



Saigon General Service Corporation

CÔNG TY CỔ PHẦN DỊCH VỤ TỔNG HỢP SÀI GÒN

68 Nam Ky Khoi Nghia, District 1, HCM City

Form B 01 – DN/HN
(Issued under Circular No. 202/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)**Consolidated balance sheet**

as at 30 September 2016

VND

<i>ASSETS</i>	<i>Code</i>	<i>Note</i>	<i>30/09/2016</i>	<i>01/01/2016</i>
Current assets	100		1,662,921,181,221	1,277,683,802,876
Cash and cash equivalents	110		230,848,184,183	211,789,394,100
Cash	111	V.1	169,055,976,520	135,693,237,362
Cash equivalents	112		61,792,207,663	76,096,156,738
Short-term financial investments	120	V.2	50,476,444,157	39,754,293,136
Trading securities	121		55,255,924,157	55,600,139,455
Allowance for diminution in the value of trading securities	122		(14,429,480,000)	(15,845,846,319)
Held-to-maturity investments	123		9,650,000,000	-
Accounts receivable	130		362,771,688,461	391,869,489,960
Accounts receivable from customers	131	V.3	225,840,721,778	273,016,789,004
Prepayments to suppliers	132		73,536,915,214	34,395,145,470
Other receivables	136	V.5a	63,410,087,233	84,473,591,250
Allowance for doubtful debts	137		(16,035,764)	(16,035,764)
Inventories	140	V.4	950,234,984,576	592,017,667,159
Inventories	141		974,802,415,995	616,585,098,578
Allowance for inventories	149		(24,567,431,419)	(24,567,431,419)
Other current assets	150		68,589,879,844	42,252,958,521
Short-term prepaid expenses	151		9,845,238,363	7,661,316,420
Deductible value added tax	152	V.12	58,343,340,444	34,395,624,809
Taxes receivable from State Treasury	154		401,301,037	196,017,292
Long-term assets	200		1,663,881,909,263	1,479,978,165,646
Accounts receivable – long-term	210		185,104,987,448	128,241,637,820
Other long-term receivables	216	V.5b	191,071,114,773	135,072,145,060
Allowance for doubtful long-term debts	219		(5,966,127,325)	(6,830,507,240)
Fixed assets	220		243,779,447,005	268,210,319,574
Tangible fixed assets				
Tangible fixed assets	221	V.7	215,897,966,006	197,561,190,843
<i>Cost</i>	222		339,195,281,738	302,939,415,215
<i>Accumulated depreciation</i>	223		(123,297,315,732)	(105,378,224,372)
Intangible fixed assets				
Intangible fixed assets	227	V.8	27,881,480,999	70,649,128,731
<i>Cost</i>	228		34,251,013,441	81,596,155,250
<i>Accumulated amortisation</i>	229		(6,369,532,442)	(10,947,026,519)
Investment property	240	V.9	662,814,212,980	737,700,368,141
<i>Cost</i>	241		805,606,585,211	869,383,089,931
<i>Accumulated depreciation</i>	242		(142,792,372,231)	(131,682,721,790)
Long-term work in progress	240	V.6	354,904,557,410	171,438,939,997
Construction in progress	242		354,904,557,410	171,438,939,997
Long-term financial investments	250	V.2	199,957,871,135	158,140,355,873

Investments in subsidiaries	251		-	-
Investments in associates	252		183,942,607,135	152,825,091,873
Equity investments in other entities	253		16,015,264,000	5,315,264,000
Other long-term assets	270		17,320,833,285	16,246,544,241
Long-term prepaid expenses	261		14,729,808,816	13,655,519,772
Deferred tax assets	262	V.16	2,591,024,469	2,591,024,469
TOTAL ASSETS	270		3,326,803,090,484	2,757,661,968,522
<i>RESOURCES</i>	<i>Code</i>	<i>Note</i>	<i>30/09/2016</i>	<i>01/01/2016</i>
LIABILITIES	300		2,196,979,627,940	1,696,529,323,438
Current liabilities	310		1,564,083,815,283	1,198,826,079,547
Accounts payable to suppliers	311	V.11	107,047,714,297	170,719,356,565
Advances from customers	312		110,946,346,303	136,207,745,909
Taxes payable to State Treasury	313	V.12	17,428,644,052	36,544,421,691
Payables to employees	314		41,977,139,029	67,574,953,756
Accrued expenses	315	V.13	45,285,626,147	38,730,282,536
Unearned revenue – short-term	318	V.15	12,338,089,479	19,005,530,415
Other payables – short-term	319	V.14a	153,893,752,552	172,521,100,305
Short-term borrowings	320	V.10	1,064,057,650,869	541,683,661,130
	321		1,084,554,545	-
Bonus and welfare fund	322		10,024,298,010	15,839,027,240
Long-term liabilities	330		632,895,812,657	497,703,243,891
Long-term unearned revenue	336	V.15	99,584,952,560	96,786,400,000
Other payables – long-term	337	V.14b	173,230,656,173	152,512,486,762
Long-term borrowings	338	V.10	360,080,203,924	248,404,357,129
EQUITY	400	V.17	1,129,823,462,544	1,061,132,645,084
Owners' equity	410		1,129,823,462,544	1,061,132,645,084
Share capital	411		249,955,730,000	249,955,730,000
Capital surplus	412		317,064,858,303	317,064,858,303
Other owners' capital	414		2,550,000,000	-
Treasury shares	415		(690,474,358)	(690,474,358)
Foreign exchange differences	416		-	-
Investment and development fund	418		42,623,622,035	43,550,163,077
Retained profits	421		228,458,529,660	198,727,250,046
Non-controlling interest	429		289,861,196,904	252,525,118,016
TOTAL RESOURCES	510		3,326,803,090,484	2,757,661,968,522

Dated 25 October 2016

Prepared by:

Chief Accountant

General Director

Phạm Thị Kim Khoa

Ngô Văn Danh

Mai Việt Hà



Saigon General Service Corporation

CÔNG TY CỔ PHẦN DỊCH VỤ TỔNG HỢP SÀI GÒN

68 Nam Ky Khoi Nghia, District 1, HCM City

Form B 02 – DN/HN
(Issued under Circular No. 202/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

Consolidated statement of income

Quarter 3, 2016

VND

	Code	Note	Q3		Nine-month period ended	
			2016	2015	30.Sep.16	30.Sep.15
Revenue from sales of goods and provision of services	01	VI.1	3,351,941,355,513	2,726,995,042,664	9,391,470,316,631	6,810,722,320,307
Revenue deductions	02	VI.2	1,522,629,646	5,458,243,075	7,123,843,954	8,474,661,982
Net revenue	10		3,350,418,725,867	2,721,536,799,589	9,384,346,472,677	6,802,247,658,325
Cost of sales	11	VI.3	3,183,846,571,421	2,632,378,092,794	8,914,069,066,030	6,457,230,552,657
Gross profit (20 = 10 + 11)	20		166,572,154,446	89,158,706,795	470,277,406,647	345,017,105,668
Financial income	21	VI.4	5,260,913,856	64,850,572,053	11,642,741,750	76,326,692,404
Financial expenses	22	VI.5	19,533,980,764	12,833,721,624	49,633,202,237	40,535,281,444
<i>In which: Interest expense</i>	23		<i>19,241,133,804</i>	<i>13,082,129,873</i>	<i>48,709,080,408</i>	<i>40,254,834,241</i>
Share of profit in associates	24		11,016,697,303	6,826,110,058	15,435,645,472	11,577,702,498
Selling expenses	25		83,175,096,264	58,203,634,223	220,476,295,693	157,028,702,817
General and administration expenses	26		50,793,948,161	42,005,567,305	139,849,347,458	117,305,565,019
Net operating profit	30		29,346,740,416	47,792,465,754	87,396,948,481	118,051,951,290
Other income	31	VI.6	21,749,533,648	14,270,519,505	50,663,932,877	37,048,568,730
Other expenses	32	VI.7	1,316,065,997	1,497,982,906	3,263,827,953	7,696,100,860
Results of other activities	40		20,433,467,651	12,772,536,599	47,400,104,924	29,352,467,870
Accounting profit before tax	50		49,780,208,067	60,565,002,353	134,797,053,405	147,404,419,160
Income tax expense – current	51	VI.8	7,800,361,424	10,127,959,604	23,954,027,912	27,129,771,883
Income tax (benefit)/expense – deferred	52			-	-	-
Net profit after tax	60		41,979,846,643	50,437,042,749	110,843,025,493	120,274,647,277
Attributable to:						
Equity holders of the Company	61		26,496,928,362	31,431,556,157	69,104,510,771	72,319,726,946
Non-controlling interest	62		15,482,918,281	19,005,486,592	41,738,514,722	47,954,920,331
Basic earnings per share	70		1,060	1,258	2,765	2,896

Prepared by:

Chief Accountant

Dated 25 October 2016

General Director

Phạm Thị Kim Khoa

Ngô Văn Danh

Mai Việt Hà



Consolidated statement of cash flows

(Indirect method)

VND

	Code	Note	Nine-month period ended	
			2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Profit before tax</i>	01		134,797,053,405	147,404,419,159
<i>Adjustments for</i>				-
Depreciation and amortisation	02		42,197,929,067	28,597,364,957
Allowances and provisions	03		(1,196,191,689)	987,415,940
Gains on disposal of other long-term investments	05		(31,393,519,597)	(28,542,803,867)
Interest expense	06		48,709,080,408	40,254,834,241
<i>Operating profit before changes in working capital</i>	08		193,114,351,594	188,701,230,430
Change in receivables	09		(51,054,167,594)	(196,767,999,917)
(Increase)/ decrease in inventories	10		(358,217,317,417)	74,878,789,518
Increase/(decrease) in payables (other than interest, corporate income tax)	11		(134,003,042,182)	16,505,102,990
Change in prepaid expenses	12		(3,258,210,987)	23,076,727,682
Change in trading securities	13		-	-
Interest paid	14		(48,457,007,752)	(39,982,636,873)
Corporate income tax paid	15		(28,260,156,038)	(22,609,612,016)
<i>Net cash flows from operating activities</i>	20		(430,135,550,376)	43,801,601,814
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets	21		(118,575,137,049)	(50,624,600,326)
Proceeds from disposals of tangible fixed assets	22		1,327,771,953	164,432,890,909
Net proceeds from disposal of investments in a subsidiary, net of cash disposed	23		-	-
Proceeds from disposals of other long-term investments	24		-	-
Payments for investments in other entities	25		(40,610,103,236)	(41,800,000,000)
Collection of investments in an associate	26		4,806,849,941	95,002,907,112
Receipts of dividends and interest income	27		6,974,319,274	3,729,402,228
<i>Net cash flows from investing activities</i>	30		(146,076,299,117)	170,740,599,923
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from share issuance, capital contribution	31		21,442,800,000	-
Capital redemption and payments for purchase of treasury shares	32		-	(5,198,750,000)
Proceeds from borrowings	33	VII.3	4,487,612,442,712	2,797,440,620,925
Payments to settle loan principals	34	VII.4	(3,853,442,606,178)	(2,951,687,564,038)
Payments for financial lease liabilities	35		-	-
Payments of dividends to equity holders of the Company	36		(60,341,996,958)	(19,802,336,609)
<i>Net cash flows from financing activities</i>	40		595,270,639,576	(179,248,029,722)
<i>Net cash flows during the year</i>	50		19,058,790,083	35,294,172,015
<i>Cash and cash equivalents at the beginning of the year</i>	60		211,789,394,100	179,855,579,173
	61			
<i>Cash and cash equivalents at the end of the year</i>	70		230,848,184,183	215,149,751,188

Dated 25 October 2016

Prepared by:

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