

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		489.527.132.497	399.173.999.838
I	Cash & Cash equivalents	110		103.268.874.045	73.767.750.198
1	Cash	111	V.01	18.918.874.045	58.767.750.198
2	Cash equivalents	112		84.350.000.000.00	15.000.000.000.00
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		212.804.352.746	194.781.285.504
1	Trade accounts receivables	131		203.931.418.087	193.486.877.813
2	Prepayment to suppliers	132		8.407.997.815	623.188.820
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	617.353.314	773.791.495
6	Provision for short-term doubtful debts	139		(152.416.470)	(102.572.624)
IV	Inventories	140		171.779.230.222	130.147.571.260
1	Inventories	141	V.04	171.779.230.222	130.147.571.260
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		1.674.675.484	477.392.876
1	Short-term prepaid expenses	151		372.225.168	42.773.500
2	VAT deductible	152		733.688.250	13.714.376
3	Tax and accounts receivable from State budget	154	V.05	250.968.252	-
4	Other short-term assets	158		317.793.814	420.905.000
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		189.204.763.750	211.698.283.520
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		143.616.957.967	160.606.814.310
1	Tangible fixed assets	221	V.08	138.109.629.174	153.516.587.571
	- Historical cost	222		367.150.544.856	363.811.735.219
	- Accumulated depreciation	223		(229.040.915.682)	(210.295.147.648)
2	Finance leases fixed assets	224	V.09	4.537.415.220	6.482.021.739
	- Historical cost	225		12.964.043.478	12.964.043.478
	- Accumulated depreciation	226		(8.426.628.258)	(6.482.021.739)
3	Intangible fixed assets	227	V.10	-	-
	- Historical cost	228		1.471.867.089	1.471.867.089
	- Accumulated depreciation	229		(1.471.867.089)	(1.471.867.089)

	4	Construction in progress	230	V.11	969.913.573	608.205.000
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		4.000.000.000	4.000.000.000
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	4.000.000.000	4.000.000.000
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		41.587.805.783	47.091.469.210
	1	Long-term prepaid expenses	261	V.14	37.513.522.344	40.147.492.689
	2	Deferred income tax assets	262	V.21	2.975.777.439	5.845.470.521
	3	Others	268		1.098.506.000	1.098.506.000
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		678.731.896.247	610.872.283.358

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		418.518.915.860	371.951.746.653
I		Short-term liabilities	310		357.828.875.904	311.477.227.497
	1	Short-term borrowing	311	V.15	196.164.044.072	134.476.015.674
	2	Trade accounts payable	312		132.464.291.039	120.118.422.628
	3	Advances from customers	313		2.675.585	82.154.512
	4	Taxes and payable to state budget	314	V.16	3.634.518.008	7.929.576.378
	5	Payable to employees	315		9.401.133.222	25.095.166.999
	6	Payable expenses	316	V.17	11.662.641.691	11.811.798.249
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	911.206.374	1.108.543.942
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		3.588.365.913	10.855.549.115
II		Long-term liabilities	330		60.690.039.956	60.474.519.156
	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	60.690.039.956	60.474.519.156
	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		260.212.980.387	238.920.536.705
I		Capital sources and funds	410	V.22	260.212.980.387	238.920.536.705
	1	Paid-in capital	411		106.978.420.000	106.978.420.000
	2	Capital surplus	412		-	-
	3	Other capital of owner	413		-	-
	4	Treasury stock	414		(408.640.209)	(408.640.209)

5	Asset revaluation differences	415		-	-
6	Foreign exchange differences	416		-	-
7	Investment and development fund	417		21.449.284.093	21.449.284.093
8	Financial reserve fund	418		8.858.576.321	8.858.576.321
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		123.335.340.182	102.042.896.500
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		678.731.896.247	610.872.283.358

BIEN HOA PACKAGING COMPANY

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	295.235.676.147	262.791.849.028	795.159.901.030	701.370.657.721
2. Deductions	02		36.279.952	-	55.625.111	21.770.000
3. Net sales and services (10 = 01 - 02)	10		295.199.396.195	262.791.849.028	795.104.275.919	701.348.887.721
4. Cost of sales	11	VI.27	255.953.490.881	225.411.315.244	685.664.121.163	595.351.872.293
5. Gross profit (20= 10-11)	20		39.245.905.314	37.380.533.784	109.440.154.756	105.997.015.428
6. Financial income	21	VI.26	823.471.284	135.109.005	2.728.152.483	1.199.386.419
7. Financial expenses	22	VI.28	2.585.521.631	3.407.778.453	9.068.777.307	11.156.341.470
- In which: Interest expense	23		2.584.659.463	3.247.401.418	8.400.372.310	10.205.280.420
8. Selling expenses	24		14.035.257.481	12.798.268.203	40.421.378.825	34.595.634.708
9. General & administrative expenses	25		4.016.713.856	3.387.638.707	10.896.116.202	11.041.740.405
10. Net operating profit [30=20+(21-22)-(24+25)]	30		19.431.883.630	17.921.957.426	51.782.034.905	50.402.685.264
11. Other income	31		328.119.519	563.123.344	2.434.841.184	1.438.455.068
12. Other expenses	32		420.228.608	475.840.792	885.012.341	1.041.115.903
13. Other profit (40=31-32)	40		(92.109.089)	87.282.552	1.549.828.843	397.339.165
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		19.339.774.541	18.009.239.978	53.331.863.748	50.800.024.429
16. Current corporate income tax expenses	51	VI.30	2.781.480.228	1.557.490.410	6.815.569.153	5.217.756.071
17. Deferred corporate income tax expenses	52	VI.30	247.583.153	(503.278.879)	2.168.236.619	(4.009.428.734)
18. Profit after tax (60=50-51-52)	60		16.310.711.160	16.955.028.447	44.348.057.976	49.591.697.092
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		16.310.711.160	16.955.028.447	44.348.057.976	49.591.697.092
19. EPS (VND/share)	70		1.528	1.634	4.155	5.303

BIEN HOA PACKAGING 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		53.331.863.748	50.800.024.429
2	Adjustment in accounts				
	Fixed assets depreciation	02		20.690.374.553	41.305.590.062
	Provisions	03		49.843.846	162.711.777
	Unrealized foreign exchange difference loss/gain	04		-	-
	Loss/gain from investment	05		-	-
	Loan interest expenses	06		9.068.777.307	11.156.341.470
3	Operating profit before the changes of current capital	08		83.140.859.454	103.424.667.738
	Changes in accounts receivable	09		(18.940.742.028)	(23.277.425.097)
	Changes in inventories	10		(41.631.658.962)	(22.075.910.790)
	Changes in trade payables (interest payable, income tax payable)	11		(9.291.529.809)	(18.773.865.909)
	Changes in prepaid expenses	12		2.304.518.677	(1.463.414.138)
	Loan interest paid	13		(9.068.777.307)	(11.156.341.470)
	Corporate income tax paid	14		(5.593.236.133)	(5.329.490.847)
	Other receivables	15		-	3.553.832.774
	Other payables	16		(11.364.118.089)	-
	Net cash provided by (used in) operating activities	20		(10.444.684.197)	24.902.052.261
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(3.338.809.637)	(3.287.117.918)
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		2.728.152.483	1.199.386.419
	Net cash used in investing activities	30		(610.657.154)	(2.087.731.499)
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		443.587.359.976	227.329.530.832
4	Cash paid to principal debt	34		(381.683.810.778)	(244.382.493.563)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		(21.347.084.000)	(8.918.990.000)
	Net cash (used in) provided by financing activities	40		40.556.465.198	(25.971.952.731)
	Net cash during the period (50=20+30+40)	50		29.501.123.847	(3.157.631.969)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		73.767.750.198	43.694.913.350
	Influence of foreign exchange change	61		-	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70	103.268.874.045	40.537.281.381
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