

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		1.641.852.697.572	1.541.055.122.706
I	Cash & Cash equivalents	110		452.897.055.742	432.688.602.365
1	Cash	111	V.01	35.331.747.667	22.696.949.327
2	Cash equivalents	112		417.565.308.075.00	409.991.653.038.00
II	Short-term financial investments	120	V.02	242.601.175.200	18.601.175.200
1	Short-term investments	121		246.171.640.000	22.171.640.000
2	Provision for devaluation of short-term investments	129		(3.570.464.800)	(3.570.464.800)
III	Short-term receivables	130		505.520.501.592	723.063.272.493
1	Trade accounts receivables	131		483.509.786.261	693.420.632.215
2	Prepayment to suppliers	132		37.820.789.278	43.118.005.780
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	773.252.114	1.713.866.660
6	Provision for short-term doubtful debts	139		(16.583.326.061)	(15.189.232.162)
IV	Inventories	140		416.377.982.464	350.635.591.210
1	Inventories	141	V.04	488.992.325.993	413.280.318.149
2	Provision for devaluation of inventories	149		(72.614.343.529)	(62.644.726.939)
V	Other short-term assets	150		24.455.982.574	16.066.481.438
1	Short-term prepaid expenses	151		2.146.665.260	777.175.451
2	VAT deductible	152		13.805.841.463	7.836.097.847
3	Tax and accounts receivable from State budget	154	V.05	4.636.307.942	4.567.680.548
4	Other short-term assets	158		3.867.167.909	2.885.527.592
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		113.278.954.400	127.524.401.906
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		98.435.172.226	104.353.582.322
1	Tangible fixed assets	221	V.08	65.963.664.638	71.588.115.841
	- Historical cost	222		285.284.540.156	280.461.374.026
	- Accumulated depreciation	223		(219.320.875.518)	(208.873.258.185)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	26.677.873.868	27.249.320.576
	- Historical cost	228		31.522.535.325	31.522.535.325
	- Accumulated depreciation	229		(4.844.661.457)	(4.273.214.749)

	4	Construction in progress	230	V.11	5.793.633.720	5.516.145.905
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		13.163.369.235	21.467.113.458
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	13.163.369.235	21.467.113.458
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		1.680.412.939	1.703.706.126
	1	Long-term prepaid expenses	261	V.14	94.640.923	117.934.110
	2	Deferred income tax assets	262	V.21	943.196.016	943.196.016
	3	Others	268		642.576.000	642.576.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		1.755.131.651.972	1.668.579.524.612

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A	LIABILITIES (300 = 310+330)	300			1.035.530.955.640	835.040.833.998
I	Short-term liabilities	310			962.446.992.613	760.401.976.915
	1 Short-term borrowing	311	V.15		423.748.888.735	481.145.218.224
	2 Trade accounts payable	312			67.389.162.846	50.096.569.250
	3 Advances from customers	313			267.233.536.682	86.697.853.216
	4 Taxes and payable to state budget	314	V.16		7.104.172.673	20.994.807.547
	5 Payable to employees	315			56.144.442.195	21.231.903.608
	6 Payable expenses	316	V.17		83.747.348.580	81.015.013.037
	7 Intercompany payable	317			-	-
	8 Payable in accordance with contracts in progress	318			-	-
	9 Other short-term payables	319	V.18		14.639.228.141	7.812.990.859
	10 Provision for short-term liabilities	320			15.386.062.499	1.533.568.940
	11 Bonus and welfare fund	323			27.054.150.262	9.874.052.234
II	Long-term liabilities	330			73.083.963.027	74.638.857.083
	1 Long-term accounts payable-Trade	331			-	-
	2 Long-term intercompany payable	332	V.19		-	-
	3 Other long-term payables	333			1.957.919.338	1.957.919.338
	4 Long-term borrowing	334	V.20		-	-
	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			71.126.043.689	72.680.937.745
	9 Scientific and Technological Development fund	339			-	-
B	OWNER'S EQUITY	400			710.102.890.525	825.493.499.863
I	Capital sources and funds	410	V.22		705.196.192.314	820.586.801.652
	1 Paid-in capital	411			244.246.790.000	244.246.790.000
	2 Capital surplus	412			344.394.675.475	344.394.675.475
	3 Other capital of owner	413			-	-
	4 Treasury stock	414			(79.944.942.430)	(54.434.393.576)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	122.653.597.120
7	Investment and development fund	417		76.288.718.417	20.388.293.929
8	Financial reserve fund	418		25.344.294.510	19.280.996.996
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		94.866.656.342	124.056.841.708
11	Capital for construction work	421		-	-
II	Budget sources	430		4.906.698.211	4.906.698.211
1	Bonus and welfare funds	431		-	-
2	Budgets	432	V.23	4.906.698.211	4.906.698.211
3	Budget for fixed asset	433		-	-
C	MINARITY INTEREST	500		9.497.805.807	8.045.190.751
	TOTAL RESOURCES	440		1.755.131.651.972	1.668.579.524.612

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Dien Quang 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	579.337.582.167	430.567.275.436
2. Deductions	02		1.937.421.797	1.188.793.939
3. Net sales and services (10 = 01 - 02)	10		577.400.160.370	429.378.481.497
4. Cost of sales	11	VI.27	389.845.445.318	295.291.367.130
5. Gross profit (20= 10-11)	20		187.554.715.052	134.087.114.367
6. Financial income	21	VI.26	59.380.006.329	35.154.592.469
7. Financial expenses	22	VI.28	27.156.858.969	20.341.593.874
<i>- In which: Interest expense</i>	<i>23</i>		<i>10.484.639.408</i>	<i>14.742.971.793</i>
8. Selling expenses	24		86.932.650.781	50.361.518.435
9. General & administrative expenses	25		38.147.630.877	49.585.473.806
10. Net operating profit [30=20+(21-22)-(24+25)]	30		94.697.580.754	48.953.120.721
11. Other income	31		860.135.877	1.633.549.646
12. Other expenses	32		220.082.243	5.220.529.811
13. Other profit (40=31-32)	40		640.053.634	(3.586.980.165)
14. Profit or loss in joint venture	<i>45</i>		-	-
15. Profit before tax (50=30+40)	50		95.337.634.388	45.366.140.556
16. Current corporate income tax expenses	51	VI.30	20.510.544.348	15.509.950.977
17. Deferred corporate income tax expenses	52	VI.30	-	92.221.839
18. Profit after tax (60=50-51-52)	60		74.827.090.040	29.763.967.740
18.1 Profit after tax of minorities	<i>61</i>		1.882.054.987	676.198.724
18.2 Profit after tax of the parent company's shareholders	<i>62</i>		72.945.035.053	29.087.769.016
19. EPS (VND/share)	70		3.441	1.327

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		95.337.634.387	45.366.140.557
2	Adjustment in accounts				
	Fixed assets depreciation	02		11.558.670.743	10.100.206.059
	Provisions	03		11.363.710.489	47.247.011.668
	Unrealized foreign exchange difference loss/gain	04		11.627.798.912	-
	Loss/gain from investment	05		(12.676.026.610)	(13.631.059.887)
	Loan interest expenses	06		10.484.639.408	14.742.971.793
3	Operating profit before the changes of current capital	08		127.696.427.329	103.825.270.190
	Changes in accounts receivable	09		89.234.940.732	88.329.692.849
	Changes in inventories	10		(75.712.007.844)	932.957.520
	Changes in trade payables (interest payable, income tax payable)	11		255.804.800.093	(28.152.831.665)
	Changes in prepaid expenses	12		(1.346.196.622)	(960.342.256)
	Loan interest paid	13		(26.563.039.630)	(30.943.515.626)
	Corporate income tax paid	14		(34.468.339.662)	(15.401.126.909)
	Other receivables	15		147.269.112	513.281.586
	Other payables	16		(1.453.153.399)	(1.023.915.000)
	Net cash provided by (used in) operating activities	20		333.340.700.109	117.119.470.689
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(5.665.948.267)	(9.622.617.281)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		79.736.453	1.359.927.273
3	Cash paid for lending or purchase debt tools of other companies	23		(224.000.000.000)	-
4	Withdrawal of lending or resale debt tools of other companies	24		-	63.000.000.000
5	Cash paid for joining capital in other companies	25		(177.255.777)	(12.375.526.116)
6	Withdrawal of capital in other companies	26		8.481.000.000	-
7	Cash received from interest, dividend and distributed profit	27		13.828.299.999	16.605.475.999
	Net cash used in investing activities	30		(207.454.167.592)	58.967.259.875
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		(25.510.548.854)	-
3	Cash received from long-term and short-term borrowings	33		571.658.258.504	177.688.738.459
4	Cash paid to principal debt	34		(630.713.135.001)	(244.102.254.783)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(21.112.653.789)	(21.496.433.970)
	Net cash (used in) provided by financing activities	40		(105.678.079.140)	(87.909.950.294)
	Net cash during the period (50=20+30+40)	50		20.208.453.377	88.176.780.270
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		432.688.602.365	201.162.665.298
	Influence of foreign exchange change	61		-	-

	CASH AND CASH EQUIVALENTS AT END OF YEAR	70		452.897.055.742	289.339.445.568
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