



Utenos trikotažas

**UTENOS TRIKOTAŽAS, AB
CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE 9 MONTHS PERIOD ENDED 30 SEPTEMBER 2010
(UNAUDITED)**

**Lithuanian Securities Commission
Konstitucijos pr. 23
LT-08105 Vilnius**

2010-11-24

CONFIRMATION OF RESPONSIBLE PERSONS

Following Article 21 of 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, Nerijus Vilūnas, General Director of Utenos trikotazas, AB, and Chief Accountant Reda Kučinskienė, hereby confirm that, to the best of our knowledge, the unaudited consolidated financial statements of Utenos trikotazas, AB for the 9 months of 2010, prepared in accordance with the International Financial Reporting Standards as adopted by the European Union, give a true and fair view of the assets, liabilities, financial position and profit of Utenos trikotazas, AB and the Group of undertakings.

ENCLOSURE: Unaudited consolidated financial statements for the 9 months of 2010 of Utenos trikotazas AB.

General Director



Nerijus Vilūnas

Chief Accountant



Reda Kučinskienė

Consolidated financial statements

Balance sheets under IFRS (LTL thousand)

		Group		Company	
		2010.09.30	2009.12.31	2010.09.30	2009.12.31
	Notes				
ASSETS					
Non-current assets					
Intangible assets	4	4,096	4,084	714	827
Property, plant and equipment	5	20,658	24,381	15,020	18,336
Investment property		3,096	3,173	3,096	3,173
Investments into subsidiaries		27	-	11,396	11,396
Trade and other receivables		60	25	-	-
Receivables from subsidiaries		-	-	4,126	3,971
Deferred income tax asset		-	-	-	-
		27,937	31,633	34,352	37,703
Current assets					
Inventories	6	8,779	7,575	8,019	6,879
Trade receivables	7	7,758	7,646	6,121	6,269
Receivables from subsidiaries		-	-	9,335	8,859
Prepaid income tax		-	48	-	-
Other receivables		1,809	1,479	1,019	528
Cash and cash equivalents		1,666	2,161	792	1,492
		20,012	18,909	25,286	24,027
Non-current assets held for resale		3,043	3,106	-	-
		23,055	22,015	25,286	24,027
Total assets					
		50,992	53,678	59,638	61,730

Statements of financial position (cont'd)

		Group		Company	
	Notes	2010.09.30	2009.12.31	2010.09.30	2009.12.31
EQUITY					
Equity attributable to the equity holders of the Company					
Share capital		19,834	19,834	19,834	19,834
Foreign currency translation reserve		1,959	2,675	-	-
Other reserves	9	1,983	1,983	1,983	1,983
Accumulated losses/ retained earnings		(19,761)	(21,180)	(2,866)	(2,539)
		<u>4,015</u>	<u>3,312</u>	<u>18,951</u>	<u>19,278</u>
Minority interest		<u>675</u>	<u>619</u>	<u>-</u>	<u>-</u>
Total equity		<u>4,690</u>	<u>3,931</u>	<u>18,951</u>	<u>19,278</u>
LIABILITIES					
Non-current liabilities					
Borrowings	10	<u>28,398</u>	<u>5,316</u>	<u>23,661</u>	<u>5,316</u>
		<u>28,398</u>	<u>5,316</u>	<u>23,661</u>	<u>5,316</u>
Current liabilities					
Borrowings	10	6,561	30,628	5,240	23,712
Trade payables		5,058	6,356	4,780	5,933
Payables to subsidiaries		-	-	1,763	1,830
Accrued charges and other current liabilities	11	<u>6,285</u>	<u>7,447</u>	<u>5,243</u>	<u>5,661</u>
		<u>17,904</u>	<u>44,431</u>	<u>17,026</u>	<u>37,136</u>
Total liabilities		<u>46,302</u>	<u>49,747</u>	<u>40,687</u>	<u>42,450</u>
Total equity and liabilities					
		50,992	53,678	59,638	61,730

13. Statements of comprehensive income(LTL thousand)**Group**

	Notes	01-09 of 2010	07-09 of 2010	01-09 of 2009	07-09 of 2009
Revenue	3,12	52,793	17,583	54,521	15,076
Cost of sales	13	(45,017)	(15,056)	(45,816)	(12,861)
Gross profit		7,776	2,527	8,705	2,215
Selling expenses	14	(1,660)	(573)	(1,642)	(558)
General and administrative expenses	14	(4,500)	(1,390)	(5,968)	(1,820)
Other income	15	294	79	350	108
Other expenses	15	(92)	(31)	(105)	(34)
Other gains/(losses) - net	15	261	66	408	371
Operating profit (loss)		2,079	678	1,748	282
Finance cost, net	16	(604)	(2,828)	(3,466)	(2,177)
Profit (loss) before income tax		1,475	(2,150)	(1,718)	(1,895)
Income tax expense	27	-	-	-	-
Profit (loss) for the year		1,475	(2,150)	(1,718)	(1,895)
Profit (loss) attributable to:					
Equity holders of the Company	17	1,419	(2,149)	(1,700)	(1,878)
Minority interest		56	(1)	(18)	(17)
		1,475	(2,150)	(1,718)	(1,895)
Other comprehensive income					
Foreign currency translation income		(716)	1,007	1,047	788
Other comprehensive income		(716)	1,007	1,047	788
Total comprehensive income (loss)		759	(1,144)	(671)	(1,107)
Total comprehensive income (loss) attributable to:					
Equity holders of the Company		703	(1,143)	(653)	(1,090)
Minority interest		56	(1)	(18)	(17)
		759	(1,144)	(671)	(1,107)
Basic and diluted loss per share for loss attributable to the equity holders of the Company (in LTL)	17	0.07	(0.11)	(0.09)	(0.09)

Statements of comprehensive income(LTL thousand)

Company

	Notes	01-09 of 2010	07-09 of 2010	01-09 of 2009	07-09 of 2009
Revenue	12	45,466	15,372	46,853	13,058
Cost of sales	13	(39,854)	(13,587)	(39,593)	(11,240)
Gross profit		5,612	1,785	7,260	1,818
Selling expenses	14	(1,368)	(475)	(1,283)	(445)
General and administrative expenses	14	(3,136)	(956)	(4,556)	(1,366)
Other income	15	228	74	220	66
Other expenses	15	(92)	(31)	(96)	(30)
Other gains/(losses) - net	15	5	5	373	344
Operating profit (loss)		1,249	402	1,918	387
Finance cost, net	16	(1,577)	(531)	(1,344)	(298)
Profit (loss) before income tax		(328)	(129)	574	89
Income tax expense		-	-	-	-
Profit (loss) for the year	17	(328)	(129)	574	89

Statements of changes in equity (LTL thousands)

Group and company	Capital	Foreign currency translation reserve	Other reserves	Retained earnings	Total	Minority share	Total equity
Balance as of 31 December 2008	19,834	1,965	1,983	(20,656)	3,126	667	3,793
Transfer to foreign currency reserve	-	1,047	-	-	1,047	-	1,047
Net profit for the year	-	-	-	(1,700)	(1,700)	(18)	(1,718)
	-	1,047	-	(1,700)	(653)	(18)	(671)
Balance as of 30 September 2009	19,834	3,012	1,983	(22,356)	2,473	649	3,122
Transfer to foreign currency reserve	-	(337)	-	-	(337)	-	(337)
Results Correction of 2008		-	-	478	478	-	478
Net profit for the year	-	-	-	698	698	(30)	668
	-	(337)	-	1,176	839	(30)	809
Balance as of 31 December 2009	19,834	2,675	1,983	(21,180)	3,312	619	3,931
Transfer to foreign currency reserve	-	(716)	-	-	(716)	-	(716)
Net profit for the year	-	-	-	1,419	1,419	56	1,475
Balance as of 30 September 2010	19,834	1,959	1,983	(19,761)	4,015	675	4,690

Statements of cash flows (LTL thousand)

	Group		Company	
	30 September		30 September	
	2010	2009	2010	2009
Cash flows from operating activities				
Profit (loss) for the year	1,474	(1,717)	(328)	574
Adjustments for non-cash items:				
Depreciation and amortization	4,783	5,310	3,847	4,235
Gain on disposal of property, plant and equipment and investment property	(214)	(206)	(3)	(130)
Impairment and write-off (reversal) of inventories	(93)	274	(85)	299
Impairment and write-off (reversal) of accounts receivable	28	617	(9)	600
Interest income	(3)	(10)	(155)	(155)
Interest expenses	1,965	1,418	1,736	1,153
Foreign currency differences	(736)	972	-	-
Income tax expense	-	-	-	-
Changes in working capital:				
Decrease (increase) in inventories	(1,111)	2,061	(1,055)	1,602
Decrease (increase) in trade receivables	(139)	1,553	157	486
Decrease (increase) in receivables from subsidiaries	-	-	(631)	(1,483)
Decrease (increase) in other receivables and other current assets	(290)	1,644	(491)	(961)
Increase (decrease) increase in trade and other accounts payable	(1 297)	(8,373)	(1,219)	(6,622)
Increase (decrease) in taxes payable and other current liabilities	(111)	657	1,208	1,542
Cash generated from operations	4 256	4,200	2,972	3,062
Income tax paid	-	-	-	-
Net cash flows from operating activities	4,256	4,200	2,972	3,062
Cash flows from investing activities				
Acquisition of property, plant and equipment	(280)	(5)	(255)	(5)
Acquisition of intangible assets	(85)	(8)	(85)	-
Proceeds from sale of non-current assets	329	675	3	572
Interest received	3	10	155	155
Net cash flows generated from investing activities	(33)	672	(182)	722

Statements of cash flows (cont'd) (LTL thousand)

	Group		Company	
	30 September 2010	30 September 2009	30 September 2010	30 September 2009
Cash flows from financing activities				
Cash flows related to other sources of financing				
Proceeds from borrowings	-	-	-	-
Repayment of borrowings	(3,532)	(3,550)	(2,620)	(2,358)
Interest paid	(1,186)	(1,418)	(870)	(1,153)
	<u>(4,718)</u>	<u>(4,968)</u>	<u>(3,490)</u>	<u>(3,511)</u>
Net cash flows (used in) generated from financing activities	(4,718)	(4,968)	(3,490)	(3,511)
Net increase (decrease) in cash and cash equivalents	(495)	(96)	(700)	273
Cash and cash equivalents at the beginning of the year	2,161	1,799	1,492	117
Foreign exchange effect on the balance of cash and cash equivalents	-	-	-	-
Cash and cash equivalents at the end of the year	<u>1,666</u>	<u>1,703</u>	<u>792</u>	<u>390</u>

Explanatory note

General information

AB Utenos Trikotažas (hereinafter „the Company“) is a public limited company registered in the Republic of Lithuania. The address of its registered office is as follows:

Basanavičiaus st. 122,
Utena,
Lithuania

The Company is engaged in production of knitted articles. The Company was registered on 6 December 1994. The Company's shares are traded on the Official List of the National Stock Exchange.

As of 30 September 2010 and 31 December 2009 the shareholders of the Company were:

	As of 30 September 2010		As of 31 December 2009	
	Number of shares held	Equity (percentage)	Number of shares held	Equity (percentage)
UAB koncernas SBA	10.140	51,12	10.140	51,12
Investment fund Amber Trust	2.700	13,61	2.700	13,61
Other shareholders	6.994	35,27	6.994	35,27
	<u>19.834</u>	<u>100,00</u>	<u>19.834</u>	<u>100,00</u>

All the shares are registered ordinary shares with a par value of LTL 1 each. As of 30 September 2010 and 31 December 2009 subsidiaries did not hold any shares of the Company. The Company did not hold its own shares within this period.

The Group consists of AB Utenos Trikotažas and the following subsidiaries (hereinafter "the Group"):

	Address of the registered office	Share of the stock held by the Group (percentage)			Operating activities
		30 September 2010	31 December 2009	30 September 2009	
AB Šatrija	Vilniaus st. 5, Raseiniai	89,78	89,78	89,78	Sewing of clothes
UAB Gotija	Laisvės ave. 33, Kaunas	90,50	90,50	90,50	Trading
OAD MTF Mrija	Motroso 13, Mukachov, Ukraine	98,95	98,95	98,95	Sewing of clothes

On 30 of September 2010 the average number of employees of the Group was 1 322, while on 31 of December 2009 it was 1.337 (on 30 of September 2009 – 1 381).

1 Form and contents of the financial statements

The present financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the EU.

2. Consolidation

Consolidated financial statements are composed of AB Utenos Trikotažas and its subsidiaries' financial statements, which are stated at uniform accounting principles.

Consolidation of financial statements of subsidiaries is started from the moment when effective control is transferred to the Company and consolidation is ceased from the moment when the Company loses the control. All intercompany transactions, balances and unrealised gains and losses on transactions among the Group companies have been eliminated. The equity and net income attributable to minority shareholders' interests are shown separately in the balance sheets and the income (loss) statements.

3. Segment information

The Group has three main business segments: production of knitted articles, production of working clothes and retail in knitted articles.

In assessing operational performance of segments the Group's Board takes into account the items of sales revenue, gross profit, adjusted EBIDTA, profit (loss), therefore the report on the Group's segments discloses these items in respect of each segment. As the Board also assesses other items of the statement of comprehensive income by each segment, these items are presented in the report on the Group's segments.

Inter-segment transactions are priced on a 'cost plus' basis. These transactions are eliminated on consolidation.

Below, there is a summary of major indicators for the main business segments of the Group included in the statement of financial position as of 30 September 2010 and in the statement of comprehensive income for the year then ended:

Segment information (continued)					
2010	Production of knitted articles	Production of working clothes	Retail in knitted articles	Eliminations	Total
External sales	46,103	6,294	396	-	52,793
Internal sales	2,538	7	-	(2,545)	-
Total revenue	48,641	6,301	396	(2,545)	52,793
Gross profit	6,378	1,240	150	8	7,776
Operating profit (loss)	1,693	396	(10)	-	2,079
Adjusted EBIDTA	5,973	786	(4)	-	6,755
Profit (loss) for the year	789	417	15	254	1,475

2009	Production of knitted articles	Production of working clothes	Retail in knitted articles	Eliminations	Total
External sales	47,078	7,009	434	-	54,521
Internal sales	2,508	5	-	(2,513)	-
Total revenue	49,586	7,014	434	(2,513)	54,521
Gross profit	7,668	787	150	100	8,705
Operating profit (loss)	1,868	(149)	(66)	95	1,748
Adjusted EBIDTA	6,685	337	(59)	95	7,058
Profit (loss) for the year	(1,546)	(152)	(20)	-	(1,718)

4. Non-current intangible assets

Amortization expenditure of Intangible assets is involved in general and administration expenditure item in Profit (loss) statement.

5. Non-current tangible assets

Depreciation of non-current tangible property amounts to LTL 4 783 thousand as of 30 September 2010, LTL 4 276 thousand are included into cost of sales in the Group's income (loss) statements. The rest amounts are included into the operating expenses in the income (loss) statements and into remaining reserve in the balance sheets.

6. Inventories

	Group		Company	
	As of 30 September 2010	As of 31 December 2009	As of 30 September 2010	As of 31 December 2009
Raw materials	3,104	3,081	1,862	1,647
Production in progress	3,932	2,554	3,874	2,464
Finished production	3,214	3,497	2,772	3,342
Goods for resale	131	138	-	-
	10,381	9,270	8,508	7,453
Net realisable value decrease at the beginning of the year	(1,926)	(1,926)	(574)	(855)
Change in net realisable value decrease	324	231	85	281
Net realisable value decrease at the end of the year	(1,602)	(1,695)	(489)	(574)
	8,779	7,575	8,019	6,879

The acquisition cost of the Group's and Company's inventories accounted for at net realisable value as of 30 September 2010 amounted to LTL 1.500 and 1.508 thousand of 31 December 2009 to LTL 2 776 and 1 655 thousand. Changes in the value decrease of inventories as of 30 September 2010 and 31 December 2009 have been included into operating expenses in the Group's and Company's income (loss) statement.

7. Trade receivables

	Group		Company	
	As of 30 September 2010	As of 31 December 2009	As of 30 September 2010	As of 31 December 2009
Trade receivables, gross	8,653	8,505	6,945	7,101
Doubtful receivables value decrease at the beginning of the year	(859)	(866)	(832)	(853)
Change in doubtful receivables value decrease	(36)	7	8	21
Doubtful receivables value decrease at the end of the year	(895)	(859)	(824)	(832)
	7,758	7,646	6,121	6,269

Changes in decrease of doubtful receivables value as of 30 September 2010 and 31 December 2009 have been included into operating expenses in the Group's income (loss) statements.

8. Cash and cash equivalents

	Group		Company	
	As of 30 September 2010	As of 31 December 2009	As of 30 September 2010	As of 31 December 2009
Cash in bank and on hand	1,666	2,061	792	1,492
Deposits with a term of less than three months	-	100	-	-
	1,666	2,161	792	1,492

9. Reserves

Exchange differences are classified as shareholders' equity in the consolidated financial statements until the investment is realised.

Upon sale of the corresponding assets the cumulative translation reserve is transferred to retained result in the same period when the gain or loss on realization of the investment is recognized.

Other reserves

The balances of other reserves as of 30 September 2010 and 31 December 2009 were as follows:

	As of 30 September 2010	As of 31 December 2009	As of 30 September 2010	As of 31 December 2009
Legal reserve	1.983	1.983	1.983	1.983
Other reserves	-	-	-	-
	1.983	1.983	1.983	1.983

10. Borrowings

On 11 January 2010, an agreement on convertible bonds was entered into by the Company and Swedbank AB. Based on the 3 December 2009 decision of the extraordinary general shareholder meeting it was resolved to issue 50 units of convertible bonds with the nominal value in total of LTL 11,850 thousand (equivalent in EUR 3,432 thousand) by restructuring a part of the Company's finance lease liabilities to the finance lease company.

Based on the convertible bond agreement the Company is obliged to redeem bonds or exchange them for the shares of the Company under the terms and conditions established in the agreement. A nominal value of one bond is LTL 237 thousand (equivalent in EUR 69 thousand); a discounted value of one bond issue is LTL 112 thousand (equivalent in EUR 33 thousand); yield of the bond is 15 per cent of annual interest. The maturity term of bonds is 5 years; the maturity date is 12 January 2015.

In addition, an agreement on convertible bonds was entered into by the Company and the ultimate parent company Koncernas SBA UAB on 11 January 2010. Based on the 3 December 2009 decision of the extraordinary general shareholder meeting it was resolved to issue 16 units of convertible bonds with the nominal value in total of LTL 3,166 thousand (equivalent in EUR 917 thousand) by restructuring the Company's financial liabilities to the ultimate parent company.

Based on the convertible bond agreement the Company is obliged to redeem bonds or exchange them for the shares of the Company under the terms and conditions established in the agreement. A nominal value of one bond is LTL 198 thousand (equivalent in EUR 57 thousand); a discounted value of one bond issue is LTL 94 thousand (equivalent in EUR 27 thousand); yield of the bond is 15 per cent of annual interest. The maturity term of bonds is 5 years; the maturity date is 12 January 2015.

On 6 January 2010, the Company and Swedbank Lizingas UAB and Swedbank AB entered into the agreement on the performance of finance lease contracts and convertible bond agreements. The parties agreed to extend the settlement term of finance lease liabilities by 30 September 2014 and amend the payment schedules (based on the agreement, during 2010 the Company is committed to repay finance lease liabilities of LTL 3,930 thousand with the first payment due in April 2010). A new annual interest rate was agreed which was set at 6 month EURIBOR plus 4 per cent margin.

On 23 March 2010, the agreement on the pledge of assets to Swedbank AB was concluded based on which the Company's property, plant and equipment with the net book value of LTL 753 thousand as of 28 February 2010 was placed under a primary pledge and property, plant and equipment with the net book value of LTL 1,191 thousand as of 28 February 2010, inventories amounting to LTL 7,692 thousand, fixed assets owned by the subsidiary Šatrija AB with carrying value to LTL 3,297 thousand as of 31 December 2009 were placed under a secondary pledge.

	Group		Company	
	As of 30 September 2010	As of 31 December 2009	As of 30 September 2010	As of 31 December 2009
Current				
Short-term bank borrowings	-	-	-	-
Current portion of long-term bank borrowings	1,321	6,916	-	-
Current portion of finance lease liabilities	5,240	23,712	5,240	23,712
	6,561	30,628	5,240	23,712
Non-current				
Long-term bank borrowings	11,006	-	6,269	-
Finance lease liabilities	15,720	5,316	15,720	5,316
Other financial liabilities	1,672	-	1,672	-
	28,398	5,316	23,661	5,316
Total borrowings	34,959	35,944	28,901	29,028

11. Accrued expenses and other short-term amounts payable

	Group		Company	
	As of 30 September 2010	As of 31 December 2009	As of 30 September 2010	As of 31 December 2009
Debts to suppliers for long-term assets	2,247	3,661	1,703	3,096
Salaries and social security payable	1,751	1,344	1,048	994
Vacation reserve	1,744	1,437	1,325	1,031
Bonus payments to employees	252	350	252	300
Other liabilities	291	655	915	240
	6,285	7,447	5,243	5,661

12. Sales revenue

	01-09 of 2010	Group 07-09 of 2010	01-09 of 2009	07-09 of 2009
Revenue from sales of goods and services	52,511	17,527	54,305	15,020
Sales of raw materials	282	56	2160	56
	52,793	17,583	54,521	15,076

	01-09 of 2010	Company 07-09 of 2010	01-09 of 2009	07-09 of 2009
Revenue from sales of goods and services	45,387	15,340	46,713	13,016
Sales of raw materials	79	32	140	42
	45,466	15,372	46,853	13,058

13. Cost of sales

	01-09 of 2010	Group 07-09 of 2010	01-09 of 2009	07-09 of 2009
Raw materials	15,817	5,632	16,878	4,576
Wages	16,223	5,463	16,584	5,026
Other extra production expenses	8,535	2,516	7,279	1,673
Depreciation and amortization	4,276	1,426	4,873	1,550
Costs of materials sold	166	19	202	36
	45,017	15,056	45,816	12,861

	01-09 of 2010	Company 07-09 of 2010	01-09 of 2009	07-09 of 2009
Raw materials	15,021	5,392	14,567	4,154
Wages	11,805	4,080	12,526	3,815
Other extra production expenses	9,523	2,929	8,449	1,987
Depreciation and amortization	3,475	1,172	3,919	1,258
Costs of materials sold	30	14	132	26
	39,854	13,587	39,593	11,240

14. Operating expenses

	01-09 of 2010	Group 07-09 of 2010	01-09 of 2009	07-09 of 2009
Selling expenses				
Expenses for maintenance of retail trading network	104	32	113	36
Salaries and social security	699	236	682	219
Other selling expenses	857	305	847	303
Total selling expenses	1,660	573	1,642	558
General and administrative expenses				
Wages and social security	1,904	566	1,634	485
Communications and consulting services	945	328	1,006	358
Taxes with the exception of tax on profit	465	138	450	89
Depreciation and amortization	288	97	341	110
Change of decrease in value of stock	(44)	5	798	210
Business trips	56	22	49	18
Charity and sponsorship	18	9	8	3
Other	868	225	1,682	547
Total general and administrative expenses	4,500	1,390	5,968	1,820
	6,160	1,963	7,610	2,378

	01-09 of 2010	Company 07-09 of 2010	01-09 of 2009	07-09 of 2009
Selling expenses				
Expenses for maintenance of retail trading network	8	2	9	2
Salaries and social security	547	187	508	163
Other selling expenses	813	286	766	280
Total selling expenses	1,368	475	1,283	445
General and administrative expenses				
Wages and social security	1,374	388	1,107	337
Communications and consulting services	685	237	691	209
Taxes with the exception of tax on profit	424	124	409	75
Depreciation and amortization	232	78	260	84
Change of decrease in value of stock	(64)	10	847	200
Business trips	34	14	30	11
Charity and sponsorship	17	8	8	3
Other	434	97	1,204	447
Total general and administrative expenses	3,136	956	4,556	1,366
	4,504	1,431	5,839	1,811

15. Revenue (expenses) from other operations – net result

	01-09 of 2010	Group 07-09 of 2010	01-09 of 2009	07-09 of 2009
Revenue from lease	294	79	350	108
Lease expenses	(92)	(31)	(105)	(34)
Other revenue (expenses)	261	66	408	371
	463	114	653	445

	01-09 of 2010	Company 07-09 of 2010	01-09 of 2009	07-09 of 2009
Revenue from lease	228	74	220	66
Lease expenses	(92)	(31)	(96)	(30)
Other revenue (expenses)	5	5	373	344
	141	48	497	380

16. Revenue (expenses) from financial and investing activities – net result

	01-09 of 2010	Group 07-09 of 2010	01-09 of 2009	07-09 of 2009
Foreign currency exchange gain (loss), net	1,356	(2,164)	(1,724)	(1,777)
Interest expenses	3	3	-	-
Interest income	3	1	10	3
Interest (expenses)	(1,965)	(667)	(1,418)	(329)
Prompt payment discounts given	(1)	(1)	(334)	(74)
	(604)	(2,828)	(3,466)	(2,177)

	01-09 of 2010	Company 07-09 of 2010	01-09 of 2009	07-09 of 2009
Foreign currency exchange gain (loss), net	1	(1)	(13)	(1)
Interest expenses	3	2	-	-
Interest income	155	52	155	51
Interest (expenses)	(1,735)	(584)	(1,153)	(274)
Prompt payment discounts given	(1)	-	(333)	(74)
	(1,577)	(531)	(1,344)	(298)

17. Basic and decreased profit falling on a share

Basic and decreased profit falling on a share reflects the net profit of the Group divided by the number of shares. Profit per share is calculated as follows:

	01-09 of 2010	Group 07-09 of 2010	01-09 of 2009	07-09 of 2009
Net profit for shareholders' appropriation	1,419	(2,149)	(1,700)	(1,878)
Assessed number of shares (in thousand pcs.)	19,834	19,834	19,834	19,834
Basic and decreased profit falling on a share (in LTL)	0.07	(0.11)	(0.09)	(0.09)

	01-09 of 2010	Comapany 07-09 of 2010	01-09 of 2009	07-09 of 2009
Net profit for shareholders' appropriation	(328)	(129)	574	89
Assessed number of shares (in thousand pcs.)	19,834	19,834	19,834	19,834
Basic and decreased profit falling on a share (in LTL)	(0.02)	(0.01)	0.03	0.005