

E-star Alternative Plc.
13719069-3530-114-01
Statistical number
01-10-045428
Company court registration number

ASSETS

31 December 2010

HUF Thousand

No.	Description of the item	Previous year	Adjustments of previous year(s)	Subject year
a	b	e	d	e
1	A. Fixed assets	4 108 169	-	5 101 558
2	I. INTANGIBLE ASSETS	30 467	-	57 812
3	Capitalised value of foundation – reorganisation			
4	Capitalised value of research and development			
5	Rights representing material value	-		492
6	Intellectual products	9 799		36 652
7	Goodwill	20 668		20 668
8	Advances on intangible assets			
9	Value adjustment of intangible assets			
10	II. TANGIBLE ASSETS	1 141 425	-	1 107 013
11	Real estate and the related rights representing material value			18 670
12	Technical equipment, machinery, vehicles	1 128 619		1 038 368
13	Other equipment, fixtures, vehicles	9 356		48 310
14	Breeding stock			
15	Investment projects, renovations			
16	Advances on investment	3 450		1 665
17	Value adjustment of tangible assets			-
18	III. FIXED FINANCIAL ASSETS	2 936 277	-	3 936 733
19	Long-term participations in associated enterprises	61 643		96 679
20	Long-term loans in associated enterprises	2 874 234		3 840 054
21	Other long-term participations	400		
22	Long-term loans to undertakings linked by virtue of other participating interest			
23	Other long-term loans granted			
24	Long-term debt securities			
25	Value adjustment of fixed financial assets			
26	Valuation difference of fixed financial assets			

Date: March 28, 2011

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a	b	e	d	e
27	B. CURRENT ASSETS	651 199	-	4 637 071
28	I. INVENTORIES	26 448	-	238 476
29	Materials			
30	Work in progress			
31	Animals for breeding and fattening and other livestock			
32	Finished products			
33	Goods	4 249		238 476
34	Prepayments	22 199		-
35	II. RECEIVABLES	600 884	-	3 708 936
36	Trade debtors (receivables from customers)	87 953		2 307 305
37	Receivables from associated enterprises	118 788		1 163 854
38	Receivables from undertakings linked by virtue of other participating interest			
39	Bills receivable			
40	Other receivables	394 143		237 777
41	Valuation difference of receivables			
42	Positive valuation difference of derivative transactions			
43	III. SECURITIES	7 050	-	460 761
44	Participations in associated enterprises			
45	Other shares and participations			
46	Own shares, own business shares / quotas			222
47	Debt securities held for trading	7 050		460 539
48	Valuation difference of securities			
49	IV. LIQUID ASSETS	16 817	-	228 898
50	Cash, cheques	455		919
51	Bank deposits	16 362		227 979
52	C. Prepaid expenses and accrued income	207 570	-	180 967
53	Accrued income	207 471		179 319
54	Prepaid costs and expenses	99		1 648
55	Deferred expenditures			
56	Total assets	4 966 938	-	9 919 596

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EQUITY AND LIABILITIES

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No.	Description of the item	Previous year	Adjustments of previous year(s)	Subject year
a	b	e	d	e
57	D. SHAREHOLDERS' EQUITY	2 270 018	-	3 189 595
58	I. ISSUED CAPITAL	24 000		24 000
59	thereof: treasury shares repurchased at face value			
60	II. ISSUED BUT NOT PAID CAPITAL (-)			
61	III. CAPITAL RESERVES	1 096 000		1 096 000
62	IV. RETAINED EARNINGS FROM PREVIOUS YEARS	190 597		369 192
63	V. NON-DISTRIBUTABLE RESERVES	363 604		753 826
64	VI. REVALUATION RESERVE	-	-	-
65	Reserve from valuation difference			
66	Reserve from fair valuation difference			
67	VII. PROFIT PER BALANCE SHEET	595 817		946 577
68	E. PROVISIONS	13 428	-	17 254
69	Provisions for expected liabilities	13 428		17 254
70	Provisions for future expenses			
71	Other provision			
72	F. LIABILITIES	2 537 385	-	6 425 676
73	I. SUBORDINATED LIABILITIES	-	-	-
74	Subordinated liabilities to related companies			
75	Subordinated liabilities to other investees			
76	Subordinated liabilities to other enterprises			
77	II. LONG TERM LIABILITIES	1 795 576	-	4 788 787
78	Long term credits			
79	Convertible bonds			
80	Debts on the issue of bonds			3 785 000
81	Investment and development loans	996 987		827 380
82	Other long term loans	-		
83	Long term liabilities to related companies	798 589		176 407
84	Long term liabilities to other investees			
85	Other long term liabilities			

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86	III. SHORT TERM LIABILITIES	741 809	-	1 636 889
87	Short term credits	16 020		35
88	- thereof: Convertible bonds			
89	Short term loans	351 748		928 405
90	Advance payments received from customers			
91	Trade accounts payable	292 840		229 552
92	Bills of exchange payable			
93	Short term liabilities to related companies	12 594		117 195
94	Short term liabilities to other investees			138 726
95	Other short term liabilities	68 607		222 976
96	Valuation difference of liabilities			
97	Negative valuation difference of derivatives			
98	G. ACCRUED EXPENSES AND DEFERRED INCOME	146 107	-	287 071
99	Deferred revenues	34 310		13 070
100	Accrued expenses	104 293		228 098
101	Deferred income	7 504		45 903
102	TOTAL LIABILITIES AND SHEREHOLDERS' EQUITY	4 966 938	-	9 919 596

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