

**Stock corporation's "Tosmare shipyard"
report for 3 months of 2009.**

(not audited)

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Information about the Company

Name of the Company	Stock company "Tosmare shipyard"
Legal status of the Company	Stock company
Registration number, place and date	210302283, 3 January 200, Company register, Liepaja. 42103022837, 12 May, 2004 Commercial register, Liepaja
Address	42/44G. Baloza Street, Liepaja, LV-3402
The main forms of Company's activities	Construction and repair of technological equipment, ships, yachts, catamarans, containers, roltrailers port services
Names, surnames and held positions of members of the board	
Ivica Galic	Chairman of the board, Id. No. 190463-14655
Igor Komarovs	Member of the board, Id. No.040756-10902
Boriss Galkovičs	Member of the board, Id. No.020774-12900
Names, surnames and held positions of members of the council	
Vasilijs Melniks	Chairman of the council, Id. No.310867-10726
Sergejs Golicin	Vice-chairman of the council Id. No.250154-10952
Anatolijs Ustinovs	Member of the council, Id. No.010146-10964
Larisa Artemenko	Member of the council, Id. No. 030349-12926
Aleksandrs Čerņavskis	Member of the council, Id. No.230770-10656 (till 30.04.2009.)
Irina Melnika	Member of the council, Id. No. 280567-10701 (from 01.05.2009.)
Period of account	1 January 2009 - 31. March 2009
Name and address of the auditor	Evalds Figurnovs Certified auditor (Certificate No.38) Profesors, doctor of economic, p.c. 250135-14053 Auditcompany "Sarguns" Malnavas, 13 Riga LV-1011 Latvia.

PROFIT OR LOSS STATEMENT
for 3 months of years 2008 and 2009

	Appendix	LVL		EUR	
		2009	2008	2009	2008
Net turnover	(1)	1 163 937	1 603 865	1 656 133	2 282 094
Production costs of sold output	(2)	1 331 961	1 536 812	1 895 210	2 186 686
Gross profit or losses		(168 024)	67 053	(239 077)	95 408
Selling costs	(3)	8 387	8 079	11 934	11 495
Administration costs	(4)	58 632	37 770	83 426	53 742
Other company's economic activity incomes	(5)	35 575	22 679	50 619	32 269
Other company's economic activity costs	(6)	24 328	18 201	34 616	25 898
Incomes from membership in holding company's branch and associated companies					
Incomes from securities and loans that have formed the long-term investments					
Other interest incomes and similar incomes	(7)	6	23	9	33
Long-term financial investments and write off of short-term securities values					
Interest payments and similar costs	(8)	13 766	13 736	19 587	19 545
Profit or loss before extraordinary items and taxes		(237 556)	11 969	(338 012)	17 030
Extraordinary incomes					
Extraordinary costs					
Profit or loss before taxes		(237 556)	11 969	(338 012)	17 030
Company's income tax for the year of account					
Deferred tax					
Other taxes	(9)	7 314		10407	
Profit or loss of the year of account		(244 870)	11 969	(348 419)	17 030

Chairman of the board
29may 2009

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BALANCE on 31. March 2009 and 2008		LVL		EUR	
	Appendix	2009	2008	2009	2008
ACTIVE					
Long-term investments					
I. Intangible investments					
Company's development costs					
Concessions, patents, licenses, trade marks and similar rights					
Other intangible investments					
		4 560	7 301	6 488	10388
Intangible value of the company					
Advance payments for intangible investments					
Intangible investments total					
	(10)	4 560	7 301	6488	10 388
II. Fixed assets					
Lands, buildings, constructions, perennial plantations					
		1 790 487	1 712 342	2 547 633	2 436 443
Long-term investments in leased fixed assets					
Equipment and machines					
		1 029 525	1 138 521	1 464 882	1 619 969
Other fixed assets and inventory					
		51 882	59 284	73 821	84 354
Forming of fixed assets and costs of unfinished objects of construction					
		16 906	20 250	24055	28 813
Advance payments for fixed assets					
Fixes assets total					
	(11)	2 888 800	2 930 397	4110392	4169579
III. Investment property					
IV. Biological actives					
V. Long-term financial investments					
Participation in capital of related companies					
Loans to related companies					
Participation in capital of affiliated companies					
Loans to affiliated companies					
Other securities and investments					
	(12)	9 810	8 654	13958	12 314
Other loans and other long-term debtors					
Own stocks and shares					
Loans to shareholders or participants and management					
Long-term financial investments total					
		9 810	8 654	13958	12 314
Long-term investments total					
		2 903 170	2 946 352	4130839	4 192 281
Current assets					
I. Stocks					
Raw materials, direct materials and auxiliary materials					
	(13)	1 116 169	1 062 958	1 588 165	1 512 453
Unfinished products					
Complete products and goods for sale					
Unfinished orders					
	(14)	252 291	439 656	358 978	625 574
Advance payments for goods					
			9 617		13 684
Stocks totally					
		1 368 460	1 512 231	2 045 988	2 151 711
II. For selling held long-term investments					
III. Debtors					
Debts of customers and clients					
	(15)	1 546 946	1 520 309	2201106	2 163 205
Accrued incomes					
		271 666		386546	
Debts of associated companies					
Other debtors					
	(16)	79 442	50 372	113036	71 673
Undeposited shares in company's capital					
Short - term loans to joint owners and management					
Next periods costs					
	(17)	22 437	19 533	31925	27 793
Debtors total					
		1 920 491	1 590 214	2732613	2 262 671
IV. Short-term financial investments					
Participation in capital of related companies					
Own stocks and shares					
Other securities and participation in capitals					
Derivative financial instruments					
Securities and participation in capitals total					
V. Cash assets					
	(18)	9 717	9 787	13826	13 926
Current assets total					
		3 298 668	3 112 232	4792427	4 428 308
Actives total					
		6 201 838	6 058 584	8824420	8 620 589

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29may 2009

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BALANCE on 31.march 2009 and 2008	LVL		EUR		
	Appendix	2009	2008	2009	2008
<u>PASSIVE</u>					
I. Equity capital					
Stock or share capital (equity capital)	(19)	3203397	3 203 397	4558023	4 558 023
Stock issue extra charge					
Long - term investment reestimation reserve					
Financial instruments reestimation reserve					
Reserves:					
reserves prescribed by law					
reserves for own stocks and shares					
reserves prescribed by company's statutes					
other reserves					
Retained profit					
retained profit of previous years		569659	478 171	810552	680 376
retained profit of the year of accountant		(244 870)	11 969	(348 419)	17 030
retained profit, amount		324 789	490 140	462133	697 406
Equity capital total		3 528 186	3 693 537	5020156	5 255 429
II. Provisions					
Provision for pensions and similar obligations					
Provision for prospective taxes					
Other provisions					
Provisions total		0	0	0	0
III. Creditors					
I. Long-term debts to creditors					
Borrowings from credit institutions					
Other borrowings					
Leasing liabilities					
From customers received borrowings					
Debts to suppliers and contractors					
Debts to related companies					
Debts to associated companies					
Tax and social security payments					
Other creditors					
Deferred income liabilities		205 985	207 321	293090	294 991
Unpaid dividends		4	4	6	6
Next periods incomes					
Long-term debts to creditors total		205 989	207 325	293096	294 997
II. Short-term debts to creditors					
Borrowings from credit institutions	(20)	1 349 343	1 024 329	1919942	1 457 489
Other borrowings					
Leasing liabilities					
From customers received borrowings		115 671	57 900	164585	82 384
Debts to suppliers and contractors		831 240	908 837	1182748	1 293 159
Debts to related companies					
Debts to associated companies					
Tax and social security payments	(21)	54 705	52 931	77838	75 314
Other creditors	(22)	60 544	72 515	86146	103 180
Next periods incomes					
Unpaid dividends					
Accrued liabilities	(23)	56 160	41 210	79908	58 637
Derivative financial instruments					
Short-term debts to creditors total:		2 467 663	2 157 722	3511168	3 070 163
Creditors total:		2 673 652	2 365 047	3804264	3 365 160
Passives total		6 201 838	6 058 584	8824420	8 620 589

Chairman of the board

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CASH FLOW STATEMENT

for 3 month of years 2009 and 2008 (according to direct method)

	LVL		EUR	
	2009	2008	2009	2008
I. Cash flow of basic activity				
Incomes from selling the products and rendering of services	1 695 795	1 445 298	2412899	2056474
Payments to suppliers, employees, other basic activity expenses	1 570 217	1 645 726	2234218	2341657
Other company's basic activity incomes or expenses		(11 546)		(16 428)
Gross cash flow of basic activity	125 578	(211 974)	178 681	(301 611)
Expenses for interest payments	(13 600)	(13 736)	(19 351)	(19 545)
Expenses for company's income tax payments	(1 440)		(2 049)	
Cash flow before extraordinary items	110 538	(225 710)	157 281	(321 156)
Cash flow from extraordinary items				
Net cash flow of basic activity	110 538	(225 710)	157 281	(321 156)
II. Cash flow of investment activity				
Acquisition of stocks or shares of related or associated companies				
Incomes from detinue of stocks or shares of related or associated companies				
Acquisition of fixed assets and intangible investments	87 069	38 167	123888	54307
Incomes from selling fixed assets and intangible investments				
Issued loans				
Incomes from repayment of loans				
Received interests				
Received dividends				
Net cash flow of investment action	(87 069)	(38 167)	(123 888)	(54 307)
III. Cash flow of financing action				
Incomes from shares and bonds or capital participation stock investments				
Received loans		266 490		379181
Received subsidies, grants, gifts or donations				
Expenses for repayment of loans	27 937		39751	
Expenses for ransom of leased fixed asset				
Paid dividends				
Net cash flow of financing action	(27 937)	266 490	(39 751)	379 181
IV. Result of foreign exchange rate fluctuations				
Net increase or decrease of cash and its equivalents	(4 468)	2 613	(6 357)	3 718
Cash and its equivalents residue at the beginning of the year of account	14 185	7174	20183	10208
Cash and its equivalents residue at the end of the year of account	9 717	9 787	13 826	13 926

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EQUITY CAPITAL CHANGE REPORT

for 3 month of years 2009 and 2008

	Stock or share capital	Reserves prescribed by law	Reestimation reserve of long- term investments	Other reserves	Retained profits	Total
	LVL	LVL	LVL	LVL	LVL	LVL
Residue on 31.12.2007	3 203 397				478 171	3 681 568
Increase/decrease of stock or share						0
Increase of reestimation reserve						0
Decrease of reestimation reserve						0
Calculated dividends for year 2007						0
Net profit or loss of accounting period					11 969	11 969
Residue on 31.03.2009	3 203 397				490 140	3 693 537
Residue on 31.12.2008	3 203 397	0	0	0	569 659	3 773 056
Increase/decrease of stock or share						0
Increase of reestimation reserve						0
Decrease of reestimation reserve						0
Calculated dividends for year 2008						0
Net profit or loss of accounting period					(244 870)	(244 870)
Residue on 31.03.2009	3 203 397	0	0	0	324 789	3 528 186
	EUR	EUR	EUR	EUR	EUR	EUR
Residue on 31.12.2007	4 558 023				680 376	5 238 399
Increase/decrease of stock or share						0
Increase of reestimation reserve						0
Decrease of reestimation reserve						0
Calculated dividends for year 2007						0
Net profit or loss of accounting period					17 030	17 030
Residue on 31.03.2008	4 558 023				697 406	5 255 429
Residue on 31.12.2008	4 558 023	0	0	0	810 552	5 368 575
Increase/decrease of stock or share						0
capital						0
Increase of reestimation reserve						0
Decrease of reestimation reserve						0
Calculated dividends for year 2008						0
Net profit or loss of accounting period					(348 419)	(348 419)
Residue on 31.03.2009	4 558 023	0	0	0	462 133	5 020 156

EPS on 31.03.2009. LVL (-244870 : 3203397) = - 0,0764 LVL or 0,1087 EUR;

EPS on 31.03.2008. LVL (11969 : 3203397) = 0,0037 LVL or 0,0053 EUR;

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Appendix from 8. to 14 page is an itegral part of this annual report.

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APPENDIX

Accounting policy have not changed for time of this report.
Foreign currency's reestimation in lats

	<u>31.03.2009.</u> <u>LVL</u>	<u>31.03.2008.</u> <u>LVL</u>
1 USD	0.532000	0.445000
1 EUR	0.702804	0.702804

Financial statement appendixes Appendixes to profit or loss statement

<u>(1) Net turnover</u>	<u>LVL</u>		<u>EUR</u>	
	<u>3 m.2009</u>	<u>3 m.2008</u>	<u>3 m.2009</u>	<u>3 m.2008</u>
Incomes from ship building				
Incomes from ship repair services	1 151 679	1 591 824	1 638 691	2 264 961
Other incomes	12 258	12 041	17 442	17 133
Total	1 163 937	1 603 865	1 656 133	2 282 094
Per geographic regions				
Incomes from service selling in local market		1 374		1 955
Incomes from service selling to				
Russia	322 480	925 887	458 848	1 317 418
St.Kitts		74 291		105 707
Saint Vincent	113 169	6 622	161 025	9 422
Lithuania	491 032		698 675	
Netherlands	39 641		56 404	
Belize		166 180		236 453
Antigua Barbuda		85 025		120 980
Malta		344 486		490 159
Panama	4 147		5 901	
Germany	193 468		275 280	
	1 163 937	1 603 865	1 656 133	2 282 094
<u>(2) Production costs of sold goods</u>				
Material purchase costs	264 914	248 801	376 939	354 012
Employees salary	152 845	186 885	217 479	265 913
Social insurance costs	35 552	43 632	50 586	62 083
Electricity costs	79 403	49 620	112 980	70 603
Depreciation of fixed assets	39 246	58 496	55 842	83 232
Contagent's services	700 432	853 712	996 625	1 214 723
Lease payment	7 466	6 675	10 623	9 497
Services from outside	51 561	88 575	73 365	126 031
Other costs	542	416	771	592
Total	1 331 961	1 536 812	1 895 210	2 186 686
<u>(3) Selling costs</u>				
Media advertising expenditures	4 001	4 703	5 693	6 692
Business trips	4 354	3 376	6 195	4 803
Other selling costs	32		46	
Total	8 387	8 079	11 934	11 495

Appendixes to profit or loss statement (continuation)

	LVL		EUR	
	3m. 2009	3m. 2008	3m. 2009	3m. 2008
(4) Administration costs				
Communication costs	949	1 313	1350	1868
Reward for the board and council	40 804	24 087	58059	34273
Social insurance costs	9 652	5 718	13734	8136
Office maintenance costs	572	851	814	1211
Stock exchange costs	693	1 250	986	1779
Lawyer's services	840	854	1195	1215
Transport costs, business trips	3 027	2 594	4307	3691
Bank services	1 086	790	1545	1124
Representation expenses	1 009	313	1 436	445
Total	58 632	37 770	83 426	53 742
(5) Other incomes from company's economic activity				
Incomes from realization of materials	1 171	2 589	1666	3684
Incomes from rent	13 419	10 310	19094	14670
Incomes from exchange rate fluctuations	3624		5156	
Incomes from tugboat's services	6 356	4 997	9044	7110
Other incomes	11 005	4 783	15 659	6 805
Total	35 575	22 679	50 619	32 269
(6) Other expenses from company's economic activity				
Fixed assets exclusion expenses	7704		10962	
Material purchase expenses	243	272	346	387
Tugboat's services expenses	13582		19326	
Personnel expenses (material assistance)	700	3880	996	5521
Donations, gifts to employees	1616	779	2299	1108
Net losses from exchange rate fluctuations		13 074		18603
Maintenance expenses of leased fixed assets	483	196	687	279
Total	24328	18 201	34 616	25 898
(7) Other interest incomes and similar incomes				
Bank rates	6	23	9	33
Total	6	23	9	33
(8) Interest payments and similar expenses				
Paid interests	13 600	13 736	19351	19545
Paid fines	166		236	
Total	13 766	13 736	19 587	19 545
(9) Other taxes				
Immovable property tax for land	3 247		4620	
Immovable property tax for buildings and construc	4067		5787	
Total	7 314	0	10 407	0

Appendixes to balance sheet on 31.03.2009.

(10)	Intangible investments					Total
	Concessions, patents, licenses, trade marks and similar rights	Research work and company's development expenses	Other intangible investments (computer pr.)	Company's intangible value	Advance payments for intangible investments	
	Ls	Ls	Ls	Ls	Ls	Ls
Undepreciated value						
31.12.2008.			10 955			10 955
Purchased						0
Written off						0
Reestimated						0
31.03.2009.	0	0	10 955	0	0	10 955
Depreciation						
31.12.2008.			5 710			5 710
Calculated			685			685
Written off						0
31.03.2009.	0	0	6 395	0	0	6 395
<hr/>						
Residual value 31.12.2008	0	0	5 245	0	0	5 245
<hr/>						
Residual value 31.03.2009	0	0	4 560	0	0	4 560
<hr/>						
	EUR	EUR	EUR	EUR	EUR	EUR
Undepreciated value						
31.12.2008.			15 588			15 588
Purchased						0
Written off						0
Reestimated						0
31.03.2009.	0	0	15 588	0	0	15 588
Depreciation						
31.12.2008.			8 125			8 125
Calculated			975			975
Written off						0
31.03.2009.	0	0	9 100	0	0	9 100
<hr/>						
Residual value 31.12.2008	0	0	7 463	0	0	7 463
<hr/>						
Residual value 31.03.2009	0	0	6 488	0	0	6 488
<hr/>						

(11) Fixed assets

	Land, buildings, constructions	Equipment and machines	Long-term investments in leased fixed assets	Other fixed assets and inventory	Formation of fixed assets	Advance payments for fixed assets	Unfinished construction works	Total
	Ls	Ls	Ls	Ls	Ls	Ls	Ls	Ls
Undepreciated value								
31.12.2008.	2 224 871	2 170 827		103 167			16 906	4 515 771
Purchased	55 938	14 961		133			61 243	132 275
Written off		13 390		87			61 243	74 720
Reestimated								0
31.03.2009.	2 280 809	2 172 398	0	103 213	0	0	16 906	4 573 326
Depreciation								
31.12.2008.	472 173	1 116 716		48 436				1 637 325
Calculated	18 149	31 843		2 982				52 974
Written off		5 686		87				5 773
31.03.2009.	490 322	1 142 873	0	51 331	0	0	0	1 684 526
Residual value 31.12.08	1 752 698	1 054 111	0	54 731	0	0	16 906	2 878 446
Residual value 31.03.09.	1 790 487	1 029 525	0	51 882	0	0	16 906	2 888 800
Undepreciated value								
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
31.12.2008.	3 165 706	3 088 809		146 793			24 055	6 425 363
Purchased	79 593	21 288		189			87 141	188 210
Written off		19 052		124			87 141	106 317
Reestimated								0
31.03.2009.	3 245 299	3 091 044	0	146 859	0	0	24 055	6 507 257
Depreciation								
31.12.2008.	671 842	1 588 944		68 918				2 329 704
Calculated	25 824	45 309		4 243				75 375
Written off		8 090		124				8 214
31.03.2009.	697 665	1 626 162	0	73 037	0	0	0	2 396 865
Residual value 31.12.08.	2 493 865	1 499 865	0	77 875	0	0	24 055	4 095 660
Residual value 31.03.09.	2 547 633	1 464 882	0	73 821	0	0	24 055	4 110 392

Appendixes to balance sheet (continuation)

(12) Other expenses and other long-term debtors

LVL

	31.12.2008.	Issued loan in 3m. 2009	Repaid loan in 3m. 2009	Posted loan to short- term in 3m. 2009	Formed accruals in 3m. 2009	31.03.2009.	Date of the contract	Term of payment
A.Sergeev	4 425					4 425	08.08.2002.	2022.
K.Mališenko	4 425					4 425	08.08.2002.	2022.
Other	1 716		756			960	differeents	
Total	10 566	0	756	0	0	9 810		

EUR

	31.12.2008.	Issued loan in 3m. 2009	Repaid loan in 3m. 2009	Posted loan to short- term in 3m. 2009	Formed accruals in 3m. 2009	31.03.2009.	Date of the contract	Term of payment
A.Sergeev	6296					6296	08.08.2002.	2022.
K.Mališenko	6296					6296	08.08.2002.	2022.
Other	2442		1076			1366		
Total	15034	0	1076	0	0	13958		

(13) Raw materials, direct materials and auxiliary materials

	LVL		EUR	
	31.03.2009	31.03.2008	31.03.2009	31.03.2008
1. Metal	705 762	653 990	1004209	930544
2. Abrasive	20 826	57 258	29 633	81 471
3. Pipes	179 422	148 723	255 295	211 614
4. Non-ferrous metals	37 779	47 069	53 754	66 973
5. Products of technical rubber	46 161	38 925	65 681	55 385
6. Other expenses	126 219	116 993	179 593	166 466
Total	1 116 169	1 062 958	1 588 165	1 512 453

(14) Unfinished products

	LVL		EUR	
Ship building		7694		10948
Ship repair services	246 925	431 006	351 343	613 266
Other	5 366	956	7 635	1 360
Total	252 291	439656	358 978	625574

(15) Names of purchasers and customers

Total	LVL		EUR	
	31.03.2009.	31.03.2008.	31.03.2009.	31.03.2008.
Accounting value of purchaser's and clients' debts	1 546 946	1 520 309	2201106	2163205
Net debts of purchasers and clients	1 546 946	1 520 309	2 201 106	2 163 205

(16) Other debtors

	LVL		EUR	
	31.03.2009.	31.03.2008.	31.03.2009.	31.03.2008.
VAT accepted	13 720	18 754	19522	26685
In budget overpaid taxes or tax advance payments	37 206	17 824	52939	25361
Advance payment persons debts	7 708	1 591	10967	2264
Advance payments for services	20 808	12203	29607	17363
Total	79 442	50 372	113 036	71 673

(17) Expenses of next periods

	LVL		EUR	
	31.03.2009.	31.03.2008.	31.03.2009.	31.03.2008.
Property insurance	12 393	12 323	17 634	17 534
Subscription to press	612	371	871	528
Employees insurance	3 340	3 089	4 752	4 395
Stock exchange expenses	1 875	3 750	2 668	5 336
Other expenses of next periods(participation in exhibition)	4 217		6 000	
Total	22 437	19 533	31 925	27 793

(18) Cash

	LVL		EUR	
	31.03.2009.	31.03.2008.	31.03.2009.	31.03.2008.
Money in cash-desk	3 831	163	5 451	232
Money in current accounts	5 886	9 624	8 375	13 694
Total	9 717	9 787	13 826	13 926

(19) Information about company's own shares and total stock

The issued and totally paid Company's equity capital consists of 3 203 397 stocks with nominal value LVL 1 for one stock.

(20) Loans from credit institutions (short-term)

	31.03.2009.	31.03.2008.	31.03.2009.	31.03.2008.
Total	1 349 343	1 024 329	1 919 942	1 457 489

Appendixes to balance sheet (continuation)

(21) Movement of tax liabilities for 3m. 2009

	01.01.2009.	Calculated in 3m. of 2009	Calculated fine and delay payment	(Paid)/ repaid	Posted to/ (from) other taxes	31.03.2009.
	LVL	LVL	LVL	LVL	LVL	LVL
Value added tax	(30 190)	(97 253)			(91 682)	(35 761)
Population income tax	20 990	42 810	165	47 041	5 147	11 612
State social insurance compulsory payments	25 935	84 173		3 979	86 337	19 792
Company's income tax	23 005					23 005
Immovable property tax (land)		3 247		3 250		(3)
Immovable property tax (buildings)		4 067		4 070		(3)
Tax of natural resources	373	231		373		231
Risk duty of business	66	197			198	65
Total	40 179	37 472	165	58 713	0	18 938

incl.:

Debt to budget	70 369	54 705
Overpayment	(30 190)	(35 767)

	01.01.2008.	Calculated for 3m. of 2009.	Calculated fine and delay payment	(Paid)/ repaid	Posted to/ (from) other taxes	31.03.2009.
	EUR	EUR	EUR	EUR	EUR	EUR
Value added tax	(42 956)	(138 379)			(130 452)	(50 883)
Population income tax	29 866	60 913	235	66 933	7 324	16 522
State social insurance compulsory payments	36 902	119 767		5 662	122 846	28 161
Company's income tax	32 733					32 733
Immovable property tax (land)		4 620		4 624		(4)
Immovable property tax (buildings)		5 787		5 791		(4)
Tax of natural resources	531	329		531		329
Risk duty of business	94	280			282	92
Total	57 170	53 317	235	83 541	0	26 946

incl.:

Debt to budget	100 126	77 838
Overpayment	(42 956)	(50 892)

(22) Other creditors

	LVL		EUR	
	31.03.2009.	31.03.2008.	31.03.2009.	31.03.2008.
Salary	55942	68527	79598	97505
Deductions from salary	1 289	1 484	1 834	2 112
Other creditors	3 313	2 504	4 714	3 563
Total	60 544	72 515	86 146	103 180

(23) Accrued liabilities

	LVL		EUR	
	31.03.2009.	31.03.2008.	31.03.2009.	31.03.2008.
Accruals for holiday grants	56160	39560	79908	56289
Other accruals		1 650		2 348
Total	56 160	41 210	79 908	58 637

1. All expenses has to be written with "-" **mark**
2. All the information has to be accomplishet that refers to the Company
In order not to mix the numeration of pages, it is desirable not to delete the unnecessary/not filled in
3. information, but to lift the lines up
It can be done by putting the cursor under the number of unnecessary line, when a cross appears instead of the arrow, press the left button of the mouse and not releasing it pull it upwards.
To write the name of the company on the upper part of the page, it is necessary to choose command
4. **"File ---> Page Setup... ----> Header/Footer -----> Custom Header.."**
At the beginning appendixes has to be filled in, so that the calculated sumswould appear
5. **automatically in balance sheet and profit or loss statement..**
When pressing the appendix No shown on the margin (at P/L statement and balance sheet) the
6. decoding of the appendix would automatically open