	-
Dividends payable in cash	173,990,000	-
Mr. Bui Xuan Hung		
Bonus shares (issued from capital surplus)	139,530,000	-
Dividends payable in cash	139,533,000	-
Ms. Do Thi Kim Lien		
Bonus shares (issued from capital surplus)	1,012,580,000	-
Dividends payable in cash	1,012,588,000	-
Board of Management Supervisory Board and Board of Directors		
Compensation paid	4,624,590,082	3,000,111,941

15 AUG 2016

Prepared by:



Luu Van Lam
*Deputy Head of Finance
and Accounting Department*

Approved by:



Do Thi Ngoc Anh
Chief Accountant



Do Thi Thu Huong
Deputy General Director

