

Final Spin-Off Balance Sheet as of 31 July 2013

	Balance Sheet until the Spin- Off, LTL thousand As of 31 July 2013	Spin-Off Balance Sheet, LTL thousand As of 31 July 2013	
	AB Lietuvos Dujos	AB Lietuvos Dujos (continuing activity)	AB Amber Grid (New Company)
ASSETS			
A. Non-current assets	2.362.757	786.084	1.576.673
I. Intangible assets	3.777	2.248	1.529
II. Property, plant and equipment	2.358.002	783.330	1.574.672
II.1. Land	388	1	387
II.2. Buildings and structures	1.951.100	727.238	1.223.862
II.2.1. Buildings	83.851	56.649	27.202
II.2.2. Transmission networks and related installations	1.175.708		1.175.708
II.2.3. Distribution networks and related installations	668.906	668.523	383
II.2.4. Other buildings and structures	22.635	2.066	20.569
II.3. Machinery and equipment	240.239	14.357	225.882
II.4. Vehicles	13.651	8.655	4.996
II.5. Other equipment, tools and devices	29.641	18.282	11.359
II.6. Other property, plant and equipment	3.654	2.954	700
II.7. Construction in progress	119.329	11.843	107.486
III. Non-current financial assets	978	506	472
III.1. Investments into joint ventures	974	502	472
III.2. Non-current accounts receivable	4	4	
B. Current assets	304.231	185.054	119.177
I. Inventories and prepayments	77.522	50.528	26.994
I.1. Inventories	76.628	49.799	26.829
I.1.1. Raw materials, spare parts and other inventories	8.340	2.596	5.744
I.1.2. Goods for resale (including natural gas)	68.288	47.203	21.085
I.2. Prepayments	894	729	165
II. Accounts receivable	122.368	69.487	52.881
II.1. Trade receivables	75.189	66.887	8.302
II.2. Other receivables	47.179	2.600	44.579
III. Prepaid income tax	857	857	
IV. Other financial assets	27.302		27.302
V. Cash and cash equivalents	76.182	64.182	12.000
Total assets	2.666.988	971.138	1.695.850
EQUITY AND LIABILITIES			
C. Equity	1.887.652	684.163	1.203.489
I. Share capital	469.068	290.686	178.382
II. Reserves	1.372.193	357.082	1.015.111
II.1. Legal reserve	46.907	29.069	17.838
II.2. Other reserves	1.325.286	328.013	997.273
III. Retained earnings	46.391	36.395	9.996
D. Liabilities	779.336	286.975	492.361
I. Non-current liabilities	564.749	172.478	392.271
I.1. Non-current borrowings	157.500		157.500
I.2. Grants (deferred revenue)	255.057	133.004	122.053
I.3. Non-current employee benefits	9.097	7.964	1.133
I.4. Deferred income tax liability	143.095	31.510	111.585
II. Current liabilities	214.587	114.497	100.090
II.1. Current portion of non-current borrowings	23.572		23.572
II.2. Trade payables	79.295	70.783	8.512
II.3. Prepayments received	24.431	24.431	
II.4. Payroll related liabilities	11.222	10.129	1.093
II.5. Other payables and current liabilities	76.067	9.154	66.913
Total equity and liabilities	2.666.988	971.138	1.695.850

AB Lietuvos Dujos

General Manager Viktoras Valentukevičius

Chief Accountant Žydrūnas Augutis

AB Amber Grid

General Manager Saulius Bilys

Chief Accountant Dzintra Tamulienė