

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		265.118.380.809	292.917.992.503
I	Cash & Cash equivalents	110		51.721.214.293	85.694.166.174
1	Cash	111	V.01	2.771.214.293	2.104.166.174
2	Cash equivalents	112		48.950.000.000.00	83.590.000.000.00
II	Short-term financial investments	120	V.02	8.705.465.596	7.300.000.000
1	Short-term investments	121		8.705.465.596	7.300.000.000
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		9.848.088.050	9.303.919.209
1	Trade accounts receivables	131		21.994.651.478	21.351.640.862
2	Prepayment to suppliers	132		89.403.947	128.479.350
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	2.173.479.244	2.233.245.616
6	Provision for short-term doubtful debts	139		(14.409.446.619)	(14.409.446.619)
IV	Inventories	140		194.175.187.141	190.098.722.529
1	Inventories	141	V.04	194.175.187.141	190.098.722.529
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		668.425.729	521.184.591
1	Short-term prepaid expenses	151		447.943.314	427.615.421
2	VAT deductible	152		-	-
3	Tax and accounts receivable from State budget	154	V.05	55.675	-
4	Other short-term assets	158		220.426.740	93.569.170
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		123.448.799.670	113.785.185.709
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		15.836.393.102	16.171.071.919
1	Tangible fixed assets	221	V.08	15.373.004.211	15.613.349.696
	- Historical cost	222		20.969.787.162	20.534.720.030
	- Accumulated depreciation	223		(5.596.782.951)	(4.921.370.334)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	463.388.891	557.722.223
	- Historical cost	228		824.000.000	824.000.000
	- Accumulated depreciation	229		(360.611.109)	(266.277.777)

4	Construction in progress	230	V.11	-	-
III	Property investment	240	V.12	21.651.685.563	22.258.178.318
	- Historical cost	241		38.654.993.257	38.766.287.224
	- Accumulated depreciation	242		(17.003.307.694)	(16.508.108.906)
IV	Long-term financial investments	250		83.976.778.630	73.009.657.462
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		10.800.000.000	451.978.832
3	Other long-term investments	258	V.13	90.044.229.009	89.425.129.009
4	Provision for devaluation of long-term financial investments	259		(16.867.450.379)	(16.867.450.379)
V	Other long-term assets	260		1.983.942.375	2.346.278.010
1	Long-term prepaid expenses	261	V.14	1.948.614.500	2.293.521.753
2	Deferred income tax assets	262	V.21	35.327.875	52.756.257
3	Others	268		-	-
VI.	Goodwill	269		-	-
	TOTAL ASSETS (270 = 100+200)	270		388.567.180.479	406.703.178.212

	RESOURCES	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		94.656.059.213	112.930.407.210
I	Short-term liabilities	310		90.684.775.376	108.925.340.634
1	Short-term borrowing	311	V.15	1.101.176.471	1.101.176.471
2	Trade accounts payable	312		329.028.077	129.805.597
3	Advances from customers	313		943.344.791	80.595.832.629
4	Taxes and payable to state budget	314	V.16	2.133.832.404	3.104.381.959
5	Payable to employees	315		670.229.785	118.076.445
6	Payable expenses	316	V.17	201.847.170	65.000.000
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	79.295.112.102	18.177.515.191
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		6.010.204.576	5.633.552.342
II	Long-term liabilities	330		3.971.283.837	4.005.066.576
1	Long-term accounts payable-Trade	331		-	-
2	Long-term intercompany payable	332	V.19	-	-
3	Other long-term payables	333		3.748.487.223	3.737.725.223
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		222.796.614	267.341.353
9	Scientific and Technological Development fund	339		-	-
B	OWNER'S EQUITY	400		293.911.121.266	292.586.885.132
I	Capital sources and funds	410	V.22	293.911.121.266	292.586.885.132
1	Paid-in capital	411		141.203.090.000	141.203.090.000
2	Capital surplus	412		95.682.643.118	95.682.643.118
3	Other capital of owner	413		-	-
4	Treasury stock	414		(13.376.358.507)	(13.376.358.507)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		25.011.138.018	23.452.999.472
8	Financial reserve fund	418		26.162.716.092	23.530.042.519
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		19.227.892.545	22.094.468.530
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		-	1.185.885.870
	TOTAL RESOURCES	440		388.567.180.479	406.703.178.212

Khanh Hoi Import Export 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	28.448.902.414	37.155.801.803
2. Deductions	02		-	7.673.499.818
3. Net sales and services (10 = 01 - 02)	10		28.448.902.414	29.482.301.985
4. Cost of sales	11	VI.27	10.734.143.971	9.706.157.708
5. Gross profit (20= 10-11)	20		17.714.758.443	19.776.144.277
6. Financial income	21	VI.26	3.186.535.043	6.552.806.662
7. Financial expenses	22	VI.28	1.205.130.823	1.159.812.945
- In which: Interest expense	23		152.201.667	17.333.333
8. Selling expenses	24		74.569.781	214.109.768
9. General & administrative expenses	25		4.593.375.625	5.279.516.410
10. Net operating profit [30=20+(21-22)-(24+25)]	30		15.028.217.257	19.675.511.816
11. Other income	31		3.737.264.751	3.437.413.184
12. Other expenses	32		3.018.689.683	2.624.535.964
13. Other profit (40=31-32)	40		718.575.068	812.877.220
14. Profit or loss in joint venture	45		(451.978.832)	-
15. Profit before tax (50=30+40)	50		15.294.813.493	20.488.389.036
16. Current corporate income tax expenses	51	VI.30	3.032.876.035	3.069.563.684
17. Deferred corporate income tax expenses	52	VI.30	17.428.382	1.379.811.230
18. Profit after tax (60=50-51-52)	60		12.244.509.076	16.039.014.122
18.1 Profit after tax of minorities	61		0	522.891.174
18.2 Profit after tax of the parent company's shareholders	62		12.244.509.076	15.516.122.948
19. EPS (VND/share)	70		959	1.215

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		33.934.203.836	36.273.425.712
2. Cash paid for supplier	02		(7.492.137.809)	(13.129.151.162)
3. Cash paid for employee	03		(5.653.532.512)	(5.329.564.749)
4. Cash paid for interest	04		(152.201.667)	(17.333.333)
5. Cash paid for corporate income tax	05		(4.046.561.248)	(3.265.097.027)
6. Other receivables	06		70.271.664.862	27.236.001.737
7. Other payables	07		(103.553.944.508)	(17.649.933.238)
Net cash provided by (used in) operating activities	20		(16.692.509.046)	24.118.347.940
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(498.009.798)	(258.893.745)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		13.500.000	5.050.000
3. Cash paid for lending or purchase debt tools of other companies	23		(2.405.465.596)	(4.000.000.000)
4. Withdrawal of lending or resale debt tools of other companies	24		-	20.000.000.000
5. Cash paid for joining capital in other companies	25		(11.800.000.000)	(5.092.912.000)
6. Withdrawal of capital in other companies	26		380.899.033	37.305.600
7. Cash received from interest, dividend and distributed profit	27		3.587.962.634	4.259.257.314
Net cash used in investing activities	30		(10.721.113.727)	14.949.807.169
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		(174.199.983)	-
3. Cash received from long-term and short-term borrowings	33		63.000.000.000	6.705.882.353
4. Cash paid to principal debt	34		(63.000.000.000)	(23.200.000.000)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		(6.385.129.125)	(12.415.567.050)
Net cash (used in) provided by financing activities	40		(6.559.329.108)	(28.909.684.697)
Net cash during the period (20+30+40)	50		(33.972.951.881)	10.158.470.412
Cash and cash equivalents at beginning of year	60		85.694.166.174	76.450.893.455
Influence of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at end of year (50+60+61)	70		51.721.214.293	86.609.363.867