

CAT LOI JOINT STOCK COMPANY

BALANCE SHEET
As at Dec. 31st, 2009

Unit: VND

ASSETS	CODE	EXP	Dec. 31st, 2009	Jan. 1st, 2009
A- CURRENT ASSETS (100=110+120+130+140+150)	100		405.019.360.225	302.659.439.278
I. Cash and cash equivalents	110		37.913.110.245	36.325.286.553
1. Cash	111	V.01	37.913.110.245	36.325.286.553
2. Cash equivalents	112			
II. Short-term financial investments	120	V.02	1.700.068.000	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		(850.034.000)	(825.033.000)
III. Short-term receivables	130		138.449.243.761	107.328.625.106
1. Trade accounts receivable	131		138.208.317.066	107.153.976.598
2. Advances to supplier	132		68.163.860	149.294.535
3. Short-term internal receivables	133			
4. Receivable in accordance with contracts in progress	134			
5. Other receivables	138	V.03	172.762.835	25.353.973
6. Provision for short-term bad receivables (*)	139			
IV. Inventories	140		225.038.377.396	149.647.148.958
1. Inventories	141	V.04	225.038.377.396	149.647.148.958
2. Provision for devaluation of inventories (*)	149			
V. Other current assets	150		1.918.560.823	7.633.309.661
1. Short-term prepaid expenses	151		18.283.290	16.029.554
2. VAT deductible	152		1.337.280.112	3.826.688.693
3. Tax and accounts receivable from State budget	154	V.05		123.060.778
4. Other current assets	158		562.997.421	3.667.530.636
B- LONG-TERM ASSETS (200=210+220+240+250+260)	200		64.647.614.033	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			
3. Other long-term receivables	218			
4. Provision for long-term bad receivable (*)	219			
II. Fixed assets	220		44.397.614.033	68.693.510.560
1. Tangible fixed assets	221	V.06	35.208.231.578	59.176.593.049
- Historical cost	222		335.306.850.047	335.029.600.982
- Accumulated depreciation (*)	223		(300.098.618.469)	(275.853.007.933)
2. Finance leases fixed assets	224		-	-
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		8.484.322.925	8.811.857.981
- Historical cost	228	V.07	15.525.212.589	15.502.607.589
- Accumulated depreciation (*)	229		(7.040.889.664)	(6.690.749.608)
4. Construction in progress expenses	230	V.08	705.059.530	705.059.530
III. Property Investment	240		-	-
- 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.09	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			
2. Deferred income tax assets	262			
3. Others	268			
TOTAL ASSETS (270=100+200)			469.666.974.258	371.352.949.838

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Unit: VND

ASSETS	CODE	EXP	Dec. 31st, 2009	Jan. 1st, 2009
CAPITAL SOURCE	CODE	EXP	Dec. 31st, 2009	Jan. 1st, 2009
A- LIABILITIES (300-310+330)	300		277.568.582.082	213.216.078.812
I. Current liabilities	310		277.392.460.896	213.060.056.126
1. Short-term borrowing and debts	311	V.10	207.071.844.481	147.421.993.550
2. Trade accounts payable	312		57.311.786.316	45.824.474.865
3. Advances from customers	313		616.562.925	1.452.213
4. Taxes and liabilities to State budget	314	V.11	2.235.855.275	9.641.169.559
5. Payable to employees	315		4.970.512.850	7.055.678.363
6. Payable expenses	316	V.12		
7. Accounts payable-Affiliate	317			
8. Payable in accordance with contracts in progress	318			
9. Other short-term payables	319	V.13	5.185.899.049	3.115.287.576
10. Provision for current liabilities	320			
II. Long-term liabilities	330		176.121.186	156.022.686
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		176.121.186	156.022.686
7. Provision for long-term liabilities	337			
B- OWNER'S EQUITY (400-410+430)	400		192.098.392.176	158.136.871.026
I. Capital sources and funds	410	V.14	190.877.880.710	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		1.164.550.736	
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		43.770.728.818	21.231.105.899
11. Capital for construction work	421			
II. Budget sources	430		1.220.511.466	1.047.679.857
1. Bonus and welfare funds	431		1.220.511.466	1.047.679.857
2. Budgets	432			
3. Budget for fixed asset	433			
TOTAL RESOURCES (440-300+400)			469.666.974.258	371.352.949.838

CAT LOI JOINT STOCK COMPANY

BALANCE SHEET
As at Dec. 31st, 2009

Unit: VND

ASSETS	CODE	EXP	Dec. 31st, 2009	Jan. 1st, 2009
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OFF BALANCE SHEET ITEMS

ITEMS	CODE	EXP	Dec. 31st, 2009	Jan. 1st, 2009
1. Leasehold assets		V.24		
2. Materials and goods kept or processed for others			201.538.769	157.979.854
3. Goods deposited by others				
4. Bad debts already treated				
5. Foreign currencies:				
- USD			42.066,20	2.439,58
- EUR			43,42	28,42
6. Estimates for non-business and project expenditure				

CAT LOI JOINT STOCK COMPANY

INCOME STATEMENT

Year 2009

Unit: VND

Items	Code	Note	Year 2009	Year 2008
1. Revenue of sales and services		VI.15	1.149.967.803.965	923.690.086.295
2. Deductions				
3. Net sales and services (10=01-02)			1.149.967.803.965	923.690.086.295
4. Cost of goods sold		VI.17	1.026.608.408.483	821.008.487.616
5. Gross profit (20=10-11)			123.359.395.482	102.681.598.679
6. Financial Income		VI.16	1.557.939.113	4.447.118.616
7. Financial Expenses		VI.18	45.615.465.701	34.914.163.045
- Include: Interest expense			11.150.368.241	14.990.673.378
8. Selling Expenses			12.755.023.241	9.803.856.005
9. General and Administrative Expenses			12.012.499.113	11.009.906.193
10. Net operating profit {30=20+(21-22)-(24+25)}			54.534.346.540	51.400.792.052
11. Other Income			166.740.998	1.084.022.654
12. Other Expenses			3.690.909	6.530.194
13. Other profit (40=31-32)			163.050.089	1.077.492.460
14 Profit before tax (50=30+40)			54.697.396.629	52.478.284.512
15. Current corporate income tax expenses (*) (7,5%)		VI.19	3.941.661.824	3.338.593.740
16. Deferred corporate income tax expenses			-	-
17. Profit after tax (60=50-51-52)			50.755.734.805	49.139.690.772
18. Earning per share			3.873	3.750

CASH FLOW STATEMENT

Year 2009 (Indirect method)

Unit: VND

Items	Code	Note	Year 2009	Year 2008
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
<i>1. Profit before tax</i>			<i>54.697.396.629</i>	<i>52.478.284.512</i>
<i>2. Adjustment in accounts</i>			<i>34.305.675.905</i>	<i>37.948.380.222</i>
- Fixed assets depreciation			24.729.835.925	22.760.978.641
- Provisions			25.001.000	825.033.000
- Unrealized foreign exchange difference loss/gain				308.949.611
- Loss/gain from investment			(1.599.529.261)	(937.254.408)
- Interest expenses			11.150.368.241	14.990.673.378
<i>3. Operating profit before the changes of current capital:</i>			<i>89.003.072.534</i>	<i>90.426.664.734</i>
- Changes in accounts receivable			(28.300.964.849)	(7.279.213.859)
- Changes in inventories			(75.391.228.438)	(9.169.705.922)
- Changes in trade payables (exclude interest payable, income tax payable, dividend payable)			4.166.714.990	11.328.296.894
- Changes in prepaid expenses			(2.253.736)	85.535.799
- Paid interest			(11.150.368.241)	(14.990.673.378)
- Paid corporate income tax			(4.260.093.110)	(4.762.279.134)
- Other receivables			5.784.609.352	13.715.964.632
- Other payables			(4.328.769.502)	(19.317.078.966)
Net cash provided by (used in) operating activities			(24.479.281.000)	60.037.510.800
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets			(433.939.398)	(17.684.554.765)
2. Cash received from liquidation or disposal of capital assets and other long-term assets			61.905.000	
3. Cash paid for lending or purchase debt tools of other companies				
4. Withdrawal of lending or resale debt tools of other companies				

CASH FLOW STATEMENT

Year 2009 (Indirect method)

Unit: VND

Items	Code	Note	Year 2009	Year 2008
5. Cash paid for joining capital in other companies			(20.250.000.000)	
6. Cash paid for joining capital in other companies				3.034.416.075
7. Cash received from interest, dividend and distributed profit			1.537.624.261	261.048.333
Net cash used in investing activities			(19.084.410.137)	(14.389.090.357)
III. CASH FLOWS FROM FINANCING ACTIVITIES:				
1. Cash received from issuing stock, other owners' equity				
2. Cash paid to owners' equity, repurchase issued stock				
3. Cash received from long-term and short-term borrowings			954.473.736.487	602.633.267.629
4. Cash paid to principal debt			(893.605.198.558)	(612.253.923.696)
5. Cash paid to financial lease debt				
6. Dividend, profit paid for owners			(15.717.023.100)	(26.257.834.400)
Net cash (used in) provided by financing activities			45.151.514.829	(35.878.490.467)
Net cash during the period (50=20+30+40)			1.587.823.692	9.769.929.976
Cash and cash equivalents at beginning of year			36.325.286.553	26.554.754.469
Influence of foreign exchange fluctuation				602.108
Cash and cash equivalents at end of year (70=50+60+61)			37.913.110.245	36.325.286.553