

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		225.569.321.715	324.078.103.587
I	Cash & Cash equivalents	110		30.995.549.089	28.375.750.597
1	Cash	111	V.01	30.995.549.089	28.375.750.597
2	Cash equivalents	112		-	-
II	Short-term financial investments	120	V.02	13.302.809.000	15.058.649.800
1	Short-term investments	121		18.846.934.000	18.846.934.000
2	Provision for devaluation of short-term investments	129		(5.544.125.000)	(3.788.284.200)
III	Short-term receivables	130		37.464.177.010	50.252.600.388
1	Trade accounts receivables	131		64.766.819.605	63.867.296.388
2	Prepayment to suppliers	132		2.980.007.005	6.784.082.000
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	-	1.256.686.000
6	Provision for short-term doubtful debts	139		(30.282.649.600)	(21.655.464.000)
IV	Inventories	140		129.813.085.632	208.497.766.903
1	Inventories	141	V.04	129.813.085.632	208.497.766.903
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		13.993.700.984	21.893.335.899
1	Short-term prepaid expenses	151		1.182.611.795	1.131.218.898
2	VAT deductible	152		10.233.159.933	18.218.734.907
3	Tax and accounts receivable from State budget	154	V.05	-	-
4	Other short-term assets	158		2.577.929.256	2.543.382.094
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		271.961.463.775	273.713.170.949
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		258.246.287.382	258.575.430.541
1	Tangible fixed assets	221	V.08	114.690.088.063	111.942.614.638
	- Historical cost	222		166.265.253.123	159.783.181.241
	- Accumulated depreciation	223		(51.575.165.060)	(47.840.566.603)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	81.790.987.710	40.977.042.293
	- Historical cost	228		86.909.206.751	45.228.002.843
	- Accumulated depreciation	229		(5.118.219.041)	(4.250.960.550)

	4	Construction in progress	230	V.11	61.765.211.609	105.655.773.610
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		11.892.176.393	12.747.740.408
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		10.000.000.000	10.000.000.000
	3	Other long-term investments	258	V.13	12.000.000.000	12.000.000.000
	4	Provision for devaluation of long-term financial investments	259		(10.107.823.607)	(9.252.259.592)
V		Other long-term assets	260		1.823.000.000	2.390.000.000
	1	Long-term prepaid expenses	261	V.14	1.323.000.000	1.890.000.000
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		500.000.000	500.000.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		497.530.785.490	597.791.274.536

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		122.710.031.123	237.713.279.181
I		Short-term liabilities	310		121.273.194.522	235.491.122.938
	1	Short-term borrowing	311	V.15	74.500.000.000	205.900.000.000
	2	Trade accounts payable	312		3.078.711.118	2.993.323.501
	3	Advances from customers	313		6.910.395.750	7.164.556.159
	4	Taxes and payable to state budget	314	V.16	3.087.695.854	2.586.767.892
	5	Payable to employees	315		22.853.733.751	9.201.967.779
	6	Payable expenses	316	V.17	-	55.401.755
	7	Intercompany payable	317		55.401.755	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	8.602.400.614	6.384.908.634
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		2.184.855.680	1.204.197.218
II		Long-term liabilities	330		1.436.836.601	2.222.156.243
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		1.352.425.005	1.352.425.005
	4	Long-term borrowing	334	V.20	84.411.596	869.731.238
	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		374.820.754.367	360.077.995.355
I		Capital sources and funds	410	V.22	374.820.754.367	360.077.995.355
	1	Paid-in capital	411		141.206.280.000	141.206.280.000
	2	Capital surplus	412		135.484.038.434	138.228.344.134
	3	Other capital of owner	413		21.158.033.553	20.372.713.911
	4	Treasury stock	414		-	(14.946.154.700)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		44.183.503.168	43.162.273.807
8	Financial reserve fund	418		9.885.609.924	9.630.302.584
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		22.903.289.288	22.424.235.619
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		497.530.785.490	597.791.274.536

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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	1.381.021.267.451	1.332.178.115.392	4.140.786.641.714	3.829.756.007.760
2. Deductions	02		210.954.545	-	535.954.545	-
3. Net sales and services (10 = 01 - 02)	10		1.380.810.312.906	1.332.178.115.392	4.140.250.687.169	3.829.756.007.760
4. Cost of sales	11	VI.27	1.339.571.042.490	1.290.144.263.056	4.008.325.892.097	3.714.882.070.740
5. Gross profit (20= 10-11)	20		41.239.270.416	42.033.852.336	131.924.795.072	114.873.937.020
6. Financial income	21	VI.26	2.597.177.829	1.783.054.115	7.450.501.471	3.096.651.400
7. Financial expenses	22	VI.28	1.084.896.465	8.554.440.281	5.958.730.328	22.561.901.827
- In which: Interest expense	23		668.923.365	1.364.120.281	3.337.318.983	4.476.602.035
8. Selling expenses	24		27.289.669.587	24.808.025.140	80.266.127.718	63.808.305.309
9. General & administrative expenses	25		3.506.312.500	3.334.488.597	19.115.285.747	8.137.236.813
10. Net operating profit [30=20+(21-22)-(24+25)]	30		11.955.569.693	7.119.952.433	34.035.152.750	23.463.144.471
11. Other income	31		6.518.172	1.894.404.718	11.353.105	1.987.722.915
12. Other expenses	32		154.891	848.747.792	33.108.896	925.071.836
13. Other profit (40=31-32)	40		6.363.281	1.045.656.926	(21.755.791)	1.062.651.079
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		11.961.932.974	8.165.609.359	34.013.396.959	24.525.795.550
16. Current corporate income tax expenses	51	VI.30	2.097.997.566	1.353.138.409	5.949.965.507	5.155.614.856
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		9.863.935.408	6.812.470.950	28.063.431.452	19.370.180.694
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		9.863.935.408	6.812.470.950	28.063.431.452	19.370.180.694
19. EPS (VND/share)	70		699	495	1.987	1.408

Materials - Petroleum 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		34.013.396.959	24.525.795.550
2	Adjustment in accounts				
	Fixed assets depreciation	02		4.643.049.461	4.345.657.143
	Provisions	03		11.238.590.415	10.485.299.792
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		(7.450.501.471)	(3.096.651.400)
	Loan interest expenses	06		3.337.318.983	4.476.602.035
3	Operating profit before the changes of current capital	08		45.781.854.347	40.736.703.120
	Changes in accounts receivable	09		12.112.265.590	5.845.388.740
	Changes in inventories	10		78.684.681.271	23.726.048.048
	Changes in trade payables (interest payable, income tax payable)	11		16.506.301.791	(60.996.133.162)
	Changes in prepaid expenses	12		515.607.103	(377.662.721)
	Loan interest paid	13		(3.337.318.983)	(4.476.602.035)
	Corporate income tax paid	14		(5.274.195.714)	(6.709.035.745)
	Other receivables	15		-	-
	Other payables	16		(3.903.734.077)	(1.950.474.701)
	Net cash provided by (used in) operating activities	20		141.085.461.328	(4.201.768.456)
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(4.346.860.307)	(31.775.043.422)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	204.690.909
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		7.450.501.471	2.870.352.400
	Net cash used in investing activities	30		3.103.641.164	(28.700.000.113)
III	CASH FLOWS FROM FINANCING ACTIVITIES:				
1	Cash received from issuing stock, other owners' equity	31		12.201.849.000	-
2	Cash paid to owners' equity, repurchase issued stock	32		-	-
3	Cash received from long-term and short-term borrowings	33		2.057.300.000.000	2.040.400.000.000
4	Cash paid to principal debt	34		(2.188.700.000.000)	(2.017.000.000.000)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(22.371.153.000)	(20.607.902.500)
	Net cash (used in) provided by financing activities	40		(141.569.304.000)	2.792.097.500
	Net cash during the period (50=20+30+40)	50		2.619.798.492	(30.109.671.069)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		28.375.750.597	56.543.233.267
	Influence of foreign exchange change	61		-	-

	CASH AND CASH EQUIVALENTS AT END OF YEAR	70		30.995.549.089	26.433.562.198
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