

VST, AB



Lithuanian Securities Commission
Konstitucijos ave. 23
LT-08105 Vilnius

2008-05-30

CONFIRMATION OF RESPONSIBLE PERSONS

Following the Article No. 22 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 Aidas Ignatavičius, Chief Executive Officer of VST, AB, and Lina Minderienė, Chief Financial Officer of VST, AB, hereby confirm that, to the best of our knowledge, the attached not audited VST, AB Interim financial report for three months of 2008, prepared in accordance with International Financial Reporting Standards, gives a true and fair view of the assets, liabilities, financial position and profit of VST, AB.

ENCLOSURE. VST, AB Interim financial report for three months of 2008 (1 copy, 14 pages).

Chief Executive Officer

A handwritten signature in blue ink, appearing to be 'Aidas Ignatavičius', written over a horizontal line.

Aidas Ignatavičius

Chief Financial Officer

A handwritten signature in blue ink, appearing to be 'Lina Minderienė', written in a cursive style.


Lina Minderienė

The logo for VST, consisting of the letters 'VST' in a white, outlined, sans-serif font, centered on a red rectangular background.

KAD GYVENTI BŪTŲ ŠVIESIAU

VST, AB

Interim financial report for three months of 2008

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OUR MISSION –

we are working to ensure the supply of electric energy in western Lithuania.

OUR VISION –

we are seeking to become the best provider of regulated services in Lithuania.

OUR ACHIEVEMENTS:

High client service culture – a responsible team of specialists employed by the company, uniform client service standards, modern client service centres, and new services offered to clients. Abilities of employees are regularly assessed, their qualification is upgraded, trainings are organised.

Consistent investments – consistent and substantial investments are made in the modernisation of the electricity network and the improvement of the quality of services rendered.

Constant fight against thieves of electricity, cables and transformers' oil – the line of confidence is accessible free of charge, a modified oil for transformers was developed, cooperation with police officers is maintained, protection of electricity substations was increased.

Openness for the public – constant provision of information to the public on the company, its activity, services rendered, plans, the name and activity of the company is actively promoted, a positive image of the company is formed working under the principles of transparency and quality.

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GENERAL INFORMATION ABOUT THE ISSUER**Key data on the Issuer**

Name of the Company:	VST, AB
Address of its headquarters:	Jasinskio str. 16C, LT-01112, Vilnius
Telephone number:	(8~5) 278 12 59
Fax number:	(8~5) 278 12 69
E-mail address:	www.vst.lt
Website:	vst@vst.lt
Share capital:	111 539 940 LTL
Legal-organization form:	Joint stock Company
Registration in the Register of Enterprises:	
- Place of registration:	Ministry of Economy
- Date of registration:	31 December 2001
- Code in the Registry of Enterprises:	1108 70748
- Former code:	1087074
Registrant of the Register of legal bodies:	State Enterprise Centre of registers

Information on where and when the Report is publicly available

The Report is available during work days from 7:30 till 16:30 and Fridays from 7:30 till 15:15 at the headquarters of the company at the address: J. Jasinskio str. 16C, Vilnius, Department of Marketing and Public relations. Also, the Report is available in the Company's internet site www.vst.lt. Company's means of mass media for public information are daily newspaper "Lietuvos rytas" and "Respublika", Lithuanian News Agency ELTA and news agency "BNS".

Persons in charge of the information contained in the Report

Position	Full name	Telephone number	Fax number
Chief Executive Officer	Aidas Ignatavičius	(8 5) 2781 200	(8 5) 2781 269
Chief Financial Officer	Lina Minderienė	(8 5) 2781 200	(8 5) 2781 269
Head of the Economic and finance department	Kęstutis Jaržemskas	(8 5) 2781 259	(8 5) 2781 269
Accounting Department Manager, Chief Accountant	Rimantas Bartuška	(8 5) 2781 259	(8 5) 2781 269
Head of the Marketing and Public relations department	Rasa Kruopaitė-Lalienė	(8 5) 2781 259	(8 5) 2781 269

The Report prepared in accordance with the Rules on Preparation and Submission of Periodic and Additional Information of the Lithuanian Securities Commission.

SHAREHOLDERS

Total number of the total shareholders

Company's the authorized share capital is 111 539 940 litas (registration date: April 26, 2005).

The number of the shareholders in the second general meeting of the accounting day (April 23, 2008) was around – 4160.

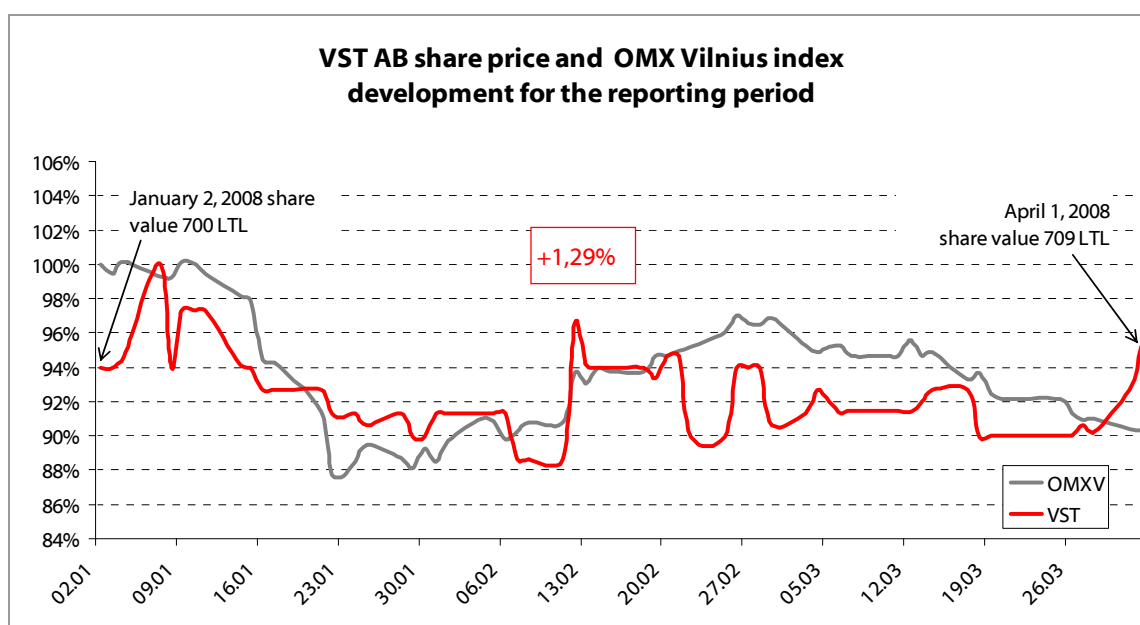
Type of shares	Number of shares	Par value (LTL)	Total par value (LTL)	Part in the share capital (%)
Ordinary registered shares	3 717 998	30	111 539 940	100,00
Total:	3 717 998	-	111 539 940	100,00

All shares of the company are fully paid.

The biggest shareholders, which holds under ownership right or control more than 5 percent of the share capital of the Issuer

Full names of the shareholders (names of companies, types, headquarter addresses, companies' register code)	Numbers of ordinary registered shares, pcs.		Part of the share capital and votes, percent		
	total	Including shares owned by the shareholders under the ownership right	total	Including ordinary registered shares hold by a shareholder under the ownership right	Together with persons acting in corporate, percent
UAB „NDX energija” Ozo st. 25, LT-07150 Vilnius, 126211233	3 610 159	3 610 159	97,10	97,10	-

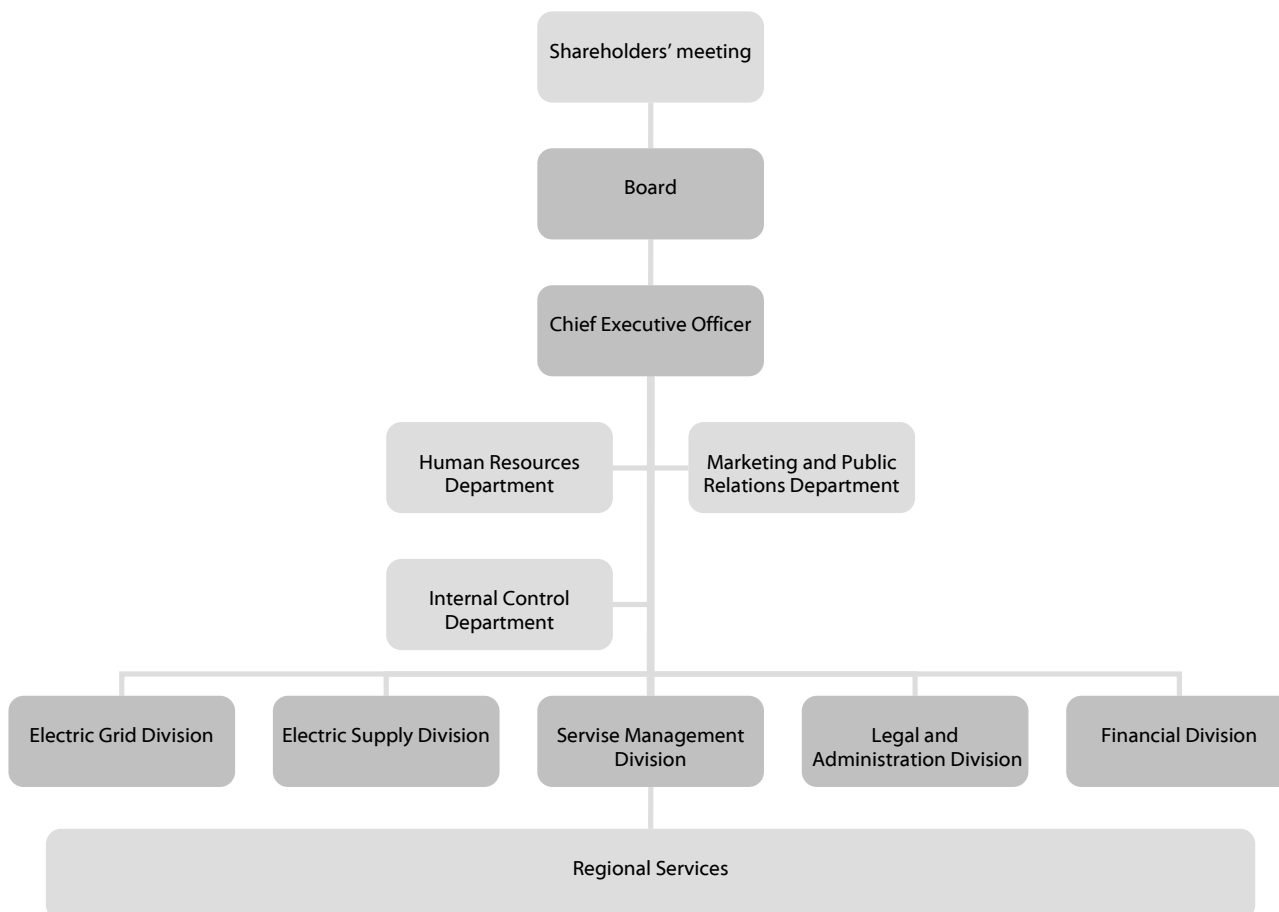
Shares of VST, AB are listed on the Baltic Secondary list of the Vilnius Stock Exchange (Trading code – VST1L). Thought three months of this year share value increased by 1.29 percent.



MEMBERS OF THE MANAGING BODIES

The managing bodies of the company are general meeting of the shareholders, the Board and Chief executive officer.

VST, AB Managements bodies



The last amendments of the Bylaws of the company (dated January 18, 2007) sets forth that the Board consists of 5 members.

The Board with the office term of 4 years is elected till October 26, 2008 by the general meeting of the shareholders.

Full name	Position	Share of owned capital, %.	Share of votes, %
Aidas Ignatavičius	Chairman	-	-
Rytis Borkys	Member	0%	0%
Gytis Kundrotas	Member	-	-
Lina Minderienė	Member	-	-

The company doesn't have a supervisory board.

FINANCIAL ACCOUNTABILITY

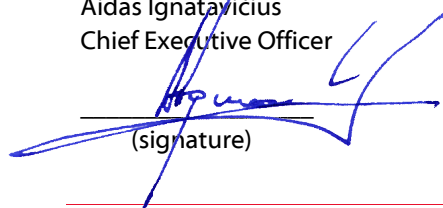
Following financial statements presented for the first quarter of the year 2008 are prepared in accordance with the International Financial Reporting Standards. These financial statements for the report period are not audited. Balance sheet (financial statement presented for the 1st quarter of 2008, the 1st quarter of 2007 and the whole financial year of 2007, financial statement for 2007 are audited):

BALANCE SHEET

VST, AB

BALANCE SHEET (in LTL '000)	31/03/2008	31/12/2007	31/03/2007
ASSETS			
Non-current assets			
Property, plant and equipment	2 693 985	2 734 971	2 034 613
Intangible assets	617	798	468
	<u>2 694 602</u>	<u>2 735 769</u>	<u>2 035 081</u>
Current assets			
Inventories	9 166	7 753	9 079
Trade and other receivables	87 776	89 846	61 824
Prepayments, deferred charges and accrued income	22 385	11 284	9 119
Cash and cash equivalents	259 458	206 440	182 846
	<u>378 785</u>	<u>315 323</u>	<u>262 868</u>
Total assets	<u>3 073 387</u>	<u>3 051 092</u>	<u>2 297 949</u>
EQUITY			
Share capital	111 540	111 540	111 540
Revaluation reserve (result)	1 303 487	1 345 069	810 567
Legal reserve	11 154	11 154	11 154
Retained earnings (deficit)	685 919	620 612	490 743
Total equity	<u>2 112 100</u>	<u>2 088 375</u>	<u>1 424 004</u>
LIABILITIES			
Non-current liabilities			
Borrowings	295 876	298 929	325 853
Deferred income	201 484	187 394	142 390
Deferred income tax liability, net	286 148	293 214	197 987
	<u>783 507</u>	<u>779 537</u>	<u>666 230</u>
Current liabilities			
Borrowings	49 100	80 389	58 416
Trade and other payables	79 424	67 643	96 520
Advances received and accrued charges	32 002	32 475	20 875
Income tax payable	17 254	2 673	31 904
	<u>177 780</u>	<u>183 180</u>	<u>207 715</u>
Total liabilities	<u>961 287</u>	<u>962 717</u>	<u>873 945</u>
Total equity and liabilities	<u>3 073 387</u>	<u>3 051 092</u>	<u>2 297 949</u>

Aidas Ignatavičius
Chief Executive Officer



(signature)

Lina Minderienė
Chief Financial Officer



(signature)

INCOME STATEMENTS

VST, AB

INCOME STATEMENT (in LTL '000 unless otherwise stated)	31/03/2008	31/03/2007
Sales	317 334	283 099
Other operating income	791	1 553
	318 125	284 652
Purchases of electricity	(170 672)	(151 452)
Other operating expenses	(113 986)	(104 934)
	(284 658)	(256 386)
Operating profit (loss)	33 467	28 267
Financial income (expenses), net	(2 227)	(3 304)
Profit (loss) before tax	31 240	24 962
Income tax	(14 581)	(15 969)
Deferred income tax benefit	7 066	8 307
	(7 515)	(7 662)
Net profit (loss)	23 725	17 300
Basic and diluted earnings (loss) per share, in LTL	6.38	4.65

Aidas Ignatavičius
Chief Executive Officer

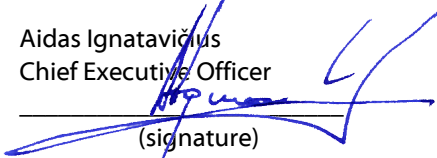
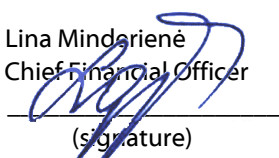
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Lina Minderienė
Chief Financial Officer

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CASH FLOW STATEMENT

VST, AB

CASH FLOW STATEMENT (in LTL '000)	31/03/2008	31/03/2007
<i>Cash flow from operating activities</i>		
Net profit (loss)	23 725	17 300
<i>Adjustments for non-cash items:</i>		
Income tax	7 515	7 662
Depreciation and amortization	68 175	46 532
Proceeds from sales of property, plant and equipment, net	368	(25)
Write-offs and impairment of property, plant and equipment	873	18 780
Impairment of receivables and prepayments	5 998	11 979
Inventories surplus and (reversal) of inventories impairment	36	(163)
Changes in accrued income	-	(4 449)
Interest income	(2 122)	(1 178)
Interest expenses	4 297	4 433
	<u>108 865</u>	<u>100 871</u>
<i>Changes in working capital:</i>		
Inventories	(1 403)	(2 328)
Receivables and prepayments	(5 676)	17 158
Payables and other liabilities	25 913	17 370
<i>Cash flow from operations</i>	<u>127 699</u>	<u>133 071</u>
Interest received	2 122	1 178
Interest paid	(4 454)	(4 346)
Income tax paid	(9 360)	-
<i>Net cash flows from operating activities</i>	<u>116 007</u>	<u>129 903</u>
<i>Cash flows from investing activities</i>		
Purchase of property, plant, equipment and intangible assets	(29 287)	(34 590)
Proceeds from sale of property, plant and equipment	712	21
Loan repayments received	7	8
<i>Net cash flows from investing activities</i>	<u>(28 568)</u>	<u>(34 561)</u>
<i>Cash flows from financing activities</i>		
Loans received	343 171	305 693
Loans repaid	(377 395)	(317 061)
Payments of financial lease	(119)	(7)
Dividends and payments related to share capital decrease paid	(77)	(56)
<i>Net cash flows from financing activities</i>	<u>(34 420)</u>	<u>(11 431)</u>
Effects of exchange rate changes on cash balance	-	-
<i>Net increase in cash and cash equivalents</i>	<u>53 019</u>	<u>83 911</u>
<i>Cash and cash equivalents at beginning of year</i>	<u>206 439</u>	<u>102 935</u>
<i>Cash and cash equivalents at end of year</i>	<u>259 458</u>	<u>186 846</u>
Aidas Ignatavičius Chief Executive Officer  (signature)	Lina Minderienė Chief Financial Officer  (signature)	

STATEMENT OF CHANGES IN EQUITY

VST, AB

STATEMENT OF CHANGES IN EQUITY (in LTL '000)	Share capital paid	Revaluation reserve for property, plant and equipment	Legal reserve	Retained earnings (deficit)	Total
	Balance as at 31 December 2006	111 540	830 011	11 154	453 999
Transfer from revaluation reserve to retained earnings	-	(19 445)	-	19 445	-
Total income and expense for the year recognised directly in equity	-	(19 445)	-	19 445	-
Net profit for the reporting period	-	-	-	17 300	17 300
Total income and expense for the reporting period	-	(19 445)	-	36 745	17 300
Dividends declared for 2006	-	-	-	-	-
Balance as at 31 March 2007	111 540	810 566	-	490 744	1 424 004
Balance as at 31 December 2007	111 540	1 345 069	11 154	620 612	2 088 375
Transfer from revaluation reserve to retained earnings	-	(41 582)	-	41 582	-
Total income and expense for the year recognised directly in equity	-	(41 582)	-	41 582	-
Net profit for the reporting period	-	-	-	23 725	23 725
Total income and expense for the reporting period	-	(41 582)	-	65 307	23 725
Dividends declared for 2007	-	-	-	-	-
Balance as at 31 March 2008	111 540	1 303 487	11 154	685 919	2 112 100

Aidas Ignatavičius
Chief Executive Officer

(signature)

Lina Minderienė
Chief Financial Officer

(signature)

EXPLANATORY LETTER

The explanatory letter discusses material changes in financial statements and the reasons for such changes. Financial statements have been prepared in accordance with the International Financial Accounting Standards (IFAS).

Corporate Activities

VST, AB is the owner of electric power distribution network (medium and low voltage power lines, transformer substations and other distribution equipment). The main activity of the Company is the distribution of electricity through medium and low voltage power networks and supply of electric power to its consumers in Kaunas, Klaipėda and Šiauliai regions. It is responsible for the security, reliable performance, maintenance, management and development of such networks.

Company supplied services to 712.8 thousand customer objects at the end of the first quarter of this year.

Revenue and Expenses

Through the first quarter of this year the Company sold 5.17 percent more electric power and totally amounted to 1 098 million kWh (Table 1) compared with the same period of 2007. The revenue from these sales amounted to 315.8 million LTL, that is by 13.82 percent more in comparison with the same period of the previous year.

Expenses of the electricity power purchase of the first quarter of this year grew up by 12.09 percent in comparison with the last year.

Net financial activity expenses in the first quarter of 2008 decreased by 1.1 millions due to an increase in interest income of short-term investing.

Table 1. Electric power sales and expenses

Indicators	Units of measure	1st quarter, 2008	1st quarter, 2007	Variation, thous. kWh	Variation, percent
Electricity purchased	thous. kWh	1 215 513	1 163 881	51 632	4.44%
Electricity sold (active)	thous. kWh	1 098 370	1 044 422	53 948	5.17%
Network (transportation) losses	thous. kWh	107 963	110 200	(2 237)	-2.03%
Consumption for own needs	thous. kWh	9 180	9 258	-78	-0.84%

The net profit of the Company, in comparison with the first quarter of the last year, increased by 37.14 percent from 17.3 million LTL to 23.7 million LTL. The increase was due to the increase in sales revenue, which was 317.3 million, when in the same period last year it was 283.1 million LTL.

Balance sheet

Throughout the first quarter of 2008, investments into the development and maintenance of electric power distribution networks and other assets amounted to 31.1 millions LTL. The investments increased by 43.33 percent compared with the same period last year (investments into the development and reconstruction of electric power network amounted to 21.0 million LTL in three months of 2007).

Trade and other receivables increased by 41.98 percent from 61.8 million LTL to 87.8 million LTL due to the increase in the volume of trade.

Prepayments and deferred charges, compared with first quarter of the last year, increased from 9.1 million LTL to 22.4 million LTL due to higher paid profit tax.

An increase in the number of new customer connection made an influence to the deferred income, which rose by 41.5 percent from 142.4 million LTL to 201.5 million LTL.

Trade and other payables decreased from 96.5 million LTL to 79.4 million LTL throughout this year. A remarkable change was due to a decrease in suppliers' liabilities.

Non-current assets

Through one year the value of non-current assets increased from 2035.0 million LTL to 2694.6 million LTL, which was due to the evaluation of Company's non-current assets (except for construction in progress) made by external

independent appraiser using comparable price method. The evaluation was carried out on the basis of replacement cost method except for other assets (which have no business features to the Company's activity) that were evaluated on the basis of comparable price method.

Revaluation reserve increased by 60.81 percent, that is from 810.6 million LTL to 1303.5 million LTL after the revaluation.

Net deferred income tax liabilities increased by 44.53 percent due to deferred income tax.

Financial liabilities

Syndicated loans (331.3 million LTL) accounted for 96.06 percent of all Company's financial debts that amounted to 344.9 million LTL.

In comparison with the same period last year, financial liabilities (short-term and long-term) to banks decreased by 8.58 percent, that is from 377.3 million LTL to 344.9 million LTL.

Cash Flow

Cash flows from the main activities was 127.7 million LTL in the first quarter of this year, compared with the same period last year it decreased by 5.4 million LTL.

Cash flows from the main activities decreased by 10.7 percent and amounted to 116.0 million LTL due to an increased income tax paid throughout the first quarter of this year, as in the same period of 2007 cash flow amounted to 129.9 million LTL.

Cash flows after investing activities decreased by 8.29 percent and amounted to 87.4 million LTL when at the end of the first quarter in 2007 it was 95.3 million LTL, and it was due to lesser payments for non-current assets that the Company paid this year.

Due to an increase in loans repaid throughout the first quarter of this year, net cash flows from financing activities increased to 34.4 million LTL, as at the same period in 2007 it amounted only 11.4 million LTL.

Net increase in cash and cash equivalents at the end of the reported period was 53.0 million LTL, 30.1 million LTL less than at the end of the first quarter of 2007.

Parameters of the Company's operation

Parameter	2008 1 quarter	2007 1 quarter	Change, percent
EBITDA margin (percent by turnover)	32.31	33.06	
Operating profit margin (percent by turnover)	10.55	9.98	
Profit/ loss before taxes (percent by turnover)	9.84	8.82	
Net profit margin (percent)	7.48	6.11	
Return on assets (ROA), (percent)	0.77	0.75	
Return on shareholders equity (ROE), (percent)	1.12	1.21	
Debt ratio, (percent)	31.28	38.03	
Debt - equity ratio, (percent)	45.51	61.37	
General liquidity ratio, (percent)	213.06	126.55	
Asset turnover, (percent)	10.33	12.32	
Earnings per share, LTL	6.38	4.65	37.14
Price - earnings ratio (P/E)	111.11	107.03	3.81
Share book value, LTL	568.07	383.00	48.32

Despite an increase in operating expenses and operating income, EBITDA percent from turnover decreased. EBITDA percent from turnover was 32.31 percent in January-March of 2008, and at the same period last year in 2007 it was 33.06 percent.

Greater sales income had a positive influence on the Company's main activity rates. Operating profit (percent from turnover) increased to 10.55 percent in January-March of 2008, compared with the same period last year when it was 9.98 percent.

Profit (loss) before tax (percent from turnover) increased to 9.84 percent in January-March of 2008 year, and at the same period in 2007 it was 8.82 percent. Accordingly the net profit (loss) margin increased from 7.48 percent to 6.11 percent. The decrease in liabilities made a positive influence on Company's loan rates. In January-March of 2008, debt ratio decreased compared the same period with last year to 31.28 percent and debt equity ratio decreased compared the same period with last year 45.51 percent.

ESSENTIAL EVENTS

2008-05-09 Convocation of the second general meeting of the shareholders of VST AB

May 9, 2008 the Board of VST AB following the decision adopted by the repeat general shareholders' meeting on April 30, 2008 adopted the decision to call the second general shareholders meeting of VST AB and approved the following agenda of the meeting.

2008-04-30 - 2009-04-30 Preliminary pre-audit 2008 first quarter activity result of VST AB

Preliminary pre-audit 2008 Q1 activity result of VST AB is LTL 23,7 mil. (EUR 6,9 mil.) net profit.

2008-04-30 The decisions adopted in the Repeat General meeting of the shareholders of VST AB on April 30th, 2008
The Repeat General shareholders meeting of VST AB, held on April 30th, 2008, adopted the following decisions.

2008-04-22 The Government of the Republic of Lithuania adopted the project agreement with "NDX energija"

The Government of the Republic of Lithuania adopted the project agreement with "NDX energija". VST AB informs that the Government of the Republic of Lithuania adopted the decree Nr. 331 on April 15, 2008 that was published in "State news" Nr.45 on April 19, 2008 and with that decree:

1. Approved the project agreement and it's project supplements between Government of the Republic of Lithuania acting on behalf of Republic of Lithuania and "NDX energija" UAB regarding the establishment of the national investor;
2. Agreed that "NDX energija" shall concede the shares under it's ownership to establishing „LEO LT“. The Company does not have other official information regarding the subject.

2008-04-21 The Repeat Ordinary General Meeting of the Shareholders of VST AB is called on April 30, 2008

Due to the fact that the Ordinary General Meeting of Shareholders of VST AB did not take place on April 18, 2008, the Board of VST AB adopted a decision to call the Repeat Ordinary General Meeting of the Shareholders of VST AB on April 30, 2008. The agenda of the Essential General Meeting shall be valid at the Repeat General Meeting.

2008-04-18 Ordinary General Meeting of Shareholders of VST AB did not take place

In the absence of the quorum, the Ordinary General Meeting of Shareholders of VST AB did not take place.

2008-04-08 The draft resolutions of the general meeting of the shareholders of AB "VST"

According to the decision of the Board of AB "VST" a general shareholders meeting is called on April 18th, 2008 and shall take place at the offices of the Company 5th floor, J.Jasinskio 16c, Vilnius, at 14.00 AM. The Board will ask shareholders to approve the following items:

1. The consideration of the 2007 Annual report of AB "VST".
2. Approval of the 2007 financial statements of AB "VST".
3. Distribution of 2007 profit (loss) of AB "VST".
Profit (loss) distribution project proposed to approve in a general shareholders meeting:
 1. Retained earnings at the beginning of the financial year 394 510 552 LTL (114 258 153,38 EUR);
 2. Net annual operating result (profit/loss) 67 243 911 LTL (19 475 182,75 EUR);
 3. Profit (loss) of the financial year that is unrecognized in the profit (loss) statement 0 LTL (0 EUR);
 4. Transfers from reserves:
 - 4.1. Transfer from revaluation reserve 158 856 833 LTL (46 008 118,92 EUR);
 - 4.2. Transfer from compulsory reserve 0 LTL (0 EUR);
 5. Shareholders contributions to cover losses (if shareholders decided to cover all or a portion of losses) 0 LTL (0 EUR);
 6. Total distributable profit (loss) 620 611 296 LTL (179 741 455,05 EUR);
 7. Profit allocation to the compulsory reserve 0 LTL (0 EUR);
 8. Profit allocation to the reserve to purchase company's own shares 0 LTL (0 EUR);
 9. Profit allocation to other reserves 0 LTL (0 EUR);
 10. Profit allocation to pay out dividends (LTL per 1 share) 0 LTL (0EUR);
 11. Profit allocation to yearly pay outs to board and council members, employee bonuses and other purposes 0 LTL (0 EUR);
 12. Retained earnings carried forward to next financial year 620 611 296 LTL (179 741 455,05 EUR).

The annual report of AB "VST" and the draft financial statements can be found at the internet site of AB "VST" at <http://www.vst.lt> and at the internet site of Vilnius stock exchange at <http://www.baltic.omxgroup.com>.

2008-03-14 The General meeting of the shareholders of VST AB is called on April 18, 2008

The Board of VST AB on March 14, 2008 adopted a decision to call the General shareholders meeting of VST AB and approved the following agenda of the meeting.

2008-02-015 VST, AB result for the year 2007

The Company's non-audited net profit for the year 2007 is 67.2 million LTL (19.6 million EUR) according to the International Financial Reporting

Standards, in 2006 audited net profit was - 59.7 million LTL (17.3 million EUR).

The Company's revenue - 1 059 million LTL (306.7 million EUR) in 2007, compared with 928.6 million LTL (268.9 million EUR) in 2006.

In 2007 the Company sold 3 940 million kWh of electric power, compared with 3680 million kWh in 2006.

According to the independent valutors, the Company's property, plant, equipment and other long term tangible assets accounted for as of 1 January 2007 amounts to 2 807 million LTL (812.9 EUR).

In 2007 the Company invested 140 million LTL (40.5 million EUR) into electric power distribution and other property, plant and equipment.

Joint Stock Company "VST"
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