

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		1.211.146.475.946	1.001.240.001.111
I	Cash & Cash equivalents	110		754.048.997.201	751.034.054.745
1	Cash	111	V.01	53.995.663.868	18.034.054.745
2	Cash equivalents	112		700.053.333.333.00	733.000.000.000.00
II	Short-term financial investments	120	V.02	-	-
1	Short-term investments	121		-	-
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		108.794.066.685	83.833.061.265
1	Trade accounts receivables	131		84.443.600.660	41.003.914.375
2	Prepayment to suppliers	132		24.252.374.675	41.921.628.035
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	1.237.350.096	2.086.777.601
6	Provision for short-term doubtful debts	139		(1.139.258.746)	(1.179.258.746)
IV	Inventories	140		344.195.981.193	165.525.035.438
1	Inventories	141	V.04	350.058.071.115	175.273.288.440
2	Provision for devaluation of inventories	149		(5.862.089.922)	(9.748.253.002)
V	Other short-term assets	150		4.107.430.867	847.849.663
1	Short-term prepaid expenses	151		1.883.569.719	526.526.501
2	VAT deductible	152		-	9.346.538
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		2.223.861.148	311.976.624
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		666.097.510.210	612.111.976.791
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		624.467.611.452	600.257.448.654
1	Tangible fixed assets	221	V.08	389.866.395.099	131.934.485.305
	- Historical cost	222		575.334.669.391	303.536.982.631
	- Accumulated depreciation	223		(185.468.274.292)	(171.602.497.326)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	16.898.625.275	17.267.364.899
	- Historical cost	228		18.323.959.390	18.323.959.390
	- Accumulated depreciation	229		(1.425.334.115)	(1.056.594.491)

	4	Construction in progress	230	V.11	217.702.591.078	451.055.598.450
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		41.629.898.758	11.854.528.137
	1	Long-term prepaid expenses	261	V.14	5.130.826.156	6.858.370.285
	2	Deferred income tax assets	262	V.21	36.323.572.602	4.762.157.852
	3	Others	268		175.500.000	234.000.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		1.877.243.986.156	1.613.351.977.902

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		635.322.305.079	479.641.144.775
I		Short-term liabilities	310		634.889.318.829	479.212.635.625
	1	Short-term borrowing	311	V.15	91.024.178.605	231.380.072.002
	2	Trade accounts payable	312		198.268.244.945	96.981.542.350
	3	Advances from customers	313		5.994.041.235	4.026.255.204
	4	Taxes and payable to state budget	314	V.16	49.579.203.181	44.650.393.961
	5	Payable to employees	315		4.703.676.165	16.817.248.508
	6	Payable expenses	316	V.17	255.944.457.696	66.911.272.529
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	2.280.944.513	2.701.523.644
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		27.094.572.489	15.744.327.427
II		Long-term liabilities	330		432.986.250	428.509.150
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		432.986.250	428.509.150
	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		-	-
	9	Scientific and Technological Development fund	339		-	-
B		OWNER'S EQUITY	400		1.241.921.681.077	1.133.710.833.127
I		Capital sources and funds	410	V.22	1.241.921.681.077	1.133.710.833.127
	1	Paid-in capital	411		265.791.350.000	265.791.350.000
	2	Capital surplus	412		29.974.241.968	29.974.241.968
	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		173.925.282.879	173.925.282.879
8	Financial reserve fund	418		39.585.566.068	39.585.566.068
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		732.645.240.162	624.434.392.212
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		1.877.243.986.156	1.613.351.977.902

Vinacafé Biên Hoa 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	1.247.934.877.240	865.527.087.726
2. Deductions	02		30.748.927.582	22.270.871.739
3. Net sales and services (10 = 01 - 02)	10		1.217.185.949.658	843.256.215.987
4. Cost of sales	11	VI.27	789.447.067.459	616.269.998.249
5. Gross profit (20= 10-11)	20		427.738.882.199	226.986.217.738
6. Financial income	21	VI.26	36.583.657.187	5.799.049.607
7. Financial expenses	22	VI.28	3.194.089.414	1.402.644.530
- In which: Interest expense	23		2.946.771.301	-
8. Selling expenses	24		282.184.006.547	170.180.689.307
9. General & administrative expenses	25		24.184.255.952	17.492.659.793
10. Net operating profit [30=20+(21-22)-(24+25)]	30		154.760.187.473	43.709.273.715
11. Other income	31		9.931.759.704	13.772.223.174
12. Other expenses	32		1.306.921.081	1.849.773
13. Other profit (40=31-32)	40		8.624.838.623	13.770.373.401
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		163.385.026.096	57.479.647.116
16. Current corporate income tax expenses	51	VI.30	30.681.487.734	5.080.344.422
17. Deferred corporate income tax expenses	52	VI.30	(31.561.414.750)	-
18. Profit after tax (60=50-51-52)	60		164.264.953.112	52.399.302.694
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		164.264.953.112	52.399.302.694
19. EPS (VND/share)	70		6.180	1.971

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		163.385.026.096	57.479.647.116
2	Adjustment in accounts				
	Fixed assets depreciation	02		15.178.696.402	13.749.606.906
	Provisions	03		(622.580.758)	(257.289.236)
	Unrealized foreign exchange difference loss/gain	04		135.751.678	-
	Loss/gain from investment	05		(18.191.067.424)	(5.483.876.844)
	Loan interest expenses	06		2.946.771.301	-
3	Operating profit before the changes of current capital	08		162.832.597.295	65.488.087.942
	Changes in accounts receivable	09		(56.210.632.376)	(49.188.397.118)
	Changes in inventories	10		(178.088.364.997)	(126.921.531.015)
	Changes in trade payables (interest payable, income tax payable)	11		279.091.947.316	(41.985.597.565)
	Changes in prepaid expenses	12		1.038.073.456	355.788.673
	Loan interest paid	13		(3.157.572.896)	-
	Corporate income tax paid	14		(25.329.174.652)	(12.114.990.702)
	Other receivables	15		-	-
	Other payables	16		(14.163.710.600)	(10.156.186.144)
	Net cash provided by (used in) operating activities	20		166.013.162.546	(174.522.825.929)
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(10.488.894.272)	(23.322.864.191)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		1.179.272.728	-
3	Cash paid for lending or purchase debt tools of other companies	23		(1.281.053.333.333)	-
4	Withdrawal of lending or resale debt tools of other companies	24		1.281.053.333.333	6.268.118.475
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		18.875.221.615	-
	Net cash used in investing activities	30		9.565.600.071	(17.054.745.716)
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		469.556.939.348	-
4	Cash paid to principal debt	34		(609.912.832.745)	-
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(31.894.962.000)	(31.894.962.000)
	Net cash (used in) provided by financing activities	40		(172.250.855.397)	(31.894.962.000)
	Net cash during the period (50=20+30+40)	50		3.327.907.220	(223.472.533.645)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		751.034.054.745	275.247.810.871
	Influence of foreign exchange change	61		(312.964.764)	(17.234.812)

CASH AND CASH EQUIVALENTS AT END OF YEAR	70		754.048.997.201	51.758.042.414
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