

2008 Consolidated Balance Sheet

(in UAH thousands)

ASSETS	As of December 31,	
	2008	2007
	1	3
	3	4
Non-Current Assets		
Intangible assets:		
residual value	285.7	119.0
original cost	395.6	182.0
accumulated depreciation	109.9	63.0
Construction in progress	2 654.6	13 707.0
Fixed assets:		
residual value	23 954.1	19 766.0
original cost	32 191.0	25 346.0
wear and tear	8 236.9	5 581.0
Long-term biological assets:		
equitable (residual) price	-	-
original cost	-	-
accumulated depreciation	-	-
Long-term financial investments:		
accounted by interest in business partnership	74.0	145.0
other financial investments	300.0	-
Long-term accounts receivable (debtors)	-	114.0
Equitable (residual) price for investment property	-	-
original cost of investment property	-	-
wear and tear of investment property	-	-
Deferred tax assets	1 180.8	1 371.0
Goodwill	-	-
Other non-current assets	-	-
Total Non-Current Assets	28 449.2	35 221.0
Current Assets		
Inventories:		
production stocks	32 144.5	19 066.0
store-cattle	-	-
work in progress (WIP)	24 967.0	2 042.0
finished products	4 227.0	13 697.0
goods	20 260.1	19 722.0
Bills receivable (B/r)	253.0	139.0
Accounts receivable for goods, works, services:		
net realisable value (NRV)	56 955.4	23 802.0
original cost	57 399.8	24 085.0
reserve for doubtful debts	444.4	283.0
Accounts receivable according to:		
settlements of budgetary payments	1 477.8	671.0
payments in advance	7 451.4	11 568.0
accrued income	-	-
internal settlements	-	-
Other current accounts receivable	4 338.6	8 743.0
Current financial investments	10 218.0	458.0
Cash and cash equivalents:		
in national currency	1 441.7	5 190.0
in cash	-	-
in foreign currency	828.0	156.0
Other current assets	2 427.5	5 775.0
Total Current Assets	166 990.0	111 029.0
Expenditures of Future Periods (Pre-paid expenses)	3 273.0	3 255.0
Non-current assets and groups of retirement	-	-
TOTAL ASSETS	198 712.2	149 505.0

EQUITY AND LIABILITIES	As of December 31,	
	2008	2007
	3	4
1		
Owners' Equity		
Registered capital	50 760.0	40 000.0
Stake capital	-	-
Additional capital employed	12 469.0	-
Other additional capital	8 326.0	5 864.0
Capital reserves	175.0	-
Retained earnings (uncovered losses)	4 050.0	1 821.0
Unpaid capital	-	-
Equity disinvested	-	-
Total Owners' Equity	75 780.0	47 684.0
Minority Interest	2 178.0	1 034.0
Cover for Future Costs and Payments		
Cover for employee benefits	362.1	611.0
Other cover	-	-
Target financing	-	-
Total Cover for Future Costs and Payments	362.1	611.0
Non-Current Liabilities		
Long-term bank loans	17 828.0	11 550.0
Other long-term financial liabilities	2 370.0	-
Deferred tax liabilities	3 225.0	1 289.0
Other non-current liabilities	100.0	2 364.0
Total Non-Current Liabilities	23 523.0	15 203.0
Current Liabilities		
Short-term bank loans	4 557.9	2 143.0
Floating debt by long-term liabilities	2 511.0	22.0
Bills payable (B/p)	8 229.0	2 750.0
Accounts payable for goods, works, services:	61 210.9	40 045.0
Current liabilities according to:		
advances received	10 861.4	34 209.0
settlements of budgetary payments	884.9	641.0
settlements of non-budgetary payments	3.0	1.0
insurance	200.6	216.0
remuneration	492.0	575.0
settlements with copartners	-	-
internal settlements	-	-
Other current liabilities	7 918.4	4 372.0
Total Current Liabilities	96 869.1	84 973.0
Deferred Income	-	-
TOTAL EQUITY AND LIABILITIES	198 712.2	149 505.0