**ORS: Explanation for the difference in financial statement of 2019 before and after auditing**

On 04 Mar 2020, Tien Phong Securities Corporation explained the difference in financial statement of 2019 before and after auditing as follows:

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| --- | --- | --- | --- | --- | --- |
| No | Items | Before auditing | After auditing | Difference | Rate (%) |
| 1 | Profit before tax | 50,939,287,717 | 50,949,287,717 | 10,000,000 | 0.02 |
| 2 | Profit after tax  | 46,768,420,788 | 54,365,610,141 | 7,597,189,353 | 16.24 |

The difference in the before and after auditing business results was more than 16% because the auditor adjusted the current corporate income tax expense and deferred corporate income tax expense through carried-over losses of previous years (from 2015 to present). Accordingly, the payable CIT expense decreased by VND 7,597,189,353, which made the after-tax profit increase correspondingly