

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		661.607.610.565	899.185.712.261
I	Cash & Cash equivalents	110		60.551.802.688	497.384.248.602
1	Cash	111	V.01	4.051.802.688	2.384.248.602
2	Cash equivalents	112		56.500.000.000.00	495.000.000.000.00
II	Short-term financial investments	120	V.02	418.702.758.402	94.000.945.600
1	Short-term investments	121		427.374.150.078	102.618.791.934
2	Provision for devaluation of short-term investments	129		(8.671.391.676)	(8.617.846.334)
III	Short-term receivables	130		26.344.696.968	150.272.808.017
1	Trade accounts receivables	131		19.136.510.426	23.637.371.779
2	Prepayment to suppliers	132		8.407.992.805	539.231.002
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	14.898.954.797	142.020.725.236
6	Provision for short-term doubtful debts	139		(16.098.761.060)	(15.924.520.000)
IV	Inventories	140		150.444.406.216	150.415.418.142
1	Inventories	141	V.04	150.444.406.216	150.415.418.142
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		5.563.946.291	7.112.291.900
1	Short-term prepaid expenses	151		539.565.581	723.242.314
2	VAT deductible	152		3.555.926.617	4.716.811.169
3	Tax and accounts receivable from State budget	154	V.05	943.768.261	939.439.733
4	Other short-term assets	158		524.685.832	732.798.684
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		158.939.806.146	140.130.825.887
I	Long-term receivables	210		1.500.000.000	1.500.000.000
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	1.500.000.000	1.500.000.000
5	Provision for long-term doubtful debts	219		-	-
II	Fixed assets	220		19.660.675.477	21.262.413.706
1	Tangible fixed assets	221	V.08	13.133.735.454	13.437.734.180
	- Historical cost	222		17.240.777.894	17.240.777.894
	- Accumulated depreciation	223		(4.107.042.440)	(3.803.043.714)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	184.953.529	206.431.447
	- Historical cost	228		278.572.525	278.572.525
	- Accumulated depreciation	229		(93.618.996)	(72.141.078)

4	Construction in progress	230	V.11	6.341.986.494	7.618.248.079
III	Property investment	240	V.12	48.006.654.009	48.686.177.222
	- Historical cost	241		72.921.359.207	70.637.223.332
	- Accumulated depreciation	242		(24.914.705.198)	(21.951.046.110)
IV	Long-term financial investments	250		81.293.766.130	59.792.674.520
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		48.789.652.016	48.715.700.406
3	Other long-term investments	258	V.13	53.951.883.000	32.726.883.000
4	Provision for devaluation of long-term financial investments	259		(21.447.768.886)	(21.649.908.886)
V	Other long-term assets	260		1.270.181.567	1.160.090.848
1	Long-term prepaid expenses	261	V.14	1.134.744.507	830.119.058
2	Deferred income tax assets	262	V.21	135.437.060	329.971.790
3	Others	268		-	-
VI.	Goodwill	269		7.208.528.963	7.729.469.591
	TOTAL ASSETS (270 = 100+200)	270		820.547.416.711	1.039.316.538.148

	RESOURCES	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		185.970.734.041	312.476.197.267
I	Short-term liabilities	310		91.626.036.930	223.097.387.714
1	Short-term borrowing	311	V.15	-	212.958.500
2	Trade accounts payable	312		834.535.379	1.749.998.775
3	Advances from customers	313		492.839.698	854.238.053
4	Taxes and payable to state budget	314	V.16	4.232.601.004	79.720.726.764
5	Payable to employees	315		-	-
6	Payable expenses	316	V.17	1.027.132.010	2.091.237.730
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	63.885.718.218	120.308.061.092
10	Provision for short-term liabilities	320		10.598.018.239	10.598.018.239
11	Bonus and welfare fund	323		10.555.192.382	7.562.148.561
II	Long-term liabilities	330		94.344.697.111	89.378.809.553
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		1.703.780.312	2.576.173.951
4	Long-term borrowing	334	V.20	-	-
5	Deferred income tax payable	335	V.21	-	-
6	Provision for unemployment allowance	336		329.645.000	313.574.495
7	Provision for long-term liabilities	337		-	-
8	Unrealised revenue	338		92.311.271.799	86.489.061.107
9	Scientific and Technological Development fund	339		-	-
B	OWNER'S EQUITY	400		634.576.682.670	726.840.340.881
I	Capital sources and funds	410	V.22	634.576.682.670	726.840.340.881
1	Paid-in capital	411		276.099.880.000	276.099.880.000
2	Capital surplus	412		198.611.990.000	198.611.990.000
3	Other capital of owner	413		-	-
4	Treasury stock	414		(39.402.708.840)	-

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		121.993.791.154	24.228.894.104
8	Financial reserve fund	418		22.299.665.210	12.340.347.094
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		54.974.065.146	215.559.229.683
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		820.547.416.711	1.039.316.538.148

Foreign Trade Development And Investment Corporation of Ho Chi Minh City

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	9.722.866.198	50.810.318.299
2. Deductions	02		-	-
3. Net sales and services (10 = 01 - 02)	10		9.722.866.198	50.810.318.299
4. Cost of sales	11	VI.27	6.097.166.524	14.492.918.349
5. Gross profit (20= 10-11)	20		3.625.699.674	36.317.399.950
6. Financial income	21	VI.26	19.455.326.684	9.933.067.514
7. Financial expenses	22	VI.28	316.162.373	6.056.623.426
- In which: Interest expense	23		281.389.384	4.213.005.194
8. Selling expenses	24		325.580.850	434.121.220
9. General & administrative expenses	25		8.609.698.734	12.077.541.140
10. Net operating profit [30=20+(21-22)-(24+25)]	30		13.829.584.401	27.682.181.678
11. Other income	31		40.520.368	135.070.745
12. Other expenses	32		420.111.004	68.054.952
13. Other profit (40=31-32)	40		(379.590.636)	67.015.793
14. Profit or loss in joint venture	45		73.951.610	(63.090.038)
15. Profit before tax (50=30+40)	50		13.523.945.375	27.686.107.433
16. Current corporate income tax expenses	51	VI.30	2.753.571.762	6.183.911.881
17. Deferred corporate income tax expenses	52	VI.30	194.534.730	759.311.216
18. Profit after tax (60=50-51-52)	60		10.575.838.883	20.742.884.336
18.1 Profit after tax of minorities	61		0	(135.112.727)
18.2 Profit after tax of the parent company's shareholders	62		10.575.838.883	20.877.997.063
19. EPS (VND/share)	70		383	987

Foreign Trade Development And Investment Corporation of Ho Chi Minh City

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		13.523.945.375	27.686.107.433
2	Adjustment in accounts				
	Fixed assets depreciation	02		3.289.135.732	4.575.030.956
	Provisions	03		25.646.402	1.547.043.751
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(18.394.026.275)	(9.612.553.480)
	Loan interest expenses	06		281.389.384	4.213.005.194
3	Operating profit before the changes of current capital	08		(1.273.909.382)	28.408.633.854
	Changes in accounts receivable	09		126.073.278.989	6.024.988.366
	Changes in inventories	10		(28.988.074)	(3.055.026.100)
	Changes in trade payables (interest payable, income tax payable)	11		(38.770.970.779)	14.076.137.201
	Changes in prepaid expenses	12		(120.948.716)	2.947.307.189
	Loan interest paid	13		(281.389.384)	(5.208.015.575)
	Corporate income tax paid	14		(76.614.471.478)	(3.470.369.362)
	Other receivables	15		63.145.106	-
	Other payables	16		(2.211.877.076)	(434.717.060)
	Net cash provided by (used in) operating activities	20		6.833.869.206	39.288.938.513
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(1.007.874.290)	(9.565.482.350)
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		(374.759.103.250)	(80.220.000.000)
4	Withdrawal of lending or resale debt tools of other companies	24		50.000.000.000	-
5	Cash paid for joining capital in other companies	25		(21.225.000.000)	-
6	Withdrawal of capital in other companies	26		-	36.968.735.960
7	Cash received from interest, dividend and distributed profit	27		16.954.781.960	2.344.104.591
	Net cash used in investing activities	30		(330.037.195.580)	(50.472.641.799)
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		(39.402.708.840)	-
3	Cash received from long-term and short-term borrowings	33		115.835.768.445	139.799.750.664
4	Cash paid to principal debt	34		(116.048.726.945)	(132.134.139.600)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(74.013.452.200)	-
	Net cash (used in) provided by financing activities	40		(113.629.119.540)	7.665.611.064
	Net cash during the period (50=20+30+40)	50		(436.832.445.914)	(3.518.092.222)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		497.384.248.602	5.564.412.161
	Influence of foreign exchange change	61		-	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70	60.551.802.688	2.046.319.939
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