

Explanation for the figure difference in the quarter 2/2009 financial statements after auditing
The first 06 months in 2009

I. Balance Sheet

No.	Items	At June 30, 2009		(+/-) Change	Explanation
		Before audit	After audit		
A	SHORT-TERM ASSETS	3,700,164,628,094	3,717,819,718,744	17,655,090,650	
I	Cash & Cash equivalents	601,754,291,088	622,054,291,088	20,300,000,000	
1	Cash	227,520,291,088	188,580,291,088	(38,940,000,000)	moving from cash to cash equivalents
2	Cash equivalents	374,234,000,000	433,474,000,000	59,240,000,000	moving from cash and short-term investment to cash equivalents
II	Short-term financial investments	625,134,601,813	604,834,601,813	(20,300,000,000)	
1	Short-term investments	625,134,601,813	604,834,601,813	(20,300,000,000)	moving to cash equivalents
III	Short-term receivables	861,463,835,429	817,732,717,229	(43,731,118,200)	
1	Trade accounts receivables	489,563,601,914	489,563,601,914		
2	Prepayment to suppliers	229,629,286,577	185,898,168,377	(43,731,118,200)	moving to other short-term assets (deposit)
5	Other receivables	148,851,803,222	148,851,803,222		
6	Provision for short-term doubtful debts	(6,580,856,284)	(6,580,856,284)		
IV	Inventories	1,453,085,498,276	1,470,740,588,926	17,655,090,650	
1	Inventories	1,486,740,794,682	1,504,395,885,332	17,655,090,650	adding goods in transit because at the report time, the company did not receive documents of importing goods
2	Provision for devaluation of inventories	(33,655,296,406)	(33,655,296,406)		
V	Other short-term assets	158,726,401,488	202,457,519,688	43,731,118,200	
1	Short-term prepaid expenses	15,721,687,388	15,721,687,388		
2	VAT deductible	65,188,412,163	65,188,412,163		
3	Tax and accounts receivable from State budget	1,999,163,364	1,999,163,364		
4	Other short-term assets	75,817,138,573	119,548,256,773	43,731,118,200	receiving from prepayment to suppliers (deposit)
B	LONG-TERM ASSETS	3,979,445,404,132	3,978,454,806,211	(990,597,921)	
I	Long-term receivables	43,404,000	43,404,000		
4	Other long-term receivables	43,404,000	43,404,000		
II	Fixed assets	2,594,344,755,134	2,594,321,866,383	(22,888,751)	
1	Tangible fixed assets	868,149,795,704	869,961,906,953	1,812,111,249	
	- Historical cost	1,525,358,132,992	1,527,228,739,292	1,870,606,300	moving from long-term prepaid expenses to tangible fixed assets

	- Accumulated depreciation	(657,208,337,288)	(657,266,832,339)	(58,495,051)	the prepaid expenses which was distributed and accumulated until June 30, 2009
2	Finance leases fixed assets	12,104,809,232	12,104,809,232		
	- Historical cost	16,488,423,548	16,488,423,548		
	- Accumulated depreciation	(4,383,614,316)	(4,383,614,316)		
3	Intangible fixed assets	271,581,211,795	271,581,211,795		
	- Historical cost	278,647,219,548	278,647,219,548		
	- Accumulated depreciation	(7,066,007,753)	(7,066,007,753)		
4	Construction in progress	1,442,508,938,403	1,440,673,938,403	(1,835,000,000)	moving to long-term prepaid expenses
III	Property investment	16,208,870,849	22,716,524,283	6,507,653,434	
	- Historical cost	23,370,512,967	30,118,015,263	6,747,502,296	receiving from long-term prepaid expenses
	- Accumulated depreciation	(7,161,642,118)	(7,401,490,980)	(239,848,862)	the prepaid expenses which was distributed and accumulated until June 30, 2009
IV	Long-term financial investments	700,917,007,512	790,326,235,100	89,409,227,588	
2	Investment in associate or joint-venture compa	677,897,007,512	767,306,235,100	89,409,227,588	receiving from goodwill and decreasing profit of associates because of audit
3	Other long-term investments	23,020,000,000	23,020,000,000		
V	Goodwill	513,006,382,731	423,544,405,346	(89,461,977,385)	moving to associate or joint-venture companies
VI	Other long-term assets	154,924,983,906	147,502,371,099	(7,422,612,807)	
1	Long-term prepaid expenses	124,553,765,805	118,049,157,502	(6,504,608,303)	receiving from construction in progress and moving to fixed assets & property investment
2	Deferred income tax assets	27,628,097,101	26,710,092,597	(918,004,504)	reversing warranty cost which was allotted
3	Others	2,743,121,000	2,743,121,000		
	TOTAL ASSETS	7,679,610,032,226	7,696,274,524,955	16,664,492,729	
No.	CAPITAL SOURCE				
A	LIABILITIES	2,910,584,284,520	2,924,426,766,124	13,842,481,604	
I	Short-term liabilities	2,371,149,666,186	2,389,582,170,311	18,432,504,125	
1	Short-term borrowing	1,298,058,180,379	1,298,058,180,379		
2	Trade accounts payable	344,840,247,081	363,335,784,730	18,495,537,649	increasing liabilities of goods in transit and revaluing liabilities in foreign currencies
3	Advances from customers	203,264,736,567	203,264,736,568		
4	Taxes and payable to state budget	162,811,682,318	162,748,648,793	(63,033,525)	decreasing corporation income tax because of revaluing liabilities in foreign currencies
5	Payable to employees	5,339,209,063	5,339,209,063		
6	Payable expenses	33,860,488,807	33,860,488,807		
9	Other short-term payables	322,975,121,971	322,975,121,971		
II	Long-term liabilities	539,434,618,334	534,844,595,813	(4,590,022,521)	

3	Other long-term payables	1,721,267,137	1,721,267,137		
4	Long-term borrowing	504,309,045,944	504,309,045,944		
5	Deferred income tax payable	32,336,496	32,336,496		
6	Provision for unemployment benefit	18,551,864,867	18,551,864,867		
7	Provision for long-term liabilities	14,820,103,890	10,230,081,369	(4,590,022,521)	decreasing allotment of warranty cost
B	OWNER'S EQUITY	4,527,419,547,797	4,530,274,954,959	2,855,407,162	
I	Capital sources and funds	4,510,548,951,362	4,513,404,358,524	2,855,407,162	
1	Paid-in capital	1,963,639,980,000	1,963,639,980,000		
2	Capital surplus	1,620,900,010,000	1,620,900,010,000		
3	Other capital of owner				
4	Treasury stock				
5	Asset revaluation differences				
6	Foreign exchange differences	(42,179,307,555)	(42,158,387,542)	20,920,013	revaluing foreign exchange differences of associate or joint-venture companies after audit
7	Investment and development fund				
8	Financial reserve fund	76,429,969,200	76,429,969,200		
9	Other fund belong to owner's equity				
10	Retained after-tax profit	891,758,299,717	894,592,786,866	2,834,487,149	because adjusted items made profit of the company and associate or joint-venture companies increase after audit
11	Capital for construction work				
II	Budget sources	16,870,596,435	16,870,596,435		
1	Bonus and welfare funds	16,870,596,435	16,870,596,435		
C	MINORITY INTEREST	241,606,199,910	241,572,803,872	(33,396,038)	
1	Invested capital	229,200,000,000	229,200,000,000		
2	Minority interest	12,406,199,910	12,372,803,872	(33,396,038)	because of effect of adjusted items
	TOTAL RESOURCES	7,679,610,032,226	7,696,274,524,955	16,664,492,729	

II.. Income Statement

No.	Items	The first 06 months of 2009		(+/-) Change	Explanation
		Before audit	After audit		
1	Sales	3,675,635,683,741	3,675,635,755,288	71,547	decreasing internal sales
2	Deductions	58,621,694,356	58,770,625,609	148,931,253	decreasing goods sold in internal company
3	Net sales and services	3,617,013,989,385	3,616,865,129,679	(148,859,706)	
4	Cost of goods sold	2,687,141,724,329	2,687,012,708,243	(129,016,086)	eliminating internal cost of goods sold
5	Gross profit	929,872,265,056	929,852,421,436	(19,843,620)	

6	Financial incomes	82,403,378,309	75,403,378,309	(7,000,000,000)	adjusting deposit interest after audit
7	Financial expenses	102,985,528,464	96,825,975,463	(6,159,553,001)	adjusting foreign exchange differences
	- Include: Interest expenses	18,474,937,715	18,474,937,715		
	Loss for selling foreign currencies				
8	Selling expenses	49,265,428,090	46,493,587,390	(2,771,840,700)	decreasing warranty cost and receiving from administrative expenses
9	General & administrative expenses	63,927,238,597	62,109,056,776	(1,818,181,821)	moving to selling expenses
10	Net operating profit	796,097,448,214	799,827,180,116	3,729,731,902	
11	Other incomes	7,828,554,460	7,828,554,460		
12	Other expenses	1,722,719,559	1,722,719,559		
13	Other profits	6,105,834,901	6,105,834,901		
14	Gain/loss in associate or joint-venture company	2,377,705,568	2,304,035,757	(73,669,811)	decreasing profit in associates
15	Profit before tax	804,580,988,683	808,237,050,774	3,656,062,091	was affected by the above items
16.1	Current corporate income tax expenses	127,306,873,097	127,243,839,572	(63,033,525)	was affected by the above items
16.2	Deferred corporate income tax expenses	(9,380,018,051)	(8,462,013,547)	918,004,504	was affected by the above items
17	Profit after tax	686,654,133,638	689,455,224,749	2,801,091,112	
17.1	Minority interest	3,025,152,063	2,991,756,030	(33,396,033)	
17.2	Profit after tax of parent company's shareholders	683,628,981,574	686,463,468,720	2,834,487,145	
18	EPS (VND/share)	3,481	3,495	14	