

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		147.655.154.508	138.436.990.071
I	Cash & Cash equivalents	110		54.774.261.248	54.223.198.968
1	Cash	111	V.01	7.474.261.248	2.923.198.968
2	Cash equivalents	112		47.300.000.000.00	51.300.000.000.00
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		49.021.032.140	45.665.416.788
1	Trade accounts receivables	131		39.079.078.077	28.503.284.353
2	Prepayment to suppliers	132		9.138.267.435	14.803.788.310
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	3.951.943.094	3.829.549.155
6	Provision for short-term doubtful debts	139		(3.148.256.466)	(1.471.205.030)
IV	Inventories	140		32.493.354.032	29.627.905.060
1	Inventories	141	V.04	32.493.354.032	29.627.905.060
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		11.366.507.088	8.920.469.255
1	Short-term prepaid expenses	151		152.684.683	12.113.558
2	VAT deductible	152		8.085.330.955	7.781.026.393
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		3.128.491.450	1.127.329.304
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		153.573.234.873	153.349.158.294
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		133.300.014.161	135.713.254.786
1	Tangible fixed assets	221	V.08	74.733.351.022	51.966.560.925
	- Historical cost	222		146.488.176.126	116.523.169.290
	- Accumulated depreciation	223		(71.754.825.104)	(64.556.608.365)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	597.504.900	688.649.700
	- Historical cost	228		2.146.966.500	2.146.966.500
	- Accumulated depreciation	229		(1.549.461.600)	(1.458.316.800)

	4	Construction in progress	230	V.11	57.969.158.239	83.058.044.161
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		14.660.246.666	14.660.246.666
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		260.246.666	260.246.666
	3	Other long-term investments	258	V.13	14.400.000.000	14.400.000.000
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		5.612.974.046	2.975.656.842
	1	Long-term prepaid expenses	261	V.14	5.060.300.166	2.409.178.515
	2	Deferred income tax assets	262	V.21	538.417.880	538.417.880
	3	Others	268		14.256.000	28.060.447
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		301.228.389.381	291.786.148.365

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		117.939.737.411	115.522.974.554
I		Short-term liabilities	310		60.146.809.426	43.668.494.609
	1	Short-term borrowing	311	V.15	24.632.544.411	10.672.850.690
	2	Trade accounts payable	312		15.478.598.374	16.672.051.986
	3	Advances from customers	313		1.910.332.844	1.949.390.889
	4	Taxes and payable to state budget	314	V.16	2.883.323.793	2.032.467.174
	5	Payable to employees	315		2.830.383.765	960.001.105
	6	Payable expenses	316	V.17	2.447.354.000	2.615.684.960
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	6.949.367.468	6.183.297.216
	10	Provision for short-term liabilities	320		1.765.516.978	1.447.997.641
	11	Bonus and welfare fund	323		1.249.387.793	1.134.752.948
II		Long-term liabilities	330		57.792.927.985	71.854.479.945
	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	57.792.927.985	71.854.479.945
	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		183.288.651.970	176.263.173.811
I		Capital sources and funds	410	V.22	183.288.651.970	176.263.173.811
	1	Paid-in capital	411		123.749.970.000	123.749.970.000
	2	Capital surplus	412		26.340.019.200	26.340.019.200
	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		15.646.308.058	15.646.308.058
8	Financial reserve fund	418		5.032.722.908	5.032.722.908
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		12.519.631.804	5.494.153.645
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		301.228.389.381	291.786.148.365

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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	56.602.952.083	40.001.033.417	151.237.567.402	150.632.516.364
2. Deductions	02		-	-	-	-
3. Net sales and services (10 = 01 - 02)	10		56.602.952.083	40.001.033.417	151.237.567.402	150.632.516.364
4. Cost of sales	11	VI.27	40.607.534.031	31.244.195.944	109.784.089.328	119.672.625.700
5. Gross profit (20= 10-11)	20		15.995.418.052	8.756.837.473	41.453.478.074	30.959.890.664
6. Financial income	21	VI.26	408.570.228	690.389.887	2.161.327.282	1.681.690.724
7. Financial expenses	22	VI.28	1.628.983.512	616.424.606	2.350.242.646	2.055.676.204
- In which: Interest expense	23		1.459.821.826	(59.856.837)	1.993.845.189	766.270.869
8. Selling expenses	24		6.612.269.805	4.179.095.307	17.600.729.376	14.118.991.386
9. General & administrative expenses	25		1.949.048.725	2.434.444.419	7.268.741.816	5.857.456.989
10. Net operating profit [30=20+(21-22)-(24+25)]	30		6.213.686.238	2.217.263.028	16.395.091.518	10.609.456.809
11. Other income	31		137.589.285	3.871.866	149.529.265	184.373.816
12. Other expenses	32		479.108.207	9.583.984	483.880.880	360.633.692
13. Other profit (40=31-32)	40		(341.518.922)	(5.712.118)	(334.351.615)	(176.259.876)
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		5.872.167.316	2.211.550.910	16.060.739.903	10.433.196.933
16. Current corporate income tax expenses	51	VI.30	1.276.125.910	552.887.727	3.541.108.099	2.608.299.233
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		4.596.041.406	1.658.663.183	12.519.631.804	7.824.897.700
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		4.596.041.406	1.658.663.183	12.519.631.804	7.824.897.700
19. EPS (VND/share)	70		371	574	1.011	948

Ben Thanh Rubber 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		16.060.739.903	10.433.196.933
2	Adjustment in accounts				
	Fixed assets depreciation	02		8.161.900.607	5.805.995.433
	Provisions	03		1.994.570.773	-
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		-	-
	Loan interest expenses	06		1.844.630.695	766.270.869
3	Operating profit before the changes of current capital	08		28.061.841.978	17.005.463.235
	Changes in accounts receivable	09		8.973.027.818	4.466.452.524
	Changes in inventories	10		(2.865.448.972)	6.220.229.338
	Changes in trade payables (interest payable, income tax payable)	11		2.895.396.404	(5.908.721.045)
	Changes in prepaid expenses	12		2.791.692.776	(721.904.470)
	Loan interest paid	13		(1.844.630.695)	(766.270.869)
	Corporate income tax paid	14		(4.022.744.543)	(5.622.615.313)
	Other receivables	15		4.692.026.130	1.011.387.898
	Other payables	16		(4.236.598.832)	(2.043.376.203)
	Net cash provided by (used in) operating activities	20		34.444.562.064	13.640.645.095
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(42.741.782.550)	(35.850.366.262)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		150.000.000	195.000.000
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		-	(4.614.958.510)
6	Withdrawal of capital in other companies	26		-	4.190.126.264
7	Cash received from interest, dividend and distributed profit	27		2.104.189.426	1.628.491.061
	Net cash used in investing activities	30		(40.487.593.124)	(34.451.707.447)
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		53.783.754.030	44.062.746.137
4	Cash paid to principal debt	34		(43.226.647.890)	(32.218.058.746)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(3.963.012.800)	(5.636.481.000)
	Net cash (used in) provided by financing activities	40		6.594.093.340	6.208.206.391
	Net cash during the period (50=20+30+40)	50		551.062.280	(14.602.855.961)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		54.223.198.968	43.918.239.957
	Influence of foreign exchange change	61		-	-

	CASH AND CASH EQUIVALENTS AT END OF YEAR	70		54.774.261.248	29.315.383.996
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