

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		567.807.958.276	507.526.754.472
I	Cash & Cash equivalents	110		2.593.761.538	15.301.958.353
1	Cash	111	V.01	2.593.761.538	15.301.958.353
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		181.628.086.562	154.975.783.083
1	Trade accounts receivables	131		142.392.014.922	106.804.451.402
2	Prepayment to suppliers	132		38.021.763.275	46.626.149.373
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	4.622.936.992	4.168.920.635
6	Provision for short-term doubtful debts	139		(3.408.628.627)	(2.623.738.327)
IV	Inventories	140		380.967.946.318	333.603.836.119
1	Inventories	141	V.04	380.967.946.318	333.603.836.119
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		2.618.163.858	3.645.176.917
1	Short-term prepaid expenses	151		8.745.637	-
2	VAT deductible	152		310.380.279	1.592.274.910
3	Tax and accounts receivable from State budget	154	V.05	761.730.395	268.056.546
4	Other short-term assets	158		1.537.307.547	1.784.845.461
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		186.800.025.139	187.562.248.458
I	Long-term receivables	210		95.401.386	-
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	95.401.386	-
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		168.810.972.142	169.919.776.125
1	Tangible fixed assets	221	V.08	124.136.933.177	130.572.614.096
	- Historical cost	222		202.793.400.031	201.884.179.521
	- Accumulated depreciation	223		(78.656.466.854)	(71.311.565.425)
2	Finance leases fixed assets	224	V.09	20.270.107.649	22.057.860.448
	- Historical cost	225		27.544.066.051	27.544.066.051
	- Accumulated depreciation	226		(7.273.958.402)	(5.486.205.603)
3	Intangible fixed assets	227	V.10	-	-
	- Historical cost	228		387.972.800	387.972.800
	- Accumulated depreciation	229		(387.972.800)	(387.972.800)

4	Construction in progress	230	V.11	24.403.931.316	17.289.301.581
III	Property investment	240	V.12	3.182.259.012	3.216.476.856
	- Historical cost	241		3.421.783.900	3.421.783.900
	- Accumulated depreciation	242		(239.524.888)	(205.307.044)
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		14.711.392.599	14.425.995.477
1	Long-term prepaid expenses	261	V.14	14.061.984.599	13.749.886.689
2	Deferred income tax assets	262	V.21	-	26.700.788
3	Others	268		649.408.000	649.408.000
VI.	Goodwill	269		-	-
	TOTAL ASSETS (270 = 100+200)	270		754.607.983.415	695.089.002.930

	RESOURCES	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		564.517.059.195	517.449.072.465
I	Short-term liabilities	310		489.392.864.227	434.570.951.147
1	Short-term borrowing	311	V.15	303.695.366.959	283.633.438.854
2	Trade accounts payable	312		145.125.317.681	54.911.823.335
3	Advances from customers	313		8.965.084.270	61.166.610.422
4	Taxes and payable to state budget	314	V.16	6.128.733.453	9.656.971.485
5	Payable to employees	315		3.035.863.087	2.041.394.801
6	Payable expenses	316	V.17	5.847.810.897	2.479.039.331
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	15.643.917.458	20.534.695.712
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		950.770.422	146.977.207
II	Long-term liabilities	330		75.124.194.968	82.878.121.318
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		105.000.000	105.000.000
4	Long-term borrowing	334	V.20	74.907.844.696	82.707.225.591
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		111.350.272	65.895.727
9	Scientific and Technological Development fund	339		-	-
B	OWNER'S EQUITY	400		190.090.924.220	177.639.930.465
I	Capital sources and funds	410	V.22	190.090.924.220	177.639.930.465
1	Paid-in capital	411		137.500.000.000	137.500.000.000
2	Capital surplus	412		4.050.000.000	4.050.000.000
3	Other capital of owner	413		-	-
4	Treasury stock	414		(210.000)	(210.000)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		5.856.949.069	4.640.253.294
8	Financial reserve fund	418		5.745.864.971	4.529.169.197
9	Other fund belong to owner's equity	419		4.160.836.658	2.944.140.883
10	Retained after-tax profit	420		32.777.483.522	23.976.577.091
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		754.607.983.415	695.089.002.930

Dong A Plastic Group 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	525.052.955.674	453.012.623.782
2. Deductions	02		1.392.040.891	709.144.047
3. Net sales and services (10 = 01 - 02)	10		523.660.914.783	452.303.479.735
4. Cost of sales	11	VI.27	475.590.415.912	404.048.182.944
5. Gross profit (20= 10-11)	20		48.070.498.871	48.255.296.791
6. Financial income	21	VI.26	155.739.344	25.803.594
7. Financial expenses	22	VI.28	15.931.941.653	17.284.286.384
- In which: Interest expense	23		15.843.333.250	17.043.400.567
8. Selling expenses	24		5.952.065.337	7.203.519.410
9. General & administrative expenses	25		9.783.639.707	7.778.173.162
10. Net operating profit [30=20+(21-22)-(24+25)]	30		16.558.591.518	16.015.121.429
11. Other income	31		328.458.708	1.544.525.128
12. Other expenses	32		1.522.426.577	1.460.990.247
13. Other profit (40=31-32)	40		(1.193.967.869)	83.534.881
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		15.364.623.649	16.098.656.310
16. Current corporate income tax expenses	51	VI.30	1.503.190.913	2.328.822.384
17. Deferred corporate income tax expenses	52	VI.30	26.700.788	46.784.795
18. Profit after tax (60=50-51-52)	60		13.834.731.948	13.723.049.131
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		13.834.731.948	13.723.049.131
19. EPS (VND/share)	70		1.006	998

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		526.436.472.732	523.586.101.732
2. Cash paid for supplier	02		(391.962.890.870)	(515.744.492.938)
3. Cash paid for employee	03		(9.892.706.889)	(10.781.405.725)
4. Cash paid for interest	04		(12.116.355.932)	(17.043.400.567)
5. Cash paid for corporate income tax	05		(4.614.174.648)	(287.541.002)
6. Other receivables	06		60.550.362.614	14.797.872.623
7. Other payables	07		(189.716.393.141)	(20.210.999.839)
Net cash provided by (used in) operating activities	20		(21.315.686.134)	(25.683.865.716)
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(3.748.417.440)	(16.238.354.721)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	6.600.000
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		13.948.661	25.803.594
Net cash used in investing activities	30		(3.734.468.779)	(16.205.951.127)
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		330.383.001.421	325.294.200.257
4. Cash paid to principal debt	34		(316.331.475.437)	(298.326.488.404)
5. Cash paid to financial lease debt	35		(1.647.087.886)	(1.647.087.886)
6. Dividend, profit paid for owners	36		(62.480.000)	(7.889.767.123)
Net cash (used in) provided by financing activities	40		12.341.958.098	17.430.856.844
Net cash during the period (20+30+40)	50		(12.708.196.815)	(24.458.959.999)
Cash and cash equivalents at beginning of year	60		15.301.958.353	35.289.510.012
Influence of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at end of year (50+60+61)	70		2.593.761.538	10.830.550.013