

BALANCE SHEET

As at Dec.31, 2014

Unit: VND

No.	Assets	Code	Note	Dec.31,2014	Jan.01,2014
	1	2	3	4	5
A	SHORT-TERM ASSETS (100 = 110+120+130+140+150)	100		193,309,196,036	161,226,514,421
I	Cash & Cash equivalents	110		6,580,486,914	5,267,716,994
1	Cash	111	V.01	1,580,486,914	5,267,716,994
2	Cash equivalents	112		5,000,000,000.00	-
II	Short-term financial investments	120	V.02	5,000,000,000	-
1	Short-term investments	121		5,000,000,000	-
2	Provision for devaluation of short-term investments	129		-	-
III	Short-term receivables	130		92,740,921,291	99,084,018,999
1	Trade accounts receivables	131		94,874,471,000	83,678,194,965
2	Prepayment to suppliers	132		2,580,057,775	5,237,231,969
3	Short-term intercompany receivables	133		-	-
4	Receivables on percentage of construction contract completion	134		-	-
5	Other receivables	135	V.03	371,601,044	12,841,592,692
6	Provision for short-term doubtful debts	139		(5,085,208,528)	(2,673,000,627)
IV	Inventories	140		83,898,959,962	43,950,450,248
1	Inventories	141	V.04	83,898,959,962	43,950,450,248
2	Provision for devaluation of inventories	149		-	-
V	Other short-term assets	150		5,088,827,869	12,924,328,180
1	Short-term prepaid expenses	151		4,128,446,135	5,192,865,511
2	VAT deductible	152		-	-
3	Tax and accounts receivable from State budget	154	V.05	680,781,734	759,891,194
4	Other short-term assets	158		279,600,000	6,971,571,475

B	LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		227,823,323,771	237,952,011,211
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		213,915,382,498	225,826,468,543
1	Tangible fixed assets	221	V.08	213,664,559,485	222,929,660,425
	- Historical cost	222		299,377,243,270	281,167,526,154
	- Accumulated depreciation	223		(85,712,683,785)	(58,237,865,729)
2	Finance leases fixed assets	224	V.09	-	-
	- Historical cost	225		-	-
	- Accumulated depreciation	226		-	-
3	Intangible fixed assets	227	V.10	250,823,013	100,493,182
	- Historical cost	228		388,834,250	188,834,250
	- Accumulated depreciation	229		(138,011,237)	(88,341,068)
4	Construction in progress	230	V.11	-	2,796,314,936
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		13,907,941,273	12,125,542,668
1	Long-term prepaid expenses	261	V.14	13,907,941,273	12,125,542,668
2	Deferred income tax assets	262	V.21	-	-
3	Others	268		-	-
VI.	Goodwill	269		-	-

	TOTAL ASSETS (270 = 100+200)	270		421,132,519,807	399,178,525,632
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	RESOURCES	Code	Note	Dec.31,2014	Jan.01,2014
	1	2	3	4	5
A	LIABILITIES (300 = 310+330)	300		162,475,510,483	173,537,333,294
I	Short-term liabilities	310		162,475,510,483	159,537,333,294
1	Short-term borrowing	311	V.15	92,644,582,937	87,825,322,391
2	Trade accounts payable	312		55,023,503,603	58,482,621,070
3	Advances from customers	313		412,941,696	655,280,051
4	Taxes and payable to state budget	314	V.16	4,961,407,193	5,055,251,001
5	Payable to employees	315		8,022,677,532	6,324,448,007
6	Payable expenses	316	V.17	1,159,635,303	1,450,342,456
7	Intercompany payable	317		-	-
8	Payable in accordance with contracts in progress	318		-	-
9	Other short-term payables	319	V.18	674,465,221	17,234,980
10	Provision for short-term liabilities	320		-	-
11	Bonus and welfare fund	323		(423,703,002)	(273,166,662)
II	Long-term liabilities	330		-	14,000,000,000
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	-	14,000,000,000
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		258,657,009,324	225,641,192,338
I	Capital sources and funds	410	V.22	258,657,009,324	225,641,192,338
1	Paid-in capital	411		156,899,990,000	149,999,080,000

2	Capital surplus	412		43,161,181,303	43,282,931,303
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		7,293,278,290	5,940,917,770
8	Financial reserve fund	418		1,072,893,087	667,184,932
9	Other fund belong to owner's equity	419		-	-
10	Retained after-tax profit	420		50,229,666,644	25,751,078,333
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		421,132,519,807	399,178,525,632

Dong Hai Joint Stock Company of Bentre

INCOME STATEMENT

Quarter 4/2014

Items	Code	Note	Quarter 4		Accumulation fr. Jan. 01 to Dec. 31	
			2014	2013	2014	2013
1	2	3	4	5	6	7
1. Revenue of sales and services	01	VI.25	152,610,032,476	136,119,537,393	543,031,072,447	455,957,125,283
2. Deductions	02		33,275,150	550,251,500	276,317,900	1,605,705,950
3. Net sales and services (10 = 01 - 02)	10		152,576,757,326	135,569,285,893	542,754,754,547	454,351,419,333
4. Cost of sales	11	VI.27	128,307,108,216	110,944,874,023	451,756,074,297	370,066,516,049
5. Gross profit (20= 10-11)	20		24,269,649,110	24,624,411,870	90,998,680,250	84,284,903,284
6. Financial income	21	VI.26	7,780,832	116,313,181	619,695,639	299,102,309
7. Financial expenses	22	VI.28	1,770,781,999	2,887,037,453	8,388,009,569	25,257,886,554
- In which: Interest expense	23		1,528,311,603	2,770,315,926	7,778,831,540	18,093,297,981
8. Selling expenses	24		4,554,537,102	4,672,210,208	16,066,225,191	15,235,071,603
9. General & administrative expenses	25		5,014,463,733	4,036,310,433	11,515,740,320	10,342,950,051
10. Net operating profit [30=20+(21-22)-(24+25)]	30		12,937,647,108	13,145,166,957	55,648,400,809	33,748,097,385
11. Other income	31		422,745,281	306,733,176	1,187,813,736	4,464,461,522
12. Other expenses	32		1,075,451,941	918,119,813	1,425,549,509	7,380,941,850
13. Other profit (40=31-32)	40		(652,706,660)	(611,386,637)	(237,735,773)	(2,916,480,328)
14. Profit or loss in joint venture	45		-	-	-	-
15. Profit before tax (50=30+40)	50		12,284,940,448	12,533,780,320	55,410,665,036	30,831,617,057
16. Current corporate income tax expenses	51	VI.30	2,740,549,038	3,186,100,754	12,304,975,583	3,784,406,660
17. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
18. Profit after tax (60=50-51-52)	60		9,544,391,410	9,347,679,566	43,105,689,453	27,047,210,397
18.1 Profit after tax of minorities	61		0	0	0	0
18.2 Profit after tax of the parent company's shareholders	62		9,544,391,410	9,347,679,566	43,105,689,453	27,047,210,397
19. EPS (VND/share)	70		608	623	2,747	1,803

CASH FLOW STATEMENT

Quarter 4/2014 (Direct method)

Unit: VND

Items	Code	Note	Accumulation	
			Current year	Previous year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Cash received from sale or services and other revenue	01		556,642,931,868	477,654,047,305
2. Cash paid for supplier	02		(443,099,273,757)	(343,831,818,405)
3. Cash paid for employee	03		(25,051,897,205)	(21,105,044,206)
4. Cash paid for interest	04		(7,792,878,311)	(18,564,377,746)
5. Cash paid for corporate income tax	05		(12,750,527,299)	(2,126,565,469)
6. Other receivables	06		10,166,466,295	31,217,010,537
7. Other payables	07		(52,236,497,498)	(47,906,938,874)
Net cash provided by (used in) operating activities	20		25,878,324,093	75,336,313,142
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(22,950,546,757)	(13,715,861,107)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		2,743,876,000	10,086,085,618
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		12,323,196,655	15,329,283,345
7. Cash received from interest, dividend and distributed profit	27		536,178,230	21,752,011
Net cash used in investing activities	30		(7,347,295,872)	11,721,259,867
III. CASH FLOWS FROM FINANCING ACTIVITIES:				-
1. Cash received from issuing stock, other owners' equity	31		6,900,910,000	-
2. Cash paid to owners equity, repurchase issued stock	32		-	-
3. Cash received from long-term and short-term borrowings	33		463,603,127,686	369,858,941,146
4. Cash paid to principal debt	34		(472,810,117,300)	(454,343,965,603)
5. Cash paid to financial lease debt	35		-	-

6. Dividend, profit paid for owners	36		(14,914,283,000)	-
Net cash (used in) provided by financing activities	40		(17,220,362,614)	(84,485,024,457)
Net cash during the period (20+30+40)	50		1,310,665,607	2,572,548,552
Cash and cash equivalents at beginning of year	60		5,267,716,994	2,712,369,434
Influence of foreign exchange fluctuation	61		2,104,313	(17,200,992)
Cash and cash equivalents at end of year (50+60+61)	70		6,580,486,914	5,267,716,994