



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)

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	

LATVIJAS JURAS MEDICINAS CENTRS STOCK COMPANY

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 57 153 LVL.

The profit before taxes of subsidiary company was -09 240 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.

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	LVL	LVL		LVL
Current assets:				
Stocks				
Raw materials	53 545	87 467	4	71 590
Total stocks	53 545	87 467		71 590
Debtors:				
Trade debtors	395 554	231 805	5	224 658
Other debtors	104 158	74 936	6	67 017
Accruals	912	6 514	7	1 950
Total debtors	500 624	313 255		293 625
Cash funds	1 101 503	1 037 486	8	948 080
Total current assets	1 655 672	1 438 208		1 313 295
Long-term investments:				
Intangible assets:				
Other intangible (fixed) assets	10 066	12 696	2	3 275
Total intangible assets	10 066	12 696		3 275
Fixed assets:				
Land and buildings	3 470 347	3 539 416		3 695 905
Technological equipment and machines	557 381	647 014		380 932
Other fixed assets and inventory	73 828	91 187		87 491
Long term investments in rented fixed assets	-	-		-
Unfinished building objects	175 842	175 842		175 842
Advance payments for fixed assets	7 858	13 249		-
Total fixed assets:	4 285 256	4 466 708	2	4 340 170
Long-term financial assets:				
Investment assets	-	-	2	-
Participating interests in associated enterprises	134 603	133 367	3	125 517
Total financial assets:	134 603	133 367		125 517
Total long-term investments:	4 429 925	4 612 771		4 468 962
TOTAL ASSETS	6 085 597	6 050 979		5 782 257

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 LVL	December 31, 2008 LVL	Note	June 30, 2008 LVL
LIABILITIES				
Liabilities:				
Liabilities:				
Received advance payments	2 307	183 588	10	111
Due to customers and suppliers	269 697	302 570	11	148 414
Taxes and social security payments	138 899	113 737	12	143 222
Other payables	174 733	149 916	13	182 831
Recognized deferred tax liabilities	409 024	447 962	22	444 806
Total liabilities	994 660	1 197 773		919 384
Provisions for liabilities and charges:				
Provisions for vacations	281 856	131 074		127 195
Total provisions	281 856	131 074		127 195
Total liabilities	1 276 516	1 328 847		1 046 579
Equity capital:				
Share equity	800 000	800 000	9	800 000
Reserves:				
c) reserves provided by the Articles of Association	31 993	31 993		31 993
d) fixed asset's revaluation reserve	2 642 843	2 735 327		2 811 491
Retained earnings:				
a) brought forward from previous years	1 262 194	1 152 798		996 850
b) current year profit or loss	70 693	498		93 626
Total shareholders' equity	4 807 723	4 720 616		4 733 960
Minority interest	1 358	1 516		1 718
Total equity capital	4 809 081	4 722 132		4 735 678
TOTAL EQUITY, PROVISIONS AND LIABILITIES	6 085 597	6 050 979		5 782 257
	-	-		
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 LVL	2009, 12 month period LVL	Note	2008, 6 month period LVL
Net sales	3 074 356	5 894 140	14	2 939 783
Cost of goods sold	(2 870 762)	(5 461 534)	15	(2 756 869)
Gross profit or loss	203 594	432 606		182 914
Administrative expenses	(223 229)	(499 166)	16	(249 313)
Other operating income	46 825	95 220	17	129 808
Other operating expenses	(1 343)	(13 974)	18	(3 749)
Income from investment in associates	618	7 810	19	-
Interest income and similar income	21 545	34 522	20	11 172
Profit before taxes	48 010	57 018		77 499
Corporate income tax	22 617	(56 438)	21	-
Minority interest	66	(82)		(193)
NET PROFIT OR LOSS	70 693	498		77 306
Number of shares	800 000	800 000		800 000
Earnings per Share (EPS) (LVL)	0,09	-		0,10

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 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	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	-	-	(108 806)	108 806	-	-	-
Deffered tax on revaluation surplus	-	-	16 322	-	-	-	16 322
Profit for the year	-	-	-	-	70 693	-	70 693
Minority interest changes	-	-	-	92	-	(158)	(66)
At 30 June 2009	800 000	31 993	2 642 843	1 262 194	70 693	1 358	4 809 081

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 LVL	2009, 12 month period LVL	Note	2008, 6 month period
Cash flows used in operating activities				
Net income before tax	48 010	57 018		155 178
Adjustments:				
a) depreciation of tangibles	233 332	440 535	2	87 915
b) depreciation of goodwill	2 630	2 192	2	-
c) provisions	150 782	3 879	15	-
d) loss (gain) on sale of tangibles	-	1 949	2	59
e) interest income	(21 545)	(34 522)	20	-
f) gain (loss) from investments in associates	(618)	(7 810)	19	-
2. Gain (loss) before changes in current assets and liabilities	412 591	463 241		243 152
Changes in operating assets and liabilities				
a) receivables.	(187 369)	(53 407)		(5 197)
b) inventory.	33 922	(23 471)		4 983
c) current liabilities.	(133 680)	69 737		134 952
3. Gross operating cash flow	125 464	456 100		377 890
4. Paid corporate income tax.	(29 913)	(134 858)	12	(17 585)
6. Net cash used in operating activities	95 551	321 242		360 305
II. Cash flow used in investment activities				
1. Purchase of shares of associates.	(618)	(40)	3	-
2. Purchase of fixed assets.	(52 461)	(509 897)	2	(74 388)
3. Selling of fixed assets.	-	-		-
4. Received interest.	21 545	34 522	20	-
5. Net cash from investment activities	(31 534)	(475 415)		(74 388)
III. Cash flows used in financing activities				
1. Paid dividends.	-	(40 000)		(32 000)
3. Net cash from financing activities	-	(40 000)		(32 000)
IV. Net increase (decrease) in cash	64 017	(194 173)		253 917
V. Cash at the beginning of the period	1 037 486	1 231 659		609 528
VI. Cash at the end of the period	1 101 503	1 037 486		863 445

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: (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	-	20 297	-	1 241	1 788	-	29 135	-	52 461
Transfers	-	34 526	-	-	-	-	(34 526)	-	-
Pārvērtēšana	-	-	-	-	-	-	-	-	-
Disposals or change of classif	-	-	-	(1 552)	(8 528)	-	-	-	(10 080)
At 30 June 2009	25 932	4 406 225	-	1 956 563	383 199	-	7 858	175 842	6 955 619
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	2 630	15 086	-	90 821	18 619	-	-	-	127 156
Charge for the period for revaluationed fixed assets	-	108 806	-	-	-	-	-	-	108 806
Disposals or change of classif	-	-	-	(1 499)	(8 000)	-	-	-	(9 499)
At 30 June 2009	15 866	935 878	-	1 399 182	309 371	-	-	-	2 660 297
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 30 June 2009	10 066	3 470 347	-	557 381	73 828	-	7 858	175 842	4 295 322

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

4 RAW MATERIALS

	2009 LVL	2008 LVL
Pharmaceutical	47 144	75 860
Stock in warehouse	4 372	5 702
Inventory	636	2 368
Products	656	1 231
Furniture	-	402
Other materials	632	1 536
Advance payments to supplier of goods	105	368
Total	53 545	87 467

5 DUE FROM CUSTOMERS

	2009	2008
	LVL	LVL
VOVAA Rigas department	138 495	74 773
Riga slimokase AAS	58 429	22 341
Ergo Latvija AAS	31 607	57 086
BTA AAS	77 655	25 110
Accrued income	-	3 259
LMRIH	5 844	-
NBS militaras medicinas centrs	3 748	4 033
IF Latvija AAS	14 927	6 965
Riga l.hospital	-	-
Balva AAS	6 639	3 503
Baltikums Dzīvības AAS	883	381
Total	395 554	231 805

6 OTHER RECEIVABLES

	2009	2008
	LVL	LVL
Parex bank	-	-
Riga Latvian association	-	-
Taxes overpayment (note No.13)	92 088	61 249
LBM GROUP AS	-	-
VAT for unpaid invoices	187	4 410
Other debtors	11 883	9 277
Total	104 158	74 936

7 DIFFERED EXPENSES

	2009	2008
	LVL	LVL
Assurance expense	850	2 616
Riga Stock Exchange, shares quotation		2 500
Other expense	62	1 398
Total	912	6 514

8 CASH

	2009	2008
	LVL	LVL
Cash in banks	1 062 445	1 007 775
Deposit	28 557	28 215
Cash on hands	10 501	1 496
Total	1 101 503	1 037 486

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
	LVL	LVL
VOAVA advance payment for 2009		183 567
Other advances	2 307	21
Total	2 307	183 588

11 DUE TO SUPPLIERS AND CONTRACTORS

	2009	2008
	LVL	LVL
Veselības centrs-4	-	-
Amerilat MD	-	11 465
Latvijas Gaze	-	8 328
Other suppliers	38 660	19 319
Sistēmu Audits SIA	-	-
Latvenergo Rīgas elektrotīkls	-	5 659
Johnsons Johnson SIA	3 785	-
Pea SIA	2 111	-
Tamro SIA	2 671	-
Rīgas Ūdens	1 558	1 243
Lattelekom	-	796
AB Medical Group Rīga	125	467
Invitros SIA	6 854	827
B.Braun Medical SIA	20 582	188
Recipe Plus SIA	12 743	483
Tradintek SIA	180 608	253 795
Total	269 697	302 570

12 TAXES

	As of 31-12- 2008	Calculated	Paid	Atlikums uz 30-06-2008
Value added tax	(4 529)	8 734	(9 702)	(5 497)
Social insurance	69 603	435 087	(415 995)	88 695
Personal income tax	43 826	236 521	(230 314)	50 033
Corporate income tax	(56 678)	-	(29 913)	(86 591)
Unemployment duty	122	715	(726)	111
Natural resources tax	186	-	(186)	-
Real estate tax	(42)	1 759	(1 657)	60
Total, including	52 488	682 816	(688 493)	46 811
due to the budget	113 737			138 899
overpayment	(61 249)			(92 088)

13 DUE TO OTHER COMPANIES

	2009	2008
	LVL	LVL
Salaries	172 557	148 098
Accrued liabilities	-	-
Trade union	1 423	1 151
Deposited salary	753	667
Total	174 733	149 916

14 NET SALES

	2009	2008
	LVL	LVL
Medical hospital services	1 327 072	3 010 896
Medical ambulant services	1 078 585	1 963 384
Insurance payments	383 638	364 263
Services - minimum fixed part	81 685	192 027
VS ZDC ambulant services	106 435	152 430
Residents training	44 274	110 504
Stomatology services	24 412	43 004
Family doctors	7 267	37 380
Other income	20 988	20 252
Total	3 074 356	5 894 140

15 COST OF GOODS SOLD

	2009	2008
	LVL	LVL
Salaries and wages	1 315 227	2 420 250
Medical goods	422 138	756 607
Social tax	301 275	565 403
Fixed assets depreciation	236 100	442 727
Repair expenses	27 852	283 198
VAT - expenses	100 751	216 457
Rent of equipment	53 248	157 183
Public utilities	79 986	145 472
Medical researches	20 106	43 822
Current assets write-off	27 393	105 021
Feeding expenses	26 186	62 390
Household goods	26 573	64 354
Gifts to employees	16 146	18 862
Employees trainings	23 112	47 235
Office expenses	6 072	13 628
Transport expense	3 307	6 291
Allowances to employees	1 930	2 220
Advertising	872	1 886
Insurance expenses	2 448	4 081
Unemployment duty	708	1 498
Accruals for vacations	120 205	3 879
Received discounts	(4 362)	(16 988)
Saņemtās atlaides	63 489	116 058
Total	2 870 762	5 461 534

16 ADMINISTRATIVE EXPENSES

	2009	2008
	LVL	LVL
Salaries and wages	120 000	263 674
Social tax	28 012	57 238
Board chairperson remuneration	19 458	35 547
Office expenses	3 223	7 966
Board remuneration	17 879	32 396
Other administrative expenses	1 042	7 484
Sakaru izdevumi	8 527	21 316
Presentation expenses	1 905	13 934
Chairperson of the Board social tax	4 008	7 312
Board members social tax	4 307	7 805
Council chairperson remuneration	2 880	7 167
Audit expenses	-	5 000
Council members remuneration	8 400	23 320
Bank expenses	867	1 250
Chairperson of the Council social tax	694	1 726
Council members social tax	1 927	5 321
Legal services	100	710
Total	223 229	499 166

17 OTHER OPERATING INCOME

	2009	2008
	LVL	LVL
Rent income	37 028	70 745
Feeding income	210	5 937
Received donations	-	-
Press goods	2 855	5 998
Solarium income	973	2 641
Laundry income	497	1 341
Other income	5 262	8 558
Total	46 825	95 220

18 OTHER OPERATING EXPENSES

	2009	2008
	LVL	LVL
Loss from fixed assets disposals	-	2 529
Penalties	9	632
Currency exchange loss	130	-
Real estate tax	243	2 365
Other expenses	961	8 448
Total	1 343	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	2008
	LVL	LVL
Interest income	21 545	34 522
Total	21 545	34 522

21 CORPORATE INCOME TAX

	2009	2008
	LVL	LVL
Calculated Corporate income tax	-	36 961
Deferred Corporate income tax	(22 617)	19 477
Total	(22 617)	56 438

23 CORPORATE INCOME TAX (CONTINUED ...)

	2009	2008
	LVL	LVL
Profit before tax	48 010	57 018
Theoretically calculated corporate income tax, rate 15%	7 202	8 553
Permanent differences	28 408	28 408
Calculated corporate income tax	35 610	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	(2 720 149)	(2 828 955)
Accruals for vacations	281 582	130 800
Accrued liabilities	-	-
Total temporary differences	(2 726 827)	(2 986 415)
Tax rate applied	15%	15%
Deferred tax liabilities	409 024	447 962
Recognized deferred tax liabilities	409 024	447 962
