

TRUNG SON HYPRO POWER COMPANY LIMITED
(Incorporated in the Socialist Republic of Vietnam)

**AUDITED FINANCIAL STATEMENTS
UNDER INTERNATIONAL FINANCIAL
REPORTING STANDARD**

For the year ended 31 December 2012

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TRUNG SON HYDRO POWER COMPANY LIMITED

Floor 6 - 7, VEAM Building, 689 Lac Long Quan Street
Phu Thuong Ward, Tay Ho District, Hanoi, S.R. Vietnam

STATEMENT OF THE BOARD OF DIRECTORS

The Board of Directors of Trung Son Hydro Power Company Limited ("the Company") presents this report together with the Company's financial statements for the year ended 31 December 2012.

THE MEMBERS' COUNCIL AND BOARDS OF DIRECTORS

The members of the Members' Council and Board of Directors of the Company who held office during the period and up to the date of this report are as follows:

Members' Council

Mr. Ngo Viet Hai	Chairman (resigned on 31 December 2012)
Mr. Vu Huu Phuc	Chairman (appointed on 31 December 2012)

Board of Directors

Mr. Ngo Viet Hai	Director (resigned on 31 December 2012)
Mr. Vu Huu Phuc	Director (appointed on 31 December 2012)
Mr. Dang Ngoc Trieu	Deputy Director
Mr. Tran Tuan Nam	Deputy Director

BOARD OF DIRECTORS' STATEMENT OF RESPONSIBILITY

The Board of Directors of the Company is responsible for preparing the financial statements for the year ended 31 December 2012, which give a true and fair view of the financial position of the Company and of its results change in equity and cash flows for the year. In preparing these financial statements, the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- design and implement an effective internal control system for the purpose of properly preparing the financial statements so as to minimize error and fraud.

The Board of Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the financial statements comply with International Financial Reporting Standards. The Board of Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Directors confirms that the Company has complied with the above requirements in preparing these financial statements.

For and on behalf of the Board of Directors,



Vu Huu Phuc
Director

28 June 2013