**VNT: Explanation for the difference in financial statements of 2019 after auditing**

On 13 Mar 2020, The Van Cargoes And Foreign Trade Logistics Joint Stock Company explained the difference in financial statements of 2019 after auditing as follows:

The Van Cargoes And Foreign Trade Logistics Joint Stock Company explains the changes in some indicators in the consolidated and holding company financial statements in 2019 after the audit as follows: 1. Income statement of the holding company:

- Code 51 "Current corporate income tax expense"

Before auditing: VND 3,349,282,912

After auditing: VND 4,717,896,630

Reason for the change: Increase of VND 1,368,613,718 in corporate income tax due to additional calculation of payable CIT due to the application of Decree No. 20/2017/ND-CP

- Code 60 "Profit after tax"

Before auditing: VND 5,461,972,967

After auditing: VND 4,093,362,247

Reason for the change: Decreasing after-tax profit due to the increase of code 51 above

2. Income Statement in the consolidated financial statement:

- Code: 24 "Profit / loss in affiliated companies"

Before auditing: VND 0

After auditing: VND 12,310,698

Reason: Recognition of profit after tax shared by associated companies

- Code 51 "Current corporate income tax expense"

Before auditing: VND 5,140,678,917

After auditing: VND 6,509,292,635

Reason for the change: Increase of VND 1,368,613,718 in corporate income tax due to calculation of additional CIT payable due to the application of Decree No. 20/2017/ND-CP

- Code 61 “Profit after tax”

Before auditing: VND 5,474,286,663

After auditing: VND 4,105,672,945

Reason for the change: Decrease in corporate income tax due to increase in code 24 and increase in code 51 above.