

**BALANCE SHEET**

As at Jun.30, 2014

Unit: VND

No.	Assets	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
<b>A</b>	<b>SHORT-TERM ASSETS (100 = 110+120+130+140+150)</b>	<b>100</b>		<b>1.390.460.413.751</b>	<b>1.453.263.370.946</b>
<b>I</b>	<b>Cash &amp; Cash equivalents</b>	<b>110</b>		<b>546.331.451.787</b>	<b>762.152.486.904</b>
1	Cash	111	V.01	71.741.451.787	83.427.512.811
2	Cash equivalents	112		474.590.000.000.00	678.724.974.093.00
<b>II</b>	<b>Short-term financial investments</b>	<b>120</b>	V.02	<b>370.694.829.203</b>	<b>262.850.874.269</b>
1	Short-term investments	121		370.694.829.203	262.850.874.269
2	Provision for devaluation of short-term investments	129		-	-
<b>III</b>	<b>Short-term receivables</b>	<b>130</b>		<b>74.713.162.957</b>	<b>85.964.653.881</b>
1	Trade accounts receivables	131		10.289.045.544	15.631.559.586
2	Prepayment to suppliers	132		28.497.052.111	31.410.702.629
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	35.927.065.302	38.922.391.666
6	Provision for short-term doubtful debts	139		-	-
<b>IV</b>	<b>Inventories</b>	<b>140</b>		<b>321.426.181.864</b>	<b>254.076.670.175</b>
1	Inventories	141	V.04	326.147.998.403	258.875.012.936
2	Provision for devaluation of inventories	149		(4.721.816.539)	(4.798.342.761)
<b>V</b>	<b>Other short-term assets</b>	<b>150</b>		<b>77.294.787.940</b>	<b>88.218.685.717</b>
1	Short-term prepaid expenses	151		1.434.767.175	485.978.197
2	VAT deductible	152		28.022.622.815	26.124.863.992
3	Tax and accounts receivable from State budget	154	V.05	38.959.237.280	53.295.759.008
4	Other short-term assets	158		8.878.160.670	8.312.084.520
<b>B</b>	<b>LONG-TERM ASSETS (200 = 210+220+240+250+260)</b>	<b>200</b>		<b>1.922.987.362.089</b>	<b>1.861.156.529.810</b>
<b>I</b>	<b>Long-term receivables</b>	<b>210</b>		<b>18.884.536.300</b>	<b>18.275.702.384</b>
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	18.884.536.300	18.275.702.384
5	Provision for long-term doubtful debts	219		-	-
<b>II</b>	<b>Fixed assets</b>	<b>220</b>		<b>1.652.076.613.457</b>	<b>1.601.950.214.374</b>
1	Tangible fixed assets	221	V.08	656.967.309.631	641.558.083.687
	- Historical cost	222		1.051.750.416.859	1.010.571.570.833
	- Accumulated depreciation	223		(394.783.107.228)	(369.013.487.146)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	58.097.403	65.888.403
	- Historical cost	228		77.910.000	77.910.000
	- Accumulated depreciation	229		(19.812.597)	(12.021.597)

	4	Construction in progress	230	V.11	995.051.206.423	960.326.242.284
<b>III</b>		<b>Property investment</b>	<b>240</b>	V.12	<b>48.811.570.466</b>	<b>48.663.214.692</b>
		- Historical cost	241		54.548.783.623	53.197.993.622
		- Accumulated depreciation	242		(5.737.213.157)	(4.534.778.930)
<b>IV</b>		<b>Long-term financial investments</b>	<b>250</b>		<b>193.659.882.097</b>	<b>181.517.416.193</b>
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		28.637.279.406	28.542.643.002
	3	Other long-term investments	258	V.13	185.601.409.090	173.302.109.090
	4	Provision for devaluation of long-term financial investments	259		(20.578.806.399)	(20.327.335.899)
<b>V</b>		<b>Other long-term assets</b>	<b>260</b>		<b>9.554.759.769</b>	<b>10.749.982.167</b>
	1	Long-term prepaid expenses	261	V.14	7.637.858.196	8.840.459.266
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		1.916.901.573	1.909.522.901
<b>VI.</b>		<b>Goodwill</b>	<b>269</b>		-	-
		<b>TOTAL ASSETS (270 = 100+200)</b>	<b>270</b>		<b>3.313.447.775.840</b>	<b>3.314.419.900.756</b>

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1		2	3	4	5
<b>A</b>		<b>LIABILITIES (300 = 310+330)</b>	<b>300</b>		<b>689.925.040.383</b>	<b>592.767.383.499</b>
<b>I</b>		<b>Short-term liabilities</b>	<b>310</b>		<b>360.137.315.314</b>	<b>385.836.886.851</b>
	1	Short-term borrowing	311	V.15	53.389.800.000	138.709.104.350
	2	Trade accounts payable	312		32.885.881.648	9.275.225.939
	3	Advances from customers	313		64.970.610.385	1.105.359.223
	4	Taxes and payable to state budget	314	V.16	416.861.203	25.341.271.292
	5	Payable to employees	315		60.605.543.899	138.543.690.230
	6	Payable expenses	316	V.17	496.369.037	528.034.528
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	76.210.717.427	37.729.003.722
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		71.161.531.715	34.605.197.567
<b>II</b>		<b>Long-term liabilities</b>	<b>330</b>		<b>329.787.725.069</b>	<b>206.930.496.648</b>
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		80.728.819.748	80.472.096.201
	4	Long-term borrowing	334	V.20	166.448.583.000	55.065.412.712
	5	Deferred income tax payable	335	V.21	3.194.057.786	3.196.988.799
	6	Provision for unemployment allowance	336		-	-
	7	Provision for long-term liabilities	337		-	-
	8	Unrealised revenue	338		79.416.264.535	68.195.998.936
	9	Scientific and Technological Development fund	339		-	-
<b>B</b>		<b>OWNER'S EQUITY</b>	<b>400</b>		<b>2.199.723.146.140</b>	<b>2.298.598.653.757</b>
<b>I</b>		<b>Capital sources and funds</b>	<b>410</b>	V.22	<b>2.199.723.146.140</b>	<b>2.298.598.653.757</b>
	1	Paid-in capital	411		430.000.000.000	430.000.000.000
	2	Capital surplus	412		147.271.822.000	147.271.822.000
	3	Other capital of owner	413		-	-
	4	Treasury stock	414		(40.164.299.748)	(40.164.299.748)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		42.849.954.467	45.688.764.703
7	Investment and development fund	417		780.642.510.851	720.715.360.069
8	Financial reserve fund	418		208.991.548.139	208.935.114.596
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		630.131.610.431	786.151.892.137
11	Capital for construction work	421		-	-
<b>II</b>	<b>Budget sources</b>	<b>430</b>		-	-
1	Bonus and welfare funds	431		-	-
2	Budgets	432	V.23	-	-
3	Budget for fixed asset	433		-	-
<b>C</b>	<b>MINARITY INTEREST</b>	<b>500</b>		<b>423.799.589.317</b>	<b>423.053.863.500</b>
	<b>TOTAL RESOURCES</b>	<b>440</b>		<b>3.313.447.775.840</b>	<b>3.314.419.900.756</b>

- -

**Dong Phu Rubber 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
<b>1. Revenue of sales and services</b>	<b>01</b>	VI.25	329.021.085.727	405.866.375.307
<b>2. Deductions</b>	<b>02</b>		537.411.280	1.722.291.926
<b>3. Net sales and services ( 10 = 01 - 02 )</b>	<b>10</b>		328.483.674.447	404.144.083.381
<b>4. Cost of sales</b>	<b>11</b>	VI.27	238.885.234.209	235.863.974.070
<b>5. Gross profit (20= 10-11)</b>	<b>20</b>		89.598.440.238	168.280.109.311
<b>6. Financial income</b>	<b>21</b>	VI.26	29.744.760.881	39.592.283.548
<b>7. Financial expenses</b>	<b>22</b>	VI.28	2.685.590.633	2.224.520.694
- In which: Interest expense	23		2.393.223.620	2.667.272.858
<b>8. Selling expenses</b>	<b>24</b>		7.056.205.238	6.697.909.669
<b>9. General &amp; administrative expenses</b>	<b>25</b>		23.320.647.055	23.969.633.924
<b>10. Net operating profit [30=20+(21-22)-(24+25)]</b>	<b>30</b>		86.280.758.193	174.980.328.572
<b>11. Other income</b>	<b>31</b>		3.800.000.819	3.188.742.453
<b>12. Other expenses</b>	<b>32</b>		1.847.209.566	1.009.876.939
<b>13. Other profit (40=31-32)</b>	<b>40</b>		1.952.791.253	2.178.865.514
<b>14. Profit or loss in joint venture</b>	<b>45</b>		158.368.974	(444.464.203)
<b>15. Profit before tax ( 50=30+40)</b>	<b>50</b>		88.391.918.420	176.714.729.883
16. Current corporate income tax expenses	51	VI.30	14.244.506.591	20.185.849.713
17. Deferred corporate income tax expenses	52	VI.30	(2.931.013)	-
<b>18. Profit after tax (60=50-51-52)</b>	<b>60</b>		74.150.342.842	156.528.880.170
18.1 Profit after tax of minorities	61		(399.112.235)	(776.930.830)
18.2 Profit after tax of the parent company's shareholders	62		74.549.455.077	157.305.811.000
<b>19. EPS (VND/share)</b>	<b>70</b>		1.770	3.658

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		413.295.625.053	438.358.217.731
2. Cash paid for supplier	02		(166.839.460.829)	(97.087.408.446)
3. Cash paid for employee	03		(196.556.205.983)	(233.500.507.265)
4. Cash paid for interest	04		(2.371.289.763)	(3.905.619.546)
5. Cash paid for corporate income tax	05		(1.365.905.481)	(588.542.438)
6. Other receivables	06		9.063.615.603	30.894.618.181
7. Other payables	07		(79.500.556.715)	(115.135.774.670)
Net cash provided by (used in) operating activities	20		(24.274.178.115)	19.034.983.547
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(62.753.235.421)	(36.111.256.987)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		106.226.900	-
3. Cash paid for lending or purchase debt tools of other companies	23		(603.311.359.036)	(238.193.869.038)
4. Withdrawal of lending or resale debt tools of other companies	24		495.467.404.102	357.785.895.838
5. Cash paid for joining capital in other companies	25		(12.299.300.000)	(52.000.000.000)
6. Withdrawal of capital in other companies	26		-	-
7. Cash received from interest, dividend and distributed profit	27		28.603.791.870	29.372.243.272
Net cash used in investing activities	30		(154.186.471.585)	60.853.013.085
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		381.788.109.438	43.465.845.400
4. Cash paid to principal debt	34		(355.724.243.500)	(75.288.000.000)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		(63.373.760.000)	(106.785.128.750)
Net cash (used in) provided by financing activities	40		(37.309.894.062)	(138.607.283.350)
Net cash during the period (20+30+40)	50		(215.770.543.762)	(58.719.286.718)
Cash and cash equivalents at beginning of year	60		762.152.486.904	646.446.078.825
Influence of foreign exchange fluctuation	61		(50.491.355)	442.894.411
Cash and cash equivalents at end of year (50+60+61)	70		546.331.451.787	588.169.686.518