

BALANCE SHEET

As at Jun.30, 2014

Unit: VND

No.	Assets	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	SHORT-TERM ASSETS (100 = 110+120+130+140+150)	100		79.508.083.063	71.153.642.307
I	Cash & Cash equivalents	110		8.461.242.168	9.102.803.638
1	Cash	111	V.01	8.461.242.168	9.102.803.638
2	Cash equivalents	112		-	-
II	Short-term financial investments	120	V.02	-	-
1	Short-term investments	121		-	-
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		35.132.403.587	34.122.792.587
1	Trade accounts receivables	131		2.236.896.000	1.177.125.000
2	Prepayment to suppliers	132		27.364.574.854	27.364.574.854
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	5.656.332.733	5.656.332.733
6	Provision for short-term doubtful debts	139		(125.400.000)	(75.240.000)
IV	Inventories	140		29.443.742.326	24.459.372.733
1	Inventories	141	V.04	29.443.742.326	24.459.372.733
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		6.470.694.982	3.468.673.349
1	Short-term prepaid expenses	151		17.424.368	7.242.925
2	VAT deductible	152		3.270.614	11.430.424
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		6.450.000.000	3.450.000.000
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		154.152.206.776	158.619.411.326
I	Long-term receivables	210		-	-
1	Long-term receivables from customers	211		-	-
2	Capital receivable from subsidiaries	212		-	-
3	Long-term inter-company receivables	213	V.06	-	-
4	Other long-term receivables	218	V.07	-	-
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		113.555.552.349	118.002.991.814
1	Tangible fixed assets	221	V.08	103.344.208.025	107.777.217.110
	- Historical cost	222		145.486.999.950	145.726.999.950
	- Accumulated depreciation	223		(42.142.791.925)	(37.949.782.840)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	171.320.675	185.751.055
	- Historical cost	228		190.000.000	190.000.000
	- Accumulated depreciation	229		(18.679.325)	(4.248.945)

	4	Construction in progress	230	V.11	10.040.023.649	10.040.023.649
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		40.000.000.000	40.000.000.000
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		40.000.000.000	40.000.000.000
	3	Other long-term investments	258	V.13	-	-
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		596.654.427	616.419.512
	1	Long-term prepaid expenses	261	V.14	96.654.427	116.419.512
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		500.000.000	500.000.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		233.660.289.839	229.773.053.633

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		14.463.729.478	10.604.836.422
I		Short-term liabilities	310		14.463.729.478	10.604.836.422
	1	Short-term borrowing	311	V.15	6.000.000.000	3.049.721.771
	2	Trade accounts payable	312		2.998.366.597	2.020.951.597
	3	Advances from customers	313		45.660.000	45.660.000
	4	Taxes and payable to state budget	314	V.16	4.586.187.523	4.674.390.104
	5	Payable to employees	315		104.522.469	107.654.681
	6	Payable expenses	316	V.17	50.000.000	50.000.000
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	152.741.290	130.206.670
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		526.251.599	526.251.599
II		Long-term liabilities	330		-	-
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		-	-
	4	Long-term borrowing	334	V.20	-	-
	5	Deferred income tax payable	335	V.21	-	-
	6	Provision for unemployment allowance	336		-	-
	7	Provision for long-term liabilities	337		-	-
	8	Unrealised revenue	338		-	-
	9	Scientific and Technological Development fund	339		-	-
B		OWNER'S EQUITY	400		219.196.560.361	219.168.217.211
I		Capital sources and funds	410	V.22	219.196.560.361	219.168.217.211
	1	Paid-in capital	411		215.038.400.000	215.038.400.000
	2	Capital surplus	412		-	-
	3	Other capital of owner	413		-	-
	4	Treasury stock	414		-	-

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		526.251.599	526.251.599
8	Financial reserve fund	418		1.305.122.783	1.305.122.783
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		2.326.785.979	2.298.442.829
11	Capital for construction work	421		-	-
II	Budget sources	430		-	-
1	Bonus and welfare funds	431		-	-
2	Budgets	432	V.23	-	-
3	Budget for fixed asset	433		-	-
C	MINORITY INTEREST	500		-	-
	TOTAL RESOURCES	440		233.660.289.839	229.773.053.633

Bac Giang Exploitable Mineral Joint Stock Company

INCOME STATEMENT

Quarter 2/2014

Items	Code	Note	Accumulation fr. Jan. 01 to Jun. 30	
			2014	2013
1	2	3	4	7
1. Revenue of sales and services	01	VI.25	7.037.260.000	3.349.925.000
2. Deductions	02		-	-
3. Net sales and services (10 = 01 - 02)	10		7.037.260.000	3.349.925.000
4. Cost of sales	11	VI.27	6.491.509.091	3.270.133.043
5. Gross profit (20= 10-11)	20		545.750.909	79.791.957
6. Financial income	21	VI.26	47.540	13.724
7. Financial expenses	22	VI.28	31.140.105	6.645.833
- In which: Interest expense	23		31.140.105	-
8. Selling expenses	24		-	-
9. General & administrative expenses	25		732.262.739	413.256.324
10. Net operating profit [30=20+(21-22)-(24+25)]	30		(217.604.395)	(340.096.476)
11. Other income	31		340.000.000	118.181.818
12. Other expenses	32		79.466.667	211.208.548
13. Other profit (40=31-32)	40		260.533.333	(93.026.730)
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		42.928.938	(433.123.206)
16. Current corporate income tax expenses	51	VI.30	14.585.788	-
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		28.343.150	(433.123.206)
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		28.343.150	(433.123.206)
19. EPS (VND/share)	70		1	(26)

Bac Giang Exploitable Mineral Joint Stock Company

CASH FLOW STATEMENT

Quarter 2/2014(Indirect method)

Unit: VND

No.	Items	Code	Note	Accumulation fr. Jan. 01 to Jun. 30	
				2014	2013
1	2	3	4	5	6
I	CASH FLOWS FROM OPERATING ACTIVITIES:				
1	Profit before tax	01		42.928.938	(433.123.206)
2	Adjustment in accounts				
	Fixed assets depreciation	02		4.367.972.798	4.417.188.020
	Provisions	03		50.160.000	(600.000.000)
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		39.419.127	84.923.317
	Loan interest expenses	06		31.140.105	6.645.833
3	Operating profit before the changes of current capital	08		4.531.620.968	3.475.633.964
	Changes in accounts receivable	09		(4.051.611.190)	(3.389.711.309)
	Changes in inventories	10		(4.984.369.593)	(5.025.302.331)
	Changes in trade payables (interest payable, income tax payable)	11		894.029.039	3.237.069.663
	Changes in prepaid expenses	12		9.583.642	135.839.439
	Loan interest paid	13		(31.140.105)	(6.645.833)
	Corporate income tax paid	14		-	-
	Other receivables	15		-	-
	Other payables	16		-	-
	Net cash provided by (used in) operating activities	20		(3.631.887.239)	(1.573.116.407)
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		-	-
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		40.000.000	118.181.818
3	Cash paid for lending or purchase debt tools of other companies	23		-	-
4	Withdrawal of lending or resale debt tools of other companies	24		-	-
5	Cash paid for joining capital in other companies	25		-	-
6	Withdrawal of capital in other companies	26		-	-
7	Cash received from interest, dividend and distributed profit	27		47.540	13.724
	Net cash used in investing activities	30		40.047.540	118.195.542
III	CASH FLOWS FROM FINANCING ACTIVITIES:				
1	Cash received from issuing stock, other owners' equity	31		-	-
2	Cash paid to owners' equity, repurchase issued stock	32		-	-
3	Cash received from long-term and short-term borrowings	33		4.830.000.000	1.820.000.000
4	Cash paid to principal debt	34		(1.879.721.771)	(500.000.000)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		-	-
	Net cash (used in) provided by financing activities	40		2.950.278.229	1.320.000.000
	Net cash during the period (50=20+30+40)	50		(641.561.470)	(134.920.865)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		9.102.803.638	7.052.109.610
	Influence of foreign exchange change	61		-	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70		8.461.242.168	6.917.188.745
--	----	--	---------------	---------------