

BALANCE SHEET

Quarter 4/ 2009

Unit: VND

ASSETS	Code	Note	Ending Balance	Beginning Balance
A. SHORT-TERM ASSETS (100 - 110 + 120 + 130 + 140 + 150)	100		381,538,299,596	405,553,619,501
I. Cash and cash equivalents	110	V.1	136,447,709,626	80,084,126,763
1. Cash	111		32,047,709,626	58,084,126,763
2. Cash equivalents	112		104,400,000,000	22,000,000,000
II. Short-term financial investments	120		-	-
1. Short-term investments	121		-	-
2. Provision for devaluation of short-term security investments (*)	129		-	-
III. Receivables	130		34,992,402,807	29,147,485,020
1. Trade accounts receivables	131	V.2	28,154,401,342	24,684,014,480
2. Advances to suppliers	132	V.3	6,751,900,243	4,241,008,629
3. Short-term internal receivables	133		-	-
4. Receivable in accordance with contracts in progress	134		-	-
5. Other receivables	135	V.4	86,101,222	222,461,911
6. Provision for short-term bad receivables (*)	139		-	-
IV. Inventories	140		200,042,892,789	269,483,855,775
1. Inventories	141	V.5	200,042,892,789	277,185,661,974
2. Provision for devaluation of inventories (*)	149	V.6	-	(7,701,806,199)
V. Other short-term assets	150		10,055,294,374	26,838,151,943
1. Short-term prepaid expenses	151	V.7	163,280,000	877,986,705
2. VAT deductible	152		3,090,661,517	16,003,142,081
3. Tax and accounts receivable from State budget	154	V.8	6,801,352,857	9,935,856,157
4. Other short-term assets	158	V.9	-	21,167,000
B. LONG-TERM ASSETS (200=210+220+240+250+260)	200		271,762,257,668	281,411,535,062
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		-	-
4. Other long-term receivables	218		-	-
5. Provision for long-term bad receivable (*)	219		-	-
II. Fixed assets	220		270,089,457,668	275,710,069,142
1. Tangible fixed assets	221	V.10	225,224,352,915	135,286,691,122
- Historical cost	222		387,126,674,334	273,469,437,547
- Accumulated depreciation (*)	223		(161,902,321,419)	(138,182,746,425)
2. Finance leases fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.11	19,704,205,963	20,681,117,732
- Historical cost	228		24,208,897,338	23,808,897,338
- Accumulated depreciation (*)	229		(4,504,691,375)	(3,127,779,606)
4. Construction in progress expenses	230	V.12	25,160,898,790	119,742,260,288
III. Property Investment	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
IV. Long-term financial investments	250	V.13	1,672,800,000	1,610,400,000
1. Investment in subsidiary company	251		-	-
2. Investment in joint venture	252		-	-
3. Other long-term investment	258		1,884,000,000	1,884,000,000
4. Provision for devaluation of long-term finance investments (*)	259		(211,200,000)	(273,600,000)
V. Other long-term assets	260		-	4,091,065,920
1. Long-term prepaid expenses	261	V.14	-	4,091,065,920
2. Deferred income tax assets	262		-	-
3. Others	268		-	-
TOTAL ASSETS	270		653,300,557,264	686,965,154,563

Tuong An Vegetable Oil Joint Stock Company

CAPITAL SOURCE	Code	Note	Ending Balance	Beginning Balance
A. LIABILITIES (300=310+330)	300		354,197,297,732	377,703,884,991
I. Current liabilities	310		276,283,480,084	299,226,673,296
1. Short-term borrowing and debts	311	V.15	32,424,000,000	23,104,000,000
2. Trade accounts payable	312	V.16	215,363,679,608	238,126,976,383
3. Advances from customers	313	V.17	3,210,473,293	4,541,686,118
4. Taxes and liabilities to State budget	314	V.18	6,056,646,371	3,826,437,320
5. Payable to employees	315	V.19	14,359,692,262	19,351,957,943
6. Payable expenses	316	V.20	232,511,656	323,502,947
7. Accounts payable-Affiliate	317		-	-
8. Payable in accordance with contracts in progress	318		-	-
9. Other short-term payables	319	V.21	4,636,476,894	9,952,112,585
10. Provision for current liabilities	320		-	-
II. Long-term liabilities	330		77,913,817,648	78,477,211,695
1. Long-term accounts payable-Trade	331		-	-
2. Long-term accounts payable-Affiliate	332		-	-
3. Other long-term payables	333	V.22	60,000,000	60,000,000
4. Long-term borrowing and debts	334	V.23	77,853,817,648	78,154,012,677
5. Deferred income tax	335		-	-
6. Provision for unemployment benefit	336	V.24	-	263,199,018
7. Provision for long-term liabilities	337		-	-
B. OWNER'S EQUITY (400=410+430)	400		299,103,259,532	309,261,269,572
I. Capital sources and funds	410	PL1	296,763,632,348	306,854,784,497
1. Paid-in capital	411		189,802,000,000	189,802,000,000
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		69,682,520,639	62,931,262,421
8. Financial reserve fund	418		8,102,230,959	8,102,230,959
9. Other fund belong to owner's equity	419		1,709,022,659	466,787,975
10. Retained after-tax profit	420		27,467,858,091	45,552,503,142
11. Capital for construction work	421		-	-
II. Budget sources	430		2,339,627,184	2,406,485,075
1. Bonus and welfare funds	431	V.26	2,339,627,184	2,406,485,075
2. Budgets	432		-	-
3. Budget for fixed asset	433		-	-
TOTAL RESOURCES	440		653,300,557,264	686,965,154,563

OFF BALANCE SHEET ITEMS

Items	EXP	Ending Balance	Beginning Balance
1. Leasehold assets		-	-
2. Materials and goods kept or processed for others		-	61,210,000
3. Goods deposited by others		-	-
4. Bad debts already treated		-	-
5. Foreign currencies:			
USD		98,209.88	37,590.33
EUR		-	535
6. Estimates for non-business and project expenditure		-	-

INCOME STATEMENT

Quarter 4/ 2009

Unit: VND

Items	Code	Note	Quarter 4		Accumulation	
			Current year	Previous year	Current year	Previous year
1. Sales	01	VI.1	715,519,869,893	592,818,624,044	2,645,447,756,730	2,993,016,524,094
2. Deductions	02	VI.1	5,058,245,199	16,709,916,350	19,100,757,050	33,338,781,725
3. Net sales and services (10 = 01 - 03)	10	VI.1	710,461,624,694	576,108,707,694	2,626,346,999,680	2,959,677,742,369
4. Cost of goods sold	11	VI.2	611,397,831,840	586,926,848,181	2,391,428,652,351	2,804,702,551,292
5. Gross profit (20 = 10 - 11)	20		99,063,792,854	(10,818,140,487)	234,918,347,329	154,975,191,077
6. Financial income	21	VI.3	867,426,210	1,653,151,959	2,764,525,224	30,275,353,140
7. Financial expenses	22	VI.4	12,899,534,341	13,026,790,529	36,370,127,938	50,381,508,885
- Include: Interest expense	23		4,961,635,773	1,863,889,032	12,851,968,806	1,863,889,032
8. Selling expenses	24	VI.5	12,110,435,681	29,162,082,871	142,802,631,422	104,049,988,760
9. General and administrative expenses	25	VI.6	6,634,844,291	2,944,901,092	28,683,963,614	27,093,400,903
10. Net operating profit {30 = 20 + (21 - 22) - (24 + 25)}	30		68,286,404,751	(54,298,763,020)	29,826,149,579	3,725,645,669
11. Other income	31	VI.7	107,694,723	2,056,508,659	3,552,936,155	10,618,391,591
12. Other expenses	32		-	-	814,350	3,636,364
13. Other profit (40=31-32)	40		107,694,723	2,056,508,659	3,552,121,805	10,614,755,227
14. Profit before tax (50 = 30 + 40)	50	VI.8	68,394,099,474	(52,242,254,361)	33,378,271,384	14,340,400,896
15. Current corporate income tax expenses	51	VI.8	4,266,788,849	(7,807,869,865)	4,266,788,849	2,502,320,699
16. Deferred corporate income tax expenses	52		-	-	-	-
17. Profit after tax (60 = 50 - 51 - 52)	60	VI.9	64,127,310,625	(44,434,384,496)	29,111,482,535	11,838,080,197
18. EPS	70	VI.9	3,379	-	1,534	624

CASH FLOW STATEMENT

Quarter 4/ 2009 (Indirect Method)

Unit: VND

ITEMS	Code	Note	Current Year	Previous Year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		33,378,271,384	14,340,400,896
2. Adjustment in accounts				
Fixed assets depreciation	02	VI.10	27,859,950,701	18,966,278,163
Provisions	03	VI.4	(62,400,000)	7,975,406,199
Unrealized foreign exchange difference loss/gain	04		-	3,105,325,477
Loss/gain from investment	05	VI.3	(2,490,918,402)	(23,405,019,648)
Interest expenses	06	VII.2	12,851,968,806	1,863,889,032
3. Operating profit before the changes of current capital	08		71,536,872,489	22,846,280,119
Changes in accounts receivable	09		10,284,445,410	(23,024,157,669)
Changes in inventories	10		77,142,769,185	(125,300,369,958)
Changes in trade payables	11		(41,499,216,070)	(89,657,087,304)
Changes in prepaid expenses	12		4,805,772,625	3,578,267,478
Paid interest	13		(15,504,717,707)	(12,661,167,645)
Paid corporate income tax	14	V.18	(1,201,029,802)	(30,619,892,124)
Other receivables	15		-	206,907,600
Other payables	16	V.26	(1,712,892,575)	(8,012,052,081)
Net cash provided by (used in) operating activities	20		103,852,003,555	(262,643,271,584)
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(20,452,189,177)	(58,056,564,477)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		-	419,090,909
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		-	50,000,000,000
5. Cash paid for joining capital in other companies	25		(3,295,250,366)	-
6. Withdrawal of capital in other companies	26		3,295,250,366	100,000,000
7. Cash received from interest, dividend and distributed profit	27		2,429,706,069	25,819,642,628
Net cash used in investing activities	30		(18,022,483,108)	18,282,169,060
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	V.15&23	280,384,960,137	20,794,989,886
4. Cash paid to principal debt	34	V.15&23	(271,900,932,396)	(22,651,230,761)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36	PL.2	(37,960,400,000)	(37,960,400,000)
Net cash (used in) provided by financing activities	40		(29,476,372,259)	(39,816,640,875)
Net cash during the period (20+30+40)	50		56,353,148,188	(284,177,743,399)
Cash and cash equivalents at beginning of year	60	V.1	80,084,126,763	364,228,585,799
Influence of foreign exchange fluctuation	61		10,434,675	33,284,363
Cash and cash equivalents at end of year (50+60+61)	70	V.1	136,447,709,626	80,084,126,763