

BALANCE SHEET

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

Unit: VND

Items	Code	Note	Ending Balance	Beginning Balance
1	2	3	4	5
ASSETS				
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	100		62,120,825,023	82,839,433,150
I. Cash and cash equivalents	110		3,044,517,243	3,265,062,479
1. Cash	111		3,044,517,243	3,265,062,479
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		-	500,000,000
1. Short-term investments	121		-	500,000,000
2. Provision for devaluation of short-term security investments (*)	129		-	-
III. Receivables	130		16,711,176,562	16,774,363,274
1. Trade accounts receivables	131		16,291,852,427	16,627,479,489
2. Advances to suppliers	132		408,957,399	146,883,785
3. Short-term internal receivables	133		-	-
4. Receivable in accordance with contracts in progress	134		-	-
5. Other receivables	135		10,366,736	-
6. Provision for short-term bad receivables (*)	139		-	-
IV. Inventories	140		17,808,967,689	58,275,620,736
1. Inventories	141		18,022,427,024	58,489,080,071
2. Provision for devaluation of inventories (*)	149		(213,459,335)	(213,459,335)
V. Other short-term assets	150		24,556,163,529	4,024,386,661
1. Short-term prepaid expenses	151		83,547,000	3,685,363,190
2. VAT deductible	152		-	-
3. Tax and accounts receivable from State budget	154		-	-
4. Other short-term assets	158		24,472,616,529	339,023,471
B. LONG-TERM ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200		103,586,543,066	107,253,411,216
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
2. Capital receivable from subsidiaries	212		-	-

BALANCE SHEET

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

Unit: VND

Items	Code	Note	Ending Balance	Beginning Balance
1	2	3	4	5
3. Long-term inter-company receivables	213		-	-
4. Other long-term receivables	218		-	-
5. Provision for long-term bad receivable (*)	219		-	-
II. Fixed assets	220		103,371,472,829	105,161,995,345
1. Tangible fixed assets	221		95,802,252,530	96,689,447,896
- Historical cost	222		125,122,611,100	119,901,002,114
- Accumulated depreciation (*)	223		(29,320,358,570)	(23,211,554,218)
2. Finance leases fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		7,519,174,544	7,194,186,084
- Historical cost	228		7,809,816,550	7,261,484,050
- Accumulated depreciation (*)	229		(290,642,006)	(67,297,966)
4. Construction in progress expenses	230		50,045,755	1,278,361,365
III. Property investment	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
IV. Long-term financial investments	250		-	-
1. Investment in subsidiaries	251		-	-
2. Investment in joint-venture	252		-	-
3. Other long-term investments	258		-	-
4. Provision for devaluation of long-term finance investment (*)	259		-	-
V. Other long-term assets	260		215,070,237	2,091,415,871
1. Long-term prepaid expenses	261		215,070,237	2,091,415,871
2. Deferred income tax assets	262		-	-
3. Others	268		-	-
TOTAL ASSETS (270 = 100 + 200)	270		165,707,368,089	190,092,844,366

BALANCE SHEET

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

Unit: VND

Items	Code	Note	Ending Balance	Beginning Balance
1	2	3	4	5
CAPITAL SOURCE				
A. LIABILITIES (300 = 310 + 330)	300		77,200,638,771	101,713,960,876
I. Short-term liabilities	310		52,802,032,948	69,658,106,434
1. Short-term borrowing and debts	311		44,002,156,530	51,920,666,875
2. Trade accounts payables	312		7,508,724,151	16,518,279,775
3. Advances from customers	313		20,918,840	52,950,131
4. Taxes and liabilities to State budget	314		153,496,078	513,872,622
5. Payable to employees	315		578,540,000	467,977,000
6. Payable expenses	316		112,294,000	-
7. Accounts payables-Affiliate	317		-	-
8. Payable in accordance with contracts in progress	318		-	-
9. Other short-term payables	319		425,903,349	184,360,031
10. Provision for short-term liabilities	320		-	-
II. Long-term liabilities	330		24,398,605,823	32,055,854,442
1. Long-term accounts payables-Trade	331		-	-
2. Long-term accounts payables-Affiliate	332		-	-
3. Other long-term payables	333		-	-
4. Long-term borrowing and debts	334		24,293,251,580	32,055,854,442
5. Deferred income tax	335		-	-
6. Provision for unemployment allowance	336		105,354,243	-
7. Provision for long-term liabilities	337		-	-
B. OWNER'S EQUITY (400 = 410 + 430)	400		88,506,729,318	88,378,883,490
I. Capital sources and funds	410		88,405,285,849	88,378,883,490
1. Paid-in capital	411		76,000,000,000	76,000,000,000
2. Capital surplus	412		4,493,885,000	4,493,885,000
3. Other capital of owner	413		-	-
4. Treasury stock (*)	414		-	-
5. Assets revaluation difference	415		-	-

BALANCE SHEET

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

Unit: VND

Items	Code	Note	Ending Balance	Beginning Balance
1	2	3	4	5
6. Foreign exchange difference	416		-	-
7. Investment and development fund	417		4,386,384,623	3,620,585,884
8. Financial reserve fund	418		228,335,973	194,521,483
9. Other fund belong to owner's equity	419		-	-
10. Retained profit	420		3,296,680,253	4,069,891,123
11. Capital for construction work	421		-	-
II. Budget sources	430		101,443,469	-
1. Bonus and welfare fund	431		101,443,469	-
2. Budgets	432		-	-
3. Budget for fixed asset	433		-	-
TOTAL RESOURCES (440 = 300 + 400)	440		165,707,368,089	190,092,844,366

OFF BALANCE SHEET ITEMS

ITEMS	Note	Ending balance	Beginning Balance
1. Operating lease assets		-	-
2. Goods held under trust or for processing		67,070,600	-
3. Goods received on consignment for sale		-	-
4. Bad debts written off		-	-
5. Foreign currencies (USD)		15,507.07	-
6. Subsidies of state budget		-	-

Vegetable Oil Packing Joint Stock Company

INCOME STATEMENT

Quarter 3/ 2009

Unit: VND

Items	Code	Note	Quarter 2		Accumulation	
			Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7
1. Revenue of sales and services	01		40,548,182,693	46,921,669,828	125,411,825,550	148,861,084,912
2. Deductions	02		5,206,918	-	13,353,949	-
3. Net sales and services (10=01-02)	10		40,542,975,775	46,921,669,828	125,398,471,601	148,861,084,912
4. Cost of goods sold	11		31,106,918,123	39,646,208,056	106,484,098,899	126,121,094,899
5. Gross profit (20=10-11)	20		9,436,057,652	7,275,461,772	18,914,372,702	22,739,990,013
6. Financial Income	21		47,633,465	17,339,225	87,312,132	62,605,259
7. Financial Expenses	22		1,443,973,074	2,511,365,646	6,521,046,811	5,997,996,512
- Include: Interest expense	23		1,357,215,394	2,372,935,235	4,437,345,018	5,859,191,996
8. Selling expenses	24		1,401,558,591	1,362,455,763	3,975,325,788	3,992,369,049
9. General and Administrative Expenses	25		1,586,345,817	1,373,610,106	5,350,049,741	5,537,601,531
10. Net operating profit 30=20+(21-22)-(24+25)	30		5,051,813,635	2,045,369,482	3,155,262,494	7,274,628,180
11. Other income	31		13,084,654	35,263,581	15,596,480	89,648,440
12. Other expenses	32		-	-	3,013,146	-
13. Other profit (40=31-32)	40		13,084,654	35,263,581	12,583,334	89,648,440
14. Profit before tax (50=30+40)	50		5,064,898,289	2,080,633,063	3,167,845,828	7,364,276,620
15. Current corporate income tax expenses	51		-	-	-	-
16. Deferred corporate income tax expenses	52		-	-	-	-
17. Profit after tax (60=50-51-52)	60		5,064,898,289	2,080,633,063	3,167,845,828	7,364,276,620
18. EPS (*)	70		666	274	417	969

CASH FLOW STATEMENT

Quarter 3/ 2009 (Indirect method)

Unit: VND

Items	Code	Note	Accumulation	
			Current Year	Previous Year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
<i>1. Profit before tax</i>	01		<i>3,167,845,828</i>	<i>7,364,276,620</i>
<i>2. Adjustment in accounts</i>			<i>10,982,952,745</i>	<i>11,538,764,184</i>
Fixed assets depreciation	02		6,332,148,392	5,679,572,188
Provisions	03		213,459,335	
Unrealized foreign exchange difference loss/gain	04			
Loss/gain from investment	05			
Interest expenses	06		4,437,345,018	5,859,191,996
3. Operating profit before the changes of current capital	08		14,150,798,573	18,903,040,804
Changes in accounts receivable	09		(24,070,406,346)	4,372,070,543
Changes in inventories	10		40,466,653,047	(14,446,313,557)
Changes in trade payables	11		(8,832,208,898)	10,002,898,669
Changes in prepaid expenses	12		5,478,161,824	1,997,432,933
Paid interest	13		(4,437,345,018)	(5,859,191,996)
Paid corporate income tax	14			
Other receivables	15		767,161,159	100,000,000
Other payables	16		(839,752,500)	(4,411,015,558)
Net cash provided by (used in) operating activities	20		22,683,061,841	10,658,921,838
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(2,681,800,886)	(3,789,716,840)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22			
3. Cash paid for lending or purchase debt tools of other companies	23			
4. Withdrawal of lending or resale debt tools of other companies	24			

CASH FLOW STATEMENT

Quarter 3/ 2009 (Indirect method)

Unit: VND

Items	Code	Note	Accumulation	
			Current Year	Previous Year
1	2	3	4	5
5. Cash paid for joining capital in other companies	25			
6. Withdrawal of capital in other companies	26			
7. Cash received from interest, dividend and distributed profit	27			
Net cash used in investing activities	30		(2,681,800,886)	(3,789,716,840)
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			
3. Cash received from long-term and short-term borrowings	33		75,566,954,871	70,593,508,367
4. Cash paid to principal debt	34		(92,756,797,062)	(67,137,266,615)
5. Cash paid to financial lease debt	35			
6. Dividend, profit paid for owners	36		(3,031,964,000)	(9,109,412,000)
Net cash (used in) provided by financing activities	40		(20,221,806,191)	(5,653,170,248)
Net cash during the period (20+30+40)	50		(220,545,236)	1,216,034,750
Cash and cash equivalents at beginning of year	60		3,265,062,479	469,385,310
Influence of foreign exchange fluctuation	61			
Cash and cash equivalents at end of year (50+60+61)	70		3,044,517,243	1,685,420,060