

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		3.514.885.093.362	3.137.088.558.292
I	Cash & Cash equivalents	110		492.598.941.444	39.734.558.234
1	Cash	111	V.01	492.598.941.444	39.734.558.234
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		977.862.204.609	1.089.421.565.129
1	Trade accounts receivables	131		792.077.715.754	902.391.243.247
2	Prepayment to suppliers	132		51.738.157.692	60.181.873.968
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	138.673.720.423	131.506.035.174
6	Provision for short-term doubtful debts	139		(4.627.389.260)	(4.657.587.260)
IV	Inventories	140		2.002.128.376.792	1.972.121.627.644
1	Inventories	141	V.04	2.002.128.376.792	1.972.121.627.644
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		42.295.570.517	35.810.807.285
1	Short-term prepaid expenses	151		9.315.208.429	6.126.949.039
2	VAT deductible	152		-	-
3	Tax and accounts receivable from State budget	154	V.05	5.437.574.089	4.019.189.865
4	Other short-term assets	158		27.542.787.999	25.664.668.381
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		1.526.135.400.314	1.494.976.531.738
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		293.720.498.722	300.704.997.459
1	Tangible fixed assets	221	V.08	201.098.872.256	195.775.253.015
	- Historical cost	222		359.148.236.709	346.995.392.595
	- Accumulated depreciation	223		(158.049.364.453)	(151.220.139.580)
2	Finance leases fixed assets	224	V.09	-	217.764.131
	- Historical cost	225		-	287.612.999
	- Accumulated depreciation	226		-	(69.848.868)
3	Intangible fixed assets	227	V.10	9.499.733.316	9.542.807.067
	- Historical cost	228		10.162.381.315	10.162.381.316
	- Accumulated depreciation	229		(662.647.999)	(619.574.249)

	4	Construction in progress	230	V.11	83.121.893.150	95.169.173.246
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		1.161.435.384.661	1.130.083.100.833
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		960.503.656.252	932.644.863.424
	3	Other long-term investments	258	V.13	221.158.774.337	221.158.774.337
	4	Provision for devaluation of long-term financial investments	259		(20.227.045.928)	(23.720.536.928)
V		Other long-term assets	260		70.979.516.931	64.188.433.446
	1	Long-term prepaid expenses	261	V.14	40.844.129.083	32.558.965.651
	2	Deferred income tax assets	262	V.21	29.295.083.129	30.837.226.169
	3	Others	268		840.304.719	792.241.626
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		5.041.020.493.676	4.632.065.090.030

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		2.613.472.389.282	2.213.151.130.624
I		Short-term liabilities	310		895.661.051.227	1.512.449.653.742
	1	Short-term borrowing	311	V.15	186.414.506.226	661.449.346.709
	2	Trade accounts payable	312		132.755.596.296	169.299.419.991
	3	Advances from customers	313		195.913.134.697	163.937.623.955
	4	Taxes and payable to state budget	314	V.16	17.240.832.052	95.245.983.021
	5	Payable to employees	315		9.007.969.025	16.070.087.813
	6	Payable expenses	316	V.17	30.539.990.269	40.517.929.899
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	319.033.577.350	365.600.657.199
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		4.755.445.312	328.605.155
II		Long-term liabilities	330		1.717.811.338.055	700.701.476.882
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		4.851.124.877	1.960.000.000
	4	Long-term borrowing	334	V.20	1.371.656.256.596	352.542.142.618
	5	Deferred income tax payable	335	V.21	11.395.773.115	11.395.773.115
	6	Provision for unemployment allowance	336		-	-
	7	Provision for long-term liabilities	337		-	-
	8	Unrealised revenue	338		329.908.183.467	334.803.561.149
	9	Scientific and Technological Development fund	339		-	-
B		OWNER'S EQUITY	400		2.381.533.998.812	2.373.689.904.046
I		Capital sources and funds	410	V.22	2.381.533.998.812	2.373.689.904.046
	1	Paid-in capital	411		1.429.955.870.000	1.429.955.870.000
	2	Capital surplus	412		744.048.581.707	744.048.581.707
	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		79.120.512.487	77.046.740.024
8	Financial reserve fund	418		78.081.417.827	75.995.687.280
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		50.327.616.791	46.643.025.035
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		46.014.105.585	45.224.055.360
	TOTAL RESOURCES	440		5.041.020.493.679	4.632.065.090.030

Development Investment Construction Joint Stock Corporation

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	324.524.152.590	332.533.191.543
2. Deductions	02		4.609.698.106	3.436.312.427
3. Net sales and services (10 = 01 - 02)	10		319.914.454.484	329.096.879.116
4. Cost of sales	11	VI.27	252.540.050.785	247.781.679.132
5. Gross profit (20= 10-11)	20		67.374.403.699	81.315.199.984
6. Financial income	21	VI.26	6.642.543.422	4.710.065.056
7. Financial expenses	22	VI.28	2.938.516.604	17.880.113.411
<i>- In which: Interest expense</i>	<i>23</i>		<i>6.388.870.283</i>	<i>18.717.275.927</i>
8. Selling expenses	24		29.100.159.555	37.912.858.568
9. General & administrative expenses	25		24.225.924.130	31.440.129.258
10. Net operating profit [30=20+(21-22)-(24+25)]	30		17.752.346.832	(1.207.836.197)
11. Other income	31		10.777.814.478	7.067.000.238
12. Other expenses	32		6.303.094.581	1.982.423.731
13. Other profit (40=31-32)	40		4.474.719.897	5.084.576.507
14. Profit or loss in joint venture	<i>45</i>		1.595.057.830	18.547.893.030
15. Profit before tax (50=30+40)	50		23.822.124.559	22.424.633.340
16. Current corporate income tax expenses	51	VI.30	6.326.340.471	5.226.894.200
17. Deferred corporate income tax expenses	52	VI.30	1.542.143.040	1.830.982.760
18. Profit after tax (60=50-51-52)	60		15.953.641.048	15.366.756.380
18.1 Profit after tax of minorities	<i>61</i>		1.357.797.778	(7.972.239.842)
18.2 Profit after tax of the parent company's shareholders	<i>62</i>		14.595.843.270	23.338.996.222
19. EPS (VND/share)	70		102	163

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		354.710.448.261	328.710.352.879
2. Cash paid for supplier	02		(318.277.272.644)	(327.047.123.744)
3. Cash paid for employee	03		(44.393.363.927)	(54.863.328.998)
4. Cash paid for interest	04		(83.007.334.430)	(54.720.538.603)
5. Cash paid for corporate income tax	05		(5.830.096.853)	(5.232.183.437)
6. Other receivables	06		53.914.991.287	124.317.673.323
7. Other payables	07		(58.424.831.295)	(93.063.143.364)
Net cash provided by (used in) operating activities	20		(101.307.459.601)	(81.898.291.944)
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(5.514.636.521)	(5.111.002.249)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		2.520.000.000	147.704.521
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		(26.800.000.000)	(60.541.128.912)
6. Withdrawal of capital in other companies	26		42.210.000.000	2.845.725.000
7. Cash received from interest, dividend and distributed profit	27		797.205.837	10.580.611.721
Net cash used in investing activities	30		13.212.569.316	(52.078.089.919)
III. CASH FLOWS FROM FINANCING ACTIVITIES:				-
1. Cash received from issuing stock, other owners' equity	31		85.000.000	542.000.000
2. Cash paid to owners equity, repurchase issued stock	32		-	-
3. Cash received from long-term and short-term borrowings	33		1.118.612.973.463	155.457.952.386
4. Cash paid to principal debt	34		(577.738.699.968)	(115.191.427.137)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		-	(56.161.986.350)
Net cash (used in) provided by financing activities	40		540.959.273.495	(15.353.461.101)
Net cash during the period (20+30+40)	50		452.864.383.210	(149.329.842.964)
Cash and cash equivalents at beginning of year	60		39.734.558.234	260.287.492.979
Influence of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at end of year (50+60+61)	70		492.598.941.444	110.957.650.015