**Explanation about relevant differences between audited and unaudited annual report of year 2009 of JSC „LATVIJAS ZOOVETAPGĀDE”**

Comparing unaudited report for year 2009 with audited report we inform about relevant difference.

|  |  |  |
| --- | --- | --- |
| **Unaudited report**  **2009, LVL** | **Audited report**  **2009, LVL** | **Difference**  **LVL** |
| 2863 | 37823 | 34960 |

1. Expenses of sale
2. Current repair of buildings – received statement about finished repairs in object.

Balance asset position: “establishment of fixed assets and un costs of uncompleted construction objects” is changing.

|  |  |  |
| --- | --- | --- |
| **Unaudited report**  **2009, LVL** | **Audited report**  **2009, LVL** | **Difference**  **LVL** |
| 50771 | 14740 | 36031 |

1. Expenses for the staff – written off on expenses accumulation of vacations of previous periods and State Social Insurance Agency compulsory payments.

|  |  |  |
| --- | --- | --- |
| **Unaudited report**  **2009, LVL** | **Audited report**  **2009, LVL** | **Difference**  **LVL** |
| 136620 | 109844 | 26776 |

Balance asset position: “reserves” is changing.

|  |  |  |
| --- | --- | --- |
| **Unaudited report**  **2009, LVL** | **Audited report**  **2009, LVL** | **Difference**  **LVL** |
| 52029 | 9315 | 42714 |

1. Expenses of administration – written of on expenses accumulation of vacations of previous periods and State Social Insurance Agency compulsory payments.

Balance asset position: “reserves” is changing.

|  |  |  |
| --- | --- | --- |
| **Unaudited report**  **2009, LVL** | **Audited report**  **2009, LVL** | **Difference**  **LVL** |
| 52029 | 9315 | 42714 |

1. Other economical expenses
2. Penalty – on reports introduced to The State Revenue Service of year 2008, in period starting from 25.07. till the 31.12., wages for employee was not shown and wherewith social tax, also income tax. There was an audit in company as a result there are penalty calculated for above mentioned period.

|  |  |  |
| --- | --- | --- |
| **Unaudited report**  **2009, LVL** | **Audited report**  **2009, LVL** | **Difference**  **LVL** |
| 0 | 18230 | 18230 |

1. Evaluating remaining amount in the stock product with defects was established who are not appropriate to demands of realisation of goods. These reserves were not written of.

|  |  |  |
| --- | --- | --- |
| **Unaudited report**  **2009, LVL** | **Audited report**  **2009, LVL** | **Difference**  **LVL** |
| 0 | 53082 | 53082 |

1. Evaluating remaining amount of unsure debtors and using information published on data base named LURSOFT unsure debtors was written of.

|  |  |  |
| --- | --- | --- |
| **Unaudited report**  **2009, LVL** | **Audited report**  **2009, LVL** | **Difference**  **LVL** |
| 0 | 10261 | 10261 |

Chief accountant of

JSC “LATVIJAS ZOOVETAPGĀDE” Dagmāra Drusta