

**AUDITOR'S REPORT AND  
AUDIT ACCOUNT**

**of "AGRIVETA" UAB  
Consolidated financial statements  
June 30, 2007**

## AUDITOR'S REPORT

To the Shareholders of "Agriveta" UAB

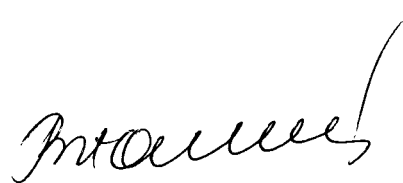
We have audited the accompanying consolidated balance sheet and related consolidated profit (loss) account, consolidated statement of changes in equity, consolidated cash flow statement and consolidated explanatory letter of the group (UAB "Agriveta", ŽŪB „Landvesta 1“, ŽŪB „Landvesta 2“, ŽŪB „Landvesta 3“, ŽŪB „Landvesta 4“, UAB „Invisco“, UAB „Kustodija“, UAB „Jungtinė ekspedicija“ and UAB „Dotnuvos projektai“) as of 30 June 2007. These financial statements are the responsibility of the management of the companies. Our responsibility is to express an opinion on these financial statements based on our audits.

We have conducted our audits in compliance with the National Audit Standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements of the group, in all material respects, reflect the true financial position of the group as of 30 June 2007, operating results and cash flows for the period from July 1, 2006 till June 30, 2007 and is prepared in conformity with legal acts of the Republic of Lithuania regulating accounting.

JSC „RimeSS“  
Audit company's certificate No. 001332

Auditor Birutė Stankevičienė  
Auditor's certificate No. 000263



October 29, 2007  
Vilnius, Republic of Lithuania

UAB Agriveta  
(parent enterprise name)

Įm.kodas 148030011 Panevėžys, Smėlynės g.2c  
(parent enterprise identification number, address, other information)

APPROVED  
Minutes No. *7*  
*31 Oct 2007*

**CONSOLIDATED BALANCE SHEET**  
30 June 2007

2006 07 01-2007 06 30  
(reporting period)

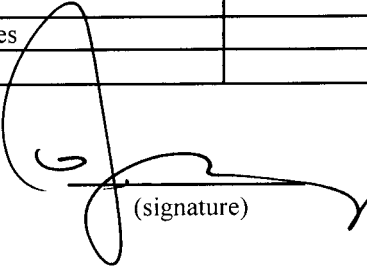
litas

To specify – in litas or thousands of

Seq. No.	ASSETS	Note No.	Financial year
<b>A.</b>	<b>NON-CURRENT ASSETS</b>		<b>32.001.800</b>
<b>I.</b>	<b>INTANGIBLE ASSETS</b>		<b>75.908</b>
I.1.	Development works		
I.2.	Goodwill		74.950
I.3.	Licences and patents		
I.4.	Computer software		958
I.5.	Other intangible assets		
<b>II.</b>	<b>TANGIBLE ASSETS</b>		<b>13.217.572</b>
II.1.	Land		
II.2.	Buildings and constructions		1.998.724
II.3.	Plant and equipment		
II.4.	Vehicles		32.069
II.5.	Other property, plant and equipment		7.242
II.6.	Construction in progress		
II.7.	Other tangible assets		40.432
II.8.	Investment assets		11.139.105
<b>III.</b>	<b>FINANCIAL ASSETS</b>		<b>18.708.320</b>
III.1.	Investments in subsidiaries and associates		18.541.593
III.2.	Loans to subsidiaries and associates		
III.3.	Amounts receivable after one year		
III.4.	Other financial assets		166.727
<b>B.</b>	<b>CURRENT ASSETS</b>		<b>4.014.163</b>
<b>I.</b>	<b>INVENTORIES, PREPAYMENTS AND CONTRACTS IN PROGRESS</b>		<b>983.357</b>
I.1.	Inventories		973.322
I.2.	Prepayments		10.035
I.3.	Contracts in progress		
<b>II.</b>	<b>AMOUNTS RECEIVABLE WITHIN ONE YEAR</b>		<b>602.895</b>
II.1.	Trade amounts receivable		516.114
II.2.	Receivables from subsidiaries and associates		
II.3.	Other amounts receivable		86.781
<b>III.</b>	<b>OTHER CURRENT ASSETS</b>		<b>2.142.604</b>
III.1.	Current investments		2.082.950
III.2.	Time deposits		
III.3.	Other current assets		59.654
<b>IV.</b>	<b>CASH AND CASH EQUIVALENTS</b>		<b>285.307</b>
	<b>TOTAL ASSETS:</b>		<b>36.015.963</b>

Seq. No.	EQUITY AND LIABILITIES	Note No.	Financial year
<b>C.</b>	<b>EQUITY</b>		<b>19.316.048</b>
<b>I.</b>	<b>CAPITAL</b>		<b>86.138</b>
I.1.	Authorised (subscribed)		86.138
I.2.	Subscribed uncalled share capital (-)		
I.3.	Share premium		
I.4.	Own shares (-)		
<b>II.</b>	<b>REVALUATION RESERVE (RESULTS)</b>		<b>2.303.338</b>
<b>III.</b>	<b>RESERVES</b>		<b>218.451</b>
III.1.	Legal reserve		10.035
III.2.	Reserve for acquiring own shares		
III.3.	Other reserves		208.416
<b>IV.</b>	<b>RETAINED EARNINGS (LOSSES)</b>		<b>16.708.121</b>
IV.1.	Profit (loss) of the reporting year		3.154.834
IV.2.	Profit (loss) of the previous year		13.553.287
<b>V.</b>	<b>EFFECTS OF CHANGE IN EXCHANGE RATES</b>		
<b>D.</b>	<b>MINORITY SHARE</b>		<b>65.998</b>
<b>E.</b>	<b>GRANTS, SUBSIDIES</b>		
<b>F.</b>	<b>AMOUNTS PAYABLE AND LIABILITIES</b>		<b>16.633.917</b>
<b>I.</b>	<b>AMOUNTS PAYABLE AFTER ONE YEAR AND NON-CURRENT LIABILITIES</b>		<b>10.481.031</b>
I.1.	Financial debts		10.481.031
I.2.	Debts to suppliers		
I.3.	Received prepayments		
I.4.	Provisions		
I.5.	Deferred taxes		
I.6.	Other amounts payable and non-current liabilities		
<b>II.</b>	<b>AMOUNTS PAYABLE WITHIN ONE YEAR AND CURRENT LIABILITIES</b>		<b>6.152.886</b>
II.1.	Current year's portion of long-term debts		57.079
II.2.	Financial debts		1.465.832
II.3.	Debts to suppliers		217.036
II.4.	Received prepayments		
II.5.	Profit tax liabilities		1.450
II.6.	Liabilities related with labour relations		19.322
II.7.	Provisions		2.813
II.8.	Other amounts payable and current liabilities		4.389.354
	<b>TOTAL EQUITY AND LIABILITIES:</b>		<b>36.015.963</b>

\_\_\_\_\_  
 Direktor  
 (title of the parent's manager)

  
 (signature)

\_\_\_\_\_  
 Darius Zubas  
 (forename and surname)

\_\_\_\_\_  
 (date)

UAB Agriveta  
(parent enterprise name)

Im.kodas 148030011 Panevėžys, Smėlynės g.2c  
(parent enterprise identification number, address, other information)

APPROVED  
Minutes No  
*31 October 2007*

**CONSOLIDATED INCOME STATEMENT**  
30 June 2007

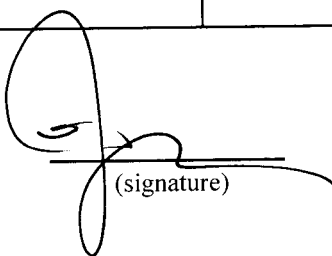
2006 07 01-2007 06 30  
(reporting period)

litas

To specify – in litas or thousands

Seq. No.	Items	Comment No.	Financial year
I.	<b>SALES INCOME</b>		188.425
II.	<b>COST OF SALES</b>		5.881
III.	<b>GROSS PROFIT (LOSS)</b>		<b>182.544</b>
IV.	<b>OPERATING COSTS</b>		<b>255.564</b>
V.	<b>OPERATING PROFIT (LOSS)</b>		<b>(73.020)</b>
VI.	<b>OTHER ACTIVITIES</b>		<b>99.579</b>
VI.1.	Income		254.831
VI.2.	Expense		155.252
VII.	<b>FINANCING AND INVESTING ACTIVITIES</b>		<b>3.029.610</b>
VII.1.	Income		121.127
VII.2.	Expense		213.747
VII.3.	Investments registered in equity method		3.122.230
VIII.	<b>OPERATING PROFIT (LOSS)</b>		<b>3.056.169</b>
IX.	<b>GAIN</b>		
X.	<b>LOSSES</b>		
XI.	<b>PROFIT (LOSS) BEFORE TAXES</b>		<b>3.056.169</b>
XII.	<b>PROFIT TAX</b>		<b>1.450</b>
XIII.	<b>PROFIT (LOSS) BEFORE MINORITY INTERESTS</b>		<b>3.054.719</b>
XIV.	<b>MINORITY INTERESTS</b>		<b>(37.547)</b>
XV.	<b>NET PROFIT (LOSS)</b>		<b>3.092.266</b>

\_\_\_\_\_  
Direktor  
(title of the parent's manager)

  
(signature)

\_\_\_\_\_  
Darius Zubas  
(forename and surname)

\_\_\_\_\_  
(date)

UAB Agriveta  
(parent enterprise name)

Įm.kodas 148030011 Panevėžys, Smėlynės g. 2c  
(parent enterprise identification number, address, other information)

APPROVED <sup>4</sup>  
Minutes No. <sup>7</sup>  
*31 October 2007*

### CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

30 June 2007

2006 07 01-2007 06 30  
(reporting period)

litas

To specify – in litas or thousands of litas

Seq. No., items	Paid up authorised capital	Share premium	Own shares (-)	Revaluation reserve		Legal reserves		Other reserves	Retained earnings (losses)	Effects of change in exchange rates	Total
				Of non-current tangible assets	Of financial assets	Legal	Acquisition of own shares				
<b>1. Balance at the beginning of previous financial year</b>	86.138			1.270.477		10.035		208.416	2.263.169		3.838.235
2. Result of change in accounting policies									7.385.728		7.385.728
3. Result of correcting essential errors				1.128.898							1.128.898
<b>4. Recalculated balance at the beginning of previous financial year</b>	86.138	0	0	2.399.375	0	10.035	0	208.416	9.648.897	0	12.352.861
5. Increase /decrease in non-current tangible asset value				(32.012)					32.012		0
6. Increase /decrease in financial asset value											0
7. Purchase /sale of own shares											0
8. Profit/loss excluded from Income Statement									(33.059)		(33.059)
9. Net profit/loss of the reporting period									4.055.437		4.055.437
10. Dividends									(150.000)		(150.000)
11. Other payments											0
12. Formed reserves											0
13. Used reserves											0
14. Increase/reduction of authorised capital											0
15. Changes due to exchange rate											0
<b>16. Balance at the end of previous financial year</b>	86.138	0	0	2.367.363	0	10.035	0	208.416	13.553.287	0	16.225.239
17. Increase/decrease in non-current tangible asset value				(64.025)					64.025		0
18. Increase /decrease in financial asset value											0
19. Purchase of own shares											0
20. Profit/loss excluded from Income Statement									(1.457)		(1.457)
21. Net profit/loss of the reporting period									3.092.266		3.092.266
22. Dividends											0
23. Other payments											0
24. Formed reserves											0
25. Used reserves											0
26. Increase /reduction of authorised capital											0
27. Changes due to exchange rate											0
<b>28. Balance at the end of reporting financial year</b>	86.138	0	0	2.303.338	0	10.035	0	208.416	16.708.121	0	19.316.048

\_\_\_\_\_  
Direktor  
(title of the parent's manager)

  
(signature)

\_\_\_\_\_  
Darius Zubas  
(forename and surname)

\_\_\_\_\_  
(date)

UAB Agriveta  
(parent enterprise name)

Im.kodas 14803011 Panevėžys, Smėlynės g.2c  
(parent enterprise identification number, address, other information)

APPROVED  
Minutes No. 7  
11 October 2007

## CONSOLIDATED CASH FLOW STATEMENT

30 June 2007

2006/2007  
(reporting period)

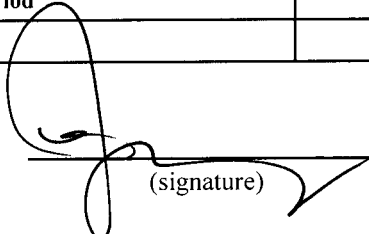
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– in litas or thousands of litas

Seq. No.	Items	Comment No.	Financial year
<b>I.</b>	<b>Cash flows from operating activities</b>		
I.1.	Net profit (loss)		3.092.266
I.2.	Minority interests		(37.547)
I.3.	Depreciation and amortisation costs		71.973
I.4.	Decrease (increase) in amounts receivable after one year		25.841
I.5.	Decrease (increase) of inventory		(5.098)
I.6.	Decrease (increase) in prepayments		614
I.7.	Decrease (increase) of contracts in progress		
I.8.	Decrease (increase) in trade receivables		(155.597)
I.9.	Decrease (increase) in debts of associates		
I.10.	Decrease (increase) in other receivables		(89.939)
I.11.	Decrease (increase) in other current assets		(119.465)
I.12.	Increase (decrease) in long-term debts to suppliers and received prepayments		
I.13.	Increase (decrease) in short-term debts to suppliers and received prepayments		171.352
I.14.	Increase (decrease) in profit tax liability		(26.389)
I.15.	Increase (decrease) in liabilities connected with labour relations		6.081
I.16.	Increase (decrease) in provisions		2.070
I.17.	Increase (decrease) in other amounts payable and liabilities		(7.728)
I.18.	Elimination of financing and investing activity results		(1.462.678)
	<b>Net cash flows from operating activity</b>		<b>1.465.756</b>
<b>II.</b>	<b>Cash flows from investing activities</b>		
II.1.	Acquisition of non-current assets (excluding investments)		(6.027.684)
II.2.	Transfer of non-current assets (excluding investments)		15.678
II.3.	Acquisition of long-term investments		51.454
II.4.	Transfer of long-term investments		20.429
II.5.	Acquisition of investments into subsidiaries		
II.6.	Transfer of investments into subsidiaries		
II.7.	Loans granted		(57.000)
II.8.	Loans recovered		78.000
II.9.	Received dividends and interest		1.357.288
II.10.	Other increase in cash flows from investing activities		

Seq. No.	Items	Comment No.	Financial year
II.11.	Other decrease in cash flows from investing activities		
	<b>Net cash flows from investing activity</b>		<b>(4.561.835)</b>
<b>III.</b>	<b>Cash flows from financing activity</b>		
III.1.	Cash flows related to enterprise owners		
III.2.	Payment of dividends		
III.3.	Cash flows related to other financing sources		
III.4.	Increase in financial debts		5.797.282
III.5.	Decrease in financial debts		(2.608.915)
III.6.	Interest paid		(303.831)
III.7.	Lease (financial lease) payments		(7.256)
III.8.	Increase in other enterprise liabilities		
III.9.	Decrease in other enterprise liabilities		
III.10.	Other increase in cash flows from financing activities		
III.11.	Other decrease in cash flows from financing activities		
	<b>Net cash flows from financing activities</b>		<b>2.877.280</b>
<b>IV.</b>	<b>Cash flows from extraordinary items</b>		
IV.1	Increase in cash flows from extraordinary items		
IV.2.	Decrease in cash flows from extraordinary items		
<b>V.</b>	<b>Effects of change in exchange rates on the balance of cash and cash equivalents</b>		<b>(221)</b>
<b>VI.</b>	<b>Net increase (decrease) in cash flows</b>		<b>(219.020)</b>
<b>VII.</b>	<b>Cash and cash equivalents at the beginning of period</b>		<b>504.327</b>
<b>VIII.</b>	<b>Cash and cash equivalents at the end of period</b>		<b>285.307</b>

\_\_\_\_\_  
Direktor

(title of the parent's manager)

  
\_\_\_\_\_  
(signature)

\_\_\_\_\_  
Darius Zubas

(forename and surname)

\_\_\_\_\_  
(date)

**AUDIT ACCOUNT**  
**OF “AGRIVETA” UAB**  
**Consolidated financial statements**  
**June 30, 2007**

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## UAB "AGRIVETA"

Consolidated balance sheet of June 30, 2007

(thousand litas)

	Note	30 06 2007
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Intangible assets	3.	76
Tangible assets	4.	13 218
Financial assets	5.	18 708
		<u>32 002</u>
<b>CURRENT ASSETS</b>		
Inventories, prepayments and contracts in progress	6.	983
Amounts receivable within one year	7.	603
Other current assets	8.	2 143
Cash and cash equivalents	9.	285
		<u>4 014</u>
<b>ASSETS IN TOTAL</b>		<b>36 016</b>

## UAB "AGRIVETA"

Consolidated balance sheet of June 30, 2007

(thousand litas)

	Note	30 06 2007
<b>EQUITY</b>		
<b>CAPITAL AND RESERVES</b>		
CAPITAL	10.	86
REVALUATION RESERVE		2 304
RESERVES		218
RETAINED PROFIT (LOSS)	11.	16 708
<i>Profit (loss) of the reporting year</i>		3 155
<i>Profit (loss) of the previous year</i>		13 553
		<hr/>
		<b>19 316</b>
<b>MINORITY SHARE</b>		<b>66</b>
<b>NON-CURRENTS AMOUNTS PAYABLE AND LIABILITIES</b>		
Financial debts	12.	<b>10 481</b>
<b>CURRENT AMOUNTS PAYABLE AND LIABILITIES</b>		
Current portion of non-current debts		57
Financial debts	13.	1 466
Trade debts	14.	217
Profit tax liabilities		2
Liabilities related with labour relations	15.	19
Provisions		3
Other amounts payable and current liabilities		4 389
		<hr/>
		<b>6 153</b>
		<hr/>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>36 016</b>

## UAB "AGRIVETA"

Consolidated profit (loss) report of June 30, 2007

(thousand litas)

	Note	30 06 2007
Sales income	16.	189
Cost of sales	17.	6
<b>GROSS PROFIT (LOSS)</b>		<b>183</b>
Operating costs	18.	256
<b>OPERATING PROFIT (LOSS)</b>		<b>(73)</b>
Other activities	19.	100
<i>Income</i>		255
<i>Costs</i>		155
Financing and investment activities	20.	3 029
<i>Income</i>		121
<i>Costs</i>		214
<i>Investments registered in equity method</i>		3 122
<b>PROFIT (LOSS) FROM NORMAL ACTIVITY</b>		
Gain		-
Losses		-
<b>PROFIT (LOSS) BEFORE TAX</b>		<b>3 056</b>
Profit tax		1
<b>NET PROFIT (LOSS) BEFORE MINORITY SHARE</b>		<b>3 055</b>
<b>MINORITY SHARE</b>		<b>(37)</b>
<b>NET PROFIT (LOSS)</b>		<b>3 092</b>

## UAB "AGRIVETA"

Explanations of consolidated financial statements on June 30, 2007

(thousand litas, unless  
indicated otherwise)

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### 1. General part

Joint stock company "Agriveta" (hereinafter the Company) was registered in accordance with the Law of Stock Companies, other Lithuanian legislation and Governmental decrees at the Ministry of Economy on November 27, 1995. The Company was set up by agreement of the incorporators in compliance with the requirements of the Company Law of the Republic of Lithuania and other legal acts.

The Company is a limited property civil liability private legal person, the capital of which is divided into shares. It is only liable for its liabilities with its assets. Its shareholders are liable for their liabilities only with the amount they have to contribute for shares.

The Company has economic, commercial, financial, organizational and legal self-sufficiency, acting in accordance with the Civil Code of the Republic of Lithuania, the Law on Companies of the Republic of Lithuania, the Law on Enterprises of the Republic of Lithuania and other regulatory acts effective in the Republic of Lithuania and the Company bylaws.

The core economic activity of the Company – business consultations and managing activities and own real estate rent and other related activity.

On June 30, 2007, the Company share capital was 86 138 litas. The share capital was subdivided into 43 069 ordinary registered shares of the value of 2 (two) litas.

On June 30, 2007 the Company had 80 % of ŽŪB „Landvesta 1“, 80 % ŽŪB “Landvesta 2”, 80 % ŽŪB “Landvesta 3” and 55 % UAB “Invisco” shares.

### 2. Accounting policy

#### (a) Form and Content of Financial Statements

These financial statements present Companies' assets and liabilities and their business results. These financial statements have been prepared, in accordance with the requirements of legal acts regulating accounting of the Republic of Lithuania and general accounting principles.

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

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### (b) Principles of Accounting

The Companies maintain their accounting based on the general accounting principles:

- The principle of the company* The Company is considered one individual accounting unit: its accounting includes only Company assets, own capital and liabilities.
- The principle of the company activity continuity* The period of Company activity is not restricted; it is not planned for liquidation.
- The principle of regularity of accounting* The Company uses the applied accounting method every financial year.
- The principle of monetary measurement* In financial statements all Company assets, own capital and liabilities are expressed in monetary terms.
- The principle of income and costs* In accounting Company income is only registered when it is earned, while costs – at the time of their incurring, irrespective of receipt or payment of money.
- The principle of comparison* Income generated over the accounting period is linked to expenses incurred over that period to generate the said income. Costs incurred over different accounting periods are distributed over the periods, over which the Company will earn income.
- The principle of caution* The Company chooses such accounting methods that do not unreasonably put up or down the value of Company assets, own capital and liabilities.
- The principle of neutrality* Accounting information is presented in an unbiased manner.
- The principle of the importance of content* Economic transactions and economic events are entered into accounting based on their content and economic meaning rather than legal form.

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

### CONSOLIDATED BALANCE SHEET

#### 3. Non-current intangible assets

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Computer software		1			
<b>Total:</b>	<b>1</b>				
<b>Goodwill minus its amortization</b>	<b>75</b>				
<b>Consolidated amount:</b>	<b>76</b>				

#### 4. Non-current tangible assets

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Buildings and construction	1 999				
Vehicles		32			
Other property, plant and equipment		2	2	3	
Other tangible assets			34	6	
Investment assets	36	5 256	1 730	946	3 172
<b>Total:</b>	<b>13 218</b>				
<b>Eliminated amount:</b>	<b>-</b>				
<b>Consolidated amount:</b>	<b>13 218</b>				

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

### 5. Non-current financial assets

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Investments in subsidiaries and associates	6 368				
Loans to subsidiaries and associates	171				
Other non-current assets	167				
<b>Total:</b>	<b>6 706</b>				
<b>Eliminated amount:</b>	<b>12 002</b>				
<b>Consolidated amount:</b>	<b>18 708</b>				

### 6. Inventories, prepayments and contracts in progress

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Inventories	973				
Prepayments		3	6		1
<b>Total:</b>	<b>983</b>				
<b>Eliminated amount:</b>	<b>-</b>				
<b>Consolidated amount:</b>	<b>983</b>				

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

### 7. Amounts Receivable within One Year

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Trade amounts receivable	39	391	41	48	
Other amounts receivable	6	131	90		24
<b>Total:</b>	<b>770</b>				
<b>Eliminated amount:</b>	<b>(167)</b>				
<b>Consolidated amount:</b>	<b>603</b>				

### 8. Other current assets

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Current investments	2 083				
Other current assets	44				
<b>Total:</b>	<b>2 143</b>				
<b>Eliminated amount:</b>	<b>-</b>				
<b>Consolidated amount:</b>	<b>2 143</b>				

## UAB "AGRIVETA"

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(thousand litas, unless  
indicated otherwise)

### 9. Cash and cash equivalents

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Cash and cash equivalents	103	1	25	1	155
<b>Total:</b>	<b>285</b>				
<b>Eliminated amount:</b>	<b>-</b>				
<b>Consolidated amount:</b>	<b>285</b>				

### 10. Capital

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Authorized capital	86	102	102	102	100
<b>Total:</b>	<b>492</b>				
<b>Eliminated amount:</b>	<b>(406)</b>				
<b>Consolidated amount:</b>	<b>86</b>				

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

### 11. Retained profit (loss)

	2007				
	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Profit (loss) of the reporting year	1 349	169	(36)	(19)	(134)
Profit (loss) of the previous year	2 883	(51)	(17)	(21)	(3)
<b>Total:</b>	<b>4 120</b>				
<b>Eliminated amount:</b>	<b>12 588</b>				
<b>Consolidated amount:</b>	<b>16 708</b>				

### 12. Non-current financial debts

	2007				
	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Financial debts		5 525	1 750	849	2 528
<b>Total:</b>	<b>10 652</b>				
<b>Eliminated amount:</b>	<b>(171)</b>				
<b>Consolidated amount:</b>	<b>10 481</b>				

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

### 13. Current financial debts

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Financial debts	592		89	75	874
<b>Total:</b>	<b>1 630</b>				
<b>Eliminated amount:</b>	<b>(164)</b>				
<b>Consolidated amount:</b>	<b>1 466</b>				

### 14. Trade amounts payable

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Trade amounts payable	164	7	39	10	
<b>Total:</b>	<b>220</b>				
<b>Eliminated amount:</b>	<b>(3)</b>				
<b>Consolidated amount:</b>	<b>217</b>				

### 15. Liabilities related with labour relations

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Liabilities related with labour relations	10	5	1	1	2
<b>Total:</b>	<b>19</b>				
<b>Eliminated amount:</b>	<b>-</b>				
<b>Consolidated amount:</b>	<b>19</b>				

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

### CONSOLIDATED PROFIT (LOSS) REPORT

#### 16. Sales income

	2007				
	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Sales income		134	29	17	9
<b>Total:</b>	<b>189</b>				
<b>Eliminated amount:</b>	<b>-</b>				
<b>Consolidated amount:</b>	<b>189</b>				

#### 17. Sales costs

	2007				
	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Cost of sales					6
<b>Total:</b>	<b>6</b>				
<b>Eliminated amount:</b>	<b>-</b>				
<b>Consolidated amount:</b>	<b>6</b>				

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

### 18. Operating costs

	2007				
	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Sales					32
General and administrative	154	18	12	11	23
Deprecation and amortization		7		1	
<b><i>Total:</i></b>	<b><i>154</i></b>	<b><i>19</i></b>	<b><i>12</i></b>	<b><i>12</i></b>	<b><i>55</i></b>
<b><i>Amortization of goodwill:</i></b>	<b><i>4</i></b>				
<b><i>Consolidated amount:</i></b>	<b><i>256</i></b>				

### 19. Other activities

Income of other activities

	2007				
	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Income of other activities	253	2			
<b><i>Total:</i></b>	<b><i>255</i></b>				
<b><i>Eliminated amount:</i></b>	<b><i>-</i></b>				
<b><i>Consolidated amount:</i></b>	<b><i>255</i></b>				

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

### Expenses of other activities

	2007				
	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Expenses of other activities	115	28	4	7	1
<b>Total:</b>	<b>155</b>				
<b>Eliminated amount:</b>	<b>-</b>				
<b>Consolidated amount:</b>	<b>155</b>				

## 20. Financing and investment activities

### Income from financing and investment activities

	2007				
	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Income from investments	1 355				
Incomes from interests	23				11
<b>Total:</b>	<b>1 389</b>				
<b>Eliminated amount:</b>	<b>(1 268)</b>				
<b>Consolidated amount:</b>	<b>121</b>				

## UAB "AGRIVETA"

Explanations of consolidated financial statements of June 30, 2007

(thousand litas, unless  
indicated otherwise)

### Costs from financing and investment activities

2007

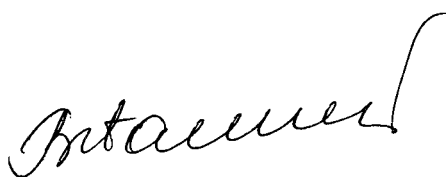
	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	UAB „Invisco“
Costs of interests	77	36	24	7	84
Other financing and investing activities costs			1		6
<b>Total:</b>	<b>235</b>				
<b>Eliminated amount:</b>	<b>(21)</b>				
<b>Consolidated amount:</b>	<b>214</b>				

### Investments registered in equity method

2007

	UAB „Agriveta“	ŽŪB „Landvesta 1“	ŽŪB „Landvesta 2“	ŽŪB „Landvesta 3“	ŽŪB „Landvesta 4“	UAB „Invisco“	UAB „Kustodija“	UAB “Jungtinė ekspedicija”	UAB “Dotnuvos projektai”
Profit (loss) from investments registered in equity method							(292)	289	3 125
<b>Total:</b>	<b>3 122</b>								

JSC „Rimess“  
Director, auditor Birutė Stankevičienė



October 29, 2007  
Vilnius, Republic of Lithuania