

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		210.603.730.934	182.176.905.499
I	Cash & Cash equivalents	110		35.708.448.552	47.867.824.060
1	Cash	111	V.01	35.708.448.552	27.867.824.060
2	Cash equivalents	112		-	20.000.000.000.00
II	Short-term financial investments	120	V.02	20.000.000.000	-
1	Short-term investments	121		20.000.000.000	-
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		112.650.946.068	103.580.670.454
1	Trade accounts receivables	131		74.024.890.818	67.304.231.882
2	Prepayment to suppliers	132		1.380.583.909	2.281.948.417
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	38.028.894.125	34.157.999.755
6	Provision for short-term doubtful debts	139		(783.422.784)	(163.509.600)
IV	Inventories	140		36.497.573.868	26.247.908.614
1	Inventories	141	V.04	36.497.573.868	26.247.908.614
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		5.746.762.446	4.480.502.371
1	Short-term prepaid expenses	151		161.815.976	107.385.607
2	VAT deductible	152		4.422.406.846	2.675.838.984
3	Tax and accounts receivable from State budget	154	V.05	575.741.078	1.208.809.598
4	Other short-term assets	158		586.798.546	488.468.182
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		35.004.535.305	37.108.850.178
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		34.430.048.701	36.569.737.200
1	Tangible fixed assets	221	V.08	34.295.552.275	36.435.240.774
	- Historical cost	222		110.257.367.353	110.257.367.353
	- Accumulated depreciation	223		(75.961.815.078)	(73.822.126.579)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	-	-
	- Historical cost	228		150.000.000	150.000.000
	- Accumulated depreciation	229		(150.000.000)	(150.000.000)

	4	Construction in progress	230	V.11	134.496.426	134.496.426
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		-	-
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	-	-
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		574.486.604	539.112.978
	1	Long-term prepaid expenses	261	V.14	574.486.604	539.112.978
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		-	-
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		245.608.266.239	219.285.755.677

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		140.145.967.467	116.279.132.028
I		Short-term liabilities	310		140.034.719.192	116.128.488.091
	1	Short-term borrowing	311	V.15	4.346.725.050	24.346.725.050
	2	Trade accounts payable	312		115.210.944.019	80.481.902.064
	3	Advances from customers	313		8.922.791.240	74.312.512
	4	Taxes and payable to state budget	314	V.16	657.852.308	736.019.534
	5	Payable to employees	315		4.584.444.463	5.051.685.836
	6	Payable expenses	316	V.17	2.459.398.143	1.516.600.502
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	3.793.048.162	3.900.539.183
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		59.515.807	20.703.410
II		Long-term liabilities	330		111.248.275	150.643.937
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		111.248.275	116.853.028
	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		-	33.790.909
	9	Scientific and Technological Development fund	339		-	-
B		OWNER'S EQUITY	400		105.462.298.772	103.006.623.649
I		Capital sources and funds	410	V.22	105.462.298.772	103.006.623.649
	1	Paid-in capital	411		99.000.000.000	99.000.000.000
	2	Capital surplus	412		-	-
	3	Other capital of owner	413		725.357.511	725.357.511
	4	Treasury stock	414		-	-

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		15.178.555.289	15.178.555.289
8	Financial reserve fund	418		918.296.284	918.296.284
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		(10.359.910.312)	(12.815.585.435)
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		245.608.266.239	219.285.755.677

Da Nang Contruction Building Materials and Cement 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	350.686.845.278	330.872.409.734
2. Deductions	02		3.437.250.970	2.107.438.855
3. Net sales and services (10 = 01 - 02)	10		347.249.594.308	328.764.970.879
4. Cost of sales	11	VI.27	340.599.131.010	321.776.048.527
5. Gross profit (20= 10-11)	20		6.650.463.298	6.988.922.352
6. Financial income	21	VI.26	844.122.166	1.086.064.068
7. Financial expenses	22	VI.28	565.703.912	732.321.853
- In which: Interest expense	23		256.412.912	690.771.811
8. Selling expenses	24		7.123.663.511	7.105.748.578
9. General & administrative expenses	25		7.815.363.202	6.028.780.298
10. Net operating profit [30=20+(21-22)-(24+25)]	30		(8.010.145.161)	(5.791.864.309)
11. Other income	31		11.974.100.200	488.059.808.289
12. Other expenses	32		324.886.060	478.935.421.415
13. Other profit (40=31-32)	40		11.649.214.140	9.124.386.874
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		3.639.068.979	3.332.522.565
16. Current corporate income tax expenses	51	VI.30	820.623.053	871.993.007
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		2.818.445.926	2.460.529.558
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		2.818.445.926	2.460.529.558
19. EPS (VND/share)	70		285	249

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		384.111.853.595	310.556.009.689
2. Cash paid for supplier	02		(336.296.183.193)	(277.786.069.457)
3. Cash paid for employee	03		(14.146.882.676)	(11.296.502.032)
4. Cash paid for interest	04		(89.722.222)	(690.771.811)
5. Cash paid for corporate income tax	05		(22.173.153)	(50.784.989)
6. Other receivables	06		3.064.918.247	8.016.127.795
7. Other payables	07		(9.597.891.605)	(11.811.370.756)
Net cash provided by (used in) operating activities	20		27.023.918.993	16.936.638.439
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		-	(735.099.464)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	-
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		-	-
6. Withdrawal of capital in other companies	26		-	-
7. Cash received from interest, dividend and distributed profit	27		816.705.499	1.176.649.147
Net cash used in investing activities	30		816.705.499	441.549.683
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		-	4.234.555.000
4. Cash paid to principal debt	34		(20.000.000.000)	(20.000.000.000)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		-	(4.250.800.750)
Net cash (used in) provided by financing activities	40		(20.000.000.000)	(20.016.245.750)
Net cash during the period (20+30+40)	50		7.840.624.492	(2.638.057.628)
Cash and cash equivalents at beginning of year	60		27.867.824.060	35.738.668.614
Influence of foreign exchange fluctuation	61		-	372.853
Cash and cash equivalents at end of year (50+60+61)	70		35.708.448.552	33.100.983.839