

**Ma San Group Corporation and its subsidiaries**

Proforma interim consolidated statement of income  
for the six-month period ended 30 June 2013

**Ma San Group Corporation and its subsidiaries**  
**Proforma <sup>(1)</sup> interim consolidated statement of income for the six-month period**  
**ended 30 June 2013**

	Code	From 1/1/2013 to 30/6/2013 VND million	From 1/1/2012 to 30/6/2012 VND million
<b>Total revenue</b>	<b>01</b>	<b>4,354,940</b>	<b>4,164,134</b>
<b>Less sales deductions</b>	<b>02</b>	<b>84,861</b>	<b>102,259</b>
<b>Net sales (10 = 01 - 02)</b>	<b>10</b>	<b>4,270,079</b>	<b>4,061,875</b>
<b>Cost of sales</b>	<b>11</b>	<b>2,651,459</b>	<b>2,464,704</b>
<b>Gross profit (20 = 10 - 11)</b>	<b>20</b>	<b>1,618,620</b>	<b>1,597,171</b>
Financial income	21	227,117	556,138
Financial expenses	22	156,921	171,364
<i>In which: Interest expenses</i>	23	<i>115,195</i>	<i>160,593</i>
Selling expenses	24	732,045	526,559
General and administration expenses	25	296,413	223,079
<b>Net operating profit</b> <b>{30 = 20 + (21 - 22) - (24 + 25)}</b>	<b>30</b>	<b>660,358</b>	<b>1,232,307</b>
Other income	31	123,675	100,223
Other expenses	32	33,745	12,089
<b>Results of other activities</b> <b>(40 = 31 - 32)</b>	<b>40</b>	<b>89,930</b>	<b>88,134</b>
<b>Share of profit in associates</b>	<b>41</b>	<b>263,437</b>	<b>374,095</b>
<b>Profit before tax (50 = 30 + 40 + 41)</b> <b>(carried forward)</b>	<b>50</b>	<b>1,013,725</b>	<b>1,694,536</b>

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**Proforma <sup>(1)</sup> interim consolidated statement of income for the six-month period**  
**ended 30 June 2013 (continued)**

	Code	From 1/1/2013 to 30/6/2013 VND million	From 1/1/2012 to 30/6/2012 VND million
<b>Profit before tax (50 = 30 + 40 + 41) (brought forward)</b>	<b>50</b>	<b>1,013,725</b>	<b>1,694,536</b>
<b>Income tax expense – current</b>	<b>51</b>	<b>296,297</b>	<b>170,639</b>
<b>Income tax (benefit)/expense – deferred</b>	<b>52</b>	<b>(9,758)</b>	<b>35,447</b>
<b>Net profit after tax (60 = 50 - 51 - 52)</b>	<b>60</b>	<b>727,186</b>	<b>1,488,450</b>
<b>Attributable to:</b>			
Minority interest		197,120	306,699
Equity holders of the Company		530,066	1,181,751
<b>Earnings per share</b>			
Basic earnings per share in VND		726	1,708
Diluted earnings per share in VND		635	1,569

- a) *Adding back the amortization of goodwill from the transfer of ownership in Techcombank for the six-month period ended 30 June 2013 and 2012 and assuming Masan Group held a 30.44% interest in Techcombank from 1 January 2012.*
- b) *Adding back the amortization of goodwill and intangible assets from the acquisition of Vinacafe Bien Hoa JSC for the six-month period ended 30 June 2013 and 2012.*
- c) *Adding back the amortization of goodwill and purchase price allocation from the acquisition of Vietnamese French Cattle Feed Joint Stock Company for the six-month period ended 30 June 2013.*
- d) *Adding back the amortization of goodwill and purchase price allocation from the acquisition of Vinh Hao Mineral Water Corporation for the six-month period ended 30 June 2013.*