



Báo cáo tài chính đã được kiểm toán

**CÔNG TY CỔ PHẦN CHẾ BIẾN
HÀNG XUẤT KHẨU LONG AN**

*Báo cáo Tài chính đã được kiểm toán
Cho năm tài chính kết thúc ngày 31 tháng 12 năm 2007*

Được kiểm toán bởi

CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN VÀ KIỂM TOÁN PHÍA NAM (AASCS)

29 Võ Thị Sáu, Quận 1, TP. Hồ Chí Minh; Điện thoại: (08). 8205.944 - 8205.947; Fax: 8205.942

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BALANCE SHEET

As of 31 December 2007

Unit: VND

ASSETS	Code	EXP	As of 31/12/2007	As of 01/01/2007
A - CURRENT ASSETS (100=110+120+130+140+150)	100		112,040,667,817	117,988,906,654
I. Cash & cash equivalents	110	VI.01	4,829,147,338	6,692,075,001
1. Cash	111		4,829,147,338	6,692,075,001
2. Cash & cash equivalents	112		-	-
II. Short-term financial investments	120	VI.02	4,653,379,357	2,465,630,838
1. Short-term investments	121		5,140,584,277	2,465,630,838
2. Provision for devaluation of short-term investments (*)	129		(487,204,920)	-
III. Short-term receivables	130	VI.03	29,346,682,272	25,212,339,812
1. Trade accounts receivable	131		25,121,298,596	21,500,761,498
2. Advances to supplier	132		1,845,845,084	1,447,598,421
3. Short-term internal receivables	133		-	-
4. Receivable according to the progress of construction contracts	134		-	-
5. Other receivables	135		2,939,616,116	2,263,979,893
6. Provision for short-term bad receivables (*)	139		(560,077,524)	-
IV. Inventories	140	VI.04	55,239,928,090	73,343,996,012
1. Inventories	141		55,239,928,090	73,343,996,012
2. Provision for devaluation of inventories (*)	149		-	-
V. Other current assets	150		17,971,530,760	10,274,864,991
1. Short-term prepaid expenses	151		-	710,194,611
2. VAT deductible	152		3,345,995,924	3,251,930,283
3. Tax and accounts receivable from State budget	154	VI.05	-	1,500,000,000
4. Other current assets	158	VI.06	14,625,534,836	4,812,740,097

BALANCE SHEET

As of 31 December 2007

Unit: VND

ASSETS	Code	EXP	As of 31/12/2007	As of 01/01/2007
B - LONG-TERM ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200		50,678,686,615	25,211,945,543
I- Long-term receivables	210	VI.07	-	-
1. Long-term receivables from customers	211		-	-
2. Capital receivable from subsidiaries	212		-	-
3. Long-term inter-company receivables	213		-	-
4. Other long-term receivables	218		-	-
5. Provision for long-term bad receivable (*)	219		-	-
II. Fixed assets	220		19,530,317,274	20,714,873,543
1. Tangible fixed assets	221	VI.08	14,858,733,507	12,197,304,359
- Historical cost	222		29,742,384,561	24,397,450,887
- Accumulated depreciation (*)	223		(14,883,651,054)	(12,200,146,528)
2. Finance leases fixed assets	224	VI.09	-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	VI.10	4,527,087,519	4,739,450,111
- Historical cost	228		6,442,552,303	6,395,788,403
- Accumulated depreciation (*)	229		(1,915,464,784)	(1,656,338,292)
4. Construction in progress expenses	230	VI.11	144,496,248	3,778,119,073
III. Property Investment	240	VI.12	-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
IV. Long-term financial investments	250	VI.13	30,489,710,727	4,497,072,000
1. Investment in subsidiary company	251		-	-
2. Investment in joint venture	252		-	-
3. Other long-term investments	258		30,489,710,727	4,497,072,000
4. Provision for diminution in value of long-term financial investments (*)	259		-	-
V. Other long-term assets	260	VI.14	658,658,614	-
1. Long-term prepaid expenses	261		658,658,614	-
2. Deferred income tax assets	262		-	-
3. Others	268		-	-
TOTAL ASSETS (270 = 100 + 200)	270		162,719,354,432	143,200,852,197

BALANCE SHEET

As of 31 December 2007

Unit: VND

CAPITAL SOURCE	Code	EXP	As of 31/12/2007	As of 01/01/2007
A - LIABILITIES (300 = 310 + 330)	300		72,488,751,329	73,343,975,556
I. Current liabilities	310	VI.15	71,953,457,974	72,839,958,278
1. Short-term borrowing and debts	311		44,538,127,420	39,530,990,000
2. Trade accounts payable	312		8,977,599,074	11,184,641,756
3. Advances from customers	313		295,140,000	1,732,445,055
4. Taxes and liabilities to State budget	314		5,490,709,954	16,420,796,300
5. Payable to employees	315		5,503,199,925	1,914,951,698
6. Payable expenses	316		6,095,525,808	475,150,909
7. Accounts payable-Affiliate	317		-	-
8. Payable in accordance with contracts in progress	318		-	-
9. Other short-term payables	319		1,053,155,793	1,580,982,560
10. Provision for current liabilities	320		-	-
II. Long-term liabilities	330	VI.16	535,293,355	504,017,278
1. Long-term accounts payable-Trade	331		-	-
2. Long-term accounts payable-Affiliate	332		-	-
3. Other long-term payables	333		-	-
4. Long-term borrowing and debts	334		-	-
5. Deferred income tax	335		-	-
6. Provision for unemployment benefit	336		535,293,355	504,017,278
7. Provision for long-term liabilities	337		-	-
B - OWNER'S EQUITY (400 = 410 + 430)	400		90,230,603,103	69,856,876,641
I. Capital sources and funds	410	VI.17	90,967,828,809	69,437,754,480
1. Paid-in capital	411		57,989,010,000	57,989,010,000
2. Capital surplus	412		9,711,123,615	9,711,123,615
3. Other capital of owner	413		-	-
4. Treasury stock (*)	414		-	-
5. Assets revaluation difference	415		-	-
6. Foreign exchange difference	416		-	-
7. Investment and development funds	417		13,909,634,868	13,909,634,868
8. Financial reserve fund	418		1,073,165,823	1,073,165,823
9. Other fund belong to owner's equity	419		-	-
10. Retained after-tax profit	420		8,284,894,503	(13,245,179,826)
11. Capital for construction work	421		-	-
II. Budget sources	430		(737,225,706)	419,122,161
1. Bonus and welfare funds	431		(737,225,706)	190,255,423
2. Budgets	432	VI.18	-	228,866,738
3. Budget for fixed asset	433		-	-

BALANCE SHEET

As of 31 December 2007

Unit: VND

TOTAL RESOURCES (440 = 300 + 400)	440	162,719,354,432	143,200,852,197
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OFF BALANCE SHEET ITEMS

ITEMS	EXP	As of 31/12/2007	As of 01/01/2007
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)		224,970.00	395,760.39
6. Estimates for non-business and project expenditure		-	-

10 February, 2008

Preparer

Chief Accountant

General Director

Hồ Thị Thu Nguyệt

Huỳnh Thị Ngọc Mỹ

Nguyễn Văn Chiêu

INCOME STATEMENT

2007

Unit: VND

Items	Code	EXP	2007	2006
1. Revenue of sales and services	1	VI.19	626,563,316,834	699,982,145,326
2. Deductions	2	VI.20	60,471,840	78,267,700
3. Net sales and services (10 = 01 - 02)	10	VI.21	626,502,844,994	699,903,877,626
4. Cost of goods sold	11	VI.22	570,019,024,835	690,669,789,352
5. Gross profit (20 = 10 - 11)	20		56,483,820,159	9,234,088,274
6. Financial Income	21	VI.23	6,233,978,730	8,975,660,172
7. Financial Expenses	22	VI.24	13,094,899,880	10,831,317,357
- Include: Interest expense	23		9,541,836,702	8,446,644,611
8. Selling Expenses	24		13,359,696,268	14,566,095,550
9. General and Administrative Expenses	25		7,601,461,352	8,807,446,952
10 Net operating profit {30 = 20 + (21 - 22) - (24 + 25)}	30		28,661,741,389	(15,995,111,413)
11. Other Income	31	VI.25	923,604,694	2,776,527,640
12. Other Expenses	32	VI.26	4,802,209,290	26,596,053
13. Other profit (40 = 31 - 32)	40		(3,878,604,596)	2,749,931,587
14. Profit before tax (50 = 30 + 40)	50		24,783,136,793	(13,245,179,826)
15. Current corporate income tax expenses	51	VI.27	3,253,062,464	-
16. Deferred corporate income tax expenses	52	VI.28	-	-
17. Profit after tax (60 = 50 – 51 - 52)	60		21,530,074,329	(13,245,179,826)
18. Earning per share	70		3,713	-

10 February, 20

Preparer

Chief Accoutant

General Direct

Hồ Thị Thu Nguyệt

Huỳnh Thị Ngọc Mỹ

Nguyễn Văn

CASH FLOW STATEMENT

(Direct method)

2007

Unit: VND

Items	Code	EXP	2007	2006
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Cash received from sale or services and other revenue	1		711,114,223,553	658,620,695,439
2. Cash paid for supplier	2		(592,724,105,068)	(511,407,065,372)
3. Cash paid for employee	3		(21,456,063,063)	(21,964,738,667)
4. Cash paid for interest	4		(10,204,540,658)	(8,446,644,611)
5. Cash paid for corporate income tax	5		-	(1,051,498,011)
6. Other receivables	6		27,800,452,238	27,907,428,110
7. Other payables	7		(33,214,384,361)	(22,480,611,506)
Net cash provided by (used in) operating activities	20		81,315,582,641	121,177,565,382
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1.Cash paid for purchase of capital assets and other long-term assets	21		(305,320,582)	(2,302,117,079)
2.Cash received from liquidation or disposal of capital assets and other long-term assets	22		261,914,815	154,195,844
3.Cash paid for lending or purchase debt tools of other companies	23		(1,067,029,500)	-
4.Withdrawal of lending or resale debt tools of other companies	24		2,092,300,998	12,004,180,000
5.Cash paid for joining capital in other companies	25		(34,016,507,629)	(8,836,714,192)
6.Withdrawal of capital in other companies	26		-	-
7.Cash received from interest, dividend and distributed profit	27		853,954,783	241,658,415
Net cash used in investing activities	30		(32,180,687,115)	1,261,202,988
III. CASH FLOWS FROM FINANCING ACTIVITIES:				
1.Cash received from issuing stock, other owners' equity	31		-	28,708,560,000
2.Cash paid to owners equity, repurchase issued stock	32		-	(210,000,000)
3.Cash received from long-term and short-term borrowings	33		443,434,003,271	519,061,542,707
4.Cash paid to principal debt	34		(494,431,826,460)	(672,147,346,700)
5.Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		-	(1,145,904,000)
Net cash (used in) provided by financing activities	40		(50,997,823,189)	(125,733,147,993)
Net cash during the period (50 = 20+30+40)	50		(1,862,927,663)	(3,294,379,623)
Cash and cash equivalents at beginning of year	60		6,692,075,001	9,986,454,624
Influence of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at end of year (70 = 50+60+61)	70	VII.34	4,829,147,338	6,692,075,001

Preparer

Chief Accountant

10 February, 2008
General Director

Hồ Thị Thu Nguyệt

Huỳnh Thị Ngọc Mỹ

Nguyễn Văn Chiêu