

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 | | 505.428.852.003 | 400.844.960.454 |
| I | Cash & Cash equivalents | 110 | | 85.982.607.640 | 78.379.709.130 |
| 1 | Cash | 111 | V.01 | 35.982.607.640 | 13.379.709.130 |
| 2 | Cash equivalents | 112 | | 50.000.000.000.00 | 65.000.000.000.00 |
| II | Short-term financial investments | 120 | V.02 | 306.000.000.000 | 228.000.000.000 |
| 1 | Short-term investments | 121 | | 306.000.000.000 | 228.000.000.000 |
| 2 | Provision for devaluation of short-term investments | 129 | | - | - |
| III | Short-term receivables | 130 | | 88.033.153.901 | 69.275.460.281 |
| 1 | Trade accounts receivables | 131 | | 73.356.259.484 | 67.662.256.535 |
| 2 | Prepayment to suppliers | 132 | | 14.754.123.214 | 2.413.669.000 |
| 3 | Short-term intercompany receivables | 133 | | - | - |
| 4 | Receivables on percentage of construction contract completion | 134 | | - | - |
| 5 | Other receivables | 135 | V.03 | 4.135.781.495 | 3.911.928.357 |
| 6 | Provision for short-term doubtful debts | 139 | | (4.213.010.292) | (4.712.393.611) |
| IV | Inventories | 140 | | 12.155.457.439 | 10.932.365.171 |
| 1 | Inventories | 141 | V.04 | 12.155.457.439 | 10.932.365.171 |
| 2 | Provision for devaluation of inventories | 149 | | - | - |
| V | Other short-term assets | 150 | | 13.257.633.023 | 14.257.425.872 |
| 1 | Short-term prepaid expenses | 151 | | - | - |
| 2 | VAT deductible | 152 | | 12.333.131.197 | 14.134.029.977 |
| 3 | Tax and accounts receivable from State budget | 154 | V.05 | 638.853.166 | - |
| 4 | Other short-term assets | 158 | | 285.648.660 | 123.395.895 |
| B | LONG-TERM ASSETS (200 = 210+220+240+250+260) | 200 | | 503.011.974.468 | 523.795.430.658 |
| I | Long-term receivables | 210 | | 677.421.563 | 761.205.876 |
| 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 | 677.421.563 | 761.205.876 |
| 5 | Provision for long-term doubtful debts | 219 | | - | - |
| II | Fixed assets | 220 | | 371.342.649.045 | 396.871.520.442 |
| 1 | Tangible fixed assets | 221 | V.08 | 307.204.813.915 | 352.620.423.451 |
| | - Historical cost | 222 | | 793.449.251.450 | 791.496.409.038 |
| | - Accumulated depreciation | 223 | | (486.244.437.535) | (438.875.985.587) |
| 2 | Finance leases fixed assets | 224 | V.09 | 4.780.343.477 | 9.560.686.961 |
| | - Historical cost | 225 | | 47.803.434.833 | 47.803.434.833 |
| | - Accumulated depreciation | 226 | | (43.023.091.356) | (38.242.747.872) |
| 3 | Intangible fixed assets | 227 | V.10 | 1.171.896.114 | 1.572.474.036 |
| | - Historical cost | 228 | | 2.498.054.700 | 2.498.054.700 |
| | - Accumulated depreciation | 229 | | (1.326.158.586) | (925.580.664) |

| | | | | | | |
|------------|---|--|------------|------|--------------------------|------------------------|
| | 4 | Construction in progress | 230 | V.11 | 58.185.595.539 | 33.117.935.994 |
| III | | Property investment | 240 | V.12 | - | - |
| | | - Historical cost | 241 | | - | - |
| | | - Accumulated depreciation | 242 | | - | - |
| IV | | Long-term financial investments | 250 | | 128.840.201.300 | 124.040.201.300 |
| | 1 | Investment in subsidiaries | 251 | | - | - |
| | 2 | Investment in associate or joint-venture companies | 252 | | 128.840.201.300 | 124.040.201.300 |
| | 3 | Other long-term investments | 258 | V.13 | - | - |
| | 4 | Provision for devaluation of long-term financial investments | 259 | | - | - |
| V | | Other long-term assets | 260 | | 2.151.702.560 | 2.122.503.040 |
| | 1 | Long-term prepaid expenses | 261 | V.14 | - | - |
| | 2 | Deferred income tax assets | 262 | V.21 | - | - |
| | 3 | Others | 268 | | 2.151.702.560 | 2.122.503.040 |
| VI. | | Goodwill | 269 | | - | - |
| | | TOTAL ASSETS (270 = 100+200) | 270 | | 1.008.440.826.471 | 924.640.391.112 |

| | RESOURCES | | Code | Note | Jun.30,2014 | Jan.01,2014 |
|-----------|-----------|--|------------|------|------------------------|------------------------|
| | 1 | | 2 | 3 | 4 | 5 |
| A | | LIABILITIES (300 = 310+330) | 300 | | 268.241.858.704 | 206.067.433.287 |
| I | | Short-term liabilities | 310 | | 139.800.278.693 | 79.224.513.393 |
| | 1 | Short-term borrowing | 311 | V.15 | 21.911.376.500 | 46.339.152.148 |
| | 2 | Trade accounts payable | 312 | | 12.802.142.043 | 11.682.345.640 |
| | 3 | Advances from customers | 313 | | 37.634.300 | - |
| | 4 | Taxes and payable to state budget | 314 | V.16 | 4.488.187.159 | 3.328.747.499 |
| | 5 | Payable to employees | 315 | | 13.080.439.342 | 12.901.675.651 |
| | 6 | Payable expenses | 316 | V.17 | 248.316.306 | 592.412.779 |
| | 7 | Intercompany payable | 317 | | - | - |
| | 8 | Payable in accordance with contracts in progress | 318 | | - | - |
| | 9 | Other short-term payables | 319 | V.18 | 81.550.028.899 | 1.880.698.902 |
| | 10 | Provision for short-term liabilities | 320 | | - | - |
| | 11 | Bonus and welfare fund | 323 | | 5.682.154.144 | 2.499.480.774 |
| II | | Long-term liabilities | 330 | | 128.441.580.011 | 126.842.919.894 |
| | 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 | 128.441.580.011 | 126.842.919.894 |
| | 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 | | 740.198.967.767 | 718.572.957.825 |
| I | | Capital sources and funds | 410 | V.22 | 740.198.967.767 | 718.572.957.825 |
| | 1 | Paid-in capital | 411 | | 400.000.000.000 | 400.000.000.000 |
| | 2 | Capital surplus | 412 | | - | - |
| | 3 | Other capital of owner | 413 | | 128.840.201.300 | 124.040.201.300 |
| | 4 | Treasury stock | 414 | | - | - |

| | | | | | |
|-----------|-------------------------------------|------------|------|--------------------------|------------------------|
| 5 | Asset revaluation differences | 415 | | - | - |
| 6 | Foreign exchange differences | 416 | | - | - |
| 7 | Investment and development fund | 417 | | 40.739.833.200 | 1.642.712.500 |
| 8 | Financial reserve fund | 418 | | 43.992.923.325 | 43.992.923.325 |
| 9 | Other fund belong to owner's equity | 419 | | - | - |
| 10 | Retained after-tax profit | 420 | | 126.626.009.942 | 148.897.120.700 |
| 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 | | 1.008.440.826.471 | 924.640.391.112 |

Dinh Vu Port Investment & Development 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 | 254.677.673.207 | 246.533.163.042 |
| 2. Deductions | 02 | | - | - |
| 3. Net sales and services (10 = 01 - 02) | 10 | | 254.677.673.207 | 246.533.163.042 |
| 4. Cost of sales | 11 | VI.27 | 137.884.234.193 | 128.712.807.993 |
| 5. Gross profit (20= 10-11) | 20 | | 116.793.439.014 | 117.820.355.049 |
| 6. Financial income | 21 | VI.26 | 11.722.402.105 | 10.524.894.574 |
| 7. Financial expenses | 22 | VI.28 | 5.596.216.220 | 6.941.347.189 |
| - In which: Interest expense | 23 | | 3.667.590.067 | 4.739.418.358 |
| 8. Selling expenses | 24 | | - | - |
| 9. General & administrative expenses | 25 | | 10.411.732.648 | 11.707.298.753 |
| 10. Net operating profit [30=20+(21-22)-(24+25)] | 30 | | 112.507.892.251 | 109.696.603.681 |
| 11. Other income | 31 | | 544.997.182 | 134.228.720 |
| 12. Other expenses | 32 | | 101.937.830 | 141.000.000 |
| 13. Other profit (40=31-32) | 40 | | 443.059.352 | (6.771.280) |
| 14. Profit or loss in joint venture | 45 | | - | - |
| 15. Profit before tax (50=30+40) | 50 | | 112.950.951.603 | 109.689.832.401 |
| 16. Current corporate income tax expenses | 51 | VI.30 | 6.824.941.661 | 6.262.733.356 |
| 17. Deferred corporate income tax expenses | 52 | VI.30 | - | - |
| 18. Profit after tax (60=50-51-52) | 60 | | 106.126.009.942 | 103.427.099.045 |
| 18.1 Profit after tax of minorities | 61 | | 0 | 0 |
| 18.2 Profit after tax of the parent company's shareholders | 62 | | 106.126.009.942 | 103.427.099.045 |
| 19. EPS (VND/share) | 70 | | 2.653 | 5.171 |

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 | | 260.880.102.825 | 248.151.777.210 |
| 2. Cash paid for supplier | 02 | | (60.600.663.018) | (77.156.018.065) |
| 3. Cash paid for employee | 03 | | (34.748.297.952) | (29.803.926.228) |
| 4. Cash paid for interest | 04 | | (3.848.017.915) | (4.665.203.820) |
| 5. Cash paid for corporate income tax | 05 | | (5.639.914.397) | (5.019.124.925) |
| 6. Other receivables | 06 | | 2.569.746.130 | 2.667.577.921 |
| 7. Other payables | 07 | | (14.764.925.732) | (15.829.875.888) |
| Net cash provided by (used in) operating activities | 20 | | 143.848.029.941 | 118.345.206.205 |
| II. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| 1. Cash paid for purchase of capital assets and other long-term assets | 21 | | (37.591.794.600) | (59.822.364.640) |
| 2. Cash received from liquidation or disposal of capital assets and other long-term assets | 22 | | 187.000.000 | - |
| 3. Cash paid for lending or purchase debt tools of other companies | 23 | | (153.000.000.000) | (23.000.000.000) |
| 4. Withdrawal of lending or resale debt tools of other companies | 24 | | 75.000.000.000 | 58.000.000.000 |
| 5. Cash paid for joining capital in other companies | 25 | | (4.800.000.000) | - |
| 6. Withdrawal of capital in other companies | 26 | | - | - |
| 7. Cash received from interest, dividend and distributed profit | 27 | | 8.718.230.204 | 8.398.497.218 |
| Net cash used in investing activities | 30 | | (111.486.564.396) | (16.423.867.422) |
| 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 | | - | - |
| 4. Cash paid to principal debt | 34 | | (20.669.439.066) | (49.238.782.120) |
| 5. Cash paid to financial lease debt | 35 | | (4.063.608.264) | (4.023.428.072) |
| 6. Dividend, profit paid for owners | 36 | | (25.583.000) | (21.200.592.550) |
| Net cash (used in) provided by financing activities | 40 | | (24.758.630.330) | (74.462.802.742) |
| Net cash during the period (20+30+40) | 50 | | 7.602.835.215 | 27.458.536.041 |
| Cash and cash equivalents at beginning of year | 60 | | 78.379.709.130 | 103.304.966.501 |
| Influence of foreign exchange fluctuation | 61 | | 63.295 | 71.497 |
| Cash and cash equivalents at end of year (50+60+61) | 70 | | 85.982.607.640 | 130.763.574.039 |