

BALANCE SHEET

As of Jun. 30th, 2010

Unit: VND

Assets	Code	Exp.	Ending Balance	Beginning Balance
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	100		783.733.627.046	663.860.980.247
I. Cash and cash equivalents	110	5.1	30.571.023.899	18.811.729.995
1. Cash	111		30.571.023.899	18.811.729.995
2. Cash equivalents	112			-
II. Short-term financial investments	120	5.2	31.948.931.497	32.902.165.085
1. Short-term investments	121		31.948.931.497	35.784.728.555
2. Provision for devaluation of short-term security investments	129			(2.882.563.470)
III. Receivables	130	5.3	385.083.247.564	354.883.381.741
1. Trade accounts receivables	131		391.513.451.558	348.676.532.576
2. Advances to suppliers	132		1.002.061.193	13.202.417.237
3. Short-term internal receivables	133			-
4. Receivable in accordance with contracts in progress	134			-
5. Other receivables	135		2.551.465.372	2.988.162.487
6. Provision for short-term bad receivables	139		(9.983.730.559)	(9.983.730.559)
IV. Inventories	140	5.4	326.640.688.657	246.601.378.300
1. Inventories	141		329.642.847.313	249.603.536.956
2. Provision for devaluation of inventories	149		(3.002.158.656)	(3.002.158.656)
V. Other short-term assets	150	5.5	9.489.735.429	10.662.325.126
1. Short-term prepaid expenses	151		1.208.166.176	2.411.070.600
2. VAT deductible	152		1.214.978.446	2.478.701.960
3. Tax and accounts receivable from State budget	154			10.318.441
4. Other short-term assets	158		7.066.590.807	5.762.234.125
B. LONG-TERM ASSETS (200=210+220+240+250+260)	200		487.592.795.229	546.082.578.339
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		386.388.231.365	399.048.880.244
1. Tangible fixed assets	221	5.6	348.228.968.586	360.476.285.186
- Historical cost	222		497.976.937.732	496.614.081.890
- Accumulated depreciation	223		(149.747.969.146)	(136.137.796.704)
2. Finance leases fixed assets	224			-
- Historical cost	225			-
- Accumulated depreciation	226			-
3. Intangible fixed assets	227	5.7	37.259.262.779	37.277.944.061
- Historical cost	228		37.734.400.824	37.734.400.824
- Accumulated depreciation	229		(475.138.045)	(456.456.763)
4. Construction in progress expenses	230	5.8	900.000.000	1.294.650.997
III. Property investment	240			-
- Historical cost	241			-
- Accumulated depreciation (*)	242			-
IV. Long-term financial investments	250	5.9	93.860.000.000	137.678.000.000
1. Investment in subsidiaries	251			-
2. Investment in joint-venture	252			20.400.000.000
3. Other long-term investments	258		100.000.000.000	118.017.750.000
4. Provision for devaluation of long-term finance investment	259		(6.140.000.000)	(739.750.000)
V. Other long-term assets	260		7.344.563.864	9.355.698.095
1. Long-term prepaid expenses	261	5.10	6.844.563.864	8.830.698.095
2. Deferred income tax assets	262			-
3. Others	268	5.11	500.000.000	525.000.000
TOTAL ASSETS (270=100+200)	270		1.271.326.422.275	1.209.943.558.586

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

CAPITAL SOURCE	Code	Exp.	Ending Balance	Beginning Balance
A. LIABILITIES (300= 310+330)	300		638.325.494.433	586.412.358.769
I. Short-term liabilities	310		633.064.974.542	578.179.214.157
1. Short-term borrowing and debts	311	5.12	493.659.000.952	471.059.418.545
2. Trade accounts payable	312	5.13	103.197.784.749	77.954.049.569
3. Advances from customers	313	5.13	2.587.746.561	1.900.261.683
4. Taxes and liabilities to State budget	314	5.14	5.169.912.505	6.086.052.102
5. Payable to employees	315	5.15	9.895.285.462	6.651.569.387
6. Payable expenses	316	5.16	4.875.945.063	3.483.310.211
7. Accounts payables-Affiliate	317		87.551.000	-
8. Payable in accordance with contracts in progress	318			-
9. Other short-term payables	319	5.17	12.728.308.493	7.603.764.493
10. Provision for short-term liabilities	320			-
11. Bonus and welfare fund	323		863.439.757	3.440.788.167
II. Long-term liabilities	330	5.18	5.260.519.891	8.233.144.612
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		5.260.519.891	7.435.824.703
5. Deferred income tax	335			-
6. Provision for unemployment allowance	336			797.319.909
7. Provision for long-term liabilities	337			-
B. OWNER'S EQUITY (400= 410+430)	400		633.000.927.842	623.531.199.817
I. Capital sources and funds	410	5.19	632.989.927.842	623.531.199.817
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	79.182.945.087
8. Financial reserve fund	418		9.557.045.048	8.849.248.265
9. Other fund belong to owner's equity	419			-
10. Retained profit	420		28.642.316.756	14.244.845.972
11. Capital for construction work	421		1.508.727.551	1.508.727.551
II. Budget sources	430		11.000.000	11.000.000
1. Bonus and welfare fund	431	5.20	11.000.000	11.000.000
2. Budgets	432			
3. Budget for fixed asset	433			-
TOTAL RESOURCES (430= 300+400)	440		1.271.326.422.275	1.209.943.558.586

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			1.187.192,68	771.459,77
- EUR			1.030,30	7.413,92
6. Estimates for non-business and project expenditure			-	-

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	6.1	415.194.756.172	309.973.102.336	816.457.153.354	518.874.286.532
- Include: Export sales			260.791.962.938	211.283.058.557	531.462.145.223	337.874.561.886
2. Deductions	02	6.1	624.839.119	1.157.210.697	663.444.706	4.929.385.692
3. Net sales and services	10	6.1	414.569.917.053	308.815.891.639	815.793.708.648	513.944.900.840
4. Cost of goods sold	11	6.2	355.216.041.470	295.150.148.470	705.973.333.855	468.621.784.445
5. Gross profit	20		59.353.875.583	13.665.743.169	109.820.374.793	45.323.116.395
6. Financial Income	21	6.3	10.807.510.339	16.138.714.475	27.212.442.168	30.018.220.072
7. Financial Expenses	22	6.4	14.667.950.020	(4.206.391.399)	29.084.687.675	10.086.248.542
- Include: Interest expense	23		11.499.710.327	8.975.693.601	23.297.191.723	19.494.618.542
8. Selling Expenses	24	6.5	31.979.017.086	25.108.751.086	66.852.058.859	49.325.598.732
9. General and Administrative Expenses	25	6.6	4.869.924.760	5.374.594.179	9.769.308.879	10.280.601.298
10. Net operating profit	30		18.644.494.056	3.527.503.778	31.326.761.548	5.648.887.895
11. Other Income	31	6.7	1.441.786.443	632.180.358	2.330.079.051	1.158.738.159
12. Other Expenses	32	6.8	618.129.941	797.634.150	1.129.542.251	1.456.709.376
13. Other profit	40		823.656.502	(165.453.792)	1.200.536.800	(297.971.217)
14. Profit before tax	50		19.468.150.558	3.362.049.986	32.527.298.348	5.350.916.678
15. Current corporate income tax expenses	51	6.9	2.869.644.188	739.955.831	3.884.981.592	1.137.729.159
16. Deferred corporate income tax expenses	52					
17. Profit after tax	60		16.598.506.370	2.622.094.155	28.642.316.756	4.213.187.519
18. Earning per share	70					

CASH FLOW STATEMENT

Quarter 2/ 2010 (Indirect method)

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
I. CASH FLOWS FROM OPERATING ACTIVITIES:						
<i>1. Profit before tax</i>	<i>01</i>		<i>19.468.150.558</i>	<i>3.362.049.986</i>	<i>32.527.298.348</i>	<i>5.350.916.678</i>
<i>2. Adjustment in accounts</i>						
Fixed assets depreciation	02		8.627.719.075	10.487.195.538	14.830.799.320	20.674.773.668
Provisions	03		3.040.000.000	(13.982.085.000)	2.517.686.530	(10.208.370.000)
Unrealized foreign exchange difference loss/gain	04			(11.281.595.466)	(4.941.380.832)	(16.276.153.209)
Loss/gain from investment	05		222.071.971	(325.976.584)	1.709.714.976	(3.190.047.271)
Interest expenses	06		11.499.710.327	8.975.693.601	23.297.191.723	19.494.618.542
<i>3. Operating profit before the changes of current capital</i>	<i>08</i>		<i>42.857.651.931</i>	<i>(2.764.717.925)</i>	<i>69.941.310.065</i>	<i>15.845.738.408</i>
Changes in accounts receivable	09		11.776.987.539	30.465.506.952	(20.948.482.373)	78.782.327.525
Changes in inventories	10		(62.927.955.317)	(8.147.933.949)	(80.039.310.357)	(116.225.890.050)
Changes in trade payables (exclude interest payable, income tax payable)	11		(40.186.770.978)	30.068.523.712	31.042.002.244	13.679.740.883
Changes in prepaid expenses	12		1.696.240.540	(6.607.196.188)	3.189.038.655	(5.245.738.739)
Paid interest	13		(12.161.249.895)	(8.816.717.917)	(23.657.660.919)	(19.559.807.486)
Paid corporate income tax	14		(1.687.747.401)		(2.085.520.739)	
Other receivables	15			(391.471.370)	3.500.000.000	766.338.373
Other payables	16		(466.803.709)	(663.546.432)	(5.326.144.226)	(2.225.915.454)
Net cash provided by (used in) operating activities	20		(61.099.647.290)	33.142.446.883	(24.384.767.650)	(34.183.206.540)
II. CASH FLOWS FROM INVESTING ACTIVITIES:						
1. Cash paid for purchase of capital assets and other long-term assets	21		(1.942.920.623)	(4.337.250.761)	(4.135.532.801)	(6.975.741.451)
2. Cash received from liquidation or disposal of capital assets and other long-term assets	22		742.727.273		742.727.273	
3. Cash paid for lending or purchase debt tools of other companies	23					
4. Withdrawal of lending or resale debt tools of other companies	24				21.103.964.000	
5. Cash paid for joining capital in other companies	25		(46.958.368.600)	(33.747.852.350)	(88.848.870.200)	(59.141.623.850)
6. Withdrawal of capital in other companies	26		66.737.685.263	39.199.898.160	97.328.081.388	52.246.082.260
7. Cash received from interest, dividend and distributed profit	27		857.919.636	1.103.427.890	2.715.708.888	1.656.588.903
Net cash used in investing activities	30		19.437.042.949	2.218.222.939	28.906.078.548	(12.214.694.138)
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		562.180.437.654	434.991.282.990	965.162.125.550	1.060.953.860.085
4. Cash paid to principal debt	34		(499.769.216.912)	(463.321.838.386)	(944.737.847.955)	(1.012.371.838.386)
5. Cash paid to financial lease debt	35					
6. Dividend, profit paid for owners	36			(5.143.715.200)	(12.859.288.000)	(12.859.288.000)
Net cash (used in) provided by financing activities	40		62.411.220.742	(33.474.270.596)	7.564.989.595	35.722.733.699
Net cash during the period (50 = 20+30+40)	50		20.748.616.401	1.886.399.226	12.086.300.493	(10.675.166.979)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	60	V.1	9.822.407.498	6.607.532.155	18.811.729.995	13.832.260.757
Influence of foreign exchange fluctuation	61			11.169.052.347	(327.006.589)	16.505.889.950
CASH AND CASH EQUIVALENTS AT END OF YEAR (70 = 50+60+61)	70	V.1	30.571.023.899	19.662.983.728	30.571.023.899	19.662.983.728