

BALANCE SHEET

Quarter 3/2009
 (At Sep. 30th, 2009)

Unit: VND

Items	Code	Note	Ending Balance	Beginning Balance
1	2	3	4	5
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	100		475,744,886,025	398,184,014,935
I. Cash and cash equivalents	110	V.01	79,699,449,207	110,880,677,264
1. Cash	111		39,340,373,207	39,417,942,264
2. Cash equivalents	112		40,359,076,000	71,462,735,000
II. Short-term financial investments	120		30,901,019,750	25,706,517,435
1. Short-term investments	121	V.02	33,796,861,520	30,647,201,115
2. Provision for devaluation of short-term security investments	129	V.03	(2,895,841,770)	(4,940,683,680)
III. Receivables	130		162,118,415,606	106,864,070,007
1. Trade accounts receivables	131	V.04	129,024,954,628	85,829,963,346
2. Advances to suppliers	132	V.05	34,201,864,437	19,132,461,662
3. Short-term internal receivables	133		-	-
4. Receivable in accordance with contracts in progress	134		-	-
5. Other receivables	135	V.06	2,808,670,375	2,318,718,833
6. Provision for short-term bad receivables	139	V.07	(3,917,073,834)	(417,073,834)
IV. Inventories	140		185,819,470,646	148,254,570,858
1. Inventories	141	V.08	185,819,470,646	148,254,570,858
2. Provision for devaluation of inventories	149		-	-
V. Other short-term assets	150		17,206,530,816	6,478,179,371
1. Short-term prepaid expenses	151	V.09	323,137,834	129,845,727
2. VAT deductible	152		465,758,969	877,366,698
3. Tax and accounts receivable from State budget	154	V.10	-	-
4. Other short-term assets	158	V.11	16,417,634,013	5,470,966,946
B. LONG-TERM ASSETS (200=210+220+240+250+260)	200		206,443,873,561	198,226,645,609
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		146,721,064,219	131,977,323,198
1. Tangible fixed assets	221	V.12	45,068,943,413	45,166,565,552
- Historical cost	222		134,924,947,190	126,934,587,144
- Accumulated depreciation	223		(89,856,003,777)	(81,768,021,592)
2. Finance leases fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.13	74,007,845,620	72,232,985,954
- Historical cost	228		75,179,737,743	72,796,937,743
- Accumulated depreciation	229		(1,171,892,123)	(563,951,789)
4. Construction in progress expenses	230	V.14	27,644,275,186	14,577,771,692
III. Property investment	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
IV. Long-term financial investments	250		34,279,204,700	39,175,544,700
1. Investment in subsidiaries	251		-	-
2. Investment in joint-venture	252	V.15	19,810,876,700	19,810,876,700
3. Other long-term investments	258	V.16	21,392,628,000	22,959,668,000
4. Provision for devaluation of long-term finance investment	259	V.17	(6,924,300,000)	(3,595,000,000)
V. Other long-term assets	260		25,443,604,642	27,073,777,711
1. Long-term prepaid expenses	261	V.18	24,958,214,962	26,588,388,032
2. Deferred income tax assets	262	V.19	485,389,680	485,389,679
3. Others	268		-	-
TOTAL ASSETS (270=100+200)	270		682,188,759,586	596,410,660,544

CAPITAL SOURCE				
A. LIABILITIES (300= 310+330)	300		139,988,112,246	80,581,053,859
I. Short-term liabilities	310		132,082,202,763	78,648,854,876
1. Short-term borrowing and debts	311	V.20	40,601,195,126	4,000,000,000
2. Trade accounts payable	312	V.21	56,484,092,034	45,800,295,548
3. Advances from customers	313	V.22	288,901,305	285,177,720

4. Taxes and liabilities to State budget	314	V.23	11,507,243,120	13,127,468,679
5. Payable to employees	315	V.24	4,966,259,122	5,704,758,664
6. Payable expenses	316	V.25	8,916,070,549	5,743,456,790
7. Accounts payables-Affiliate	317		-	-
8. Payable in accordance with contracts in progress	318		-	-
9. Other short-term payables	319	V.26	9,318,441,507	3,987,697,475
10. Provision for short-term liabilities	320		-	-
II. Long-term liabilities	330		7,905,909,483	1,932,198,983
1. Long-term accounts payables-Trade	331		-	-
2. Long-term accounts payables-Affiliate	332		-	-
3. Other long-term payables	333	V.27	1,127,000,000	1,127,000,000
4. Long-term borrowing and debts	334		6,072,280,650	-
5. Deferred income tax	335		-	-
6. Provision for unemployment allowance	336	V.28	706,628,833	805,198,983
7. Provision for long-term liabilities	337		-	-
B. OWNER'S EQUITY (400= 410+430)	400		542,200,647,340	515,829,606,685
I. Capital sources and funds	410	V.29	539,760,161,637	512,573,120,728
1. Paid-in capital	411		116,598,200,000	116,598,200,000
2. Capital surplus	412		278,107,871,250	278,107,871,250
3. Other capital of owner	413		2,420,789,142	2,420,789,142
4. Treasury stock	414		(3,287,060,000)	(93,720,000)
5. Assets revaluation difference	415		-	-
6. Foreign exchange difference	416		-	-
7. Investment and development fund	417		85,397,935,480	59,774,325,480
8. Financial reserve fund	418		11,659,820,000	11,659,820,000
9. Other fund belong to owner's equity	419		-	-
10. Retained profit	420		48,862,605,765	44,105,834,856
11. Capital for construction work	421		-	-
II. Budget sources	430		2,440,485,703	3,256,485,957
1. Bonus and welfare fund	431	V.30	2,440,485,703	3,256,485,957
2. Budgets	432		-	-
3. Budget for fixed asset	433		-	-
TOTAL RESOURCES (430= 300+400)	430		682,188,759,586	596,410,660,544

OFF BALANCE SHEET ITEMS

ITEMS	Code	EXP	Ending Balance	Beginning Balance
1. Leasehold assets			-	-
2. Materials and goods kept or processed for others	N02		-	-
3. Goods deposited by others	N03		-	-
4. Bad debts already treated	N04		352,408,845	352,408,845
5. Foreign currencies	N05		-	-
- USD	N05		1,718,765,27	1,397,450
- EUR	N05		40,395,28	33,078
- GBP			3,600	-
6. Estimates for non-business and project expenditure	N06		-	-

Imexpharm Pharmaceutical Joint Stock Company

No. 4, St. 30/4, Cao Lanh City, Dong Thap Province

INCOME STATEMENT

Quarter 3/ 2009

Unit: VND

Items	Code	Exp.	Quarter III		Accumulation from the beginning of the	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Sales	01	VI.01	156,037,067,599	112,447,148,388	469,294,654,642	394,988,788,703
2. Deductions (03 = 04 + 05 + 06 + 07)	02		951,171,834	1,905,882,979	3,211,337,661	5,579,719,661
3. Net sales and services (10= 01 - 02)	10		155,085,895,765	110,541,265,409	466,083,316,981	389,409,069,042
4. Cost of goods sold	11	VI.02	85,762,513,448	57,271,984,312	257,614,223,753	217,830,635,099
5. Gross profit (20= 10 - 11)	20		69,323,382,317	53,269,281,097	208,469,093,228	171,578,433,943
6. Financial income	21	VI.03	1,749,737,777	4,786,305,328	4,452,742,334	10,921,882,861
7. Financial expenses	22	VI.04	4,160,554,615	1,908,025,206	8,229,032,577	6,563,055,201
- Include: Interest expenses	23		566,520,009	142,999,960	859,393,033	380,033,260
8. Selling expenses	24	VI.05	31,599,137,638	34,492,108,548	119,312,619,182	102,766,829,223
9. General & administration expenses	25	VI.06	12,209,143,991	3,810,478,208	24,812,899,587	18,087,437,189
10. Net operating profit 30={20+(21-22)-(24+25)}	30		23,104,283,850	17,844,974,463	60,567,284,216	55,082,995,191
11. Other income	31	VI.07	196,382,067	49,089,775	1,555,856,009	663,094,874
12. Other expenses	32	VI.08	1,989,844,873	1,206,872,868	3,177,366,244	3,727,094,596
13. Other profit (40 = 31 - 32)	40		(1,793,462,806)	(1,157,783,093)	(1,621,510,235)	(3,063,999,722)
14. Profit before tax (50=30+40)	50		21,310,821,044	16,687,191,370	58,945,773,981	52,018,995,469
15. Current corporate income tax expenses	51		6,319,672,923	1,734,231,104	10,083,168,216	5,276,387,426
16. Deferred corporate income tax expenses	52		-	-	-	-
17. Profit after tax (60=50-51-52)	60		14,991,148,121	14,952,960,266	48,862,605,765	46,742,608,043
18. EPS (VND/share) (*)	70		1,292	1,282	4,211	4,009

CASH FLOWS STATEMENT

Quarter 3/ 2009

Unit: VND

Items	Code	Accumulation from the beginning of the	
		Current year	Previous year
1	2	3	4
I. CASH FLOWS FROM OPERATING ACTIVITIES:			
1. Profit before tax	01	58,945,773,981	52,018,995,469
2. Adjustment in accounts			
Fixed assets depreciation	02	9,594,035,012	8,700,039,762
Provisions	03	4,784,458,090	-
Unrealized foreign exchange difference loss/gain	04	-	-
Loss/gain from investment	05	(3,511,749,033)	2,598,057,399
Interest expenses	06	859,393,033	380,033,260
3. Operating profit before the changes of current capital	08	70,671,911,083	63,697,125,890
Changes in accounts receivable	09	(52,909,590,269)	17,897,213,002
Changes in inventories	10	(36,658,002,233)	(34,728,791,250)
Changes in trade payables (exclude: interest, corporate income tax payable)	11	56,417,630,134	(138,853,194)
Changes in prepaid expenses	12	729,137,515	2,799,053,150
Paid interest	13	(859,393,033)	(380,033,260)
Paid corporate income tax	14	(12,938,495,293)	(6,114,973,648)
Other receivables from investing activities	15	943,604,638	-
Other payables from investing activities	16	(47,933,269,323)	(12,098,256,152)
Net cash provided by (used in) operating activities	20	(22,536,466,781)	30,932,484,538
II. CASH FLOWS FROM INVESTING ACTIVITIES:			
1. Cash paid for purchase of capital assets and other long-term assets	21	(22,721,279,886)	(79,398,984,750)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22	127,295,457	(717,448,508)
3. Cash paid for lending or purchase debt tools of other companies	23	(80,135,892,000)	(425,980,780,000)
4. Withdrawal of lending or resale debt tools of other companies	24	37,106,326,250	471,597,881,927
5. Cash paid for joining capital in other companies	25	-	(14,834,940,000)
6. Withdrawal of capital in other companies	26	100,500,000	100,000,000
7. Cash received from interest, dividend and distributed profit	27	2,759,373,127	8,469,858,872

Items	Code	Accumulation from the beginning of the	
		Current year	Previous year
Net cash used in investing activities	30	(62,763,677,052)	(40,764,412,459)
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	(3,193,340,000)	-
3. Cash received from long-term and short-term borrowings	33	52,608,627,391	-
4. Cash paid to principal debt	34	(9,935,151,615)	-
5. Cash paid to financial lease debt	35	-	-
6. Dividend, profit paid for owners	36	14,638,780,000	(23,319,640,000)
Net cash (used in) provided by financing activities	40	54,118,915,776	(23,319,640,000)
Lưu chuyển tiền thuần trong kỳ (50=20+30+40)	50	(31,181,228,057)	(33,151,567,921)
Tiền và tương đương tiền đầu kỳ	60	110,880,677,264	49,244,207,080
ảnh hưởng của thay đổi tỷ giá hối đoái quy đổi ngoại tệ	61	-	-
Tiền và tương đương tiền cuối kỳ (50+60+61)	70	79,699,449,207	16,092,639,159