

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		603.499.482.404	652.464.647.158
I	Cash & Cash equivalents	110		18.100.972.140	46.795.343.168
1	Cash	111	V.01	16.600.972.140	40.295.343.168
2	Cash equivalents	112		1.500.000.000.00	6.500.000.000.00
II	Short-term financial investments	120	V.02	4.908.000.000	4.423.000.000
1	Short-term investments	121		4.908.000.000	4.423.000.000
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		128.622.226.480	148.514.777.047
1	Trade accounts receivables	131		108.391.279.408	120.734.884.742
2	Prepayment to suppliers	132		14.923.703.091	22.653.446.827
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	5.746.322.981	5.565.524.478
6	Provision for short-term doubtful debts	139		(439.079.000)	(439.079.000)
IV	Inventories	140		365.495.418.373	382.683.170.010
1	Inventories	141	V.04	365.495.418.373	382.683.170.010
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		86.372.865.411	70.048.356.933
1	Short-term prepaid expenses	151		160.427.500	60.000.000
2	VAT deductible	152		-	-
3	Tax and accounts receivable from State budget	154	V.05	44.530.767	5.215.732
4	Other short-term assets	158		86.167.907.144	69.983.141.201
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		22.636.941.084	19.004.919.327
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		11.229.906.743	7.651.045.156
1	Tangible fixed assets	221	V.08	4.367.580.996	3.017.854.020
	- Historical cost	222		6.814.561.339	4.963.743.157
	- Accumulated depreciation	223		(2.446.980.343)	(1.945.889.137)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	-	-
	- Historical cost	228		-	-
	- Accumulated depreciation	229		-	-

	4	Construction in progress	230	V.11	6.862.325.747	4.633.191.136
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		11.260.011.221	11.231.416.175
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		3.650.011.221	3.621.416.175
	3	Other long-term investments	258	V.13	7.610.000.000	7.610.000.000
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		147.023.120	122.457.996
	1	Long-term prepaid expenses	261	V.14	147.023.120	122.457.996
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		-	-
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		626.136.423.488	671.469.566.485

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		463.441.052.723	501.133.717.429
I		Short-term liabilities	310		398.844.359.322	459.786.977.873
	1	Short-term borrowing	311	V.15	162.069.284.348	208.218.619.703
	2	Trade accounts payable	312		47.072.393.368	47.558.110.834
	3	Advances from customers	313		52.484.999.447	53.369.033.112
	4	Taxes and payable to state budget	314	V.16	6.024.433.824	12.334.153.576
	5	Payable to employees	315		138.475.930	441.074.577
	6	Payable expenses	316	V.17	6.104.733.510	6.070.711.606
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	123.004.828.184	130.109.395.976
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		1.945.210.711	1.685.878.489
II		Long-term liabilities	330		64.596.693.401	41.346.739.556
	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	-	-
	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		64.596.693.401	41.346.739.556
	9	Scientific and Technological Development fund	339		-	-
B		OWNER'S EQUITY	400		153.334.557.278	160.033.377.050
I		Capital sources and funds	410	V.22	153.334.557.278	160.033.377.050
	1	Paid-in capital	411		99.999.440.000	99.999.440.000
	2	Capital surplus	412		-	-
	3	Other capital of owner	413		-	-
	4	Treasury stock	414		-	-

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		38.343.427.230	34.581.232.915
8	Financial reserve fund	418		10.680.882.326	9.899.281.683
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		4.310.807.722	15.553.422.452
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	MINARITY INTEREST	500		9.360.813.487	10.302.472.006
	TOTAL RESOURCES	440		626.136.423.488	671.469.566.485

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HUD3 Investment and construction 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	141.150.568.499	99.375.051.373
2. Deductions	02		47.322.272	388.289.791
3. Net sales and services (10 = 01 - 02)	10		141.103.246.227	98.986.761.582
4. Cost of sales	11	VI.27	129.886.928.928	92.571.073.669
5. Gross profit (20= 10-11)	20		11.216.317.299	6.415.687.913
6. Financial income	21	VI.26	6.876.161.717	8.110.202.700
7. Financial expenses	22	VI.28	4.189.684.651	4.063.066.692
<i>- In which: Interest expense</i>	<i>23</i>		<i>4.189.684.651</i>	<i>4.063.066.692</i>
8. Selling expenses	24		21.618.183	16.000.000
9. General & administrative expenses	25		9.483.122.481	9.787.601.500
10. Net operating profit [30=20+(21-22)-(24+25)]	30		4.398.053.701	659.222.421
11. Other income	31		97.770.000	3.572.826.662
12. Other expenses	32		4.970.000	16.410.235
13. Other profit (40=31-32)	40		92.800.000	3.556.416.427
14. Profit or loss in joint venture	<i>45</i>		28.595.046	(184.216.457)
15. Profit before tax (50=30+40)	50		4.519.448.747	4.031.422.391
16. Current corporate income tax expenses	51	VI.30	1.009.747.814	1.005.896.213
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		3.509.700.933	3.025.526.178
18.1 Profit after tax of minorities	<i>61</i>		7.709.386	499.112.600
18.2 Profit after tax of the parent company's shareholders	<i>62</i>		3.501.991.547	2.526.413.578
19. EPS (VND/share)	70		350	253

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		195.525.601.268	170.372.064.272
2. Cash paid for supplier	02		(155.085.454.712)	(173.745.390.230)
3. Cash paid for employee	03		(7.040.996.773)	(5.206.097.865)
4. Cash paid for interest	04		(3.017.955.396)	(4.055.692.008)
5. Cash paid for corporate income tax	05		(3.830.768.327)	(1.954.347.239)
6. Other receivables	06		97.770.000	36.819.868
7. Other payables	07		(12.976.491.268)	(5.221.590.156)
Net cash provided by (used in) operating activities	20		13.671.704.792	(19.774.233.358)
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(2.607.902.182)	(30.000.000)
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		(685.000.000)	(610.000.000)
4. Withdrawal of lending or resale debt tools of other companies	24		200.000.000	345.000.000
5. Cash paid for joining capital in other companies	25		-	(900.000.000)
6. Withdrawal of capital in other companies	26		-	-
7. Cash received from interest, dividend and distributed profit	27		6.876.161.717	8.110.202.700
Net cash used in investing activities	30		3.783.259.535	6.915.202.700
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		129.199.137.735	72.909.173.000
4. Cash paid to principal debt	34		(175.348.473.090)	(67.878.640.500)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		-	-
Net cash (used in) provided by financing activities	40		(46.149.335.355)	5.030.532.500
Net cash during the period (20+30+40)	50		(28.694.371.028)	(7.828.498.158)
Cash and cash equivalents at beginning of year	60		46.795.343.168	16.067.856.983
Influence of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at end of year (50+60+61)	70		18.100.972.140	8.239.358.825