

HIRU CORPORATION

September 30, 2010

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These financial statements and notes thereto present fairly, in all material respects, the financial position of the company and the results of its operations and cash flows for the period presented, in conformity with accounting principles generally accepted in the United States, consistently applied.

HIRU CORPORATION
CONSOLIDATED BALANCE SHEET
As at September 30, 2010
(Unaudited)

BALANCE SHEET	
<u>ASSETS</u>	
CURRENT ASSETS	
Cash	\$ 761,736
Accounts Receivable	1,010,745
Other Receivable	1,130,649
Inventory	813,240
Prepaid Accounts	21
	3,716,391
LONG-TERM EQUITY INVESTMENT	1,487,831
FIXED ASSETS - NBV	2,655,827
CONSTRUCTION IN PROGRESS	481,723
INTANGIBLE ASSETS - NBV	623,491
	\$ 8,965,263
 <u>LIABILITIES AND SHAREHOLDERS' EQUITY</u>	
CURRENT LIABILITIES	
Short term financing	\$ 748,221
Accounts Payable and Accrued Liabilities	1,862,784
Other Payables	701,382
Taxes Payable	55,423
	3,367,810
LONG TERM LIABILITIES	-
	3,367,810
SHAREHOLDERS' EQUITY	
CAPITAL STOCK	
Common Stock, authorized shares 888,000,000	
Issued and outstanding - 1,035,726,073 @ PV \$.001	1,035,726
Preferred Stock, authorized 5,000,000 shares	
Issued and outstanding - 100,000	1,000
ADDITIONAL PAID IN CAPITAL	3,730,623
RETAINED EARNINGS	830,104
	5,597,453
	\$ 8,965,263

The accompanying notes are an integral part of these
financial statements

HIRU CORPORATION
CONSOLIDATED STATEMENTS OF EARNINGS AND RETAINED EARNINGS
FOR THE PERIOD ENDED September 30, 2010
(Unaudited)

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EARNINGS	
REVENUE	
Sales	\$ 5,372,250
	-
TOTAL SALES	<u>5,372,250</u>
 COST OF SALES	
Cost of Sales	3,060,442
Operating Tax	6,845
TOTAL COST OF SALES	<u>3,067,287</u>
GROSS PROFIT	<u>2,304,963</u>
 OPERATING EXPENSES	
Operating Expense	1,100,129
Management Expense	744,074
Financial Expense	11,110
	-
	<u>1,855,313</u>
 OTHER INCOME & EXPENSES	85,029
 PROFIT	534,679
LESS Income Tax	
NET PROFIT	<u>534,679</u>
 Retained Earnings - Beginning of period	295,425
Retained Earnings - End of period	<u><u>\$ 830,104</u></u>

The accompanying notes are an integral part of these
financial statements

HIRU CORPORATION
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED September 30, 2010
(Unaudited)

CASH FLOWS

Cash flows from operating activities

Profit/Loss from operations \$ 534,679

Adjustments to cash flows from operating activities:

Amortization of goodwill
Depreciation of fixed assets 157,998

Cash flows **from** operating activities \$ 692,677

Cash flows from investing activities:

Capital expenditures 440,509
Investment in inventory 59,380
Increase in accounts receivable - 317,559
Increase in equity investments 751,281

Cash **used in** investing activities \$ 933,611

Cash flows from financing activities:

Increase in accounts payable and accrued liabilities 51,058
Increase in paid in capital 755,109
Increase in loans payable - 135,640
Issuance of capital stock 22,300

Cash **used for** financing activities \$ 692,827

Net increase (decrease) in cash \$ 451,893

Cash at beginning of period 309,843

Cash at end of period \$ 761,736

The accompanying notes are an integral part of these financial statements

HIRU CORPORATION
CONSOLIDATED STATEMENT OF SHAREHOLDERS' EQUITY
AS AT September 30, 2010
(Unaudited)

	Preferred Shares	Stock Amount	Common Shares	Stock Amount	Additional PIC	R/E	Total
Bal	100,000	\$1,000	674,924,111	\$ 674,924	\$ 2,953,214	\$295,425	\$3,924,563
Issuance of stk			360,801,962	\$ 360,802	\$ 777,409	\$ -	\$ 1,138,211
Net Profit/Loss						\$534,679	\$ 534,679
Bal SEPT 2010	100,000	\$1,000	1,035,726,073	\$ 1,035,726	\$ 3,730,623	\$830,104	\$5,597,453

The accompanying notes are an integral part of these
financial statements

HIRU CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE PERIOD September 30, 2010
(Unaudited)

NOTE 1. GENERAL ORGANIZATION AND BUSINESS ISSUES

On September 3, 1992 the name of the company was changed to Great American Restaurants, Inc. and the articles were restated to provide for 20,000,000 of common stock with a par value of \$0.10 and 2,224,000 shares of preferred stock with a par value of \$0.10, noncumulative participating convertible preferred stock designated Series A Preferred Stock. The holders of the Series A convertible preferred stock were entitled to receive a noncumulative cash dividend of \$0.10 per share and to participate in such non-cash dividends as were paid to the common shareholders. The Series A preferred stock and the common stock vote as a class with the Series A preferred holders receiving such votes as they would have if they had converted the preferred into common. The Series A preferred converts into common on a share for share basis. The Series A converts automatically into common in the event of an initial public offering of the company's common stock. The Series A has a dissolution preference of \$0.10 per share and shall receive payment on liquidation as though it had been converted to common stock.

On April 20, 1994, the name of the company was changed to American Family Restaurants, Inc.

On June 9, 1994, articles of incorporation were restated to provide for a reverse stock split whereby each share of common stock \$0.10 par value was to receive one-half of one share of common stock with a par value of \$0.10. The company was authorized to issue 14,240,000 shares of \$0.10 stock, of which no more than 10,000,000 was to be common stock and 2,240,000 is to be Series A preferred stock. Certain provisions of the articles require a 75% vote to amend.

On June 17, 1994, the company's articles were amended to authorize the issuance of 20,000,000 of common stock with a par value of \$0.10 and 2,224,000 shares of preferred stock with a par value of \$0.10, noncumulative participating convertible preferred stock designated Series A Preferred Stock.

On September 27, 1995 articles of merger were filed merging the company with Great Midwestern Restaurants, Inc., a Delaware corporation, Great Restaurants of the MidSouth, Inc., a Georgia corporation, Jerry's Licensing Corporation, a Georgia corporation, AFR Acquisition Corporation, Inc. a Georgia corporation, Florida Family Restaurants, Inc., a Florida corporation, and McFadden Metz Leased Restaurants, Inc., a Florida corporation.

On March 29, 1996, the company's name was changed to Denamerica Corporation and Denwest Restaurant Corporation was merged into the company.

The board of directors was authorized to designate the terms and conditions of such preferred stock.

On June 2, 1999, the name of the company was changed to Phoenix Restaurant Group, Inc.

The company was administratively dissolved on July 25, 2005 and reinstated on March 11, 2008.

On March 31, 2008 a certificate of designation was filed to authorize 5,000,000 shares of Series A Convertible Preferred, . \$0.01 par value, with a liquidation preference of \$1.00 per share. Such stock is not entitled to receive dividend and is convertible into common stock at the rate of 200 shares of common stock for each share of such preferred stock.

On October 8, 2008, the name of the company was changed from Phoenix Restaurant Group to Hiru Corporation.

November 25, 2008 the number of shares of stock authorized was changed from 40,000,000 with a par value of \$0.10 to 888,000,000 with a par value of \$0.0001.

On June 1, 2010, the company announced it had finalized and closed a merger with a China-based company – Jiangxi ShuangShi Pharmaceutical Company. The company specializes in research, development and production of animal health care products.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Accounting policies and procedures are listed below. The company has adopted a December 31 year end.

Accounting Basis

We have prepared the consolidated financial statements according to generally accepted accounting Principles (GAAP).

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less as cash equivalents. As of September 30, 2010 the company had no cash or cash equivalent balances in excess

cash equivalents. As of September 30, 2010 the company had no cash or cash equivalent balances in excess of the federally insured amounts. The Company's policy is to invest excess funds in only well capitalized financial institutions.

Earnings per Share

The Company adopted the provisions of SFAS No. 128, "Earnings per Share." SFAS No. 128 requires the presentation of basic and diluted earnings per share ("EPS"). Basic EPS is computed by dividing income available to common stockholders by the weighted-average number of common shares outstanding for the period. Diluted EPS includes the potential dilution that could occur if options or other contracts to issue common stock were exercised or converted.

The Company has not issued any options or warrants or similar securities since inception.

Stock Based Compensation

As permitted by Statement of Financial Accounting Standards ("SFAS") No. 148, "Accounting for Stock-Based Compensation--Transition and Disclosure", which amended SFAS 123 ("SFAS 123"), "Accounting for Stock-Based Compensation", the Company has elected to continue to follow the intrinsic value method

in accounting for its stock-based employee compensation arrangements as defined by Accounting Principles Board Opinion ("APB") No. 25, "Accounting for Stock Issued to Employees", and related Interpretations including "Financial Accounting Standards Board Interpretations No. 44, Accounting for Certain Transactions Involving Stock Compensation", and interpretation of APB No. 25. At September 30, 2010 the Company has not formed a Stock Option Plan and has not issued any options.

Dividends

The Company has adopted a policy regarding the payment of dividends. Dividends may be paid to shareholders once all divisions are fully operational and profitable. The Board may also pay dividends to counter any short selling or undermining of the entity. See Note 1.

See Note 1.

Fixed Assets

Fixed assets are carried at cost. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives. Maintenance and repairs are charged to expense as incurred; major renewals and improvements are capitalized. When items of fixed assets are sold or retired, the related cost and accumulated depreciation is removed from the accounts and any gain or loss is included in income.

Income Taxes

The provision for income taxes is the total of the current taxes payable and the net of the change in the deferred income taxes. Provision is made for the deferred income taxes where differences exist between the period in which transactions affect current taxable income and the period in which they enter into the determination of net income in the financial statements.

Advertising

Advertising is expensed when incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Goodwill

Goodwill is created when we acquire a business. It is calculated by deducting the fair value of the net assets acquired from the consideration given and represents the value of factors that contribute to greater earning power, such as a good reputation, customer loyalty
e assess goodwill of individual subsidiaries for impairment in the

earning power, such as a good reputation, customer loyalty
e assess goodwill of individual subsidiaries for impairment in the
fourth quarter of every year, and when
circumstances indicate that goodwill might be impaired.

NOTE 3. GOING CONCERN

The accompanying financial statements have been prepared
assuming that the Company will continue as a
going concern. The Company had a net profit for the period through
to September 30, 2010 of \$ 534,679. The Company's continuation
as a going concern is dependent on its ability to meet its obligations,
to obtain additional financing as may be required and ultimately to
attain profitability. These financial statements do not include any
adjustments that might result from the outcome of this uncertainty.

NOTE 4. RECENTLY ISSUED ACCOUNTING STANDARDS

Management does not believe that any recently issued but not yet
adopted accounting standards will have a
material effect on the Company's results of operations or on the
reported amounts of its assets and liabilities
upon adoption.

NOTE 5. SHAREHOLDERS' EQUITY

Common Stock:

As of September 30, 2010 the company has 1,035,726,073 shares of
common stock issued and outstanding.

NOTE 6. PROVISION FOR INCOME TAXES

The Company provides for income taxes under Statement of
Financial Accounting Standards NO. 109,
Accounting for Income Taxes. SFAS No. 109 requires the use of an
asset and liability approach in
accounting for income taxes. Deferred tax assets and liabilities are
recorded based on the differences
between the financial statement and tax bases of assets and liabilities
and the tax rates in effect when these
differences are expected to reverse.

SFAS No. 109 requires the reduction of deferred tax assets by a
valuation allowance if, based on the weight
of available evidence, it is more likely than not that some or all of
the deferred tax assets will not be

the deferred tax assets will not be realized. The provision for income taxes is comprised of the net changes in deferred taxes less the valuation account plus the current taxes payable.