



LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY

CONSOLIDATED INTERIM REPORT FOR THE 3 MONTHS OF 2009

**PREPARED IN ACCORDANCE WITH INTERNATIONAL FINANCIAL REPORTING
STANDARDS**

(Translation of the Latvian original)

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
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LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
INFORMATION ABOUT PARENT COMPANY

COMPANY NAME: LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY

LEGAL STATUS: STOCK COMPANY

REGISTRATION: Registered in Latvian Register of Enterprises at 27.08.2004.
Registration Number: 40003306807

LEGAL ADDRESS: 23, PATVERSMES STREET, RIGA, LV - 1005, LATVIA

SHARES 800 000 shares with face value 1,00 LVL, int. al.:
798 800 public registered shares. ISIN code:LV0000100741

1 200 registered shares listed in the register of the Board

MAJOR SHAREHOLDERS: JANIS BIRKS 38,9%
GUNA SHVARCBERGA 10,4%
ILZE AIZSILNIECE 10,1%
STATE SOCIAL INSURANCE AGENCY 5%

CEO: MARTA AIZSILNIECE

REPORTING PERIOD: 1 JANUARY 2009 - 31 MARCH 2009

**LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
COUNCIL AND BOARD OF THE GROUP**

Council of the Group

**Number of shares owned at
31.03.09**

From April 23, 2008 till the consolidated financial statements signing day

<u>Name</u>	<u>Position</u>	
Martins Birks	Chairman of the Council	-
Antons Vjaters	Member of the Council	-
Vladislavs Skrebelis	Member of the Council	-
Austris Adumans	Vice-Chairman of the Council	-
Viesturs Shilinsh	Member of the Council	3 038

Board of the Group

From April 28, 2005 till the consolidated financial statements signing day

<u>Name</u>	<u>Position</u>	
Marta Aizsilniece	Chairperson of the Board	1 066
Marika Baumgarte	Member of the Board	12 071
Andris Vigants	Member of the Board	-

MANAGEMENT REPORT

In accordance with the paragraph 1 of Section 4 of the law "On Consolidated Annual Reports" the joint stock company is under an obligation to prepare the consolidated annual report.

The consolidated financial report contains information concerning the current situation and future development of parent company JSC "Latvijas Juras medicinas centrs" (hereinafter referred to as LJMC) and its subsidiary company SIA "Juras medicina" (hereinafter referred to as JM).

This not audited consolidated financial report is prepared in accordance with International Financial Reporting Standards (IFRS) and is based on business continuation principle. The financial statements were drawn up in Latvian lats (LVL) and euros (EUR). The applied currency exchange rate is EUR/LVL 0.702804.

The share of the parent company constitutes the dominant part of the group's assets, turnover and profits.

The profit before taxes of the parent company was 32 699 LVL.

The profit before taxes of subsidiary company was -05 817 LVL.

Important events that affected results of the Group's activities in reporting period

Due to the financial crisis, state government orders for a number of medical services during January - February 2009 were decreased from 4% to 20% compared to 2008 average monthly orders (income) and for some services up to 27%. To compensate the drop of government orders during January-March 2009, the volume of paid medical services from patients was increased twice compared to the corresponding period of 2008. Accordingly, the staff salaries and wages calculation and conditions were revised. The percentage of wages related to the quantity and the quality of the services were increased.

Rules published on 13.02.2009 by the Cabinet of Ministers have changed the conditions for financing of medical services; government orders are partly replaced by patient's payments.

HCISA decreased the quota on hospital services for the second quarter of 2009. The decrease of financing was partially covered by the increase of patients payments, resulting 53% of average monthly income compared to 2008 average monthly income.

The share price at the 31.12.08 was LVL 2,38; at 31.03.2009 - 2,38

Important Events after the Balance Sheet Date

On purpose to ensure high quality of medical service the quality control system and risk control system are now improved. A new lift is installed in surgery clinic. This will improve the service of oldest patients and patients with disturbances of movement.

The share price at the 25.05.2009 was LVL 1,70.

Future Development of the Group

The old X-ray equipment in surgery clinic will be replaced and also an elevator in the Primary Health care center. The developing of patient care centre and one day stationary is planned.

Risk Management

The company's management has developed main directions of changing company's structure, work process organization and keeping liquidity in case of further income decreasing due to crisis.

On behalf of the Group:

Chairperson of the Board

Marta Aizsilniece

Member of the Board

Andris Vigants

Member of the Board

Marika Baumgarte

Riga, 27 May, 2009.

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
DECLARATION OF MANAGEMENT RESPONSIBILITY

Consolidated financial statements are prepared to the best on our knowledge in accordance with International Financial Reporting Standards as adopted by EU. These financial statements gives a true and fair view of the state of activities of the Group and of the results of the Group for the period ended 31 March 2009 in all essential aspects. In preparing those financial statements, management:

- selected suitable accounting policies and then apply them consistently;
- made judgments and estimates that are reasonable and prudent
- prepared the financial statements on the going concern basis to presume that the Group will continue in business.

The Management Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Group and enable them to ensure that financial statements drawn up from them comply with International Financial Reporting Standards as adopted by EU. They are also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chairperson of the Board

Marta Aizsilniece

Member of the Board

Andris Vigants

Member of the Board

Marika Baumgarte

Riga, 27 May, 2009.

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
CONSOLIDATED BALANCE SHEET
AS OF 31 MARCH 2009 AND 31 DECEMBER 2008

	March 31, 2009 LVL	December 31, 2008 LVL	Note
ASSETS			
Current assets:			
Stocks			
Raw materials	58 513	87 467	4
Total stocks	58 513	87 467	
Debtors:			
Trade debtors	515 327	231 805	5
Other debtors	105 605	74 936	6
Accruals	2 118	6 514	7
Total debtors	623 050	313 255	
Cash funds	866 674	1 037 486	8
Total current assets	1 548 237	1 438 208	
Long-term investments:			
Intangible assets:			
Other intangible (fixed) assets	11 359	12 696	2
Total intangible assets	11 359	12 696	
Fixed assets:			
Land and buildings	3 477 470	3 539 416	
Technological equipment and machines	600 579	647 014	
Other fixed assets and inventory	83 548	91 187	
Long term investments in rented fixed assets	-	-	
Unfinished building objects	175 842	175 842	
Advance payments for fixed assets	34 526	13 249	
Total fixed assets:	4 371 965	4 466 708	2
Long-term financial assets:			
Investment assets	-	-	2
Participating interests in associated enterprises	134 603	133 367	3
Total financial assets:	134 603	133 367	
Total long-term investments:	4 517 927	4 612 771	
TOTAL ASSETS	6 066 164	6 050 979	

The notes on pages 12-20 form an integral part of these financial statements.

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
CONSOLIDATED BALANCE SHEET
AS OF 31 MARCH 2009 AND 31 DECEMBER 2008

	March 31, 2009	December 31, 2008	Note
LIABILITIES	LVL	LVL	
Liabilities:			
Liabilities:			
Received advance payments	21	183 588	10
Due to customers and suppliers	343 600	302 570	11
Taxes and social security payments	110 418	113 737	12
Other payables	151 099	149 916	13
Recognized deferred tax liabilities	419 912	447 962	22
Total liabilities	1 025 050	1 197 773	
Provisions for liabilities and charges:			
Provisions for vacations	263 674	131 074	
Total provisions	263 674	131 074	
Total liabilities	1 288 724	1 328 847	
Equity capital:			
Share equity	800 000	800 000	9
Reserves:			
c) reserves provided by the Articles of Association	31 993	31 993	
d) fixed asset's revaluation reserve	2 689 085	2 735 327	
Retained earnings:			
a) brought forward from previous years	1 207 791	1 152 798	
b) current year profit or loss	47 189	498	
Total shareholders' equity	4 776 058	4 720 616	
Minority interest	1 382	1 516	
Total equity capital	4 777 440	4 722 132	
TOTAL EQUITY, PROVISIONS AND LIABILITIES	6 066 164	6 050 979	
	-	-	
Current Ratio	1,51	1,20	
Debt Ratio	0,21	0,22	

The notes on pages 12-20 form an integral part of these financial statements.

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
CONSOLIDATED STATEMENT OF INCOME
FOR THE PERIODS ENDED 31 MARCH 2009 AND 31 DECEMBER 2008

	2008, 3 month period LVL	2009, 12 month period LVL	Note	2008, 3 month period LVL
Net sales	1 526 070	5 894 140	14	1 466 305
Cost of goods sold	(1 425 864)	(5 461 534)	15	(1 264 318)
Gross profit or loss	100 206	432 606		201 987
Administrative expenses	(103 239)	(499 166)	16	(108 584)
Other operating income	25 822	95 220	17	26 844
Other operating expenses	(513)	(13 974)	18	(3 056)
Income from investment in associates	618	7 810	19	-
Interest income and similar income	4 363	34 522	20	7 895
Profit before taxes	27 257	57 018		125 086
Corporate income tax	19 890	(56 438)	21	-
Minority interest	42	(82)		61
NET PROFIT OR LOSS	47 189	498		125 147
Number of shares	800 000	800 000		800 000
Earnings per Share (EPS) (LVL)	0,06	-		0,16

The notes on pages 12-20 form an integral part of these financial statements.

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (LVL)
FOR THE PERIODS ENDED 31 MARCH 2009 AND 31 DECEMBER 2008

	Share capital	Reserves provided by the Articles of Association	Investment evaluation reserve	Previous years retained earnings	Current year profit	Minority interest	Total
At 31 December 2007	800 000	31 993	2 920 297	748 339	226 847	1 434	4 728 910
Transfers to reserves	-	-	-	226 847	(226 847)	-	-
Dividends paid	-	-	-	(40 000)	-	-	(40 000)
Profit for the year	-	-	-	-	498	-	498
Depreciation of revaluation surplus	-	-	(217 612)	217 612	-	-	-
Minority interest changes	-	-	32 642	-	-	82	32 724
At 31 December 2008	800 000	31 993	2 735 327	1 152 798	498	1 516	4 722 132
Previous years retained earnings	-	-	-	498	(498)	-	-
Dividends paid	-	-	-	-	-	-	-
Depreciation of revaluation surplus	-	-	(54 403)	54 403	-	-	-
Deffered tax on revaluation surplus	-	-	8 161	-	-	-	8 161
Profit for the year	-	-	-	-	47 189	-	47 189
Minority interest changes	-	-	-	92	-	(134)	(42)
At 31 March 2009	800 000	31 993	2 689 085	1 207 791	47 189	1 382	4 777 440

The notes on pages 12-20 form an integral part of these financial statements.

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE PERIODS ENDED 31 MARCH 2009 AND 31 DECEMBER 2008

	2008, 3 month period LVL	2009, 12 month period LVL	Note	2008, 3 month period
Cash flows used in operating activities				
Net income before tax	27 257	57 018		125 086
Adjustments:				
a) depreciation of tangibles	117 805	440 535	2	105 528
b) depreciation of goodwill	1 337	2 192	2	-
c) provisions	132 600	3 879	15	-
d) loss (gain) on sale of tangibles	-	1 949	2	160
e) interest income	(4 363)	(34 522)	20	-
f) gain (loss) from investments in associates	(618)	(7 810)	19	-
2. Gain (loss) before changes in current assets and liabilities	274 018	463 241		230 774
Changes in operating assets and liabilities				
a) receivables.	(309 795)	(53 407)		(172 692)
b) inventory.	28 954	(23 471)		(27 676)
c) current liabilities.	(162 237)	69 737		(251 628)
3. Gross operating cash flow	(169 060)	456 100		(221 222)
4. Paid corporate income tax.	(22 435)	(134 858)	12	(1 036)
6. Net cash used in operating activities	(191 495)	321 242		(222 258)
II. Cash flow used in investment activities				
1. Purchase of shares of associates.	(618)	(40)	3	-
2. Purchase of fixed assets.	(23 062)	(509 897)	2	(20 811)
3. Selling of fixed assets.	-	-		-
4. Received interest.	4 363	34 522	20	
5. Net cash from investment activities	(19 317)	(475 415)		-
III. Cash flows used in financing activities				
1. Paid dividends.	40 000	(40 000)		-
3. Net cash from financing activities	40 000	(40 000)		-
IV. Net increase (decrease) in cash	(170 812)	(194 173)		1 231 659
V. Cash at the beginning of the period	1 037 486	1 231 659		988 590
VI. Cash at the end of the period	866 674	1 037 486		788 058

The notes on pages 12-20 form an integral part of these financial statements.

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE PERIODS ENDED 31 MARCH 2009 AND 31 DECEMBER 2008

GENERAL INFORMATION

“Latvijas Juras Medicinas Centrs” is a joint-stock company (the Company) incorporated in the Republic of Latvia on 27 August 1996. The consolidated financial statements incorporate the financial statements of the Company and its subsidiary - "Juras medicina" Ltd. (the Group).

The Company's main activity is health care services.

1. ACCOUNTING PRINCIPLES

Basis of consolidation

The consolidated financial statements have been prepared in accordance with the International Financial reporting Standards. Enclosed financial statements are reflected in the national currency of Latvia, the lats (LVL).

There is no difference in balance sheet dates of the Company and its subsidiary.

The interest of minority shareholders is stated at the minority proportion of the assets and liabilities recognized.

All significant intercompany transactions and balances among Group companies are eliminated on consolidation.

The portion attributed to the parent company of the net assets are offset with the investment and have been eliminated. The portion attributed to the parent company of the retained earnings earned after the acquisition date of shares are included in the consolidated retained earnings.

Foreign currency

Transactions denominated in foreign currencies are converted into Lats at the official exchange rate of the Bank of Latvia at the date of transaction. Monetary assets and liabilities are converted at the Bank of Latvia rate at the balance sheet date.

The applicable rate used for the principal currencies were the follows:

	March 31, 2009	December 31, 2008
EUR	0,702804	0,702804
USD	0,532	0,495

Gains or losses on converted are posted to the profit or loss account at the Bank of Latvia official exchange rate as of the balance sheet date and recognized in the period when they incurred.

Exchange differences rising on the settlement of monetary items are recognised in the period in which they arise.

Cash and cash equivalents

Cash includes cash on hand and demand deposits within credit institutions. The statement on cash flow is prepared using indirect method, making adjustments affecting the net profit reconciling with the changes in cash during the year.

Trade receivables

Trade receivables are stated at their net realizable value. Trade receivables represent the gross balance due from customers less provision, if any, for doubtful accounts receivable. Provision for doubtful accounts receivable at the balance sheet date represents the estimated amounts of probable losses that might have been incurred at the balance sheet date based on individual evaluation of each debtor.

Inventory

Inventories are stated at the lower of cost or market, using FIFO method.

Fixed assets

Fixed assets excluding real estate are stated at historical cost, less accumulated depreciation. The cost of the item comprises its purchase price, including import duties and any directly attributable costs of bringing the asset to working condition for intended use. The cost of self-constructed asset is determined using the same principles as for an acquired asset. Only assets with its useful life more than one year are capitalized. Depreciation is calculated based on the historical cost.

Repair and maintenance costs are expensed when incurred. Capital expenditures such as refurbishment of buildings and improvements to structural elements are recognized as an asset if the expenditures improve the condition of the asset beyond its original estimated life.

Land and buildings (real estate) are accounted according to the revaluation model, recognized at the fair value determined from market-based evidence, appraised by professionally qualified valuers as of 31 December, 2006. Accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset. Depreciation is calculated based on the revalued amount. The depreciation charge for each period is recognised in the statement of income.

Depreciation is provided on all fixed assets based on historical cost. Depreciation on fixed assets are computed using the straight-line method over the estimated average useful lives:

Buildings:	20 years
Revaluated part of the buildings	15 years
Machinery and equipment:	3 years
Other fixed assets:	5 years

For tax purposes, depreciation on tangible fixed assets is calculated under the double declining balance method over the period established in accordance with prevailing tax legislation.

Investments in associates

Investments in associates are initially recognized at the cost and then accounted under the equity method.

Revenue recognition

Sales of goods are recognized when goods are delivered and title has passed.

Dividends

Dividends are recognized as liabilities in the Group financial statements after the Group shareholders made a decision to pay.

Property revaluation surplus

The revaluation surplus is included in equity under the heading "Investment revaluation reserve". According to IASs 16, p.41, the revaluation surplus included in equity is transferred directly to retained earnings. The surplus transferred is the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the asset's original cost. Transfers from revaluation surplus to retained earnings are not made through profit or loss.

Taxation

Deferred taxes are provided on the liability method whereby deferred tax assets are recognized for deductible temporary differences and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax basis. Deferred tax assets are reduced by a valuation allowance when, in opinion of management, it is more likely than not that some proportion or all deferred tax assets will not be realized.

Deferred tax on revaluation surplus is charged or credited directly to equity in the same or a different period according to IAS 12 p.61.

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE PERIODS ENDED 31 MARCH 2009 AND 31 DECEMBER 2008

2 TOTAL FIXED ASSETS: AND OTHER INTANGIBLE (FIXED) ASSETS

As of 31 March 2009 and 31 December 2008
fixed assets are composed as follows: (LVL)

LVL	Intangible assets	Land & buildings	Investment assets	Machinery and equipment	Other fixed assets	Long-term investments in rented fixed assets	Advance payment s for fixed assets	Unfinishe d building objects	Total
Historical cost									
At 31 December 2007	13 641	4 196 628	132 590	1 882 398	348 814	35 672	-	175 842	6 785 585
Additions	12 602	14 266	-	420 382	49 398	-	13 249	-	509 897
Transfers	-	141 012	(132 590)	-	-	(8 422)	-	-	-
Disposals	(311)	(504)	-	(345 906)	(8 273)	(27 250)	-	-	(382 244)
At 31 December 2008	25 932	4 351 402	-	1 956 874	389 939	-	13 249	175 842	6 913 238
Additions	-	-	-	-	1 785	-	21 277	-	23 062
Transfers	-	-	-	-	-	-	-	-	-
Pārvertēšana	-	-	-	-	-	-	-	-	-
Disposals or change of classif	-	-	-	(1 126)	(2 294)	-	-	-	(3 420)
At 31 March 2009	25 932	4 351 402	-	1 955 748	389 430	-	34 526	175 842	6 932 880
Accumulated depreciation									
At 31 December 2007	11 271	569 006	-	1 497 860	271 960	21 305	-	-	2 371 402
Charge for the year	2 192	25 586	-	156 689	34 703	5 945	-	-	225 115
Charge for the period for revaluationed fixed assets	-	217 612	-	-	-	-	-	-	217 612
Disposals	(227)	(218)	-	(344 689)	(7 911)	(27 250)	-	-	(380 295)
At 31 December 2008	13 236	811 986	-	1 309 860	298 752	-	-	-	2 433 834
Charge for the period	1 337	7 543	-	46 435	9 424	-	-	-	64 739
Charge for the period for revaluationed fixed assets	-	54 403	-	-	-	-	-	-	54 403
Disposals or change of classif	-	-	-	(1 126)	(2 294)	-	-	-	(3 420)
At 31 March 2009	14 573	873 932	-	1 355 169	305 882	-	-	-	2 549 556
Net book value									
At 31 December 2007	2 370	3 627 622	132 590	384 538	76 854	14 367	-	175 842	4 414 183
At 31 December 2008	12 696	3 539 416	-	647 014	91 187	-	13 249	175 842	4 479 404
At 31 March 2009	11 359	3 477 470	-	600 579	83 548	-	34 526	175 842	4 383 324

3 PARTICIPATING INTERESTS IN ASSOCIATED ENTERPRISES

	Capital share (%)	Amount of investment 2009 LVL	Capital share (%)	Amount of investment 2008 LVL
Participating interests in associated enterprises				
Participation in "Neirozu klinika" Ltd.	45	134 603	45	133 367
Total participating interests in associated enterprises		134 603		133 367

SIA "Neirozu klinika" 515 shares have been bought for 618 LVL. In the year 2009

4 RAW MATERIALS

	2009 LVL	2008 LVL
Pharmaceutical	49 364	75 860
Stock in warehouse	5 431	5 702
Inventory	713	2 368
Products	1 023	1 231
Furniture	744	402
Other materials	970	1 536
Advance payments to supplier of goods	268	368
Total	58 513	87 467

5 DUE FROM CUSTOMERS

	2009	2008
	LVL	LVL
VOVAA Rigas department	319 756	74 773
Riga slimokase AAS	24 744	22 341
Ergo Latvija AAS	29 229	57 086
BTA AAS	43 860	25 110
Accrued income	-	3 259
LMRIH	7 686	-
NBS militaras medicinas centrs	7 237	4 033
IF Latvija AAS	15 443	6 965
Riga l.hospital	-	-
Balva AAS	4 129	3 503
Baltikums Dzīvības AAS	-	381
Total	515 327	231 805

6 OTHER RECEIVABLES

	2009	2008
	LVL	LVL
Parex bank	-	-
Riga Latvian association	-	-
Taxes overpayment (note No.13)	79 113	61 249
LBM GROUP AS	-	-
VAT for unpaid invoices	525	4 410
Other debtors	25 967	9 277
Total	105 605	74 936

7 DIFFERED EXPENSES

	2009	2008
	LVL	LVL
Assurance expense	2 044	2 616
Riga Stock Exchange, shares quotation		2 500
Other expense	74	1 398
Total	2 118	6 514

8 CASH

	2009	2008
	LVL	LVL
Cash in banks	829 288	1 007 775
Deposit	28 215	28 215
Cash on hands	9 171	1 496
Total	866 674	1 037 486

9 SHARE CAPITAL

	2009	2009	2008	2008
	Number of shares	Share %	Number of shares	Share %
Shareholders:				
Janis Birks	311 583	38,9	311 583	38,9
Ilze Aizsilniece	80 766	10,1	80 766	10,1
Guna Shvarcberga	82 917	10,4	82 917	10,4
State social insurance agency	40 000	5,0	40 000	5,0
Other shareholders (shares less than 5%)	284 734	35,6	284 734	35,6
Total	800 000	100,0	800 000	100,0

10 DUE TO RECEIVED ADVANCE PAYMENTS

	2009	2008
	LVL	LVL
VOAVA advance payment for 2009		183 567
Other advances	21	21
Total	21	183 588

11 DUE TO SUPPLIERS AND CONTRACTORS

	2009 LVL	2008 LVL
Veselības centrs-4	-	-
Amerilat MD	-	11 465
Latvijas Gaze	-	8 328
Other suppliers	61 367	19 319
Sistēmu Audits SIA	2 420	-
Latvenergo Rīgas elektrotīkls	-	5 659
Johnsons Johnson SIA	4 954	-
Pean SIA	2 486	-
Tamro SIA	5 775	-
Rīgas Ūdens	1 679	1 243
Lattelekom	-	796
AB Medical Group Rīga	526	467
Invitros SIA	12 111	827
B.Braun Medical SIA	16 735	188
Recipe Plus SIA	18 487	483
Tradintek SIA	217 060	253 795
Total	343 600	302 570

12 TAXES

	As of 31-12- 2007	Calculated	Paid	As of 31-03- 2009
Value added tax	(4 529)	7 136	(6 912)	(4 305)
Social insurance	69 603	200 320	(198 780)	71 143
Personal income tax	43 826	107 507	(112 337)	38 996
Corporate income tax	(56 678)	-	(22 435)	(79 113)
Unemployment duty	122	365	(366)	121
Natural resources tax	186	-	(186)	-
Real estate tax	(42)	243	(43)	158
Total, including	52 488	315 571	(341 059)	27 000
due to the budget	113 737			110 418
overpayment	(61 249)			(83 418)

13 DUE TO OTHER COMPANIES

	2009 LVL	2008 LVL
Salaries	149 289	148 098
Accrued liabilities	-	-
Trade union	1 121	1 151
Deposited salary	689	667
Total	151 099	149 916

14 NET SALES

	2009	2008
	LVL	LVL
Medical hospital services	681 540	3 010 896
Medical ambulant services	518 047	1 963 384
Insurance payments	186 426	364 263
Services - minimum fixed part	37 129	192 027
VS ZDC ambulant services	54 385	152 430
Residents training	23 054	110 504
Stomatology services	11 995	43 004
Family doctors	9 636	37 380
Other income	3 858	20 252
Total	1 526 070	5 894 140

15 COST OF GOODS SOLD

	2009	2008
	LVL	LVL
Salaries and wages	653 355	2 420 250
Medical goods	230 697	756 607
Social tax	153 752	565 403
Fixed assets depreciation	119 141	442 727
Repair expenses	17 554	283 198
VAT - expenses	55 295	216 457
Rent of equipment	23 414	157 183
Public utilities	41 972	145 472
Medical researches	9 285	43 822
Current assets write-off	14 860	105 021
Feeding expenses	14 966	62 390
Household goods	13 623	64 354
Gifts to employees	1 375	18 862
Employees trainings	12 867	47 235
Office expenses	3 642	13 628
Transport expense	1 851	6 291
Allowances to employees	820	2 220
Advertising	771	1 886
Insurance expenses	990	4 081
Unemployment duty	365	1 498
Accruals for vacations	24 743	3 879
Received discounts	(2 367)	(16 988)
Saņemtās atlaides	32 893	116 058
Total	1 425 864	5 461 534

16 ADMINISTRATIVE EXPENSES

	2009	2008
	LVL	LVL
Salaries and wages	54 412	263 674
Social tax	12 612	57 238
Board chairperson remuneration	9 499	35 547
Office expenses	2 710	7 966
Board remuneration	8 069	32 396
Other administrative expenses	271	7 484
Sakaru izdevumi	3 598	21 316
Presentation expenses	867	13 934
Chairperson of the Board social tax	1 957	7 312
Board members social tax	1 944	7 805
Council chairperson remuneration	1 440	7 167
Audit expenses	-	5 000
Council members remuneration	4 200	23 320
Bank expenses	350	1 250
Chairperson of the Council social tax	347	1 726
Council members social tax	963	5 321
Legal services	-	710
Total	103 239	499 166

17 OTHER OPERATING INCOME

	2009	2008
	LVL	LVL
Rent income	20 802	70 745
Feeding income	405	5 937
Received donations	-	-
Press goods	1 864	5 998
Solarium income	485	2 641
Laundry income	278	1 341
Other income	1 988	8 558
Total	25 822	95 220

18 OTHER OPERATING EXPENSES

	2009	2008
	LVL	LVL
Loss from fixed assets disposals	-	2 529
Penalties	-	632
Currency exchange loss	64	-
Real estate tax	243	2 365
Other expenses	206	8 448
Total	513	13 974

19 INCOME FROM INVESTMENT IN ASSOCIATES

	2009	2008
	LVL	LVL
Psihiskas Veselibas centrs "Dzintari"	618	7 810
Total	618	7 810

20 INTEREST INCOME AND SIMILAR INCOME

	2009 LVL	2008 LVL
Interest income	4 363	34 522
Total	4 363	34 522

21 CORPORATE INCOME TAX

	2009 LVL	2008 LVL
Calculated Corporate income tax	-	36 961
Deferred Corporate income tax	(19 890)	19 477
Total	(19 890)	56 438

23 CORPORATE INCOME TAX (CONTINUED ...)

	2009 LVL	2008 LVL
Profit before tax	27 257	57 018
Theoretically calculated corporate income tax, rate 15%	4 089	8 553
Permanent differences	28 408	28 408
Calculated corporate income tax	32 497	36 961

Deferred tax

Temporary difference between financial statement depreciation and depreciation for tax purposes	(288 260)	(288 260)
Temporary difference of fixed assets revaluation	(2 774 552)	(2 828 955)
Accruals for vacations	263 400	130 800
Accrued liabilities	-	-
Total temporary differences	(2 799 412)	(2 986 415)
Tax rate applied	15%	15%
Deferred tax liabilities	419 912	447 962
Recognized deferred tax liabilities	419 912	447 962
