CAT LOI JOINT STOCK COMPANY
ADDRESS: CAT LAI INDUSTRIAL PARK, DISTRICT 2, HCM CITY

CASH FLOW STATEMENT

(Detail)

As at June 30th, 2009

Quarter 2 / 2009

Unit: VND

ASSETS	CODE	EXP	ENDING BALANCE	BEGINNING BALANCE
1	2	3	4	5
A- CURRENT ASSETS (100=110+120+130+140+150)	**100**		**371,937,375,128**	**302,659,439,278**
I. Cash and cash equivalents	**110**		**53,868,846,337**	**36,325,286,553**
1. Cash	111	V.01	53,868,846,337	36,325,286,553
2. Cash equivalents	112			
II. Short-term financial investments	**120**	**V.02**	**2,120,084,800**	**1,725,069,000**
1. Current investment	121		2,550,102,000	2,550,102,000
2. Provision for devaluation of short-term investments (*)	129		(430,017,200)	(825,033,000)
III. Short-term receivables	**130**		**129,619,078,457**	**107,328,625,106**
1. Trade accounts receivable	131		128,767,078,655	107,153,976,598
2. Advances to supplier	132		143,000,000	149,294,535
3. Short-term internal receivables	133			
4. Receivable in accordance with contracts in progress	134			
5. Other receivables	135	V.03	708,999,802	25,353,973
6. Provision for short-term bad receivables (*)	139			
IV. Inventories	**140**		**179,840,901,234**	**149,647,148,958**
1. Inventories	141	V.04	179,840,901,234	149,647,148,958
2. Provision for devaluation of inventories (*)	149			
V. Other current assets	**150**		**6,488,464,300**	**7,633,309,661**
1. Short-term prepaid expenses	151		43,208,651	16,029,554
2. VAT deductible	152		4,940,373,205	3,826,688,693
3. Tax and accounts receivable from State budget	154	V.05		123,060,778
4. Other current assets	158		1,504,882,444	3,667,530,636
B- LONG-TERM ASSETS (200=210+220+240+250+260)	**200**		**76,500,887,613**	**68,693,510,560**
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		
3. Other long-term receivables	218	V.07		
4. Provision for long-term bad receivable (*)	219			
II. Fixed assets	**220**		**56,250,887,613**	**68,693,510,560**
1. Tangible fixed assets	221	V.08	*46,909,040,130*	*59,176,593,049*
- Historical cost	222		335,029,600,982	335,029,600,982
- Accumulated depreciation (*)	223		(288,120,560,852)	(275,853,007,933)
2. Finance leases fixed assets	224	V.09		
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	8,636,787,953	8,811,857,981

- Historical cost	228		15,502,607,589	15,502,607,589
- Accumulated depreciation (*)	229		(6,865,819,636)	(6,690,749,608)
4. Construction in progress expenses	230	V.11	705,059,530	705,059,530
III. Property Investment	**240**	**V.12**	**-**	**-**
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
IV. Long-term financial investments	**250**		**20,250,000,000**	**-**
1. Investment in subsidiary company	251		-	-
2. Investment in joint venture	252		-	-
3. Other long-term investments	258	V.13	20,250,000,000	-
4. Provision for devaluation of long-term finance investment (*)	259		-	-
V. Other long-term assets	**260**		**-**	**-**
1. Long-term prepaid expenses	261	V.14	-	-
2. Deferred income tax assets	262	V.21	-	
3. Others	268		-	-
TOTAL ASSETS (270=100+200)	**270**		**448,438,262,741**	**371,352,949,838**

CAPITAL SOURCE	CODE	EXP	ENDING BALANCE	BEGINNING BALANCE
1	**2**	**3**	**4**	**5**
A- LIABILITIES (300=310+330)	**300**		**273,196,023,404**	**213,216,078,812**
I. Current liabilities	**310**		**273,105,214,418**	**213,060,056,126**
1. Short-term borrowing and debts	311	V.15	195,269,732,683	147,421,993,550
2. Trade accounts payable	312		55,198,117,196	45,824,474,865
3. Advances from customers	313		122,497,623	1,452,213
4. Taxes and liabilities to State budget	314	V.16	7,700,381,247	9,641,169,559
5. Payable to employees	315		7,591,002,478	7,055,678,363
6. Payable expenses	316	V.17	4,483,331,609	
7. Accounts payable-Affiliate	317			
8. Payable in accordance with contracts in progress	318			
9. Other short-term payables	319	V.18	2,740,151,582	3,115,287,576
10. Provision for current liabilities	320			
II. Long-term liabilities	**330**		**90,808,986**	**156,022,686**
1. Long-term accounts payable-Trade	331			
2. Long-term accounts payable-Affiliate	332	V.19		
3. Other long-term payables	333			
4. Long-term borrowing and debts	334	V.20		
5. Deferred income tax	335	V.21		
6. Provision for unemployment benefit	336		90,808,986	156,022,686
7. Provision for long-term liabilities	337			
B- OWNER'S EQUITY (400=410+430)	**400**		**175,242,239,337**	**158,136,871,026**
I. Capital sources and funds	**410**	**V.22**	**173,644,898,696**	**157,089,191,169**
1. Paid-in capital	411		131,038,300,000	131,038,300,000
2. Capital surplus	412			
3. Other capital of owner	413			
4. Treasury stock	414			
5. Assets revaluation difference	415			
6. Foreign exchange difference	416			
7. Investment and development funds	417		7,470,515,886	1,800,000,000
8. Financial reserve fund	418		7,428,835,270	2,514,835,270
9. Other fund belong to owner's equity	419		4,950,000	504,950,000
10. Retained after-tax profit	420		27,702,297,540	21,231,105,899

11. Capital for construction work	421			
II. Budget sources	**430**		**1,597,340,641**	**1,047,679,857**
1. Bonus and welfare funds	431		1,597,340,641	1,047,679,857
2. Budgets	432	V.23		
3. Budget for fixed asset	433			
TOTAL RESOURCES (440=300+400)	**440**		**448,438,262,741**	**371,352,949,838**

OFF BALANCE SHEET ITEMS

ITEMS	EXP	ENDING BALANCE	BEGINNING BALANCE
1. Leasehold assets	**V.24**		
2. Materials and goods kept or processed for others		172,020,580	157,979,854
3. Goods deposited by others			
4. Bad debts already treated			
5. Foreign currencies:			
- USD		14,745	2,439.58
- EUR		41.06	28.42
6. Estimates for non-business and project expenditure			

Note ***: data not adited***

CAT LOI JOINT STOCK COMPANY
ADDRESS: CAT LAI INDUSTRIAL PARK, DISTRICT 2, HCM CITY

INCOME STATEMENT

Quarter 2 / 2009

Unit: VND

Items	Code	EXP	Quarter 2		Accumulation from the beginning of the year to the ending of this period	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue of sales and services	01	VI.25	300,942,196,196	231,870,816,298	557,719,137,565	421,583,671,122
2. Deductions	02				-	-
3. Net sales and services (10=01-02)	**10**		**300,942,196,196**	**231,870,816,298**	**557,719,137,565**	**421,583,671,122**
4. Cost of goods sold	11	VI.27	270,181,751,367	202,523,513,739	497,146,430,136	378,131,803,718
5. Gross profit (20=10-11)	**20**		**30,760,444,829**	**29,347,302,559**	**60,572,707,429**	**43,451,867,404**
6. Financial Income	21	VI.26	380,903,171	355,818,203	596,685,130	2,535,956,056
7. Financial Expenses	22	VI.28	8,898,662,775	12,394,975,846	21,270,465,891	15,535,998,067
- Include: Interest expense	*23*		*2,224,265,226*	*3,869,564,826*	*5,497,219,508*	*6,981,564,073*
8. Selling Expenses	24		3,246,049,787	2,187,754,076	6,523,276,395	4,279,981,228
9. General and Administrative Expenses	25		2,820,958,758	2,894,518,983	5,869,910,037	5,532,611,856
10. Net operating profit {30=20+(21-22)-(24+25)}			**16,175,676,680**	**12,225,871,857**	**27,505,740,236**	**20,639,232,309**
11. Other Income	31		-	-	93,720,000	225,721,338
12. Other Expenses	**32**		**400,000**	**1,068,128,747**	**400,000**	**1,074,156,633**
13. Other profit (40=31-32)	**40**		**(400,000)**	**(1,068,128,747)**	**93,320,000**	**(848,435,295)**
14 Profit before tax (50=30+40)	50		**16,175,276,680**	**11,157,743,110**	**27,599,060,236**	**19,790,797,014**
15. Current corporate income tax expenses (*) (7,5%)	**51**	**VI.30**	1,215,986,911	916,940,389	2,084,437,709	1,564,419,432
16. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
17. Profit after tax (60=50-51-52)	60		**14,959,289,769**	**10,240,802,721**	**25,514,622,527**	**18,226,377,582**
18. Earning per share	70		1,142	782	1,947	1,391

**** Current corporate income tax expenses were exempt by 50% of payable tax from 2007 to 2015 with Corporate incon***

***Note:** data not audited*

CAT LOI JOINT STOCK COMPANY
ADDRESS: CAT LAI INDUSTRIAL PARK, DISTRICT 2, HCM CITY

CASH FLOW STATEMENT

(Detail)

(Indirect method)

Quarter 2 / 2009

Unit: VND

ITEMS	Code	Thuyết minh	Accumulation	
			Current year	Previous year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Profit before tax	**01**		**27,599,060,236**	**19,790,797,014**
2. Adjustment in accounts				
- Fixed assets depreciation	02		12,442,622,947	12,026,881,317
- Provisions	03		(395,015,800)	760,238,400
- Unrealized foreign exchange difference loss/gain	04			-
- Loss/gain from investment	05		(593,491,551)	(148,712,000)
- Interest expenses	06		5,497,219,508	6,981,564,073
3. Operating profit before the changes of current capital:	**08**		**44,550,395,340**	**39,410,768,804**
- Changes in accounts receivable	09		(23,297,583,593)	(20,138,337,190)
- Changes in inventories	10		(30,193,752,276)	(29,286,257,114)
- Changes in trade payables (exclude interest payable, income tax payable, dividend payable)	11		11,239,073,214	7,659,921,563
- Changes in prepaid expenses	12		(27,179,097)	71,942,192
- Paid interest	13		(5,497,219,508)	(6,981,564,073)
- Paid corporate income tax	14		(1,878,896,850)	(2,481,074,911)
- Other receivables	15		4,052,406,127	116,395,686
- Other payables	16		(3,044,731,257)	(1,393,706,328)
Net cash provided by (used in) operating activities	**20**		**(4,097,487,900)**	**(13,021,911,371)**
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21			(1,074,923,729)
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		-	-
4. Withdrawal of lending or resale debt tools of other companies	24		-	-
5. Cash paid for joining capital in other companies	25		(20,250,000,000)	
6 Cash paid for joining capital in other companies	26		-	180,000,000
7. Cash received from interest, dividend and distributed profit	27		593,491,551	148,712,000
Net cash used in investing activities	**30**		**(19,656,508,449)**	**(746,211,729)**
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		460,604,494,724	247,825,402,970
4. Cash paid to principal debt	34		(412,756,755,591)	(233,265,144,427)
5. Cash paid to financial lease debt	35			
6. Dividend, profit paid for owners	36		(6,550,183,000)	(50,174,400)
Net cash (used in) provided by financing activities	**40**		**41,297,556,133**	**14,510,084,143**
Net cash during the period (50=20+30+40)	**50**		**17,543,559,784**	**741,961,043**

Cash and cash equivalents at beginning of year	**60**		**36,325,286,553**	**26,554,754,469**
Influence of foreign exchange fluctuation	**61**		**-**	**-**
Cash and cash equivalents at end of year (70=50+60+61)	**70**	**31**	**53,868,846,337**	**27,296,715,512**

Note: ***data not audited***