

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		142.146.789.408	138.960.232.668
I	Cash & Cash equivalents	110		60.136.343.077	55.660.552.187
1	Cash	111	V.01	2.288.739.882	3.219.566.331
2	Cash equivalents	112		57.847.603.195.00	52.440.985.856.00
II	Short-term financial investments	120	V.02	-	10.000.000.000
1	Short-term investments	121		-	10.000.000.000
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		35.524.567.406	32.703.561.789
1	Trade accounts receivables	131		4.308.930.640	5.899.049.748
2	Prepayment to suppliers	132		928.630.100	1.693.459.226
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	30.287.006.666	25.111.052.815
6	Provision for short-term doubtful debts	139		-	-
IV	Inventories	140		45.884.236.731	40.378.035.381
1	Inventories	141	V.04	45.884.236.731	40.378.035.381
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		601.642.194	218.083.311
1	Short-term prepaid expenses	151		276.182.194	89.083.311
2	VAT deductible	152		-	-
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		325.460.000	129.000.000
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		211.533.607.162	214.327.555.680
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		142.571.363.046	145.148.878.457
1	Tangible fixed assets	221	V.08	66.019.013.028	67.865.594.108
	- Historical cost	222		106.105.726.303	105.054.422.667
	- Accumulated depreciation	223		(40.086.713.275)	(37.188.828.559)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	24.903.674.194	24.920.474.194
	- Historical cost	228		24.998.900.000	24.998.900.000
	- Accumulated depreciation	229		(95.225.806)	(78.425.806)

4	Construction in progress	230	V.11	51.648.675.824	52.362.810.155
III	Property investment	240	V.12	-	-
	- Historical cost	241		-	-
	- Accumulated depreciation	242		-	-
IV	Long-term financial investments	250		65.967.950.724	66.122.683.716
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		60.528.951.718	62.210.263.323
3	Other long-term investments	258	V.13	6.312.000.000	4.812.026.903
4	Provision for devaluation of long-term financial investments	259		(873.000.994)	(899.606.510)
V	Other long-term assets	260		302.788.831	142.408.334
1	Long-term prepaid expenses	261	V.14	302.788.831	142.408.334
2	Deferred income tax assets	262	V.21	-	-
3	Others	268		-	-
VI.	Goodwill	269		2.691.504.561	2.913.585.173
	TOTAL ASSETS (270 = 100+200)	270		353.680.396.570	353.287.788.348

	RESOURCES	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		85.438.036.906	82.120.475.421
I	Short-term liabilities	310		63.098.506.510	60.268.632.535
1	Short-term borrowing	311	V.15	-	-
2	Trade accounts payable	312		30.142.728.842	24.571.114.499
3	Advances from customers	313		6.103.329.800	3.995.715.968
4	Taxes and payable to state budget	314	V.16	5.652.166.484	17.481.938.034
5	Payable to employees	315		13.801.167.368	10.250.053.380
6	Payable expenses	316	V.17	-	95.000.000
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	528.988.336	311.595.144
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		6.870.125.680	3.563.215.510
II	Long-term liabilities	330		22.339.530.396	21.851.842.886
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		21.264.350.567	21.639.759.567
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		1.075.179.829	212.083.319
9	Scientific and Technological Development fund	339		-	-
B	OWNER'S EQUITY	400		267.127.982.577	269.671.302.410
I	Capital sources and funds	410	V.22	267.127.982.577	269.671.302.410
1	Paid-in capital	411		106.000.000.000	106.000.000.000
2	Capital surplus	412		109.419.120.000	109.419.120.000
3	Other capital of owner	413		-	-
4	Treasury stock	414		(2.240.000)	(2.240.000)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		9.156.926.111	9.156.926.111
8	Financial reserve fund	418		12.009.994.220	9.746.504.533
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		30.544.182.246	35.350.991.766
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		1.114.377.087	1.496.010.517
	TOTAL RESOURCES	440		353.680.396.570	353.287.788.348

Ben Thanh Trading & Service 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	166.417.640.884	165.584.794.040
2. Deductions	02		-	659.520
3. Net sales and services (10 = 01 - 02)	10		166.417.640.884	165.584.134.520
4. Cost of sales	11	VI.27	118.729.479.612	121.044.168.250
5. Gross profit (20= 10-11)	20		47.688.161.272	44.539.966.270
6. Financial income	21	VI.26	3.715.543.590	7.691.090.636
7. Financial expenses	22	VI.28	16.074.221	(12.853.975.003)
- In which: Interest expense	23		-	-
8. Selling expenses	24		20.782.472.618	25.564.694.252
9. General & administrative expenses	25		9.843.757.958	11.652.919.492
10. Net operating profit [30=20+(21-22)-(24+25)]	30		20.761.400.065	27.867.418.165
11. Other income	31		1.548.232.381	1.093.535.400
12. Other expenses	32		11.706.986	540.911
13. Other profit (40=31-32)	40		1.536.525.395	1.092.994.489
14. Profit or loss in joint venture	45		(950.932.293)	(92.691.633)
15. Profit before tax (50=30+40)	50		21.346.993.167	28.867.721.021
16. Current corporate income tax expenses	51	VI.30	4.852.904.532	7.235.201.988
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		16.494.088.635	21.632.519.033
18.1 Profit after tax of minorities	61		82.591.637	73.108.450
18.2 Profit after tax of the parent company's shareholders	62		16.411.496.998	21.559.410.583
19. EPS (VND/share)	70		1.548	2.034

Ben Thanh Trading & Service 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		21.346.993.167	28.867.721.021
2	Adjustment in accounts				
	Fixed assets depreciation	02		3.146.944.716	3.027.438.299
	Provisions	03		(26.605.516)	(13.427.220.453)
	Unrealized foreign exchange difference loss/gain	04		6.678.905	4.726.252
	Loss/gain from investment	05		(2.587.717.435)	(6.944.991.202)
	Loan interest expenses	06		-	-
3	Operating profit before the changes of current capital	08		21.886.293.837	11.527.673.917
	Changes in accounts receivable	09		(2.756.298.951)	(20.069.339.807)
	Changes in inventories	10		(5.506.201.350)	(8.766.918.940)
	Changes in trade payables (interest payable, income tax payable)	11		6.881.383.324	29.141.187.907
	Changes in prepaid expenses	12		(347.479.380)	(48.681.732)
	Loan interest paid	13		-	-
	Corporate income tax paid	14		(8.041.317.371)	(5.878.108.649)
	Other receivables	15		1.181.756.000	933.340.042
	Other payables	16		(9.666.318.586)	(11.841.914.119)
	Net cash provided by (used in) operating activities	20		3.631.817.523	(5.002.761.381)
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(569.429.305)	(1.195.095.528)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		45.500.000	1.136.364
3	Cash paid for lending or purchase debt tools of other companies	23		-	(10.000.000.000)
4	Withdrawal of lending or resale debt tools of other companies	24		10.000.000.000	-
5	Cash paid for joining capital in other companies	25		(1.569.138.000)	(20.000.000.000)
6	Withdrawal of capital in other companies	26		69.164.903	33.281.146.953
7	Cash received from interest, dividend and distributed profit	27		3.924.330.674	7.305.386.268
	Net cash used in investing activities	30		11.900.428.272	9.392.574.057
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		-	(2.240.000)
3	Cash received from long-term and short-term borrowings	33		-	-
4	Cash paid to principal debt	34		-	-
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(11.049.776.000)	(17.279.641.600)
	Net cash (used in) provided by financing activities	40		(11.049.776.000)	(17.281.881.600)
	Net cash during the period (50=20+30+40)	50		4.482.469.795	(12.892.068.924)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		55.660.552.187	59.088.404.789
	Influence of foreign exchange change	61		(6.678.905)	(4.726.252)

CASH AND CASH EQUIVALENTS AT END OF YEAR	70		60.136.343.077	46.191.609.613
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