



LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY

CONSOLIDATED INTERIM REPORT FOR THE 6 MONTHS OF 2009

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

(Translation of the Latvian original)

**ORIGINAL OF CONSOLIDATED ANNUAL REPORT IN LVL EXPRESSED IN EUR. EXCHANGE RATE
0,702804 EUR/LVL.**

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
TABLE OF CONTENTS

	PAGE
INFORMATION ABOUT PARENT COMPANY	3
COUNCIL AND BOARD OF THE GROUP	4
MANAGEMENT REPORT	5
DECLARATION OF MANAGEMENT RESPONSIBILITY	6
FINANCIAL STATEMENTS	7 - 11
CONSOLIDATED BALANCE SHEET	7 -8
CONSOLIDATED STATEMENT OF INCOME	9
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY	10
CONSOLIDATED STATEMENT OF CASH FLOWS	11
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	12 - 20

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 13,9%
ILZE BIRKA 12,5%
MĀRTIŅŠ BIRKS 12,5%
ILZE AIZSILNIECE 10,1%
GUNA SHVARCBERGA 10,4%
STATE SOCIAL INSURANCE AGENCY 5%

CEO: JANIS BIRKS

REPORTING PERIOD: 1 JANUARY 2009 - 30 JUNE 2009

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

Council of the Group

**Number of shares
owned at
30.06.09**

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

<u>Name</u>	<u>Position</u>	
Martins Birks	Chairman of the Council	100 000
Antons Vjaters	Member of the Council	
Vladislavs Skrebelis	Member of the Council	
Austris Adumans	Vice-Chairman of the Council	
Viesturs Shilins	Member of the Council	3 038

Board of the Group

From April 28, 2005 till the August 18, 2009

<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	

From August 18, 2009 till the consolidated financial statements signing day

Janis Birks	Chairman of the Board	111 183
Marta Aizsilniece	Member of the Board	1 066
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 81 321 EUR.

The profit before taxes of subsidiary company was -13 147 EUR.

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.

In order to maintain high quality services, improvements in the control system and risk management are in process. X-ray equipment of the surgery clinic located at Patversmes st.23 is upgraded. Installation of a new elevator to facilitate therapy and purulent surgery departments is done to render substantially improved services for patients, particularly for aged patients and patients with motions injuries. Further plans are initiated to develop patients care sectors, improve other hospital, ambulatory and paid services to increase income.

The share price at the 31.12.08 was LVL 2,38; at 31.03.2009 - 2,38; 30.06.09 - LVL 1,47;

Important Events after the Balance Sheet Date

State government orders for the hospital services of LJMC from July is decreased, but from September will terminate. LJMC Board had worked out and is implementing the optimization plan based on the future financing and transition to the paid medical service.

The share price at the 25.08.2009 was LVL 1,43.

Future Development of the Group

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:

Chairman of the Board

Janis Birks

Member of the Board

Marta Aizsilniece

Member of the Board

Andris Vigants

Riga, 26 August, 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 30 June 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.

Chairman of the Board

Janis Birks

Member of the Board

Marta Aizsilniece

Member of the Board

Andris Vigants

Riga, 26 August, 2009.

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY
CONSOLIDATED BALANCE SHEET
AS OF 30 JUNE 2009 AND 31 DECEMBER 2008

	June 30, 2009	December 31, 2008	Note	June 30, 2008
ASSETS	EUR	EUR		EUR
Current assets:				
Stocks				
Raw materials	76 188	124 454	4	101 863
Total stocks	76 188	124 454		101 863
Debtors:				
Trade debtors	562 823	329 829	5	319 660
Other debtors	148 203	106 624	6	95 357
Accruals	1 298	9 269	7	2 775
Total debtors	712 324	445 722		417 791
Cash funds	1 567 298	1 476 210	8	1 348 996
Total current assets	2 355 809	2 046 386		1 868 650
Long-term investments:				
Intangible assets:				
Other intangible (fixed) assets	14 323	18 065	2	4 660
Total intangible assets	14 323	18 065		4 660
Fixed assets:				
Land and buildings	4 937 859	5 036 135		5 258 799
Technological equipment and machines	793 082	920 618		542 017
Other fixed assets and inventory	105 048	129 747		124 488
Long term investments in rented fixed assets	-	-		-
Unfinished building objects	250 201	250 201		250 201
Advance payments for fixed assets	11 181	18 852		-
Total fixed assets:	6 097 370	6 355 553	2	6 175 506
Long-term financial assets:				
Investment assets	-	-	2	-
Participating interests in associated enterprises	191 523	189 764	3	178 595
Total financial assets:	191 523	189 764		178 595
Total long-term investments:	6 303 215	6 563 382		6 358 760
TOTAL ASSETS	8 659 024	8 609 767		8 227 410

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 30 JUNE 2009 AND 31 DECEMBER 2008

	June 30, 2009	December 31, 2008	Note	June 30, 2008
LIABILITIES	EUR	EUR		EUR
Liabilities:				
Liabilities:				
Received advance payments	3 283	261 222	10	158
Due to customers and suppliers	383 744	430 518	11	211 174
Taxes and social security payments	197 635	161 833	12	203 787
Other payables	248 623	213 311	13	260 145
Recognized deferred tax liabilities	581 989	637 393	22	632 902
Total liabilities	1 415 274	1 704 277		1 308 166
Provisions for liabilities and charges:				
Provisions for vacations	401 045	186 501		180 982
Total provisions	401 045	186 501		180 982
Total liabilities	1 816 319	1 890 779		1 489 148
Equity capital:				
Share equity	1 138 297	1 138 297	9	1 138 297
Reserves:				
c) reserves provided by the Articles of Association	45 522	45 522		45 522
d) fixed asset's revaluation reserve	3 760 427	3 892 020		4 000 391
Retained earnings:				
a) brought forward from previous years	1 795 940	1 640 284		1 418 390
b) current year profit or loss	100 587	709		133 218
Total shareholders' equity	6 840 774	6 716 831		6 735 818
Minority interest	1 932	2 157		2 444
Total equity capital	6 842 706	6 718 989		6 738 263
TOTAL EQUITY, PROVISIONS AND LIABILITIES	8 659 024	8 609 767		8 227 410
	-	-		
Current Ratio	1,66	1,20		1,43
Debt Ratio	0,21	0,22		0,18

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 30 JUNE 2009 AND 31 DECEMBER 2008

	2008, 6 month period EUR	2009, 12 month period EUR	Note	2008, 6 month period EUR
Net sales	4 374 414	8 386 606	14	4 182 934
Cost of goods sold	(4 084 726)	(7 771 063)	15	(3 922 671)
Gross profit or loss	289 688	615 543		260 263
Administrative expenses	(317 626)	(710 249)	16	(354 740)
Other operating income	66 626	135 486	17	184 700
Other operating expenses	(1 911)	(19 883)	18	(5 334)
Income from investment in associates	879	11 113	19	-
Interest income and similar income	30 656	49 120	20	15 896
Profit before taxes	68 312	81 129		110 271
Corporate income tax	32 181	(80 304)	21	-
Minority interest	94	(117)		(275)
NET PROFIT OR LOSS	100 587	709		109 997
Number of shares	800 000	800 000		800 000
Earnings per Share (EPS) (EUR)	0,13	-		0,14

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 (EUR)
FOR THE PERIODS ENDED 30 JUNE 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	1 138 297	45 522	4 155 208	1 064 790	322 774	2 040	6 728 633
Transfers to reserves	-	-	-	322 774	(322 774)	-	-
Dividends paid	-	-	-	(56 915)	-	-	(56 915)
Profit for the year	-	-	-	-	709	-	709
Depreciation of revaluation surplus	-	-	(309 634)	309 634	-	-	-
Minority interest changes	-	-	46 445	-	-	117	46 562
At 31 December 2008	1 138 297	45 522	3 892 020	1 640 284	709	2 157	6 718 989
Previous years retained earnings	-	-	-	709	(709)	-	-
Dividends paid	-	-	-	-	-	-	-
Depreciation of revaluation surplus	-	-	(154 817)	154 817	-	-	-
Deffered tax on revaluation surplus	-	-	23 224	-	-	-	23 224
Profit for the year	-	-	-	-	100 587	-	100 587
Minority interest changes	-	-	-	131	-	(225)	(94)
At 30 June 2009	1 138 297	45 522	3 760 427	1 795 940	100 587	1 932	6 842 706

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 30 JUNE 2009 AND 31 DECEMBER 2008

	2008, 6 month period EUR	2009, 12 month period EUR	Note	2008, 6 month period
Cash flows used in operating activities				
Net income before tax	68 312	81 129		220 798
Adjustments:				
a) depreciation of tangibles	332 002	626 825	2	125 092
b) depreciation of goodwill	3 742	3 119	2	-
c) provisions	214 543	5 519	15	-
d) loss (gain) on sale of tangibles	-	2 773	2	84
e) interest income	(43 619)	(69 892)	20	-
f) gain (loss) from investments in associates	(879)	(11 113)	19	-
2. Gain (loss) before changes in current assets and liabilities	574 101	638 361		345 974
Changes in operating assets and liabilities				
a) receivables.	(266 602)	(75 991)		(7 395)
b) inventory.	48 267	(33 396)		7 090
c) current liabilities.	(190 210)	99 227		192 019
3. Gross operating cash flow	165 556	628 200		537 689
4. Paid corporate income tax.	(42 562)	(191 886)	12	(25 021)
6. Net cash used in operating activities	122 993	436 315		512 668
II. Cash flow used in investment activities				
1. Purchase of shares of associates.	(879)	(57)	3	-
2. Purchase of fixed assets.	(74 645)	(725 518)	2	(105 845)
3. Selling of fixed assets.	-	-		-
4. Received interest.	43 619	69 892	20	-
5. Net cash from investment activities	(31 905)	(655 683)		(105 845)
III. Cash flows used in financing activities				
1. Paid dividends.	-	(56 915)		(45 532)
3. Net cash from financing activities	-	(56 915)		(45 532)
IV. Net increase (decrease) in cash	91 088	(276 283)		361 291
V. Cash at the beginning of the period	1 476 210	1 752 493		867 280
VI. Cash at the end of the period	1 567 298	1 476 210		1 228 572

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 30 JUNE 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:

	June 30, 2009	December 31, 2008
EUR	0,702804	0,702804
USD	0,501	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 30 JUNE 2009 AND 31 DECEMBER 2008

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

As of 30 June 2009 and 31 December 2008
fixed assets are composed as follows: (EUR)

EUR	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	19 409	5 971 264	188 659	2 678 411	496 318	50 757	-	250 201	9 655 018
Additions	17 931	20 299	-	598 150	70 287	-	18 852	-	725 518
Transfers	-	200 642	(188 659)	-	-	(11 983)	-	-	-
Disposals	(443)	(717)	-	(492 180)	(11 771)	(38 773)	-	-	(543 884)
At 31 December 2008	36 898	6 191 487	-	2 784 381	554 833	-	18 852	250 201	9 836 651
Additions	-	28 880	-	1 766	2 544	-	41 455	-	74 645
Transfers	-	49 126	-	-	-	-	(49 126)	-	-
Pārvērtēšana	-	-	-	-	-	-	-	-	-
Disposals or change of classif	-	-	-	(2 208)	(12 134)	-	-	-	(14 343)
At 30 June 2009	36 898	6 269 493	-	2 783 938	545 243	-	11 181	250 201	9 896 954
Accumulated depreciation									
At 31 December 2007	16 037	809 623	-	2 131 263	386 964	30 314	-	-	3 374 201
Charge for the year	3 119	36 406	-	222 948	49 378	8 459	-	-	320 310
Charge for the period for revaluationed fixed assets	-	309 634	-	-	-	-	-	-	309 634
Disposals	(323)	(310)	-	(490 448)	(11 256)	(38 773)	-	-	(541 111)
At 31 December 2008	18 833	1 155 352	-	1 863 763	425 086	-	-	-	3 463 034
Charge for the period	3 742	21 465	-	129 227	26 492	-	-	-	180 927
Charge for the period for revaluationed fixed assets	-	154 817	-	-	-	-	-	-	154 817
Disposals or change of classif	-	-	-	(2 133)	(11 383)	-	-	-	(13 516)
At 30 June 2009	22 575	1 331 634	-	1 990 857	440 195	-	-	-	3 785 262
Net book value									
At 31 December 2007	3 372	5 161 641	188 659	547 148	109 353	20 442	-	250 201	6 280 817
At 31 December 2008	18 065	5 036 135	-	920 618	129 747	-	18 852	250 201	6 373 618
At 30 June 2009	14 323	4 937 859	-	793 082	105 048	-	11 181	250 201	6 111 693

3 PARTICIPATING INTERESTS IN ASSOCIATED ENTERPRISES

	Capital share (%)	Amount of investment 2009 EUR	Capital share (%)	Amount of investment 2008 EUR
Participating interests in associated enterprises				
Participation in "Neirozu klinika" Ltd.	45	191 523	45	189 764
Total participating interests in associated enterprises		191 523		189 764

4 RAW MATERIALS

	2009 EUR	2008 EUR
Pharmaceutical	67 080	107 939
Stock in warehouse	6 221	8 113
Inventory	905	3 369
Products	933	1 752
Furniture	-	572
Other materials	899	2 186
Advance payments to supplier of goods	149	524
Total	76 188	124 454

5 DUE FROM CUSTOMERS

	2009	2008
	EUR	EUR
VOVAA Rigas department	197 061	106 392
Riga slimokase AAS	83 137	31 788
Ergo Latvija AAS	44 973	81 226
BTA AAS	110 493	35 728
Accrued income	-	4 637
LMRIH	8 315	-
NBS militaras medicinas centrs	5 333	5 738
IF Latvija AAS	21 239	9 910
Riga l.hospital	-	-
Balva AAS	9 446	4 984
Baltikums Dzīvības AAS	1 256	542
Total	562 823	329 829

6 OTHER RECEIVABLES

	2009	2008
	EUR	EUR
Parex bank	-	-
Riga Latvian association	-	-
Taxes overpayment (note No.13)	131 029	87 149
LBM GROUP AS	-	-
VAT for unpaid invoices	266	6 275
Other debtors	16 908	13 200
Total	148 203	106 624

7 DIFFERED EXPENSES

	2009	2008
	EUR	EUR
Assurance expense	1 209	3 722
Riga Stock Exchange, shares quotation		3 557
Other expense	88	1 989
Total	1 298	9 269

8 CASH

	2009	2008
	EUR	EUR
Cash in banks	1 511 723	1 433 935
Deposit	40 633	40 146
Cash on hands	14 942	2 129
Total	1 567 298	1 476 210

9 SHARE CAPITAL

	2009	2009	2008	2008
	Number of shares	Share %	Number of shares	Share %
Shareholders:				
Janis Birks	111 183	13,9	309 509	38,7
Ilze Birka	100 000	12,5	-	-
Mārtiņš Birks	100 000	12,5	-	-
Ilze Aizsilniece	80 766	10,1	80 766	10,1
Agris Shvarcbergs		0,0	80 917	10,1
Guna Shvarcberga	82 917	10,4	-	-
State social insurance agency	40 000	5,0	40 000	5,0
Other shareholders (shares less than 5%)	285 134	35,6	288 808	36,1
Total	800 000	100,0	800 000	100,0

10 DUE TO RECEIVED ADVANCE PAYMENTS

	2009	2008
	EUR	EUR
VOAVA advance payment for 2009		261 192
Other advances	3 283	30
Total	3 283	261 222

11 DUE TO SUPPLIERS AND CONTRACTORS

	2009	2008
	EUR	EUR
Veselības centrs-4	-	-
Amerilat MD	-	16 313
Latvijas Gaze	-	11 850
Other suppliers	55 008	27 488
Sistēmu Audits SIA	-	-
Latvenergo Rīgas elektrotīkls	-	8 052
Johnsons Johnson SIA	5 386	-
Peana SIA	3 004	-
Tamro SIA	3 800	-
Rīgas Ūdens	2 217	1 769
Lattelekom	-	1 133
AB Medical Group Rīga	178	664
Invitros SIA	9 752	1 177
B.Braun Medical SIA	29 286	267
Recipe Plus SIA	18 132	687
Tradintek SIA	256 982	361 118
Total	383 744	430 518

12 TAXES

	As of 31-12- 2008	Calculated	Paid	Atlikums uz 30-06-2008
Value added tax	(6 444)	12 427	(13 805)	(7 822)
Social insurance	99 036	619 073	(591 908)	126 202
Personal income tax	62 359	336 539	(327 707)	71 191
Corporate income tax	(80 646)	-	(42 562)	(123 208)
Unemployment duty	174	1 017	(1 033)	158
Natural resources tax	265	-	(265)	-
Real estate tax	(60)	2 503	(2 358)	85
Total, including	74 684	971 560	(979 637)	66 606
due to the budget	161 833			197 635
overpayment	(87 149)			(131 029)

13 DUE TO OTHER COMPANIES

	2009	2008
	EUR	EUR
Salaries	245 526	210 724
Accrued liabilities	-	-
Trade union	2 025	1 638
Deposited salary	1 071	949
Total	248 623	213 311

14 NET SALES

	2009	2008
	EUR	EUR
Medical hospital services	1 888 253	4 284 119
Medical ambulant services	1 534 688	2 793 644
Insurance payments	545 868	518 300
Services - minimum fixed part	116 227	273 230
VS ZDC ambulant services	151 443	216 888
Residents training	62 996	157 233
Stomatology services	34 735	61 189
Family doctors	10 340	53 187
Other income	29 863	28 816
Total	4 374 414	8 386 606

15 COST OF GOODS SOLD

	2009	2008
	EUR	EUR
Salaries and wages	1 871 399	3 443 705
Medical goods	600 648	1 076 555
Social tax	428 676	804 496
Fixed assets depreciation	335 940	629 944
Repair expenses	39 630	402 954
VAT - expenses	143 356	307 991
Rent of equipment	75 765	223 651
Public utilities	113 810	206 988
Medical researches	28 608	62 353
Current assets write-off	38 977	149 431
Feeding expenses	37 259	88 773
Household goods	37 810	91 567
Gifts to employees	22 974	26 838
Employees trainings	32 885	67 209
Office expenses	8 640	19 391
Transport expense	4 705	8 951
Allowances to employees	2 746	3 159
Advertising	1 241	2 684
Insurance expenses	3 483	5 807
Unemployment duty	1 007	2 131
Accruals for vacations	171 036	5 519
Received discounts	(6 207)	(24 172)
Saņemtās atlaides	90 337	165 136
Total	4 084 726	7 771 063

16 ADMINISTRATIVE EXPENSES

	2009	2008
	EUR	EUR
Salaries and wages	170 745	375 174
Social tax	39 857	81 442
Board chairperson remuneration	27 686	50 579
Office expenses	4 586	11 335
Board remuneration	25 440	46 095
Other administrative expenses	1 483	10 649
Sakaru izdevumi	12 133	30 330
Presentation expenses	2 711	19 826
Chairperson of the Board social tax	5 703	10 404
Board members social tax	6 128	11 106
Council chairperson remuneration	4 098	10 198
Audit expenses	-	7 114
Council members remuneration	11 952	33 181
Bank expenses	1 234	1 779
Chairperson of the Council social tax	987	2 456
Council members social tax	2 742	7 571
Legal services	142	1 010
Total	317 626	710 249

17 OTHER OPERATING INCOME

	2009	2008
	EUR	EUR
Rent income	52 686	100 661
Feeding income	299	8 448
Received donations	-	-
Press goods	4 062	8 534
Solarium income	1 384	3 758
Laundry income	707	1 908
Other income	7 487	12 177
Total	66 626	135 486

18 OTHER OPERATING EXPENSES

	2009	2008
	EUR	EUR
Loss from fixed assets disposals	-	3 598
Penalties	13	899
Currency exchange loss	185	-
Real estate tax	346	3 365
Other expenses	1 367	12 020
Total	1 911	19 883

19 INCOME FROM INVESTMENT IN ASSOCIATES

	2009	2008
	EUR	EUR
Psihiskas Veselibas centrs "Dzintari"	879	11 113
Total	879	11 113

20 INTEREST INCOME AND SIMILAR INCOME

	2009	2008
	EUR	EUR
Interest income	30 656	49 120
Total	30 656	49 120

21 CORPORATE INCOME TAX

	2009	2008
	EUR	EUR
Calculated Corporate income tax	-	52 591
Deferred Corporate income tax	(32 181)	27 713
Total	(32 181)	80 304

23 CORPORATE INCOME TAX (CONTINUED ...)

	2009	2008
	EUR	EUR
Profit before tax	97 199	115 437
Theoretically calculated corporate income tax, rate 15%	14 580	17 315
Permanent differences	40 421	40 421
Calculated corporate income tax	38 655	40 577

Deferred tax

Temporary difference between financial statement depreciation and depreciation for tax purposes	(410 157)	(410 157)
Temporary difference of fixed assets revaluation	(3 870 423)	(4 025 240)
Accruals for vacations	400 655	186 112
Accrued liabilities	-	-
Total temporary differences	(3 879 925)	(4 249 286)
Tax rate applied	15%	15%
Deferred tax liabilities	581 989	637 393
Recognized deferred tax liabilities	581 989	637 393
