

CONSOLIDATED BALANCE SHEET

As of Sep. 30th, 2009

Unit: VND

Assets	Code	Exp	Ending Balance	Beginning Balance
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	100		1,071,067,052,593	783,527,449,374
I. Cash and cash equivalents	110	V.1	438,193,152,797	211,742,360,663
1. Cash	111		429,472,669,083	207,156,022,223
2. Cash equivalents	112		8,720,483,714	4,586,338,440
II. Short-term financial investments	120		20,464,141,784	2,263,289,093
1. Short-term investments	121	V.2	35,464,141,784	3,740,843,513
2. Provision for devaluation of short-term security investments	129	V.3	(15,000,000,000)	(1,477,554,420)
III. Receivables	130		259,648,432,143	255,126,101,647
1. Trade accounts receivables	131	V.4	231,286,618,947	216,770,420,198
2. Advances to suppliers	132	V.5	20,659,467,418	28,788,144,725
3. Short-term internal receivables	133		-	-
4. Receivable in accordance with contracts in progress	134		-	-
5. Other receivables	135	V.6	31,212,169,970	28,270,272,234
6. Provision for short-term bad receivables	139	V.7	(23,509,824,192)	(18,702,735,510)
IV. Inventories	140		344,438,550,485	308,236,380,352
1. Inventories	141	V.8	344,438,550,485	308,236,380,352
2. Provision for devaluation of inventories	149		-	-
V. Other short-term assets	150		8,322,775,384	6,159,317,619
1. Short-term prepaid expenses	151	V.9	1,712,585,970	769,600,676
2. VAT deductible	152		107,166,917	150,917,973
3. Tax and accounts receivable from State budget	154	V.10	232,283,002	55,887,090
4. Other short-term assets	158	V.11	6,270,739,495	5,182,911,880
B. LONG-TERM ASSETS (200=210+220+240+250+260)	200		320,422,545,255	298,254,793,437
I. Long-term receivables	210		-	71,669,612
1. Long-term receivables from customers	211		-	-
2. Capital receivable from subsidiaries	212		-	-
3. Long-term inter-company receivables	213		-	-
4. Other long-term receivables	218		-	71,669,612
5. Provision for long-term bad receivable (*)	219		-	-
II. Fixed assets	220		232,688,265,052	209,484,523,631
1. Tangible fixed assets	221	V.12	115,705,619,316	106,798,422,791
- Historical cost	222		221,194,625,330	191,417,499,083
- Accumulated depreciation	223		(105,489,006,014)	(84,619,076,292)
2. Finance leases fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-

HAU GIANG PHARMACEUTICAL JOINT STOCK COMPANY

Address: 288 Bis Nguyen Van Cu Street, Ninh Kieu District, Can Tho City

CONSOLIDATED FINANCIAL STATEMENT

3. Intangible fixed assets	227	V.13	108,239,593,081	100,683,546,409
- <i>Historical cost</i>	228		<i>108,862,157,052</i>	<i>101,088,751,396</i>
- <i>Accumulated depreciation</i>	229		<i>(622,563,971)</i>	<i>(405,204,987)</i>
4. Construction in progress expenses	230	V.14	8,743,052,655	2,002,554,431
III. Property investment	240		-	-
- <i>Historical cost</i>	241		-	-
- <i>Accumulated depreciation (*)</i>	242		-	-
IV. Long-term financial investments	250		45,827,042,724	66,838,622,533
1. Investment in subsidiaries	251		-	-
2. Investment in joint-venture	252	V.15	23,439,873,973	3,741,772,333
3. Other long-term investments	258	V.16	26,901,050,200	70,096,850,200
4. Provision for devaluation of long-term finance investment	259	V.17	(4,513,881,449)	(7,000,000,000)
V. Other long-term assets	260		41,907,237,479	21,859,977,661
1. Long-term prepaid expenses	261	V.18	36,157,401,111	16,734,855,500
2. Deferred income tax assets	262	V.19	4,176,984,300	3,670,562,947
3. Others	268	V.20	1,572,852,068	1,454,559,214
VI. Goodwill	269		-	-
TOTAL ASSETS (270=100+200)	270		1,391,489,597,848	1,081,782,242,811

CAPITAL SOURCE	Code	Exp	Ending Balance	Beginning Balance
A. LIABILITIES (300= 310+330)	300		504,849,229,458	382,657,609,230
I. Short-term liabilities	310		490,572,352,630	367,464,442,596
1. Short-term borrowing and debts	311	V.21	110,318,405,282	8,455,297,698
2. Trade accounts payable	312	V.22	65,846,299,429	67,745,795,916
3. Advances from customers	313		996,041,720	529,770,010
4. Taxes and liabilities to State budget	314	V.23	13,660,606,082	18,862,882,369
5. Payable to employees	315	V.24	48,938,815,636	58,330,510,155
6. Payable expenses	316	V.25	214,850,364,466	190,187,076,367
7. Accounts payables-Affiliate	317		-	-
8. Payable in accordance with contracts in progress	318		-	-
9. Other short-term payables	319	V.26	35,961,820,015	23,353,110,081
10. Provision for short-term liabilities	320		-	-
II. Long-term liabilities	330		14,276,876,828	15,193,166,634
1. Long-term accounts payables-Trade	331		-	-
2. Long-term accounts payables-Affiliate	332		-	-
3. Other long-term payables	333		-	17,143,692
4. Long-term borrowing and debts	334		-	-
5. Deferred income tax	335	V.27	16,893,613	28,354,467
6. Provision for unemployment allowance	336	V.28	14,259,983,215	15,147,668,475
7. Provision for long-term liabilities	337		-	-
B. OWNER'S EQUITY (400= 410+430)	400		881,304,072,455	695,939,887,206

Báo cáo này phải được đọc cùng với Bản thuyết minh Báo cáo tài chính hợp nhất giữa niên độ

HAU GIANG PHARMACEUTICAL JOINT STOCK COMPANY
Address: 288 Bis Nguyen Van Cu Street, Ninh Kieu District, Can Tho City
CONSOLIDATED FINANCIAL STATEMENT

I. Capital sources and funds	410		873,871,043,034	701,139,112,562
1. Paid-in capital	411	V.29	200,000,000,000	200,000,000,000
2. Capital surplus	412	V.29	378,761,392,824	378,761,392,824
3. Other capital of owner	413		-	-
4. Treasury stock	414	V.29	(410,400,000)	(292,500,000)
5. Assets revaluation difference	415		-	-
6. Foreign exchange difference	416		-	-
7. Investment and development fund	417	V.29	71,287,624,486	38,460,772,279
8. Financial reserve fund	418	V.29	29,744,900,881	21,962,409,519
9. Other fund belong to owner's equity	419		-	-
10. Retained profit	420	V.29	194,487,524,843	62,247,037,940
11. Capital for construction work	421		-	-
II. Budget sources	430		7,433,029,421	(5,199,225,356)
1. Bonus and welfare fund	431	V.30	7,433,029,421	(5,199,225,356)
2. Budgets	432		-	-
3. Budget for fixed asset	433		-	-
C. MINORITY INTEREST	439	V.31	5,336,295,935	3,184,746,375
TOTAL RESOURCES (430= 300+400)	440		1,391,489,597,848	1,081,782,242,811

OFF BALANCE SHEET ITEMS

Items	Code	Exp	Ending Balance	Beginning Balance
1. Leasehold assets			-	-
2. Materials and goods kept or processed for others			-	-
3. Goods deposited by others			-	-
4. Bad debts already treated			-	-
5. Foreign currencies :				
USD			1,555,116	975,319.23
EUR			34,874	1,077.37
BATH			31,592	31,592.00
HKD			3,731	3,731.00
JPY			22,000	22,000.00
NDT			3,515	3,515.00
MACAU			20	20.00
CAD			100	100.00
REAL			25,000	25,000.00
6. Estimates for non-business and project expenditure			-	-

CONSOLIDATED INCOME STATEMENT

As of Sep. 30th , 2009
Quarter 3/ 2009

Unit: VND

Items	Code	Quarter 3		Accumulation from the beginning of the year to the ending of this quarter	
		2008	2009	2008	2009
1. Revenue of sales and services	01	352,428,153,709	430,060,787,277	1,135,061,076,108	1,236,175,080,103
2. Deductions	02	13,150,063,784	5,917,336,764	21,136,117,532	18,265,812,642
3. Net sales and services (10=01 - 02)	10	339,278,089,925	424,143,450,513	1,113,924,958,576	1,217,909,267,461
4. Cost of goods sold	11	164,779,872,332	196,139,580,434	535,798,117,751	569,041,875,742
5. Gross profit (20=10 - 11)	20	174,498,217,593	228,003,870,079	578,126,840,825	648,867,391,719
6. Financial incomes	21	3,790,497,134	6,741,249,425	13,471,433,795	16,986,317,334
7. Financial expenses	22	5,420,456,709	4,958,884,339	33,246,782,304	27,254,052,438
- Include: Interest expense	23	1,199,480,249	1,718,954,884	4,969,734,673	1,959,257,883
8. Selling expenses	24	112,605,302,179	115,848,636,151	386,072,185,791	305,126,023,821
9. General & administrative expenses	25	23,603,481,360	31,142,584,430	59,528,673,190	87,424,285,360
10. Net operating profit (30=20 + (21-22) - (24+25))	30	36,659,474,478	82,795,014,584	112,750,633,335	246,049,347,434
11. Other incomes	31	4,323,956,221	1,085,438,509	2,069,918,548	1,607,271,460
12. Other expenses	32	3,250,193,968	187,936,792	679,585,343	900,037,990
13. Other profit (40=31-32)	40	1,073,762,253	897,501,717	1,390,333,205	707,233,470
14. Profit or loss in joint venture	45		0		(301,898,360)
15. Profit before tax (50=30 + 40)	50	37,733,236,732	83,692,516,301	114,140,966,540	246,454,682,544
16. Current corporate income tax expenses	51	3,968,909,423	8,047,577,664	11,572,952,747	24,022,595,562
17. Deferred corporate income tax expenses	52	-	(332,962,131)		(517,882,207)
18. Profit after tax (60=50 - 51 - 52)	60	33,764,327,309	75,977,900,768	102,568,013,793	222,949,969,189
18.1 Benefits of minorities	61	726,357,028	1,328,928,229	726,357,028	2,384,040,154
18.2 Profit after tax of parent company's shareholder	62	33,037,970,281	74,648,972,539	101,841,656,765	220,565,929,035
19. EPS (*)	70				

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)
Quarter 3/ 2009

Unit: VND

Items	Code	Note	Accumulation from the beginning of the	
			Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Profit before tax	01		246,454,682,544	114,140,966,540
2. Adjustment in accounts				
Fixed assets depreciation	02	V.12, 13	21,947,470,666	21,345,648,132
Provisions	03		14,449,496,642	16,967,242,647
Unrealized foreign exchange difference loss/gain	04		-	-
Loss/gain from investment	05		(16,467,079,378)	(4,073,715,554)
Interest expenses	06		1,959,257,883	4,969,734,673
3. Operating profit before the changes of current capital	08		268,343,828,357	153,349,876,438
Changes in accounts receivable	09		4,785,415,680	(22,495,869,371)
Changes in inventories	10		(37,252,148,012)	(35,152,487,079)
Changes in trade payables (exclude interest payable, income tax payable)	11		12,015,036,103	38,322,403,760
Changes in prepaid expenses	12		(20,247,909,352)	(1,775,504,921)
Paid interest	13		(1,601,985,122)	(4,112,716,563)
Paid corporate income tax	14	V.23	(23,147,661,344)	(20,472,331,183)
Other receivables	15		340,280,000	2,489,730,096
Other payables	16		(37,705,657,105)	(15,861,872,086)
Net cash provided by (used in) operating activities	20		165,529,199,205	94,291,229,091
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(45,346,405,971)	(29,767,136,004)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22	VI.7	206,530,046	482,223,877
3. Cash paid for lending or purchase debt tools of other companies	23		(29,597,631,620)	(8,462,760,503)
4. Withdrawal of lending or resale debt tools of other companies	24		20,370,092,420	50,000,000,000
5. Cash paid for joining capital in other companies	25		(4,200,000)	(29,621,960,000)
6. Withdrawal of capital in other companies	26		-	-
7. Cash received from interest, dividend and distributed profit	27		13,548,000,470	3,591,491,677
Net cash used in investing activities	30		(40,823,614,655)	(13,778,140,953)
III. CASH FLOWS FROM FINANCING ACTIVITIES:				
1. Cash received from issuing stock, other owners' equity	31		-	-
2. Cash paid to owners' equity, repurchase issued stock	32		(117,900,000)	(263,700,000)
3. Cash received from long-term and short-term borrowings	33	V.21	181,554,021,902	172,742,713,077
4. Cash paid to principal debt	34	V.21	(79,690,914,318)	(203,110,631,033)
5. Cash paid to financial lease debt	35		-	-
6. Dividend, profit paid for owners	36		-	(20,005,970,000)
Net cash (used in) provided by financing activities	40		101,745,207,584	(50,637,587,956)
Net cash during the period (50 = 20+30+40)	50		226,450,792,134	29,875,500,182

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CONSOLIDATED FINANCIAL STATEMENT

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60	V.1	211,742,360,663	129,951,448,720
Influence of foreign exchange fluctuation	61		-	-
CASH AND CASH EQUIVALENTS AT END OF YEAR (70 = 50+60+61)	70	V.1	438,193,152,797	159,826,948,902