

BALANCE SHEET

As at Jun.30, 2014

Unit: VND

No.	Assets	Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5
A	SHORT-TERM ASSETS (100 = 110+120+130+140+150)	100		432.451.375.902	447.155.849.710
I	Cash & Cash equivalents	110		166.529.145.386	166.707.165.726
1	Cash	111	V.01	36.327.549.120	36.637.251.236
2	Cash equivalents	112		130.201.596.266.00	130.069.914.490.00
II	Short-term financial investments	120	V.02	1.918.540.332	1.814.849.332
1	Short-term investments	121		4.897.513.746	4.897.513.746
2	Provision for devaluation of short-term investments	129		(2.978.973.414)	(3.082.664.414)
III	Short-term receivables	130		167.803.506.128	188.048.997.326
1	Trade accounts receivables	131		23.508.466.396	44.575.019.404
2	Prepayment to suppliers	132		1.090.387.468	230.793.998
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	149.593.005.467	149.283.752.226
6	Provision for short-term doubtful debts	139		(6.388.353.203)	(6.040.568.302)
IV	Inventories	140		90.000.631.678	87.595.585.183
1	Inventories	141	V.04	92.603.799.272	90.251.456.779
2	Provision for devaluation of inventories	149		(2.603.167.594)	(2.655.871.596)
V	Other short-term assets	150		6.199.552.378	2.989.252.143
1	Short-term prepaid expenses	151		2.435.836.627	2.554.734.730
2	VAT deductible	152		1.790.939.003	-
3	Tax and accounts receivable from State budget	154	V.05	797.172.660	-
4	Other short-term assets	158		1.175.604.088	434.517.413
B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		335.957.642.498	356.900.358.804
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		320.377.677.707	339.988.129.671
1	Tangible fixed assets	221	V.08	284.749.882.787	304.232.125.541
	- Historical cost	222		576.811.118.809	577.464.478.101
	- Accumulated depreciation	223		(292.061.236.022)	(273.232.352.560)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	1.220.974.613	1.425.368.987
	- Historical cost	228		4.065.288.785	4.065.288.785
	- Accumulated depreciation	229		(2.844.314.172)	(2.639.919.798)

	4	Construction in progress	230	V.11	34.406.820.307	34.330.635.143
III		Property investment	240	V.12	-	-
		- Historical cost	241		-	-
		- Accumulated depreciation	242		-	-
IV		Long-term financial investments	250		-	-
	1	Investment in subsidiaries	251		-	-
	2	Investment in associate or joint-venture companies	252		-	-
	3	Other long-term investments	258	V.13	-	-
	4	Provision for devaluation of long-term financial investments	259		-	-
V		Other long-term assets	260		15.579.964.791	16.912.229.133
	1	Long-term prepaid expenses	261	V.14	15.439.216.343	16.912.229.133
	2	Deferred income tax assets	262	V.21	108.748.448	-
	3	Others	268		32.000.000	-
VI.		Goodwill	269		-	-
		TOTAL ASSETS (270 = 100+200)	270		768.409.018.400	804.056.208.514

	RESOURCES		Code	Note	Jun.30,2014	Jan.01,2014
	1	2	3	4	5	
A		LIABILITIES (300 = 310+330)	300		154.637.644.937	209.873.547.777
I		Short-term liabilities	310		152.783.028.937	208.402.931.777
	1	Short-term borrowing	311	V.15	-	-
	2	Trade accounts payable	312		55.193.186.453	67.838.518.889
	3	Advances from customers	313		3.118.235.997	2.941.837.811
	4	Taxes and payable to state budget	314	V.16	3.520.771.426	14.563.238.757
	5	Payable to employees	315		4.261.256.728	6.929.373.518
	6	Payable expenses	316	V.17	45.458.913.474	75.452.891.862
	7	Intercompany payable	317		-	-
	8	Payable in accordance with contracts in progress	318		-	-
	9	Other short-term payables	319	V.18	39.936.385.619	39.382.791.700
	10	Provision for short-term liabilities	320		-	-
	11	Bonus and welfare fund	323		1.294.279.240	1.294.279.240
II		Long-term liabilities	330		1.854.616.000	1.470.616.000
	1	Long-term accounts payable-Trade	331		-	-
	2	Long-term intercompany payable	332	V.19	-	-
	3	Other long-term payables	333		1.854.616.000	1.470.616.000
	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		-	-
	9	Scientific and Technological Development fund	339		-	-
B		OWNER'S EQUITY	400		613.771.373.463	594.182.660.737
I		Capital sources and funds	410	V.22	613.771.373.463	594.182.660.737
	1	Paid-in capital	411		154.207.820.000	154.207.820.000
	2	Capital surplus	412		302.726.583.351	302.726.583.351
	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		90.122.557.514	90.122.557.514
8	Financial reserve fund	418		12.856.710.622	12.856.710.622
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		53.857.701.976	34.268.989.250
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		768.409.018.400	804.056.208.514

BIBICA Corporation

INCOME STATEMENT

Quarter 2/2014

Items	Code	Note	Accumulation fr. Jan. 01 to Jun. 30	
			2014	2013
1	2	3	4	7
1. Revenue of sales and services	01	VI.25	435.455.336.441	378.890.442.251
2. Deductions	02		4.265.197.685	3.706.351.550
3. Net sales and services (10 = 01 - 02)	10		431.190.138.756	375.184.090.701
4. Cost of sales	11	VI.27	293.759.978.356	274.070.010.512
5. Gross profit (20= 10-11)	20		137.430.160.400	101.114.080.189
6. Financial income	21	VI.26	4.630.771.777	741.081.418
7. Financial expenses	22	VI.28	55.893.043	(9.579.696)
- In which: Interest expense	23		-	24.747.516
8. Selling expenses	24		95.314.600.785	75.796.607.217
9. General & administrative expenses	25		24.122.513.595	19.848.721.264
10. Net operating profit [30=20+(21-22)-(24+25)]	30		22.567.924.754	6.219.412.822
11. Other income	31		1.573.465.652	1.741.072.609
12. Other expenses	32		935.912.391	1.565.297.969
13. Other profit (40=31-32)	40		637.553.261	175.774.640
14. Profit or loss in joint venture	45		-	-
15. Profit before tax (50=30+40)	50		23.205.478.015	6.395.187.462
16. Current corporate income tax expenses	51	VI.30	3.627.166.309	1.846.959.706
17. Deferred corporate income tax expenses	52	VI.30	687.969.446	-
18. Profit after tax (60=50-51-52)	60		18.890.342.260	4.548.227.756
18.1 Profit after tax of minorities	61		0	0
18.2 Profit after tax of the parent company's shareholders	62		18.890.342.260	4.548.227.756
19. EPS (VND/share)	70		1.225	295

CASH FLOW STATEMENT

Quarter 2/2014(Indirect method)

Unit: VND

No.	Items	Code	Note	Accumulation fr. Jan. 01 to Jun. 30	
				2014	2013
1	2	3	4	5	6
I	CASH FLOWS FROM OPERATING ACTIVITIES:				
1	Profit before tax	01		23.205.478.015	6.395.187.462
2	Adjustment in accounts				
	Fixed assets depreciation	02		19.614.390.344	19.819.302.253
	Provisions	03		191.389.899	(3.052.708.786)
	Unrealized foreign exchange difference loss/gain	04		(88.092.147)	-
	Loss/gain from investment	05		(4.503.095.018)	1.868.067.264
	Loan interest expenses	06		-	24.747.516
3	Operating profit before the changes of current capital	08		38.420.071.093	25.054.595.709
	Changes in accounts receivable	09		19.165.381.110	30.699.045.442
	Changes in inventories	10		(2.352.342.494)	18.215.314.819
	Changes in trade payables (interest payable, income tax payable)	11		(51.220.864.299)	(66.330.261.139)
	Changes in prepaid expenses	12		1.125.554.870	1.901.023.185
	Loan interest paid	13		-	(24.747.516)
	Corporate income tax paid	14		(9.621.337.983)	(6.175.413.874)
	Other receivables	15		-	222.518.733
	Other payables	16		(344.313.369)	(1.134.331.877)
	Net cash provided by (used in) operating activities	20		(4.827.851.072)	2.427.743.482
II	CASH FLOWS FROM INVESTING ACTIVITIES:				
1	Cash paid for purchase of capital assets and other long-term assets	21		(76.185.164)	(7.117.886.791)
2	Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	150.000.000
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		15.000.000.000	-
5	Cash paid for joining capital in other companies	25		-	-
6	Withdrawal of capital in other companies	26		-	1.329.343.567
7	Cash received from interest, dividend and distributed profit	27		4.575.341.802	716.928.827
	Net cash used in investing activities	30		19.499.156.638	(4.921.614.397)
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		-	430.721.000
4	Cash paid to principal debt	34		-	(495.000.000)
5	Cash paid to financial lease debt	35		-	-
6	Dividend, profit paid for owners	36		-	-
	Net cash (used in) provided by financing activities	40		-	(64.279.000)
	Net cash during the period (50=20+30+40)	50		14.671.305.566	(2.558.149.915)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60		151.707.165.726	49.471.255.612
	Influence of foreign exchange change	61		150.674.094	-

CASH AND CASH EQUIVALENTS AT END OF YEAR	70	166.529.145.386	46.913.105.697
--	----	-----------------	----------------