TO: The Lithuanian Securities Commission
Konstitucijos pr.23
Vilnius

3rd March 2009

ENDORSEMENT BY THE RESPONSIBLE PERSONS

Pursuing Article 22 of the Law on Securities of the Republic of Lithuania and in accordance with the rules of preparation and submission of periodical and supplementary information approved by the Securities Commission of the Republic of Lithuania, we, the undersigned – the Chief Executive Officer Antanas Trumpa and the Chief Financial Officer Antanas Kavaliauskas – approve that the twelve month consolidated non-audited financial interim report of AB "Rokiskio sûris" for the year 2008 is made in accordance with applicable accounting standards, reflects true situation and fairly discloses the assets, obligations, financial state and profit of the company as well as the overall group of AB "Rokiskio sûris".

Attached: Twelve month consolidated non-audited financial interim report of AB "Rokiskio sûris" for the year 2008.

Chief Executive Officer Antanas Trumpa

Chief Financial Officer Antanas Kavaliauskas

LIETUVOS RESPUBLIKA
Akcinė bendrovė
ROKIŠKIO
SŪRIS
„ROKIŠKIO SŪRIS"
ROKIŠKIS

ROKIŠKIO SŪRIS

CONSOLIDATED FINANCIAL INTERIM REPORT OF AB "ROKIŠKIO SŪRIS" FOR THE TWELVE MONTH PERIOD FOR THE YEAR 2008

(Prepared in accordance with the rules of preparation and submission of periodical and supplementary information approved by the Securities Commission of the Republic of Lithuania)

ROKIŠKIO SŪRIS AB
CONSOLIDATED AND PARENT COMPANY'S
FINANCIAL STATEMENTS, 31 DECEMBER 2008

(All tabular amounts are in LTL '000 unless otherwise stated)

Income statement

The Group			The Company	
Year ended 31 December			Year ended 31 December	
2008	**2007**		**2008**	**2007**
679 015	664 962	Sales	614 828	609 595
(628 066)	(549 020)	Cost of sales	(592 249)	(520 621)
50 949	115 942	**Gross profit**	22 579	88 974
(38 687)	(29 401)	Selling and marketing expenses	(20 460)	(15 948)
(28 329)	(40 328)	General and administrative expenses	(10 667)	(31 835)
15 299	10 801	Other income	13 399	13 570
(10 523)	(8 623)	Other expenses	(10 663)	(11 808)
(92)	394	Other operating (losses)/gains - net	(76)	383
(11 383)	48 785	**Operating profit**	(5 888)	43 336
(6 103)	(2 278)	Finance costs	(6 101)	(2 275)
(17 486)	46 507	**Profit before tax**	(11 989)	41 061
(1 233)	(12 269)	Income tax	(1 191)	(10 462)
(18 719)	34 238	**Net profit**	(13 180)	30 599
		Attributable to:		
-	34 238	Equity holders of the Company	-	30 599
	-	Minority interest		-
-	34 238		-	30 599
	0,81	**Diluted and basics earnings per share (LTL per share)**		0,72

Chief Executive Officer
Antanas Trumpa

ROKIŠKIO SŪRIS AB
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(All tabular amounts are in LTL '000 unless otherwise stated)

Income statement

The Group			The Group	
Year ended 31 December			01 September - 31 December	
2008	2007		2008	2007
679 015	664 962	Sales	166 621	151 880
(628 066)	(549 020)	Cost of sales	(152 174)	(115 837)
50 949	115 942	**Gross profit**	14 447	36 043
(62 332)	(67 157)	Operating expenses	(16 372)	(31 806)
(11 383)	48 785	**Operating profit**	(1 925)	4 237
(6 103)	(2 278)	Finance costs	(2 643)	(737)
(17 486)	46 507	**Profit before tax**	(4 568)	3 500
(1 233)	(12 269)	Income tax	(995)	696
(18 719)	34 238	**Net profit**	(5 563)	4 196
		Attributable to:		
-	34 238	Equity holders of the Company	-	4 196
	-	Minority interest		
-	34 238		-	4 196
	0,81	**Diluted and basics earnings per share (LTL per share)**		

Chief Executive Officer
Antanas Trumpa

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(All tabular amounts are in LTL '000 unless otherwise stated)

Balance sheet

The Group			The Company	
As at 31 December			As at 31 December	
2008	**2007**		**2008**	**2007**
		ASSETS		
		Non-current assets		
127 164	113 451	Property, plant and equipment	98 594	86 950
5 903	3 815	Intangible assets	317	341
1 186	1 186	Investments	39 464	33 220
399	1 590	Deferred income tax asset	399	1 590
4 637	15 336	Loans granted	4 637	15 336
69	3 840	Other receivables	-	3 730
139 358	139 218		143 411	141 167
		Current assets		
87 195	104 195	Inventories	80 351	99 378
19 236	25 985	Loans granted	19 236	25 624
104 519	59 923	Trade and other receivables	98 625	55 023
6 003	-	Prepaid Income Tax	5 755	-
3 235	4 623	Cash and cash equivalents	2 630	1 041
220 188	194 726		206 597	181 066
359 546	333 944	**Total assets**	350 008	322 233
		EQUITY		
		Attributable to the equity holders of the Company		
42 716	42 716	Share capital	42 716	42 716
41 473	41 473	Share premium	41 473	41 473
28 746	14 394	Reserve for acquisition of treasury shares	28 746	14 394
(15 492)	(4 702)	Treasury shares	(15 492)	(4 702)
7 074	5 362	Other reserves	7 074	5 362
68 560	113 245	Retained earnings	70 460	109 606
173 077	212 488	**Total equity**	174 977	208 849
		LIABILITIES		
		Non-current liabilities		
-	504	Borrowings	-	459
11 288	5 946	Deferred income	8 882	4 422
11 288	6 450		8 882	4 881
		Current liabilities		
	8 413	Income tax liabilities	-	6 584
124 702	36 154	Borrowings	124 446	36 034
-	2 160	Deferred income	-	1 949
48 673	67 455	Trade and other payables	40 606	63 112
1 806	824	Provisions	1 097	824
175 181	115 006		166 149	108 503
186 469	121 456	**Total liabilities**	175 031	113 384
359 546	333 944	**Total equity and liabilities**	350 008	322 233

ROKIŠKIO SŪRIS AB
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(All tabular amounts are in LTL '000 unless otherwise stated)

The Company's statement of changes in equity

	Share capital	Share premium	Reserve for acquisition of treasury shares	Treasury shares	Other reserves	Retained earnings	Total
Balance at 1 January 2007	**47 462**	**41 473**	**30 000**	**(20 352)**	**69 805**	**24 645**	**193 033**
Net profit for the period	-	-	-	-	-	30 599	30 599
Total recognised income for 2007	**-**	**-**	**-**	**-**	**-**	**30 599**	**30 599**
Acquisition of own shares	-	-	-	(4 702)	-	-	(4 702)
Decrease in share capital / cancellation of treasury shares	(4 746)		(15 606)	20 352			
Transfer to legal reserve					651	(651)	
Reallocation of unutilized distributable reserves	-	-		-	(65 094)	65 094	-
Dividends relating to 2006	-	-	-	-	-	(10 081)	(10 081)
Balance at 31 December 2007	**42 716**	**41 473**	**14 394**	**(4 702)**	**5 362**	**109 606**	**208 849**
Net profit for the period						(13 180)	(13 180)
Total recognised income for 2008						**(13 180)**	**(13 180)**
Acquisition of own shares				(10 790)			(10 790)
Reallocation of unutilized distributable reserves			14 352		1 712	(16 064)	
Dividends relating to 2007						(9 902)	(9 902)
Balance at 31 December 2008	**42 716**	**41 473**	**28 746**	**(15 492)**	**7 074**	**70 460**	**174 977**

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(All tabular amounts are in LTL '000 unless otherwise stated)

The Group's statement of changes in equity

	Share capital	Share premium	Reserve for acquisition of treasury shares	Treasury shares	Other reserves	Retained earnings	Total
Balance at 1 January 2007	**47 462**	**41 473**	**30 000**	**(20 352)**	**69 805**	**24 645**	**193 033**
Net profit for the period	-	-	-	-	-	34 238	34 238
Total recognised income for 2007	**-**	**-**	**-**	**-**	**-**	**34 238**	**34 238**
Acquisition of own shares	-	-	-	(4 702)	-	-	(4 702)
Decrease in share capital / cancellation of treasury shares	(4 746)		(15 606)	20 352			
Transfer to legal reserve					651	(651)	
Reallocation of unutilized distributable reserves	-	-		-	(65 094)	65 094	-
Dividends relating to 2006	-	-	-	-	-	(10 081)	(10 081)
Balance at 31 December 2007	**42 716**	**41 473**	**14 394**	**(4 702)**	**5 362**	**113 245**	**212 488**
Net profit for the period	-	-	-	-	-	(18 719)	(18 719)
Total recognised income for 2008	**-**	**-**	**-**	**-**	**-**	**(18 719)**	**(18 719)**
Acquisition of own shares				(10 790)			(10 790)
Reallocation of unutilized distributable reserves			14 352		1 712	(16 064)	
Dividends relating to 2007						(9 902)	(9 902)
Balance at 31 December 2008	**42 716**	**41 473**	**28 746**	**(15 492)**	**7 074**	**68 560**	**173 077**

ROKIŠKIO SŪRIS AB
CONSOLIDATED AND PARENT COMPANY'S
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(All tabular amounts are in LTL '000 unless otherwise stated)

Cash flow statement

The Group Year ended 31 December 2008	 2007		The Company Year ended 31 December 2008	 2007
		Cash flows from operating activities		
(39 045)	106 606	Cash generated from operations	(35 422)	99 230
(5 993)	(2 278)	Interest paid	(5 993)	(2 275)
-	(3 821)	Income tax paid	-	(3 843)
(45 038)	100 507	Net cash generated from operating activities	(41 415)	93 112
		Cash flows from investing activities		
(41 356)	(19 867)	Purchase of property, plant and equipment	(34 504)	(15 377)
(233)	(126)	Purchase of intangible assets	(354)	(126)
-	(8 347)	Purchase of investments (for the Group net of cash acquired)	(6 244)	(8 409)
(945)	(9 953)	Loans granted to farmers and employees	(945)	(9 753)
(391)	(13 270)	Other loans granted	(391)	(13 270)
290	2 263	Proceeds from sale of property, plant and equipment	164	1 396
5 645	3 505	Government Grants received	4 665	3 505
2 428	129	Other loan repayment received	2 428	129
8 838	3 466	Loan repayments from farmers and employees	8 838	3 466
2 088	348	Interest received	2 088	323
(23 636)	(41 851)	Net cash used in investing activities	(24 256)	(38 115)
		Cash flows from financing activities		
(9 902)	(10 081)	Dividends paid	(9 902)	(10 081)
(10 790)	(4 702)	Acquisition of treasury shares	(10 790)	(4 702)
360 014	267 226	Proceeds from borrowings	359 988	267 284
(284 868)	(299 066)	Repayments of borrowings	(284 868)	(299 066)
-	(20)	Finance lease principal payments		-
54 454	(46 643)	Net cash used in financing activities	54 428	(46 565)
(14 221)	**12 013**	**Net increase (decrease) in cash and cash equivalents**	**(11 243)**	**8 431**
(4 569)	(16 582)	Cash and cash equivalents at beginning of the year	(8 151)	(16 582)
(18 789)	**(4 569)**	**Cash and cash equivalents at end of the year**	**(19 394)**	**(8 151)**

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(All tabular amounts are in LTL '000 unless otherwise stated)

Commentary on the Report

1. General information

The joint stock company "Rokiškio sūris" (hereinafter – The Company) is a public listed company incorporated in Rokiskis.

The shares of AB "Rokiškio sūris" are traded on Vilnius Stock Exchange and they and included on the Baltic Official trade list (VVPB symbol – RSU1L).

The Consolidated Group (hereinafter – The Group) consists of the Company, its two branches, eight subsidiaries and one joint venture. (In 2007: two branches and one subsidiary). The branches and subsidiaries that comprise the consolidated Group are indicated below:

	Operating as at December 31st	
Branches	**2008**	**2007**
Utenos pienas	Yes	Yes
Ukmergės pieninė	Yes	Yes

	Group's share (%) as at December 31st	
Subsidiaries	**2008**	**2007**
UAB „Rokiškio pienas"	100,00	100,00
UAB „Skeberdis ir partneriai"	100,00	-
UAB „Skirpstas"	100,00	-
KB „Žalmargė"	100,00	-
UAB „Europienas"	100,00	
SIA „Jekabpils Piena Kombinats"	50,05	
*UAB „Batėnai" **	100,00	-
*UAB „Pečupė" **	100,00	-
Joint venture		
UAB „Pieno upės"	50,00	-

* These subsidiaries were not consolidated due to their insignificance.

The above-mentioned branches and subsidiaries are incorporated in Lithuania. SIA „Jekabpils Piena Kombinats" is incorporated in Latvia.

The Group's main line of business is the production of fermented cheese and a wide range of other dairy products.
During the year ended December 31st, 2008, 1 128 employees worked in the Company (compared to 1 192 employees in 2007).
During the year ended December 31st, 2008, 1 920 employees worked in the Group (compared to 1 738 employees in 2007).

2. Accounting Principles

These consolidated financial statements have been prepared according to International Financial Reporting Standards as adopted by the European Union.
The consolidated financial statements have been prepared under the historical cost convention.

Subsidiaries are the entities over which the Group has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date that control ceases.
Transactions among the Group's enterprises, residual values and retained transaction earnings between the Group's enterprises are eliminated. Unrealised loss is eliminated too; however, it is considered to be the sign of transfer asset value decrease. The accounting principles of daughter enterprises were changed where necessary in order to ensure their consistency with the accounting principles applied by the Group.

The Group applies a policy of treating transactions with minority interests as transactions with parties external to the Group. Disposals to minority interests result in gains and losses for the Group that are recorded in the income statement.

The Group's interests in jointly controlled entities are accounted for by proportionate consolidation. The Group combines its share of the joint ventures' individual income and expenses, assets and liabilities and cash flows on a line-by-line basis with similar items in the Group's financial statements. The Group recognises the portion of gains or losses on the sale of assets by the group to the joint venture until it resells the assets to an independent party. The group does not recognise its share of profits or losses from the joint venture that result from the group's purchase of assets from the joint venture until it resells the assets to an independent party. However, a loss on the transaction is recognised immediately if the loss provides evidence of a reduction in the net realisable value of current assets, or an impairment loss.

The consolidated financial report is presented in Lithuanian litas (LTL), which is the functional and presentation currency of both the company and any of the Group enterprises.

The value of long-term tangible assets is valued at historical cost less accumulated depreciation.
Subsequent costs are included into the asset's carrying amount or recognized as separate assets, as appropriate, only when it is likely that in future the Group will receive economic benefits associated with the item and the cost of the item will be measured accordingly. All other repairs and maintenance expenses are charged to the income statement during the financial period in which they have been incurred.

Depreciation on property, plant and equipment is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

Buildings	25 – 55 years
Plant & machinery	5 - 15 years
Motor vehicles	3 - 5 years
Equipment and other property, plant and equipment	3 - 8 years

The asset residual values and useful lives are reviewed, and adjusted, if appropriate, at each balance sheet date.

The Group's software which is expected to bring the Group material benefit in future, is valued at cost price less accumulated depreciation. Depreciation is calculated using the straight-line method for the estimated useful life from 1 to 5 years.

Borrowings and receivables are non-derivative financial assets which have fixed or determined payments and which are not quoted in the active market. They are reported as current assets when their term is no longer than 12 months from the balance sheet preparation date; otherwise, they are reported as non-current assets. In the balance sheet borrowings and receivables are reported under trade and other receivables.

Inventories are reported at their cost price or at their net sale value, depending on which of the values is smaller. The cost price is calculated using the method of FIFO. The cost of ready production or production in progress consists of raw material, direct labour and other direct or indirect production expenses less borrowing costs. Net sale value is a valuated sale price under usual business conditions less production completion and sale expenses.

In the beginning receivable sums are reported at their fair value and subsequently at their depreciated cost less value decrease sum, using the method of effective interest rate. The value decrease of receivables is determined when there is objective evidence that the Group will fail in getting back all the sums during the terms determined in advance. Value decrease sum is the difference between the carrying amount and the actual value of evaluated future cash flows, discounted using the effective interest rate method. In the income statement the value decrease sum is reported under general and administrative expenses. Bad debts are written off in the year when they are determined as impossible to settle.

Cash and cash equivalents are reported at their nominal value. In the cash flow statement cash and cash equivalents mean bank and cash-register money, as well as bank overdrafts. In the balance sheet bank overdrafts are reported under financial debts as current liabilities.

Ordinary registered shares are reported at their nominal value. The sum received from sold shares exceeding their nominal value is reported as share premium. Additional expenses directly attributed to new share emission are reported by subtracting them from share premium.

When the company or its daughter enterprises acquire the company shares, the sum paid for them, including all additional expenses, is subtracted from shareholder property as treasury shares until they are not sold, newly launched for sales or cancelled. When treasury shares are sold, launched for sales or cancelled no profit or loss are reported in the income statement. When such shares are subsequently sold or launched for sales again, the means received are reported as shareholders' own capital change in the consolidated balance sheet.

Other reserves are formed following the general annual shareholder meeting decision concerning division of retained earnings.

In the beginning liabilities are reported at their fair value without transaction costs. Subsequently the loans granted are reported at their depreciated cost, whereas the difference amount between the proceeds received (less transaction costs) and the loan repayments is reported in the income statement during the entire loan period using the method of effective interest rate.

Income is taxed 15 per cent (in 2007 - 15 per cent) of income tax rate according to the laws on taxes of the Republic of Lithuania.

Following the adopted Lithuanian Provisional Law on Social Tax, social tax at the rate of 3 per cent for 2007 should be paid on taxable income earned during 2007. Pursuing the transitory Lithuanian Provisional Law on Social Tax adopted in 2008, the tax is not reckoned.

For its employees the Group pays social income payments to the State Social Insurance Fund (henceforth – the fund), following a determined payment plan and in accordance to local legal act requirements. Social insurance payments are considered to be expenses, following accumulation principle. They are reported under salary expenses.

Income from sale consists of the fair value of proceeds received or receivable for the goods sold and services provided during the Group's operating activities. It is received by subtracting the added value tax, returned goods and price allowances, and by removing the sales inside the Group. The income from production sale is counted only after the purchaser overtakes all the significant risks and benefits related to proprietary rights.

Interest income is acknowledged in proportion using the method of effective interest rate.

In the Group's financial report payment of dividends to the company's shareholders becomes obligatory only after it is confirmed by the company's shareholders.

The general income per share is counted by dividing the shareholders' net profit by the weighted average of ordinary registered shares launched. The ordinary registered shares bought by the Group are not included since they are valued as treasury shares.

The Company's single business segment is production of cheese and other dairy products, therefore, information on key business segment is not presented. The Group is organized on a basis of two main business segments: Fresh milk products and Cheese and other dairy products. Secondary reporting format – geographical. A geographical segment is engaged in providing products or services within a particular economic environment that are subject to risks and return that are different from those of segments operating in other economic environments.

Governmental subsidies are counted at their fair value when there is enough evidence confirming that subsidies are to be received and the Group is in conformity with the conditions raised.

Export subsidies, paid by the Government for every ton of goods in conformity with requirements, are registered under income from sales.

In the balance sheet the government subsidies granted to finance the purchase of long-term tangible assets are reported under long-term future income. They are acknowledged as income using the straight-line method during the relative long-term tangible asset functional working period.

Putting offs are evaluated as the actual value of expected obligatory expenses, applying the pre-tax tariff which reflects actual market considerations concerning cash time value and appropriate obligation risks. Putting off increase due to period changes is acknowledged as interest costs.

Trade payables are recognized initially at fair value and subsequently measured at amortised cost using effective interest method.

3. Information on segments

Primary segment – business segments

The Group's two main business segments:
- Fresh dairy products;
- Cheese and other dairy products.

Other operations of the Group mainly comprise of milk collecting activity. Transactions between the business segments are on normal commercial terms and conditions.

Secondary segment – geographic segments

Analysis of the Group's income from sales according to markets is as follows:

Sales

The Company's Income from sales attributed to geographic segments according to the customer's location.

	2008	2007	Change (%)
Lithuania	209 723	161 820	29,60
European Union countries	298 498	282 707	5,58
Other States	106 607	165 068	-35,42
Total	614 828	609 595	0,86

The Group's Income from sales attributed to geographic segments according to the customer's location.

	2008	2007	Change (%)
Lithuania	256 046	210 911	21,40
European Union countries	316 362	288 983	9,47
Other States	106 607	165 068	-35,42
Total	679 015	664 962	2,11

The Company's Income analysis according to groups:

	2008	2007	Change (%)
Product Sales	591 745	582 329	1,62
Export subsidies	-	6 558	-100,00
Provided services	23 083	20 708	11,47
Total	614 828	609 595	0,86

The Group's Income analysis according to groups:

	2008	2007	Change (%)
Product Sales	677 070	657 173	3,03
Export subsidies	-	6 558	-100,00
Provided services	1 945	1 231	58,00
Total	679 015	664 962	2,11

Following the European Commission's Regulation "Concerning covering export costs of milk and dairy products", starting from 1st May 2004 the company has the right to receive subsidies for the cheese exported to the countries determined by the latter Regulation. Export subsidies are paid for every ton of exported production which is in conformity with the Regulation requirements. Payable export subsidies are reported under trade and other payables.

4. Long-term tangible assets

In the income statement the depreciation charge of long-term tangible assets is reported in the following entries: selling and marketing expenses, general and administrative expenses and cost of sales, as well as in production in progress and ready production entries.

Software and intangible asset depreciation charge are accounted in the entry of general and administrative expenses.

5. Other receivables

As at 31st December, 2008 other receivables comprised of:

	2008	2007	Change (%)
Long-term loans granted to farmers	6 683	16 461	-59,40
Long-term loans granted to employees	209	460	-54,57
Other long-term loans	-	653	-100,00
Less provision for impairment of other amounts receivables	(2 255)	(2 238)	0,76
Total	4 637	15 336	-69,76

The repayment terms of loans granted to farmers vary from 1 to 15 years, whereas the annual interest rate varies from 1 to 10 per cent.

The repayment terms of loans granted to employees vary from 5 to 25 years, whereas the interest rate for them is not calculated.

The company's managing bodies believe that the balance sheet values of long-term receivables are their fair values.

6. Inventories

As at 31st December, 2008 the inventories of the Company comprised of:

	2008	2007	Change (%)
Raw material	3 955	3 994	-0,98
Production in progress	13 283	18 489	-28,16
Ready production	63 096	83 820	-24,72
Other inventories	2 677	3 677	-27,20
Total value of acquisition of inventories	83 011	109 980	-24,52
Reduced: write offs down to net realization value	(2 660)	(10 602)	-97,35
Total	80 351	99 378	-19,15

As at 31st December, 2008 the inventories of the Group comprised of:

	2008	2007	Change (%)
Raw material	5 703	7 072	-19,36
Production in progress	13 484	18 489	-27,07
Ready production	65 795	85 381	-22,94
Other inventories	4 873	3 855	26,41
Total value of acquisition of inventories	89 855	114 797	-21,73
Reduced: write offs down to net realization value	(2 660)	(10 602)	-97,35
Total	87 195	104 195	-16,32

7. Selling and Other Receivables

As at 31st December, 2008 the selling and other receivables of the Company comprised of:

	2008	2007	Change (%)
Selling receivables	96 244	48 875	96,92
Receivable export subsidies	-	64	-100,00
VAT receivable	-	5 537	-100,00
Advance payments and future period expenses	2 381	547	335,28
Total	98 625	55 023	79,24

As at 31st December, 2008 the selling and other receivables of the Group comprised of:

	2008	2007	Change (%)
Selling receivables	101 285	53 945	87,76
Receivable export subsidies	-	5 358	-100,00
VAT receivable	256	64	300,00
Advance payments and future period expenses	2 978	556	435,61
Total	104 519	59 923	74,42

8. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise of:

	2008	2007	Change (%)
Bank and cash-register money (The Company)	2 630	1 041	152,64
Bank and cash-register money (The Group)	3 235	4 623	-30,02

Cash and cash equivalents in the Cash flow statement comprise of:

	2008	2007	Change (%)
Bank and cash-register money (The Company)	2 630	1 041	152,64
Bank account credit (*overdraft*) (The Company)	(22 024)	(9 192)	139,60
Total (The Company)	(19 394)	(8 151)	137,93
Bank and cash-register money (The Group)	3 235	4 623	-30,02
Bank account credit (*overdraft*) (The Group)	(22 024)	(9 192)	139,60
Total (The Group)	(18 789)	(4 569)	311,23

9. Share capital

As at 31st December, 2008 the Authorised Capital of AB „Rokiškio sūris" comprised of LTL 42 716 530 Lt (forty two million seven hundred sixteen thousand five hundred thirty litas), divided into 42 716 530 (forty two million seven hundred sixteen thousand five hundred thirty) ordinary registered shares with par value of LTL 1 each.

As at 31st December 2007, AB „Rokiškio sūris" owned 783 650 (seven hundred eighty three thousand six hundred fifty) treasury shares with par value LTL 1 each which makes 1, 83 % of the Authorised Capital of AB "Rokiškio sūris".
During 2008, AB „Rokiškio sūris" implemented official voluntary non-competitive acquisition of own shares and acquired 1 971 386 (one million nine hundred seventy one thousand three hundred eighty six) own ordinary registered shares with par value LTL 1 each.
As at 31st December 2008, AB „Rokiškio sūris" owned 2 755 036 (two million seven hundred fifty five thousand thirty six) with par value of LTL 1 each which makes 6,45 % of the Authorized capital of AB "Rokiškio sūris". The company does not have the right to employ property and non-property rights using the own shares as stated by the Law on Joint Stock Companies.

As at 31st December, 2008 there are 5 573 shareholders of AB „Rokiškio sūris".

10. Financial ratios

	2008	2007	Change (%)
Revenue (LTL thousand)	679 015	664 962	2,11
EBITDA (LTL thousand)	13 479	76 225	-82,32
EBITDA margin (%)	1,99	11,46	-82,64
Operations profit (LTL thousand)	(11 383)	48 785	-123,33
Margin of operations profit (%)	(1,68)	7,34	-122,89
Profit per share (LTL)		0,81	-
Number of shares (units)	42 716 530	42 716 530	0

11. Information on the audit

The audit according to the International Accounting Standards will be made for the full year 2008 by audit company UAB "PricewaterhouseCoopers".