

**BALANCE SHEET**  
full version

accounting period  
from 1.9.2009 to 31.8.2010  
(in CZK thousand)

UNEX a.s.  
IC: 45192049

Brničko 1032  
783 93 Uničov

		period from 1.9.2009 to 31.8.2010			period from 1.1.2008 to 31.8.2009	
		Brutto	Korekce	Netto	Netto	
	<b>TOTAL ASSETS</b>	1	<b>3 556 325</b>	<b>1 557 759</b>	<b>1 998 566</b>	<b>2 217 023</b>
B.	<b>Fixed assets</b>	3	<b>2 176 911</b>	<b>1 380 748</b>	<b>796 163</b>	<b>623 194</b>
I.	<b>Intangible fixed assets</b>	4	<b>123 480</b>	<b>111 773</b>	<b>11 707</b>	<b>19 976</b>
	1. Start-up costs	5				
	2. Research and development	6				
	3. Software	7	110 518	98 811	11 707	19 976
	4. Valuable rights	8	12 962	12 962	0	
	5. Goodwill	9				
	6. Other intangible fixed assets	10				
	7. Intangible fixed assets under construction	11				
	8. Prepayments for intangible fixed assets	12				
		13	<b>1 632 359</b>	<b>1 117 027</b>	<b>515 332</b>	<b>527 984</b>
II.	<b>Tangible fixed assets</b>	13				
	1. Land	14	52 089		52 089	52 089
	2. Structures	15	612 068	456 193	155 875	150 125
	3. Individual movable assets and sets of movable assets	16	905 518	653 737	251 781	203 768
	4. Perennial crops	17				
	5. Breeding and draught animals	18				
	6. Other tangible fixed assets	19	757	709	48	47
	7. Tangible fixed assets under construction	20	61 327	6 388	54 939	94 017
	8. Prepayments for tangible fixed assets	21	600		600	27 938
	9. Valuation difference on acquired assets	22				
		23	<b>421 072</b>	<b>151 948</b>	<b>269 124</b>	<b>75 234</b>
III.	<b>Non-current financial assets</b>	23				
	1. Equity investments in subsidiaries	24	420 072	150 948	269 124	75 234
	2. Equity investments in associates	25				
	3. Other securities and investments	26	1 000	1 000		
	4. Loans and borrowings to subsidiaries and associates	27				
	5. Other non-current financial assets	28				
	6. Acquisition of non-current financial assets	29				
	7. Prepayments for non-current financial assets	30				
		31	<b>1 367 336</b>	<b>177 011</b>	<b>1 190 325</b>	<b>1 576 213</b>
C.	<b>Current assets</b>	31				
I.	<b>Inventories</b>	32	<b>392 511</b>	<b>82 476</b>	<b>310 035</b>	<b>324 534</b>
	1. Material	33	154 873	39 393	115 480	130 505
	2. Work in progress and semifinished goods	34	184 292	23 463	160 829	138 190
	3. Products	35	39 918	16 500	23 418	43 333
	4. Animals	36				
	5. Goods	37	11 169	3 120	8 049	11 064
	6. Prepayments for inventory	38	2 259		2 259	1 442
		39	<b>24 287</b>		<b>24 287</b>	<b>36 540</b>
II.	<b>Long-term receivables</b>	39				
	1. Trade receivables	40	3 234		3 234	1 391
	2. Receivables from subsidiaries	41				
	3. Receivables from associates	42				
	4. Receivables from partners and association members	43				
	5. Long-term prepayments made	44				
	6. Estimated receivables	45				
	7. Other receivables	46				
	8. Deferred tax asset	47	21 053		21 053	35 149
		48	<b>926 699</b>	<b>94 535</b>	<b>832 164</b>	<b>1 173 131</b>
III.	<b>Short-term receivables</b>	48				
	1. Trade receivables	49	604 216	78 928	525 288	559 261
	2. Receivables from subsidiaries	50				
	3. Receivables from associates	51	121 005		121 005	57 044
	4. Receivables from partners and association members	52				
	5. Social security and health insurance contributions	53				
	6. State - tax receivables	54	55 328		55 328	76 741
	7. Short-term prepayments made	55	5 378		5 378	4 853
	8. Estimated receivables	56	427		427	454
	9. Other receivables	57	140 345	15 607	124 738	474 778
		58	<b>23 839</b>		<b>23 839</b>	<b>42 008</b>
IV.	<b>Current financial assets</b>	58				
	1. Cash on hand	59	1 246		1 246	1 179
	2. Cash at bank	60	22 593		22 593	40 829
	3. Short-term securities and investments	61				
	4. Acquisition of current financial assets	62				
		63	<b>12 078</b>		<b>12 078</b>	<b>17 616</b>
D. I.	<b>Other assets</b>	63				
	1. Deferred expenses	64	11 238		11 238	11 913
	2. Complex deferred expenses	65				
	3. Accrued income	66	840		840	5 703

		from 1.9.2009 to 31.8.2010		from 1.1.2008 to 31.8.2009	
	<b>TOTAL LIABILITIES &amp; EQUITY</b>	67		<b>1 998 566</b>	<b>2 217 023</b>
A.	<b>Equity</b>	68		<b>770 023</b>	<b>769 352</b>
I.	<b>Share capital</b>	69		<b>113 629</b>	<b>113 629</b>
	1. Share capital	70			
	2. Treasury shares and holdings (-)	71			
	3. Changes in share capital	72			
		73		<b>-2 039</b>	<b>51</b>
II.	<b>Capital funds</b>	73			
	1. Share premium	74			
	2. Other capital funds	75			
	3. Gains or losses from the revaluation of assets and liabilities	76			
	4. Gains or losses from the revaluation upon transformations	77			
		78		<b>41 921</b>	<b>41 921</b>
III.	<b>Statutory funds</b>	78			
	1. Statutory reserve fund / Indivisible fund	79			
	2. Statutory and other funds	80			
		81		<b>613 751</b>	<b>127 393</b>
IV.	<b>Retained earnings</b>	81			
	1. Accumulated profits brought forward	82			
	2. Accumulated losses brought forward	83			
		84		<b>2 761</b>	<b>486 358</b>
V.	<b>Profit or loss for the current period (+ -)</b>	84			
B.	<b>Liabilities</b>	85		<b>1 217 867</b>	<b>1 437 341</b>

**BALANCE SHEET**  
full version

accounting period  
from 1.9.2009 to 31.8.2010  
(in CZK thousand)

UNEX a.s.  
IČ: 45192049  
Břničko 1032  
783 93 Umičov

		period from 1.9.2009 to 31.8.2010	period from 1.1.2008 to 31.8.2009
I.	<b>Reserves</b>	<b>86 583</b>	<b>308 841</b>
1.	Reserves under special legislation	31 711	221 504
2.	Reserve for pensions and similar liabilities		
3.	Income tax reserve		
4.	Other reserves	54 872	87 337
II.	<b>Long-term liabilities</b>		
1.	Trade payables		
2.	Payables to subsidiaries		
3.	Payables to associates		
4.	Payables to partners and association members		
5.	Long-term prepayments received		
6.	Bonds issued		
7.	Long-term bills of exchange to be paid		
8.	Estimated payables		
9.	Other payables		
10.	Deferred tax liability		
III.	<b>Short-term liabilities</b>	<b>483 329</b>	<b>436 557</b>
1.	Trade payables	373 971	95 273
2.	Payables to subsidiaries	5 996	101 112
3.	Payables to associates	17 098	43 511
4.	Payables to partners and association members		
5.	Payables to employees	21 969	135 595
6.	Social security and health insurance payables	6 165	2 761
7.	State - tax payables and subsidies	2 778	21 700
8.	Short-term prepayments received	2 516	7 046
9.	Bonds issued		
10.	Estimated payables	13 217	24 106
11.	Other payables	39 619	5 453
IV.	<b>Bank loans and borrowings</b>	<b>647 955</b>	<b>691 943</b>
1.	Long-term bank loans	125 000	225 000
2.	Short-term bank loans	522 955	466 943
3.	Short-term borrowings		
C. I.	<b>Other liabilities</b>	<b>10 676</b>	<b>10 330</b>
1.	Accrued expenses	10 676	10 330
2.	Deferred income		

Financial statements date:	15.3.2011
Signature of the statutory body's member:	
PhDr. Vladimír Hronský	
Signature of the person responsible for accounting records:	
Alena Šimková	
Signature of the person responsible for financial statements:	
Ing. Karel Kalný	

**PROFIT&LOSS STATEMENT**  
structured by the nature

accounting period  
from 1.9.2009 to 31.8.2010  
(in CZK thousand)

UNEX a.s.  
IČ: 45192049  
Brničko 1032  
783 93 Uničov

	line number	period from 1.9.2009 to 31.8.2010	period from 1.1.2008 to 31.8.2009
I.	1	771 754	3 128 888
A	2	770 912	3 127 163
	3	842	1 725
+	4	1 438 936	3 322 487
II.	5	1 442 963	3 386 243
1.	6	-11 698	-76 815
2.	7	7 671	13 059
3.	8	1 211 311	2 769 164
B.	9	610 674	1 674 722
1.	10	600 637	1 094 442
2.	11	228 467	555 048
+	12	291 773	1 600 391
C.	13	214 952	1 399 827
1.	14	1 800	3 000
2.	15	69 782	188 755
3.	16	5 239	8 809
4.	17	6 728	12 043
D.	18	71 694	106 812
E.	19	73 858	119 535
III.	20	5 105	54 063
1.	21	68 753	65 472
2.	22	60 442	114 057
F.	23	4 577	61 815
1.	24	55 865	52 242
2.	25	-217 912	122 382
G.	26	97 163	188 620
IV.	27	42 534	41 221
H.	28		1 177 572
V.	29		
I.	30	144 229	43 869
*	31		74
VI.	32		3 000
J.	33		453 698
VII.	34		453 698
1.	35		
2.	36		
3.	37		
VIII.	38		
K.	39		
IX.	40		
L.	41	123 674	38 341
M.	42	21 228	42 992
X.	43	18 527	69 299
N.	44	107 504	1 607 027
XI.	45	113 343	402 464
O.	46		
XII.	47		1 177 572
P.	48	-126 812	413 115
*	49	14 656	-30 280
Q.	50	559	
1.	51	14 097	-30 280
2.	52	2 761	487 264
**	53		
XIII.	54		906
R.	55		
S.	56		
1.	57		
2.	58		-906
*	59		
T.	60	2 761	486 358
***	61	17 417	456 078
****			

Financial statements date:	15.3.2011
Signature of the statutory body's member: PhDr. Vladimír Hronský	
Signature of the person responsible for accounting records: Alena Šimková	
Signature of the person responsible for financial statements: Ing. Karel Kalný	



# CASH FLOW STATEMENT

UNEX a.s.  
IČ: 45192049

accounting period  
from 1.9.2009 to 31.8.2010  
(in CZK thousand)

Brničko 1032  
783 93 Uničov

Item	Fact in accounting period		
	period from 1.9.2009 to 31.8.2010	period from 1.1.2008 to 31.8.2009	
P.	Cash and cash equivalents at the beginning of the accounting period	42 008	104 093
	<i>Cash flows from ordinary activities</i>		
Z.	Profit/(loss) from ordinary activities before tax	3 320	487 264
A.1.	Adjustments for non-cash transactions	-25 773	-152 103
A.1.1.	Depreciation of fixed assets(+) excluding book value of fixed assets sold, amortization of goodwill	71 694	106 812
A.1.2.	Change in provisions and reserves	-94 238	160 723
A.1.3.	Profit/(loss) on the sale of fixed assets (-/+)	-528	7 752
A.1.4.	Revenues from dividends and profit shares (-)		-453 698
A.1.5.	Interest expense (+) excluding capitalized interest and interest income (-)	-2 701	26 308
A.1.6.	Adjustments, if any, and other non-cash transactions		
A.*	Net cash flow from operating activities before tax, movements in working capital and extraordinary items	-22 453	335 161
A.2.	Change in non-cash component of working capital	437 857	-252 227
A.2.1.	Change in receivables from operating activities(+/-), deferred expenses, accrued income and estimated assets	361 546	119 154
A.2.2.	Change in short-term payables from operating activities (+/-), accrued expenses, deferred income and estimated liabilities	47 118	-452 867
A.2.3.	Change in inventory (+/-)	29 193	81 486
A.2.4.	Change in current financial assets not included in cash and cash equivalents		
A.**	Net cash flow from operating activities before tax and extraordinary items	415 404	82 934
A.3.	Interest paid (-), except interest capitalized	-18 527	-69 299
A.4.	Interest received (+)	21 228	42 991
A.5.	Income tax paid from operating activities, additional tax paid for previous periods (-)	-559	
A.6.	Receipts and expenditures relating to extraordinary activities, which form extraordinary profit or loss, including income tax paid from extraordinary activities (+/-)		-906
A.7.	Received dividends and profit shares (+)		453 698
A.***	Net cash flow from operating activities	417 546	509 418
	<i>Cash flows from investing activities</i>		
B.1.	Fixed assets expenditures (-)	-396 832	-317 139
B.2.	Receipts from fixed assets sold (+)	5 105	54 063
B.3.	Loans provided to related parties (-/+)		
B.***	Net cash flow from investing activities	-391 727	-263 076
	<i>Cash flow from financial activities</i>		
C.1.	Change in long-term or short-term payables which fall into cash and cash equivalent in financing activities (eg. certain operating loans)	-43 988	-308 427
C.2.	Impact on cash and cash equivalents due to change in equity		
C.2.1.	Increase in cash and cash equivalents due to a change in share capital, share premium, reserve fund, including prepayments made for this increase (+)		
C.2.2.	Capital payments to partners and shareholders		
C.2.3.	Other cash contributions made by partners and shareholders (+)		
C.2.4.	Settlement of loss by partners (+)		
C.2.5.	Payments made from funds (-)		
C.2.6.	Dividends and profit shares paid, including withholding tax related to these claims and including financial clearance with partners (-)		
C.***	Net cash flow from financial activities	-43 988	-308 427
F.	Net increase or decrease of cash and cash equivalents	-18 169	-62 085
R.	Cash and cash equivalents at the end of the accounting period	23 839	42 008

Financial statements date:	15.3.2011
Signature of the statutory body's member: PhDr. Vladimír Hronský	
Signature of the person responsible for accounting records: Alena Šimková	
Signature of the person responsible for financial statements: Ing. Karel Kalný	



