

BALANCE SHEET

As at Jun. 30th, 2010

Unit: VND

ASSETS	Code	Note	Ending Balance	Beginning Balance
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	100		31.935.349.689	19.472.131.976
I. Cash and cash equivalents	110		4.712.553.221	4.320.902.392
1. Cash	111	V.01	4.712.553.221	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		24.575.425.752	12.568.965.733
1. Trade accounts receivables	131		8.059.710.490	6.287.157.117
2. Advances to suppliers	132		14.839.722.220	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	1.675.993.042	2.197.270.872
6. Provision for short-term bad receivables	139			-
IV. Inventories	140		198.205.936	71.461.726
1. Inventories	141	V.04	198.205.936	71.461.726
2. Provision for devaluation of inventories	149			-
V. Other short-term assets	150		2.449.164.780	1.310.802.125
1. Short-term prepaid expenses	151		2.541.667	33.936.591
2. VAT deductible	152		1.039.185.209	1.133.192.534
3. Tax and accounts receivable from State budget	154	V.05	2.486.299	
4. Other short-term assets	158		1.404.951.605	143.673.000
B. LONG-TERM ASSETS (200=210+220+240+250+260)	200		104.563.192.157	110.493.109.069
I. Long-term receivables	210		140.186.650	127.581.856
1. Long-term receivables from customers	211			-
2. Capital receivable from subsidiaries	212		11.100.000	-
3. Long-term inter-company receivables	213	V.06		-
4. Other long-term receivables	218	V.07	129.086.650	127.581.856
5. Provision for long-term bad receivable (*)	219			-
II. Fixed assets	220	V.08	70.858.851.623	73.506.685.809
1. Tangible fixed assets	221		48.925.677.355	52.280.398.446
- Historical cost	222		76.013.412.642	75.940.685.369
- Accumulated depreciation	223		(27.087.735.287)	(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	7.192.286.210	7.402.160.372
- Historical cost	228		8.232.966.721	8.232.966.721
- Accumulated depreciation	229		(1.040.680.511)	(830.806.349)
4. Construction in progress expenses	230	V.11	14.740.888.058	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		33.564.153.884	36.858.841.404
1. Long-term prepaid expenses	261	V.14	33.564.153.884	36.858.841.404
2. Deferred income tax assets	262	V.21		-
3. Others	268			-
TOTAL ASSETS (270=100+200)	270		136.498.541.846	129.965.241.045

An Phu Irradiation Joint Stock Company

CAPITAL SOURCE	Code	Note	Ending Balance	Beginning Balance
A. LIABILITIES (300= 310+330)	300		5.091.303.254	11.227.417.382
I. Short-term liabilities	310		3.945.975.708	10.079.836.636
1. Short-term borrowing and debts	311	V.15	800.000.000	1.600.000.000
2. Trade accounts payable	312		383.726.481	5.604.268.690
3. Advances from customers	313		38.999.014	7.071.223
4. Taxes and liabilities to State budget	314	V.16	1.506.396.637	1.910.624.237
5. Payable to employees	315		641.777.631	777.198.088
6. Payable expenses	316	V.17	99.058.857	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	476.017.088	110.674.398
10. Provision for short-term liabilities	320			-
II. Long-term liabilities	330		1.145.327.546	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		45.327.546	47.580.746
7. Provision for long-term liabilities	337			-
B. OWNER'S EQUITY (400= 410+430)	400		131.407.238.592	118.737.823.663
I. Capital sources and funds	410	V.22	130.810.511.439	117.470.547.381
1. Paid-in capital	411		114.480.000.000	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		20.413.224	192.413.224
10. Retained profit	420		10.918.733.366	25.477.869.876
11. Capital for construction work	421			-
II. Budget sources	430		596.727.153	1.267.276.282
1. Bonus and welfare fund	431		596.727.153	1.267.276.282
2. Budgets	432	V.23		-
3. Budget for fixed asset	433			-
TOTAL RESOURCES (430= 300+400)	440		136.498.541.846	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			6.685,62	294,32
6. Subsidies of state budget				

INCOME STATEMENT

Quarter 2/ 2010

Unit: VND

Items	Code	Note	Quarter 2		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	14.302.627.022	17.675.562.726	25.763.465.872	31.462.055.894
2. Deductions	02					
3. Net sales and services (10=01 - 02)	10		14.302.627.022	17.675.562.726	25.763.465.872	31.462.055.894
4. Cost of goods sold	11	VI.2	6.954.806.157	5.712.788.912	12.720.976.176	10.649.323.326
5. Gross profit (20=10 - 11)	20		7.347.820.865	11.962.773.814	13.042.489.696	20.812.732.568
6. Financial incomes	21	VI.3	48.751.133	195.290.090	73.728.750	689.529.989
7. Financial expenses	22	VI.4	46.200.000	(240.485.266)	92.925.000	(67.860.500)
- Include: Interest expense	23		46.200.000	155.397.398	92.925.000	328.022.164
8. Selling expenses	24	VI.5	634.813.583	672.968.908	1.262.097.604	1.117.103.663
9. General & administrative expenses	25	VI.6	1.460.007.185	1.322.166.551	2.867.201.834	2.325.546.029
10. Net operating profit (30=20 + (21-22) - (24+25))	30		5.255.551.230	10.403.413.711	8.893.994.008	18.127.473.365
11. Other incomes	31	VI.7	1.457.482	500.000	2.457.482	540.914.545
12. Other expenses	32	VI.8	15.237.823	6.037.591	128.500.416	524.198.587
13. Other profit (40=31-32)	40		(13.780.341)	(5.537.591)	(126.042.934)	16.715.958
14. Profit before tax (50=30 + 40)	50		5.241.770.889	10.397.876.120	8.767.951.074	18.144.189.323
15. Current corporate income tax expenses	51		524.177.088	727.528.904	876.795.106	1.269.375.885
16. Deferred corporate income tax expenses	52					
17. Profit after tax (60=50 - 51 - 52)	60		4.717.593.801	9.670.347.216	7.891.155.968	16.874.813.438
18. EPS (*)	70	VI.9	546	1 119	913	1 953

CASH FLOWS STATEMENT

Quarter 2/ 2010 (Indirect method)

Unit: VND

Items	Code	Note	Accumulation	
			Quarter 2/ 2010	Quarter 2/ 2009
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
1. Profit before tax	01	V.12	8.767.951.074	18.144.189.323
2. Adjustment in accounts				
Fixed assets depreciation	02	V.9	3.637.322.526	3.149.757.054
Provisions	03			(1.172.248.000)
Unrealized foreign exchange difference loss/gain	04			
Loss/gain from investment	05			(378.499.129)
Interest expenses	06	VI.4	92.925.000	328.022.164
3. Operating profit before the changes of current capital	08		12.498.198.600	20.071.221.412
Changes in accounts receivable	09		(1.157.268.218)	(1.240.493.434)
Changes in inventories	10		(126.744.210)	(23.332.549)
Changes in trade payables (exclude interest payable, income tax payable)	11		(577.546.218)	(1.445.117.654)
Changes in prepaid expenses	12		3.326.082.444	(3.468.269.535)
Paid interest	13	VI.4	(92.925.000)	(328.022.164)
Paid corporate income tax	14		(533.438.467)	(1.111.146.034)
Other receivables	15		200.000.000	30.165.800
Other payables	16		(3.374.821.893)	(3.423.129.810)
Net cash provided by (used in) operating activities	20		10.161.537.038	9.061.876.032
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(16.837.874.709)	(3.532.881.280)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22			540.914.545
3. Cash paid for lending or purchase debt tools of other companies	23			(23.099.780.000)
4. Withdrawal of lending or resale debt tools of other companies	24		1.200.000.000	30.523.451.389
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		(15.637.874.709)	4.431.704.654
III. CASH FLOWS FROM FINANCING ACTIVITIES:				
1. Cash received from issuing stock, other owners' equity	31	V.17	28.080.000.000	
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	(800.000.000)	(5.619.811.500)
5. Cash paid to financial lease debt	35			
6. Dividend, profit paid for owners	36		(21.412.011.500)	(7.721.790.000)
Net cash (used in) provided by financing activities	40		5.867.988.500	(13.341.601.500)
Net cash during the period (50 = 20+30+40)	50		391.650.829	151.979.186
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60	V.1	4.320.902.392	715.850.875
Influence of foreign exchange fluctuation	61			
CASH AND CASH EQUIVALENTS AT END OF YEAR (70 = 50+60+61)	70	V.1	4.712.553.221	867.830.061