

BALANCE SHEET

As at Mar. 31st, 2010

Unit: VND

ASSETS	Code	Note	Ending Balance	Beginning Balance
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	100		22.353.054.059	19.472.131.976
I. Cash and cash equivalents	110		4.163.373.678	4.320.902.392
1. Cash	111	V.01	4.163.373.678	4.320.902.392
2. Cash equivalents	112		-	-
II. Short-term financial investments	120	V.02		1.200.000.000
1. Short-term investments	121			1.200.000.000
2. Provision for devaluation of short-term security investments	129			-
III. Receivables	130		16.189.070.436	12.568.965.733
1. Trade accounts receivables	131		6.810.800.734	6.287.157.117
2. Advances to suppliers	132		6.915.872.044	4.084.537.744
3. Short-term internal receivables	133			
4. Receivable in accordance with contracts in progress	134			-
5. Other receivables	135	V.03	2.462.397.658	2.197.270.872
6. Provision for short-term bad receivables	139			-
IV. Inventories	140		126.435.319	71.461.726
1. Inventories	141	V.04	126.435.319	71.461.726
2. Provision for devaluation of inventories	149			-
V. Other short-term assets	150		1.874.174.626	1.310.802.125
1. Short-term prepaid expenses	151		10.418.754	33.936.591
2. VAT deductible	152			-
3. Tax and accounts receivable from State budget	154	V.05	1.617.390.872	1.133.192.534
4. Other short-term assets	158		246.365.000	143.673.000
B. LONG-TERM ASSETS (200=210+220+240+250+260)	200		107.942.278.104	110.493.109.069
I. Long-term receivables	210		1.338.672.384	127.581.856
1. Long-term receivables from customers	211			-
2. Capital receivable from subsidiaries	212			-
3. Long-term inter-company receivables	213	V.06		-
4. Other long-term receivables	218	V.07	1.338.672.384	127.581.856
5. Provision for long-term bad receivable (*)	219			-
II. Fixed assets	220	V.08	71.803.614.666	73.506.685.809
1. Tangible fixed assets	221		50.562.264.384	52.280.398.446
- Historical cost	222		75.940.685.369	75.940.685.369
- Accumulated depreciation	223		(25.378.420.985)	(23.660.286.923)
2. Finance leases fixed assets	224	V.09		-
- Historical cost	225			-
- Accumulated depreciation	226			-
3. Intangible fixed assets	227	V.10	7.297.223.291	7.402.160.372
- Historical cost	228		8.232.966.721	8.232.966.721
- Accumulated depreciation	229		(935.743.430)	(830.806.349)
4. Construction in progress expenses	230	V.11	13.944.126.991	13.824.126.991
III. Property investment	240	V.12		-
- 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	V.13		-
4. Provision for devaluation of long-term finance investment	259			-
V. Other long-term assets	260		34.799.991.054	36.858.841.404
1. Long-term prepaid expenses	261	V.14	34.799.991.054	36.858.841.404
2. Deferred income tax assets	262	V.21		-
3. Others	268			-
TOTAL ASSETS (270=100+200)	270		130.295.332.163	129.965.241.045

An Phu Irradiation Joint Stock Company

CAPITAL SOURCE	Code	Note	Ending Balance	Beginning Balance
A. LIABILITIES (300= 310+330)	300		9.578.025.372	11.227.417.382
I. Short-term liabilities	310		8.430.444.626	10.079.836.636
1. Short-term borrowing and debts	311	V.15	1.200.000.000	1.600.000.000
2. Trade accounts payable	312		4.060.811.890	5.604.268.690
3. Advances from customers	313		13.240.736	7.071.223
4. Taxes and liabilities to State budget	314	V.16	1.742.095.269	1.910.624.237
5. Payable to employees	315		721.224.030	777.198.088
6. Payable expenses	316	V.17	224.071.000	70.000.000
7. Accounts payables-Affiliate	317			-
8. Payable in accordance with contracts in progress	318			-
9. Other short-term payables	319	V.18	469.001.701	110.674.398
10. Provision for short-term liabilities	320			-
II. Long-term liabilities	330		1.147.580.746	1.147.580.746
1. Long-term accounts payables-Trade	331			-
2. Long-term accounts payables-Affiliate	332	V.19		-
3. Other long-term payables	333			-
4. Long-term borrowing and debts	334	V.20	1.100.000.000	1.100.000.000
5. Deferred income tax	335	V.21		-
6. Provision for unemployment allowance	336		47.580.746	47.580.746
7. Provision for long-term liabilities	337			-
B. OWNER'S EQUITY (400= 410+430)	400		120.717.306.791	118.737.823.663
I. Capital sources and funds	410	V.22	120.353.710.115	117.470.547.381
1. Paid-in capital	411		86.400.000.000	86.400.000.000
2. Capital surplus	413			-
3. Other capital of owner	412			-
4. Treasury stock	414			-
5. Assets revaluation difference	415			-
6. Foreign exchange difference	416			8.899.432
7. Investment and development fund	417		1.669.082.270	1.669.082.270
8. Financial reserve fund	418		3.722.282.579	3.722.282.579
9. Other fund belong to owner's equity	419		192.413.224	192.413.224
10. Retained profit	420		28.541.932.042	25.477.869.876
11. Capital for construction work	421			-
II. Budget sources	430		363.596.676	1.267.276.282
1. Bonus and welfare fund	431		363.596.676	1.267.276.282
2. Budgets	432	V.23		-
3. Budget for fixed asset	433			-
TOTAL RESOURCES (430= 300+400)	440		130.295.332.163	129.965.241.045

OFF BALANCE SHEET ITEMS

ITEMS	Code	Note	Ending Balance	Beginning Balance
1. Operating lease assets			-	-
2. Goods held under trust or for for processing			-	-
3. Goods received on consignment for sale			-	-
4. Bad debts written off			-	-
5. Foreign currencies			12.743,77	294,32
6. Subsidies of state budget				

INCOME STATEMENT

Quarter 1/ 2010

Unit: VND

Items	Code	Note	Quarter 1		Accumulation from the beginning of this year to the ending of this period	
			Year 2010	Year 2009	Year 2010	Year 2009
1. Revenue of sales and services	01	VI.1	11.460.838.850	13.786.493.168	11.460.838.850	13.786.493.168
2. Deductions	02					
3. Net sales and services (10=01 - 02)	10		11.460.838.850	13.786.493.168	11.460.838.850	13.786.493.168
4. Cost of goods sold	11	VI.2	5.766.170.019	4.936.534.414	5.766.170.019	4.936.534.414
5. Gross profit (20=10 - 11)	20		5.694.668.831	8.849.958.754	5.694.668.831	8.849.958.754
6. Financial incomes	21	VI.3	24.977.617	494.239.899	24.977.617	494.239.899
7. Financial expenses	22	VI.4	46.725.000	172.624.766	46.725.000	172.624.766
- Include: Interest expense	23		46.725.000	172.624.766	46.725.000	172.624.766
8. Selling expenses	24	VI.5	627.284.021	444.134.755	627.284.021	444.134.755
9. General & administrative expenses	25	VI.6	1.407.194.649	1.003.379.478	1.407.194.649	1.003.379.478
10. Net operating profit (30=20 + (21-22) - (24+25))	30		3.638.442.778	7.724.059.654	3.638.442.778	7.724.059.654
11. Other incomes	31	VI.7	1.000.000	540.414.545	1.000.000	540.414.545
12. Other expenses	32	VI.8	113.262.593	518.160.996	113.262.593	518.160.996
13. Other profit (40=31-32)	40		(112.262.593)	22.253.549	(112.262.593)	22.253.549
14. Gain/loss in associate or joint-venture companies	45					
15. Profit before tax (50=30 + 40)	50		3.526.180.185	7.746.313.203	3.526.180.185	7.746.313.203
16 Current corporate income tax expenses	51		352.618.019	541.846.981	352.618.019	541.846.981
17 Deferred corporate income tax expenses	52					
18. Profit after tax (60=50 - 51 - 52)	60		3.173.562.167	7.204.466.222	3.173.562.167	7.204.466.222
18.1. Minority interest						
18.2 Profit after tax of parent company's shareholder						
19. EPS (*)	70	VI.9	367	834	367	834

CASH FLOWS STATEMENT

Quarter 1/ 2010 (Indirect method)

Unit: VND

Items	Code	Note	Accumulation	
			Quarter 1/ 2010	Quarter 1/ 2009
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Profit before tax	01	V.12	3.526.180.185	7.708.334.101
2. Adjustment in accounts				
Fixed assets depreciation	02	V.9	1.823.071.143	1.621.743.872
Distributed commercial advantage				
Provisions	03			
Unrealized foreign exchange difference loss/gain	04			
Loss/gain from investment	05			(344.102.062)
Interest expenses	06	VI.4	46.725.000	172.624.766
3. Operating profit before the changes of current capital	08		5.395.976.328	9.158.600.677
Changes in accounts receivable	09		(1.657.710.473)	(1.783.802.294)
Changes in inventories	10		(54.973.593)	25.559.593
Changes in trade payables (exclude interest payable, income tax payable)	11		340.561.438	(741.737.057)
Changes in prepaid expenses	12		2.082.368.187	1.264.086.029
Paid interest	13	VI.4	(46.725.000)	(172.624.766)
Paid corporate income tax	14		(533.438.467)	(1.111.146.034)
Other receivables	15		200.000.000	8.414.000
Other payables	16		(2.403.970.134)	(1.809.281.265)
Net cash provided by (used in) operating activities	20		3.322.088.286	4.838.068.883
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(4.279.617.000)	(1.425.637.190)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22			540.414.545
3. Cash paid for lending or purchase debt tools of other companies	23			(8.999.780.000)
4. Withdrawal of lending or resale debt tools of other companies	24		1.200.000.000	19.362.362.500
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		(3.079.617.000)	9.477.359.855
III. CASH FLOWS FROM FINANCING ACTIVITIES:				
1. Cash received from issuing stock, other owners' equity	31	V.17		
2. Cash paid to owners' equity, repurchase issued stock	32			
3. Cash received from long-term and short-term borrowings	33	V.13,16		
4. Cash paid to principal debt	34	V.13,16	(400.000.000)	(2.260.000.000)
5. Cash paid to financial lease debt	35			
6. Dividend, profit paid for owners	36			(7.721.660.000)
Net cash (used in) provided by financing activities	40		(400.000.000)	(9.981.660.000)
Net cash during the period (50 = 20+30+40)	50		(157.528.714)	4.333.768.738
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60	V.1	4.320.902.392	71.850.875
Influence of foreign exchange fluctuation	61			
CASH AND CASH EQUIVALENTS AT END OF YEAR (70 = 50+60+61)	70	V.1	4.163.373.678	5.049.619.613