**APF: Explanation for the difference in accumulated financial statement of Q.IV/ 2019 and audited financial statement of 2019**

On 23 Mar 2020, Quang Ngai Agricultural Products And Foodstuff Joint Stock Company explained the difference in accumulated financial statement of Q.IV/ 2019 and audited financial statement of 2019 as follows:

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| Indicators | | | Accumulated financial statement of Q.IV/ 2019 | | Audited financial statement of 2019 | | Reasons |
| I. Figures in separate financial statement | | | | | | | |
| Financial income | | 11,592,235,858 | | | 16,882,157,667 | | Increasing by 46% mainly due to the calculation of deferred interest of subsidiaries: VND 5,256,858,142 |
| Administrative expenses | | 9,583,128,987 | | | 14,607,337,975 | | An increase of 52% mainly due to the additional deduction of the salary in 2019: VND 4,986,473,534 |
| II. Figures in the consolidated financial statement | | | | | | | |
| Financial income | 6,568,648,237 | | | 7,416,911,740 | | Increasing by 13% because after auditing, recording the delayed interest to pay to associated company - Tay Nguyen Agricultural Products Company Limited: VND 814,242,754 | |
| Profit or loss portion in the joint-venture, associated company | 1,211,328,198 | | | 1,048,182,075 | | Reduction of 13% due to the unaudited profit after tax of Tay Nguyen Agricultural Products of VND 10,106,640,991 (after the audit: VND 9,290,910,374), a difference of VND 815,730,617, equivalent to 20% ​​(VND 163,146,123) | |
| Administrative expenses | 20,058,087,069 | | | 27,649,510,652 | | Increased by 38% as the parent company increased the cost of corporate wages after auditing by VND 4,986,473,534; Khanh Duong Company wrongly recorded the cost of right to implement projects with VND 1,401,752,057 into cost of goods sold, after auditing, adjusted into corporate management costs and accounted for additional bonuses of VND 378,000,000 | |
| Other income | 1,913,812,721 | | | 1,650,250,829 | | Decreased by 14% due to clearing profit and loss of liquidation of fixed assets of Sepon Tapioca Limited Company: VND 263,561,892 | |
| Other expenses | 1,811,217,992 | | | 1,564,375,666 | | Discounting by 14% due to clearing the liquidation of fixed assets of Sepon Tapioca Company Limited: VND 263,561,892 | |
| Current corporate income tax expense | 224,546,746 | | | 201,380,909 | | Reduction of 10% due to the re-determination of payable corporate income tax expenses, Dak Nong Tapioca Company Limited after auditing decreased by VND 23,165,837 | |
| Profit after tax | 96,499,912,052 | | | 90,702,092,202 | | 6% off due to the impact of the above expenditure | |