

## THE BALANCE SHEET OF THE SPLIT - OFF

	The balance sheet of the Company Participating in the Split-Off	Assets allocated not proportionally		Assets mentioned in punkt 5.9 of Split-off condition		Assets allocated proportionally		Other assets*
		Company Participating in the Split-Off	Split-off Company	Company Participating in the Split-Off	Split-off Company	Company Participating in the Split-Off	Split-off Company	
September 30, 2012	TOTAL							
Property, plant and equipment	138,453							138,453
Intangible assets	13,969							13,969
Investments into subsidiaries	97,555,334	55,385,886	10,814,634	2,410,149	1,939,851	13,038,115	10,862,162	3,104,537
Investments into associates and joint ventures	540,611		540,611					0
Investments available-for-sale	1,817,410							1,817,410
Non-current loans granted	6,004,851	4,143,360		1,334,301	527,190			0
Deferred income tax assets	17,158,270							17,158,270
<b>Total non-current assets</b>	<b>123,228,898</b>	<b>59,529,246</b>	<b>11,355,245</b>	<b>3,744,450</b>	<b>2,467,041</b>	<b>13,038,115</b>	<b>10,862,162</b>	<b>22,232,639</b>
<b>Current assets</b>								
Inventories	-							
Trade and other receivables	223,069			17,481	31,419			174,169
Current loans granted	151,401,112	26,122,151	54,862,464	15,156,591	13,687,886	16,454,943	13,708,750	11,408,327
Prepayments and deferred charges	132,242		63,580					68,662
Financial assets at fair value through profit loss	42,652,228							42,652,228
Cash and cash equivalents	58,799,680							58,799,680
<b>Total current assets</b>	<b>253,208,331</b>	<b>26,122,151</b>	<b>54,926,044</b>	<b>15,174,072</b>	<b>13,719,305</b>	<b>16,454,943</b>	<b>13,708,750</b>	<b>113,103,066</b>
<b>Total assets</b>	<b>376,437,229</b>	<b>85,651,397</b>	<b>66,281,289</b>	<b>18,918,522</b>	<b>16,186,346</b>	<b>29,493,058</b>	<b>24,570,912</b>	<b>135,335,705</b>

\* All the Other assets will be allocated under the following ratio: 54,552151 percent of the total assets of the Company Participating in the Split – Off will remain in this company and 45,447849 percent of the total assets of the Company Participating in the Split – Off will be transferred to the Split – Off Company. The above ratio will not apply on each separate balance sheet item of the Other assets.

<b>ASSETS, EQUITY, LIABILITIES SEPTEMBER 30, 2012</b>	<b>Company Participating in the Split-Off</b>	<b>Split-off Company</b>	<b>Company Participating in the Split- Off as of September 30, 2012</b>
Assets allocated according to Split-off conditions not proportionally	104,569,919	82,467,635	187,037,554
Assets allocated according to Split-off conditions proportionally	29,493,058	24,570,912	54,063,970
Other assets	71,291,629	64,044,076	135,335,705
<b>Total</b>	<b>205,354,606</b>	<b>171,082,623</b>	<b>376,437,229</b>
Equity	198,444,507	165,325,762	363,770,269
Liabilities	6,910,099	5,756,861	12,666,960
<b>Total</b>	<b>205,354,606</b>	<b>171,082,623</b>	<b>376,437,229</b>