

BALANCE SHEET
As of Dec. 31st, 2009

Unit: VND

Assets	Code	Exp.	Ending Balance	Beginning Balance
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	100		663.860.980.247	614.015.506.183
I. Cash and cash equivalents	110	5.1	18.811.729.995	13.832.260.757
1. Cash	111		18.811.729.995	3.832.260.757
2. Cash equivalents	112		-	10.000.000.000
II. Short-term financial investments	120	5.2	32.902.165.085	22.473.311.418
1. Short-term investments	121		35.784.728.555	26.901.282.288
2. Provision for devaluation of short-term security investments	129		(2.882.563.470)	(4.427.970.870)
III. Receivables	130	5.3	354.883.381.741	393.603.123.019
1. Trade accounts receivables	131		348.676.532.576	348.806.443.073
2. Advances to suppliers	132		13.202.417.237	43.372.591.156
3. Short-term internal receivables	133		-	-
4. Receivable in accordance with contracts in progress	134		-	-
5. Other receivables	135		2.988.162.487	1.424.088.790
6. Provision for short-term bad receivables	139		(9.983.730.559)	-
IV. Inventories	140	5.4	246.601.378.300	176.872.489.929
1. Inventories	141		249.603.536.956	176.872.489.929
2. Provision for devaluation of inventories	149		(3.002.158.656)	-
V. Other short-term assets	150	5.5	10.662.325.126	7.234.321.060
1. Short-term prepaid expenses	151		2.411.070.600	2.827.923.659
2. VAT deductible	152		2.478.701.960	3.519.630.024
3. Tax and accounts receivable from State budget	154		10.318.441	362.244.404
4. Other short-term assets	158		5.762.234.125	524.522.973
B. LONG-TERM ASSETS (200=210+220+240+250+260)	200		546.082.578.339	550.244.937.967
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		399.048.880.244	406.844.412.144
1. Tangible fixed assets	221	5.6	360.476.285.186	367.112.568.145
- Historical cost	222		496.614.081.890	475.015.194.308
- Accumulated depreciation	223		(136.137.796.704)	(107.902.626.163)
2. Finance leases fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	5.7	37.277.944.061	35.228.679.840
- Historical cost	228		37.734.400.824	35.626.984.847
- Accumulated depreciation	229		(456.456.763)	(398.305.007)
4. Construction in progress expenses	230	5.8	1.294.650.997	4.503.164.159

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

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III. Property investment	240		-	-
- <i>Historical cost</i>	241		-	-
- <i>Accumulated depreciation (*)</i>	242		-	-
IV. Long-term financial investments	250	5.9	137.678.000.000	130.539.800.000
1. Investment in subsidiaries	251		-	20.400.000.000
2. Investment in joint-venture	252		20.400.000.000	-
3. Other long-term investments	258		118.017.750.000	130.075.000.000
4. Provision for devaluation of long-term finance investment	259		(739.750.000)	(19.935.200.000)
V. Other long-term assets	260		9.355.698.095	12.860.725.823
1. Long-term prepaid expenses	261	5.10	8.830.698.095	12.335.725.823
2. Deferred income tax assets	262		-	-
3. Others	268	5.11	525.000.000	525.000.000
TOTAL ASSETS (270=100+200)	270		1.209.943.558.586	1.164.260.444.150

CAPITAL SOURCE	Code	Exp.	Ending Balance	Beginning Balance
A. LIABILITIES (300= 310+330)	300		583.057.062.484	542.756.306.604
I. Short-term liabilities	310		574.823.917.872	542.026.418.034
1. Short-term borrowing and debts	311	5.12	471.059.418.545	433.730.423.943
2. Trade accounts payable	312	5.13	77.954.049.569	73.630.297.439
3. Advances from customers	313	5.13	1.900.261.683	1.915.661.863
4. Taxes and liabilities to State budget	314	5.14	6.171.543.984	2.111.013.436
5. Payable to employees	315	5.15	6.651.569.387	8.721.216.148
6. Payable expenses	316	5.16	3.483.310.211	13.043.981.047
7. Accounts payables-Affiliate	317		-	-
8. Payable in accordance with contracts in progress	318		-	-
9. Other short-term payables	319	5.17	7.603.764.493	8.873.824.158
10. Provision for short-term liabilities	320		-	-
II. Long-term liabilities	330	5.18	8.233.144.612	729.888.570
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		7.435.824.703	-
5. Deferred income tax	335		-	-
6. Provision for unemployment allowance	336		797.319.909	729.888.570
7. Provision for long-term liabilities	337		-	-
B. OWNER'S EQUITY (400= 410+430)	400		626.886.496.102	621.504.137.546
I. Capital sources and funds	410	5.19	623.434.707.935	618.205.902.515
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		-	-
5. Assets revaluation difference	415		-	-
6. Foreign exchange difference	416		5.635.539.542	-
7. Investment and development fund	417		79.182.945.087	77.750.320.553
8. Financial reserve fund	418		8.849.248.265	8.008.547.528
9. Other fund belong to owner's equity	419		-	-
10. Retained profit	420		14.159.354.090	16.839.413.483
11. Capital for construction work	421		1.508.727.551	1.508.727.551

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II. Budget sources	430		3.451.788.167	3.298.235.031
1. Bonus and welfare fund	431	5.20	3.440.788.167	3.287.235.031
2. Budgets	432		11.000.000	11.000.000
3. Budget for fixed asset	433		-	-
TOTAL RESOURCES (430= 300+400)	440		1.209.943.558.586	1.164.260.444.150

OFF BALANCE SHEET ITEMS

Items	Code	Exp.	Ending Balance	Beginning Balance
1. Leasehold assets			-	-
2. Materials and goods kept or processed for others			-	-
3. Goods deposited by others			-	-
4. Bad debts already treated			2.860.445.208	2.860.445.208
5. Foreign currencies:				
- USD			771.459,77	95.497,20
- EUR			7.413,92	6.126,74
6. Estimates for non-business and project expenditure			-	-

INCOME STATEMENT
Quarter 4/ 2009

Unit: VND

Items	Code	Note	Accumulation from the beginning of the year to the ending of this period	
			Current year	Previous year
1. Revenue of sales and services	01	6.1	1.346.189.685.101	1.987.763.283.824
- Include: Export revenue			941.643.562.188	1.465.629.172.016
2. Deductions	02	6.1	11.891.961.809	21.314.383.873
3. Net sales and services	10	6.1	1.334.297.723.292	1.966.448.899.951
4. Cost of goods sold	11	6.2	1.228.296.146.320	1.669.253.119.719
5. Gross profit	20		106.001.576.972	297.195.780.232
6. Financial Income	21	6.3	118.890.255.575	41.966.362.479
7. Financial Expenses	22	6.4	32.783.396.190	63.730.424.168
- Include: Interest expense	23		39.152.469.220	38.178.534.382
8. Selling Expenses	24	6.5	136.065.027.573	237.916.165.994
9. General and Administrative Expenses	25	6.6	35.525.998.486	19.798.656.766
10. Net operating profit	30		20.517.410.298	17.716.895.783
11. Other Income	31	6.7	3.516.682.598	5.841.124.360
12. Other Expenses	32	6.8	6.018.903.630	5.277.548.271
13. Other profit	40		(2.502.221.032)	563.576.089
14. Profit before tax	50		18.015.189.266	18.280.471.872
15. Current corporate income tax expenses	51	6.9	3.656.145.448	1.367.040.341
16. Deferred corporate income tax expenses	52			
17. Profit after tax	60		14.359.043.818	16.913.431.531
18. Earning per share	70		1.117	1.315

CASH FLOW STATEMENT

(Indirect method)

Year 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>18.015.189.266</i>	<i>18.280.471.872</i>
<i>2. Adjustment in accounts</i>				
Fixed assets depreciation	02		41.814.074.702	35.011.507.671
Provisions	03		(8.554.968.185)	22.976.675.870
Unrealized foreign exchange difference loss/gain	04		341.392.527	(17.451.011.302)
Loss/gain from investment	05		(20.038.735.707)	(17.280.986.939)
Interest expenses	06		39.152.469.220	38.178.534.382
<i>3. Operating profit before the changes of current capital</i>	<i>08</i>		<i>70.729.421.823</i>	<i>79.715.191.554</i>
Changes in accounts receivable	09		19.027.447.756	(270.851.735.409)
Changes in inventories	10		(72.731.047.027)	(559.287.844)
Changes in trade payables (exclude interest payable, income tax payable)	11		14.656.250.807	49.510.404.302
Changes in prepaid expenses	12		4.086.351.849	(4.338.262.595)
Paid interest	13		(39.376.633.848)	(38.364.074.791)
Paid corporate income tax	14			(1.252.044.004)
Other receivables	15		1.082.989.611	5.485.654.885
Other payables	16		(2.488.623.145)	(2.118.388.223)
<i>Net cash provided by (used in) operating activities</i>	<i>20</i>		<i>(5.013.842.174)</i>	<i>(182.772.542.125)</i>
II. CASH FLOWS FROM INVESTING ACTIVITIES:				
1. Cash paid for purchase of capital assets and other long-term assets	21		(24.328.104.034)	(104.670.410.923)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		661.318.176	526.542.684
3. Cash paid for lending or purchase debt tools of other companies	23		(46.570.000)	
4. Withdrawal of lending or resale debt tools of other companies				
5. Cash paid for joining capital in other companies	25		(121.328.528.550)	(217.344.338.825)
6. Withdrawal of capital in other companies	26		126.017.049.815	214.659.145.567
7. Cash received from interest, dividend and distributed profit	27		20.619.589.305	17.884.146.122
<i>Net cash used in investing activities</i>	<i>30</i>		<i>1.594.754.712</i>	<i>(88.844.915.375)</i>
III. CASH FLOWS FROM FINANCING ACTIVITIES:				
1. Cash received from issuing stock, other owners' equity				
2. Cash paid to owners' equity, repurchase issued stock				
3. Cash received from long-term and short-term borrowings	33		2.238.569.463.480	2.423.391.517.800
4. Cash paid to principal debt	34		(2.217.638.682.777)	(2.152.460.575.131)
5. Cash paid to financial lease debt	35			
6. Dividend, profit paid for owners	36		(12.859.288.000)	(15.431.145.600)
<i>Net cash (used in) provided by financing activities</i>	<i>40</i>		<i>8.071.492.703</i>	<i>255.499.797.069</i>
Net cash during the period (50 = 20+30+40)	50		4.652.405.241	(16.117.660.431)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60	V.1	13.832.260.757	13.706.072.850

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Influence of foreign exchange fluctuation	61		327.063.997	16.243.848.338
CASH AND CASH EQUIVALENTS AT END OF YEAR (70 = 50+60+61)	70	V.1	18.811.729.995	13.832.260.757