

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

Address: 1234 Tran Hung Dao Street, Long Xuyen City , An Giang Province

BALANCE SHEET

As of 30th September 2009

Unit: VND

Assets	Code	Exp.	Ending Balance	Beginning Balance
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	100		709,311,083,705	663,079,421,748
I. Cash and cash equivalents	110	5.1	15,518,856,739	19,662,983,728
1. Cash	111		15,518,856,739	19,662,983,728
2. Cash equivalents	112		-	-
II. Short-term financial investments	120	5.2	23,125,588,108	30,657,023,008
1. Short-term investments	121		25,896,883,978	33,796,823,878
2. Provision for devaluation of short-term security investments	129		(2,771,295,870)	(3,139,800,870)
III. Receivables	130	5.3	377,220,849,529	303,058,641,671
1. Trade accounts receivables	131		336,480,127,997	255,761,451,439
2. Advances to suppliers	132		39,194,563,821	45,239,427,393
3. Short-term internal receivables	133		-	-
4. Receivable in accordance with contracts in progress	134		-	-
5. Other receivables	135		1,546,157,711	2,057,762,839
6. Provision for short-term bad receivables	139		-	-
IV. Inventories	140	5.4	271,701,865,125	293,098,379,979
1. Inventories	141		271,701,865,125	293,098,379,979
2. Provision for devaluation of inventories	149		-	-
V. Other short-term assets	150	5.5	21,743,924,204	16,602,393,362
1. Short-term prepaid expenses	151		10,895,014,094	10,572,087,722
2. VAT deductible	152		10,244,674,897	5,141,501,671
3. Tax and accounts receivable from State budget	154		49,302,927	76,163,893
4. Other short-term assets	158		554,932,286	812,640,076

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B. LONG-TERM ASSETS (200=210+220+240+250+260)	200		549,633,722,632	555,374,503,548
I. Long-term receivables	210		-	-
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		-	-
5. Provision for long-term bad receivable (*)	219		-	-
II. Fixed assets	220		400,196,115,944	405,387,731,987
1. Tangible fixed assets	221	5.6	361,588,996,456	367,033,742,795
- <i>Historical cost</i>	222		500,664,281,483	495,539,284,297
- <i>Accumulated depreciation</i>	223		(139,075,285,027)	(128,505,541,502)
2. Finance leases fixed assets	224		-	-
- <i>Historical cost</i>	225		-	-
- <i>Accumulated depreciation</i>	226		-	-
3. Intangible fixed assets	227	5.7	35,658,212,079	35,672,750,033
- <i>Historical cost</i>	228		36,105,087,574	36,105,087,574
- <i>Accumulated depreciation</i>	229		(446,875,495)	(432,337,541)
4. Construction in progress expenses	230	5.8	2,948,907,409	2,681,239,159
III. Property investment	240		-	-
- <i>Historical cost</i>	241		-	-
- <i>Accumulated depreciation (*)</i>	242		-	-
IV. Long-term financial investments	250	5.9	139,600,000,000	139,460,000,000
1. Investment in subsidiaries	251		-	-
2. Investment in joint-venture	252		20,400,000,000	20,400,000,000
3. Other long-term investments	258		130,875,000,000	130,875,000,000
4. Provision for devaluation of long-term finance investment	259		(11,675,000,000)	(11,815,000,000)
V. Other long-term assets	260		9,837,606,688	10,526,771,561
1. Long-term prepaid expenses	261	5.10	9,312,606,688	10,001,771,561
2. Deferred income tax assets	262		-	-
3. Others	268	5.11	525,000,000	525,000,000

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TOTAL ASSETS (270=100+200)	270		1,258,944,806,337	1,218,453,925,296
CAPITAL SOURCE	Code	Exp.	Ending Balance	Beginning Balance
A. LIABILITIES (300= 310+330)	300		643,192,015,312	607,091,915,122
I. Short-term liabilities	310		640,300,025,630	607,091,915,122
1. Short-term borrowing and debts	311	5.12	526,355,843,470	505,805,091,717
2. Trade accounts payable	312	5.13	86,429,797,414	83,436,727,353
3. Advances from customers	313	5.13	4,417,413,977	1,823,895,225
4. Taxes and liabilities to State budget	314	5.14	11,470,275,916	4,672,505,044
5. Payable to employees	315	5.15	8,780,890,929	5,789,777,000
6. Payable expenses	316	5.16	758,134,174	3,039,607,239
7. Accounts payables-Affiliate	317		-	-
8. Payable in accordance with contracts in progress	318		-	-
9. Other short-term payables	319	5.17	2,087,669,750	2,524,311,544
10. Provision for short-term liabilities	320		-	-
II. Long-term liabilities	330	5.18	2,891,989,682	-
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		2,891,989,682	-
5. Deferred income tax	335		-	-
6. Provision for unemployment allowance	336		-	-
7. Provision for long-term liabilities	337		-	-
B. OWNER'S EQUITY (400= 410+430)	400		615,752,791,025	611,362,010,174
I. Capital sources and funds	410	5.19	612,222,702,925	607,751,307,299
1. Paid-in capital	411		128,592,880,000	128,592,880,000
2. Capital surplus	412		385,506,013,400	385,506,013,400
3. Other capital of owner	413		-	-
4. Treasury stock	414		-	-

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5. Assets revaluation difference	415		-	-
6. Foreign exchange difference	416		-	-
7. Investment and development fund	417		79,182,945,087	79,182,945,087
8. Financial reserve fund	418		8,849,248,265	8,849,248,265
9. Other fund belong to owner's equity	419		-	-
10. Retained profit	420		8,582,888,622	4,111,492,996
11. Capital for construction work	421		1,508,727,551	1,508,727,551
II. Budget sources	430		3,530,088,100	3,610,702,875
1. Bonus and welfare fund	431	5.20	3,519,088,100	3,599,702,875
2. Budgets	432		11,000,000	11,000,000
3. Budget for fixed asset	433		-	-
TOTAL RESOURCES (430= 300+400)	440		1,258,944,806,337	1,218,453,925,296

OFF BALANCE SHEET ITEMS

Items	Code	Exp.	Ending Balance	Beginning Balance
Leasehold assets			-	-
Materials and goods kept or processed for others			-	-
Goods deposited by others			-	-
Bad debts already treated			2,860,445,208	2,860,445,208
Foreign currencies:				
USD			778,026.91	270,992.04
EUR			7,410.78	6,125.12
SGD			-	-
¥			-	-
AUD			-	-
£			-	-
CAD			-	-
...			-	-
Estimates for non-business and project expenditure			-	-

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INCOME STATEMENT**Quarter 3/ 2009**

Unit: VND

Items	Code	Note	Quarter 3		Accumulation from the beginning of the year to the ending of this period	
			Current year	Previous year	Current year	Previous year
1. Revenue of sales and services	01	6.1	402,424,027,312	788,065,525,859	921,298,313,844	1,519,763,816,930
- Include: Export revenue			295,344,163,080	632,010,776,523	633,218,724,966	1,108,088,921,783
2. Deductions	02	6.1	86,181,405	1,847,726,273	5,015,567,097	6,651,663,611
3. Net sales and services	10	6.1	402,337,845,907	786,217,799,586	916,282,746,747	1,513,112,153,319
4. Cost of goods sold	11	6.2	372,153,723,226	654,178,922,164	840,775,507,671	1,288,227,353,205
5. Gross profit	20		30,184,122,681	132,038,877,422	75,507,239,076	224,884,800,114
6. Financial Income	21	6.3	24,716,382,967	11,778,630,051	54,734,603,039	24,464,247,423
7. Financial Expenses	22	6.4	8,768,919,367	23,001,143,045	18,855,167,909	37,500,191,016
- Include: Interest expense	23		9,277,424,367	13,584,078,772	28,772,042,909	23,214,104,321
8. Selling Expenses	24	6.5	35,136,021,691	111,228,324,532	84,461,620,423	182,360,580,845
9. General and Administrative Expenses	25	6.6	5,699,439,959	4,539,935,859	15,980,041,257	14,215,848,882
10. Net operating profit	30		5,296,124,631	5,048,104,037	10,945,012,526	15,272,426,794
11. Other Income	31	6.7	716,773,337	1,048,746,193	1,875,511,496	4,116,921,638
12. Other Expenses	32	6.8	798,653,436	756,849,878	2,255,362,812	2,767,976,702
13. Other profit	40		(81,880,099)	291,896,315	(379,851,316)	1,348,944,936
14. Profit before tax	50		5,214,244,532	5,340,000,352	10,565,161,210	16,621,371,730
15. Current corporate income tax expenses	51	6.9	742,848,906	1,068,000,707	1,880,578,065	3,324,274,982
16. Deferred corporate income tax expenses	52					
17. Profit after tax	60		4,471,395,626	4,271,999,645	8,684,583,145	13,297,096,748
18. Earning per share	70		348	332	675	1,034

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CASH FLOW STATEMENT

(Indirect method)

Quarter 3/ 2009

Unit: VND

Items	Code	Note	Accumulation	
			Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES:				
<i>1. Profit before tax</i>	<i>01</i>		<i>10,565,161,210</i>	<i>16,621,371,730</i>
<i>2. Adjustment in accounts</i>				
Fixed assets depreciation	02		31,259,055,147	24,938,224,774
Provisions	03		(10,716,875,000)	11,718,160,870
Unrealized foreign exchange difference loss/gain	04		(33,436,107,919)	(8,866,312,502)
Loss/gain from investment	05		(5,168,638,038)	(8,988,762,864)
Interest expenses	06		28,772,042,909	23,214,104,321
<i>3. Operating profit before the changes of current capital</i>	<i>08</i>		<i>21,274,638,309</i>	<i>58,636,786,329</i>
Changes in accounts receivable	09		1,072,577,547	(354,712,065,951)
Changes in inventories	10		(94,829,375,196)	9,999,263,308
Changes in trade payables (exclude interest payable, income tax payable)	11		25,688,584,452	138,643,417,355
Changes in prepaid expenses	12		(4,879,500,238)	(2,577,726,620)
Paid interest	13		(28,789,122,484)	(22,681,279,967)
Paid corporate income tax	14			(1,252,044,004)
Other receivables	15		1,008,773,795	3,175,618,356
Other payables	16		(2,303,338,954)	(2,019,585,557)
<i>Net cash provided by (used in) operating activities</i>	<i>20</i>		<i>(81,756,762,769)</i>	<i>(172,787,616,751)</i>
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(14,048,725,797)	(87,983,088,565)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22			272,840,865
3. Cash paid for lending or purchase debt tools of other companies	23			

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4. Withdrawal of lending or resale debt tools of other companies	24			100,000,000
5. Cash paid for joining capital in other companies	25		(87,695,796,650)	(193,852,890,075)
6. Withdrawal of capital in other companies	26		88,700,194,960	143,467,952,552
7. Cash received from interest, dividend and distributed profit	27		3,987,482,331	8,989,854,866
Net cash used in investing activities	30		(9,056,845,156)	(129,005,330,357)
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		1,737,872,589,475	1,550,696,457,800
4. Cash paid to principal debt	34		(1,665,847,826,341)	(1,248,882,760,409)
5. Cash paid to financial lease debt	35			
6. Dividend, profit paid for owners	36		(12,859,288,000)	(15,431,145,600)
Net cash (used in) provided by financing activities	40		59,165,475,134	286,382,551,791
Net cash during the period (50 = 20+30+40)	50		(31,648,132,791)	(15,410,395,317)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60	V.1	13,832,260,757	13,706,072,850
Influence of foreign exchange fluctuation	61		33,334,728,773	8,066,040,540
CASH AND CASH EQUIVALENTS AT END OF YEAR (70 = 50+60+61)	70	V.1	15,518,856,739	6,361,718,073