**ATB: Explanation for the difference in consolidated financial statement of 2019 before and after the audit**

On 15 Apr 2020, An Thinh Joint Stock Company explained the difference in the consolidated financial statement of 2019 before and after the audit as follows:

During the audit of financial statement of 2019, the auditors of Vietland Auditing and Consulting Co., Ltd had adjustments leading to the difference in the figures in the consolidated financial statement of 2019 before and after the audit. The Company explains as follows:

Balance sheet

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Indicator | | Code | Before the audit | After the audit | Difference | Reason |
|  | Short-term loan receivables | 135 | 0 | 25,000,000,000 | 25,000,000,000 | Increase due to reclassifying the short-term and long-term receivables |
|  | Other short-term receivables | 136 | 10,203,150,000 | 22,203,150,000 | 12,000,000,000 | Increase due to reclassifying the short-term and long-term receivables |
|  | Long-term loan receivables | 215 | 25,000,000,000 | 0 | (25,000,000,000) | Decrease due to reclassifying the short-term and long-term receivables |
|  | Other long-term receivables | 216 | 107,666,869,973 | 95,666,869,973 | (12,000,000,000) | Decrease due to reclassifying the short-term and long-term receivables |
|  | Tangible fixed assets | 221 | 14,262,295,441 | 3,104,048,298 | (11,158,247,143) | Decrease due to wrongly entering in the account of intangible fixed assets instead of tangible fixed assets; more depreciation of VND 71,392,719 and decrease of VND 214,806,975,493 in liquidation of dismantling item, decrease of VND 214,806,975,493 in the liquidation expense |
|  | Intangible fixed assets | 228 | 0 | 10,338,380,593 | 10,338,380,593 | Decrease due to wrongly entering in the account of intangible fixed assets instead of tangible fixed assets |
|  | Retained after-tax profit | 421 | 9,618,252,401 | 8,798,385,851 | (819,866,550) | Decrease due to more depreciation of some fixed assets and the liquidation expense of dismantling item |

Income statement

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Indicator | | Code | Before the audit | After the audit | Difference | Reason |
|  | General administrative expense | 26 | 1,453,025,470 | 1,524,418,188 | 71,392,719 | Increase due to more depreciation of some fixed assets which were depreciated against regulations |
|  | Net operation profit | 27 | (3,032,534,849) | (3,103,927,567) | 71,392,719 | Increase due to more depreciation of some fixed assets which were depreciated against regulations |
|  | Other expense | 32 | 240,553,940 | 989,027,772 | 748,473,832 | Increase in the liquidation expense: VND 748,473,833 |
|  | Profit before tax | 50 | (3,273,088,789) | (4,092,955,339) | 819,866,550 | Increase in the liquidation expense: VND 748,473,833 + more depreciation of some fixed assets depreciated against regulations: VND 71,392,719 |