

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		2.504.440.871.768	1.801.732.042.460
I	Cash & Cash equivalents	110		1.335.724.125.186	797.248.819.452
1	Cash	111	V.01	772.454.125.186	565.778.819.452
2	Cash equivalents	112		563.270.000.000.00	231.470.000.000.00
II	Short-term financial investments	120	V.02	72.253.329.951	152.072.313.628
1	Short-term investments	121		72.253.329.951	152.072.313.628
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		491.364.021.875	329.241.109.500
1	Trade accounts receivables	131		294.198.559.086	111.089.524.530
2	Prepayment to suppliers	132		107.395.627.818	94.633.887.401
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	102.705.792.033	136.616.484.631
6	Provision for short-term doubtful debts	139		(12.935.957.062)	(13.098.787.062)
IV	Inventories	140		475.697.373.677	435.358.503.473
1	Inventories	141	V.04	475.792.245.444	435.453.375.240
2	Provision for devaluation of inventories	149		(94.871.767)	(94.871.767)
V	Other short-term assets	150		129.402.021.079	87.811.296.407
1	Short-term prepaid expenses	151		1.219.432.906	483.390.471
2	VAT deductible	152		25.437.893.657	20.817.474.122
3	Tax and accounts receivable from State budget	154	V.05	10.725.568.445	4.853.968.372
4	Other short-term assets	158		92.019.126.071	61.656.463.442
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		6.544.437.459.777	6.214.940.518.517
I	Long-term receivables	210		1.156.753.331.317	303.297.073.941
1	Long-term receivables from customers	211		777.474.477.966	-
2	Capital receivable from subsidiaries	212		-	-
3	Long-term inter-company receivables	213	V.06	-	-
4	Other long-term receivables	218	V.07	379.278.853.351	303.297.073.941
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		3.118.751.958.704	4.029.635.898.585
1	Tangible fixed assets	221	V.08	72.845.945.923	75.738.729.326
	- Historical cost	222		129.123.540.553	127.460.137.280
	- Accumulated depreciation	223		(56.277.594.630)	(51.721.407.954)
2	Finance leases fixed assets	224	V.09	673.171.370	837.347.414
	- Historical cost	225		985.056.276	985.056.276
	- Accumulated depreciation	226		(311.884.906)	(147.708.862)
3	Intangible fixed assets	227	V.10	1.498.358.418.231	1.622.281.693.859
	- Historical cost	228		1.838.040.763.896	1.830.507.229.649
	- Accumulated depreciation	229		(339.682.345.665)	(208.225.535.790)

	4	Construction in progress	230	V.11	1.546.874.423.180	2.330.778.127.986
III		Property investment	240	V.12	233.947.635.358	225.410.202.171
		- Historical cost	241		243.518.372.553	233.119.709.926
		- Accumulated depreciation	242		(9.570.737.195)	(7.709.507.755)
IV		Long-term financial investments	250		1.777.047.548.386	1.439.114.906.014
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		947.473.065.300	645.482.240.408
	3	Other long-term investments	258	V.13	844.436.958.045	833.293.774.615
	4	Provision for devaluation of long-term financial investments	259		(14.862.474.959)	(39.661.109.009)
V		Other long-term assets	260		178.463.723.994	135.755.522.638
	1	Long-term prepaid expenses	261	V.14	178.463.723.994	135.735.522.638
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		-	20.000.000
VI.		Goodwill	269		79.473.262.018	81.726.915.168
		TOTAL ASSETS (270 = 100+200)	270		9.048.878.331.545	8.016.672.560.977

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		7.021.215.274.123	6.020.812.243.152
I		Short-term liabilities	310		2.324.757.575.767	2.429.713.063.681
	1	Short-term borrowing	311	V.15	935.200.780.757	1.132.757.178.616
	2	Trade accounts payable	312		384.724.754.480	404.184.609.024
	3	Advances from customers	313		623.971.247.283	624.030.633.844
	4	Taxes and payable to state budget	314	V.16	127.988.597.049	53.119.169.949
	5	Payable to employees	315		3.872.438.639	7.768.386.459
	6	Payable expenses	316	V.17	26.579.490.852	14.366.648.623
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	165.448.457.418	126.780.763.705
	10	Provision for short-term liabilities	320		48.534.083.235	48.534.083.235
	11	Bonus and welfare fund	323		8.437.726.054	18.171.590.226
II		Long-term liabilities	330		4.696.457.698.356	3.591.099.179.471
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		8.132.421.068	7.414.183.134
	4	Long-term borrowing	334	V.20	4.687.428.691.137	3.582.700.764.061
	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		896.586.151	984.232.276
	9	Scientific and Technological Development fund	339		-	-
B		OWNER'S EQUITY	400		1.664.565.589.648	1.631.242.124.680
I		Capital sources and funds	410	V.22	1.664.565.589.648	1.631.242.124.680
	1	Paid-in capital	411		1.128.615.000.000	1.128.615.000.000
	2	Capital surplus	412		105.309.914.261	105.309.914.261
	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		803.930.598	170.383.450
8	Financial reserve fund	418		100.897.192.500	96.593.566.864
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		328.939.552.289	300.553.260.105
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		363.097.467.774	364.618.193.145
	TOTAL RESOURCES	440		9.048.878.331.545	8.016.672.560.977

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Ho Chi Minh City Infrastructure Investment 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	1.428.463.754.691	171.755.262.230
2. Deductions	02		8.716.828.512	56.949.000
3. Net sales and services (10 = 01 - 02)	10		1.419.746.926.179	171.698.313.230
4. Cost of sales	11	VI.27	1.164.231.600.817	65.710.584.868
5. Gross profit (20= 10-11)	20		255.515.325.362	105.987.728.362
6. Financial income	21	VI.26	159.250.907.583	135.521.586.639
7. Financial expenses	22	VI.28	116.066.201.309	106.671.396.273
<i>- In which: Interest expense</i>	<i>23</i>		<i>114.352.124.042</i>	<i>71.169.052.612</i>
8. Selling expenses	24		102.640.447.466	56.448.168.796
9. General & administrative expenses	25		29.522.598.854	35.187.210.589
10. Net operating profit [30=20+(21-22)-(24+25)]	30		166.536.985.316	43.202.539.343
11. Other income	31		735.935.045	1.049.120.877
12. Other expenses	32		5.365.909.189	429.422.436
13. Other profit (40=31-32)	40		(4.629.974.144)	619.698.441
14. Profit or loss in joint venture	<i>45</i>		59.793.508.925	(54.997.155.479)
15. Profit before tax (50=30+40)	50		221.700.520.097	(11.174.917.695)
16. Current corporate income tax expenses	51	VI.30	24.920.609.793	20.084.543.832
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		196.779.910.304	(31.259.461.527)
18.1 Profit after tax of minorities	<i>61</i>		22.969.964.121	10.528.312.524
18.2 Profit after tax of the parent company's shareholders	<i>62</i>		173.809.946.183	(41.787.774.051)
19. EPS (VND/share)	70		1.540	(375)

CASH FLOW STATEMENT
Quarter 2/2014 (Direct method)

Unit: VND

Items	Code	Note	Accumulation	
			Current year	Previous year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Cash received from sale or services and other revenue	01		496.137.683.947	277.479.600.069
2. Cash paid for supplier	02		(403.934.653.326)	(101.183.692.634)
3. Cash paid for employee	03		(36.800.796.560)	(30.259.861.250)
4. Cash paid for interest	04		(176.145.890.637)	(100.682.374.193)
5. Cash paid for corporate income tax	05		(40.283.107.928)	(63.093.090.990)
6. Other receivables	06		106.512.182.389	331.726.633.157
7. Other payables	07		(123.706.766.208)	(124.801.589.728)
Net cash provided by (used in) operating activities	20		(178.221.348.323)	189.185.624.431
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(95.680.588.505)	(576.636.883.741)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		111.068.000.000	387.329.608.000
3. Cash paid for lending or purchase debt tools of other companies	23		(134.803.000.000)	(587.345.968.107)
4. Withdrawal of lending or resale debt tools of other companies	24		268.762.212.161	341.470.443.546
5. Cash paid for joining capital in other companies	25		(268.919.263.383)	(80.922.392.832)
6. Withdrawal of capital in other companies	26		14.656.977.710	401.548.701.370
7. Cash received from interest, dividend and distributed profit	27		105.122.069.902	97.260.249.954
Net cash used in investing activities	30		206.407.885	(17.296.241.810)
III. CASH FLOWS FROM FINANCING ACTIVITIES:				-
1. Cash received from issuing stock, other owners' equity	31		-	197.524.986.000
2. Cash paid to owners equity, repurchase issued stock	32		(5.398.968.518)	-
3. Cash received from long-term and short-term borrowings	33		2.496.073.824.240	1.517.235.206.192
4. Cash paid to principal debt	34		(1.631.617.169.079)	(1.427.457.796.463)
5. Cash paid to financial lease debt	35		(177.291.317)	-
6. Dividend, profit paid for owners	36		(142.390.433.290)	(18.002.421.474)
Net cash (used in) provided by financing activities	40		716.489.962.036	269.299.974.255
Net cash during the period (20+30+40)	50		538.475.021.598	441.189.356.876
Cash and cash equivalents at beginning of year	60		797.248.819.452	442.112.016.317
Influence of foreign exchange fluctuation	61		284.136	44.390.311
Cash and cash equivalents at end of year (50+60+61)	70		1.335.724.125.186	883.345.763.504