

**CONSTRUCTION INVESTMENT 3-2
BOARD OF MANAGEMENT**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness**

No. 36/CV-HDQT

Binh Duong, 13 August 2015

(Explanation about different financial
figures after review of audit)

**Dear: - State Securiries Commission of Viet Nam;
- Ho Chi Minh Stock Exchange.**

Name of Company: Construction Investment 3-2

Code of security: C32

Head Office's address: No. 45A Nguyen Van Tiet, Lai Thieu Ward, Thuan An
Town, Binh Duong Province.

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Pursuant to the Circular No. 52/2012/TT-BTC dated 05 April 2012 on Guiding the
disclosure of information on securities market;

Pursuant to the Financial statements of Construction Investment 3-2 for the period
from 01 January 2015 to 30 June 2015, which was reviewed by AASC Auditing
Company Limited.

Construction Investment 3-2 explains changes on reviewed financial statements for
the period from 01 January 2015 to 30 June 2015.

❖ Statement of financial position

Decrease adjustment of payable of charge for granting the mineral mining right
correspondent to unallocated long-term prepaid expenses with the amount of VND
6,554,095,508.

Adjustment of payable of charge for granting the mineral mining right, which was
classified to tax and other payables to government budget with the amount of VND
704,793,653.

Reasons of adjustment: the charge for granting the mineral mining right of the year
2015 was recorded in accrued expenses and long-term prepaid expenses
correspondingly. The recording of liabilities in prepaid expenses is inappropriate
because in principle, the liabilities are recorded in accrued expenses equivalent to
actual expenses incurred. This lead to an inappropriate increase of total assets and
resources. Therefore, the remaining value of the charge for granting the mineral



mining right was decreased equivalent to accrued expenses of last six months of the year 2015.

❖ **Statement of comprehensive income**

Increase adjustment of the additional current corporate income tax expenses, which was recorded in Other expenses account, with the amount of VND 16,907,194.

All of changes on the Financial Statements for the period from 01 January 2015 to 30 June 2015 are presented as above.

Best Regard!

Recipient:

- As above;
- Saved.

ON BEHALF OF BOARD OF MANAGEMENT
CHAIRMAN



VO VAN LANH

