Mobile World Investment Corporation

Interim separate financial statements

31 March 2016

Mobile World Investment Corporation

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Mobile World Investment Corporation

GENERAL INFORMATION

THE COMPANY

Mobile World Investment Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 4103012275 issued by the Department of Planning and Investment of Binh Duong Province on 16 January 2009, as amended.

The Company's head office is located at 222 Yersin Street, Phu Cuong Ward, Thu Dau Mot Town, Binh Duong Province, Vietnam and operating office is located at 5th Floor, Etown 2, 364 Cong Hoa Street, Ward 13, Tan Binh District, Ho Chi Minh City, Vietnam.

The Company has two subsidiaries namely The Gioi Di Dong Joint Stock Company and Electronic World Trade Corporation. As at 31 March 2016, the Company holds 99.95% equity share in The Gioi Di Dong Joint Stock Company and 99.95% equity share in Electronic World Trade Corporation. The current principal activity of the Company is to manage investments in subsidiaries.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange with symbol "MWG" in accordance with the Decision No. 253/QD-SGDHCM issued by the Ho Chi Minh City Stock Exchange on 7 July 2014.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Mr Nguyen Duc Tai	Chairman
Mr Tran Le Quan	Member
Mr Dieu Chinh Hai Trieu	Member
Mr Chris Freund	Member
Mr Thomas Lanyi	Member
Mr Trần Kinh Doanh	Member
Mr Robert Willet	Member
Mr Dang Minh Luom	Member

BOARD OF SUPERVISION

Members of the Board of Supervision during the period and at the date of this report are:

Mr Tran Huy Thanh Tung	Head
Mr Hoang Xuan Thang	Member
Ms Nguyen Khanh Van	Member

MANAGEMENT

Members of the Management during the period and at the date of this report are:

Mr Nguyen Duc Tai	General Director
Mr Dieu Chinh Hai Trieu	Technology Director
Mr Vu Dang Linh	Finance Director

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Nguyen Duc Tai.

AUDITORS

The auditor of the Company is Ernst & Young Vietnam Limited.

REPORT OF MANAGEMENT

Management of Mobile World Investment Corporation ("the Company") is pleased to present its report and the interim separate financial statements of the Company for the three-month period ended 31 March 2016.

MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

Management is responsible for the interim separate financial statements of the Company which give a true and fair view of the interim separate financial position of the Company and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those interim separate financial statements, management is required to:

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

Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim separate financial position of the Company and to ensure that the accounting records comply with the applied accounting system. It 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.

Management confirmed that it has complied with the above requirements in preparing the accompanying interim separate financial statements.

STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 31 March 2016 and of the interim separate results of its operations and its interim separate cash flows for the three-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim separate financial statements.

The Company is a parent company of subsidiaries listed in Note 7 to the interim separate financial statements and the interim consolidated financial statements of the Company and its subsidiaries ("Group") for the three-month period ended 31 March 2016 prepared in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim consolidated financial statements have been issued separately.

Users of these interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Group as a whole.

For and on behalf of management:

CÔNG TY CỔ PHẦN ĐẦU TƯ THẾ GIỚI DI ĐỘNG

Nguyen Duc Tai
General Director

25 April 2016

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Reference: 61110221/17666208/LR

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The Shareholders and the Board of Directors of Mobile World Investment Corporation

We have reviewed the interim separate financial statements of Mobile World Investment Corporation ("the Company") as prepared on 25 April 2016 and set out on page 4 to 15 which comprise the interim separate balance sheet as at 31 March 2016, the interim separate income statement and interim separate cash flow statement for the three-month period then ended and the notes thereto.

The preparation and presentation of these interim separate financial statements are the responsibility of the Company's management. Our responsibility is to issue a report on these interim separate financial statements based on our review.

We conducted our review in accordance with Vietnamese Standard on Auditing No. 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 separate financial statements are free from material misstatement. A review is limited primarily to inquiries of the Company's personnel and analytical procedures applied to financial data and thus provides 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 separate financial statements do not give a true and fair view, in all material respects, of the interim separate financial position of the Company as at 31 March 2016, and of the interim separate results of its operations and its interim separate cash flows for the three-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim separate financial statements.

We draw attention to Note 2.1 of the interim separate financial statements. The Company prepared and issued the interim consolidated financial statements of the Company and its subsidiaries ("Group") for the three-month period ended 31 March 2016 in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim consolidated financial statements. We have reviewed these interim consolidated financial statements and our report on review of interim consolidated financial statements dated 25 April 2016 expressed an unmodified conclusion.

Ernst & Young Vietnam Limited

Le Vu Truong	Nguyen Thanh Sang
Deputy General Director	Auditor
Audit Practicing Registration Certificate	Audit Practicing Registration Certificate
No. 1588-2013-004-1	No. 1541-2013-004-1

Ho Chi Minh City, Vietnam

25 April 2016

INTERIM SEPARATE BALANCE SHEET
as at 31 March 2016

VND

Code	ASSETS	Notes	31 March 2016	31 December 2015
100	**A. CURRENT ASSETS**		**254,903,906,233**	**253,431,102,062**
110	***I. Cash***	***4***	***86,330,868***	***84,295,376***
111	1. Cash		86,330,868	84,295,376
130	***II. Current accounts receivable***		***254,519,628,039***	***253,088,302,545***
132	1. Short-term advances to suppliers		26,950,000	71,850,000
135	2. Short-term loan receivables	5	252,927,499,355	247,012,499,355
136	3. Other short-term receivables	6	1,565,178,684	6,003,953,190
150	***III. Other current asset***		***297,947,326***	***258,504,141***
152	1. Value-added tax deductible		297,947,326	258,504,141
200	**B. NON-CURRENT ASSET**		**1,157,304,771,000**	**1,157,304,771,000**
250	***I. Long-term investment***		***1,157,304,771,000***	***1,157,304,771,000***
251	1. Investments in subsidiaries	7	1,157,304,771,000	1,157,304,771,000
270	**TOTAL ASSETS**		**1,412,208,677,233**	**1,410,735,873,062**
Code	*RESOURCES*	*Notes*	*31 March 2016*	*31 December 2015*
300	**C. LIABILITIES**		**5,422,689,935**	**5,602,045,504**
310	***I. Current liabilities***		***5,422,689,935***	***5,602,045,504***
313	1. Statutory obligations		451,489,935	535,445,504
315	2. Short-term accrued expenses		21,200,000	116,600,000
322	3. Bonus and welfare fund		4,950,000,000	4,950,000,000
400	**D. OWNERS' EQUITY**		**1,406,785,987,298**	**1,405,133,827,558**
410	***I. Capital***	***8.1***	***1,406,785,987,298***	***1,405,133,827,558***
411	1. Share capital		1,468,889,740,000	1,468,889,740,000
411a	*- Shares with voting rights*		*1,468,889,740,000*	*1,468,889,740,000*
412	2. Share premium		628,592,500	628,592,500
415	3. Treasury shares		(2,608,094,500)	(2,454,294,500)
421	4. Accumulated losses		(60,124,250,702)	(61,930,210,442)
421a	*- Accumulated losses of prior period*		*(61,930,210,442)*	*(346,508,960,372)*
421b	*- Undistributed earnings of current period*		*1,805,959,740*	*284,578,749,930*
440	**TOTAL OWNERS' EQUITY**		**1,412,208,677,233**	**1,410,735,873,062**

CÔNG TY CỔ PHẦN ĐẦU TƯ THẾ GIỚI DI ĐỘNG

Ly Tran Kim Ngan	Vu Dang Linh	Nguyen Duc Tai
Preparer	Finance Director	General Director

25 April 2016

INTERIM SEPARATE INCOME STATEMENT
for the three-month period ended 31 March 2016

VND

Code	*ITEMS*	*Note*	*For the three-month period ended 31 March 2016*	*For the three-month period ended 31 March 2015*
21	1. Finance income	9	2,837,307,072	434,192,852
26	2. General and administrative expenses		(579,857,397)	(483,821,702)
30	3. Operating profit (loss)		2,257,449,675	(49,628,850)
50	4. Accounting profit (loss) before tax		2,257,449,675	(49,628,850)
51	5. Current corporate income tax expense		(451,489,935)	-
60	6. Net profit (loss) after tax		1,805,959,740	(49,628,850)

Ly Tran Kim Ngan	Vu Dang Linh	Nguyen Duc Tai
Preparer	Finance Director	General Director

25 April 2016

INTERIM SEPARATE CASH FLOW STATEMENT (continued)
for the three-month period ended 31 March 2016

VND

Code	ITEMS	Notes	For the three-month period ended 31 March 2016	For the three-month period ended 31 March 2015
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Accounting profit (loss) before tax**		**2,257,449,675**	**(49,628,850)**
	Adjustment for:			
05	Profit from investing activities	9	(2,837,307,072)	(434,192,852)
08	**Operating loss before changes in working capital**		**(579,857,397)**	**(483,821,702)**
09	Decrease (increase) in receivables		5,456,815	(3,391,054)
11	(Decrease) increase in payables		(95,400,000)	30,449,866
15	Corporate income tax paid	10	(535,445,504)	(1,516,413,711)
20	**Net cash flows used in operating activities**		**(1,205,246,086)**	**(1,973,176,601)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
23	Loans to other entities		(6,800,000,000)	-
24	Collections from borrowers		885,000,000	2,880,000,000
27	Interest received		7,276,081,578	300,236,144
30	**Net cash flows from investing activities**		**1,361,081,578**	**3,180,236,144**
	III. CASH FLOWS FROM A FINANCING ACTIVITY			
32	Shares repurchased		(153,800,000)	(1,259,900,000)
40	**Net cash flows used in a financing activity**		**(153,800,000)**	**(1,259,900,000)**
50	**Net increase (decrease) in cash**		**2,035,492**	**(52,840,457)**
60	**Cash at beginning of period**		**84,295,376**	**166,006,122**
70	**Cash at end of period**	4	**86,330,868**	**113,165,665**

M.S.D.N: 0306731335-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ THẾ GIỚI DI ĐỘNG
TP. THỦ DẦU MỘT - T. BÌNH DƯƠNG

Ly Tran Kim Ngan	Vu Dang Linh	Nguyen Duc Tai
Preparer	Finance Director	General Director

25 April 2016

1. CORPORATE INFORMATION

Mobile World Investment Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 4103012275 issued by the Department of Planning and Investment of Binh Duong Province on 16 January 2009, as amended.

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The current principal activity of the Company is to manage investments in subsidiaries.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange with symbol "MWG" in accordance with the Decision No. 253/QD-SGDHCM issued by the Ho Chi Minh City Stock Exchange on 7 July 2014.

2. BASIS OF PREPARATION

2.1 *Accounting standards and system*

The interim separate financial statements of the Company, expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System, Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per the:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim separate financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim separate financial position and interim separate results of operations and interim separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

The Company is a parent company of subsidiaries listed in Note 7 to the interim separate financial statements and the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the three-month period ended 31 March 2016 prepared in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim consolidated financial statements have been issued separately.

Users of these interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Group as a whole.

2. BASIS OF PREPARATION (continued)

2.2 *Applied accounting documentation system*

The Company's applied accounting documentation system is the Journal Voucher system.

2.3 *Fiscal year*

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December.

2.4 *Accounting currency*

The interim separate financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash*

Cash comprises cash on hand and cash in banks.

3.2 *Receivables*

Receivables are presented in the interim separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases and decreases to the provision balance are recorded as general and administrative expense in the interim separate income statement.

3.3 *Investments in subsidiaries*

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

3.4 *Payables and accruals*

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.5 *Treasury shares*

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, issue or cancellation of the Company's own equity instruments.

3.6 *Appropriation of net profit*

Net profit after tax (excluding unrealised exchange gains as at the balance sheet date) is available for appropriation to shareholders after getting approval by the shareholders in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.7 *Revenue recognition*

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Interest

Revenue is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognised when the Company's entitlement as an investor to receive the dividend is established.

3.8 *Taxation*

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred income tax

Deferred income tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred income tax liabilities are recognised for all taxable temporary differences.

Deferred income tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 *Taxation* (continued)

Deferred income tax (continued)

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the assets is realised or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred income tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority.

4. CASH

VND

	31 March 2016	*31 December 2015*
Cash on hand	432,000	432,000
Cash in banks	85,898,868	83,863,376
TOTAL	**86,330,868**	**84,295,376**

5. SHORT-TERM LOAN RECEIVABLES

Short-term loan receivables represent loans to The Gioi Di Dong Joint Stock Company – a subsidiary and earns interest at the rate of 4.5% p.a. *(Note 11)*.

6. OTHER SHORT-TERM RECEIVABLES

VND

	31 March 2016	*31 December 2015*
Loan interest receivables from a related party *(Note 11)*	1,479,931,245	5,918,705,751
Others	85,247,439	85,247,439
TOTAL	**1,565,178,684**	**6,003,953,190**

7. INVESTMENTS IN SUBSIDIARIES

Name	*31 March 2016*		*31 December 2015*		*Location*	*Business*
	Interest (%)	*Amount (VND)*	*Interest (%)*	*Amount (VND)*		
The Gioi Di Dong Joint Stock Company	99.95	1,027,352,771,000	99.95	1,027,352,771,000	Ho Chi Minh City - Vietnam	Trading of electronics products
Electronic World Trade Corporation	99.95	129,952,000,000	99.95	129,952,000,000	Ho Chi Minh City - Vietnam	Trading of food products
		1,157,304,771,000		**1,157,304,771,000**		

8. OWNERS' EQUITY

8.1 *Increase and decrease in owners' equity*

VND

	Share capital	*Share premium*	*Treasury shares*	*Undistributed earnings (accumulated losses)*	*Total*
For the three-month period ended 31 March 2015					
As at 31 December 2014	1,119,567,790,000	628,592,500	(300,394,500)	2,812,989,628	1,122,708,977,628
Shares repurchased	-	-	(1,259,900,000)	-	(1,259,900,000)
Net loss for the period	-	-	-	(49,628,850)	(49,628,850)
As at 31 March 2015	1,119,567,790,000	628,592,500	(1,560,294,500)	2,763,360,778	1,121,399,448,778
For the three-month period ended 31 March 2016					
As at 31 December 2015	1,468,889,740,000	628,592,500	(2,454,294,500)	(61,930,210,442)	1,405,133,827,558
Shares repurchased	-	-	(153,800,000)	-	(153,800,000)
Net profit for the period	-	-	-	1,805,959,740	1,805,959,740
As at 31 March 2016	1,468,889,740,000	628,592,500	(2,608,094,500)	(60,124,250,702)	1,406,785,987,298

8. OWNERS' EQUITY (continued)

8.2 *Capital transactions with owners*

	Number of shares
As at 31 December 2015 and 31 March 2016	146,888,974

The holders of the ordinary shares are entitled to receive dividends as and when declared by the Company. Each ordinary share with par value of VND 10,000 carries one vote per share without restriction.

8.3 *Shares – ordinary shares*

	31 March 2016	*31 December 2015*
	Number of shares	*Number of shares*
Authorized shares	146,888,974	146,888,974
Issued and paid-up shares		
Ordinary shares	*146,888,974*	*146,888,974*
Treasury shares		
Ordinary shares	*(234,053)*	*(218,673)*
Shares in circulation		
Ordinary shares	*146,654,921*	*146,670,301*

9. FINANCE INCOME

		VND
	For the three-month period ended 31 March 2016	*For the three-month period ended 31 March 2015*
Loan interest income	2,836,701,555	434,192,852
Others	605,517	-
TOTAL	**2,837,307,072**	**434,192,852**

10. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 20% of taxable profits.

The Company's tax returns are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, amounts reported in the interim separate financial statements could change at a later date upon final determination by the tax authorities.

Current CIT

The current tax payable is based on taxable profit for the period. The taxable profit (tax loss) of the Company for the period differs from the accounting profit (loss) as reported in the interim separate income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted at the balance sheet date.

A reconciliation between accounting profit (loss) before tax in the interim separate income statement and estimated taxable profit (tax loss) is presented below:

VND

	For the three-month period ended 31 March 2016	*For the three-month period ended 31 March 2015*
Accounting profit (loss) before tax	**2,257,449,675**	**(49,628,850)**
Estimated current taxable profit (tax loss)	**2,257,449,675**	**(49,628,850)**
Estimated current CIT expense	**451,489,935**	-
CIT payable at beginning of period	535,445,504	1,516,413,711
CIT paid during the period	(535,445,504)	(1,516,413,711)
CIT payable at end of period	**451,489,935**	-

11. TRANSACTIONS WITH A RELATED PARTY

Significant transactions with a related party during the period were as follows:

VND

Related party	*Relationship*	*Transactions*	*For the three-month period ended 31 March 2016*	*For the three-month period ended 31 March 2015*
The Gioi Di Dong Joint Stock Company	Subsidiary	Loans	6,800,000,000	-
		Loan interest	2,836,701,555	433,956,708
		Loans collection	885,000,000	2,880,000,000
		Interest received	7,276,081,578	300,000,000
		Payment on behalf	-	200,000

11. TRANSACTIONS WITH A RELATED PARTY (continued)

Amounts due from a related party at the balance sheet date were as follows:

Related party	*Relationship*	*Transactions*	*31 March 2016*	*31 December 2015*
				VND
Short-term loan receivable				
The Gioi Di Dong Joint Stock Company	Subsidiary	Loans	252,927,499,355	247,012,499,355
Other short-term receivable				
The Gioi Di Dong Joint Stock Company	Subsidiary	Interest	1,479,931,245	5,918,705,751

12. EVENTS AFTER THE BALANCE SHEET DATE

There have been no significant events occurring after the balance sheet date which would require adjustments or disclosures to be made in the interim separate financial statements of the Company.

Ly Tran Kim Ngan	Vu Dang Linh	Nguyen Duc Tai
Preparer	Finance Director	General Director

25 April 2016