

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		158.987.210.900	126.197.943.820
I	Cash & Cash equivalents	110		40.346.114.790	918.704.302
1	Cash	111	V.01	40.346.114.790	918.704.302
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		75.710.006.751	44.836.006.061
1	Trade accounts receivables	131		51.512.383.939	22.890.379.120
2	Prepayment to suppliers	132		2.410.541.824	5.513.810.922
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	21.787.080.988	16.431.816.019
6	Provision for short-term doubtful debts	139		-	-
IV	Inventories	140		39.818.698.328	78.197.308.651
1	Inventories	141	V.04	39.818.698.328	78.197.308.651
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		3.112.391.031	2.245.924.806
1	Short-term prepaid expenses	151		-	-
2	VAT deductible	152		-	537.998.310
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		3.112.391.031	1.707.926.496
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		898.662.186.728	922.906.796.261
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		810.407.396.073	836.457.837.872
1	Tangible fixed assets	221	V.08	801.414.576.003	826.890.925.222
	- Historical cost	222		1.049.480.827.901	1.045.033.377.023
	- Accumulated depreciation	223		(248.066.251.898)	(218.142.451.801)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	8.585.772.070	8.748.851.776
	- Historical cost	228		9.626.146.689	9.626.146.689
	- Accumulated depreciation	229		(1.040.374.619)	(877.294.913)

4	Construction in progress	230	V.11	407.048.000	818.060.874
III	Property investment	240	V.12	-	-
	- Historical cost	241		-	-
	- Accumulated depreciation	242		-	-
IV	Long-term financial investments	250		80.582.700.622	78.265.289.158
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		-	-
3	Other long-term investments	258	V.13	90.000.000.000	90.000.000.000
4	Provision for devaluation of long-term financial investments	259		(9.417.299.378)	(11.734.710.842)
V	Other long-term assets	260		7.672.090.033	8.183.669.231
1	Long-term prepaid expenses	261	V.14	7.672.090.033	8.183.669.231
2	Deferred income tax assets	262	V.21	-	-
3	Others	268		-	-
VI.	Goodwill	269		-	-
	TOTAL ASSETS (270 = 100+200)	270		1.057.649.397.628	1.049.104.740.081

	RESOURCES	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		899.453.349.771	838.742.249.026
I	Short-term liabilities	310		517.883.522.964	434.172.422.219
1	Short-term borrowing	311	V.15	291.400.806.094	268.413.452.957
2	Trade accounts payable	312		38.369.215.040	46.734.653.850
3	Advances from customers	313		3.488.660.654	5.931.169.173
4	Taxes and payable to state budget	314	V.16	6.305.058.077	4.471.169.154
5	Payable to employees	315		4.076.272.626	3.532.081.835
6	Payable expenses	316	V.17	-	-
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	171.745.315.012	101.988.049.789
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		2.498.195.461	3.101.845.461
II	Long-term liabilities	330		381.569.826.807	404.569.826.807
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	381.569.826.807	404.569.826.807
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		158.196.047.857	210.362.491.055
I	Capital sources and funds	410	V.22	158.196.047.857	210.362.491.055
1	Paid-in capital	411		272.236.470.000	272.236.470.000
2	Capital surplus	412		76.737.250.400	76.737.250.400
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		11.243.301.309	11.243.301.309
8	Financial reserve fund	418		11.450.902.692	11.450.902.692
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		(213.471.876.544)	(161.305.433.346)
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		1.057.649.397.628	1.049.104.740.081

Dongnai Roofsheet and Construction Material 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	160.799.294.595	148.425.785.016
2. Deductions	02		-	-
3. Net sales and services (10 = 01 - 02)	10		160.799.294.595	148.425.785.016
4. Cost of sales	11	VI.27	163.876.759.869	145.262.905.421
5. Gross profit (20= 10-11)	20		(3.077.465.274)	3.162.879.595
6. Financial income	21	VI.26	24.692.521	44.581.300
7. Financial expenses	22	VI.28	37.457.235.095	59.639.780.472
- In which: Interest expense	23		39.472.636.826	47.597.933.069
8. Selling expenses	24		4.169.881.032	3.821.709.755
9. General & administrative expenses	25		7.415.166.903	9.481.206.654
10. Net operating profit [30=20+(21-22)-(24+25)]	30		(52.095.055.783)	(69.735.235.986)
11. Other income	31		289.499.747	84.937.369
12. Other expenses	32		360.887.162	4.074.843.142
13. Other profit (40=31-32)	40		(71.387.415)	(3.989.905.773)
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		(52.166.443.198)	(73.725.141.759)
16. Current corporate income tax expenses	51	VI.30	-	-
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		(52.166.443.198)	(73.725.141.759)
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		(52.166.443.198)	(73.725.141.759)
19. EPS (VND/share)	70		(1.916)	(2.708)

Dongnai Roofsheets and Construction Material 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		(52.166.443.198)	(73.725.141.759)
2	Adjustment in accounts				
	Fixed assets depreciation	02		30.347.195.091	30.122.012.225
	Provisions	03		(2.317.411.464)	11.345.628.886
	Unrealized foreign exchange difference loss/gain	04		233.974.989	392.756.072
	Loss/gain from investment	05		(61.956.197)	(81.818.180)
	Loan interest expenses	06		39.472.636.826	47.597.933.069
3	Operating profit before the changes of current capital	08		15.507.996.047	15.651.370.313
	Changes in accounts receivable	09		(30.560.466.915)	30.473.776.994
	Changes in inventories	10		38.378.610.323	(9.475.655.302)
	Changes in trade payables (interest payable, income tax payable)	11		29.557.867.234	(9.940.239.878)
	Changes in prepaid expenses	12		511.579.198	1.922.449.136
	Loan interest paid	13		(11.331.780.204)	(29.993.818.505)
	Corporate income tax paid	14		-	(1.609.993.688)
	Other receivables	15		-	-
	Other payables	16		(603.650.000)	(769.446.000)
	Net cash provided by (used in) operating activities	20		41.460.155.683	(3.741.556.930)
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(2.229.221.819)	(1.122.119.806)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		209.090.909	81.818.180
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		-	-
	Net cash used in investing activities	30		(2.020.130.910)	(1.040.301.626)
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		13.383.165.076	85.553.344.213
4	Cash paid to principal debt	34		(13.395.811.939)	(84.370.864.928)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		-	(8.000.000)
	Net cash (used in) provided by financing activities	40		(12.646.863)	1.174.479.285
	Net cash during the period (50=20+30+40)	50		39.427.377.910	(3.607.379.271)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		918.704.302	5.380.978.985
	Influence of foreign exchange change	61		32.578	(11.442)

CASH AND CASH EQUIVALENTS AT END OF YEAR	70		40.346.114.790	1.773.588.272
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