



AKCINĖ BENDROVĖ

To The Securities Commission
Of the Republic of Lithuania
Konstitucijos ave 23,
LT-08105 Vilnius

30-11-2009

CONFIRMATION OF RESPONSIBLE PERSONS

Following the Law on Securities of the Republic of Lithuania and Rules on Preparation and Submission of Periodic and Additional Information of the Lithuanian Securities Commission, we, the General Manager of the AB „Gubernija“ Vijoleta Dunauskiene and the Deputy General Financier of the AB „Gubernija“ Eugenija Tarbunaite, hereby confirm that, to the best of our knowledge, the attached Gubernija AB the intermediate non audited financial accountability for 9 months of the year 2009, ended 30 September 2009, develops in accordance with International Standards of Financial Accounts approved by the EU, give a true and fair view of the assets, liabilities, financial position and profit or loss of Gubernija AB.

General Manager

Vijoleta Dunauskiene

Deputy General Financier

Eugenija Tarbunaite

Kodas
144715765
LT447157610

Rejestro tvarkytojas:
VĮ Registrų centras
Šiaulių filialas

Dvaro g. 179
LT-76176, Šiauliai
Lietuvos Respublika

Tel. (8 -41) 591900
Faks. (8 -41) 591911
El. paštas: info@gubernija.lt

Atsisk. sąsk. **LT62 7010 1000 0446 7045**
AB Ūkio bankas Šiaulių filialas
kodas **70101**

AB GUBERNIJA, 144715765

(įmonės pavadinimas)

DVARO 179, ŠIAULIAI

(įmonės kodas, adresas, kiti duomenys)

PATVIRTINTA

protokolo Nr.

___ m. ___ d.

2009 m.rugsėjo 30d. **PELNO (NUOSTOLIŲ) ATASKAITA/
INCOME STATEMENT**

2009-01-01..2009-09-30 (finansinių atskaitomybės sudarymo data) : 2009
(ataskaitinis laikotarpis)

Nr.

Litas/in Litas

	Straipsniai/ Items	Pastabos Nr./ Notes	Finans. m./ Finan. Year2009-09- 30	Praėję fin. m./ Previous financial year2008-09- 30	Finans. m./ Finan. Year2009-07- 01..2009-09- 30	Praėję fin. m./ Previous financial year2008-07- 01..2008-09- 30
I.	PARDAVIMO PAJAMOS/ SALES	18	20 144 698	29 773 619	6 777 202	10 912 446
II.	PARDAVIMO SAVIKAINA/ COST OF SALES	19	15 889 994	22 856 648	5 208 867	8 154 624
III.	BENDRASIS PELNAS (NUOSTOLIAI)/ GROSS PROFIT		4 254 704	6 916 971	1 568 335	2 757 821
IV.	VEIKLOS SANAUDOS / OPERATING EXPENSES	20	6 028 653	9 100 342	1 878 896	3 158 024
IV	Pardavimo/ Sales		4 165 714	6 235 922	1 301 290	2 199 798
IV	Bendrosios ir administracinės/ General and administrative		1 862 939	2 864 419	577 606	958 225
V.	TIPINĖS VEIKLOS PELNAS (NUOSTOLIAI) / OPERATING PROFIT		(1 773 949)	(2 183 371)	(310 226)	(400 202)
VI.	KITA VEIKLA / OTHER OPERATIONS		(25 946)	(30 710)	(15 196)	(15 955)
VI	Pajamos/ Income		8 947	27 627	4 254	5 770
VI	Išlaidos/ Expenses		34 893	58 337	19 450	21 725
VII.	FINANSINĖ IR INVESTICINĖ VEIKLA/ FINANCIAL AND INVESTING ACTIVITIES	21	(1 664 848)	(1 452 201)	(253 120)	(560 132)
VI	Pajamos/ Income		78 978	897	72 812	296
VI	Išlaidos/ Expenses		1 743 826	1 453 098	325 932	560 428
XI.	PELNAS (NUOSTOLIAI) PRIEŠ APMOKESTINIMĄ/ CURRENT YEAR PROFIT BEFORE TAXES		(3 464 743)	(3 666 281)	(578 542)	(976 289)
XII.	PELNO MOKESTIS/ PROFIT TAX	22	212 290	90 437	66 411	59 492
XIII.	GRYNASIS PELNAS (NUOSTOLIAI)/ NET PROFIT OF CURRENT YEAR	23	(3 252 453)	(3 575 844)	(512 132)	(916 797)
	PELNAS VIENAI AKCIJAI/ NET PROFIT		-0.13	-0.14	-0,02	-0.04

Generalinė direktorė

(įmonės administracijos vadovo pareigų
pavadinimas)

parašas(signature)

Vijoleta Dunauskienė

vardasis ir pavardė (name, surr name)

AB GUBERNIJA, 144715765

(įmonės pavadinimas)

DVARO 179, ŠIAULIAI

(įmonės kodas, adresas, kiti duomenys)

PATVIRTINTA

20

m.

protokolo Nr.

2009 rugsėjo 30 **BALANSAS/ BALANCE SHEET**

(finansinės atskaitomybės sudarymo data)

2009

Nr.

2009-01-01..2009-09-30

(ataskaitinis laikotarpis)

Litas/in Litas

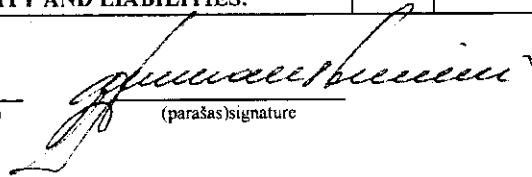
	TURTAS/ ASSETS	Pastabos Nr./ Notes	Finansiniai metai/ Financial year 2009.09.30	Praeję finansiniai m./ Financial year 2008-09-30	Praeję finansiniai m./ Previous financial year 2008-12-31
A.	ILGALAIKIS TURTAS/ Long term assets		33 300 638	38 023 939	36 791 071
I.	NEMATERIALUSIS TURTAS / INTANGIBLE ASSETS	1	94	96 398	59 338
I.3	Patentai, licencijos/ Licences and patents		2	81 750	54 500
I.4	Programinė įranga/ Computer software		2	14 057	4 372
I.5	Kitas nematerialus turtas/ Other intangible assets		90	591	465
II.	MATERIALUSIS TURTAS/ TANGIBLE ASSETS	2	33 283 444	37 910 440	36 714 634
II.2	Pastatai ir statiniai / Buildings & Plant		18 311 153	20 199 734	19 720 930
II.3	Mašinos ir įrengimai / Machinery & equipment		13 637 846	15 907 883	15 225 330
II.4	Transporto priemonės / Vehicles		258 657	364 010	338 518
II.5	Kita įranga, prietaisai, įrankiai ir įrengimai / Other property, plant and equipment		581 946	1 003 273	912 270
II.6	Nebaigta statyba/ Construction in progress				
II.7	Kitas materialusis turtas / Other tangible assets		493 842	435 540	517 586
III.	FINANSINIS TURTAS / FINANCIAL LONG - TERM ASSETS	3	17 100	17 100	17 100
III.4	Kitas finansinis turtas/ Other financial assets		17 100	17 100	17 100
IV.	KITAS ILGALAIKIS TURTAS/OTHER TANGIBLE ASSETS				
IV.1	Atidėto pelno mokesčio turtas/Diferend profit taxes assets				
B.	TRUMPALAIKIS TURTAS/ Short term assets		6 477 890	8 937 374	7 696 000
I.	ATSARGOS, IŠANKSTINIAI APMOKĖJIMAI IR NEBAIGTOS VYKDYTI SUTARTYS/ STOCK AND CONTRACTS IN PROGRESS	4	2 744 792	4 419 689	3 512 410
I.1	Atsargos/ Inventories		2 477 065	3 912 685	3 165 120
I.1.1	Zaliavos ir komplektavimo gaminiai/ Raw materials and consumables		1 912 310	2 401 986	2 145 450
I.1.2	Nebaigta gamyba/ Work in progress		99 376	533 409	309 208
I.1.3	Pagaminta produkcija/ Finished goods		443 964	964 932	697 566
I.1.4	Pirktos prekės, skirtos perparduoti/ Goods for resale		21 415	12 357	12 896
I.2	Išankstiniai apmokėjimai/ Prepayments	5	267 727	507 004	347 290
I.3	Nebaigtos vykdyti sutartys/ Contracts in progress				
II.	PER VIENERIUS METUS GAUTINOS SUMOS/ AMOUNTS RECEIVABLE WITHIN ONE YEAR	6	2 946 797	4 153 836	3 788 051
II.1	Pirkėjų įsiskolinimas / Trade debtors		2 936 942	4 147 061	3 782 965
II.3	Kitos gautinos sumos / Other amounts receivable		9 855	6 775	5 086
III.	KITAS TRUMPALAIKIS TURTAS/Other short term assets		288 300	288 300	288 300
III.1	Terminuoti indėliai/ Time deposits	7	288 300	288 300	288 300
IV.	PINIGAI IR PINIGŲ EKVIVALENTAI/ CASH IN BANK AND IN HAND	8	498 001	75 549	107 239
	TURTO IŠ VISO / TOTAL ASSETS:		39 778 528	46 961 313	44 487 071

	NUOSAVAS KAPITALAS IR ĮSIPAREIGOJIMAI/ Capital and reserves	Pastabos Nr./ Notes	Finansiniai metai/ Financial year 2009-09-30	Praėję finansiniai m. Previous financial year 2008-09-30	Praėję finansiniai m. Previous financial year 2008-12-31
C.	NUOSAVAS KAPITALAS / SHAREHOLDERS CAPITAL		9 100 197	14 743 824	12 352 650
I.	KAPITALAS/ CAPITAL	9	24 814 720	24 814 720	24 814 720
I.1	Istatinis (pasirašytasis) / Subscribed capital		24 814 720	24 814 720	24 814 720
I.4	Savos akcijos/ Own Shares (-)				
II.	PERKAINOJIMO REZERVAS (REZULTATAI)/ REVALUATION RESERVE	10	8 385 334	9 544 334	9 234 495
III.	REZERVAI/ RESERVES				
III.1	Privalomasis rezervas/ Legal reserve				
III.2	Savoms akcijoms įsigyti/ Reserve for acquiring own shares				
III.3	Kiti rezervai/ Other reserves				
IV.	NEPASKIRSTYTASIS PELNAS (NUOSTOLIAI) PROFIT (LOSS)/ BROUGHT FORWARD	11	(24 099 857)	(19 615 229)	(21 696 565)
IV.1	Ataskaitinių metų pelnas (nuostolis)/ Profit (loss) of the reporting year profit		(2 403 292)	(3 131 258)	(5 212 594)
IV.2	Ankstesnių metų pelnas (nuostolis)/ Profit (loss) of the previous year		(21 696 565)	(16 483 971)	(16 483 971)
E.	MOKĖTINOS SUMOS IR ĮSIPAREIGOJIMAI/ Amounts payable and liabilities	12	30 678 331	32 217 489	32 134 422
I.	PO VIENERIŲ METŲ MOKĖTINOS SUMOS IR ILGALAIKIAI ĮSIPAREIGOJIMAI/ Amounts payable after one year and long term liabilities	13	12 876 884	16 475 803	13 089 175
I.1	Finansinės skolos/ Financial debts		11 459 558	14 791 509	11 459 558
I.1.1	Lizingo (finansinės nuomos) ar panašūs įsipareigojimai/ Leases and similar obligations				
I.1.2	Kreditinėms institucijoms / payable to kredit institutions				
I.1.3	Kitos / Other financial liabilities	14	11 459 558	14 791 509	11 459 558
I.5	Atidėtieji mokesčiai/ Deferred taxes	15	1 417 326	1 684 294	1 629 617
I.6	Kitos mokėtinos sumos ir ilgalaikiai įsipareigojimai/ Other amounts payable and non-current liabilities				
II.	PER VIENERIUS METUS MOKĖTINOS SUMOS IR TRUMPALAIKIAI ĮSIPAREIGOJIMAI/ Amounts payable in one year and short term liabilities	16	17 801 447	15 741 686	19 045 248
II.1	Ilgalaikių skolų einamųjų metų dalis/ Current portion of non-current debts		6 310 840	3 159 312	6 310 840
II.2	Finansinės skolos/ Financial debts		3 346 380	2 787 755	2 793 274
II.2.1	Kreditinėms institucijoms / Credit institutions		536 728		
II.2.2	Kitos skolos/ Other debts		2 809 652	2 787 755	2 793 274
II.3	Skolos tiekėjams/ Trade amounts payable		3 255 660	4 419 686	4 609 671
II.4	Avansu gautos sumos / paymens received in advance		149 442	2 146 395	1 911 164
II.5	Peino mokesčio įsipareigojimai/ Profit tax liabilities				
II.6	Su darbo santykiais susiję įsipareigojimai./ Liabilities related with labour relations		1 645 323	1 510 885	1 414 262
II.7	Atidėjiniai/ Provisions				
II.8	Kitos mokėtinos sumos ir trumpalaikiai įsipareigojimai/ Other amounts payable and current liabilities	17	3 093 802	1 717 654	2 006 035
	NUOSAVO KAPITALO IR ĮSIPAREIGOJIMŲ, IŠ VISO/ TOTAL EQUITY AND LIABILITIES:		39 778 528	46 961 313	44 487 071

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Generalinė direktorė
(monės administracijos vadovo pareigų pavadinimas)



(parašas)signature

Vijoleta Dunauskienė
vardas,pavardė(name, surname)

AB GUBERNIJA, 144715765

(įmonės pavadinimas)

DVARO 179, ŠIAULIAI

(įmonės kodas, adresas, kiti duomenys)

PATVIRTINTA

20 m.

protokolo Nr.

2009 m. rugsėjo 30 d. NUOSAVO KAPITALO POKYČIŲ ATASKAITA /

STATEMENT OF CHANGES IN EQUITY

2009 m. rugsėjo 30 d. ataskaitomybės sudarymo data) 2009

2009-01-01...2009-09-30

(ataskaitinis laikotarpis)

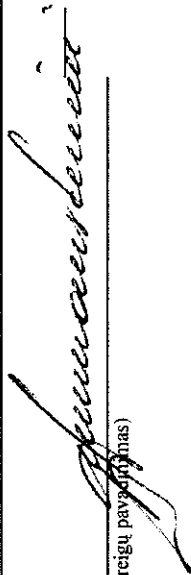
	Apmokėtas įstatinis kapitalas/ Paid up authorised capital	Savos akcijos (-)/ Own shares (-)	Perkainojimo rezervas (rezultatai)/ Revaluation reserves (results)	Istatymo numatyti rezervai/ Legal reserves		Nepaskirstytasis pelnas (nuostoliai)/ Retained earnings (losses)	Iš viso/ Total		
				Ilgalaikio turto/ Tangible assets	Privalomasis/ Compulsory			Kiti rezervai/ Other reserves	
1. Lik. už praėj. finans. metų pabaigoje 2007-12-31/ Balance at the end of financial year before previous	21 786 000		2 859 941			(16 483 971)	8 161 970		
Ilgalaikio materialiojo turto vertės padidėjimas (sumažėjimas)/ Increase (decrease) in non-current			8 112 650				8 112 650		
Apskaitos politikos pakeitimo rezultatas/ Result of changes in accounting policy			(835 518)				(835 518)		
19. Pelno (nuostolių) ataskaitoje nepripažintas pelnas (nuostoliai)/ Profit (loss), excluded from income statement			(592 740)			444 587	(148 153)		
20. Ataskaitinio laikotarpio grynas pelnas (nuostoliai)/ Net profit (loss) of the reporting period						(3 575 845)	(3 575 845)		
Ištamio kapitalo didinimas (mažinimas)	3 028 720						3 028 720		
26. Likutis atask. Fin. M. rugsėjo 30 d / Balance at the financial year september 30 2008	24 814 720		9 544 334			(19 615 229)	14 743 824		
19. Pelno (nuostolių) ataskaitoje nepripažintas pelnas (nuostoliai)/ Profit (loss), excluded from income statement			(309 839)			309 839			

Litas / in litas

20. Ataskaitinio laikotarpio grynasis pelnas (nuostoliai)/ Net profit (loss) of the reporting period									(2 391 174)	(2 391 174)
26. Likutis ataskaitinių finansinių metų pabaigoje/ Balance at the end of 31 december 2008	24 814 720		9 234 495						(21 096 565)	12 352 650
19. Pelno (nuostolių) ataskaitoje nepripažintas pelnas (nuostoliai)/ Profit (loss), excluded from income statement			(849 161)						849 161	(00)
20. Ataskaitinio laikotarpio grynasis pelnas (nuostoliai)/ Net profit (loss) of the reporting period									(3 252 453)	(3 252 453)
26. Likutis atask. Fin. M. rugsėjo 30 d / Balance at the financial year september 30 2009	24 814 720		8 385 334						(24 099 857)	9 100 197

Generalinė direktorė

(monės administracijos vadovo pareigų pavogijimas)



Vijaleta Dunauskienė

vardas, pavardė (name, surname)

2009 m. rugsėjo 30 d PINIGŲ SRAUTŲ ATASKAITA/

CASH FLOW STATEMENT

(finansinės atskaitomybės sudarymo data)

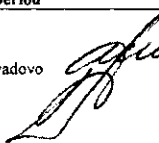
2009.11.25

(ataskaitinis laikotarpis) 2009-01-01..2009-09-30

Litas/in Litas

Eil. Nr.	Straipsniai/ Items	Pastabos Nr./ Notes	Finansiniai metai/ Financial year 2009-09-30	Prėję finansiniai m./ Previous financial year 2008-09-30
I.	Pagrindinės veiklos pinigų srautai/ Cash flows from operating activities			
I.1.	Ataskaitinio laikotarpio pinigų įplaukos (su PVM į/ Inflows of the reporting period (VAT included)		20 464 870	22 533 819
I.1.1.	P pinigų įplaukos iš klientų/ Inflows from customers		20 344 282	22 399 273
I.1.2.	Kitos įplaukos/ Other inflows	15209	120 588	134 546
I.2.	Ataskaitinio laikotarpio pinigų išmokos/ Outflows of the reporting period		(27 760 939)	(31 812 255)
I.2.1.	Pinigai, sumokėti žaliavų, prekių ir paslaugų tiekėjams (su PVM)/ Cash paid to suppliers of raw materials, goods and services, and employees (VAT included)		(16 061 611)	(17 326 101)
I.2.2.	Pinigų išmokos, susijusios su darbo santykiais/ Outflows connected with labour relations		(5 875 656)	(6 190 496)
I.2.3.	Sumokėti į biudžetą mokesčiai/ Taxes paid into the budget		(5 577 528)	(7 429 698)
I.2.4.	Kitos išmokos/ Other payments		(246 144)	(865 960)
	Grynųjų pagrindinės veiklos pinigų srautai/ Net cash flows from operating activities		(7 296 069)	(9 278 436)
II.	Investicinės veiklos pinigų srautai/ Cash flows from investing activities			
II.1.	Ilgalaikio turto (išskyrus investicijas) įsigijimas/ Acquisition of non-current assets (excluding investments)		(66 415)	(172 707)
II.2.	Ilgalaikio turto (išskyrus investicijas) perleidimas/ Transfer of non-current assets (excluding investments)			578
II.4.	Ilgalaikių investicijų perleidimas/ Transfer of long-term			
	Grynųjų investicinės veiklos pinigų srautai/ Net cash flows from investing activities		(66 415)	(172 129)
III.	Finansinės veiklos pinigų srautai/ Cash flows from financing activities			
III.2.	Pinigų srautai, susiję su kitais finansavimo šaltiniais/ Cash flows arising from other financing sources		8 423 411	9 610 223
III.2.1.	paskolų gavimas		1 100 559	
III.2.2.	Finansinių skolų sumažėjimas/ Decrease in financial debts		(1 195 093)	(1 660 465)
III.2.2.1.	Paskolų grąžinimas/ Loans returned		(563 831)	(651 503)
III.2.2.2.	Obligacijų supirkimas/ Purchase of bonds			
III.2.2.3.	Sumokėtos palūkanos/ Interest paid		(631 262)	(1 008 962)
III.2.2.4.	Lizingo (finansinės nuomos) įmokėjimai/ Payments of lease (finance lease) liabilities			
III.2.3.	Kitų įmonės įsipareigojimų padidėjimas/ Increase in other enterprise liabilities		10 907 147	12 861 014
III.2.4.	Kitų įmonės įsipareigojimų sumažėjimas/ Increase in other enterprise liabilities		(2 389 202)	(1 590 326)
III.3.	Kiti finansinės veiklos pinigų srautų padidėjimai/ Other increase in cash flows from financing activities		2 776	5 735
III.4.	Kiti finansinės veiklos pinigų srautų sumažėjimai/ Other decrease in cash flows from financing items		(666 314)	(371 039)
	Grynųjų finansinės veiklos pinigų srautai/ Net cash flows from financing activities		7 759 873	9 244 919
IV.	Ypatingųjų straipsnių pinigų srautai/ Cash flows from extraordinary items			
V.	Valiutų kursų pasikeitimo įtaka gryniųjų pinigų ir pinigų ekvivalentų likučiams/ Change in exchange rate		(6 627)	1 318
VI.	Grynasis pinigų srautų padidėjimas (sumažėjimas)/ Net increase (decrease) in cash flows		390 762	(204 328)
VII.	Pinigai ir pinigų ekvivalentai laikotarpio pradžioje/ Cash at the beginning of period		107 239	279 877
VIII.	Pinigai ir pinigų ekvivalentai laikotarpio pabaigoje/ Cash at the end of period		498 001	75 549

Generalinė direktorė
(įmonės administracijos vadovo
pareigų pavadinimas)



Jolita Dunauskienė
parašas (signature) (vardas ir pavardė)

NEMATERIALUSIS TURTAS / INTANGIBLE ASSETS

AB GUBERNIJA, 144715765

(monės pavadinimas, kodas)

DVARO 179, ŠIAULIAI

(adresas)

Priedas Nr.1

App.

(Lt)

Nematerialusis turtas/ State of lintangible assets 2009-09-30

Rodikliai/ Items	Patentai, licencijos ir pan./ Intangible rights	Programinė įranga/ Computers software	Kitas nematerialusis turtas/ other assets	Iš viso/ Total
Likutinė vertė praėjusių finansinių metų pabaigoje/ Acquisition value at the end of previous financial year	54 500	4 372	465	59 338
a) Ilgalaikis nematerialusis turtas įsigijimo savikaina/ Acquisition value				
Praėjusių finansinių metų pabaigoje/ at the end of previous financial year	327 000	111 154	67 225	505 379
Finansinių metų pokyčiai/ Current year changes::				
- turto įsigijimas/ Acquisitions of assets				
- kitiems asmenims perleistas ir nurašytas turtas (-)/ Cessions and disused assets (-)				
- perrašymai iš vieno straipsnio į kitą + / (-) Transfers from one heading to another				
Finansinių metų pabaigoje/ At the end of the current year	327 000	111 154	67 225	505 379
b) Amortizacija/ Depreciations				
Praėjusių finansinių metų pabaigoje/ At the end of previous financial year	272 500	106 782	66 760	446 042
Finansinių metų pokyčiai/ Current year changes :				
- finansinių metų amortizacija/ depreciation of financial year	54 498	4 370	375	59 243
- kitiems asmenims perleisto ir nurašyto turto amortizacija (-)/ acquired by third parties				
- perrašymai iš vieno straipsnio į kitą + / (-)/Transfers from one heading to another				
Finansinių metų pabaigoje/ at the end financial year	326 998	111 152	67 135	505 285
c) Vertės sumažėjimas/ decrease of value				
Finansinių metų pabaigoje/ at the end financial year				
d) Likutinė vertė finansinių metų pabaigoje/ Net value at the end of current year (a) - (b) - (c)	2	2	90	94

ILGALAIKIS MATERIALUSIS TURTAS/ INTANGIBLE ASSETS

AB GUBERNIJA, 144715765

(monės pavadinimas, kodas)

DVARO 179, ŠIAULIAI

(adresas)

priedas Nr.2

Ilgalaikis materialusis turtas/ State of tangible assets 2009-09-30

Litas/įn Litas

Rodikliai/ Items	Pastatai ir statiniai/ Buildings and constructions	Mašinos ir įrengimai/ Machinery and equipments	Transporto priemonės/ Vechile	Ilgalakis turtas komplekta cijoje/tangi ble assets inkomplekt	Kitas mate- rialusis turtas/ Other tangible assets	Nebaigta statyba/Contr uctio in progres	Iš Viso/Total
Likutinė vertė praėjusių finansinių metų pabaigoje / Acquisition value at the end of previous financial year	19 720 930	15 225 330	338 518	517 586	912 270		36 714 634
a) Įsigijimo savikaina/ Acquisition value							
Praėjusių finansinių metų pabaigoje/ at the end of previous financial year	14 588 507	39 742 887	3 412 404	517 586	8 007 117		66 268 501
- turto įsigijimas/ Acquisitions of assets				29 494			29 494
- perleistas ir nurašytas turtas (-)/ Cessions and disused assets (-)		20 420			14 616		35 036
- perrašymai iš vieno straipsnio į kitą + / (-)/ Transfers from one heading to another		21 052		(53 238)	32 186		
Finansinių metų pabaigoje/ At the end of the current year	14 588 507	39 743 519	3 412 404	493 842	8 024 687		66 262 959
b) Perkainojimas/ REVALUATION							
Praėjusių finansinių metų pabaigoje/ at the end of previous financial year	11 709 824						11 709 824
Vertės padidėjimas(sumažėjimas)							
- perrašymai iš vieno straipsnio į kitą + / (-)/ Transfers from one heading to another							
Finansinių metų pabaigoje/ at the end of financial year	11 709 824						11 709 824
c) Nusidėvėjimas/ Depreciations							
Praėjusių finansinių metų pabaigoje/ At the end of previous financial year	6 577 401	24 517 557	3 073 886		7 094 847		41 263 691
- finansinių metų nusidėvėjimas/ depreciation of financial year	348 325	1 608 529	79 861		358 651		2 395 366
perkainuoto turto nusidėjimas/releluation	1 061 452						1 061 452
- kitiems asmenims perleisto ir nurašyto turto nusidėvėjimas (-)/ acquired by third parties		20 413			10 757		31 170
- perrašymai iš vieno straipsnio į kitą + / (-)/ Transfers from one heading to another							
Finansinių metų pabaigoje/ at the end of financial year	7 987 178	26 105 673	3 153 747		7 442 741		44 689 339
e) Likutinė vertė finansinių metų pabaigoje/ Net value at the end of current year	18 311 153	13 637 846	258 657	493 842	581 946		33 283 444
(a) + (b) - (c) - (d)							

THE DECLARATORY LETTER
The interim statement for nine months of the year 2009

I. GENERAL INFORMATION

AB "Gubernija" (hereinafter-the Company) was registered on May 5, 1993 in the registry of the legal entities. The code of the Company is 144715765. The manager of the registry is the national enterprise "Registry centre".

The main activity of the Company is production and sales of beer, beer drinks, kvass and bread cider in the local market, abroad, and specialty shops of the Company. The Company has got its specialty shops at Dvaro 179, V.Kudirkos 44 A, Vilniaus g.15 A, Lyros g. 13, Birutės g. 37 in Šiauliai, at Juozapavičiaus pr. 10A in Kaunas, at Šaltupio g.26 in Anykščiai, at Taikos pr.115-119, Naikupės pr.44 in Klaipėda, at Kęstučio g. 4, in Kretinga, at Gerosios Vilties 18A, and Vytauto g.39 in Vilnius. Also AB "Gubernija" has got an agency and the warehouse of the wholesale (M. Slezevičiaus g. 7, Vilnius).

Traditional technologies are used in production of the high quality beer in the company "Gubernija": a natural method of fermentation is applied, beer is not being diluted. Beer makes 78, 06 percent in the structure of the produced products of the Company.

Production of beer (thousand of deciliters)

No	Production title	I-IX months of the year 2009	I-IX months of the year 2008
1.	Beer in total(produced)	770,50	1155,90
	In bottles	682,11	1062,28
	On tap	88,39	93,62
2	Kvass in total (produced)	216,50	340,71

AB "Gubernija" sells beer in Lithuania and exports to the USA, Russia, Africa, supplies beer to Latvia and Germany. Kvass is being sold in Latvia, Poland, Ireland, Germany, Great Britain, and Estonia. In comparison with the same period of the last year the production of beer decreased in 33,3 percent.

AB "Gubernija" works in difficult financial conditions and under other indefinite factors which may have influence on the perspectives of the activities for the Company. The Company has been working into a loss already for some years, so due to the loss or the changed conditions in the market and the economic crisis the future activities will be complicated. Due to the decreased amounts of the production, a part of employees was made redundant. They got the redundancy pays.

The authorized capital of the Company is 24 814 720 Lt. The nominal value of every share is 1 Lt. All shares are completely paid-up. The Company did not buy its own shares during the reporting cycle.

An average number of employees on the list on 30 September 2009 was 195. During nine months of this year, 40 employees were made redundant.

The interim financial statements are announced on the webpage of the Company <http://www.gubernija.lt/>.

II. PRINCIPLES OF ACCOUNTING

AB "Gubernija" in its practice follows the Laws on Joint-stock companies of the Republic of Lithuania, Laws on the Securities' market, other laws and regulatory acts of the Republic of Lithuania. The Company draws its financial reports in compliance with the Laws on Financial Reporting of the Republic of Lithuania, standards of international financial accountability (SIFA), and the accounting policy of the Company. Numbers in the financial accountability are given in a national currency, Litas (Lt). Transactions in the foreign currency are evaluated in Litas by the exchange rate of the currency for that day.

By the order of the General Manager since July 2008 AB "Gubernija" changed the accounting policy of the long- term assets(the group of the production machinery)- the reassessment method to account the machinery has been changed into the method of the acquisition cost price, also the secondary reevaluation of buildings and constructions was performed. UAB Korporacija "Matininkai" performed the secondary reevaluation of buildings and constructions and set the market value of the buildings and constructions for July 1, 2008.

III. NOTES OF THE DECLARATORY LETTER

Note 1: The intangible assets

The intangible assets which consists of the acquired computer software and software licences is accounted by the cost price of acquisition less the accumulated amortisation and loss due to the depreciation. This assets is amortised during the period of 1-3 years by the linear method. AB "Gubernija" did not buy and write off any intangible assets during the reporting cycle. On September 30, 2009 the residual value of the intangible assets was 94 Lt.

Note 2. Long- term tangible assets

Long- term tangible assets (buildings and constructions) is accounted in the reassessed value less the accumulated deterioration and the loss due to the depreciation; other long-term assets is accounted in the acquisition cost price less the accumulated deterioration and the loss due to the depreciation. The linear method is applied to wear this assets. The cost price of the produced assets consists of the stock, direct labour expenditures, and the appropriate part of the indirect labour expenditures.

The expenditures that are received later with the repairs of the long-term assets are acknowledged only when they are experienced and accounted in the activity expenses.

The residual value of the long-term tangible assets for September 30, 2009 was 33 283 444Lt. During nine months of the year 2009 the Company acquired assets for 29 494 Lt. The status of buildings of AB "Gubernija" is decent. The realty and industrial machinery are bonded to warrant the obligations.

Note 3. Financial assets

The Company invested:

- ❖ Into VŠĮ "Žalasis taškas" – 15 000 Lt.
- ❖ Into VŠĮ Šiaulių universiteto mokslo ir technologijos parkas- 2000Lt
- ❖ UAB "Krepšinis ir mes"- 100 Lt.

The method of the acquisition cost price is applied for the recording of the financial assets of the Company. The financial assets did not change during the reporting cycle.

Note 4. Resources

Recently the Company has paid a lot of attention to the acquisition of the main stock and other auxiliary appliances used in the production in the smallest expenses. It looks for new suppliers which could supply the material in more favourable conditions and prices.

The resources are accounted in the acquisition cost price plus the conveyance and other expenses. The cost price of the resources is calculated using FIFO method.

Note 5. Prepayments

A big part of the packing containers is bought abroad so, according to the conditions of the contract, we pay for the part of the received goods in advance.

Note 6. Receivable sums

Incomes from sales of goods are acknowledged when the Company transfers the significant part of risk to the customer and the sum of incomes can be credibly estimated. Incomes from services are acknowledged when the service is rendered. A lot of attention is paid to the administration of debts.

The debts of the buyers of the Company are partially insured. The Management evaluates possible money flows from the debtors considering the historic experience of the loss, so the debtors are constantly revised in order to decrease the difference between the estimated and real loss.

Note 7. Deposit accounts

The sum of 288 300 Lt in the balance article "Other short- term assets" is a guarantee to the State Tax Inspectorate on the residual of the excise goods in the excise warehouse of the Company.

Note 8: Money and money equivalents

Indicators	The financial year 2009 I-IX months	The last financial year 31-12-2008
Money in a bank	456096	68499
Money in the till	13144	8584
Money equivalents	28761	30156
IN TOTAL	498001	107239

Note 9: The capital

Indicators	The amount of the shares	The sum
------------	--------------------------	---------

The structure of the share capital in the end of the financial year	24814720	24814720
1. According to the type of the shares		
1.1. Ordinary shares	24814720	24814720
1.2. Preference shares		
1.3. Shares of the employees		
1.4. Special shares		
1.5. Other shares		
IN TOTAL:	24814720	24814720

The nominal value for one share of the Company is 1 Lt. All shares are completely paid. Ordinary nominal shares of AB "Gubernija" are on the list of the current market of "NASDAQ OMX", listed in since September 13, 2004. AB "Gubernija" did not buy and sell its own shares during the reporting cycle in any other bourses.

The own capital of the Company became smaller than it is set in the statutes of the 38th article (part 3) for the Joint-stock companies. On September 30, 2009 the own capital of the company makes 36,67 percent of the authorized capital.

The meeting of the shareholders that took place on April 30, 2009 did not make any decisions on that question.

AB "Gubernija" and AB FMĮ "Finasta" (Konstitucijos av. 23, Vilnius) made a contract on stocktaking of the Company securities, preparation of periodical reports, and rendering other services.

Note 10. The reserve of reevaluation

UAB Korporacija "Matininkai" performed the secondary reevaluation of buildings and constructions and set the market value of the buildings and constructions for July 1, 2008.

As buildings and constructions will be recorded in the way of the reassessed value and the change of the assets' value is significant, the Company acknowledged an increase of the reevaluation reserve and the increase for the obligation of the deferred tax.

For calculating the profit tax in the future only the expenses on depreciation of the acquisition cost price of the particular assets will be considered as the legal deduction. While the depreciation calculated on the increase of the assets' value will not reduce the profit tax of the reporting cycle (which will be calculated following the laws on the Profit tax).

Depreciating the part of the reassessed assets, the reassessment reserve is being reduced and the unacknowledged profit of the reporting year is registered, and the used deferred profit tax appears in the profit (loss) reports. The unacknowledged profit of the reporting year due to the deterioration of the part of the reevaluated assets is 583 517 Lt.

Note 12. Long-term obligations

UAB "Respublikos investicija" is a creditor of AB "Gubernija". Order and terms of the implementation of the Crediting contract obligations have not changed for the Company, but due to the difficult economic situation the Company is not able to fulfill its obligations. To warrant the obligations the long-term assets of the company (buildings and constructions) is bonded..

The hypothecated assets	The value set by the property accessors in the moment of hypothecation
Production machinery	27 650 880
Buildings	9 379 704
In total:	37 030 584

Note 13- 14- 15- 16- 17. Payable sums and obligations Lt

Indicators	Debts or their parts, payable			
	The division of the payable sums according to the types	During one financial year	In one year but not later than in five years	In five years
The part of the current year of the long- term debts		6310840	11459558	
Other debts for natural persons		2809652		
Debts to the credit institutions		536728		
Debts for the suppliers		3255660		
Received prepayments according to the signed contracts		149442		
Obligations related with work terms		1645323		
Other payable sums and short-term obligations		3093802		
The excise duty		1219704		
The environment pollution tax		-		
The real property tax		8732		
VAT		975016		
Other payable sums		890350		
Deferred taxes			1212236	
IN TOTAL:		17801447	12671794	-

At the end of the first quarter the Company and AB Ūkio bankas signed a contract about granting a short-term credit. The assets of the Company are mortgaged to warrant the fulfillment of obligations. On June 19, 2009 AB "Gubernija" signed a contract for the taxing loan according to which the date of paying the taxing appears is postponed till May 27, 2010. Paying the taxing appears is scheduled.

Notes 18-19. Incomes from sales

Million Lt

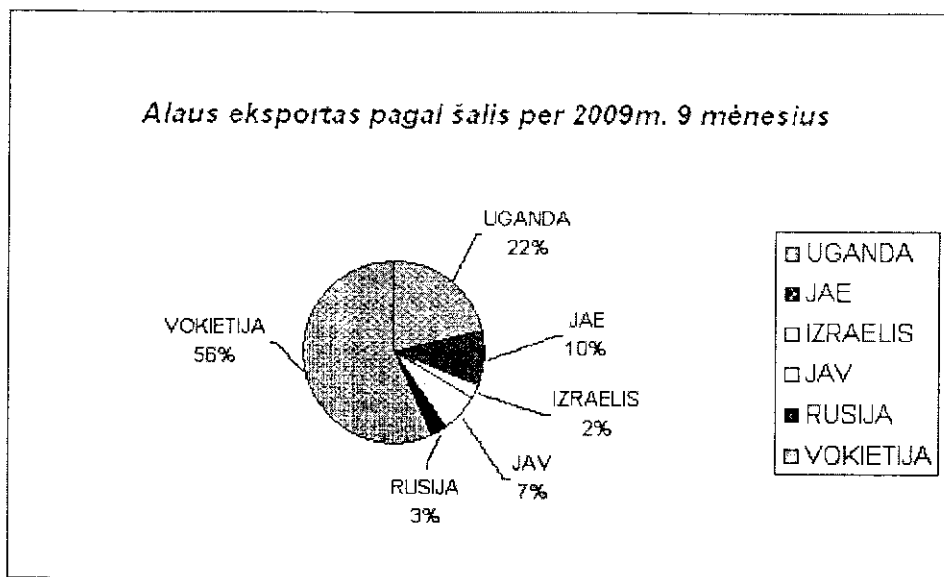
No.	Indicator	I-IX months of the year 2009	I-IX months of the year 2008
1.	Sales	20,14	29,77
2.	Cost of sales	15,89	22,86

Incomes from sales in comparison with the same period of the last year decreased in 32,3 percent. The decrease in sales of beer made a negative influence on the indicator of the general profitability of the Company. The gross profit during the reporting cycle decreased in 38,5 percent. Due to the decreased amounts of sales, decreased demand and low prices, increased excise duties and the general economical decline the amounts of production become smaller in the Company. Regarding these reasons 56 employees were made redundant. They got the redundancy pays

During nine months the year 2009 production for 1, 5 million Lt e.g. 30,5 percent less than during the same period of the year 2008 was sold to foreign countries.

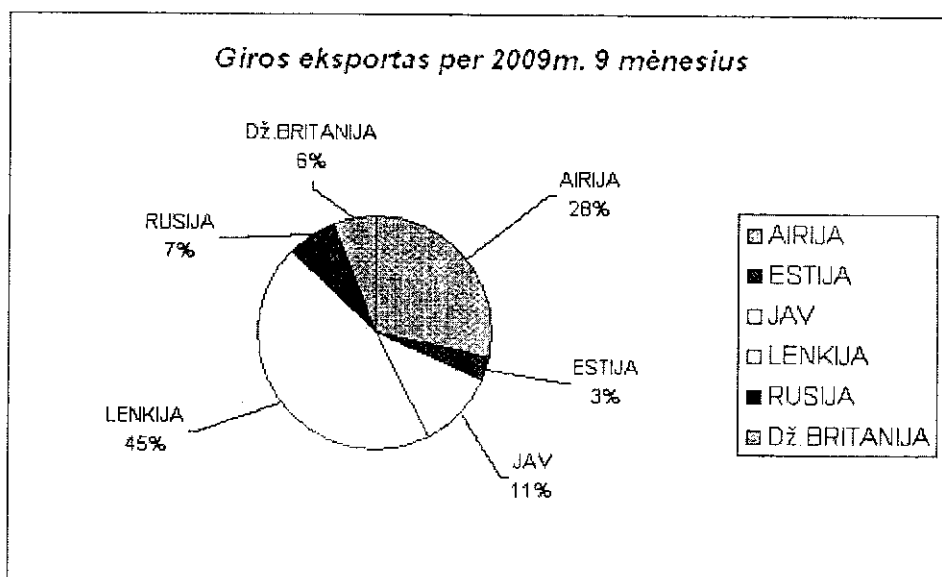
Export of beer according to the countries during 9 months of the year 2009

Country	UGANDA	UAE	ISRAEL	USA	RUSSIA	GERMANY
Deciliters	16707.60	7425.60	1856.40	5182.80	2260.00	44100.00



Export of kvass according to the countries during 9 months of the year 2009

Country	IRELAND	ESTONIA	USA	POLAND	RUSSIA	GREAT BRITAIN
Deciliters	2432.00	274.24	924.80	3816.95	605.28	499.20



SALES ACCORDING TO BUSINESS SEGMENTS

Indicators Lt.	Segments (production, goods, types of activities)								All companies	
	Beer		Soft drinks		Ciders		Others		2009	2008
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008

	I-IX	I-IX	IX	IX	IX	8 IX	IX	I-IX	I-IX	I-IX
Incom e Lt	15774119	22604184	3606060	6340889	0	0	764413	828546	20144592	29773619
The cost price Lt	12860762	19160469	2280448	3390009	0	0	750048	306170	15891258	22856648
The gross profit Lt	2913357	3443715	1325612	2950880	0	0	14365	522376	4253334	6916971

Sales of the main production in the natural and value expression

	2009 I-III QUARTERS			2008 I-III QUARTERS		
	Thousand dal	Thousand Lt.	Percent	Thousand dal	Thousand Lt.	Percent
BEER:.	786,1	15774,1	81,39	1127,1	22604,1	78,09
IN BOTTLES	698,9	13648,9	72,12	1039,5	20484,6	70,77
OTHER	87,2	2125,2	9,27	87,6	2119,5	7,32
BREAD KVASS	91,2	2328,1	12,01	163,4	4534,9	15,67
OTHER KVASS	129,3	1278,0	6,6	177,7	1805,9	6,24
CIDER						
IN TOTAL:	1006,6	19380,2	100	1468,2	28944,9	100

Note 20. Expenditure of activities

Expenditure of activities in comparison with the same period of the previous year decreased in 33,7 percent or 3,07 million Lt. The Company provides a very strict and purposeful policy on economizing all resources.

Note 21. Financial and investment activities

The Company had expenses of the financial activities for 1,74 million Lt during three quarters of the year 2009. Paid interest to the banks and the fine for the creditors make the major part of them. The financial incomes consist of the interest incomes and the positive influence of the foreign currency. The financial expenses consist of the expenditure on the fines, the negative influence of the changes for the currency exchange rates.

Items	Financial year 2009 I- IX	Last financial year 2008 I- IX
a) Incomes from financial and investment activities/Total	78978	897

Incomes from the bank interest	6055	305
Bank commission/differences of the currency rates	72923	297
b) Expenditure on financial and investment activities	(1743826)	(1453098)
Bank commission/differences of the currency rates	358982	21817
Interest for the loan	726650	700381
Fines, penalties, and other financial expenditure	658194	170471
c) The result of the financial and investment activities (a-b)	(1664848)	(1452201)

Note 22. The use of the deferred profit tax

The sum marked in the IX line of the "Profit tax" is the used deffer of the profit tax due to the reevaluation depreciation of the long- term assets which had deffers for the profit tax in previous periods.

Note 23. The net profit(loss)

During nine months of the year 2009, the Company experienced a loss of 3 464 743 Lt before taxes. The dead loss was 3 252 453 Lt.

The Company constantly looks for possibilities to use the current potential as effectively as possible, to reduce expenses on activities, and to strengthen inner control.

Other significant information

On February 2, 2009, in the meeting of the board the request of Mr Povilas Stumbrys, general manager of AB "Gubernija" to depose him and to clect Mrs Diana Veleckienė to become the general manager at interim since February 3, 2009, until the permanent general manager would be appointed was satisfied. It was also announced about a second extraordinary general meeting of the shareholders called on February 12, 2009, at 1 pm and the agenda was presented.

On February 12, 2009, AB "Gubernija" received a judgement from Vilnius district court of February 12, 2009 by which the court decided to ban AB "Gubernija" to hold a second extraordinary general meeting of the shareholders on February 12, 2009 at 1 pm, and till March 21, 2009, having no separate permission of the court to hold and call meetings of the shareholders of AB "Gubernija".

On April 8, 2009 AB "Gubernija" received a note about the acquisition of the vote right of Mr Takhir Shabaev and Mrs Larisa Afanaseva. On April 8, 2009 AB "Gubernija" received a note about the loss of the vote right of Mr Povilas Stumbrys and UAB " Respublikos spaustuvė". The reason of the declared transcend is that the contract on ceding the voting rights is over.

On May 4, 2009 AB "Gubernija" received a report that Mr Vitas Tomkus had taken over the debt of the Company as the sponsor of VŠĮ Kauno "Žalgiris".

On May 18, 2009 the Company received a judgement from Šiauliai district court that it had forbidden AB "Gubernija" to register the minute and decisions of the general ordinary shareholders' meeting on April 30, 2009 in the registry of the legal entities.

On May 19, 2009 State Tax Inspectorate of Šiauliai District made a decision to defer 1 086 006, 8 Lt as paying of the tax arrears till May 27, 2010, deferring the beginning of the payments till June 22, 2009 on a condition that its payment must be guaranteed by the hypothecated assets or the guarantee.

On July 3, 2009 by the decision of the court the validity of the minute from the general extraordinary meeting of the shareholders and the decisions made was suspended; it was forbidden to register them in the registry of the legal entities.

The decision of Market Operations Department (2009-07-03, No. 191)

To continue the status of surveillance:

Gubernija PVA (LT0000114357 GUB1L)

Due to the indefinite information about management bodies

On July 20, 2009 AB NASDAQ OMX Vilnius received a judgement of July 9, 2009 from Šiauliai district court by which the court derestricted the judgement of Šiauliai district court of June 30, 2009 about the application of the interim precautionary measures to suspend the validity of the minute from the general meeting of the shareholders and the decisions made, forbidding to register them in the registry of the legal entities.

On July 21, 2009 The Court derestricted the judgement of Šiauliai district court on the application of the interim precautionary measures.

On July 22, 2009 AB "Gubernija" disseminated the statement stating that on July 17, 2009 having no quorum in the meeting, the general extraordinary meeting of the shareholders had not taken place.

By the decision of the board meeting of AB "Gubernija" on July 21, 2009 a revised extraordinary general meeting of the shareholders is called on August 13, 2009, at 12 am.

The agenda for the revised extraordinary general meeting of the shareholders:

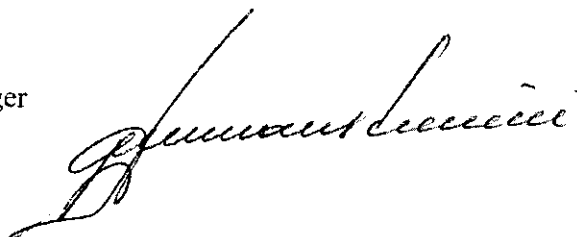
1. Hypothecation of the assets of the Company to the use of the State Tax Inspectorate of Šiauliai District for the period of the taxing loan.

On August 13, 2009 the revised extraordinary general meeting of the shareholders of AB "Gubernija" did not take place due to the absence of the shareholders.

There is a civil case at Vilnius District court No Nr.2-2077-104/2009, in which questions related to the fulfillment of the crediting contract Nr.0640404060817-20 of December 28, 2004 are being solved.

The financial accountability for three quarters of the year 2009 has not been audited.

General Manager



Violeta Dunauskienė