

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

## CASH FLOW STATEMENT

(Detail)  
As at Sep. 30th, 2009  
Quarter 3/ 2009

Unit: VND

ASSETS	CODE	EXP	ENDING BALANCE	BEGINNING BALANCE
1	2	3	4	5
<b>A- CURRENT ASSETS (100=110+120+130+140+150)</b>	<b>100</b>		<b>391,225,615,233</b>	<b>302,659,439,278</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>54,105,879,658</b>	<b>36,325,286,553</b>
1. Cash	111	V.01	54,105,879,658	36,325,286,553
2. Cash equivalents	112			
<b>II. Short-term financial investments</b>	<b>120</b>	<b>V.02</b>	<b>2,360,094,400</b>	<b>1,725,069,000</b>
1. Current investment	121		2,550,102,000	2,550,102,000
2. Provision for devaluation of short-term investments (*)	129		(190,007,600)	(825,033,000)
<b>III. Short-term receivables</b>	<b>130</b>		<b>114,574,030,328</b>	<b>107,328,625,106</b>
1. Trade accounts receivable	131		114,544,001,358	107,153,976,598
2. Advances to supplier	132		16,163,860	149,294,535
3. Short-term internal receivables	133			
4. Receivable in accordance with contracts in progress	134			
5. Other receivables	135	V.03	13,865,110	25,353,973
6. Provision for short-term bad receivables (*)	139			
<b>IV. Inventories</b>	<b>140</b>		<b>215,893,315,926</b>	<b>149,647,148,958</b>
1. Inventories	141	V.04	215,893,315,926	149,647,148,958
2. Provision for devaluation of inventories (*)	149			
<b>V. Other current assets</b>	<b>150</b>		<b>4,292,294,921</b>	<b>7,633,309,661</b>
1. Short-term prepaid expenses	151		22,123,782	16,029,554
2. VAT deductible	152		3,586,849,115	3,826,688,693
3. Tax and accounts receivable from State budget	154	V.05		123,060,778
4. Other current assets	158		683,322,024	3,667,530,636
<b>B- LONG-TERM ASSETS (200=210+220+240+250+260)</b>	<b>200</b>		<b>70,618,093,570</b>	<b>68,693,510,560</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>-</b>	<b>-</b>
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			
<b>II. Fixed assets</b>	<b>220</b>		<b>50,368,093,570</b>	<b>68,693,510,560</b>
1. Tangible fixed assets	221	V.08	41,113,781,101	59,176,593,049
- Historical cost	222		335,253,953,345	335,029,600,982
- Accumulated depreciation (*)	223		(294,140,172,244)	(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	8,549,252,939	8,811,857,981
- Historical cost	228		15,502,607,589	15,502,607,589
- Accumulated depreciation (*)	229		(6,953,354,650)	(6,690,749,608)
4. Construction in progress expenses	230	V.11	705,059,530	705,059,530
<b>III. Property Investment</b>	<b>240</b>	<b>V.12</b>	<b>-</b>	<b>-</b>
- Historical cost	241		-	-

- Accumulated depreciation (*)	242		-	-
<b>IV. Long-term financial investments</b>	<b>250</b>		<b>20,250,000,000</b>	<b>-</b>
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		-	-
<b>V. Other long-term assets</b>	<b>260</b>		<b>-</b>	<b>-</b>
1. Long-term prepaid expenses	261	V.14	-	-
2. Deferred income tax assets	262	V.21	-	
3. Others	268		-	-
<b>TOTAL ASSETS (270=100+200)</b>	<b>270</b>		<b>461,843,708,803</b>	<b>371,352,949,838</b>

CAPITAL SOURCE	CODE	EXP	ENDING BALANCE	BEGINNING BALANCE
1	2	3	4	5
<b>A- LIABILITIES (300=310+330)</b>	<b>300</b>		<b>272,482,323,038</b>	<b>213,216,078,812</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>272,407,890,552</b>	<b>213,060,056,126</b>
1. Short-term borrowing and debts	311	V.15	195,683,752,838	147,421,993,550
2. Trade accounts payable	312		51,692,387,279	45,824,474,865
3. Advances from customers	313		164,846,440	1,452,213
4. Taxes and liabilities to State budget	314	V.16	6,331,836,718	9,641,169,559
5. Payable to employees	315		9,149,128,262	7,055,678,363
6. Payable expenses	316	V.17	5,126,716,958	
7. Accounts payable-Affiliate	317			
8. Payable in accordance with contracts in progress	318			
9. Other short-term payables	319	V.18	4,259,222,057	3,115,287,576
10. Provision for current liabilities	320			
<b>II. Long-term liabilities</b>	<b>330</b>		<b>74,432,486</b>	<b>156,022,686</b>
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		74,432,486	156,022,686
7. Provision for long-term liabilities	337			
<b>B- OWNER'S EQUITY (400=410+430)</b>	<b>400</b>		<b>189,361,385,765</b>	<b>158,136,871,026</b>
<b>I. Capital sources and funds</b>	<b>410</b>	<b>V.22</b>	<b>187,979,131,984</b>	<b>157,089,191,169</b>
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		42,036,530,828	21,231,105,899
11. Capital for construction work	421			
<b>II. Budget sources</b>	<b>430</b>		<b>1,382,253,781</b>	<b>1,047,679,857</b>
1. Bonus and welfare funds	431		1,382,253,781	1,047,679,857
2. Budgets	432	V.23		
3. Budget for fixed asset	433			
<b>TOTAL RESOURCES (440=300+400)</b>	<b>440</b>		<b>461,843,708,803</b>	<b>371,352,949,838</b>

OFF BALANCE SHEET ITEMS

ITEMS	CODE	EXP	ENDING BALANCE	BEGINNING BALANCE
1. Leasehold assets	V.24			
2. Materials and goods kept or processed for others			239,279,551	157,979,854
3. Goods deposited by others				
4. Bad debts already treated				
5. Foreign currencies:				
- USD			7,812.59	2,439.58
- EUR			17,168.13	28.42
6. Estimates for non-business and project expenditure				

## INCOME STATEMENT

Quarter 3/ 2009

Unit: VND

Items	Code	EXP	Quarter 3		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	296,704,195,329	257,290,778,183	854,423,332,894	678,874,449,305
2. Deductions	02				-	-
<b>3. Net sales and services (10=01-02)</b>	<b>10</b>		<b>296,704,195,329</b>	<b>257,290,778,183</b>	<b>854,423,332,894</b>	<b>678,874,449,305</b>
4. Cost of goods sold	11	VI.27	264,918,687,728	225,646,949,384	762,065,117,864	603,778,753,102
<b>5. Gross profit (20=10-11)</b>	<b>20</b>		<b>31,785,507,601</b>	<b>31,643,828,799</b>	<b>92,358,215,030</b>	<b>75,095,696,203</b>
6. Financial Income	21	VI.26	405,912,506	1,633,148,864	1,002,597,636	4,169,104,920
7. Financial Expenses	22	VI.28	10,500,806,144	10,235,850,908	31,771,272,035	25,771,848,975
- Include: Interest expense	23		2,177,657,779	4,627,100,927	7,674,877,287	11,608,665,000
8. Selling Expenses	24		2,892,427,539	2,854,580,186	9,415,703,934	7,134,561,414
9. General and Administrative Expenses	25		3,357,357,878	2,390,691,001	9,227,267,915	7,923,302,857
<b>10. Net operating profit {30=20+(21-22)-(24+25)}</b>			<b>15,440,828,546</b>	<b>17,795,855,568</b>	<b>42,946,568,782</b>	<b>38,435,087,877</b>
11. Other Income	31		61,905,000	394,328,884	155,625,000	620,050,222
12. Other Expenses	32		3,290,909	-	3,690,909	1,074,156,633
<b>13. Other profit (40=31-32)</b>	<b>40</b>		<b>58,614,091</b>	<b>394,328,884</b>	<b>151,934,091</b>	<b>(454,106,411)</b>
<b>14 Profit before tax (50=30+40)</b>	<b>50</b>		<b>15,499,442,637</b>	<b>18,190,184,452</b>	<b>43,098,502,873</b>	<b>37,980,981,466</b>
15. Current corporate income tax expenses (*) (7,5%)	<b>51</b>	<b>VI.30</b>	1,165,209,349	1,364,263,834	3,249,647,058	2,928,683,266
16. Deferred corporate income tax expenses	52	VI.30	-	-	-	-
<b>17. Profit after tax (60=50-51-52)</b>	<b>60</b>		<b>14,334,233,288</b>	<b>16,825,920,618</b>	<b>39,848,855,815</b>	<b>35,052,298,200</b>
<b>18. Earning per share</b>	<b>70</b>		1,094	1,284	3,041	2,675

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

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

CASH FLOW STATEMENT

(Detail)  
(Indirect method)  
Quarter 3/ 2009

Unit: VND

ITEMS	Code	Note	Accumulation	
			Current year	Previous year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Profit before tax	01		43,098,502,873	37,980,981,466
2. Adjustment in accounts				
- Fixed assets depreciation	02		18,675,854,686	17,973,950,795
- Provisions	03		(635,025,400)	-
- Unrealized foreign exchange difference loss/gain	04			506,857,730
- Loss/gain from investment	05		(1,051,710,340)	(148,712,000)
- Interest expenses	06		7,674,877,287	11,608,665,000
3. Operating profit before the changes of current capital:	08		67,762,499,106	67,921,742,991
- Changes in accounts receivable	09		(6,830,991,126)	1,709,853,667
- Changes in inventories	10		(66,246,166,968)	(26,796,231,048)
- Changes in trade payables (exclude interest payable, income tax payable, dividend payable)	11		10,103,064,755	1,230,032,582
- Changes in prepaid expenses	12		(6,094,228)	57,148,697
- Paid interest	13		(7,674,877,287)	(11,608,665,000)
- Paid corporate income tax	14		(3,094,883,761)	(3,398,015,300)
- Other receivables	15		5,244,134,127	12,298,390,592
- Other payables	16		(3,638,885,945)	(14,951,547,184)
Net cash provided by (used in) operating activities	20		(4,382,201,327)	26,462,709,997
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(350,437,696)	(1,211,233,078)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		61,905,000	
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		-	2,358,210,000
7. Cash received from interest, dividend and distributed profit	27		989,805,340	148,712,000
Net cash used in investing activities	30		(19,548,727,356)	1,295,688,922
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		725,189,638,433	432,411,750,704
4. Cash paid to principal debt	34		(676,927,879,145)	(473,547,470,910)
5. Cash paid to financial lease debt	35		-	
6. Dividend, profit paid for owners	36		(6,550,237,500)	(50,174,400)
Net cash (used in) provided by financing activities	40		41,711,521,788	(41,185,894,606)

Net cash during the period (50=20+30+40)	50		17,780,593,105	(13,427,495,687)
Cash and cash equivalents at beginning of year	60		36,325,286,553	26,554,754,469
Influence of foreign exchange fluctuation	61		-	(1,028,975,870)
Cash and cash equivalents at end of year (70=50+60+61)	70	31	54,105,879,658	12,098,282,912
			35,472,897,924	