

Interfood Shareholding Company

BALANCE SHEET

As at Sep. 30th, 2009

Unit: VND

ASSETS	Code	Note	Sep. 30th, 2009	Year 2008
SHORT-TERM ASSETS	100		170,733,196,959	173,685,728,073
Cash and cash equivalents	110	3	5,925,203,466	3,943,162,905
Cash	111		5,925,203,466	3,943,162,905
Accounts receivable	130		28,647,301,748	33,906,192,768
Trade accounts receivable	131	4	618,217,535	4,505,288,352
Prepayment to suppliers	132		21,163,802,699	27,656,263,011
Intercompany receivables	133	21(b)		
Other receivables	138	5	8,379,026,695	3,358,950,381
Provision for doubtful debts	139	4	(1,513,745,181)	(1,614,308,976)
Inventories	140	6	130,265,698,277	122,195,998,026
Inventories	141		136,389,067,776	128,314,322,079
Provision for decline in value of inventories	149		(6,123,369,499)	(6,118,324,053)
Other short-term assets	150		5,894,993,468	13,640,374,374
Short-term prepayments	151		3,003,142,259	2,550,318,894
VAT to be reclaimed	152		1,075,394,372	7,555,444,080
Tax and accounts receivable from State budget	154		1,816,456,837	1,814,960,139
Orther receivable	158	7		1,719,651,261
LONG-TERM ASSETS	200		523,201,807,089	1,006,460,682,129
Fixed assets	220		407,441,580,377	931,966,709,634
Tangible fixed assets	221	8(a)	401,318,431,761	433,065,698,805
Cost	222		604,920,582,292	609,035,359,665
Accumulated depreciation	223		(203,602,150,531)	(175,969,660,860)
Construction in progress	230	8(b)	6,123,148,616	498,901,010,829
Long term investment	250	9	50,973,000,000	
Investment in subsidiaries	251		50,973,000,000	
Other long-term assets	260		64,787,226,712	74,493,972,495
Long-term prepaid expenses	261		25,078,155,297	34,817,619,990
Other long-term assets	268	10	39,709,071,415	39,676,352,505
TOTAL ASSETS	270		693,935,004,048	1,180,146,410,202

RESOURCES	Code	Note	Ending Balance	Beginning Balance
LIABILITIES	300		568,199,887,957	1,016,978,290,146
Current liabilities	310		373,594,268,034	986,630,408,670

Short-term borrowings	311	11(a)	223,862,303,886	631,869,815,136
Trade accounts payable	312		96,398,302,572	174,549,721,557
Advances from customers	313		9,166,610,518	5,199,800,445
Taxes and payable to state budget	314	12	24,459,733,870	13,938,660,264
Payable to employees	315		7,257,433,794	5,956,889,760
Accrued expenses	316	13	9,293,312,405	50,533,568,430
Other payables	319	14	3,156,570,989	104,581,953,078
Long-term liabilities	330		194,605,619,923	30,347,881,476
Long-term borrowings	324	11(b)	192,129,589,457	27,646,586,121
Long-term deposits	333		21,323,705	21,306,135
Provision for severance allowances	336		2,454,706,761	2,679,989,220
SHAREHOLDERS' EQUITY	400		125,735,116,091	163,168,120,056
Capital and reserves	410		120,907,989,982	144,844,164,876
Share capital	411	15	311,173,089,045	310,916,693,115
Share premium	412	16	69,370,158,169	69,312,999,543
Other reserves	419	16	(26,541,505,172)	(26,519,635,884)
Retained earnings	420	16	(233,093,752,060)	(219,452,562,351)
Diffirence on exchange rate				(10,586,670,453)
Minority interest	430		4,827,126,109	18,323,955,180
Minority interest	439	17	4,827,126,109	18,323,955,180
TOTAL RESOURCE	430		693,935,004,048	1,180,146,410,202

Interfood Shareholding Company

INCOME STATEMENT

Quarter 3/ 2009

Unit: VND

CODE	Items	Note	Sep. 30th, 2009	Year 2008
1	1. Revenue of sales and services		730,354,447,953	887,753,253,879
3	2. Deductions		(37,496,044,638)	(55,994,492,112)
10	3. Net sales and services (10=01 - 02)	18(a)	692,858,403,315	831,758,761,767
11	4. Cost of goods sold	19	(532,486,437,093)	(789,509,120,487)
20	5. Gross profit (20=10 - 11)		160,371,966,222	42,249,641,280
21	6. Financial incomes	18(b)	15,439,415,862	12,916,814,634
22	7. Financial expenses	20	(103,842,688,339)	(61,273,150,722)
24	- Include: Interest expense	21		
25	8. Selling expenses	22	(57,208,646,027)	(68,917,927,776)
30	9. General & administrative expenses		(31,370,908,075)	(56,297,225,976)
40	10. Net operating profit (30=20 + (21-22) - (24+25))	23	(16,610,860,357)	(131,321,848,560)
50	11. Other incomes		3,292,906,773	2,833,189,668
51	12. Other expenses	24	(2,973,985,703)	(175,547,357,985)
52	13. Other profit (40=31-32)		318,921,070	(172,714,168,317)
60	14. Profit before tax (50=30 + 40)		(16,291,939,287)	(304,036,016,877)
61	15. Current corporate income tax expenses			(1,616,821,572)
62	16. Deferred corporate income tax expenses			39,676,352,505
70	17. Profit after tax (60=50 - 51 - 52)	25	(16,291,939,287)	(265,976,485,944)
	17.1. Minority interest		989,419,912	4,464,798,207
	17.2 Profit after tax of parent company's shareholder			
	18. Net profit in year		(15,302,519,375)	(270,441,284,151)
	19. EPS (*)		(525)	8,981

Interfood Shareholding Company

CASH FLOW STATEMENT

Quarter 1/2008 (Indirect method)

Unit: VND

Items	Code	Note	Sep. 30th, 2009	Year 2008
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>1. Net profit before tax</i>	<i>01</i>		<i>(16,291,922,296)</i>	<i>(304,036,016,877)</i>
<i>2. Adjustments for:</i>				
Depreciation and amortisation	02	8(a)	27,971,297,822	35,786,310,633
Provisions	03		(101,895,027)	1,646,819,931
Profits from investing activities	05		(14,398,819,058)	(7,422,548,124)
Interest expense	06	20	(483,920,671)	166,458,534,288
Different on exchange rate	07		43,330,686,074	54,106,615,758
<i>3. Operating profit before changes in working capital</i>	<i>8</i>		<i>40,025,426,844</i>	<i>(53,460,284,391)</i>
Decrease in receivables	09		13,596,096,254	19,437,357,771
Decrease/(increase) in inventories	10		(7,968,931,919)	60,292,779,903
Increase/(decrease) in payables	11		(311,046,302,203)	86,519,681,376
Decrease in prepaid expenses	12		9,317,456,616	4,068,792,705
Interest paid	13		62,166,942,656	(17,912,653,401)
Business income tax paid	14			
Other receipts from operating activities	15			
Net cash outflows from operating activities	20		(193,909,311,752)	98,945,673,963
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash paid for purchase of capital assets and other long-term assets	21		497,806,293,894	(311,584,687,134)
Cash received from liquidation or disposal of capital assets and other	22			7,449,643,416
Cash paid for joining capital in other companies	25		(50,973,000,000)	
Capital contribution from minority shareholders	25		(13,511,939,831)	16,977,000,000
Net cash outflows from investing activities	30		433,321,354,063	(287,158,043,718)
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			
3. Cash received from long-term and short-term borrowings	33		743,465,858,941	1,335,708,392,856
4. Cash paid to principal debt	34		(973,135,414,771)	(1,161,506,971,431)
5. Cash paid to financial lease debt	36			
6. Dividend, profit paid for owners	40			(19,981,929)
Net cash (used in) provided by financing activities			(229,669,555,830)	174,181,439,496
Net cash during the period	50		9,742,486,481	(14,030,930,259)
Cash and cash equivalents at beginning of year	60	3	3,946,414,615	7,387,422,711
Influence of foreign exchange fluctuation			(7,763,697,630.00)	10,586,670,453.00
Cash and cash equivalents at end of year	70	3	5,925,203,466	3,943,162,905