

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		1.723.870.723.349	1.701.001.943.273
I	Cash & Cash equivalents	110		175.877.348.359	202.131.163.112
1	Cash	111	V.01	175.877.348.359	202.131.163.112
2	Cash equivalents	112		-	-
II	Short-term financial investments	120	V.02	35.810.829.300	4.635.225.300
1	Short-term investments	121		40.756.599.414	10.756.599.414
2	Provision for devaluation of short-term investments	129		(4.945.770.114)	(6.121.374.114)
III	Short-term receivables	130		499.471.771.468	467.018.954.471
1	Trade accounts receivables	131		415.536.661.980	383.549.774.346
2	Prepayment to suppliers	132		44.545.896.327	37.771.142.414
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	42.150.872.461	48.459.697.011
6	Provision for short-term doubtful debts	139		(2.761.659.300)	(2.761.659.300)
IV	Inventories	140		992.498.480.882	1.009.878.142.558
1	Inventories	141	V.04	1.017.535.763.051	1.009.878.142.558
2	Provision for devaluation of inventories	149		(25.037.282.169)	-
V	Other short-term assets	150		20.212.293.340	17.338.457.832
1	Short-term prepaid expenses	151		7.121.077.705	3.015.161.426
2	VAT deductible	152		5.079.405.653	7.485.630.651
3	Tax and accounts receivable from State budget	154	V.05	6.563.358.103	6.416.318.796
4	Other short-term assets	158		1.448.451.879	421.346.959
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		11.042.719.911.114	11.445.638.665.070
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		10.794.569.393.105	11.155.753.928.965
1	Tangible fixed assets	221	V.08	9.891.691.350.568	10.330.088.099.313
	- Historical cost	222		13.794.043.849.467	13.755.849.959.571
	- Accumulated depreciation	223		(3.902.352.498.899)	(3.425.761.860.258)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	115.208.567.817	114.955.457.642
	- Historical cost	228		128.680.163.010	121.876.801.730
	- Accumulated depreciation	229		(13.471.595.193)	(6.921.344.088)

	4	Construction in progress	230	V.11	787.669.474.720	710.710.372.010
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		56.000.000.000	56.000.000.000
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	56.000.000.000	56.000.000.000
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		192.150.518.009	233.884.736.105
	1	Long-term prepaid expenses	261	V.14	182.839.314.874	225.294.769.219
	2	Deferred income tax assets	262	V.21	-	-
	3	Others	268		9.311.203.135	8.589.966.886
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		12.766.590.634.463	13.146.640.608.343

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		9.266.528.121.277	9.945.830.777.281
I		Short-term liabilities	310		3.852.424.976.596	4.220.180.224.010
	1	Short-term borrowing	311	V.15	1.949.236.680.998	2.497.900.343.309
	2	Trade accounts payable	312		1.248.287.703.744	1.069.458.262.717
	3	Advances from customers	313		31.085.195.682	21.058.699.474
	4	Taxes and payable to state budget	314	V.16	61.220.329.017	36.395.912.643
	5	Payable to employees	315		74.338.259.621	60.222.378.300
	6	Payable expenses	316	V.17	377.419.321.473	373.231.651.507
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	110.837.486.061	161.912.976.060
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		-	-
II		Long-term liabilities	330		5.414.103.144.681	5.725.650.553.271
	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	5.414.103.144.681	5.725.650.553.271
	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		3.500.062.513.186	3.200.809.831.062
I		Capital sources and funds	410	V.22	3.500.062.513.186	3.200.809.831.062
	1	Paid-in capital	411		3.180.000.000.000	3.180.000.000.000
	2	Capital surplus	412		70.790.410.045	70.790.410.045
	3	Other capital of owner	413		5.517.214.120	5.517.214.120
	4	Treasury stock	414		(902.752.100)	(902.752.100)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	(208.252.407.562)
7	Investment and development fund	417		105.804.960.608	105.804.960.608
8	Financial reserve fund	418		37.186.381.320	37.186.381.320
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		101.666.299.193	10.666.024.631
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		12.766.590.634.463	13.146.640.608.343

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	1.671.606.623.988	1.626.190.078.419	5.109.949.331.445	4.801.159.227.151
2. Deductions	02		72.420.278.347	45.261.734.850	205.057.510.442	198.447.449.880
3. Net sales and services (10 = 01 - 02)	10		1.599.186.345.641	1.580.928.343.569	4.904.891.821.003	4.602.711.777.271
4. Cost of sales	11	VI.27	1.339.954.136.842	1.267.970.859.609	4.017.996.735.226	3.613.538.766.453
5. Gross profit (20= 10-11)	20		259.232.208.799	312.957.483.960	886.895.085.777	989.173.010.818
6. Financial income	21	VI.26	176.293.883.337	4.616.628.233	189.062.072.799	14.827.014.263
7. Financial expenses	22	VI.28	212.946.857.222	296.787.026.371	621.533.800.969	812.703.741.616
- In which: Interest expense	23		125.838.571.640	177.821.324.227	402.691.139.187	604.514.926.863
8. Selling expenses	24		81.355.142.984	63.803.122.760	217.448.620.951	179.812.565.081
9. General & administrative expenses	25		40.929.502.776	30.318.883.402	121.230.785.467	83.709.427.219
10. Net operating profit [30=20+(21-22)-(24+25)]	30		100.294.589.154	(73.334.920.340)	115.743.951.189	(72.225.708.835)
11. Other income	31		(4.482.004.069)	1.710.937.438	5.805.047.683	4.723.527.004
12. Other expenses	32		(3.835.090.634)	955.455.671	4.881.980.203	2.862.872.304
13. Other profit (40=31-32)	40		(646.913.435)	755.481.767	923.067.480	1.860.654.700
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		99.647.675.719	(72.579.438.573)	116.667.018.669	(70.365.054.135)
16. Current corporate income tax expenses	51	VI.30	21.922.488.658	-	25.666.744.107	553.596.110
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		77.725.187.061	(72.579.438.573)	91.000.274.562	(70.918.650.245)
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		77.725.187.061	(72.579.438.573)	91.000.274.562	(70.918.650.245)
19. EPS (VND/share)	70		244	0	286	8

Ha Tien 1 Cement 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		116.667.018.669	(70.365.054.135)
2	Adjustment in accounts				
	Fixed assets depreciation	02		483.875.163.894	459.873.383.862
	Provisions	03		23.861.678.169	392.536.200
	Unrealized foreign exchange difference loss/gain	04		40.322.170.666	193.633.941.166
	Loss/gain from investment	05		(17.804.881.347)	(13.318.813.528)
	Loan interest expenses	06		402.691.139.187	604.514.926.863
3	Operating profit before the changes of current capital	08		1.049.612.289.238	1.174.730.920.428
	Changes in accounts receivable	09		(46.859.737.588)	(51.736.744.791)
	Changes in inventories	10		(7.657.620.493)	6.434.005.660
	Changes in trade payables (interest payable, income tax payable)	11		223.856.411.490	116.567.344.105
	Changes in prepaid expenses	12		38.349.538.066	23.218.933.531
	Loan interest paid	13		(453.802.817.475)	(621.196.524.958)
	Corporate income tax paid	14		(1.820.887.750)	(1.667.891.057)
	Other receivables	15		-	-
	Other payables	16		(721.236.249)	(2.441.944.767)
	Net cash provided by (used in) operating activities	20		800.955.939.239	643.908.098.151
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(107.123.645.919)	(201.364.360.219)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	179.272.727
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	(30.000.000.000)	-
6	Withdrawal of capital in other companies	26	-	-
7	Cash received from interest, dividend and distributed profit	27	2.202.745.993	4.105.300.411
	Net cash used in investing activities	30	(134.920.899.926)	(197.079.787.081)
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	3.059.703.746.854	3.133.857.271.584
4	Cash paid to principal debt	34	(3.751.936.237.753)	(3.633.275.901.197)
5	Cash paid to financial lease debt	35	-	-
6	Dividend, profit paid for owners	36	(12.000.000)	(30.843.500)
				-
	Net cash (used in) provided by financing activities	40	(692.244.490.899)	(499.449.473.113)
	Net cash during the period (50=20+30+40)	50	(26.209.451.586)	(52.621.162.043)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60	202.131.163.112	189.929.403.253
	Influence of foreign exchange change	61	(44.363.167)	(810.594)
	CASH AND CASH EQUIVALENTS AT END OF YEAR	70	175.877.348.359	137.307.430.616