

ANNEX 27

TO

2009.06.26

SPIN-OFF TERMS OF
PUBLIC COMPANY „ALITA“

DRAFT BALANCE-SHEET

Spin-off financials

Title		2008, audited	AB Alita, 2008	AB IGA, 2008
A.	NON-CURRENT ASSETS	190.172.339	95.642.751	94.529.588
I.	INTANGIBLE ASSETS	926.097	0	926.097
I.1.	Rights acquired	0		0
I.2.	Computer software	460.185		460.185
I.3.	Other intangible assets	465.912		465.912
II.	TANGIBLE ASSETS	44.048.012	0	44.048.012
II.	Investment property	1.914.738		1.914.738
II.1.	Land	27.937		27.937
II.2.	Buildings and construction	23.469.221		23.469.221
II.3.	Plant and machinery	1.037.618		1.037.618
II.4.	Vehicles	905.900		905.900
II.5.	Equipment	13.827.411		13.827.411
II.6.	Other tangible assets	448.300		448.300
II.7.	Construction in progress	2.416.887		2.416.887
III.	FINANCIAL ASSETS	142.755.316	95.642.751	47.112.565
III.1.	Investments in subsidiaries	41.365.929		41.365.929
III.2.	Investments in associates	70.437.311	70.437.311	0
III.3.	Participation in other companies	5.746.470		5.746.470
III.4.	Loans issued	25.205.440	25.205.440	0
III.5.	Other financial assets	166		166
IV.	Deferred tax assets	2.442.914	0	2.442.914
B.	CURRENT ASSETS	60.048.331	514.112	59.534.219
I.	INVENTORIES, PREPAYMENTS AND CONTRACTS IN PROGRESS	19.425.753	0	19.425.753
I.1.	Raw materials and components	5.707.952		5.707.952
I.2.	Work in progress	3.404.684		3.404.684
I.3.	Finished products	7.824.030		7.824.030
I.4.	Goods for resale	22.778		22.778
I.5.	Prepayments	2.466.309		2.466.309
I.6.	Contracts in progress	0		0
II	AMOUNTS RECEIVABLE WITHIN ONE YEAR	40.432.031	454.112	39.977.919
II.1.	Trade debtors	16.425.796		16.425.796
II.2.	Amounts receivable from subsidiaries	20.811.470		20.811.470
II.3.	Amounts receivable from mother company	0		0
II.4.	Other amounts receivable	3.194.765	454.112	2.740.653
III.	OTHER CURRENT ASSETS	11.854	0	11.854
III.1.	Loans issued	11.854		11.854
III.2.	Current investments	0		0
IV.	CASH AND CASH EQUIVALENTS	178.693	60.000	118.693
IV.1.	Cash at bank and in hand	178.693	60.000	118.693

IV.2.	Time deposits	0		0
	TOTAL ASSETS:	250.220.670	96.156.863	154.063.807
A.	EQUITY	73.368.263	34.172.198	39.196.065
I.	Authorised capital	50.827.209	23.673.416	27.153.793
II.	Share premium	0		0
III.	REVALUATION RESERVE (RESULTS)	-3.157.209		-3.157.209
IV.	RESERVES	5.082.721	0	0
IV.1.	Legal reserve	5.082.721		
IV.2.	Reserve for acquiring own shares	0		0
IV.3.	Other reserves	0		0
V.	RETAINED EARNINGS (LOSSES)	20.615.542	10.498.781	15.199.482
V.1.	Profit (loss) of the reporting year	-6.192.971		-6.192.971
V.2.	Profit (loss) of the previous years	26.808.513	10.498.781	21.392.453
D.	AMOUNTS PAYABLE AND LIABILITIES	176.852.407	61.984.666	114.867.741
I.	NON-CURRENT AMOUNTS PAYABLE AND LIABILITIES	72.201.059	61.984.666	10.216.393
I.	To credit institutions	72.079.755	61.984.666	10.095.089
II.	Leases and similar liabilities	121.304		121.304
III.	Deferred tax liabilities	0		0
III.	CURRENT AMOUNTS PAYABLE AND LIABILITIES	104.651.348	0	104.651.348
III.1.	Current portion of long-term debts	16.904.909		16.904.909
III.2.	Current portion of leases and similar liabilities	151.032		151.032
III.3.	Financial debts	57.073.596		57.073.596
III.4.	Trade amounts payable	11.794.629		11.794.629
III.5.	Liabilities to subsidiary	98.925		98.925
III.6.	Received prepayments	1.782.041		1.782.041
III.7.	Income tax liabilities	0		0
III.8.	Other taxes	14.913.593		14.913.593
III.9.	Liabilities related to employment relations	1.574.310		1.574.310
III.10.	Other amounts payable, provisions and current liabilities	358.313		358.313
	TOTAL EQUITY AND LIABILITIES	250.220.670	96.156.863	154.063.807