

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		792.415.822.657	644.761.023.525
I	Cash & Cash equivalents	110		47.832.474.215	26.637.447.658
1	Cash	111	V.01	45.681.724.776	24.486.698.219
2	Cash equivalents	112		2.150.749.439.00	2.150.749.439.00
II	Short-term financial investments	120	V.02	1.295.440.253	1.474.091.000
1	Short-term investments	121		1.295.440.253	1.474.091.000
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		512.213.042.190	465.436.307.218
1	Trade accounts receivables	131		297.844.550.440	269.789.908.306
2	Prepayment to suppliers	132		197.902.071.913	178.566.480.727
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	16.466.419.837	17.079.918.185
6	Provision for short-term doubtful debts	139		-	-
IV	Inventories	140		138.598.486.382	103.293.325.376
1	Inventories	141	V.04	138.598.486.382	103.293.325.376
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		92.476.379.617	47.919.852.273
1	Short-term prepaid expenses	151		12.018.403.217	12.318.820.859
2	VAT deductible	152		65.429.260.036	23.807.211.549
3	Tax and accounts receivable from State budget	154	V.05	672.818.328	541.093.475
4	Other short-term assets	158		14.355.898.036	11.252.726.390
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		245.751.894.621	137.235.025.662
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		170.239.104.125	41.041.600.296
1	Tangible fixed assets	221	V.08	39.259.472.292	40.168.587.054
	- Historical cost	222		84.679.791.084	82.833.576.675
	- Accumulated depreciation	223		(45.420.318.792)	(42.664.989.621)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	-	-
	- Historical cost	228		-	-
	- Accumulated depreciation	229		-	-

	4	Construction in progress	230	V.11	130.979.631.833	873.013.242
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		62.775.028.856	84.035.818.056
	1	Investment in subsidiaries	251		-	900.000.000
	2	Investment in associate or joint-venture companies	252		32.833.118.056	82.833.118.056
	3	Other long-term investments	258	V.13	29.941.910.800	302.700.000
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		12.737.761.640	12.157.607.310
	1	Long-term prepaid expenses	261	V.14	10.417.392.866	9.142.728.018
	2	Deferred income tax assets	262	V.21	348.068.774	1.051.879.292
	3	Others	268		1.972.300.000	1.963.000.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		1.038.167.717.278	781.996.049.187

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		826.362.551.970	559.521.500.630
I		Short-term liabilities	310		736.063.595.833	546.747.437.165
	1	Short-term borrowing	311	V.15	636.818.774.017	483.574.771.888
	2	Trade accounts payable	312		57.804.323.473	37.410.429.746
	3	Advances from customers	313		16.422.192.369	9.946.940.606
	4	Taxes and payable to state budget	314	V.16	2.923.265.910	4.002.595.858
	5	Payable to employees	315		1.584.695.115	2.198.887.926
	6	Payable expenses	316	V.17	4.923.836.502	6.357.680.468
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	22.662.742.625	6.275.073.556
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		(7.076.234.178)	(3.018.942.883)
II		Long-term liabilities	330		90.298.956.137	12.774.063.465
	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	88.799.586.000	11.332.416.668
	5	Deferred income tax payable	335	V.21	1.499.370.137	1.441.646.797
	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		197.510.909.855	203.755.746.627
I		Capital sources and funds	410	V.22	197.510.909.855	203.755.746.627
	1	Paid-in capital	411		170.818.050.000	170.818.050.000
	2	Capital surplus	412		3.141.210.846	3.141.210.846
	3	Other capital of owner	413		-	-
	4	Treasury stock	414		(3.876.226.637)	(3.876.226.637)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		15.885.723.907	16.119.707.125
8	Financial reserve fund	418		5.114.210.068	5.080.385.476
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		6.427.941.671	12.472.619.817
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		14.294.255.453	18.718.801.930
	TOTAL RESOURCES	440		1.038.167.717.278	781.996.049.187

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DIC Investment and Trading 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	1.401.714.314.795	1.271.938.141.174
2. Deductions	02		8.161.815.461	8.908.567.169
3. Net sales and services (10 = 01 - 02)	10		1.393.552.499.334	1.263.029.574.005
4. Cost of sales	11	VI.27	1.339.023.132.106	1.221.020.122.643
5. Gross profit (20= 10-11)	20		54.529.367.228	42.009.451.362
6. Financial income	21	VI.26	4.059.659.547	7.152.341.800
7. Financial expenses	22	VI.28	24.305.478.419	23.784.607.778
<i>- In which: Interest expense</i>	<i>23</i>		<i>21.090.487.502</i>	<i>19.446.824.307</i>
8. Selling expenses	24		10.154.337.811	9.597.485.991
9. General & administrative expenses	25		14.333.783.745	10.367.085.566
10. Net operating profit [30=20+(21-22)-(24+25)]	30		9.795.426.800	5.412.613.827
11. Other income	31		2.056.512.327	3.010.733.395
12. Other expenses	32		1.435.346.017	2.516.594.023
13. Other profit (40=31-32)	40		621.166.310	494.139.372
14. Profit or loss in joint venture	<i>45</i>		-	-
15. Profit before tax (50=30+40)	50		10.416.593.110	5.906.753.199
16. Current corporate income tax expenses	51	VI.30	3.856.325.898	2.096.331.482
17. Deferred corporate income tax expenses	52	VI.30	(1.726.458)	(26.872.267)
18. Profit after tax (60=50-51-52)	60		6.561.993.670	3.837.293.984
18.1 Profit after tax of minorities	<i>61</i>		3.206.596.568	1.953.259.346
18.2 Profit after tax of the parent company's shareholders	<i>62</i>		3.355.397.102	1.884.034.638
19. EPS (VND/share)	70		203	118

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		1.415.229.116.810	1.273.166.668.646
2. Cash paid for supplier	02		(1.481.581.389.579)	(1.289.043.669.058)
3. Cash paid for employee	03		(11.707.851.725)	(9.971.727.050)
4. Cash paid for interest	04		(21.453.810.622)	(19.495.886.171)
5. Cash paid for corporate income tax	05		(4.114.579.812)	(7.091.032.251)
6. Other receivables	06		49.215.713.214	107.032.010.380
7. Other payables	07		(43.886.855.315)	(35.674.916.333)
Net cash provided by (used in) operating activities	20		(98.299.657.029)	18.921.448.163
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(131.887.123.500)	(1.372.546.539)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	(16.850.000)
3. Cash paid for lending or purchase debt tools of other companies	23		(1.295.440.253)	-
4. Withdrawal of lending or resale debt tools of other companies	24		1.474.091.000	-
5. Cash paid for joining capital in other companies	25		(29.639.210.800)	(400.000.000)
6. Withdrawal of capital in other companies	26		50.000.000.000	-
7. Cash received from interest, dividend and distributed profit	27		131.195.678	159.695.507
Net cash used in investing activities	30		(111.216.487.875)	(1.629.701.032)
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		1.572.823.840.598	1.121.853.773.373
4. Cash paid to principal debt	34		(1.342.112.669.137)	(1.052.584.508.417)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		-	(6.075.605.560)
Net cash (used in) provided by financing activities	40		230.711.171.461	63.193.659.396
Net cash during the period (20+30+40)	50		21.195.026.557	80.485.406.527
Cash and cash equivalents at beginning of year	60		26.637.447.658	17.297.490.633
Influence of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at end of year (50+60+61)	70		47.832.474.215	97.782.897.160