BALANCE SHEET

As at Dec. 31st, 2009

Unit: VND

Assets	Code	Note	Dec. 31st, 2009	Jan. 1st, 2009
1	2	3	4	5
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	**100**		**197.308.404.119**	**83.875.421.676**
I. Cash and cash equivalents	**110**		**50.398.545.745**	**41.655.086.616**
1. Cash	111	V.01	15.398.545.745	15.259.686.616
2. Cash equivalents	112		35.000.000.000	26.395.400.000
II. Short-term financial investments	**120**	V.02	**84.000.000.000**	**0**
1. Short-term investments	121		84.000.000.000	
2. Provision for devaluation of short-term security investments	129			
III. Receivables	**130**		**58.613.045.904**	**39.133.426.599**
1. Trade accounts receivables	131		57.507.597.616	33.364.282.592
2. Advances to suppliers	132		1.593.246.800	5.527.735.528
3. Short-term internal receivables	133			
4. Receivable in accordance with contracts in progress	134			
5. Other receivables	135	V.03	1.616.501.586	241.408.479
6. Provision for short-term bad receivables	139		(2.104.300.098)	
IV. Inventories	**140**		**4.094.286.352**	**553.790.204**
1. Inventories	141	V.04	4.094.286.352	553.790.204
2. Provision for devaluation of inventories	149			
V. Other short-term assets	**150**		**202.526.118**	**2.533.118.257**
1. Short-term prepaid expenses	151			9.906.780
2. VAT deductible	152		90.745.879	2.465.119.356
3. Tax and accounts receivable from State budget	154	V.05		
4. Other short-term assets	158		111.780.239	58.092.121
B. LONG-TERM ASSETS (200=210+220+240+250+260)	**200**		**263.719.366.512**	**248.212.550.428**
I. Long-term receivables	**210**		**2.290.609.684**	
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	2.290.609.684	
5. Provision for long-term bad receivable (*)	219			
II. Fixed assets	**220**		**258.354.819.724**	**246.311.309.888**
1. Tangible fixed assets	221	V.08	212.489.292.676	232.330.994.836
- Historical cost	222		358.035.197.125	307.188.586.154
- Accumulated depreciation	223		(145.545.904.449)	(74.857.591.318)
2. Finance leases fixed assets	224	V.09		0
- Historical cost	225			
- Accumulated depreciation	226			
3. Intangible fixed assets	227	V.10	40.999.660	42.528.904
- Historical cost	228		94.587.200	64.587.200
- Accumulated depreciation	229		(53.587.540)	(22.058.296)
4. Construction in progress expenses	230	V.11	45.824.527.388	13.937.786.148
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 joint-venture	252			
3. Other long-term investments	258	V.13		
4. Provision for devaluation of long-term finance investment	259			
V. Other long-term assets	**260**		**3.073.937.104**	**1.901.240.540**
1. Long-term prepaid expenses	261	V.14	1.267.493.696	1.901.240.540
2. Deferred income tax assets	262	V.21		
3. Others	268		1.806.443.408	
TOTAL ASSETS (270=100+200)	**270**		**461.027.770.631**	**332.087.972.104**

Assets	Code	Note	Dec. 31st, 2009	Jan. 1st, 2009
1	2	3	4	5

CAPITAL SOURCE	Code	Note	Dec. 31st, 2009	Jan. 1st, 2009
A. LIABILITIES (300= 310+330)	**300**		**161.811.518.065**	**116.647.332.255**
I. Short-term liabilities	**310**		**69.994.991.070**	**55.380.551.988**
1. Short-term borrowing and debts	311	V.15	25.084.121.159	14.248.078.994
2. Trade accounts payable	312		14.702.676.826	12.277.077.341
3. Advances from customers	313			10.000.000
4. Taxes and liabilities to State budget	314	V.16	2.422.250.497	357.952.346
5. Payable to employees	315		10.568.362.846	4.323.541.410
6. Payable expenses	316	V.17	15.881.818.182	107.798.438
7. Accounts payables-Affiliate	317			
8. Payable in accordance with contracts in progress	318			
9. Other short-term payables	319	V.18	1.335.761.560	24.056.103.459
10. Provision for short-term liabilities	320			
II. Long-term liabilities	**330**		**91.816.526.995**	**61.266.780.267**
1. Long-term accounts payables-Trade	331			
2. Long-term accounts payables-Affiliate	332	V.19		
3. Other long-term payables	333			
4. Long-term borrowing and debts	334	V.20	91.756.395.235	61.222.939.179
5. Deferred income tax	335	V.21		
6. Provision for unemployment allowance	336		60.131.760	43.841.088
7. Provision for long-term liabilities	337			
B. OWNER'S EQUITY (400= 410+430)	400		**299.216.252.566**	**215.440.639.849**
I. Capital sources and funds	**410**	V.22	**298.901.498.957**	**215.375.817.511**
1. Paid-in capital	411		200.000.000.000	200.000.000.000
2. Capital surplus	412			
3. Other capital of owner	413			
4. Treasury stock	414			
5. Assets revaluation difference	415			
6. Foreign exchange difference	416		(48.634.747)	
7. Investment and development fund	417		8.754.954.851	3.522.980.851
8. Financial reserve fund	418		4.920.052.100	860.955.000
9. Other fund belong to owner's equity	419		50.648.658	38.748.658
10. Retained profit	420		85.224.478.095	10.953.133.002
11. Capital for construction work	421			
II. Budget sources	**430**		**314.753.609**	**64.822.338**
1. Bonus and welfare fund	431		314.753.609	64.822.338
2. Budgets	432	V.23		
3. Budget for fixed asset	433			
TOTAL RESOURCES (430= 300+400)	**440**		**461.027.770.631**	**332.087.972.104**

OFF BALANCE SHEET ITEMS

ITEMS	Code	EXP	Dec. 31st, 2009	Jan. 1st, 2009
1. Leasehold assets				
2. Materials and goods kept or processed for others				
3. Goods deposited by others				
4. Bad debts already treated				
5. Foreign currencies: (USD)			USD 8,606.00	USD 200,462.63
6. Estimates for non-business and project expenditure				

Dinh Vu Port Investment & Development Joint Stock Company

INCOME STATEMENT

Year 2009

Unit: VND

Items	Code	Note	Year 2009	Year 2008
1	2	3	4	5
1. Sales	01	VI.25	264.440.432.663	152.706.173.277
2. Deductions	02			
3. Net sales and services (10=01-02)	**10**		**264.440.432.663**	**152.706.173.277**
4. Cost of goods sold	11	VI.27	163.923.156.980	98.385.157.678
5. Gross profit (20 = 10 - 11)	**20**		**100.517.275.683**	**54.321.015.599**
6. Financial income	21	VI.26	11.793.510.755	4.649.261.509
7. Financial expenses	22	VI.28	8.529.778.631	8.042.512.798
- Include: Interest expenses	23	VI.28	*5.073.305.780*	*4.666.207.848*
8. Selling expenses	24			
9. General & administrative expenses	25		12.093.816.738	5.894.514.259
10. Net operating profit {30 = 20 + (21 - 22) - (24 + 25)}	**30**		**91.687.191.069**	**45.033.250.051**
11. Other income	31		202.478.968	331.294.109
12. Other expenses	32			
13. Other profit (40 = 31 - 32)	**40**		**202.478.968**	**331.294.109**
14. Profit before tax (50 = 30 + 40)	**50**		**91.889.670.037**	**45.364.544.160**
15. Current corporate income tax expenses	51	VI.30	7.027.253.844	4.405.878.323
16. Deferred corporate income tax expenses	52	VI.30		
17. Profit after tax (60 = 50 - 51 - 52)	**60**		**84.862.416.193**	**40.958.665.837**
18. EPS (VND/share)	**70**		**4.243**	**2.059**

CASH FLOWS STATEMENT

Year 2009 (Direct method)

Unit: VND

Items	Code	Note	Year 2009	Year 2008
1	**2**	**3**	**4**	**5**
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Cash received from sale or services and other revenue	01		303.924.644.397	142.650.792.486
2. Cash paid for supplier	02		(115.744.903.862)	(77.807.279.212)
3. Cash paid for employee	03		(27.857.343.986)	(19.226.748.289)
4. Cash paid for interest	04		(4.773.305.780)	(5.350.343.885)
5. Cash paid for corporate income tax	05		(4.974.877.505)	(4.224.478.586)
6. Other receivables	06		5.525.646.703	7.308.279.703
7. Other payables	07		(22.112.818.388)	(6.836.796.847)
Net cash provided by (used in) operating activities	**20**		**133.987.041.579**	**36.513.425.370**
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(14.038.924.854)	(37.191.162.072)
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		(86.000.000.000)	
4. Withdrawal of lending or resale debt tools of other companies	24		2.000.000.000	15.000.000.000
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		4.251.305.739	3.181.127.435
Net cash used in investing activities	**30**		**(93.787.619.115)**	**(19.010.034.637)**
III. CASH FLOWS FROM FINANCING ACTIVITIES:				
1. Cash received from issuing stock, other owners' equity	31			368.935.817
2. Cash paid to owners equity, repurchase issued stock	32			
3. Cash received from long-term and short-term borrowings	33		17.332.850.000	39.151.446.284
4. Cash paid to principal debt	34		(14.248.078.994)	(11.904.383.187)
5. Cash paid to financial lease debt	35		(11.209.055.976)	
6. Dividend, profit paid for owners	36		(23.382.975.000)	(19.617.025.000)
Net cash (used in) provided by financing activities	**40**		**(31.507.259.970)**	**7.998.973.914**
Net cash during the period (50 = 20+30+40)	**50**		**8.692.162.494**	**25.502.364.647**
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**60**		**41.655.086.616**	**16.154.057.513**
Influence of foreign exchange fluctuation	61		51.296.635	(1.335.544)
CASH AND CASH EQUIVALENTS AT END OF YEAR (70 = 50+60+61)	**70**		**50.398.545.745**	**41.655.086.616**