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

On 25 Mar 2020, Vi Na Ta Ba Trading & Investment Joint-stock Company explained the difference in audited financial statement of 2019 before and after auditing as follows:

1. Profit after tax of 2019 before and after the audit:

|  |  |  |  |
| --- | --- | --- | --- |
| Indicators | Figures in 2019 before auditing | Figures in 2019 after auditing | Difference |
| Total revenue | 16,655,089,246 | 16,655,089,246 | 0 |
| Total profit after tax | 13,416,885,356 | 11,218,886,436 | - 2,197,998,920 |

2. Reasons for the difference in the after-tax profit before and after the audit

The auditor adjusted some expenses as follows:

- Appropriation of auditing expenses in 2019: VND 45,000,000

- Appropriation to financial provision: VND 2,151,111,104

- Additional recognition of non-deductible input VAT according to the tax inspection minutes: VND 1,887,816