



MEKOPHAR

**CHEMICAL PHARMACEUTICAL
JOINT-STOCK COMPANY**

FINANCIAL STATEMENTS
Quarter 3 - 2015



INCOME STATEMENT

The Nine - month period ended 30 September 2015

Unit: VND

ITEMS	Code	Notes	Three-month period ended		Nine-month period ended	
			30/09/2015	30/09/2014	30/09/2015	30/09/2014
1. Sales	01	VII.1	279.314.235.753	271.995.477.783	773.484.869.604	889.683.640.629
2. Less sales deductions	02	VII.2	320.609.962	94.735.410	734.970.170	504.420.026
3. Net sales	10	VII.3	278.993.625.791	271.900.742.373	772.749.899.434	889.179.220.603
4. Cost of sales	11	VII.4	221.498.619.775	214.979.942.232	597.253.857.675	705.075.573.371
5. Gross profit	20		57.495.006.016	56.920.800.141	175.496.041.759	184.103.647.232
6. Financial income	21	VII.5	7.183.717.788	342.417.779.101	11.922.300.101	349.513.399.035
7. Financial expenses	22	VII.6	460.018.448	352.461.457.514	971.957.394	353.088.189.876
<i>In which: loan interest expenses</i>	23		-	-	-	-
8. Selling expenses	24	VII.7	15.038.453.302	14.584.462.973	42.315.195.764	47.344.056.686
9. General & administration expenses	25	VII.8	17.617.785.906	21.208.715.044	49.771.823.665	52.244.968.001
10. Operating profit	30		31.562.466.148	11.083.943.711	94.359.365.037	80.939.831.704
11. Other income	31	VII.9	26.327.398	108.974.265.901	8.960.510.148	109.099.632.899
12. Other expenses	32	VII.10	-	413.745.455	2.910.034	413.745.455
13. Other profit	40		26.327.398	108.560.520.446	8.957.600.114	108.685.887.444
14. Net accounting profit before tax	50		31.588.793.546	119.644.464.157	103.316.965.151	189.625.719.148
15. Corporate income tax - current	51	VII.11	11.422.449.061	30.758.656.059	27.202.646.814	46.154.532.157
16. Corporate income tax - deferred	52		-	-	-	-
17. Net profit after corporate income	60		20.166.344.485	88.885.808.098	76.114.318.337	143.471.186.991
18. Earnings per share	70					

Prepared By

Le Thi Thu Huong

Chief Accountant

Le Thi Thuy Hang



General Director

Huynh Thi Lan



CASH FLOW STATEMENT

(Under indirect method)

The Nine - month period ended 30 September 2015

Unit: VND

ITEMS	Code	Notes	Nine-month period ended	
			30/09/2015	30/09/2014
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit before tax	01		103.316.965.151	189.625.719.148
2. Adjustments for :			(8.486.684.661)	(104.306.658.615)
- Depreciation and amortisation	02		11.418.952.749	12.358.613.226
- Gains/losses from investing activities	05		(19.905.637.410)	(116.665.271.841)
3. Profit from operating activities before changes in working capital	08		94.830.280.490	85.319.060.533
- Increase (-)/ decrease (+) in receivables	09		(11.813.942.140)	37.347.268.359
- Increase (-)/ decrease (+) in inventories	10		(39.688.263.672)	6.574.013.082
- Increase (+)/ decrease (-) in payables	11		7.155.931.767	(4.925.179.122)
- Increase (-)/ decrease (+) in prepaid expenses	12		1.224.529.825	340.360.960
- Increase (-)/ decrease (+) in trading securities	13		(270.000.000)	-
- Interest paid	14		-	-
- Corporate income tax paid	15		(23.988.626.347)	(53.690.768.853)
- Other receipts from operating activities	16		74.027.034.358	300.231.873.296
- Other payments for operating activities	17		(86.354.800.413)	(312.121.397.533)
Net cash inflows/(outflows) from operating activities	20		15.122.143.868	59.075.230.722
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets and other long-term assets	21		(41.500.000)	(3.628.465.338)
2. Proceeds from disposals of fixed assets and other long-term assets	22		29.486.372.671	108.962.044.990
3. Loans granted, purchases of debt instruments of other entities	23		(10.000.000.000)	-
4. Collection of loans, proceeds from sales of debt instruments of other	24		-	-
5. Investments in other entities	25		(55.550.000.000)	(17.960.500.000)
6. Proceeds from divestment in other entities	26		7.042.929.833	-
7. Dividends and interest received	27		11.103.308.001	7.703.226.851
Net cash inflows/(outflows) from investing activities	30		(17.958.889.495)	95.076.306.503
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issue of shares and capital contribution	31		62.000.000.000	6.000.000.000
2. Payments for shares returns and repurchases	32			
3. Proceeds from borrowings	33		-	-
4. Repayments of borrowings	34			
5. Payments for finance lease liabilities	35			
6. Dividends paid	36		(33.114.417.500)	(18.426.341.970)
Net cash inflows/(outflows) from financing activities	40		28.885.582.500	(12.426.341.970)
Net cash inflows/(outflows) (50 = 20+ 30 + 40)	50		26.048.836.873	141.725.195.255
Cash and cash equivalents at the beginning of the year	60		21.046.799.758	78.927.779.980
Effect of foreign exchange differences	61			-
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70		47.095.636.631	220.652.975.235

HCMC, October 23, 2015

Prepared By

Chief Accountant

General Director

Le Thi Thu Huong

Le Thi Thuy Hang

Thyng Thi Lan





BALANCE SHEET

As at September 30, 2015

Unit: VND

ASSETS	Code	Notes	September. 30,2015	Jan. 01,2015
A - CURRENT ASSETS	100		713.475.732.158	625.654.689.473
I. Cash and cash equivalents	110	VI.1	47.095.636.631	21.046.799.758
1. Cash	111		47.095.636.631	21.046.799.758
2. Cash equivalents	112		-	-
II. Short-term investments	120	VI.2	287.386.101.100	277.116.101.100
1. Short-term investments	121		27.386.101.100	27.116.101.100
2. Provision for diminution in the value of short-term investments	122		-	-
3. Held-to-maturity investments	123		260.000.000.000	250.000.000.000
III. Accounts receivable	130		122.435.262.827	104.059.514.474
1. Trade accounts receivable	131	VI.3	107.399.311.313	94.418.090.945
2. Prepayments to suppliers	132	VI.4	14.584.328.571	8.739.921.097
3. Other receivables	136	VI.5	451.622.943	901.502.432
IV. Inventories	140		253.097.204.672	213.408.941.000
1. Inventories	141	VI.6	253.097.204.672	213.408.941.000
2. Provision for decline in value of inventories	149		-	-
V. Other current assets	150		3.461.526.928	10.023.333.141
1. Short-term prepayments	151		-	-
2. Deductible VAT	152	VI.7	3.047.037.666	8.801.167.624
3. Taxes and other receivables from the State Budget	153	VI.8	110.409.552	918.085.807
4. Other current assets	155	VI.9	304.079.710	304.079.710
B - LONG-TERM ASSETS	200		153.848.838.565	138.627.794.234
I. Long-term receivables	210		-	-
II. Fixed assets	220		78.290.052.678	110.351.548.689
1. Tangible fixed assets	221	VI.10	70.761.714.428	81.989.693.584
- Cost	222		229.717.645.395	230.400.449.717
- Accumulated depreciation	223		(158.955.930.967)	(148.410.756.133)
2. Intangible fixed assets	227	VI.11	7.528.338.250	28.361.855.105
- Cost	228		10.066.451.139	34.160.130.823
- Accumulated amortization	229		(2.538.112.889)	(5.798.275.718)
III. Investment Properties	230		-	-
IV. Long-term work in progress	240		2.433.227.000	2.433.227.000
1. Construction in progress	242	VI.12	2.433.227.000	2.433.227.000
V. Long-term investments	250	VI.13	72.689.070.167	24.182.000.000
1. Investments in subsidiaries	251		50.000.000.000	-
2. Investments in associates, joint-ventures	252		25.060.000.000	19.510.000.000
3. Other long-term investments	253		3.057.070.167	10.100.000.000
4. Provision for decline in the value of long-term investments	254		(5.428.000.000)	(5.428.000.000)
VI. Other long-term assets	260		436.488.720	1.661.018.545
1. Long-term prepaid expenses	261	VI.14	436.488.720	1.661.018.545
TOTAL ASSETS (270 = 100 + 200)	270		867.324.570.723	764.282.483.707

RESOURCES	Code	Notes	September. 30,2015	Jan. 01,2015
C - LIABILITIES	300		154.039.768.902	181.417.350.358
I. Current liabilities	310		124.039.768.902	151.417.350.358
1. Trade accounts payable	311	VI.15	43.086.901.678	22.025.070.364
2. Advances from customers	312	VI.16	13.373.427.646	31.127.738.107
3. Taxes and other payables to the State Budget	313	VI.17	6.772.470.748	6.725.923.267
4. Payables to employees	314		10.622.635.875	11.054.714.731
5. Accrued expenses	315		-	-
6. Intercompany payables	316		-	-
7. Construction contract-in-progress payables	317		-	-
8. Unrealized turnover	318		21.187.452.586	13.372.273.706
9. Other payables	319	VI.18	7.354.144.456	35.013.128.215
10. Short-term borrowings	320		-	-
11. Provision for short-term payables	321		-	-
12. Bonus and welfare fund	322		21.642.735.913	32.098.501.968
II. Long-term liabilities	330		30.000.000.000	30.000.000.000
1. Long-term trade payables	331			
2. Advances from customers	332			
3. Accrued expenses	333		-	-
4. Long term loans and debts	334		-	-
5. Long-term intercompany payables	335		-	-
6. Provision for long-term liabilities	342	VI.19	30.000.000.000	30.000.000.000
D - OWNERS' EQUITY	400		713.284.801.821	582.865.133.349
I. Owners' equity	410	VI.20	712.852.801.821	582.433.133.349
1. Share capital	411		151.234.130.000	131.234.130.000
- Share with voting rights	411a		151.234.130.000	131.234.130.000
2. Share premium	412		156.206.704.458	114.206.704.458
3. Treasury shares	415		(14.487.151.158)	(14.487.151.158)
4. Investment and development fund	418		351.479.450.049	351.479.450.049
5. Other funds	420			
6. Undistributed earnings	421		68.419.668.472	-
-Undistributed earnings up to prior year -end	421a		-	-
-Undistributed earnings this prior	421b		68.419.668.472	-
II. Budget sources and other funds	430	VI.21	432.000.000	432.000.000
1 Budget sources	431		432.000.000	432.000.000
TOTAL RESOURCES (440 = 300 + 400)	440		867.324.570.723	764.282.483.707

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