AKCINĖ BENDROVĖ „ALITA“
JOINT STOCK COMPANY „ALITA“

To: Lithuanian securities Commission 27-11-2009

CONFIRMATION OF RESPONSIBLE PERSONS

Following the 22nd Article of the Lithuania's Republic's stocks law and also following the Laws of the periodic and fill-in information arrangements and presentations, we, responsible persons, hereby confirm that the attached JSC „Alita“ Condensed Consolidated Interim Financial statments for the nine months of 2009 is not verified by auditors, prepared in accordance with International Financial Reporting Standards as adopted by the European Union, give a true and fair view of the assets, liabilities, financial position and profit or loss of the Group of the consolidated entities of JSC „Alita“.

General Director Vytautas Junevičius

Accountant-general since Inga Bandzinienė

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AB ALITA

CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTH PERIOD ENDED 30 SEPTEMBER 2009

Contents

Company details

AB Alita

Telephone :	+370 315 57243
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Company code :	149519891
Registered office :	Miškininkų g.17, Alytus

Board of Directors

Vytautas Junevičius
Vilmantas Pečiūra
Arvydas Jonas Stankevičius
Darius Vėželis

Management

Vytautas Junevičius (General Director)
Ana Rakovskaja (Finance and Administration Director)
Inga Bandzinienė (Chief Accountant)

Auditor

KPMG Baltics, UAB

Banks

Swedbank, AB
AB Šiaulių bankas
Danske bankas A/S Lietuvos filialas

AB ALITA
Company code 149519891, Alytus, Miškininkų 17

Consolidated balance Sheet as of 30 Septenmber 2009

(LTL '000)

Note		30 September 2009	31 December 2008
	ASSETS		
	NON-CURRENT ASSETS		
3.	Intangible assets	5.081	5.845
	Investment property	1.856	1.915
3.	Property, plant and equipment	69.200	73.427
4.	Asociate investments	63.445	71.684
4.	Available-for-sale investments	7.336	5.747
	Issued loans	28.629	25.205
	Deferred income tax assets	1.735	2.053
	Total non-current assets	177.282	185.876
	CURRENT ASSETS		
5.	Inventories	27.312	42.065
	Prepayment income tax	21	2.004
6.	Prepayments and deferred cost	1.635	1.729
7.	Trade accounts receivable	16.126	33.484
8.	Other current assets	2.912	3.263
9.	Cash and cash equivalents	189	1.425
	Total current assets	48.195	83.970
	TOTAL ASSETS	225.477	269.846
	LIABILITIES AND SHAREHODERS' EQUITY		
	SHAREHOLDERS' EQUITY		
	Share capital	50.827	50.827
	Compulsory reserve	5.083	5.083
10.	Revaluation reserve	(1.886)	(3.157)
	Retained earnings (loss)	(8.279)	9.732
	Subsidy	132	-
	Total equity attributable to the equity holders of the parent	45.877	62.485
	Minority interest	1.546	1.678
	Total shareholders' equity	47.423	64.163
	NON-CURRENT LIABILITIES		
13.	Long-term bank loans and leasing liabilities	72.814	72.906
	Deferred income tax liability	-	-
	Total non-current liabilities	72.814	72.906
	CURRENT LIABILITIES		
13.	Short-term bank loans and current portion of loans and leasing liabilities	84.213	84.349
	Trade accounts payable	9.640	19.981
	Income tax payable	-	-
12.	Accrued liabilities	11.387	28.447
	Total current liabilities	105.240	132.777
	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	225.477	269.846

General director Vytautas Junevičius

AB ALITA
Company code 149519891, Alytus, Miškininkų 17

Consolidated statement of Income for the six month period ended 30 September 2009

(LTL '000)

Note		For the nine month period ended 30 September 2009	2008
17.	NET SALES	100.363	143.877
	Cost of sales	(76.783)	(100.217)
	GROSS PROFIT	23.580	43.660
	Other income	1.179	1.320
14.	Selling and distribution expenses	(15.098)	(30.837)
15.	General and administrative expenses	(11.918)	(14.285)
	Other expenses	(613)	(946)
	OPERATING PROFIT	(2.870)	(1.088)
16.	Financial income	1.842	2.709
16.	Financial expenses	(8.876)	(9.077)
	Share of profit (loss) of equity accounted investees	(8.239)	1.566
	PROFIT BEFORE INCOME TAX	(18.143)	(5.890)
	Income tax	-	-
	NET PROFIT FOR THE YEAR	(18.143)	(5.890)
	Attributable to:		
	Equity holders of the parent	(18.011)	(5.799)
	Minority interrest	(132)	(91)
		(18.143)	(5.890)
11.	Basic earnings (loss) per share (LTL)	-0,36	-0,12

General director Vytautas Junevičius

AB ALITA
Company code 149519891, Alytus, Miškininkų 17

Consolidated statement of Income for the July - September month period 2009

(LTL '000)

Note		July - September 2009	July - September 2008
17.	NET SALES	34.069	49.959
	Cost of sales	(24.777)	(35.360)
	GROSS PROFIT	9.292	14.599
	Other income	485	492
14.	Selling and distribution expenses	(4.858)	(10.555)
15.	General and administrative expenses	(3.820)	(4.712)
	Other expenses	(335)	(283)
	OPERATING PROFIT	764	(459)
16.	Financial income	551	1.012
16.	Financial expenses	(2.798)	(3.233)
	Share of profit (loss) of equity accounted investees	(2.505)	1.932
	PROFIT BEFORE INCOME TAX	(3.988)	(748)
	Income tax	-	-
	NET PROFIT FOR THE YEAR	(3.988)	(748)
	Attributable to:		
	Equity holders of the parent	(3.956)	(709)
	Minority interrest	(32)	(39)
		(3.988)	(748)
11.	Basic earnings (loss) per share (LTL)	-0,08	-0,01

General director Vytautas Junevičius

AB ALITA

Consolidated statement of Changes in Equity for the six month period ended 30 September 2009

(LTL '000)

Note		Share capital	Compulsory reserve	Revaluation reserve	Retained earnings (deficit)	- Subsidy	Total equity	Minority interest	Total
	Balance as of 31 December 2007	50.827	5.083	9.881	24.695		90.486	1.999	92.485
	Dividends paid				(2.541)		(2.541)		(2.541)
	Decrease in value of investments for sale			(12.235)			(12.235)		(12.235)
	Accounted deferred income tax liability			1.835			1.835		1.835
11.	Net profit for the year	-	-	-	(5.799)		(5.799)	(91)	(5.890)
	Balance as of 30 September 2008	50.827	5.083	(519)	16.355	-	71.746	1.908	73.654
	Decrease in value of investments for sale			(3.336)			(3.336)		(3.336)
	Accounted deferred income tax assets			698			698		698
	Net profit for the year	-	-	-	(6.623)		(6.623)	(230)	(6.853)
	Balance as of 31 December 2008	50.827	5.083	(3.157)	9.732	-	62.485	1.678	64.163
	Increase in value of investments for sale			1.589			1.589		1.589
	Accounted deferred income tax assets			(318)			(318)		(318)
						132	132		132
11.	Net profit (loss) for the year	-	-	-	(18.011)		(18.011)	(132)	(18.143)
	Balance as of 30 September 2009	50.827	5.083	(1.886)	(8.279)	132	45.877	1.546	47.423

General director Vytautas Junevičius

AB ALITA

Consolidated statement of Cash Flows for the nine month period ended 30 September 2009

(LTL '000)

	For the nine month period ended 30 September	
	2009	2008
Cash flow from (to) operating activities:		
Net profit (loss)	(18.143)	(5.890)
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortisation	5.755	6.663
Subsidy received	132	-
Change of impairment of trade accounts receivable	(319)	-
Write-off of property, plant and equipment	315	7
(Gain) loss from fixed assets sale	(196)	(16)
Impairment of inventories	-	(1)
Write-off of inventories	(283)	103
Interest expenses	8.433	8.912
Interest income	(1.840)	(2.667)
Share of (profit) loss of equity accounted investees	8.239	(1.566)
Income tax expense (income)	-	-
Deferred income tax expense (income)	-	-
	2.093	5.545
Changes in current assets and current liabilities:		
Decrease (increase) in inventories	15.036	(5.032)
Decrease (increase) in trade accounts receivable	17.676	27.213
(Increase)/decrease in prepayments and deferred cost	2.078	(2.065)
Decrease (increase) in other accounts receivable	351	978
Increase (decrease) in trade accounts payable and accrued liabilities	(27.401)	(29.643)
Income tax paid	-	(2.182)
Net cash provided by operating activities	9.833	(5.186)
Cash flow from (to) investing activities:		
Acquisition of property, plant and equipment	(983)	(2.173)
Acquisition of intangible fixed assets	(37)	(245)
Acquisition of asociate's shares	-	-
Disposal (acquisition) of subsidiary's shares	-	-
Disposal (acquisition) of investments for sale	-	-
Sale of property, plant and equipment	196	16
Interest received	1.840	2.667
Net cash (used in) investing activities	1.016	265
Cash flow from (to) financing activities:		
Issued loans	(3.424)	(23.479)
Repayment of issued loans	-	160
Loans received	4.319	47.850
(Repayment) of loans	(4.547)	(8.454)
Interest (paid)	(8.433)	(8.912)
Dividends (paid)	-	(2.541)
Net cash (used in) financing activities	(12.085)	4.624
Increase (decrease) in cash and cash equivalents	(1.236)	(297)
Cash and cash equivalents in beginning of the period	1.425	974
Cash and cash equivalents at end of the period	189	677

General director Vytautas Junevičius

Notes to the consolidated interim financial statements
for the nine month period ended 30 September 2009
(LTL '000 unless otherwise stated)

1. Reporting entity

AB Alita was established in 1963 and was reregistered as a state enterprise in 1990. In 1995 AB Alita was re-organised to a joint stock company.

Registered address of AB Alita is Miškininkų 17, Alytus, Lithuania.

On 6 January 2004 an agreement on sale of the AB Alita shares was signed between the State Property Fund and UAB Invinus. AB Invinus acquired controlling 83.77 per cent shareholding of the Company.

On 10 November 2004 extraordinary shareholders' meeting of AB Invinus and on 11 November 2004 extraordinary shareholders' meeting of AB Alita took place during which a decision to merge AB Invinus to AB Alita and approve the reorganisation terms was made. AB Alita share capital decreased as a result of the reorganisation.

	Nominal value (LTL)	Percent
Private share capital	50.827.209	100,0

The nominal value of one share is LTL 1. All shares are authorised, issued and fully paid registered ordinary shares. Alitas's shares are listed in the current list of the Vilnius Stock Exchange.

On 8 July 2004 a sales agreement of controlling shareholding comprising 72.93 percent of AB Anykščių Vynas was signed between the State Property Fund and AB Alita. 35,793,407 ordinary registered shares of AB Anykščių Vynas were acquired for 25,610 thousand Litas. During the same year AB Alita additionally acquired 11,607,163 ordinary registered shares. At present AB Alita hold 46,577,570 ordinary registered shares, comprising 94,90 per cent, with a nominal value of 1 Litas each .

On 12 April 2007, according the final protocol, AB Alita obtained 100 ordinary registered shares of the wholesale company UAB Daivalda with a nominal value of 100 Litas each. UAB Daivalda holds 100 % shares of UAB Vilkmergės Alus.

On 27 April 2007, according the AB Alita Board protocol, the name of UAB Daivalda was changed to UAB Alita Distribution.

The financial statements of AB Alita and AB Anykščių Vynas (hereinafter „the Group") are consolidated from 1 July 2004. The financial statements of the Group consolidate AB Alita, AB Anykščių Vynas, UAB Alita Distribution and UAB Vilkmergės alus financial statements from 1 April 2007.

The Group produces and distributes alcohol beverages, including sparkling wines, alcohol mixes, cider, beer, wines, hard liqueurs, as well as concentrated fruit juice.

Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS), as adopted by the European Union.

Basis of preparation

The financial statements are presented in Litas, being the functional currency of the Group and prepared on the historical cost basis, except for the property plant and equipment, which are presented at deemed cost.

The preparation of the financial statements in conformity with IFRSs, as adopted by the European Union, requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

2. Summary of significant accounting policies

Basis of consolidation

Subsidiaries are entities controlled by the Company. Control exists when the Company has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, potential voting rights that presently are exercisable or convertible are taken into account. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

Intragroup balances and any unrealised gains and losses or income and expenses arising from intragroup transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains arising from transactions with associates and jointly controlled entities are eliminated to the extent of the Group's interest in the entity. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

Associates

Associates are those entities in which the Group has significant influence, but not control, over the financial and operating policies. The consolidated financial statements include the Group's share of the total recognised gains and loses of associates on an equity accounted basis, from the date that significant influence commences until the date that significantinfluence ceases. When the Group's share of losses exceeds its interest in an associate, the Group's carrying amount is reduced to nil and recognition of further losses is discontinued exept to the extent that the Group has incurred legal or constructive obligations or made payments on behalt of associate.

Foreign currency transactions

Transactions in foreign currencies are translated at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to the functional currency at the foreign exchange rate ruling at that date. Foreign exchange differences arising on translation are recognised in the income statement.

Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.
Certain items of property, plant and equipment that have been indexed in accordance with Lithuanian legislation prior to 1 January 2004, the date of transition to IFRSs, are measured on the basis of deemed cost, being the indexed amount at the date of the indexation less indexed accumulated depreciation and impairment losses.
The cost of self-constructed assets includes the cost of materials, direct labor and an appropriate proportion of production overheads.
Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Subsequent costs

The Group recognizes in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item or major overhaul when that cost is incurred if it is probable that the future economic benefits embodied with the item will flow to the Group and the cost of the item can be measured reliably. All other costs are recognized in the income statement as an expense as incurred.

2. Significant accounting policies (cont'd)

Depreciation

	Years
Buildings	8-84
Machinery and equipment	2-50
Motor vehicles, furniture and fixtures	4-25
IT equipment	4-5

The useful lives are reviewed periodically to ensure that the period of depreciation is consistent with the expected pattern of economic benefits from items of property, plant and equipment.

Intangible assets

Intangible assets, comprising computer software and other licenses that are acquired by the Group, are stated at cost less accumulated amortisation and impairment.

Amortisation is charged to the income statement on a straight-line basis. The Group's intangible assets are amortized over 1-3 years.

Inventories

Inventories, including work in process, are valued at the lower of cost or net realisable value, after recognition of impairment loss for obsolete and slow moving items. Net realisable value is the selling price in the ordinary course of business, less the costs of completion, marketing and distribution. Cost is determined in accordance FIFO principle.

Auxiliary materials and supplies are expensed at the time they are taken into use or booked to the finished goods value if used in production.

In the case of manufactured inventories and work in progress, cost includes an appropriate share of overheads based on normal operating capacity.

The Company accounts for bottles as current assets in inventory, since they are not expected to be reused following the initial delivery. Bottles are booked to the cost of finished goods when used in production.

The Company books multiple usage tare, which comprise plastic boxes, pallets and etc. for placing the bottles of alcohol beverages, to the operating expenses immediately after it is taken for use.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits.

Impairment

The carrying amounts of the Company's assets, other than inventories and deferred tax assets, are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

Calculation of recoverable amount

The recoverable amount of the Company's receivables carried at amortized cost is calculated as the present value of estimated future cash flows, discounted at the original effective interest rate (i.e., the effective interest rate computed at the initial recognition of these financial assets). Receivables with a short duration are not discounted.

Divdends

Dividends are recognized as a liability in the period in which they are declared.

2. Significant accounting policies (cont'd)

Liabilities

Liabilities are initially recognized at fair value less direct costs related to occurrence of respective loan and other liabilities. Subsequent to initial recognition, liabilities are stated at amortized cost on an effective interest method basis. Short-term liabilities are not discounted.

Provisions

A provision is recognized in the balance sheet when the Company has a legal or constructive obligation as a result of past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Revenue

Revenue is recognised when it is probable that the economic benefits associated with the transaction will flow to the enterprise and the amount of the revenue can be measured reliably. Sales are recognised net of VAT, excise tax and price discounts directly related to the sales. Revenue from sales of goods is recognised when delivery has taken place and transfer of risks and rewards has been completed.

Revenue from the services rendered is recognized in the income statement as the services are rendered. The revenue recognized is net of discounts provided.

Rental income is recognized in the income statement on a straight-line basis over the term of the lease.
Revenue from disposal of assets is recognized in the income statement when the significant risks and rewards of ownership have been transferred to the buyer.

No revenue is recognized if there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of assets disposed also continuing management involvement with the assets.

Expenses

Operating expenses comprise costs regarding sales personnel, advertising, administrative staff, management, office premises and office expenses etc., including depreciation and amortisation.

Payments made under operating leases are recognized in the income statement on a straight-line basis over the term of the lease.

Net financing costs comprise interest payable on borrowings calculated using the effective interest rate method, interest receivable on funds invested, foreign exchange gains and losses.

Income tax

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognized in the income statement except to the extent that it relates to the items recognized directly in equity, in which case it is recognized in equity.
Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Earnings per share

The Company presents data of basic and diluted earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares. During reporting periods there were no any dilutive potential ordinary shares issued by the Company.

Subsequent events

Post-year-end events that provide additional information about the Group's position at the balance sheet date (adjusting events) are reflected in the financial statements. Post-year-end events that are not adjusting events are disclosed in the notes when material.

(LTL '000 unless otherwise stated)

3. Non current assets

The amortiziation charge of intangible assets amounts to LTL 801 thousand for the nine month period ended 30 September 2009.

The Group disposed and wrote off property, plant and equipment amounts to LTL 315 thousand, the depreciation charge amounts to LTL 4,896 thousand, the depreciation charge of investment property amounts to LTL 58 thousand.

4. Non-current financial asset

Asociate investments

During the nine month period enden 30 September of 2009 the associated entity suffered a loss amount of LTL 19,843 thousand . Part of the loss related to the Group amounted to LTL 8,237 thousand Litas resulting in increase of the consolidated loss of the Group.

Available-for-sale investments

Available-for-sale investments consist of the following:

	30 September 2009	31 December 2008
AB Šiaulių Bankas shares	9.693	9.693
Other securities	-	-
Total	9.693	9.693
Impairment in the beginning of the year	-	(1)
Available-for-sale investments written-off	-	1
Impairment at the end of the year	-	-
Increase in value in the beginning of the year	(3.946)	11.625
Disposal of available-for-sale investments	-	
Increase (desrease) in value during the year	1.589	(15.571)
Increase (decrease) in value at the end of the year	(2.357)	(3.946)
Total	7.336	5.747

As at 30 September 2009 AB Alita held 6,920,480 ordinary registered shares of AB Šiaulių Bankas with a nominal value of 1 Litas each. Change in value (increase) of AB Šiaulių Bankas shares comprising 1,589 thousand Litas was registered in the Company's accounting . The decision to decrease the value was made based on the market value of the share which comprised 1,06 Litas per share. The change in value of AB Šiaulių Bankas shares is booked in equity .

5. Inventories

Inventories consist of:

	30 September 2009	31 December 2008
Raw materials	4.740	4.288
Packing materials	3.086	3.898
Auxiliary materials and supplies	984	928
Work-in-process	7.121	8.537
Finished goods:		
- alcoholic beverages	6.217	7.876
- apple products	4.013	20.918
Goods for resale	2.206	6.176
	28.367	52.621
Impairment of inventories in the beginning of the year	(10.556)	(1.911)
Sold and used for own needs	9.503	885
Impairment during the year	(2)	(9.530)
Impairment of inventories at the end of the year	(1.055)	(10.556)
Total	27.312	42.065

(LTL '000 unless otherwise stated)

6. Prepayments and deferred cost

Prepayments and deferred cost consist of:

	30 September 2009	31 December 2008
Prepayments to local suppliers	947	1.338
Prepayments to foreign suppliers	481	210
Other taxes prepaid	4	8
Deferred cost	1.077	1.048
Total	2.509	2.604
Impairment during the year	(874)	(875)
Total	1.635	1.729

7. Trade accounts receivable

Trade accounts receivable consist of:

	30 September 2009	31 December 2008
Trade accounts receivable	17.397	35.073
Impairment in the beginning of the year	(1.589)	(1.118)
Doubtful accounts receivable recovered	318	-
Doubtful accounts receivable write off	-	-
Additional impairment during the year	-	(471)
Impairment at the end of the year	(1.271)	(1.589)
Total	16.126	33.484

8. Other current assets

Other current assets consist of:

	30 September 2009	31 December 2008
Issued short-term loans	12	12
Other accounts receivable	3.030	3.381
Impairment	(130)	(130)
Total	2.912	3.263

9. Cash and cash equivalents

Cash and cash equivalents consist of:

	30 September 2009	31 December 2008
Cash in banks	183	1.335
Cash on hand	6	90
Total	189	1.425

10. Shareholders' equity

Revaluation reserve

	30 September 2009	31 December 2008
Increase in value of AB Šiaulių Bankas shares	(2.357)	(3.946)
Deferred income tax asset (liability) to equity	471	789
Total	(1.886)	(3.157)

Profit distribution

On 27 April 2009 the General Shareholders' Meeting resolved will not paying out dividends to the shareholders .

11. Basic earnings (loss) per share

Basic earnings (loss) per share are calculated as follows:

	For the six month period ended 30 June 2009	2008
Net profit (loss), attributable to the shareholders	(18.011)	(5.090)
Number of shares (thousands)	50.827	50.827
Earnings (loss) per share (LTL)	-0,35	-0,10

AB Alita has no dilutive potential shares or convertibles. The diluted earnings (loss) per share are the same as the basic earnings (loss) per share.

12. Accrued liabilities

Accrued liabilities are listed below:

	30 September 2009	31 December 2008
Excise duty	3.807	12.523
Value added tax (VAT)	3.056	5.770
Packaging tax	-	2.316
Advances received	1.321	3.322
Salaries	668	679
Accrued social security tax	416	547
Withholding income tax	97	95
Vacation pay	1.572	1.587
Other accrued liabilities	450	1.608
Total	11.387	28.447

13. Long-term and short-term bank loans and leasing liabilities

	30 September 2009	31 December 2008
Long-term loans	72.080	72.080
Long-term leasing liabilities	734	826
Total long-term liabilities	72.814	72.906
Current portion of long-term loan	16.905	16.905
Credit line	66.771	62.771
Overdraft	328	3.857
Curent portion of long-term leasing liabilities	209	816
Total short-term liabilities	84.213	84.349

As at September 30, 2009 The Group has a long-term loan amounting to EUR 17,952 thousand which must be repaid fully till 2012 and other long-term loan amounts to EUR 7,820 thousand and its repayment term is the year 2011. The average variable rate of the loan s was from 7,676 to 4,301 % in 2009.

As at September 30, 2009, the limit of the credit lines of the Group amounts to LTL 66,830 thousand, the actually used part is LTL 66,771 thousand. The average variable rate of the loans was from 8,59 to 10,65%. The Group has the unused limit of the overdraft amounting to LTL 500 thousand and the average variable rate was 8,6-,11,08 %.

To secure long-term loans and credit lines, the Company has pledged tangible non-current assets with the residual value of LTL 47,101 thousand as at September 30, 2009, inventories of LTL 26,755 thousand, all the current and future Company funds in the banks, trademarks.

(LTL '000 unless otherwise stated)

14. Selling and distribution expenses

Selling and distribution expenses consist of:

	For the nine month period ended 30 September 2009	2008
Advertising	4.901	14.443
Warehousing	3.112	4.906
Sales and marketing departments' expenses	3.831	5.663
Transportation and logistics	3.251	5.300
Other	3	525
Total	15.098	30.837

	July -September 2009	2008
Advertising	1.940	5.016
Warehousing	865	1.791
Sales and marketing departments' expenses	1.066	1.826
Transportation and logistics	984	1.852
Other	3	70
Total	4.858	10.555

15. General and administrative expenses

General and administrative expenses consist of:

	For the nine month period ended 30 September 2009	2008
Salaries, wages and social security	3.729	4.675
Tax expenses (other than income tax)	509	2.180
Maintenance and repairs	1.557	1.796
Depreciation and amortisation	1.626	1.309
Redundancy compensations	1.366	49
Other employee related cost	129	137
Write-off of inventories	30	101
Reversed impairment of inventories	(313)	-
Professional services	710	341
Insurance expenses	286	300
Bank fees	45	73
Charity	2	503
Other	2.242	2.821
Total	11.918	14.285

	July -September 2009	2008
Salaries, wages and social security	1.351	1.583
Tax expenses (other than income tax)	260	562
Maintenance and repairs	497	519
Depreciation and amortisation	537	438
Redundancy compensations	59	-
Other employee related cost	77	107
Write-off of inventories	4	40
Reversed impairment of inventories	(313)	-
Professional services	314	129
Insurance expenses	82	96
Bank fees	15	23
Charity	2	76
Other	935	1.139
Total	3.820	4.712

(LTL '000 unless otherwise stated)

16. Financial income (expenses)

Financial income (expenses) consist of:

	For the nine month period ended 30 September 2009	2008
Interest income	1.840	2.558
Gain from available-for-sale investments disposal	-	-
Currency exchange gain , net	-	-
Other financial income	2	151
Total	1.842	2.709
Interest expenses on loans	8.433	8.912
Currency exchange loss, net	11	5
Other financial expenses	432	160
Total	8.876	9.077

	July -September 2009	2008
Interest income	549	1.067
Gain from available-for-sale investments disposal	-	-
Currency exchange gain (loss), net	-	(5)
Other financial income	2	(50)
Total	551	1.012
Interest expenses on loans	2.671	3.155
Other financial expenses	127	78
Total	2.798	3.233

17. Information according to business and geographic segments

Business segments	For the nine month period ended 30 September 2009	2008
Wholesale alkoholic drinks	63.773	80.874
Alkoholic products	29.021	57.971
Apple products	5.963	3.843
Unallocated	1.605	1.189
Total	100.363	143.877
Geographic segments		
Revenue from domestic market customers	92.107	136.158
Revenue from foreign customers	8.256	7.719
Total	100.363	143.877

Business segments	July -September 2009	2008
Wholesale alkoholic drinks	23.368	27.826
Alkoholic products	9.644	19.511
Apple products	242	1.267
Unallocated	814	1.355
Total	34.069	49.959
Geographic segments		
Revenue from domestic market customers	32.970	47.979
Revenue from foreign customers	1.099	1.980
Total	34.069	49.959

All the Company's asset are located in Lithuania, except asociate's investments in Serbia.

Notes to the consolidated interim financial statements for the nine month period ended 30 September 2009
(LTL '000 unless otherwise stated)

18. Subsequent events

Pursuing to the conditions of the spin-off, approved by the general shareholders meeting on September 29, 2009, the reduced share capital of AB ALITA of LTL 23 673 416, comprising 23,673,416 ordinary registered shares with a nominal value of 1 Litas each and the new company ALITA Group AB, with share capital of LTL 27 153 793, comprising 23,673,416 ordinary registered shares with a nominal value of 1 Litas each, were registered in the register oflegal entities on October 7, 2009. The detail information is given in the Company's website : www.alita.lt .

19. Information about audit

Concolidated interim financial statements was not audited. An audit will be perform for the full financial year 2009.

The comparative information is taken from consolidated financial statements for the year 2008, which was prepared and audited in accordance with International Financial Reporting Standarts as adopted by European Union.