

CAPACITY PROFILE

PROVIDING SERVICES:

AUDITING, ACCOUNTING, TAX

FINANCIAL ADVISORY & VALUATION



VIETTIN AUDITING CO., LTD

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Ha Noi, June 01th 2015

Dear Sir/ Madam,

We - **Viettin Auditing Co., Ltd - VCPA** - would like to sincerely thank your company for offering our company to provide services of Audit and Financial consultancy.

We understand that choosing a firm to provide specialized service is an important decision of your company. In an environment which competitiveness is more and more harsh and changeable, to achieve success and efficiency, your company needs specialized service from a market well-understood firm that has fully necessary resources and expertise to satisfy your requirements and more importantly, a firm that you can cooperate.

To help your company to make a right choice, we would like to present our firm - **Viettin Auditing Co., Ltd - VCPA**: staffs, own culture, advantages and value, approaching method and specialized services, our commitment of service and motto "***Your trusted advisor***". Harmonious combination of these above-mentioned factors is important so that we can fulfill our goal of supporting customer to develop and gain great success.

We also express our desire to have opportunity to provide specialized services for your company. We do believe that we are good partner for cooperation and our company will contribute to your development and success. We always respect your interest, trust and look forward to sharing, cooperating with your company!

For further information, please visit our website at <http://www.vcpa.com.vn> or <http://www.viettinaudit.vn>

Yours Faithfully,



LY TRI HUNG
Director

For and on behalf of
VIETTIN AUDITING CO., LTD - VCPA

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A. OVERVIEW

1. VIETTIN AUDITING CO., LTD – VCPA

VCPA's Management Board and staffs are always available to provide services upon client's need. To fulfill work, we mobilize professional staff's knowledge and skill aiming at satisfying customer's demand. We offer services in specialized fields that are capital management, constructive-invested capital audit and enterprise finance consultant.

Viet Tin Auditing Co., Ltd - VCPA was established according to Certificate of Business Registration No. 0102042611 dated September 29th 2009 by Hanoi Authority For Planning And Investment. **VCPA** is operated under Law on Independent Audit No. 67/2011/QH12 on March 29th, 2011 and Decree No. 17/2012/NĐ-CP dated March 13th 2012 by Government, that regulates in detail and instruct implementation of some articles in Law on Independent Audit.

Company's name	: CÔNG TY TNHH KIỂM TOÁN VIỆT TIN
Transaction name	: VIETTIN AUDITING COMPANY, Ltd
Abbreviated name	: VCPA Co., Ltd
Tax code	: 0104186704
Bank Account	: 2201.0000.5579.52 - At BIDV Bank - Thang Long branch
Website	: http://www.vcpa.com.vn / www.viettinaudit.vn

VCPA is founded and managed by highly qualified, dedicated, well-schooled and experienced leaders and auditors in audit, consultancy. All key leaders and auditors of **VCPA** have more five - year experience in providing audit and consultant services for companies in diversified economic sectors, International projects, Board of project management ... operating in varied fields of economy. Key leader members and auditors of VCPA have many years of working experience at a leading auditing firm in Vietnam, one of four most reputable auditing firms in the world.

2. THE QUALIFIED AND EXPERIENCED STAFFS

Management Board and all staffs VCPA's team provide services with highly specialized quality for client. We always comply with the highest moral and professional standards while striving to create occupational challenges and chances for our Management Board and staffs. We are aware that no successful way is better than creating prestige from customer, therefore, we always dedicate to the long-term success and prosperity of our clients.

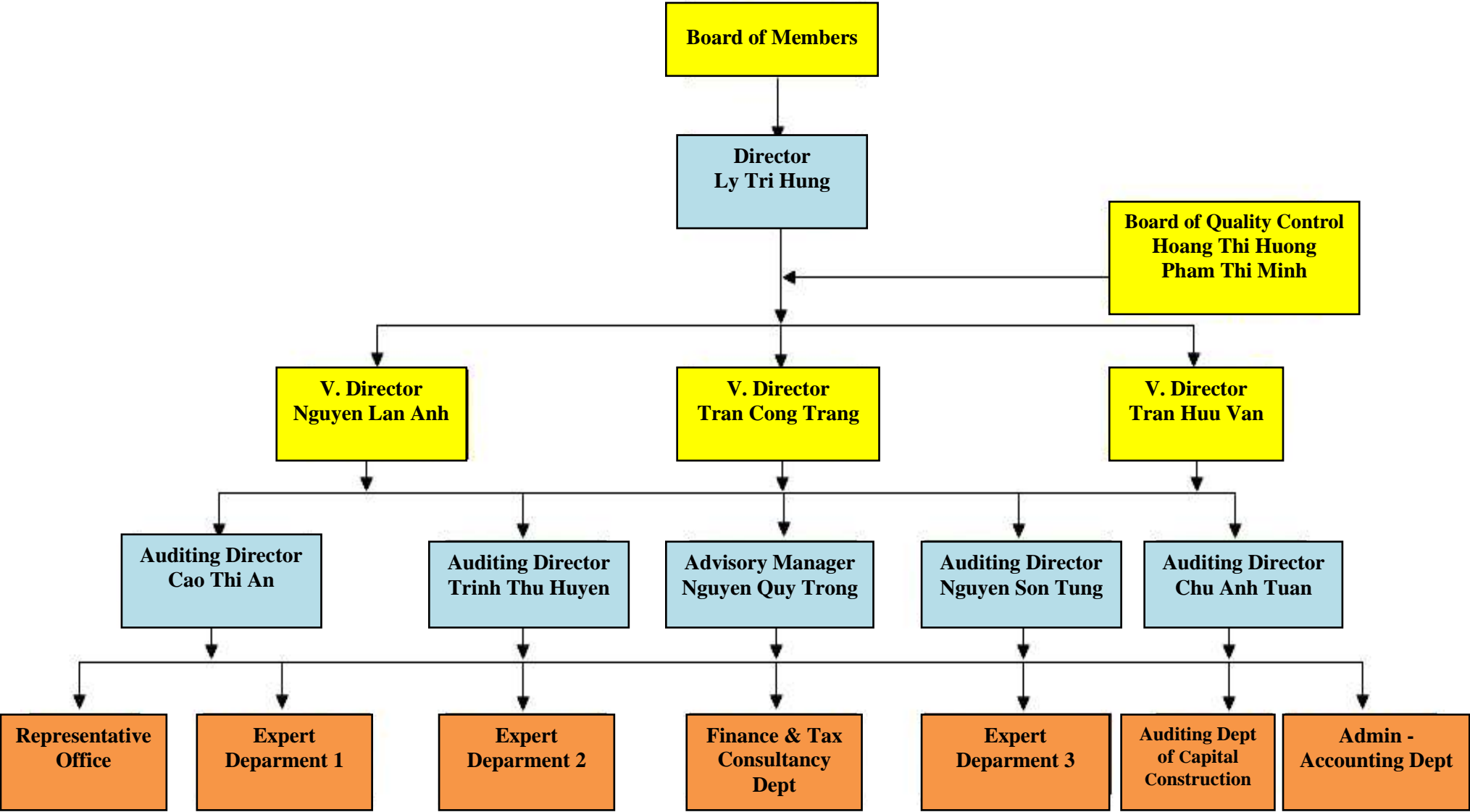
The workforce is main factor of our success. We are proud of having staffs with the most competent, creative and self- motivated employees. They all graduated from well-known universities in the world and Vietnam.

Our Company's personnel include of specialists who are experienced in auditing and well-informed about We are proud of being a fast growing firm both staff size and services quantity and quality. Our major clients are in all the sectors in the national economy, from private sector, limited or joint stock companies to national corporations and include both foreign invested companies and international projects.

We believe that we are reliable companion, and commit to helping clients and communities to grow together. Our clients are various from individuals, private enterprises to large multinational corporations. We highly appreciate long-term relationships with clients; with value-added services, especially, in financial and technological disciplines, **VCPA** can provide a completed solution ...

VCPA's staffs have attended career - training program continually. Our training program is systematically established on both professional skill and managerial skill and that's why our staff always keeps in line with the developments and changes in accounting and auditing standards, relevant legislation and business environment in general. Therefore, they can also work as consultants.

3. ORGANIZATION CHART OF COMPANY



4. BOARD OF MANAGEMENT AND KEY PERSONNEL**Company's key auditors and staffs:**

No.	Full name	Date of Birth		Homeland	Title	Certificate	
		Male	Female			No.	Date
1	Ly Tri Hung	1978		Ha Noi	Director	1648/KTV	28/04/2010
2	Tran Huu Van	1977		Ha Nam	V. Director	0820/KTV	19/11/2004
3	Nguyen Lan Anh		1978	Thai Binh	V. Director	2014/KTV	23/02/2011
4	Nguyen Son Tung	1981		Vinh Phuc	A.Manager	1480/KTV	07/06/2009
5	Trinh Thu Huyen		1984	Ha Nam	A.Manager	2993/KTV	15/04/2014
6	Cao Thi An		1986	Ha Noi	A.Manager	2916/KTV	15/04/2014
7	Hoang Thi Huong		1970	Bac Ninh	QC.Manager	0571/KTV	12/11/2002
8	Pham Thi Minh		1973	Ninh Binh	Q.Control	1443/KTV	07/06/2009

Company's core advisory team, staffs and auditing engineers of capital construction:

No.	Full name	Date of Birth		Homeland	Title
		Male	Female		
1	Tran Cong Trang	1976		Ha Noi	V.Director
2	Nguyen Son Tung	1981		Vinh Phuc	Auditing Manager
3	Chu Anh Tuan	1977		Bac Giang	A. Manager
4	Nguyen Quy Trong	1979		Ha Noi	Advisory Manager
5	Nguyen Van Minh Tue	1980		Ha Noi	Construction Engineer
6	Tran Dinh Hung	1981		Ha Noi	Construction Engineer
7	To Van Thang	1982		Hai Phong	Construction Engineer
8	Nguyen Thanh Cong	1987		Hung Yen	Construction Engineer
9	Pham Khac Hoan	1982		Hung Yen	Construction Engineer
10	Pham Minh Tam	1985		Nam Dinh	Construction Engineer

Thẩm định viên về giá chủ chốt của Công ty:

No.	Full name	Date of Birth		Homeland	Title	Certificate	
		Male	Female			No.	Date
1	Ly Tri Hung	1978		Ha Noi	Director	VII11.553	09/27/2012
2	Tran Huu Van	1977		Ha Nam	V.Director	V09.303	07/01/2010
3	Nguyen Lan Anh		1978	Thai Binh	V.Director	VIII13.714	10/12/2013
4	Nguyen Son Tung	1981		Vinh Phuc	A.Manager	VII10.348	10/05/2011
5	Trinh Thu Huyen		1984	Ha Nam	A.Manager	VIII13.822	10/12/2013
6	Cao Thi An		1986	Ha Noi	A.Manager	VII11.453	27/09/2012

Summarized resume of key personnel:**Mr. Ly Tri Hung -
CPA, CPT, VC***Director*

Mr. Hung has experienced over 12 years in Finance - Accounting, taxation and enterprise audit. Mr. Hung was a Chief Accountant at Comin Vietnam Co., Ltd, 100% French invested capital, person in charge of advisory services at HSK Vietnam Co., Ltd, subsidiary of HSK Japan in Vietnam, Vice General Director who was in charge of consulting at ASEAN Auditing & Consulting CO., LTD and Vietnam Auditing and Cost Consultancy ACC_VN.

In auditing field, Mr. Hung has directly participated and guided many works' auditing of group A, B under National Budget, ODA capital; auditing and consulting finance, tax for companies: Corporation, State-owned company, Foreign-invested company; Securities companies; Price quoting organizations; Bank credit and unbanked credit agencies, auditing final balance-report of finished projects of non-governmental organization (NGO), financial report of credit agencies.

In taxation, accounting consultant, he has joined and directed consultant contracts of tax, accounting with many business types such as: State-owned company, Joint Stock company Co., Ltd, Foreign-invested company ...

Mr. Hung has joined many training courses at the company as well as professional association. With knowledge of accounting law, tax law, auditing and accounting standards, accounting regulations of corporates, credit agencies, securities companies; legal documents relating to finance-accounting, he also has ability to organize, manage and train accountant, auditor; offer expert advice of accounting, business management; consulting internal control system of enterprise. Mr. Hung can use fluently English and French.

VCPA's growth and development have demonstrated Mr. Hung's talent on leader position as well as share - owner.

**Mr. Tran Huu Van
- CPA, MBA, CVA***Vice Director*

He has been working in Accounting Auditing for 15 years. He worked in Vietnam Auditing Company (VACO) - a member of Deloitte Touche Tohmatsu and currently he is Vice Director of Viettin Auditing Limited Company - a member of Moore Stephens International. He attended many international training courses of VACO, Deloitte & Touche, ACCA and VACPA. In addition to Certificate of National certified public accountant, Mr. Van also got National Practicing Certificate of Security and Certification of National Valuer. At present, he has Master of Finance and Banking, Hanoi Academy of Finance.

Mr. Van has many experiences in management and quality control of audit engagements for companies from various fields of economy. He is also very successful in the partner role for most of our company's audit contracts.

Mr. Van has profound knowledge and practical experience in operations of state-owned companies, foreign-invested companies and international projects in Vietnam as well as regulations of state management and especially legal frame in Vietnam.

The below are some major clients that Mr. Van has worked:

- Project of Cuu Long Delta Irrigation Development
- Agricultural Diversification Project
- Project of Forest Protection and Rural Development.
- Project of Steel Complex Thanh Long
- Project of Cement Plant Ang Son 2
- Power Corporation 1

- Power Corporation 3
- BacKan Minerals JSC., Co (BKC)
- Thac Ba Hydroelectric JSC., Co
- Hanoi Water Co., Ltd
- Quang Ninh Water Company
- Vietnam Infrastructure Development and Finance Investment JSC., Co (Vidifi)
-

Ms. Nguyen Lan Anh - CPA

Vice Director

With many years of experience in Accounting - Auditing, in which she has a long working time for auditing companies: VNA Audit And Assurance Services, Tax Consultancy Co., Ltd and ANINA-IAFC Accounting and Auditing. Currently, Ms. Lan Anh holds office as Vice Director at Viettin Auditing Co., Ltd. Ms. Lan Anh has taken part in auditing and consultancy services specializing in finance for many local enterprises as well as foreign-invested companies, manufacturing industries, services, commerce, processing; outworking; ... Now, she is granted CPA certificate by Vietnam Association Of Certified Public Accountants. Ms. Lan Anh has wide and deep knowledge in International accounting standards, Vietnam accounting standards and current auditing regulations in Vietnam.

Ms. Lan Anh is a senior auditor with years of practical experience. She has worked directly to provide auditing services of fiscal report, auditing finalization of capital construction investment.

The below are some major clients that Mr. Lan Anh has worked with:

- Nam Dinh Car Transportation Company
- Bitumen Emulsion Manufacturing and Applying Bachs' Chambard Ninh Binh
- Chien Thang Garment JSC., Co
- Tuyen Quang Cement JSC., Co
- Ba Ria - Vung Tau Urban Sewerage And Development One Member Ltd., Co
- Lottery of Phu Tho One Member Co., Ltd
- Sakura Paint Vietnam Co., Ltd
- Sunfat Vietnam Co., Ltd
- Hung Vuong Auditing Co., Ltd
- Vietnam Environment Protection Fund
- Hanoi Preventive Medicine Center
- Management Board's projects of Emigrant and Resettlement, Son La city
- Projects of Department of Livestock Production- Ministry of Agriculture and Rural Development
- Projects of Lai Chau Department of Education and Training
-

Mr. Tran Cong Trang - MBA

Vice Director

Being a manager and senior consultant on tax too, current Mr. Trang is Vice Director of Viettin Auditing Ltd., Co. Start working in auditing and tax consulting since 1998 up to now, Mr. Trang has experienced years in tax advisory for foreign-invested companies, small and medium-sized businesses that needs to be consulted about tax, building accounting system in Vietnam. Through practical work, Mr. Trang has great knowledge of operation structure, financial matters as well as legal regulations applying for businesses in Vietnam.

In addition, he played an important role in managing and giving advice for many foreign companies, companies having state capital.

Before becoming a member of **VCPA**, Mr. Trang worked for leading consultancy and Real estate companies in Vietnam:

- Hanoi Housing Development and Investment Corporation
- BRG Real estate group
- Xuan Truong Construction Company
- Inland Waterway Transportation and Construction company
- Tan Viet Financial Investment and Audit Services Co., Ltd

He has directly guided and supplied service of inspecting financial report in some companies:

- Song Da - HTC JSC ., Co
- Petro Construction & Mechanic Electricity
- Vietnam Termite Prevention JSC., Co
- Hiep Huong JSC ., Co
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Ms. Trinh Thu Huyen - CPA

Audit Manager

Bachelor of Economics, specialized in Accounting and Auditing, Certified Public Accountant (CPA), Valuer Certificate granted by MOF, Practicing Certificate of Taxation granted by General Department of Taxation.

Ms. Huyen worked for Cimeico Auditing and Construction JSC., Co, Vietnam Auditing Company Limited and Vietnam Appraisal (AVA) and now, she is Audit manager at Viettin Auditing Ltd., Co. Ms. Huyen has been trained in audit courses of Ministry of Finance and international organizations in Vietnam. With nearly 10 years of working, she has wide knowledge and many actual experiences in operation of State enterprises, Joint Stock Company, foreign-invested.

She has audited Fiscal report, final balance of investment capital. Ms. Huyen was Audit manager at AASC, AVA companies.

The below are some major clients that Ms. Huyen has worked with:

- Industrial and Urban Environment JSC, Co - Urenco 11.
- Ninh Binh Phosphate Fertilizer JSC ., Co
- Erection and Trading Coma 25 JSC ., Co
- Machinery One Member Z179 Co., Ltd
- Bao Viet SCIC Investment Co., Ltd
- Urban Environment One Member Co., Ltd
- Ha, Do JSC, Co.
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Mr. Nguyen Son Tung - CPA

Audit Manager

With many years working in the financial sector, especially the time spending with one of the four biggest auditing companies in Vietnam, Vietnam Auditing Company (VACO), a member firm of Deloitte Touche Tohmatsu, Mr. Tung has taken part in providing auditing and professional consulting services for Vietnam and foreign companies and corporations in the fields of manufacture, service, commerce ...

At the present, Mr. Tung gained National Certificate of Certified Public Accountant (CPA). Mr. Tung has wide knowledge of International Standards on Audit and Vietnamese Standards on Auditing and current Law on Independent Audit in Vietnam.

Especially, he is person in charge of controlling and deploying auditing and financial consulting services for FDI companies in Vietnam. His knowledge and competence have been proved through many international contracts.

The below are some major clients that Mr. Van worked with:

- Power company 1

- Power company 3
- Broad Bright Sakura Viet Nam Co., Ltd
- Lenex
- Rural Health Project
- Development Project of Secondary Education
- Central Credit Fund
-

Ms. Cao Thi An - CPA

Audit Manager

Being Bachelor of Economics, specialized in Accounting and Auditing, Certified Public Accountant (CPA), Valuer Certificate of Price granted by MOF, Practicing Certificate of Taxation granted by General Department of Taxation. Ms. An worked for Vietnam Auditing Company Limited and Vietnam Appraisal (AVA) and now, she is Audit manager of Viettin Auditing Ltd., Co. Ms. An has been trained in many audit courses by Ministry of Finance and international organizations in Vietnam. With nearly 10 years of working, she has wide knowledge and many practical experiences in operation of State enterprises, Joint Stock Company, Foreign-invested ... She has audited many Fiscal reports, Final balance of investment capital ...

The below are some major clients that Ms. An has worked with:

- Businesses under Vietnam Posts and Telecommunications Group: Vung Tau Telecommunications, Lam Dong Telecommunications
- Vietnam Packing Corporation
- Petro Vietnam Construction Land Corporation
- Petro Vietnam Power Land JSC., Co
- Petro Investment And Valuation JSC., Co
- Da Lat Trading Service And Telecommunications Erection JSC., Co
- Hanoi Housing Development and Investment No.12 JSC., Co
- Tay Bac Telecoms Erection and Information Technology JSC., Co
- Song Da Fire Prevention Fighting and Construction Investment JSC ., Co
- Hung Long Phuoc Production Construction JSC., Co
- Viglacera Ba Hien JSC .,Co
- Viglacera Hop Thinh JSC .,Co
- Loc Ninh Rubber One Member Ltd., Co
- GTEL Infrastructure and Communication Company
- Housing Trading - Construction - Designing Consultancy JSC., Co
- Tran Hung Dao JSC., Co
- Kien Hung Construction Development Ltd., Co
- Hoang Thanh Infrastructure Development and Investment JSC., Co
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Mr. Chu Anh Tuan

Director of construction auditing

In 2010, Mr. Tuan has worked for Viettin Auditing Ltd., Co as a Construction Investment Audit Manager and been in charge of inspecting management quality of audit progress in all company's construction projects. With ten years of working experience, he has wide and deep knowledge in work execution, project inspection and auditing in construction project. He has been successful in the manager's roles for many civil works engagements of State Corporations, Enterprises, State-budget financed projects and ODA.

The below are some major clients that Mr. Tuan has directly worked with:

- R5 Project, Kien Bridge, Road 10
- Ho Chi Minh road Project in Thanh Hoa province
- Buônkuốp Hydroelectricity Project

- The first phase of 18 Road Project
- Wharf project of Nam Trieu Ship Plant
- Infrastructure project of Viet Yen Industrial Zone in Bac Giang
- Cua Dat water reservoir project
- ...

Mr. Nguyen Quy Trong

*Manager of
Consultant
Department*

Mr. Trong has many years of experience in enterprise finance consultant for customers. Before becoming member of **VCPA**, Mr. Trong has worked for Legislative Department, Ministry of Finance, and Independent Consultancy for Redundant Labor Arrangement Project, Department of Enterprise Finance.

With years of experience in finance consultancy, Mr. Trong took part in financial consultancy services for many Groups and Vietnam's Corporation as well as industry, production; service, commerce; manufacturing; processing ... Mr. Trong has been responsible for managing and deploying financial consultancy services for foreign-invested companies in Vietnam. His knowledge and ability have been proved via international contracts.

Some clients that Mr. Trong has worked with:

- Technical Supporting Project of Redundant Labor Arrangement
- Mekong Delta Water Supply Project
- Tuyen Quang Rural Income Diversification Project (funded by IFAD)
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Ms. Hoang Thi Huong - CPA

QC. Manager

Bachelor of Economics, specialized in Accounting and Auditing, Certified Public Accountant (CPA), Practicing Certificate of Taxation ...

Ms Huong worked as Chief Accountant and Internal Control Manager for companies with state's capital and more than 5 years of Key Auditor, Audit Manager. Now, she is in position of Quality control manager in Viettin Auditing Ltd., Co. Ms. Huong has been trained in many audit courses by Ministry of Finance and international organizations in Vietnam.

With more than 15 years of working experience, she has wide knowledge and many practical experiences in operation of State enterprises, Joint Stock, Foreign-invested companies ... She has audited many Fiscal reports, projects, final balance of investment capital ... The growth and development of Viettin have proved her ability with quality control position and manager.

Ms. Pham Thi Minh - CPA

QC. Vice Manager

Bachelor of Economics, specialized in Accounting and Auditing, Certified Public Accountant (CPA), Valuer Certificate of Price granted by MOF ...

Ms. Minh worked for Nam Viet Financial Investment & Auditing Ltd., Co, COM.PT Tax-Auditing Accounting, Finance, Investment Consultancy Ltd., Co ... and currently she is Vice Manager of Quality Control Department at Viettin Auditing Ltd., Co. Ms. Minh has been trained in many audit courses by Ministry of Finance and international organizations in Vietnam. With more than 15 years of working experience, she has wide knowledge and many practical experiences in operation of State enterprises, Joint Stock, Foreign-invested companies ...

She has audited many Fiscal reports, projects, final balance of investment capital ... The growth and development of Viettin has proved her ability with quality control position and manager.

5. EXPERIENCE IN SERVING CLIENTS

The Certified Public Accountants and Consultants at **VCPA** offer a variety of services to a host of industries, ranging from governmental and non-profit organizations to financial institutions, health care providers, and manufacturers. The diversity in the range of industries we serve stems largely from our professionals' capacity, which has enabled our professionals to become specialized in various areas and to become highly skilled in their respective fields

Auditors and consultants of **VCPA** provide services of finance, accounting and auditing in the following fields:

- Construction materials, cement, steel ...
- Agri-business
- Garment, garment outwork
- Petro, oil and gas
- Construction
- Public and Private schools, educational and training centers
- Manufacturing, telecommunication
- Transport and Motor Carriers
- Wholesale and retail agent
- Heath Care
- International, ODA Projects
- Government and non- government organizations
- Business joint contracts
- Representative offices and branches of foreign companies
- Real estate, office leasing and management, service of operating and managing road fees.
- Other business fields

VCPA combines sound accounting and auditing practices with knowledge of your industry's needs to offer services tailoring to your specific business - we are your trusted business advisors.

6. WE COMMIT TO BEING ALWAYS YOUR “TRUSTED ADVISOR”

Our first goal helps us getting over other competitors is to support clients in their way to achieve great development. In practice, this commitment has become the guideline for all of our members' actions including Board of managements, audit in-charge people and other staffs.

We are proud of our mission which is all for clients. It is also an inseparable part of our distinctive culture promoting us to non- stop self- development and renewal. We commit to continuing providing services of the highest quality that best serving our clients' demand, excess all expectations and always living up with clients' development all their way and we are “*always your trusted advisor*”.

7. OUR PROFESSIONAL SERVICES

At **VCPA**, we offer services designed to satisfy needs of our clients; value-added, professional services, with a commitment to quality and integrity. We work with our clients to develop relationships and solutions that will help them reach their goals.

We work dedicatedly to identify service areas that will provide benefits to our clients; through continuing education and study, our partners and staff, continue to expand their knowledge and certifications, allowing them to offer an ever-expanding list of professional services.

“For our clients and our success” is to be our opinion on service companied with our goal to be “First leading professional service in Vietnam and Region”. In fact, our dedicated commitment is to provide

services that exceed the expectations of our clients and supporting sustainable development of companies running in Vietnam and over the world.

Services that we provide, including:

<i>Auditing financial statements</i>	Project audit Internal audit Procedure and internal control review Compliance audit, diagnostic (value added) audit Limited review and agreed upon procedures Investigative due diligence
<i>Evaluation enterprise's value</i>	Evaluating enterprise in preparation for privatization Establishing privatization project Evaluating enterprise in preparation for acquisition
<i>Auditing and balancing investment capital</i>	Auditing completed investment accounts. Auditing completed construction project.
<i>Accounting</i>	Bookkeeping services Making and noting ledger. Making financial statements Analyzing monetary flow Accounting consultant
<i>Training</i>	Holding Managing human resource Training in accounting, auditing, management and tax Recruitment services
<i>Taxation</i>	Periodic tax consulting services Tax regulations compliance consulting services Tax planning Tax claim & petition services Holding seminar Other tax services
<i>Enterprise finance</i>	Merger and Acquisition Auditing to assess comprehensively finance Market research Valuation services Financial analysis and review Corporate/debt restructuring Profit enhancement Feasibility studies Other legal and procedural services
<i>Management solutions</i>	System selection Auditing and analyzing information technology system

Main consulting & auditing services of Company:

Accounting	Key duties of what we do - supplying professional accounting services for a wide range of clients. At VCPA , we pride ourselves in providing high quality, value-added accounting services tailoring to meet your unique needs, while always adhering to the highest moral, ethical and professional standards required of our profession.
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Accounting services

- Bookkeeping
- General Ledger
- Financial Statement Preparation
- Cash Flow Analysis
- Personal Financial Statements
- Consulting

Accurate financial information is critical in order for your business to be profitable and flexible. To this end, we offer bookkeeping services, including monthly operating statements, bank reconciliations, balance sheets, financial graphs and budgets. In addition, we can provide consulting on the initial accounting-system setup for your business, cost-containment, and much more.

It is what we do; please trust in VCPA as our service quality, independence that satisfy all your accounting requirements. How can we help you? Please Contact us today.

Auditing

The philosophy and approach taken by **VCPA** to assurance services is managing oriented. We will concentrate on maintaining a close and constructive relationship with you at all times, as well as being responsive to your needs during the contract. Our philosophy of providing professional services emphasizes cost benefits in developing approaches to our clients' requests. We also stress the importance of utilizing your personnel to the greatest extent possible as a means of reducing costs.

When you need assurance services, contact **VCPA**. We have experienced and knowledgeable professionals who can help you.

Our audit philosophy bases on integrity, objectivity, independence and strict adherence to all professional standards, regulations and laws. The primary objective of every audit is to express an opinion on the fair presentation of the financial position and operational results of our clients.

Our firm has developed considerable experience in the auditing of employee benefit plans, governmental units, and nonprofit agencies and privately held for-profit entities, which represents a significant part of our practice. We are oriented and equipped to provide quality service to these entities at a reasonable and predictable cost.

We completely believe our high quality audit to satisfy the client's needs. Our assurance services provides to clients included, but not limitation on scope, as following as:

Auditing

- Audit under Law (financial statements, final balance of construction investment capital, civil work final-settlement)
- Audit financial statements for special purposes,
- Review of internal procedures and control system
- Internal audit
- Project audit
- Review under limitation and consensus procedures

Auditing final balance reports of works and projects provided aimed at presentation audit independent opinions on appropriate and accurate information disclosed on final balance reports of works and projects. To do that, audit is performed according to Vietnamese Standard on Auditing, current Regulation on independent audit in Viet Nam, and others issued by the State in management of construction fields.

Basic principal to assurance the success of **VCPA** in performing audit in Final balance reports of civil works and projects are carried out by a professional audit team, who are competent, highly trained in auditing construction fields to provide the client reliable and completed services. Our audit report is reliable to the Authorities and basic on approval on final settlement fund of investments and projects.

Kinds of audit in investments and projects as followings:

- Auditing final balance reports of works and projects
- Business valuation of civil work on final settlement
- Annual financial statements audited by Board of Management and Investors.

Reviewing financial statement

We review financial statements by making inquiries of management and performing analytical procedures. Our review report expresses limited assurance that there are no material modifications that should be made to the financial statements in order for them to conform to generally accepted accounting principles.

Converting report

We compile financial statements from client information in accordance with professional standards. No opinion is expressed about the underlying financial information.

Tax services

As foundations of per service that **VCPA** provides, we commit to adhering to professional accounting standards and practices. Tax preparation is one of the integral parts of our accounting work, and we take pride in providing individualized attention and prompt responses to your tax needs. Our professionals provide value-added tax services to a wide range of clients, from individuals, partnerships, and not-for-profit organizations to large corporations.

Our Certified Public Accountants and Consultants draw upon their own experience and the experience of others in the Firm to ensure that you receive the most advantageous treatment according to the law and exact compliance with complicated tax law of state and local statutes. We realize that tax laws never stop changing, and we remain committed to keeping abreast of significant tax developments in order to bring you creative tax planning and tax savings ideas.

Our efficiency and cost-effectiveness are further strengthened by our use of computerized tax tools to support our staff, which can, in turn, yield tangible benefits to you. **VCPA** utilizes the latest in tax research tools and has access to both domestic and international tax resources.

Our tax services includes:

- Periodic tax consulting services
- Tax regulations compliance consulting services
- Tax planning
- Tax claim & petition services
- Holding seminar
- Other tax services
-

Training and personal resources management

One of special firms of **VCPA** is continuously to be training policy and improve professional manner. The clients believe that our training service is one of the integral parts of our accounting work. Our experts in accounting, auditing and management will provide appropriate training programs with the client's needs. Training programs include from programs of international standards on auditing and accounting, Vietnamese standards on auditing and accounting to the latest regulations and policies applied to special fields in Viet Nam. The good internal systems help client self-ensuring. To support the client to perform internal audit programs, we hold the course of training the skill and methods of internal audit. All training programs are designed and carried out base on general accepted standard on auditing and accounting in Viet Nam and include:

- Workshop and training held.
- Personnel resources management
- Training courses on auditing, accounting, management and taxation
- Recruitment services

Enterprise finance

VCPA offers a variety of financial services, including:

- Business mergence and merchandising
- Full audit and assessment of finance
- Market Research
- Assessment service
- Financial analysis and review
- Enterprise restructuring
- Debt restructuring
- Enhancement of benefit efficiency
- Feasibility Study

We care about your future, work to protect it by creating an investment or risk management strategy tailoring to your current financial situation, and will adjust to your changing lifestyle over time as well as market conditions.

Because we work with the certified public accountants of **VCPA** to understand the tax implications of investing, we can provide a unique perspective when managing your assets and risk. We will work with you to create an investment strategy that is advantageous not only for the return on your investments, but also from a tax perspective. There are many ways to manage your money. Many questions of the best methods that you may make to reach your financial goals. The professionals at **VCPA** can help you with those questions, with services designed to meet your unique needs.

Business Valuation and Litigation cases

The experienced and knowledgeable professionals at **VCPA** understand the state laws and requirements that impacting wide variety of situations that require either litigation or business valuations. With confidentiality, third-party objectivity, and advanced training, you can count on the business valuation professionals at **VCPA** for:

- Tax Valuations
- Mergers and Acquisitions
- Litigation Support Services
- Management Consulting

For what reason do you need litigation support or a business valuation? It could be necessary because of bankruptcy, divorce, or perhaps the death of an owner; sometimes the reasons involve financial, tax, legal or family issues. Regardless of the reason, the services you require must result in litigation support or a valuation that is credible, thorough, and based upon not only the current situation, but also experience and knowledge of the complexities surrounding such engagements.

Our business valuers are all Certified Public Accountants who have also met the rigid professional training and testing requirements to earn the Certified Valuation Analyst (CVA) accreditation. We have the skills, experience, and knowledge, as well as the wide array of services necessary, to meet your litigation support and business valuations needs.

B. OVERVIEW OF AUDIT FINANCE STATEMENT

1. SCOPE OF WORK

"The international audit methodology"

Our audit of the financial statement shall be conducted in accordance with the Vietnam Auditing Standards as well as International Auditing standards accepted widely in Vietnam.

In general, the audit would include, but not be limited to, the following tasks:

- Reviewing the keeping, maintenance, and filing of accounting records,
- Examining on a sampling basis accounting records and evidence relating to the accounting figures presented on the financial statements,
- Observing and assessing the company's methodology of using, controlling and recording fixed assets,
- Assessing how the company's operations comply with internal control procedures, Law on tax and Vietnam accounting system.
- Reviewing and assess the appropriateness of current internal control system.
- Discussing with the company comments and recommendations that the auditor would present as result of the audit assignment.
- Issuing the Auditors' report.
- Issuing a management letter (if appropriate) discussing the weaknesses of the accounting and internal control systems and practical measures to overcome these ones.
-

2. AUDIT METHODOLOGY

"The scientific audit approach"

Our audit involves an in-depth understanding of our client's business, internal controls, and client's risk. Before making audit-planning decisions and assisting in assessing risk, we conduct a diagnostic and analytical review. With a large collection of diagnostic and analytical tools available, this approach helps to identify undetected issues and increases the insight gained during the audit process. Our approach is in line with increasingly stringent demands for accuracy and appropriateness of financial statements.

We perform the audit from overall to details at the company office, including but not limited to, the following steps:

- Holding meetings with the company to identify the scope and detailed contents of work;
- Contacting and interviewing the members of the company;
- Reviewing internal control system and verify figures.
- Gaining access to all related legal documents, transaction records and information sources as necessary;
- Deploying appropriate audit procedures, taking into account the condition of the company, using, for example, confirmation requests, assessment letters, physical observations, analytical reviews, computation, comparison procedures etc.;
- Applying tests and other auditing procedures when necessary;

We will discuss with the company and relevant sections our recommendations on outstanding matters mentioned in our management letter. Information shall be discussed with and agreed by the company before the final Auditors' report and management letter are issued. In addition, any information provided by concerned individuals or organizations that may affect our responsibility as auditor will be exhaustively checked;

We shall schedule in details our working plan with the Company, relevant sections and project beneficiaries and keep the Company notified of this schedule. We shall work closely and discuss in a timely manner with the Company the matters coming to our notice during the audit course. We do hope that by the enthusiasm of our audit team, a reliable mutual relationship will be developed between our firm and the Company.

Our audit focuses on the Company's needs as well as requirements of regulations on finance and independent examination of the Company activities. It goes beyond the testing of transactions and balances to gain an understanding of risks, operating processes, and internal controls of the Company

"Effective audit program,"

Basing on these understandings, we will design an effective, customized audit program that best suits the unique operational activities of the Company. These tasks include:

Performing all necessary audit procedures depending on the specific characteristics of the Company, detailed as follows:

Review and Assess General Control Environment

- Verify the methods of management, organization structure and authorization's responsibility;
- Verify the adequacy and appropriateness of the policies and regulations on the Company's internal control system, especially on the financial management;
- Verify the overall analytical procedures made by the Company on the Company's financial position.

Review Internal Control System

Audit team shall review the internal control system. Our verification of procedures and evidences is to ensure the adequacy and appropriateness of transactions and financial statements. The verification comprises of, but not limited to, the followings:

- Compliance with procedures on authorization;
- Compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and prevailing accounting regulations in Vietnam;
- Provision of proper original supporting documentation;
- Proper spending in compliance with objectives and plans;
- Proper recording of transactions, including maintenance and filing of records;
- Proper classification of budget and implementation;
- Proper control and financial reporting.

Verifying the Company's Financial Statements preparation

Verify whether the Company's financial statements are prepared in conformity with prevailing accounting policies, including examining source documents as evidence for transactions that have occurred, sending confirmation letter, interviewing and other procedures when necessary..

Reviewing the operation and assessment the Company's Financial statement

- Verify the preparation of plans and the execution thereof;
- Verify the supervision and evaluate the Company operation effectiveness;

Discussing with the Company: On the comments and recommendations that are

are mentioned in the Management letter. It is our standard practice that all information should be discussed with and agreed upon by the Company management before the management letter is officially issued to the Company

Independence and confidentiality: Throughout the audit process, we fully commit to preserve the independence and the confidentiality of information we have in hand.

3.

OUR AUDITING PLAN

"Flexible auditing program"

Our audit work includes as details :

Audit plan

- Selecting the engagement team
- Establish terms of engagement
- Understanding the entity and its environment
- Performing preliminary analytical review
- Planning tests of operating effectiveness of control system
- Planning substantive procedures
- Summarizing and communicating audit plan

Audit implementation

- Analyzing and testing internal control system
- Performing substantive procedures
- Overall evaluate misstatements and the scope of audit
- Performing financial statements review
- Discussing the outstanding problems and recommendations with the management

Issue Audit reports

- Resolving problems occurring during audit process
- Performing subsequent events review
- Obtaining management representative letter
- Preparing audit summary memorandum and management letter
- Issuing official audit reports

Basing on our understanding of the role we shall play in the audit engagement and the scope of work we must implement as required, we would plan the detailed audit schedule included preliminary audit and audit at the year end. The schedules also depend on the complicated level of material issues, information available and the Company's helpful manner. Besides, during audit process, we would comply with national regulations on financial report deadline.

In order to meet with the financial report deadline in accordance with national regulations, we hope to receive all of the company's financial statements and accounting records as well as other necessary accounting documents before the auditing implementation date. Any delay in provision of such information would have negative effects on the possibility of completing the proposal schedule.

During service providing process, we will keep the rate of progress completion under review and would be willing to adjust the schedule to respond effectively to every individual requirement upon additional agreement with the company.

C. OVERVIEW OF AUDITING SERVICES OF CAPITAL CONSTRUCTION

I. IMPLEMENTATION SOLUTION AND METHODOLOGY OF AUDIT CONSULTING SERVICE

1. Solution and Methodology

Fundamental principle to conduct auditing Final balance report of finished construction investment project is using experts and professionally high-qualified staffs that full-time trained, especially in auditing final balance of finished construction investment capital in order to provide most perfect service and high reliability.

Auditing bases

- Law on construction and guidance documents;
- Guidance Decrees and Circulars on construction field;
- Norms, unit price of State, price information of Inter-Department of Finance - Construction ...;
- Government Decree on Independent Audit (Decree No. 105/2004/NĐ - CP dated March 30th, 2004)
- Issued Vietnam Audit Standards;
- Decree No. 19/2011/TT-BTC dated 14/02/2011 of Ministry of Finance guiding investment capital balancing;
- Circular No. 33/2007/TT-BTC on April 9th, 2007 of Ministry of Finance; Circular No. 98/2007/TT-MOF issued on August 9th, 2007 by Ministry of Finance guiding investment capital balancing;
- Projects' document under State regulations providing by Investor;
- Schedule to implement project and project's management regulation.

Auditing objectives

Auditor gives independent opinion to confirm Finished final-settlement report, final-settlement report of project investment capital as well as matters that Investor and authorities caring about and proposing to Investor and relevant parties aim at defining suitable costs and enhancing document's quality, procedure, management process in accordance with State provisions and fact during project implementation process.

Auditing must be always complied with principles of independence, objectiveness according to audit standards and commitment to customer...

Implementation method

In principle: Basing on general audit plan between two sides, auditing will be will be conducted instantly within project implementation process for each primary item (package), since deploying project until the end of the project, fulfilling final balance reports of the project investment capital.

Mode to conduct auditing project:

- Auditing performed according to each batch for each finished item (package deal). It depends on final balance process of investor. When it is in need of balancing cost for each finished item (package deal), investor will inform Auditing firm before 10 days to prepare audit plan. The auditing firm will take responsibility for making detailed progress to report to investor and being base to implement auditing.
- When item (package deal) completing final balance, investor will notify Auditing firm to audit balanced value item (package deal). The implementation duration does not exceed 01 month since the date that investor provide full dossiers, document to make final balance. Upon audit completion, auditing firm will give investors the draft of audit data of each batch.
- When work is completed and investor provides Final balance report of fulfilled investment capital for entire work with related documents, auditing company will audit work final's settlement report within 04 months since the date that investor provides full documents of balancing. End of audit,

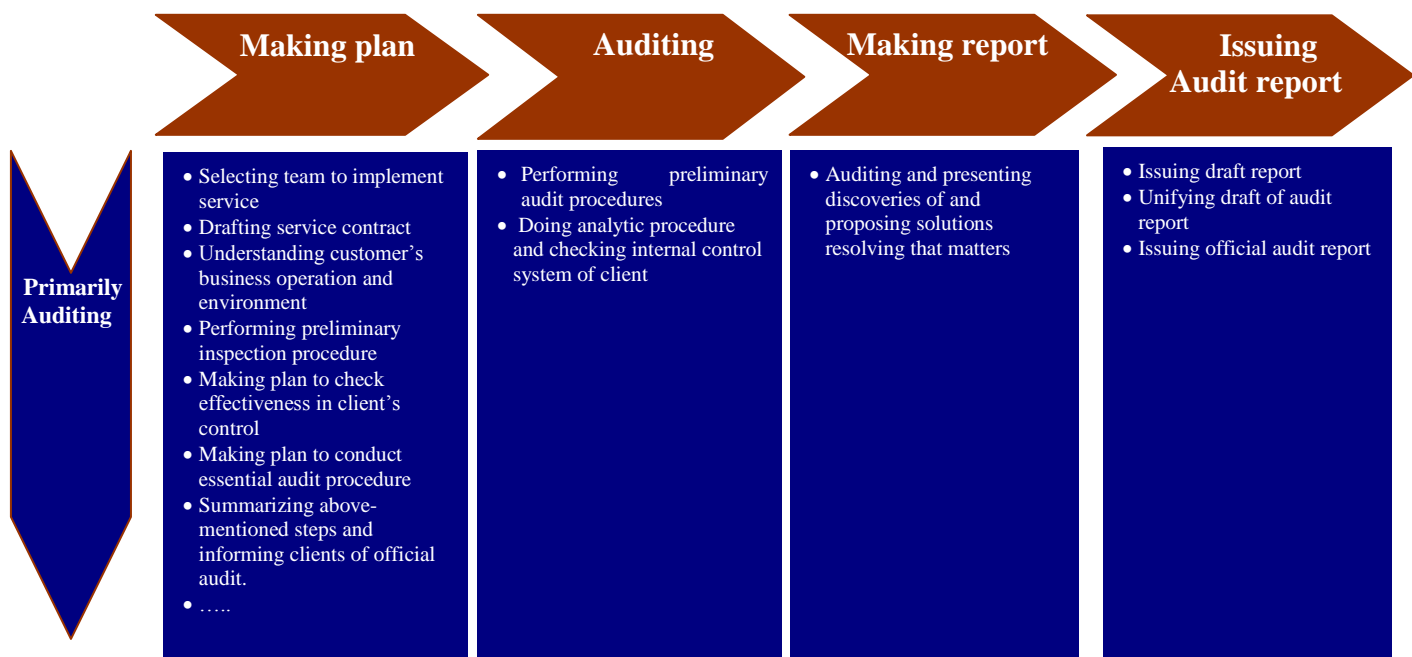
auditing firm will give investor final-settlement draft of investment capital for whole project. Not more than 10 days after receiving investor's official response to draft of Audit report (in Vietnamese), Auditing firm will provide owner with Official audit report on balancing investment capital of whole project.

Our main methods to implement auditing include:

- Checking information from synthesis to detail and vice versa;
- Regularly communicating to investors, main contractors and persons in charge;
- Interviewing investor and other relevant parties;
- Making tables that inspect the control system and check data;
- Applying the tests and other auditing procedures when necessary in each special case;
- Combining with Project Management Board, investors and relevant parties to discuss specifically our recommendations mentioned in Audit report. All exchanged information must be must be approved by investor prior to reporting authorities or other relevant organizations;
- Coordinate with investor before explaining customer's requirements and authorities when it is necessary...

2. Auditing plan

Chart of auditing plan:



In each period, finished package is audited according to customer's requests. We conduct in accordance with following steps:

- Preparation step;
- Collecting information and inspecting activities;
- Auditing;
- Making draft of audit report;

- Discussing to reach agreement with investors in Audit report and guiding, counseling customer about matters needed to pay attention.

II. DETAILED CONTENT OF AUDITING WORKS

Checking and assessing legality of investment and following investment procedures of work construction:

- Gathering, sorting dossiers and documents, checking and comparing lists, content of legal documents of entire work;
- Checking legality of economic contract between Investors and contractors and other relevant organizations;
- Checking conformity with the State regulations on order, procedure of construction investment;
- Recommendations of auditor on reserving

The storing documents and accounting records.

Checking investment capital source for whole project, annual capital, total investment capital to implement work, investment capital to implement for years:

- Checking the sources on the base of synthesized data from annual fiscal reports, checking presentation and classification of investment capital sources by types: budgetary capital, basic depreciation capital, and credit capital, owner's capital yearly supplemented and entire work;
- Checking presentation and classification of capital source according to elements: construction, equipment and other capital construction, comparing structure of implemented investment capital with capital structure in total estimate and total investment capital;
- Checking capital allocation through years, comparing with data from authorities that fund, loan;
- Analyzing, comparing implemented investment capital structure with approved general budget.

Checking final balance value in constructing work items and the entire project:

- Checking, summarizing construction cost basing on data of yearly financial statements;
- Comparing construction cost of work items with approved general budget, contract winning estimates, identifying and evaluating reason of increasing or decreasing;
- Checking presentation and noting construction cost to ensure that the costs are fully recorded in the ledger and annual financial statements;
- Checking particularly the final balance of work items to ensure that the rising costs are reasonable, including: checking application unit price and building policies per period, checking volume of final balance, comparing real construction with bid winning records, design drawings, finished work drawings, testing and commissioning records. Examine norms - application and unit prices if they are consistent with State regulations in general and the work in particular.

Checking final balance value of materials - equipment:

- Checking total equipment cost basing on data of annual fiscal reports;
- Comparing list, equipment's price categories with a total approved cost estimates, identifying and evaluating causes of increasing or decreasing;
- Examining specifically equipment cost, comparing with equipment contract, invoice, document, hand over and installation minutes to ensure that arising cost of equipment is reasonable;

- Checking the reasonableness of cost of receiving, shipping, storage and maintenance, extra foreign trade, warehousing...

Checking other finally settled expenses, cost allocation of the work items

- Checking other cost summary basing on data of yearly financial statements, comparing with ledger and accounting record;
- Comparing value of other price categories with a totally approved cost estimates and current regulations on management of other expenses in construction investment, defining causes of increasing or decreasing;
- Checking reasonableness, validity, legality of expenses of crop-compensation, assets, resettlement within scope of work;
- Checking reasonableness, validity, legality expenses of project management, experts, unit price board, evaluation ...;
- Checking reasonableness, validity, legality of surveillance, design, project supervision and other consultancy services;
- Checking to define debt, unsold materials and equipment;
- Checking to define asset value to hand over to user;
- Checking reasonableness, validity, legality of bank interest;
- Checking reasonableness, validity, legality of other expenses such as work starting, worker training ...

Checking final balance report and project's final balance documents:

- Reviewing, comparing entire construction value, the value of materials - equipment putting into use, total structural investment capital, includes Construction, Equipment, and Other capital construction;
- Checking all debt with investor at the time of balancing, unsold materials and equipment; Recommending to solve liabilities with investors as well as unsold materials and equipment;
- Determining exclusive costs of work value to reduce capital for project;
- Checking the final balance report in accordance with the guidance in Circular No.19 / 2011 / TT-BTC dated 14/02/2011 of the Ministry of Finance ...

III. WARRANTY METHOD OF QUALITY FOR PACKAGE SERVICE

- Auditing final balance report of construction capital of project is implemented in accordance with Audit standards No.1000 issuing together Decision No. 03/2005/QĐ-BTC on 18/01/2005 of Ministry of Finance on auditing Final balance report of finished investment capital and Auditing process of Final balance report of capital approved by the company. The process applied on big project is under A, B group ... that Company has audited with reliable quality according current regulations.

D. SERVICE FEE

"Reasonable and competitive fees"

Our priority is to provide high quality service, value added services to effectively ensure auditing-process, minimizing cost. We also commit that our proposal audit fees are competitive and equivalent to the service quality that we offer.

Basing on our actual audit experience and knowledge, referring to companies with the same level, our estimated fee-based on required time and auditor's qualification in the audit team for different reports as well as the difficult level, experience and skill to complete related duties. Our proposed fees include all personnel fees and other necessary additional fees.

We do hope to get chance providing your Company with our service. **VCPA** fully understands that the role of service fees in cost structure of company and commit to deliver high quality audit service and relevant services with competitive cost for both our company and yours.

E. OUR CONTACT ADDRESS

VIETTIN AUDITING - VCPA

Head office: No. 4 Lot 1C, Trung Yen Urban, Trung Hoa Ward, Cau Giay Dist., Ha Noi, Viet Nam.

Rep office: No.7, 125 alley, Trung Kinh St., Yen Hoa Ward, Cau Giay Dist., Ha Noi, Viet Nam.

Contact person: **Mr. Ly Tri Hung - Director**

Tel: 090.589.3669

Email: hunglt@vcpa.com.vn

Tel: (+84) 04.3783.5986

Fax: (+84) 04.3783.5986

Email: kiemtoanviettin@vcpa.com.vn

Web : <http://www.vcpa.com.vn> <http://www.viettinaudit.vn>

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G. APPENDIX**I. CERTIFICATE OF BUSINESS REGISTRATION OF VIETTIN AUDITING CO., LTD****II. CERTIFICATE OF ELIGIBILITY FOR AUDITING SERVICE BUSINESS****III. DEGREE, CERTIFICATE OF COMPANY'S KEY PERSONNEL****1. Mr. LY TRI HUNG**

- Auditor's Certificate
- Valuer Certificate

2. Ms. NGUYEN LAN ANH

- Auditor's Certificate
- Valuer Certificate

3. Ms. TRINH THU HUYEN

- Auditor's Certificate
- Valuer Certificate

4. Mr. NGUYEN SON TUNG

- Auditor's Certificate

5. Ms. CAO THI AN

- Auditor's Certificate
- Valuer Certificate

6. Ms. HOANG THI HUONG

- Auditor's Certificate

7. Ms. PHAM THI MINH

- Auditor's Certificate

8. CERTIFICATE OF REGISTRATION TO PRACTISE AS AUDITOR

I. CERTIFICATE OF BUSINESS REGISTRATION OF VIETTIN AUDITING CO., LTD

SỞ KẾ HOẠCH VÀ ĐẦU TƯ
THÀNH PHỐ HÀ NỘI
PHÒNG ĐĂNG KÝ KINH DOANH

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc

**GIẤY CHỨNG NHẬN ĐĂNG KÝ DOANH NGHIỆP
CÔNG TY TRÁCH NHIỆM HỮU HẠN HAI THÀNH VIÊN TRỞ LÊN**

Mã số doanh nghiệp: 0104186704
 Đăng ký lần đầu: ngày 29 tháng 09 năm 2009
 Đăng ký thay đổi lần thứ 7: ngày 09 tháng 02 năm 2015

**ĐỔI TÊN TỪ CÔNG TY TNHH TƯ VẤN TÀI CHÍNH KẾ TOÁN VIỆT TIN
 (CẤP LẠI MÃ SỐ DOANH NGHIỆP TỪ ĐKKD SỐ: 0102042611 DO PHÒNG
 ĐĂNG KÝ KINH DOANH - SỞ KẾ HOẠCH VÀ ĐẦU TƯ HÀ NỘI CẤP NGÀY
 29/09/2009)**

1. Tên công ty
 Tên công ty viết bằng tiếng Việt: CÔNG TY TNHH KIỂM TOÁN VIỆT TIN
 Tên công ty viết bằng tiếng nước ngoài: VIETTIN AUDITING COMPANY LIMITED
 Tên công ty viết tắt:

2. Địa chỉ trụ sở chính
 Số 4, lô 1C Khu Đô thị Trung Yên, Phường Trung Hoà, Quận Cầu Giấy, Thành phố Hà Nội, Việt Nam
 Điện thoại: 04.3783.5986 Fax: 04.3783.5986
 Email: kiemtoanviettin@vcpa.com.vn Website: www.vcpa.com.vn

3. Ngành, nghề kinh doanh

STT	Tên ngành	Mã ngành
1	Hoạt động liên quan đến kế toán, kiểm toán và tư vấn về thuế Chi tiết: - Dịch vụ soát xét báo cáo tài chính; - Dịch vụ bồi dưỡng, cập nhật kiến thức tài chính, kế toán; - Tư vấn quản lý và dịch vụ kế toán - Tư vấn tài chính và tư vấn thuế; - Kiểm tra thông tin tài chính trên cơ sở các thủ tục thoả thuận trước; - Dịch vụ làm Kế toán, Kế toán trưởng; - Thiết lập cụ thể hệ thống kế toán cho đơn vị kế toán; - Dịch vụ Kế khai thuế; - Các dịch vụ kiểm toán, gồm kiểm toán báo cáo tài chính, kiểm toán hoạt động, kiểm toán tuân thủ, kiểm toán báo cáo quyết toán dự án hoàn thành, kiểm toán báo cáo tài chính vì mục đích thuế và công việc kiểm toán khác; - Dịch vụ soát xét báo cáo tài chính, thông tin tài chính và dịch vụ bảo đảm khác. - Dịch vụ soát xét báo cáo tài chính, thông tin tài chính và dịch vụ bảo đảm khác.	6920 (Chính)

STT	Tên ngành	Mã ngành
2	Hoạt động tư vấn quản lý Chi tiết: Tư vấn nguồn nhân lực và tư vấn ứng dụng công nghệ thông tin	7020
3	Hoạt động chuyên môn, khoa học và công nghệ khác chưa được phân vào đâu Chi tiết: - Hoạt động thẩm định giá	7490
4	(Đối với các ngành nghề kinh doanh có điều kiện, Doanh nghiệp chỉ kinh doanh khi có đủ điều kiện theo quy định của pháp luật)	Ngành, nghề chưa khớp mã với Hệ thống ngành kinh tế Việt Nam

4. Vốn điều lệ 9.000.000.000 đồng

Bằng chữ: Chín tỷ đồng

5. Vốn pháp định

6. Danh sách thành viên góp vốn

STT	Tên thành viên	Nơi đăng ký hộ khẩu thường trú đối với cá nhân; địa chỉ trụ sở chính đối với tổ chức	Giá trị phần vốn góp (VND)	Tỷ lệ (%)	Số giấy CMND (hoặc chứng thực cá nhân hợp pháp khác) đối với cá nhân; MSDN đối với doanh nghiệp; Số Quyết định thành lập đối với tổ chức	Ghi chú
1	NGUYỄN MAI PHƯƠNG	Số 9, ngách 71/121, phố Tân Ấp, Phường Phúc Xá, Quận Ba Đình, Thành phố Hà Nội, Việt Nam	900.000.000	10,00	011928308	
2	PHẠM VĂN THU	Khu A, Thị trấn Lâm, Huyện Ý Yên, Tỉnh Nam Định, Việt Nam	3.150.000.000	35,00	162592485	
3	TRỊNH THU HUYỀN	Thôn Hoàng Long, Xã Đặng Xá, Huyện Gia Lâm, Thành phố Hà Nội, Việt Nam	50.000.000	0,56	013437244	
4	LÝ TRÍ HÙNG	Số 11, ngõ 378/51, phố Thụy Khuê, Phường Bưởi, Quận Tây Hồ, Thành phố Hà Nội, Việt Nam	4.540.000.000	50,44	011887500	
5	PHẠM XUÂN HÒA	Khu 12, Xã Phú Lộc, Huyện Phú Ninh, Tỉnh Phú Thọ, Việt Nam	270.000.000	3,00	131230126	
6	NGUYỄN LAN ANH	Phòng 104-I1, Phường Phương Mai, Quận Đống Đa, Thành phố Hà Nội, Việt Nam	90.000.000	1,00	011818765	

7. Người đại diện theo pháp luật của công tyChức danh: *Giám đốc*Họ và tên: *LÝ TRÍ HÙNG*Giới tính: *Nam*Sinh ngày: *18/06/1978*Dân tộc: *Kinh*Quốc tịch: *Việt Nam*Loại giấy chứng thực cá nhân: *Giấy chứng minh nhân dân*Số: *011887500*Ngày cấp: *23/06/2006*Nơi cấp: *Công an Tp Hà Nội*

Nơi đăng ký hộ khẩu thường trú:

Số 11, ngõ 378/51, phố Thụy Khuê, Phường Bưởi, Quận Tây Hồ, Thành phố Hà Nội, Việt Nam

Chỗ ở hiện tại:

*Số 11, ngõ 378/51, phố Thụy Khuê, Phường Bưởi, Quận Tây Hồ, Thành phố Hà Nội, Việt Nam***8. Thông tin về chi nhánh****9. Thông tin về văn phòng đại diện****10. Thông tin về địa điểm kinh doanh**

1. Tên địa điểm kinh doanh: **VĂN PHÒNG LÀM VIỆC SỐ 2 - CÔNG TY TNHH KIỂM TOÁN VIỆT TIN**

Địa chỉ địa điểm kinh doanh: Số 7, ngõ 125 Trung Kính, Phường Yên Hoà, Quận Cầu Giấy, Thành phố Hà Nội, Việt Nam

Mã số địa điểm kinh doanh: 00002

2. Tên địa điểm kinh doanh: **ĐỊA ĐIỂM KINH DOANH SỐ 03- CÔNG TY TNHH KIỂM TOÁN VIỆT TIN**

Địa chỉ địa điểm kinh doanh: Số 17A, ngõ 251 Nguyễn Khang, Phường Yên Hoà, Quận Cầu Giấy, Thành phố Hà Nội, Việt Nam

Mã số địa điểm kinh doanh: 00003

TRƯỞNG PHÒNG *lưu*

PHÓ TRƯỞNG PHÒNG
Trần Hà Thanh



AUTHORITY FOR PLANNING AND INVESTMENT OF
HANOI CITY
BUSINESS REGISTRATION OFFICE

SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

CERTIFICATE OF BUSINESS REGISTRATION
LIMITED COMPANY HAVING TWO OR MORE MEMBERS

No.: **0104186704**

The first registration: dated 29th September 2009

The 07th registration for amendment: dated 09th 02 2015

1. Company name:

Company name in Vietnamese: **CÔNG TY TNHH KIỂM TOÁN VIỆT TIN**

Transaction name: VIETTIN AUDITING COMPANY LIMITED

Abbreviation name:

2. Headquarter address: No. 4 Lot 1C, Trung Yen Urban Area, Trung Hoa ward, Cau Giay district,
Hanoi city, Vietnam.

Tel: 04.3783.5986

Fax: 04.3783.5986

Email: kiemtoanviettin@vcpa.com.vn

Website: www.vcpa.com.vn

3. Business line:

No.	Industry name	Code
1	Activities relating to accounting, auditing and tax consulting Details: <ul style="list-style-type: none"> - Services of inspecting financial statements; - Services of further training, updating knowledge of finance, accounting; - Consulting finance and tax; - Checking financial information basing on agreed procedures in advance; - Services of Accountant, Chief accountant; - Establishing specific accounting system for organizations; - Declaring tax; - Services of auditing, including auditing financial statement, operation, conformity, final balance of finished work, auditing financial statement for tax purpose and other auditing works; - Services of inspecting financial statements, financial information and other warranty services; 	6920
2	Services of consulting management Details: Consulting human resources and application of information technology	7020
3	Other specialized, scientific and technological activities that are not allocated Details: price appraisalment	7490
4	(For conditioned businesses, Enterprise is just permitted to do business when satisfying fully legal regulations)	<i>The industry does not match with Vietnam Economic industry code</i>

4. Charter capital: 9.000.000.000 dong

In words: Nine billion Vietnamdong

5. Legal capital:

6. List of founding shareholders:

No	Name of shareholders	Permanent registered residence for personal or head office address for organizations	Value of share (VND)	Ratio	ID card -Passport/ Business Registration/ Foundation No	Note
1	NGUYEN MAI PHUONG	No.9, lane 71/121, Tan Ap street, Phuc Xa ward, Ba Dinh street, Hanoi, Vietnam	900.000.000	10,00	011928308	
2	PHAM VAN THU	A area, Lam town, Y Yen district, Nam Dinh province, Vietnam	3.150.000.000	39,00	162592485	
3	TRINH THU HUYEN	Hoang Long village, Dang Xa commune, Gia Lam district, Vietnam	50.000.000	1,00	013437244	
4	LY TRI HUNG	No.11, lane 378/51, Thuy Khue district, Tay Ho district, Hanoi city, Vietnam	4.540.000.000	50,00	011887500	
5	PHAM XUAN HOA	12 area, Phu Loc commune, Phu Ninh district, Phu Tho province, Vietnam	270.000.000	50,00	131230126	
6	NGUYEN LAN ANH	Room 104-II, Phuong Mai ward, Dong Da district, Hanoi city, Vietnam	90.000.000	50,00	011818765	

7. Legal representative of company:Title: *Director*Full name: **LY TRI HUNG**Gender: *Male*

Date of birth: 18/06/1978

Ethnic group: *Kinh*Nationality: *Vietnamese*Personal Identity type: *Identity card*

No: 011887500

Issue date: 23/06/2006

Issue agency: *Hanoi City Police*

Place of permanent residence: No.11, lane 378/51, Thuy Khue district, Tay Ho district, Hanoi city, Vietnam

Present residence: No.11, lane 378/51, Thuy Khue district, Tay Ho district, Hanoi city, Vietnam

8. Name, address of branch:**9. Name, address of representative office:****10. Name, address of the business location:****1. Business address name: OFFICE NO.2 - VIETTIN AUDITING CO., LTD**

Business Address: No.7, alley 125 Trung Kinh, Yen Hoa ward, Cau Giay district, Hanoi city, Vietnam

Business address code: 00002

2. Business address name: OFFICE NO.3 - VIETTIN AUDITING CO., LTD

Business Address: No.17A, alley 251 Nguyen Khang, Yen Hoa ward, Cau Giay district, Hanoi city, Vietnam


Business address code: 00003

PP. MANAGER
(Signed and sealed)
Vice Manager

Tran Ha Thanh

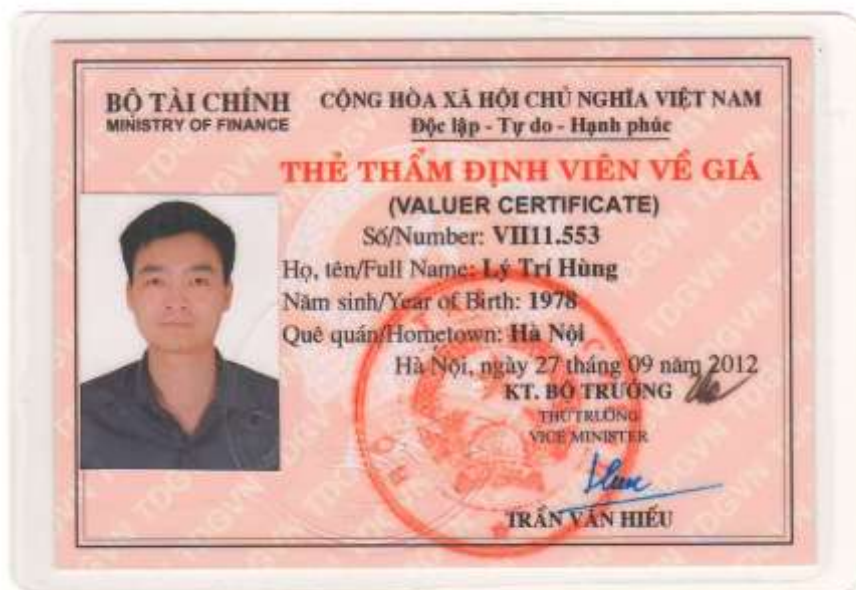
II. CERTIFICATE OF ELIGIBILITY FOR AUDITING SERVICE BUSINESS

<p>NHỮNG ĐIỀU QUY ĐỊNH</p> <p>Doanh nghiệp kiểm toán được cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ kiểm toán phải:</p> <ol style="list-style-type: none"> 1. Duy trì và đảm bảo các điều kiện được cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ kiểm toán trong suốt thời gian hoạt động. 2. Không sửa chữa, tẩy xóa nội dung ghi trong Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ kiểm toán. 3. Không cho thuê, cho mượn, cầm cố, mua bán, chuyển nhượng Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ kiểm toán. 4. Thông báo với Bộ Tài chính và làm thủ tục điều chỉnh theo quy định nếu có thay đổi nội dung ghi trong Giấy này. 5. Trình báo ngay cho cơ quan Công an và thông báo cho Bộ Tài chính trường hợp bị mất Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ kiểm toán, đồng thời làm hồ sơ đề nghị cấp lại theo quy định. 6. Nộp lại Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ kiểm toán cho Bộ Tài chính khi chấm dứt kinh doanh dịch vụ kiểm toán hoặc khi có quyết định thu hồi./. 	<p>CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM Độc lập - Tự do - Hạnh phúc</p> <p>GIẤY CHỨNG NHẬN ĐỦ ĐIỀU KIỆN KINH DOANH DỊCH VỤ KIỂM TOÁN</p> <p>Cấp lần đầu, ngày...3...tháng 10...năm 2014 Điều chỉnh lần thứ: 01..., ngày 31...tháng 10...năm 2014</p> <p>Số: ...139.../KDKT</p>
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<p>BỘ TÀI CHÍNH CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM Độc lập - Tự do - Hạnh phúc</p> <p>BỘ TRƯỞNG BỘ TÀI CHÍNH</p> <p>Căn cứ Luật kiểm toán độc lập số 67/2011/QH12 ngày 29/3/2011; Căn cứ Nghị định số 17/2012/NĐ-CP ngày 13/3/2012 của Chính phủ quy định chi tiết và hướng dẫn thi hành một số điều của Luật kiểm toán độc lập; Căn cứ Thông tư số 203/2012/TT - BTC ngày 19/11/2012 của Bộ Tài chính về trình tự, thủ tục cấp, quản lý, sử dụng Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ kiểm toán; Xét hồ sơ đề nghị cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ kiểm toán của Công ty TNHH Kiểm toán Việt Tin.....</p> <p>CHỨNG NHẬN:</p> <p>1. Tên doanh nghiệp: Công ty TNHH Kiểm toán Việt Tin.....</p> <p>2. Tên doanh nghiệp viết bằng tiếng nước ngoài : Viettin Auditing Company Limited.....</p> <p>3. Tên doanh nghiệp viết tắt:</p> <p>4. Địa chỉ trụ sở chính: Số 4 Lã 1C Khu Đô Thị Trung Yên - Phường Trung Hòa - Quận Cầu Giấy - TP. Hà Nội.....</p> <p>5. Giấy chứng nhận đăng ký doanh nghiệp số: 0104186704..... Do: Sở Kế hoạch và Đầu tư TP. Hà Nội..... Cấp ngày: 15. tháng 10 năm 2014.....</p> <p>6. Người đại diện theo pháp luật: Họ và tên: Lý Trí Hùng..... Năm sinh: 1978..... Giấy chứng nhận đăng ký hành nghề kiểm toán số: 1648-2014-237-1..... Cấp ngày: 23/09/2014.....</p> <p>7. Giám đốc (Tổng Giám đốc): Họ và tên: Lý Trí Hùng..... Năm sinh: 1978..... Giấy chứng nhận đăng ký hành nghề kiểm toán số: 1648-2014-237-1..... Cấp ngày: 23/09/2014.....</p>	<p>ĐỦ ĐIỀU KIỆN KINH DOANH DỊCH VỤ KIỂM TOÁN</p> <p>Theo quy định tại Luật kiểm toán độc lập số 67/2011/QH12 và Nghị định số 17/2012/NĐ-CP ngày 13/3/2012 của Chính phủ quy định chi tiết và hướng dẫn thi hành một số điều của Luật kiểm toán độc lập.</p> <p>Giấy chứng nhận này được lập thành 02 bản gốc; 01 bản cấp cho Công ty TNHH Kiểm toán Việt Tin..... 01 bản lưu tại Bộ Tài chính.</p> <p>Ngày 31. tháng 10. năm 2014.</p> <p>TL. BỘ TRƯỞNG KT. VU TRƯỞNG VU CHẾ ĐỘ KẾ TOÁN VÀ KIỂM TOÁN PHÓ VU TRƯỞNG</p> <p> Hà Thị Ngọc Hà</p>
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III. DEGREES, CERTIFICATES OF COMPANY'S KEY PERSONNEL

1. MR. LY TRI HUNG



2. MS. NGUYEN LAN ANH

BỘ TÀI CHÍNH
Ministry of Finance

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

CHỨNG CHỈ KIỂM TOÁN VIÊN
AUDITOR'S CERTIFICATE

BỘ TRƯỞNG BỘ TÀI CHÍNH / MINISTER OF FINANCE

Cấp cho Ông (Bà) / Hereby certifies that Mr/Mrs:

Nguyễn Lan Anh

Năm sinh / Date of birth: 1978

Quê quán (Quốc tịch) / Nationality: Thái Bình

Đạt kết quả loại: C.10..... Kỳ thi KTV do Bộ Tài chính tổ chức ngày tháng 10, năm 2010
Has passed the Auditor's Certificate (AC) examination organised by the Ministry of Finance on 10/2010..... with grade C.10

Hà Nội, ngày 23, tháng 2, năm 2011

Số Chứng chỉ KTV/AC No.:
2014 / KTV

Chữ ký KTV/ Auditor's signature:

KT/ BỘ TRƯỞNG BỘ TÀI CHÍNH
THỨ TRƯỞNG / VICE MINISTER

TRẦN XUÂN HÀ

BỘ TÀI CHÍNH
MINISTRY OF FINANCE

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

THẺ THẨM ĐỊNH VIÊN VỀ GIÁ
(VALUER CERTIFICATE)

Số/Number: VIII13.714

Họ, tên/Full Name: Nguyễn Lan Anh

Năm sinh/Year of Birth: 1978

Quê quán/Hometown: Thái Bình

Hà Nội, ngày 10 tháng 12 năm 2013

KT. BỘ TRƯỞNG
THỨ TRƯỞNG
VICE MINISTER

TRẦN VĂN HIẾU

3. MS. TRINH THU HUYEN



4. MR. NGUYEN SON TUNG



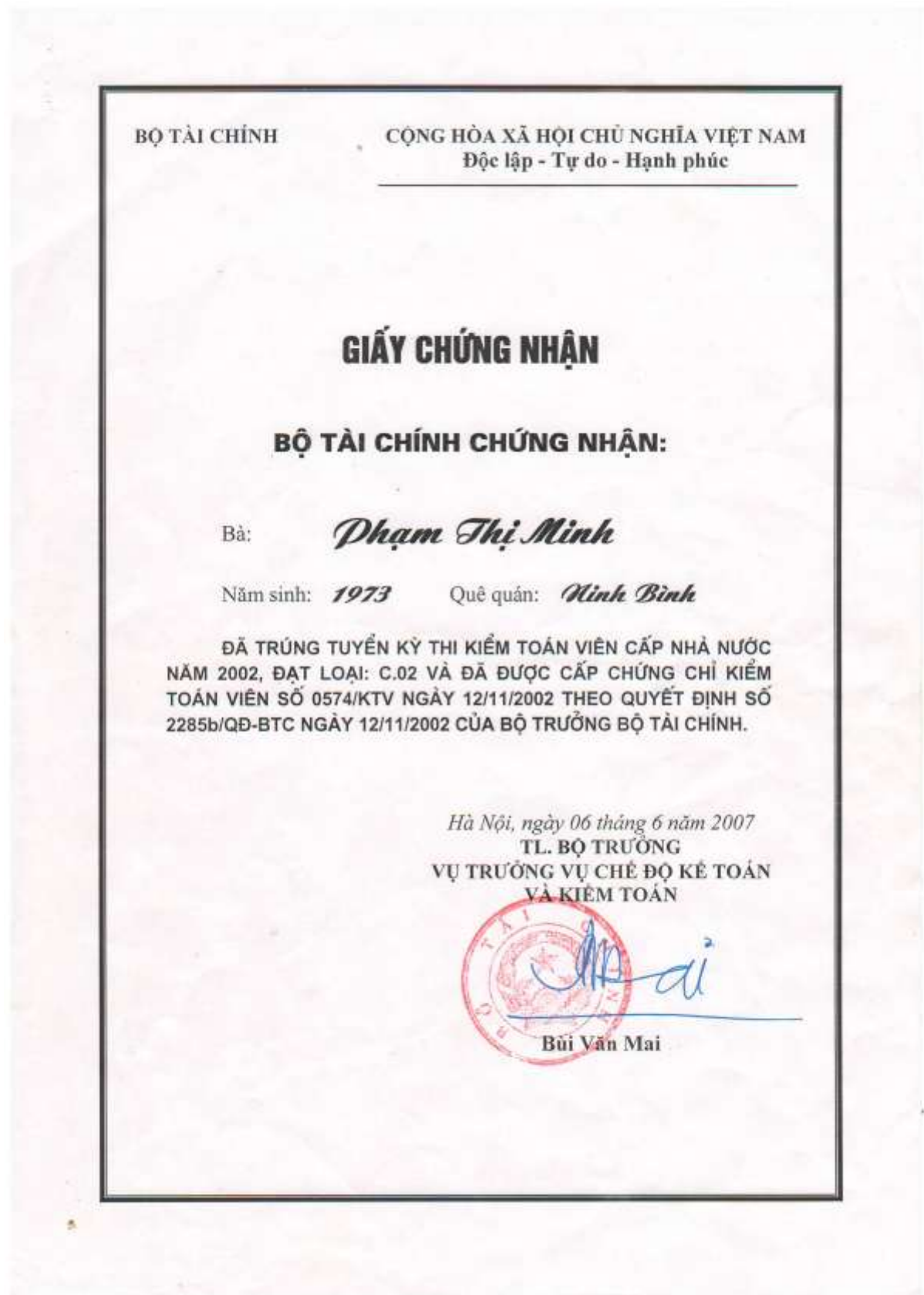
5. MS. CAO THI AN



6. MS. HOANG THI HUONG



7. MS. PHAM THI MINH



MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

CERTIFICATE**MINISTRY OF FINANCE CERTIFIES:*****Ms. Pham Thi Minh****Date of Birth: 1973**Native land: Ninh Binh*

*-HAS BEEN SUCCESSFUL AT EXAMINATION OF STATE-LEVELLED AUDITOR IN 2002,
GRADE: C.02 AND HAS BEEN GRANTED AUDITOR'S CERTIFICATE NO.0574/KTV DATED
12/11/2002 IN ACCORDANCE WITH DECISION NO. 2285b/Q Đ-BTC ON 12/11/2002
OF MINISTER OF FINANCE.*

*Hanoi, June 06th 2007***PP. MINISTER****FOR DEPARTMENT HEAD OF
ACCOUNTING AND AUDITING REGULATIONS***(Stamped and signed)****Bui Van Mai***

8. CERTIFICATE OF REGISTRATION TO PRACTISE AS AUDITOR

BỘ TÀI CHÍNH **CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
Độc lập - Tự do - Hạnh phúc

GIẤY CHỨNG NHẬN
ĐĂNG KÝ HÀNH NGHỀ KIỂM TOÁN

Số: 1648-2014-237-1 Cấp lần: 03

Họ và tên: Ly Trí Hùng Nam/Nữ: Nam
 Năm sinh: 1978 Quê quán/Quốc tịch: Hà Nội
 Chứng chỉ kiểm toán viên số: 1648/KTV Cấp ngày: 28/04/2010
 Được hành nghề kiểm toán tại Công ty TNHH Kiểm toán Việt Tin
 Giấy chứng nhận đăng ký hành nghề kiểm toán này có thời hạn từ ngày 23/09/2014 đến
 ngày: 31/12/2017 trừ trường hợp Giấy chứng nhận đăng ký hành nghề kiểm toán hết hiệu
 lực hoặc không còn giá trị.

Hà Nội, ngày 23 tháng 9 năm 2014
TL. BỘ TRƯỞNG
KT. VỤ TRƯỞNG VỤ CHẾ ĐỘ KẾ TOÁN
VÀ KIỂM TOÁN
PHÓ VỤ TRƯỞNG

(Signature)
 Hà Thị Ngọc Hà

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness


**CERTIFICATE OF REGISTRATION
 TO PRACTICE AS AUDITOR**

No: 1648-2014-237-1

Issued: 3rd

Full name: Ly Trí Hùng

Male/ Female: Male

Date of Birth: 1978

Native land/ Nationality: Ha Noi

Auditor's Certificate No: 1648/KTV

Issue date: 28/04/2010

To be practiced as auditor at: **Viettin Auditing Co., Ltd**

The certificate is in validity from **23/09/2014** to **31/12/2017**, except the Certificate of Registration To Practice As Auditor expires and be invalid.

Hanoi, September 23rd 2014

PP. MINISTER

FOR HEAD OF DEPARTMENT

OF ACCOUNTING AND AUDITING REGULATIONS

DEPUTY HEAD OF DEPARTMENT

(Stamped and signed)

BỘ TÀI CHÍNH **CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
Độc lập - Tự do - Hạnh phúc

GIẤY CHỨNG NHẬN
ĐĂNG KÝ HÀNH NGHỀ KIỂM TOÁN

Số: 2014-2014-237-1 Cấp lần: 02

Họ và tên: Nguyễn Lan Anh Nam/Nữ: Nữ
 Năm sinh: 1978 Quê quán/Quốc tịch: Hà Nội
 Chứng chỉ kiểm toán viên số: 2014/KTV Cấp ngày: 23/02/2011
 Được hành nghề kiểm toán tại Công ty TNHH Kiểm toán Việt Tin
 Giấy chứng nhận đăng ký hành nghề kiểm toán này có thời hạn từ ngày 23/09/2014 đến
 ngày: 31/12/2017 trừ trường hợp Giấy chứng nhận đăng ký hành nghề kiểm toán hết hiệu
 lực hoặc không còn giá trị.

Hà Nội, ngày 23 tháng 9 năm 2014
TL. BỘ TRƯỞNG
 KT. VỤ TRƯỞNG VỤ CHẾ ĐỘ KẾ TOÁN
 VÀ KIỂM TOÁN
 PHÓ VỤ TRƯỞNG

 Hà Thị Ngọc Hà

MINISTRY OF FINANCE **SOCIALIST REPUBLIC OF VIETNAM**
Independence - Freedom - Happiness

CERTIFICATE OF REGISTRATION
TO PRACTICE AS AUDITOR

No: 2014-2014-237-1 Issued: 2nd

Full name: Nguyen Lan Anh Male/ Female: Female
 Date of Birth: 1978 Native land/ Nationality: Ha Noi
 Auditor's Certificate No: 2014/KTV Issue date: 23/02/2011

To be practiced as auditor at: **Viettin Auditing Co., Ltd**
 The certificate is in validity from **23/09/2014** to **31/12/2017**, except the Certificate of Registration To Practice As Auditor
 expires and be invalid.

Hanoi, September 23rd 2014
 PP. MINISTER
 FOR HEAD OF DEPARTMENT
 OF ACCOUNTING AND AUDITING REGULATIONS
 DEPUTY HEAD OF DEPARTMENT
 (Stamped and signed)

BỘ TÀI CHÍNH **CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
Độc lập - Tự do - Hạnh phúc

GIẤY CHỨNG NHẬN
ĐĂNG KÝ HÀNH NGHỀ KIỂM TOÁN

Số: 2993-2014-237-1 Cấp lần: 01

Họ và tên: *Trinh Thu Huyền* Nam/Nữ: Nữ
 Năm sinh: 1984 Quê quán/Quốc tịch: Hà Nam
 Chứng chỉ kiểm toán viên số: 2993/KTV Cấp ngày: 15/04/2014
 Được hành nghề kiểm toán tại Công ty TNHH Kiểm toán Việt Tin
 Giấy chứng nhận đăng ký hành nghề kiểm toán này có thời hạn từ ngày 23/09/2014 đến ngày: 31/12/2018 trừ trường hợp Giấy chứng nhận đăng ký hành nghề kiểm toán hết hiệu lực hoặc không còn giá trị.

Hà Nội, ngày 30 tháng 9 năm 2014

TL. BỘ TRƯỞNG
KT. VỤ TRƯỞNG VỤ CHẾ ĐỘ KẾ TOÁN VÀ KIỂM TOÁN
PHÓ VỤ TRƯỞNG

Hà Thị Ngọc Hà

MINISTRY OF FINANCE **SOCIALIST REPUBLIC OF VIETNAM**
Independence - Freedom - Happiness

CERTIFICATE OF REGISTRATION
TO PRACTICE AS AUDITOR

No: 2993-2014-237-1 Issued: 01st

Full name: *Trinh Thu Huyền* Male/ Female: Female
 Date of Birth: 1984 Native land/ Nationality: Ha Nam
 Auditor's Certificate No: 2993/KTV Issue date: 15/04/2014

To be practiced as auditor at: **Viettin Auditing Co., Ltd**
 The certificate is in validity from **23/09/2014** to **31/12/2018**, except the Certificate of Registration To Practice As Auditor expires and be invalid.

Hanoi, September 23rd 2014
 PP. MINISTER
 FOR HEAD OF DEPARTMENT
 OF ACCOUNTING AND AUDITING REGULATIONS
 DEPUTY HEAD OF DEPARTMENT
 (Stamped and signed)

BỘ TÀI CHÍNH **CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
Độc lập - Tự do - Hạnh phúc

GIẤY CHỨNG NHẬN
ĐĂNG KÝ HÀNH NGHỀ KIỂM TOÁN

Số: 2916-2014-237-1 Cấp lần: 01

Họ và tên: Cao Thị An Nam/Nữ: Nữ
 Năm sinh: 1986 Quê quán/Quốc tịch: Hà Nội
 Chứng chỉ kiểm toán viên số: 2916/KTV Cấp ngày: 15/04/2014
 Được hành nghề kiểm toán tại Công ty TNHH Kiểm toán Việt Tin
 Giấy chứng nhận đăng ký hành nghề kiểm toán này có thời hạn từ ngày 23/09/2014 đến
 ngày: 31/12/2018, trừ trường hợp Giấy chứng nhận đăng ký hành nghề kiểm toán hết hiệu
 lực hoặc không còn giá trị.

Hà Nội, ngày 23 tháng 9 năm 2014
TL. BỘ TRƯỞNG
KT. VỤ TRƯỞNG VỤ CHẾ ĐỘ KẾ TOÁN
VÀ KIỂM TOÁN
PHÓ VỤ TRƯỞNG

(Signature)
Hà Thị Ngọc Hà

MINISTRY OF FINANCE **SOCIALIST REPUBLIC OF VIETNAM**
Independence - Freedom - Happiness

CERTIFICATE OF REGISTRATION
TO PRACTICE AS AUDITOR

No: 2916-2014-237-1 Issued: 01st

Full name: **Cao Thị An** Male/ Female: **Female**
 Date of Birth: **1986** Native land/ Nationality: **Ha Noi**
 Auditor's Certificate No: **2916/KTV** Issue date: **15/04/2014**

To be practiced as auditor at: **Viettin Auditing Co., Ltd**

The certificate is in validity from **23/09/2014** to **31/12/2018**, except the Certificate of Registration To Practice As Auditor expires and be invalid.

Hanoi, September 23rd 2014
 PP. MINISTER
 FOR HEAD OF DEPARTMENT
 OF ACCOUNTING AND AUDITING REGULATIONS
 DEPUTY HEAD OF DEPARTMENT
 (Stamped and signed)

BỘ TÀI CHÍNH **CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
Độc lập - Tự do - Hạnh phúc

GIẤY CHỨNG NHẬN
ĐĂNG KÝ HÀNH NGHỀ KIỂM TOÁN

Số: 0571-2014-237-1 Cấp lần: 02

Họ và tên: Hoàng Thị Hương Nam/Nữ: Nữ
 Năm sinh: 1970 Quê quán/Quốc tịch: Bắc Ninh
 Chứng chỉ kiểm toán viên số: 0571/KTV Cấp ngày: 12/11/2002
 Được hành nghề kiểm toán tại Công ty TNHH Kiểm toán Việt Tin
 Giấy chứng nhận đăng ký hành nghề kiểm toán này có thời hạn từ ngày 23/09/2014 đến
 ngày: 31/12/2017 trừ trường hợp Giấy chứng nhận đăng ký hành nghề kiểm toán hết hiệu
 lực hoặc không còn giá trị.

Hà Nội, ngày 23 tháng 9 năm 2014
TL. BỘ TRƯỞNG
 KT. VỤ TRƯỞNG VỤ CHẾ ĐỘ KẾ TOÁN
 VÀ KIỂM TOÁN
 PHÓ VỤ TRƯỞNG

(Signature)
 Hà Thị Ngọc Hà

MINISTRY OF FINANCE **SOCIALIST REPUBLIC OF VIETNAM**
Independence - Freedom - Happiness

CERTIFICATE OF REGISTRATION
TO PRACTICE AS AUDITOR

No: 0571-2014-237-1 Issued: 02nd

Full name: Hoang Thi Huong Male/ Female: Female
 Date of Birth: 1970 Native land/ Nationality: Bac Ninh
 Auditor's Certificate No: 0571/KTV Issue date: 12/11/2002

To be practiced as auditor at: **Viettin Auditing Co., Ltd**
 The certificate is in validity from **23/09/2014** to **31/12/2017**, except the Certificate of Registration To Practice As Auditor
 expires and be invalid.

Hanoi, September 23rd 2014
 PP. MINISTER
 FOR HEAD OF DEPARTMENT
 OF ACCOUNTING AND AUDITING REGULATIONS
 DEPUTY HEAD OF DEPARTMENT
 (Stamped and signed)

BỘ TÀI CHÍNH **CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
Độc lập - Tự do - Hạnh phúc

GIẤY CHỨNG NHẬN
ĐĂNG KÝ HÀNH NGHỀ KIỂM TOÁN

Số: 0574-2014-237-1 Cấp lần: 02

Họ và tên: Phạm Thị Minh Nam/Nữ: Nữ
 Năm sinh: 1973 Quê quán/Quốc tịch: Ninh Bình
 Chứng chỉ kiểm toán viên số: 0574/KTV Cấp ngày: 12/11/2002
 Được hành nghề kiểm toán tại Công ty TNHH Kiểm toán Việt Tin
 Giấy chứng nhận đăng ký hành nghề kiểm toán này có thời hạn từ ngày 23/09/2014 đến
 ngày: 31/12/2017 trừ trường hợp Giấy chứng nhận đăng ký hành nghề kiểm toán hết hiệu
 lực hoặc không còn giá trị.

Hà Nội, ngày 23 tháng 9 năm 2014
TL. BỘ TRƯỞNG
KT. VỤ TRƯỞNG VỤ CHẾ ĐỘ KÊ TOÁN
VÀ KIỂM TOÁN
PHÓ VỤ TRƯỞNG

(Signature)
Hà Thị Ngọc Hà

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness



CERTIFICATE OF REGISTRATION
TO PRACTICE AS AUDITOR

No: 0574-2014-237-1

Issued: 02ndFull name: **Phạm Thị Minh**

Male/ Female: Female

Date of Birth: **1973**

Native land/ Nationality: Ninh Binh

Auditor's Certificate No: **0574/KTV**

Issue date: 12/11/2002

To be practiced as auditor at: **Viettin Auditing Co., Ltd**

The certificate is in validity from **23/09/2014** to **31/12/2017**, except the Certificate of Registration To Practice As Auditor expires and be invalid.

Hanoi, September 23rd 2014

PP. MINISTER

FOR HEAD OF DEPARTMENT

OF ACCOUNTING AND AUDITING REGULATIONS

DEPUTY HEAD OF DEPARTMENT

(Stamped and signed)