

BALANCE SHEET

As at MAR.31, 2013

Unit: VND

No.	Assets	Code	Note	Mar.31,2013	Jan.01,2012
	1	2	3	4	5
A	SHORT-TERM ASSETS (100 = 110+120+130+140+150)	100		1.473.004.836.118	1.342.948.159.392
I	Cash & Cash equivalents	110		598.866.034.275	468.655.700.806
1	Cash	111	V.01	51.807.422.598	34.076.003.469
2	Cash equivalents	112		547.058.611.677.00	434.579.697.337.00
II	Short-term financial investments	120	V.02	2.000.000.000	-
1	Short-term investments	121		2.000.000.000	-
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		74.570.510.243	53.722.534.510
1	Trade accounts receivables	131		26.304.484.421	15.555.505.035
2	Prepayment to suppliers	132		13.493.499.657	10.110.406.855
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	42.524.744.824	35.808.841.279
6	Provision for short-term doubtful debts	139		(7.752.218.659)	(7.752.218.659)
IV	Inventories	140		762.822.452.860	791.136.127.118
1	Inventories	141	V.04	762.822.452.860	791.136.127.118
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		34.745.838.740	29.433.796.958
1	Short-term prepaid expenses	151		12.227.111.824	9.800.584.428
2	VAT deductible	152		7.325.771.494	7.697.287.196
3	Tax and accounts receivable from State budget	154	V.05	64.314.892	69.000.000
4	Other short-term assets	158		15.128.640.530	11.866.925.334
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		1.208.077.498.331	1.200.037.803.867
I	Long-term receivables	210		-	-
1	Long-term receivables from customers	211		-	-
2	Capital receivable from subsidiaries	212		-	-
3	Long-term inter-company receivables	213	V.06	-	-
4	Other long-term receivables	218	V.07	-	-
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		436.156.782.404	431.898.544.676
1	Tangible fixed assets	221	V.08	138.997.467.880	141.328.725.256
	- Historical cost	222		220.364.203.489	228.464.773.059
	- Accumulated depreciation	223		(81.366.735.609)	(87.136.047.803)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	285.410.417.930	279.551.935.394
	- Historical cost	228		286.023.042.320	280.112.851.451
	- Accumulated depreciation	229		(612.624.390)	(560.916.057)

	4	Construction in progress	230	V.11	11.748.896.594	11.017.884.026
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		760.927.863.152	760.781.225.093
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		258.486.454.752	258.339.816.693
	3	Other long-term investments	258	V.13	513.241.408.400	513.241.408.400
	4	Provision for devaluation of long-term financial investments	259		(10.800.000.000)	(10.800.000.000)
V		Other long-term assets	260		10.992.852.775	7.358.034.098
	1	Long-term prepaid expenses	261	V.14	10.992.852.775	6.681.494.466
	2	Deferred income tax assets	262	V.21	-	481.539.632
	3	Others	268		-	195.000.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		2.681.082.334.449	2.542.985.963.259

	RESOURCES		Code	Note	Dec.31,2008	Jan.01,2008
	1	2	3	4	5	
A	LIABILITIES (300 = 310+330)	300			1.374.183.695.007	1.301.246.946.986
I	Short-term liabilities	310			1.203.401.744.507	1.130.464.996.486
	1 Short-term borrowing	311	V.15		1.049.431.977.465	1.008.230.455.000
	2 Trade accounts payable	312			54.151.500.227	52.168.925.843
	3 Advances from customers	313			1.219.440.610	1.737.185.759
	4 Taxes and payable to state budget	314	V.16		33.276.730.472	21.767.812.994
	5 Payable to employees	315			7.637.924.393	7.999.497.651
	6 Payable expenses	316	V.17		4.756.585.724	3.329.829.410
	7 Intercompany payable	317			-	-
	8 Payable in accordance with contracts in progress	318			-	-
	9 Other short-term payables	319	V.18		31.143.167.906	27.480.312.148
	10 Provision for short-term liabilities	320			-	-
	11 Bonus and welfare fund	323			21.784.417.710	7.750.977.681
II	Long-term liabilities	330			170.781.950.500	170.781.950.500
	1 Long-term accounts payable-Trade	331			-	-
	2 Long-term intercompany payable	332	V.19		-	-
	3 Other long-term payables	333			426.284.500	426.284.500
	4 Long-term borrowing	334	V.20		170.355.666.000	170.355.666.000
	5 Deferred income tax payable	335	V.21		-	-
	6 Provision for unemployment allowance	336			-	-
	7 Provision for long-term liabilities	337			-	-
	8 Unrealised revenue	338			-	-
	9 Scientific and Technological Development fund	339			-	-
B	OWNER'S EQUITY	400			1.306.898.639.442	1.241.739.016.273
I	Capital sources and funds	410	V.22		1.306.898.639.442	1.241.739.016.273
	1 Paid-in capital	411			719.978.350.000	719.978.350.000
	2 Capital surplus	412			105.021.650.000	105.021.650.000
	3 Other capital of owner	413			-	-
	4 Treasury stock	414			(7.090.000)	(7.090.000)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		96.070.897.000	96.070.897.000
8	Financial reserve fund	418		46.376.732.783	46.376.732.783
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		339.458.099.659	274.298.476.490
11	Capital for construction work	421		-	-
II	Budget sources	430		-	-
1	Bonus and welfare funds	431		-	-
2	Budgets	432	V.23	-	-
3	Budget for fixed asset	433		-	-
C	MINARITY INTEREST	500		-	-
	TOTAL RESOURCES	440		2.681.082.334.449	2.542.985.963.259

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Phu Nhuan Jewelry Joint Stock Company

INCOME STATEMENT

Quarter 1/2013

Items	Code	Note	Quarter 1	
			2013	2012
1	2	3	4	5
1. Revenue of sales and services	01	VI.25	1.788.043.319.106	2.053.951.524.832
2. Deductions	02		18.921.304.261	18.062.943.496
3. Net sales and services (10 = 01 - 02)	10		1.769.122.014.845	2.035.888.581.336
4. Cost of sales	11	VI.27	1.592.763.412.426	1.829.858.926.510
5. Gross profit (20= 10-11)	20		176.358.602.419	206.029.654.826
6. Financial income	21	VI.26	9.076.341.748	21.864.877.722
7. Financial expenses	22	VI.28	19.651.032.265	29.106.065.606
- In which: Interest expense	23		19.615.939.202	28.950.568.212
8. Selling expenses	24		56.746.078.607	73.964.126.199
9. General & administrative expenses	25		21.272.243.859	20.959.056.548
10. Net operating profit [30=20+(21-22)-(24+25)]	30		87.765.589.436	103.865.284.195
11. Other income	31		161.504.868	19.236.978.061
12. Other expenses	32		102.845.599	7.099.871.215
13. Other profit (40=31-32)	40		58.659.269	12.137.106.846
14. Profit or loss in joint venture			146.638.059	1.336.896.097
15. Profit before tax (50=30+40)	50		87.970.886.764	117.339.287.138
16. Current corporate income tax expenses	51	VI.30	22.030.833.527	25.119.354.769
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		65.940.053.237	92.219.932.369
18.1 Profit after tax of minorities			0	(1.184.749.253)
18.2 Profit after tax of the parent company's shareholders			65.940.053.237	93.404.681.622
19. EPS (VND/share)			916	1.557

Phu Nhuan Jewelry Joint Stock Company

CASH FLOW STATEMENT

Quarter 1/2013(Indirect method)

Unit: VND

No.	Items	Code	Note	Accumulation fr. Jan. 01 to Dec. 31	
				2013	2012
1	2	3	4	5	6
I	CASH FLOWS FROM OPERATING ACTIVITIES:				
1	Profit before tax	01		87.970.886.764	117.339.287.138
2	Adjustment in accounts				
	Fixed assets depreciation	02		3.760.765.397	4.360.428.463
	Provisions	03		-	-
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(9.240.247.860)	(32.722.455.981)
	Loan interest expenses	06		19.615.939.202	28.950.568.212
3	Operating profit before the changes of current capital	08		102.107.343.503	117.927.827.832
	Changes in accounts receivable	09		(31.058.122.287)	(50.037.606.843)
	Changes in inventories	10		28.313.674.258	(57.500.443.898)
	Changes in trade payables (interest payable, income tax payable)	11		26.887.922.899	(113.926.737.722)
	Changes in prepaid expenses	12		(6.542.885.705)	16.592.635.039
	Loan interest paid	13		(18.103.192.864)	(25.088.426.759)
	Corporate income tax paid	14		(7.261.018.086)	(6.480.240.918)
	Other receivables	15		6.515.613.429	11.005.714.940
	Other payables	16		-	-
	Net cash provided by (used in) operating activities	20		100.859.335.147	(107.507.278.329)
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(9.917.593.394)	(13.939.373.934)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		61.363.636	-
3	Cash paid for lending or purchase debt tools of other companies	23		(2.000.000.000)	-
4	Withdrawal of lending or resale debt tools of other companies	24		-	-
5	Cash paid for joining capital in other companies	25		-	-
6	Withdrawal of capital in other companies	26		-	-
7	Cash received from interest, dividend and distributed profit	27		5.705.615	13.858.650.000
	Net cash used in investing activities	30		(11.850.524.143)	(80.723.934)
III	CASH FLOWS FROM FINANCING ACTIVITIES:				
1	Cash received from issuing stock, other owners' equity	31		-	-
2	Cash paid to owners' equity, repurchase issued stock	32		-	-
3	Cash received from long-term and short-term borrowings	33		958.711.869.200	608.788.400.457
4	Cash paid to principal debt	34		(917.570.346.735)	(557.462.272.103)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		-	-
					(60.000.433.000)
	Net cash (used in) provided by financing activities	40		41.141.522.465	51.326.128.354
	Net cash during the period (50=20+30+40)	50		130.150.333.469	(56.261.873.909)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		468.655.700.806	454.113.948.194
	Influence of foreign exchange change	61		-	-

	CASH AND CASH EQUIVALENTS AT END OF YEAR	70		598.806.034.275	397.852.074.285
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