

Agrowill Group AB  
Consolidated unaudited interim financial statements  
for the 6 month period ended 30 June 2009

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## GENERAL INFORMATION

### Key data on the issuer

Name of the company: Agrowill Group AB (hereinafter – AGW or the Company)  
 Share capital: LTL 26 142 732  
 Address of headquarters: Smolensko st. 10, LT-03201 Vilnius, Lietuva  
 Telephone: (8~5) 233 53 40  
 Fax: (8~5) 233 53 45  
 E-mail address: [info@agrowill.lt](mailto:info@agrowill.lt)  
 Website: [www.agrowill.lt](http://www.agrowill.lt)  
 Legal-organizational form: Legal body, joint stock company  
 Place and date of registration: 25 June 2003, Vilnius  
 Register code: 1262 64360  
 Register number: AB2003-926  
 Registrant of the Register of legal bodies: State Enterprise Centre of registers

As at 30 June 2008, the Group consisted of the Company and it's subsidiaries:

| Name of the Company                | Legal form                 | Place and date of registration                | Company code | Address                            | Phone, fax, and e-mail   |
|------------------------------------|----------------------------|---|--------------|------------------------------------|--|
| AVG Investment UAB                 | Closed joint stock company | 2005-02-10, State Register                    | 300087691    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| AVG Investment 1 UAB               | Closed joint stock company | 2008-06-18, State Register                    | 301745765    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| AVG Investment 2 UAB               | Closed joint stock company | 2008-07-24, State Register                    | 301807590    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| AVG Investment 3 UAB               | Closed joint stock company | 2008-07-24, State Register                    | 301807601    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agrowill Eesti OU                  | Closed joint stock company | 2008-06-13, Tartu central register department | 311498115    | Mammaste, Polva, Polvamaa, Estonia | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Baltic farming land management UAB | Closed joint stock company | 2008-10-13, State Register                    | 302003546    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas UAB           | Closed joint stock company | 2004-09-28, State Register                    | 300558595    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 1 UAB         | Closed joint stock company | 2005-10-11, State Register                    | 300151101    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 2 UAB         | Closed joint stock company | 2005-10-11, State Register                    | 300151126    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 3 UAB         | Closed joint stock company | 2005-10-11, State Register                    | 300151165    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 4 UAB         | Closed joint stock company | 2006-08-10, State Register                    | 300589669    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 5 UAB         | Closed joint stock company | 2006-08-10, State Register                    | 300589683    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 6 UAB         | Closed joint stock company | 2006-08-10, State Register                    | 300589719    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 7 UAB         | Closed joint stock company | 2007-01-17, State Register                    | 300634420    | Smolensko str. 10, Vilnius         | (8~5) 233 53 40;<br>fax: (8~5) 233 53 45,<br>el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |

Consolidated interim unaudited financial statements for the 6 month period ended 30 June 2009

| Name of the Company                       | Legal form                 | Place and date of registration                | Company code | Address   | Phone, fax, and e-mail   |
|---|----------------------------|---|--------------|---|--|
| Žemės vystymo fondas 8 UAB                | Closed joint stock company | 2007-07-16, State Register                    | 300921776    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 9 UAB                | Closed joint stock company | 2006-03-09, State Register                    | 300547638    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 10 UAB               | Closed joint stock company | 2008-01-10, State Register                    | 301522723    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 11 UAB               | Closed joint stock company | 2005-05-12, State Register                    | 300114042    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 12 UAB               | Closed joint stock company | 2005-03-08, State Register                    | 300094383    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 14 UAB               | Closed joint stock company | 2006-08-10, State Register                    | 300589726    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 15 UAB               | Closed joint stock company | 2006-08-10, State Register                    | 300589733    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 16 UAB               | Closed joint stock company | 2006-08-10, State Register                    | 300589740    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 17 UAB               | Closed joint stock company | 2007-01-17, State Register                    | 300634388    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 18 UAB               | Closed joint stock company | 2007-01-17, State Register                    | 300634406    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 19 UAB               | Closed joint stock company | 2007-06-21, State Register                    | 300886948    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 20 UAB               | Closed joint stock company | 2007-06-22, State Register                    | 300887726    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 21 UAB               | Closed joint stock company | 2007-07-16, State Register                    | 300921783    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Žemės vystymo fondas 22 UAB               | Closed joint stock company | 2008-01-10, State Register                    | 301522730    | Smolensko str. 10, Vilnius  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Spindulys    | Agricultural entity        | 1993-04-09, Radviliškis district municipality | 171330414    | Vaitiekūnai, Grinkiškis mun., LT-82380 Radviliškis distr.                     | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Smilgiai     | Agricultural entity        | 1992-09-16, Panevėžys district municipality   | 168548972    | Panevėžys str. 23, Smilgiai, Smilgiai mun., LT-38375                          | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Skėmiai      | Agricultural entity        | 1992-10-01, Radviliškis district municipality | 171306071    | Skėmiai, Skėmiai mun., LT-82350 Radviliškis distr.                            | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Nausodė      | Agricultural entity        | 1992-08-11, Anykščiai district municipality   | 154179675    | Kirmėliai, Troškūnai mun., LT-29178 Anykščiai distr.                          | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Dumšiškės    | Agricultural entity        | 1992-09-29, LR Raseiniai district board       | 172276179    | Paraseinis, Paliepiei mun., LT-60194 Raseiniai distr.                         | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Zadžiūnai    | Agricultural entity        | 1992-06-30, Šiauliai district municipality    | 175706853    | Gudėliai str. 30, Žadžiūnai, Kairiai mun.                                     | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Mantviliškis | Agricultural entity        | 1992-11-06, Kėdainiai district board          | 161274230    | Liepos 6-osios str. 18, Mantviliškis, Dotnuva mun., LT-58332 Kėdainiai distr. | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |

| Name of the Company                   | Legal form                 | Place and date of registration                | Company code   | Address  | Phone, fax, and e-mail   |
|---------------------------------------|----------------------------|---|----------------|--|--|
| Agricultural entity Agrowill Alanta   | Agricultural entity        | 1992-06-29, Molėtai district municipality     | 167527719      | Ukmergės str. 7, Alanta mun. LT-33312 Molėtai distr.   | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Eimučiai | Agricultural entity        | 1992-06-29, Šiauliai district municipality    | 175705032      | Eimučiai, Kairiai mun., 80101 Šiauliai distr.  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Vėriškės | Agricultural entity        | 1992-09-29, Radviliškis district municipality | 171305165      | Vėriškės, Šeduva mun., LT-77199 Radviliškis distr.   | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Želsvelė | Agricultural entity        | 1992-07-03, Marijampolė municipality          | 165666499      | Želsva, Liudvinavas mun., LT-69193 Marijampolė mun. Ukmergė str. 44, Bukoniai, Bukoniai mun., LT-55075 Jonava distr. | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Lankesa  | Agricultural cooperative   | 1999-04-06, Jonava district municipality      | 156913032      | Kairėnai, Grinkiškis mun., LT-82031 Radviliškis distr.   | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agricultural entity Agrowill Kairėnai | Agricultural entity        | 1993-03-02, Radviliškis district municipality | 171327432      | Rytas str. 2, Jurbarkai, LT-74205 Jurbarkai distr.   | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Polva Agro OU                         | Closed joint stock company |   | 10063763       | Mammaste, Polva mun., Plovamaa, Estonia, EE-63309  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Grūduva UAB                           | Closed joint stock company | 1997-02-24, Šakiai district municipality      | 174401546      | Gotlybiškiai, Šakiai mun., LT-71372, Marijampolė distr. Kogalniceanu Mihail, 51, Chisinau mun., Moldova              | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agrowill group S.R.L.                 | Closed joint stock company | 2008-07-01, Republic of Moldova               | 100860003 153  | Baimanskaja st. 7-10, Moscow, Russia   | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |
| Agroprom ZAO                          | Closed joint stock company | 2008-09-01, Russian Federation                | 108774606 1237 |  | (8~5) 233 53 40; fax: (8~5) 233 53 45, el. p. <a href="mailto:info@agrowill.lt">info@agrowill.lt</a> |

The closed joint stock subsidiary companies are engaged in buying and renting land, while subsidiary agricultural entities are engaged in agricultural commodities (milk, grain, and rapeseed) production and realisation.

Information on where and when the Report is publicly available

The report is available during working days from 8.30 a.m. to 17.30 at the headquarters of Agrowill Group AB at the address: Smolensko st. 10, Vilnius, or at the Company's internet website: [www.agrowill.lt](http://www.agrowill.lt) and internet site of Vilnius Stock Exchange: <http://www.nasdaqomxbaltic.com>.

Announcements of the Company are placed on the Vilnius stock exchange CNS system and the news agencies.

Persons in charge of the information contained in the Prospectus

Responsible for the Prospectus are the management of the Company, employees and the Head of administration:

Mindaugas Juozaitis, Agrowill Group AB, General Director, tel. (8~5) 233 53 40, fax. (8~5) 233 53 45.  
Domantas Savičius, Agrowill Group AB, CFO, tel. (8~5) 233 53 40, fax. (8~5) 233 53 45.

## INFORMATION ABOUT THE LARGEST SHAREHOLDERS, ISSUED AND ISSUERS MANAGEMENT

### Share capital

The share capital registered in the Register of the companies is LTL 26 142 732. The share capital is composed of 26 142 732 ordinary shares with nominal value of LTL 1 each. All shares are fully paid.

In the end of 2008, the Company issued new share capital emission of 4 635 045 ordinary shares (with nominal value LTL 1 each), part of which – 1 545 015 ordinary shares was acquired by Finasta rizikų valdymas UAB, while the remaining part of 3 090 030 shares was supposed to be bought by the main shareholder – ŽIA valda UAB. As ŽIA valda UAB rejected the share purchase agreement, the Company took a decision to register the share capital increase in the amount of paid shares – 1 545 015 ordinary shares. Finasta rizikų valdymas UAB sued such action to the court, and court issued temporary security measures by forbidding any registrations of share capital increase until civil case will be solved by the court of Lithuanian Republic.

### Shareholders

The total number of shareholders as at 22 May 2009 was around 698 (six hundred ninety-eight).

The shareholders owning more than 5 per cent of all the company shares as at 22 May 2009 were:

| Name, surname / name of the company | Company / personal code | Address                                   | Votes held by shareholder | Shares held by shareholder |
|-------------------------------------|-------------------------|---|---------------------------|----------------------------|
| UAB "ŽIA valda"                     | 1242 11277              | Smolensko st. 10, Vilnius                 | 7 939 836                 | 30,37%                     |
| Linas Strėlis                       | -                       | -   | 4 841 942                 | 18,52%                     |
| SEB AB clients                      | 502032-9081             | Sergels torg 2, 10640<br>Stokholm, Sweden | 3 855 715                 | 14,75 %                    |

\*SEB AB act as securities accounts operators in the name of clients who have securities accounts with them.

Taking into account the conditions set out in the Companies' shareholders agreement, the shareholders of the Company (as at 20 February 2008 controlling 97,74% of the shares and voting rights) agreed not to sell their owned shares until 31 December 2009 unless:

- Shares are transferred to other shareholders of the Company (also parties of the agreement);
- There is another shareholder agreement stating otherwise;
- There is a proposal from the IPO organizers to sell the shares, to which 2/3 of all the parties to the shareholder agreement must approve.

The main characteristics of debt securities issued for public circulation of securities

On 25 June 2008, the Company issued LTL 16 million of bonds into public trading:

|   |  |
|---|--|
| Name of issued securities               | 369 days duration bonds                        |
| Number of issued bonds                  | 160 000 units                                  |
| Nominal value                           | LTL 100 or EUR 28,9620                         |
| Total nominal value                     | LTL 16 000 000 or EUR 4 633 920                |
| Price of emission                       | LTL 88,5478 – 89,0472 or EUR 25,6452 – 25,7899 |
| Currency of emission                    | LTL or EUR                                     |
| Interest rate                           | 12 %   |
| Interest amount                         | LTL 11,4522 – 10,9528 for one bond             |
| Redemption date                         | 29 June 2009                                   |
| Start of subscription period            | 6 June 2008                                    |
| End of subscription period              | 25 June 2008                                   |
| Payment date for bonds                  | On the day of subscription                     |
| Interest payment date                   | 29 June 2009                                   |
| Type of securities emission             | Public emission                                |
| Restrictions on transfers of securities | None   |
| Conversion of securities                | None   |

The Company did not redeem the above mentioned bonds issue on time and had submitted a proposal to bondholders regarding 3 different possibilities of redemption terms.

Additionally the Company has issued 3 bonds issues which are not traded publicly in the open market:

| Issue date       | Term     | Due date      | Nominal value | Interest rate |
|------------------|----------|---------------|---------------|---------------|
| 23 December 2008 | 90 days  | 22 March 2009 | LTL 2 275 000 | 12 %          |
| 20 January 2009  | 90 days  | 20 April 2009 | LTL 315 000   | 14 %          |
| 25 June 2008     | 369 days | 29 June 2009  | LTL 8 816 000 | 14 %          |

The Company has announced already that it will not redeem the above mentioned bonds issues on time and had agreed with bondholders of bonds maturing in March and April that these amounts will be redeemed over the period of 2 years with equal semimonthly payments. To the bondholders of bonds maturing in June the Company has submitted a proposal regarding 3 different possibilities of redemption terms.

However, on 13 July 2009, the shareholders of Agrowill Group AB approved the initiation of restructuring process and announced the date of the creditors meeting. On 27 July 2009, the creditors meeting of Agrowill Group AB approved the Draft of the Restructuring application and agreed that the Company files documents to the Court regarding restructuring.

On 28 August 2009, Vilnius District Court has decided initiate legal restructuring proceedings for Agrowill Group AB. The bonds will be repaid according to the Restructuring Plan which will be approved by the general creditors meeting. Currently no payments to the bondholders of any issue are being made.

The sales of the Issuer's securities on exchanges and other organized markets

Trading information of Agrowill Group AB stocks on Vilnius Stock Exchange:

| Reporting period | Price, LTL |      |              | Date of last session | Total turnover |              |
|------------------|------------|------|--------------|----------------------|----------------|--------------|
|                  | max        | min  | Last session |                      | Units          | LTL, million |
| 1st quarter 2009 | 1,58       | 0,31 | 0,42         | 2009.03.31           | 1 160 714      | 0,890        |
| 2st quarter 2009 | 0,43       | 0,29 | 0,37         | 2009.05.27           | 1 407 170      | 0,492        |

Trading information of Agrowill Group AB public bonds on Vilnius Stock Exchange:

| Reporting period | Price, % |     |              | Date of last session | Total turnover |              |
|------------------|----------|-----|--------------|----------------------|----------------|--------------|
|                  | max      | min | Last session |                      | Units          | LTL, million |
| 1st quarter 2009 | -        | -   | -            | 2009.03.31           | -              | -            |
| 2st quarter 2009 | -        | -   | -            | 2009.06.30           | -              | -            |

Agreements with the mediators of securities public circulation

The Company and FMĮ Orion Securities UAB (A. Tumėno st. 4, B korpusas, LT-01109, Vilnius) signed an agreement regarding handling of Shareholders accounts.

The Company and FMĮ Orion Securities UAB (A. Tumėno st. 4, B korpusas, LT-01109, Vilnius) signed an agreement regarding handling of all bonds issues Bondholder accounts.

The Company and FMĮ Orion Securities UAB (A. Tumėno st. 4, B korpusas, LT-01109, Vilnius) have signed and market making agreement regarding Agrowill Group AB shares. The agreement was terminated on 24 May 2009.

Members of collegial bodies, Head of Company, their participation in Companies' shares:

The managing bodies of the company are general meeting of the shareholders, the Supervisory Council, the Board of Directors and Managing Director. The Supervisory Council (consisting of 3 members) is elected by the shareholder meeting. The Board of directors is formed from 5 members. The chairman is elected by the Board. The Boardmembers are elected by the Supervisory Council.

The Board of Directors elect and recall the Director, decide upon remuneration and other working conditions, approves official rulebook, awards and handles penalties. The Director is the manager of the Company.

Data on collegial bodies as at 30 June 2009:

| Name, Surname       | Position                            | End of current term of office   | Period of service as a member   |
|---------------------|-------------------------------------|---|---|
| Ramūnas Audzevičius | Chairman of Supervisory Board       | Until general meeting of shareholders to be held in 2009  | Member of Supervisory Board since 05-12-2007                              |
| Hugh Miles Thomas   | Member of Supervisory Board         | Until general meeting of shareholders to be held in 2009  | Member of Supervisory Board since 05-12-2007                              |
| Edvardas Makelis    | Member of Supervisory Board         | Until general meeting of shareholders to be held in 2009  | Member of Supervisory Board since 05-12-2007                              |
| Mindaugas Juozaitis | Member of Board<br>General Director | As chairman of Board: until general meeting of shareholders to be held in 2009<br><br>As general Director: coincides with the term of office as chairman of Board, i. e. until general meeting of shareholders to be held in 2009 | Member of Board since 01-12-2008<br><br>General Director since 01-12-2008 |
| Domantas Savičius   | Member of Board                     | Until general meeting of shareholders to be held in 2009  | Member of Board since 14-12-2007  |
| Vladas Bagavičius   | Member of Board                     | Until general meeting of shareholders to be held in 2009  | Member of Board since 01-12-2008  |
| Linus Strėlis       | Member of Board                     | Until general meeting of shareholders to be held in 2009  | Member of Board since 14-12-2007  |
| Gediminas Žiemelis  | Chairman of Board                   | Until general meeting of shareholders to be held in 2009  | Member of Board since 14-12-2007  |
| Robertas Giedraitis | Chief accountant                    | No term of office   | Chief accountant since 02-02-2009   |

Consolidated interim unaudited financial statements for the 6 month period ended 30 June 2009



Information on the shares of the Company held by the members of the Supervisory Board, the Board and the top management as of 30 June 2009:

| Name and position of member of Supervisory Board/Board/management | number of ordinary registered shares of the Company owned by the member the ownership right | Share of authorised capital of the Company held by the member, % | % of votes attached to the shares owned by the member |
|---|---|--|---|
| Linas Strėlis, Member of the Board                                | 4 841 942   | 18,52  | 18,52   |
| Domantas Savičius, Member of the Board, Financial Director        | 19 417  | 0,07   | 0,07  |
| Gediminas Žiemelis, Chairman of the Board                         | 5 000   | 0,02   | 0,02  |
| Mindaugas Juozaitis, General Director, Member of the Board        | 3 695   | 0,01   | 0,01  |

## FINANCIAL SITUATION

Financial statements, prepared in accordance with International Financial Reporting Standards (IFRS). All figures in Groups financial statements and explanatory notes are in LTL thousand, unless otherwise stated.

### Consolidated income statement

|                                  | 6 months ended 30 June |                     |
|----------------------------------|------------------------|---------------------|
|                                  | 2009<br>(unaudited)    | 2008<br>(unaudited) |
| Sales                            | 28 313                 | 18 690              |
| Cost of sales                    | (24 822)               | (9 091)             |
| Gross profit                     | 3 491                  | 9 599               |
| Administrative expenses          | (11 520)               | (6 174)             |
| Operating profit                 | (8 029)                | (3 425)             |
| Financial and investing revenues | 403                    | 78                  |
| Other activity, net              | (1 240)                | 239                 |
| Financing expenses               | (6 715)                | (4 224)             |
| Profit before tax                | (15 581)               | (482)               |
| Profit tax                       | -                      | -                   |
| Net profit                       | (15 581)               | (482)               |
| Attributable to:                 |                        |                     |
| Equity holders of the Company    | (14 929)               | (479)               |
| Minority                         | (652)                  | (3)                 |
| Total net profit                 | (15 581)               | (482)               |

General Director  
Mindaugas Juozaitis

Chief Financial Officer  
Domantas Savičius

Consolidated balance sheet

|   | 30 June 2009<br>(unaudited) | 31 December<br>2008<br>(unaudited) | 30 June 2008<br>(unaudited) |
|---|-----------------------------|------------------------------------|-----------------------------|
| <b>Assets</b>   |                             |                                    |                             |
| Fixed assets  |                             |                                    |                             |
| Property, plant and equipment                           | 145 970                     | 150 700                            | 89 947                      |
| Investment property                                     | 85 413                      | 85 344                             | 61 333                      |
| Intangible assets                                       | 31 099                      | 31 061                             | 2 602                       |
| Long-term receivables                                   | 420                         | 588                                | 592                         |
| Investments held for sale                               | 235                         | 310                                | 70                          |
|   | <u>263 137</u>              | <u>268 003</u>                     | <u>154 544</u>              |
| Biological assets                                       |                             |                                    |                             |
| Animals   | 16 935                      | 33 296                             | 30 002                      |
| Crops   | 26 907                      | 12 772                             | 21 222                      |
|   | <u>43 842</u>               | <u>46 068</u>                      | <u>51 224</u>               |
| Current assets  |                             |                                    |                             |
| Inventory   | 9 013                       | 19 578                             | 10 451                      |
| Receivables, prepayments and deferred charges           | 26 419                      | 26 566                             | 30 254                      |
| Cash and cash equivalents                               | 4 071                       | 3 011                              | 20 515                      |
|   | <u>39 504</u>               | <u>49 155</u>                      | <u>61 220</u>               |
| <b>Total assets</b>                                     | <u>346 482</u>              | <u>363 226</u>                     | <u>266 988</u>              |
| Shareholders equity                                     |                             |                                    |                             |
| Share capital   | 26 143                      | 26 143                             | 26 143                      |
| Share premium   | 22 130                      | 22 130                             | 22 271                      |
| Revaluation reserve                                     | 26 893                      | 27 993                             | 25 369                      |
| Legal reserve   | 2 000                       | 2 000                              | 2 000                       |
| Retained earnings                                       | 3 980                       | 18 905                             | 29 981                      |
| Equity attributable to the equityholders of the company | <u>81 146</u>               | <u>97 171</u>                      | <u>105 764</u>              |
| Minority interest                                       | 2 869                       | 3 578                              | 1 345                       |
| <b>Total shareholders equity</b>                        | <u>84 015</u>               | <u>100 749</u>                     | <u>107 109</u>              |
| Liabilities   |                             |                                    |                             |
| Long-term liabilities                                   |                             |                                    |                             |
| Long-term loans   | 124 059                     | 122 526                            | 101 515                     |
| Finance lease liabilities                               | 10 074                      | 10 472                             | 6 656                       |
| Capital grants  | 11 222                      | 11 053                             | 8 523                       |
| Deferred tax liability                                  | 17 124                      | 17 124                             | 6 741                       |
|   | <u>162 479</u>              | <u>161 175</u>                     | <u>123 435</u>              |
| Current liabilities                                     |                             |                                    |                             |
| Current portion of long-term loans                      | 16 178                      | 17 903                             | 2 299                       |
| Current portion of finance lease liabilities            | 3 921                       | 3 860                              | 1 186                       |
| Short-term loans  | 32 727                      | 36 666                             | 4 338                       |
| Trade payables  | 24 355                      | 24 957                             | 24 723                      |
| Other payables and short-term liabilities               | 22 807                      | 17 916                             | 3 898                       |
|   | <u>99 988</u>               | <u>101 302</u>                     | <u>36 444</u>               |
| <b>Total liabilities</b>                                | <u>262 467</u>              | <u>262 477</u>                     | <u>159 879</u>              |
| <b>Total equity and liabilities</b>                     | <u>346 482</u>              | <u>363 226</u>                     | <u>266 988</u>              |

General Director  
Mindaugas Juozaitis

Chief Financial Officer  
Domantas Savičius

## Consolidated statement on changes in equity

|   | Share capital | Share premium | Revaluation reserve | Legal reserve | Retained earnings | Equity attributable to equity holders of the parent | Minority interest | Total    |
|---|---------------|---------------|---------------------|---------------|-------------------|---|-------------------|----------|
| Balance as at 31 December 2007                                | 20 000        | -             | 26 498              | 1 000         | 30 303            | 77 801  | 1 376             | 79 177   |
| Payment for shares  | 6 143         | 24 571        |                     |               |                   | 30 714  | -                 | 30 714   |
| Cost of capital increase                                      | -             | (2 441)       |                     |               |                   | (2 441)   | -                 | (2 441)  |
| Decrease of revaluation reserve due to depreciation of assets | -             | -             | (1 129)             | -             | 1 157             | 28  | (28)              | -        |
| Transfer to reserves  | -             | -             | -                   | 1 000         | (1 000)           | -   | -                 | -        |
| Net profit  | -             | -             | -                   | -             | (479)             | (479)   | (3)               | (482)    |
| Balance as at 30 June 2008                                    | 26 143        | 22 130        | 25 369              | 2 000         | 29 981            | 105 623   | 1 345             | 106 968  |
| Revaluation of fixed assets, net of taxes                     | -             | -             | 2 702               | -             | -                 | 2 702   | -                 | 2 702    |
| Decrease of revaluation reserve due to depreciation of assets | -             | -             | (78)                | -             | 50                | (28)  | -                 | (28)     |
| Correction of depreciation                                    | -             | -             | -                   | -             | 757               | 757   | -                 | 757      |
| Acquisition of minority                                       | -             | -             | -                   | -             | -                 | -   | 2 521             | 2 521    |
| Transfer to reserves  | -             | -             | -                   | -             | -                 | -   | -                 | -        |
| Net profit  | -             | -             | -                   | -             | (11 883)          | (11 883)  | (288)             | (12 171) |
| Balance as at 31 December 2008                                | 26 143        | 22 130        | 27 993              | 2 000         | 18 905            | 97 171  | 3 578             | 100 749  |
| Decrease of revaluation reserve due to depreciation of assets | -             | -             | (1 100)             | -             | 4                 | (1 096)   | (57)              | (1 153)  |
| Net profit  | -             | -             | -                   | -             | (14 929)          | (14 929)  | (652)             | (15 581) |
| Balance as at 30 June 2009                                    | 26 143        | 22 130        | 26 893              | 2 000         | 3 980             | 81 146  | 2 869             | 84 015   |

General Director  
Mindaugas Juozaitis

Chief Financial Officer  
Domantas Savičius

## Comments to the financial statements

### General information

Agrowill Group AB (hereinafter – „the Company”) was founded and started its operations on 25 June 2003. The Company head office is located in Smolensko st. 10, Vilnius, Lithuania. The Company's main activity is management of agricultural companies.

The consolidated Group (hereinafter the Group) as at 30 June 2009 consists of the Company and forty-five subsidiaries (31 December 2008: forty-five subsidiaries). The Group consisted of the Company and the following subsidiaries:

| Subsidiary                                | Country   | Group ownership interest, % |                  | Profile  |
|---|-----------|-----------------------------|------------------|--|
|   |           | 30 June 2009                | 31 December 2008 |  |
| AVG Investment UAB                        | Lithuania | 100,00 %                    | 100,00 %         | The subsidiary specializes in acquisitions of agricultural companies |
| AWG Investment 1 UAB                      | Lithuania | 100,00%                     | 100,00%          | The subsidiary specializes in acquisitions of agricultural companies |
| AWG Investment 2 UAB                      | Lithuania | 100,00%                     | 100,00%          | The subsidiary specializes in acquisitions of agricultural companies |
| AWG Investment 3 UAB                      | Lithuania | 100,00 %                    | 100,00 %         | The subsidiary specializes in acquisitions of agricultural companies |
| Agrowill Eesti OU                         | Estonia   | 100,00%                     | 100,00%          | agricultural companies   |
| ZAO „Agroprom”                            | Russia    | 75 %                        | 75 %             | Management of subsidiaries   |
| „Agrowill group” S.R.L.                   | Moldova   | 100 %                       | 100 %            | Acquisitions and rent of land  |
| Žemės vystymo fondas UAB                  | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 1 UAB                | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 2 UAB                | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 3 UAB                | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 4 UAB                | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 5 UAB                | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 6 UAB                | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 7 UAB                | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 8 UAB                | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 9 UAB                | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 10 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 11 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 12 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 14 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 15 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 16 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 17 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 18 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 19 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 20 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 21 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Žemės vystymo fondas 22 UAB               | Lithuania | 100,00%                     | 100,00%          | Acquisitions and rent of land  |
| Agricultural company „Agrowill Spindulys” | Lithuania | 99,96 %                     | 99,96 %          | Agricultural operations  |
| Agricultural company „Agrowill Smilgiai”  | Lithuania | 99,95 %                     | 99,95 %          | Agricultural operations  |

| Subsidiary                                   | Country   | Group ownership interest, % |                  | Profile                 |
|--|-----------|-----------------------------|------------------|-------------------------|
|  |           | 30 June 2009                | 31 December 2008 |                         |
| Agricultural company „Agrowill Skėmiai“      | Lithuania | 99,87 %                     | 99,87 %          | Agricultural operations |
| Agricultural company „Agrowill Nausodė“      | Lithuania | 99,81 %                     | 99,81 %          | Agricultural operations |
| Agricultural company „Agrowill Dumšiškės“    | Lithuania | 99,36 %                     | 99,36 %          | Agricultural operations |
| Agricultural company „Agrowill Žadžiūnai“    | Lithuania | 99,02 %                     | 99,02 %          | Agricultural operations |
| Agricultural company „Agrowill Mantviliškis“ | Lithuania | 98,79 %                     | 98,79 %          | Agricultural operations |
| Agricultural company „Agrowill Alanta“       | Lithuania | 98,56 %                     | 98,56 %          | Agricultural operations |
| Agricultural company „Agrowill Eimučiai“     | Lithuania | 98,41 %                     | 98,41 %          | Agricultural operations |
| Agricultural company „Agrowill Vėriškės“     | Lithuania | 98,41 %                     | 98,41 %          | Agricultural operations |
| UAB „Grūduva“                                | Lithuania | 97,28 %                     | 97,28 %          | Agricultural operations |
| Agricultural company „Agrowill Želsvelė“     | Lithuania | 97,17 %                     | 97,17 %          | Agricultural operations |
| OU „Polva agro“                              | Estonia   | 96,45 %                     | 96,45 %          | Agricultural operations |
| Agricultural company „Agrowill Lankesa“      | Lithuania | 95,93 %                     | 95,93 %          | Agricultural operations |
| Agricultural company „Agrowill Kairėnai“     | Lithuania | 94,82 %                     | 94,82 %          | Agricultural operations |
| Agricultural company „Agrowill Jurbarkai“    | Lithuania | 87,78 %                     | 87,78 %          | Agricultural operations |

As of 30 June 2009 the Group had 569 employees, while as at 31 December 2008 – 916 employees. The main operations of Group are: manufacturing and selling of raw milk, cultivation, growth and sales of various grain cultures and rapeseed, and rent of owned land.

#### Revenues

During 1st half of 2009, the Group received LTL 28,3 million in agricultural activity revenues (2008 – LTL 18,7 million). The significant increase as compared to previous year is mainly due to two new subsidiaries were acquired in 2008 – Polva Agro OU and Grūduva UAB. Also in the first half, the remaining harvest of 2008 was sold. The Gross profit of the Group did not increase as non-profitable young cattle was sold in order to stop losses incurred by growing of this group of animals. Additionally, the milk price decreased significantly year-on-year basis.

#### Operating expenses

The operating expenses of the Group totalled LTL 11 520 thousand (2008: 6 174 thousand). The expenses increased due to above mentioned acquisitions of subsidiaries, as well as to severance payments incurred due to significant reductions in staff number of the Group (over 1st half of 2009 the number of employees decreased by almost 40 per cent).

#### Financial expenses

Financing costs doubled in 2009 as compared to 2008, as the rapid expansion of the Group made in 2008 (land acquisitions, subsidiaries acquisition, modernisation) were being financed by borrowings and expensive bonds issues.

#### Balance sheet

The biological assets of the Group in 2009 fractionally decreased. Part of it increased due to investments into sown crops; the cattle side of biological assets decreased due to significant non-profitable young stock cattle sales made.

Short-term assets of the Group decreased as the Group sold the remaining harvest from 2008, as well as started spring and summer works on crops which resulted in raw materials and other inventory being used up.

Groups long-term financial liabilities did not increase much, as no new financing contracts were signed over the period.

## THE NEWEST AND ESSENTIAL EVENTS IN THE ACTIVITY OF THE ISSUER

### The newest events in the activity of the Issuer

The Group started experiencing significant liquidity problems, thus a number of court cases are raised against the Group regarding the recoverability of Group's amounts payable.

The management of the Company has called an extraordinary meeting of shareholders on 13 of July 2009 regarding approval of Restructuring process of the Company. The shareholders of Agrowill Group AB approved the initiation of restructuring process and announced the date of the creditors meeting. On 27 July 2009, the creditors meeting of Agrowill Group AB approved the Draft of the Restructuring application and agreed that the Company files documents to the Court regarding restructuring.

On 28 August 2009, Vilnius District Court has decided initiate legal restructuring proceedings for Agrowill Group AB.

During the period between 1 January 2009 and 30 June 2009 all information was publicly announced by the Group through Vilnius Stock Exchange. The content of this information may be accessed in the website of Vilnius Stock Exchange by using the following link: <http://www.baltic.omxnordicexchange.com/market/?pg=news>.

A summary of the Companies' announcements is shown below:

| Header  | Category                       | Date       |
|---|--------------------------------|------------|
| Information regarding litigation  | Notification on material event | 08.01.2009 |
| Non-public bonds emission redeemed  | Notification on material event | 22.01.2009 |
| Adjusted estimates of 2008 results and preliminary estimate of 2009 results                               | Notification on material event | 23.01.2009 |
| Non-deal roadshow   | Notification on material event | 23.01.2009 |
| Agrowill Group AB does not negotiate merger option  | Notification on material event | 27.01.2009 |
| Agrowill Group AB hired financial advisors to evaluate its strategic alternatives                         | Notification on material event | 27.01.2009 |
| The extraordinary shareholders meeting of Agrowill Group AB   | Notification on material event | 03.02.2009 |
| AVG: Agenda of the extraordinary shareholders meeting „Agrowill Group“ ammended                           | Notification on material event | 19.02.2009 |
| AVG: Draft resolutions of the extraordinary shareholders meeting of „Agrowill Group“                      | Notification on material event | 23.02.2009 |
| AVG: Non-public bonds emission redeemed   | Notification on material event | 25.02.2009 |
| AVG: Consolidated unaudited results for the year ended 31 December 2008                                   | Notification on material event | 03.03.2009 |
| Interim financial statements  | Interim information            | 05.03.2009 |
| The extraordinary shareholders meeting „Agrowill Group“ is considered invalid due to not presented quorum | Notification on material event | 05.03.2009 |

Consolidated interim unaudited financial statements for the 6 month period ended 30 June 2009

| Header   | Category                       | Date       |
|--|--------------------------------|------------|
| „Agrowill Group“ does not conduct direct negotiations with „Black Earth Farming“ and „Trigon Agri“   | Notification on material event | 10.03.2009 |
| Regarding suspension of new acquisitions   | Notification on material event | 12.03.2009 |
| Gediminas Žiemelis resigns as Chairman of Board of the Company   | Notification on material event | 12.03.2009 |
| Non-public bonds emission redemption postponed   | Notification on material event | 24.03.2009 |
| Information about Group employees  | Notification on material event | 25.03.2009 |
| Resolutions of the repeat extraordinary shareholders meeting of Agrowill Group AB  | Notification on material event | 30.03.2009 |
| CORRECTION: The ordinary shareholders meeting „Agrowill Group“ AB  | Notification on material event | 31.03.2009 |
| Information of the AB „Agrowill Group“   | Notification on material event | 14.04.2009 |
| Non-public bonds emission redemption postponed   | Notification on material event | 17.04.2009 |
| Company's request to NASDAQ OMX Vilnius  | Notification on material event | 20.04.2009 |
| Draft resolutions of the ordinary shareholders meeting of „Agrowill Group“ and regarding announcement of annual information of the Company             | Notification on material event | 21.04.2009 |
| The extraordinary shareholders meeting „Agrowill Group“  | Notification on material event | 27.04.2009 |
| The ordinary shareholders meeting „Agrowill Group“ is considered invalid due to not presented quorum. The repeat shareholders Meeting is convened      | Notification on material event | 30.04.2009 |
| Agrowill Group AB agreed with bond holders of postponed non-public bonds emissions   | Notification on material event | 19.05.2009 |
| The repeat shareholders meeting „Agrowill Group“ is considered invalid. Extraordinary shareholders meeting is convened                                 | Notification on material event | 29.05.2009 |
| The extraordinary shareholders meeting „Agrowill Group“ is considered invalid due to not presented quorum. The repeat shareholders Meeting is convened | Notification on material event | 29.05.2009 |
| Regarding announcement of Financial Information of the Company for 2008 and interim financial report of the Company for 1st quarter of 2009            | Notification on material event | 29.05.2009 |
| Agrowill Group AB submit proposals to the investors of the bonds issues ISIN LT0000401549, and ISIN LT0000401598 to postpone redemption                | Notification on material event | 05.06.2009 |
| Agenda of the extraordinary shareholders meeting Agrowill Group AB ammended  | Notification on material event | 22.06.2009 |
| Draft resolutions of the extraordinary shareholders meeting of Agrowill Group  | Notification on material event | 23.06.2009 |
| The repeat shareholders meeting „Agrowill Group“ is considered invalid   | Notification on material event | 26.06.2009 |
| Annual information of Agrowill Group AB for year 2008  | Annual information             | 26.06.2009 |
| Preliminary unaudited results of Agrowill Group AB for Ist quarter of 2009   | Interim information            | 30.06.2009 |