

BALANCE SHEET

As at Sep.30, 2014

Unit: VND

No.	Assets	Code	Note	Sep.30,2014	Jan.01,2014
	1	2	3	4	5
A	SHORT-TERM ASSETS (100 = 110+120+130+140+150)	100		734.013.646.684	703.568.683.676
I	Cash & Cash equivalents	110		6.925.708.048	28.879.047.461
1	Cash	111	V.01	6.925.708.048	13.579.047.461
2	Cash equivalents	112		-	15.300.000.000.00
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		213.523.481.020	306.322.559.246
1	Trade accounts receivables	131		207.242.060.879	296.803.334.583
2	Prepayment to suppliers	132		1.369.268.492	7.005.121.242
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	4.912.151.649	2.514.103.421
6	Provision for short-term doubtful debts	139		-	-
IV	Inventories	140		511.182.691.578	366.691.148.637
1	Inventories	141	V.04	511.182.691.578	366.691.148.637
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		2.381.766.038	1.675.928.332
1	Short-term prepaid expenses	151		456.228.900	1.329.017.668
2	VAT deductible	152		1.160.539.034	-
3	Tax and accounts receivable from State budget	154	V.05	636.641.504	346.910.664
4	Other short-term assets	158		128.356.600	-
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		24.703.068.999	63.617.766.304
I	Long-term receivables	210		-	35.422.645.000
1	Long-term receivables from customers	211		-	35.422.645.000
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		18.024.515.602	21.382.906.297
1	Tangible fixed assets	221	V.08	13.291.569.009	16.565.776.863
	- Historical cost	222		49.899.346.817	49.612.946.817
	- Accumulated depreciation	223		(36.607.777.808)	(33.047.169.954)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	4.732.946.593	4.817.129.434
	- Historical cost	228		5.596.577.811	5.596.577.811
	- Accumulated depreciation	229		(863.631.218)	(779.448.377)

	4	Construction in progress	230	V.11	-	-
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		2.000.000.000	2.000.000.000
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	2.000.000.000	2.000.000.000
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		4.678.553.397	4.812.215.007
	1	Long-term prepaid expenses	261	V.14	4.031.338.397	4.165.000.007
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		647.215.000	647.215.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		758.716.715.683	767.186.449.980

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A	LIABILITIES (300 = 310+330)	300			418.329.432.754	395.169.101.350
I	Short-term liabilities	310			295.191.671.790	395.169.101.350
	1 Short-term borrowing	311	V.15		127.477.523.534	109.753.643.145
	2 Trade accounts payable	312			134.265.399.600	179.144.633.002
	3 Advances from customers	313			24.708.672.012	70.889.575.794
	4 Taxes and payable to state budget	314	V.16		-	19.997.974.258
	5 Payable to employees	315			1.563.301.788	2.412.941.342
	6 Payable expenses	316	V.17		6.106.208	1.606.358.907
	7 Intercompany payable	317			-	-
	8 Payable in accordance with contracts in progress	318			-	-
	9 Other short-term payables	319	V.18		4.957.731.752	5.498.443.198
	10 Provision for short-term liabilities	320			2.148.039.765	5.850.507.082
	11 Bonus and welfare fund	323			64.897.131	15.024.622
II	Long-term liabilities	330			123.137.760.964	-
	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			123.137.760.964	-
	9 Scientific and Technological Development fund	339			-	-
B	OWNER'S EQUITY	400			340.387.282.929	372.017.348.630
I	Capital sources and funds	410	V.22		340.387.282.929	372.017.348.630
	1 Paid-in capital	411			300.000.000.000	300.000.000.000
	2 Capital surplus	412			-	7.271.654.085
	3 Other capital of owner	413			7.271.654.085	-
	4 Treasury stock	414			-	-

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		15.685.664.007	13.803.447.087
8	Financial reserve fund	418		4.357.378.677	3.886.824.447
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		13.072.586.160	47.055.423.011
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		-	-
	TOTAL RESOURCES	440		758.716.715.683	767.186.449.980

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INCOME STATEMENT

Quarter 3/2014

Items	Code	Note	Quarter 3		Accumulation fr. Jan. 01 to Jun. 30	
			2014	2013	2014	2013
1	2	3	4	5	6	7
1. Revenue of sales and services	01	VI.25	26.198.443.393	156.296.332.293	219.190.208.134	455.109.925.545
2. Deductions	02		-	-	-	272.727.273
3. Net sales and services (10 = 01 - 02)	10		26.198.443.393	156.296.332.293	219.190.208.134	454.837.198.272
4. Cost of sales	11	VI.27	23.725.769.327	143.249.764.692	197.479.919.033	420.260.158.864
5. Gross profit (20= 10-11)	20		2.472.674.066	13.046.567.601	21.710.289.101	34.577.039.408
6. Financial income	21	VI.26	197.488.453	540.969.335	692.430.563	749.763.724
7. Financial expenses	22	VI.28	2.297.712.814	1.043.116.205	7.173.718.949	4.022.116.274
- In which: Interest expense	23		-	1.043.116.205	4.876.006.135	4.021.986.693
8. Selling expenses	24		1.410.836.833	242.727.273	1.428.517.833	388.884.298
9. General & administrative expenses	25		-	1.639.766.870	2.967.565.846	5.039.140.938
10. Net operating profit [30=20+(21-22)-(24+25)]	30		(1.038.387.128)	10.661.926.588	10.832.917.036	25.876.661.622
11. Other income	31		31.727.273	1.053.591.284	3.509.152.957	1.513.074.304
12. Other expenses	32		1.400.262	-	52.090.618	215.000.000
13. Other profit (40=31-32)	40		30.327.011	1.053.591.284	3.457.062.339	1.298.074.304
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		(1.008.060.117)	11.715.517.872	14.289.979.375	27.174.735.926
16. Current corporate income tax expenses	51	VI.30	-	2.853.879.468	3.376.719.696	6.718.683.982
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		(1.008.060.117)	8.861.638.404	10.913.259.679	20.456.051.944
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		(1.008.060.117)	8.861.638.404	10.913.259.679	20.456.051.944
19. EPS (VND/share)	70		0	295	397	681

Binh Duong Construction and Civil Engineering Joint Stock Company

CASH FLOW STATEMENT

Quarter 3/2014(Indirect method)

Unit: VND

No.	Items	Code	Note	Accumulation fr. Jan. 01 to Sep. 30	
				2014	2013
1	2	3	4	5	6
I	CASH FLOWS FROM OPERATING ACTIVITIES:				
1	Profit before tax	01		14.289.979.375	27.174.735.926
2	Adjustment in accounts				
	Fixed assets depreciation	02		3.644.790.695	4.592.029.446
	Provisions	03		-	-
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(593.899.169)	(603.480.285)
	Loan interest expenses	06		5.407.194.953	4.021.986.693
3	Operating profit before the changes of current capital	08		22.748.065.854	35.185.271.780
	Changes in accounts receivable	09		124.065.643.880	49.671.724.811
	Changes in inventories	10		(144.491.542.941)	21.670.230.469
	Changes in trade payables (interest payable, income tax payable)	11		15.159.318.569	(45.698.933.861)
	Changes in prepaid expenses	12		1.006.450.378	8.907.943.806
	Loan interest paid	13		(5.407.194.953)	(4.021.986.693)
	Corporate income tax paid	14		(13.944.845.403)	(9.740.623.606)
	Other receivables	15		351.736.000	-
	Other payables	16		(646.000.000)	(7.237.805.121)
	Net cash provided by (used in) operating activities	20		(1.158.368.616)	48.735.821.585
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(286.400.000)	(732.578.018)
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		-	-
4	Withdrawal of lending or resale debt tools of other companies	24		-	-
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		593.899.169	603.480.285
	Net cash used in investing activities	30		307.499.169	(129.097.733)
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		191.731.732.969	212.556.854.282
4	Cash paid to principal debt	34		(174.007.852.580)	(191.987.552.061)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(38.826.350.355)	(44.843.677.275)
	Net cash (used in) provided by financing activities	40		(21.102.469.966)	(24.274.375.054)
	Net cash during the period (50=20+30+40)	50		(21.953.339.413)	24.332.348.798
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		28.879.047.461	10.026.800.080
	Influence of foreign exchange change	61		-	-

	CASH AND CASH EQUIVALENTS AT END OF YEAR	70		6.925.708.048	34.359.148.878
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