

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		128.673.882.866	143.693.354.363
I	Cash & Cash equivalents	110		2.830.822.920	41.428.695.410
1	Cash	111	V.01	2.830.822.920	37.297.534.522
2	Cash equivalents	112		-	4.131.160.888.00
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		9.171.483.228	20.074.001.178
1	Trade accounts receivables	131		8.009.213.650	13.635.839.421
2	Prepayment to suppliers	132		1.005.340.909	6.419.496.773
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	156.928.669	18.664.984
6	Provision for short-term doubtful debts	139		-	-
IV	Inventories	140		92.246.277.732	61.203.057.574
1	Inventories	141	V.04	92.246.277.732	61.203.057.574
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		24.425.298.986	20.987.600.201
1	Short-term prepaid expenses	151		-	-
2	VAT deductible	152		23.896.702.755	20.986.907.244
3	Tax and accounts receivable from State budget	154	V.05	528.596.231	692.957
4	Other short-term assets	158		-	-
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		124.634.126.640	129.118.391.094
I	Long-term receivables	210		3.272.164.500	2.727.988.000
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	3.272.164.500	2.727.988.000
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		103.667.309.305	106.588.397.531
1	Tangible fixed assets	221	V.08	99.413.870.013	104.964.394.708
	- Historical cost	222		200.490.566.097	196.142.420.726
	- Accumulated depreciation	223		(101.076.696.084)	(91.178.026.018)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	-	-
	- Historical cost	228		25.600.000	25.600.000
	- Accumulated depreciation	229		(25.600.000)	(25.600.000)

	4	Construction in progress	230	V.11	4.253.439.292	1.624.002.823
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		-	-
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	-	-
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		17.694.652.835	19.802.005.563
	1	Long-term prepaid expenses	261	V.14	17.694.652.835	19.802.005.563
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		-	-
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		253.308.009.506	272.811.745.457

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A	LIABILITIES (300 = 310+330)	300			38.776.487.222	58.344.986.242
I	Short-term liabilities	310			30.765.681.699	49.799.000.687
	1 Short-term borrowing	311	V.15	-	-	-
	2 Trade accounts payable	312		3.019.890.428	557.413.086	
	3 Advances from customers	313		78.710.000	983.345.000	
	4 Taxes and payable to state budget	314	V.16	7.108.762.327	14.891.558.205	
	5 Payable to employees	315		13.976.236.107	15.136.906.397	
	6 Payable expenses	316	V.17	67.550.046	3.382.872.818	
	7 Intercompany payable	317		-	-	
	8 Payable in accordance with contracts in progress	318		-	-	
	9 Other short-term payables	319	V.18	1.765.819.663	2.101.336.853	
	10 Provision for short-term liabilities	320		-	-	
	11 Bonus and welfare fund	323		4.748.713.128	12.745.568.328	
II	Long-term liabilities	330			8.010.805.523	8.545.985.555
	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	8.010.805.523	8.545.985.555	
	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			214.531.522.284	214.466.759.215
I	Capital sources and funds	410	V.22		214.531.522.284	214.466.759.215
	1 Paid-in capital	411		123.926.300.000	123.926.300.000	
	2 Capital surplus	412		19.391.000.000	19.391.000.000	
	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		21.579.231.597	12.523.824.666
8	Financial reserve fund	418		12.392.337.618	12.392.337.618
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		37.242.653.069	46.233.296.931
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	MINARITY INTEREST	500		-	-
	TOTAL RESOURCES	440		253.308.009.506	272.811.745.457

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Binh Dinh Minerals 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	85.521.362.667	226.663.617.915
2. Deductions	02		12.330.601.196	30.861.632.154
3. Net sales and services (10 = 01 - 02)	10		73.190.761.471	195.801.985.761
4. Cost of sales	11	VI.27	49.564.505.837	122.580.457.044
5. Gross profit (20= 10-11)	20		23.626.255.634	73.221.528.717
6. Financial income	21	VI.26	434.971.948	3.232.043.445
7. Financial expenses	22	VI.28	-	87.596.578
<i>- In which: Interest expense</i>	<i>23</i>		<i>-</i>	<i>33.172.898</i>
8. Selling expenses	24		5.247.708.313	17.955.701.442
9. General & administrative expenses	25		5.933.060.964	6.084.379.790
10. Net operating profit [30=20+(21-22)-(24+25)]	30		12.880.458.305	52.325.894.352
11. Other income	31		2.957.322.909	-
12. Other expenses	32		-	-
13. Other profit (40=31-32)	40		2.957.322.909	-
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		15.837.781.214	52.325.894.352
16. Current corporate income tax expenses	51	VI.30	3.380.388.145	9.596.036.467
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		12.457.393.069	42.729.857.885
18.1 Profit after tax of minorities	<i>61</i>		0	0
18.2 Profit after tax of the parent company's shareholders	<i>62</i>		12.457.393.069	42.729.857.885
19. EPS (VND/share)	70		1.005	3.448

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		15.837.781.214	52.325.894.352
2	Adjustment in accounts				
	Fixed assets depreciation	02		9.898.670.066	16.967.513.339
	Provisions	03		-	-
	Unrealized foreign exchange difference loss/gain	04		-	(1.050.601.707)
	Loss/gain from investment	05		(17.735.056)	(1.607.962.052)
	Loan interest expenses	06		-	33.172.898
3	Operating profit before the changes of current capital	08		25.718.716.224	66.668.016.830
	Changes in accounts receivable	09		7.993.415.396	(1.546.106.472)
	Changes in inventories	10		(31.043.220.158)	4.244.086.496
	Changes in trade payables (interest payable, income tax payable)	11		(15.410.104.306)	6.265.283.307
	Changes in prepaid expenses	12		2.107.352.728	(5.462.346.305)
	Loan interest paid	13		-	(33.172.898)
	Corporate income tax paid	14		(8.333.957.240)	(19.514.735.665)
	Other receivables	15		-	-
	Other payables	16		(544.176.500)	(544.176.500)
	Net cash provided by (used in) operating activities	20		(19.511.973.856)	50.076.848.793
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(6.977.581.840)	(9.901.175.781)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	-
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		-	33.000.000.000
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		17.735.056	1.607.962.052
	Net cash used in investing activities	30		(6.959.846.784)	24.706.786.271
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	Cash paid to principal debt	34		-	(8.561.121.540)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(12.126.051.850)	-
	Net cash (used in) provided by financing activities	40		(12.126.051.850)	(8.561.121.540)
	Net cash during the period (50=20+30+40)	50		(38.597.872.490)	66.222.513.524
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		41.428.695.410	15.217.566.618
	Influence of foreign exchange change	61		-	1.060.075.582

	CASH AND CASH EQUIVALENTS AT END OF YEAR	70		2.830.822.920	82.500.155.724
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