

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		268.271.560.917	267.397.467.273
I	Cash & Cash equivalents	110		7.088.865.452	31.791.743.824
1	Cash	111	V.01	7.088.865.452	31.791.743.824
2	Cash equivalents	112		-	-
II	Short-term financial investments	120	V.02	137.000.000.000	119.125.000.000
1	Short-term investments	121		137.000.000.000	119.125.000.000
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		93.009.508.800	78.972.674.705
1	Trade accounts receivables	131		7.703.218.645	4.793.195.333
2	Prepayment to suppliers	132		84.844.978.585	74.174.435.345
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	461.311.570	5.044.027
6	Provision for short-term doubtful debts	139		-	-
IV	Inventories	140		25.581.181.649	29.361.181.649
1	Inventories	141	V.04	25.581.181.649	29.361.181.649
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		5.592.005.016	8.146.867.095
1	Short-term prepaid expenses	151		142.052.515	4.148.343.346
2	VAT deductible	152		4.553.185.163	1.805.693.397
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		896.767.338	2.192.830.352
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		181.721.719.000	170.338.497.301
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		79.582.711.921	77.375.714.415
1	Tangible fixed assets	221	V.08	11.950.904.654	12.936.315.632
	- Historical cost	222		17.307.968.716	17.307.968.716
	- Accumulated depreciation	223		(5.357.064.062)	(4.371.653.084)
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	67.631.807.267	64.439.398.783
III	Property investment	240	V.12	-	-
	- Historical cost	241		-	-
	- Accumulated depreciation	242		-	-
IV	Long-term financial investments	250		100.749.963.346	91.770.645.754
1	Investment in subsidiaries	251		-	-
2	Investment in associate or joint-venture companies	252		100.749.963.346	91.770.645.754
3	Other long-term investments	258	V.13	-	-
4	Provision for devaluation of long-term financial investments	259		-	-
V	Other long-term assets	260		1.389.043.733	1.192.137.132
1	Long-term prepaid expenses	261	V.14	1.257.043.733	1.060.137.132
2	Deferred income tax assets	262	V.21	-	-
3	Others	268		132.000.000	132.000.000
VI.	Goodwill	269		-	-
	TOTAL ASSETS (270 = 100+200)	270		449.993.279.917	437.735.964.574

	RESOURCES	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		31.384.399.205	37.652.576.028
I	Short-term liabilities	310		31.016.807.538	37.223.784.361
1	Short-term borrowing	311	V.15	-	13.505.444.092
2	Trade accounts payable	312		3.593.818.816	2.117.249.080
3	Advances from customers	313		46.052.339	46.052.339
4	Taxes and payable to state budget	314	V.16	26.038.455.128	19.901.690.806
5	Payable to employees	315		800.412.833	878.030.640
6	Payable expenses	316	V.17	-	-
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	477.508.770	714.757.752
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		60.559.652	60.559.652
II	Long-term liabilities	330		367.591.667	428.791.667
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	367.591.667	428.791.667
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		414.421.958.258	395.494.103.436
I	Capital sources and funds	410	V.22	414.421.958.258	395.494.103.436
1	Paid-in capital	411		373.709.418.000	339.736.268.000
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		849.189.834	849.189.834
8	Financial reserve fund	418		283.063.278	283.063.278
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		39.580.287.146	54.625.582.324
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		4.186.922.454	4.589.285.110
	TOTAL RESOURCES	440		449.993.279.917	437.735.964.574

Binh Thuan Hamico Mineral 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	58.336.100.868	21.871.906.747
2. Deductions	02		-	5.409.835
3. Net sales and services (10 = 01 - 02)	10		58.336.100.868	21.866.496.912
4. Cost of sales	11	VI.27	43.723.927.464	5.960.809.455
5. Gross profit (20= 10-11)	20		14.612.173.404	15.905.687.457
6. Financial income	21	VI.26	2.310.281.668	1.368.354
7. Financial expenses	22	VI.28	228.849.219	1.914.078.836
- In which: Interest expense	23		207.849.219	1.914.078.836
8. Selling expenses	24		54.700.818	882.403.452
9. General & administrative expenses	25		3.999.771.849	3.179.113.453
10. Net operating profit [30=20+(21-22)-(24+25)]	30		12.639.133.186	9.931.460.070
11. Other income	31		-	272.815.464
12. Other expenses	32		8.960.725	343.234.524
13. Other profit (40=31-32)	40		(8.960.725)	(70.419.060)
14. Profit or loss in joint venture	45		8.979.963.346	-
15. Profit before tax (50=30+40)	50		21.610.135.807	9.861.041.010
16. Current corporate income tax expenses	51	VI.30	2.778.637.941	2.465.260.253
17. Deferred corporate income tax expenses	52	VI.30	-	-
18. Profit after tax (60=50-51-52)	60		18.831.497.866	7.395.780.757
18.1 Profit after tax of minorities	61		17.866.667	89.580.275
18.2 Profit after tax of the parent company's shareholders	62		18.813.631.199	7.306.200.482
19. EPS (VND/share)	70		545	212

Binh Thuan Hamico Mineral Joint Stock Company

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		21.610.135.807	9.861.041.010
2	Adjustment in accounts				
	Fixed assets depreciation	02		985.410.978	1.275.029.571
	Provisions	03		-	-
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(1.969.031.668)	69.050.706
	Loan interest expenses	06		207.849.219	1.914.078.836
3	Operating profit before the changes of current capital	08		20.834.364.336	13.119.200.123
	Changes in accounts receivable	09		(19.489.459.523)	21.354.219.190
	Changes in inventories	10		3.780.000.000	2.815.403.900
	Changes in trade payables (interest payable, income tax payable)	11		1.161.702.947	8.994.770.394
	Changes in prepaid expenses	12		3.809.384.230	(195.556.292)
	Loan interest paid	13		(207.849.219)	(1.914.078.836)
	Corporate income tax paid	14		(1.500.154.000)	(1.900.224.036)
	Other receivables	15		-	(1.952.738.659)
	Other payables	16		(1.138.337)	-
	Net cash provided by (used in) operating activities	20		8.386.850.434	40.320.995.784
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(1.662.708.984)	(67.506.349.564)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	272.815.464
3	Cash paid for lending or purchase debt tools of other companies	23		(137.000.000.000)	-
4	Withdrawal of lending or resale debt tools of other companies	24		119.125.000.000	10.000.000.000
5	Cash paid for joining capital in other companies	25		-	(62.000.000)
6	Withdrawal of capital in other companies	26		645.754	27.885.000
7	Cash received from interest, dividend and distributed profit	27		13.978.516	1.368.354
	Net cash used in investing activities	30		(19.523.084.714)	(57.266.280.746)
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		-	31.280.658.565
4	Cash paid to principal debt	34		(13.566.644.092)	(16.373.770.770)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		-	(5.469.777.176)
	Net cash (used in) provided by financing activities	40		(13.566.644.092)	9.437.110.619
	Net cash during the period (50=20+30+40)	50		(24.702.878.372)	(7.508.174.343)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		31.791.743.824	11.166.715.770
	Influence of foreign exchange change	61		-	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70		7.088.865.452	3.658.541.427
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