

## **ILSANTA UAB**

Independent Auditor's Report,  
Annual Report and  
Financial Statements for the year  
ended 31 December 2017

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## INDEPENDENT AUDITOR'S REPORT

To the Shareholder of Ilsanta UAB:

### Opinion

We have audited the financial statements of Ilsanta, UAB (the Company), which comprise the statement of financial position as at December 31, 2017, and the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2017, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the requirements of the Law on Audit of the Republic of Lithuania that are relevant to audit in the Republic of Lithuania, and we have fulfilled our other ethical responsibilities in accordance with the Law on Audit of the Republic of Lithuania and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditor's report thereon. Management is responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon, except as specified below.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

In addition, our responsibility is to consider whether information included in the Company's annual report for the financial year for which the financial statements are prepared is consistent with the financial statements and whether annual report has been prepared in compliance with applicable legal requirements. Based on the work carried out in the course of audit of financial statements, in our opinion, in all material respects:

- The information given in the Company's annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Company's annual report has been prepared in accordance with the requirements of the Law on Financial Reporting by Undertakings of the Republic of Lithuania.



## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards as adopted by the European Union, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte Lietuva, UAB  
Audit Company License No 001275



Simonas Rimašauskas  
Lithuanian Certified Auditor  
License No 000466

Vilnius, Republic of Lithuania  
18 May 2018

**ILSANTA UAB**

Company code: 110498671, address: A. Goštauto 40A, Vilnius

**ANNUAL REPORT****FOR THE YEAR ENDED 31 DECEMBER 2017**

The annual report of Ilsanta UAB (hereinafter – „the Company”), legal entity code: 110498671, registered office at A. Goštauto 40A, Vilnius, for the financial year 2017 has been prepared by the Management of the Company following Article 25 of the Law of the Republic of Lithuania on financial statements of Entities.

The main activity of the Company is wholesale of medical goods and equipment.

In 2017 the Company continued its operations as distributor of Boston Scientific Corporation, Stryker, Acist and Maquet products in the Baltics, remained one of the leading distributors of medical goods in Lithuania.

In 2017 the total revenue of the Company was EUR 13,575 thousand. The commercial profitability ratio consisted 25%.

In 2017 the Company earned a net profit of EUR 368 thousand.

As at 31 December 2017, the authorized capital of the Company amounted to EUR 2,372 thousand. Albatross investments UAB held 94% of shares of the Company.

Total assets of the Company amounted to EUR 9,217 thousand as at 31 December 2017.

The inventory increased 37% at 31 December 2017.

Trade receivables decreased by 8% compared to 2016. Total trade receivables amounted to EUR 3,151 thousand as at 31 December 2017.

Cash and cash equivalents increased by 73% and amounted to EUR 1,779 thousand.

Short-term borrowings consisted EUR 1,008 thousand and must be repaid to Luminor bank in May 2019. The Company successfully fulfilled all its obligations to Luminor bank in the year 2017.

As at 31 December 2017, payables and accrued expenses increased by 37% to EUR 3,153 thousand.

As at 31 December 2017, the Company had 26 employees (as at 31 December 2016 – 23).

During the financial year, the Company did not acquire any shareholdings in any other companies.

The Company has branches in Latvia and Estonia. The Company has no representative offices.

Financial risk management is disclosed in Note 20 of the Company's financial statements for the year ended 31 December.

Mr. Sigurdur Agustsson was the Chairman of the Board of UAB Albatross Investments, company code: 303572415, address: Goštauto g. 40A, Vilnius, Lithuania; Íslensk Hrossarækt ehf, company code 690704-2090, Geitaskarð 541 Blönduós, Iceland; Arnargerði ehf, company code 430317-1560, Jónsgeisli 39, 113, Reykjavík, Iceland; SXI ehf, company code 5002171460, Jónsgeisli 39, 113, Reykjavík, Iceland.

Mr. Andris Eglitis, Ilsanta's board member, was a chairman of the board of CMI Ltd, company code 4010319294, "Briksi", Kekava district, LV-2123, Latvia

Mr. Skirmantas Miliauskas, Ilsanta's board member was a Director of Finjustus Company code 303055695, MB, Zirmunu str. 56-56, Vilnius, Lithuania.

ILS holding UAB bought 100% of Ilsanta UAB shares at 05 January 2018. The Company continues its activities as before change of shareholders. Until the date of signing of these financial statements there were no other important events which could have a material effect on the financial position and financial results of the Company for 2017.

In 2018 the Company plans to continue focusing on its main activities, to maintain market share in the Baltic countries and to continue optimization of its operations.

Tomas Godelis  
General Director

Vilnius, Republic of Lithuania  
06 April 2018





**ILSANTA UAB**

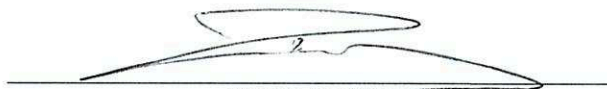
Company code: 110498671, address: A. Goštauto str. 40A, Vilnius

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2017**

	Notes	2017 EUR	2016 EUR
<b>ASSETS</b>			
<b>Non-current assets:</b>			
Property, plant and equipment	4	180,160	122,546
Goodwill and other intangible assets	5	2,831,205	2,831,205
<b>Total non-current assets</b>		<b>3,011,365</b>	<b>2,953,751</b>
<b>Current assets:</b>			
Inventories	6	1,168,419	855,147
Trade receivables	7	3,151,005	3,418,772
Prepayments and deferred charges		67,798	116,098
Prepaid income tax		39,823	639
Cash and cash equivalents	8	1,778,536	1,027,128
<b>Total current assets</b>		<b>6,205,581</b>	<b>5,417,784</b>
<b>TOTAL ASSETS</b>		<b>9,216,946</b>	<b>8,371,535</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and reserves:</b>			
Issued capital	9	2,371,968	2,371,968
Legal reserve		211,057	178,462
Retained earnings		2,267,460	2,581,603
<b>Total equity</b>		<b>4,850,485</b>	<b>5,132,033</b>
<b>Non-current liabilities:</b>			
Borrowings	10	121,882	406,250
Deferred tax liabilities	18	108,414	87,010
Finance lease liabilities	11	80,802	-
<b>Total non-current liabilities</b>		<b>311,098</b>	<b>493,260</b>
<b>Current liabilities:</b>			
Payables and accrued expenses	12	3,152,527	2,301,609
Borrowings	10	886,176	429,943
Finance lease liabilities	11	16,660	14,690
<b>Total current liabilities</b>		<b>4,055,363</b>	<b>2,746,242</b>
<b>Total liabilities</b>		<b>4,366,461</b>	<b>3,239,502</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>9,216,946</b>	<b>8,371,535</b>

The accompanying explanatory notes are an integral part of these financial statements.

These financial statements were approved and authorized for issue on 06 April 2018.

  
Tomas Godelis  
General Director

  
Kristina Noreikienė  
Chief Accountant

**ILSANTA UAB**


Company code: 110498671, address: A. Goštauto str. 40A, Vilnius

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Notes	2017 EUR	2016 EUR
Revenue	13	13,574,758	13,399,499
Cost of sales	14	(10,125,758)	(9,943,313)
<b>Gross profit</b>		<b>3,449,000</b>	<b>3,456,186</b>
Operating expenses	15	(2,941,438)	(2,626,706)
Net gain on sale of property, plant and equipment		13,337	-
Other income	16	9,445	1,168
<b>Operating profit</b>		<b>530,344</b>	<b>830,648</b>
Net foreign exchange profit		606	1,030
Finance income		23	18
Finance cost	17	(60,035)	(40,799)
<b>Profit before tax</b>		<b>470,938</b>	<b>790,897</b>
Income tax expense	18	(102,486)	(138,996)
<b>Profit for the year</b>		<b>368,452</b>	<b>651,901</b>

*The accompanying explanatory notes are an integral part of these financial statements.*

These financial statements were approved and authorized for issue on 06 April 2018.

  
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Tomas Godelis  
General Director

  
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Kristina Noreikienė  
Chief Accountant

**ILSANTA UAB**

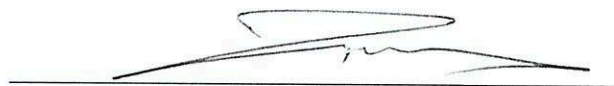
Company code: 110498671, address: A. Goštauto str. 40A, Vilnius

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Share capital EUR	Legal reserve EUR	Retained earnings EUR	Total EUR
<b>Balance</b>				
as at 1 January 2016	2,371,968	150,232	2,239,932	4,762,132
Profit for the year	-	-	651,901	651,901
Payment of dividends	-	-	(282,000)	(282,000)
Transfer to legal reserve	-	28,230	(28,230)	-
<b>Balance</b>				
as at 31 December 2016	2,371,968	178,462	2,581,603	5,132,030
Profit for the year	-	-	368,452	368,452
Payment of dividends	-	-	(650,000)	(650,000)
Transfer to legal reserve	-	32,595	(32,595)	-
<b>Balance</b>				
as at 31 December 2017	2,371,968	211,057	2,267,460	4,850,485

*The accompanying explanatory notes are an integral part of these financial statements.*

These financial statements were approved and authorized for issue on 06 April 2018.

  
Tomas Godelis  
General Director

  
Kristina Noreikienė  
Chief Accountant



**ILSANTA UAB**


Company code: 110498671, address: A. Goštauto str. 40A, Vilnius

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017 EUR	2016 EUR
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit for the year	368,452	651,901
Adjustments for:		
Income tax expenses	102,486	138,996
Depreciation	85,336	112,514
Finance income	(23)	(18)
Interest cost	37,595	32,499
Other finance cost	22,440	8,300
Net foreign exchange (gain) loss	(606)	(1,030)
Net (gain) on disposal of fixed assets	(13,337)	-
Change in allowance for inventory net realisable value	15,757	54,097
Change in allowance for doubtful receivables	-	-
	618,100	997,259
Movements in working capital:		
(Increase) in trade receivable	267,767	(393,066)
Decrease (increase) in prepayments and deferred charges	48,300	24,501
Decrease in inventories	(329,029)	116,605
(Decrease) in payables and accrued expenses	851,524	(378,037)
Cash generated from operations	1,456,662	367,262
Interest paid	(37,595)	(32,499)
Income taxes paid	(120,266)	(38,544)
<b>Net cash generated by operating activities</b>	<b>1,298,801</b>	<b>296,219</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment, intangible assets	(55,874)	(38,029)
Proceeds from disposal of property, plant and equipment, intangible assets	24,300	-
Interest received	23	18
<b>Net cash generated by investing activities</b>	<b>(31,551)</b>	<b>(38,011)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payment of dividends	(650,000)	(282,000)
Proceeds from borrowings	483,321	-
Repayments of borrowings	(311,456)	(571,189)
Proceeds from finance lease	(15,267)	(18,250)
Other financial expenses paid	(22,440)	(8,300)
<b>Net cash used in financing activities</b>	<b>(515,842)</b>	<b>(879,739)</b>
<b>Net (decrease) increase in cash and cash equivalents</b>	<b>751,408</b>	<b>(621,531)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>1,027,128</b>	<b>1,648,659</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>1,778,536</b>	<b>1,027,128</b>

The accompanying explanatory notes are an integral part of these financial statements.

These financial statements were approved and authorized for issue on 06 April 2018.

  
Tomas Godelis  
General Director

  
Kristina Noreikienė  
Chief Accountant

**ILSANTA UAB**

Company code: 110498671, address: A. Goštauto str. 40A, Vilnius

**EXPLANATORY NOTES****FOR THE YEAR ENDED 31 DECEMBER 2017****1. GENERAL INFORMATION**

Ilsanta UAB (thereafter „the Company“) was registered on 10 May 1993. The main activity of the Company is wholesale of medical device products and medical equipment.

The address of its registered office is as follows:

A. Goštauto 40A  
Vilnius, 01112  
Lithuania

At 31 December 2017, the Company had 26 employees (31 December 2016 – 23).

Addresses of the Company's branches:

<u>Country of Company's branches</u>	<u>Address</u>
Latvia	Blidenes 1a– 7, Riga LV 1058
Estonia	Pärnu mnt. 130–13, Tallinn 11317

**2. ADOPTION OF NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS****2.1. Initial application of new amendments to the existing standards effective for the current reporting period**

The following amendments to the existing standards and new interpretation issued by the International Accounting Standards Board (IASB) and adopted by the EU are effective for the current reporting period:

- **Amendments to IAS 7 "Statement of Cash Flows"** - Disclosure Initiative – adopted by EU on 6 November 2017 (effective for annual periods beginning on or after 1 January 2017),
- **Amendments to IAS 12 "Income Taxes"** - Recognition of Deferred Tax Assets for Unrealised Losses – adopted by EU on 6 November 2017 (effective for annual periods beginning on or after 1 January 2017),
- **Amendments to IFRS 12 due to "Improvements to IFRSs (cycle 2014 - 2016)"** resulting from the annual improvement project of IFRS (IFRS 1, IFRS 12 and IAS 28) primarily with a view to removing inconsistencies and clarifying wording – adopted by the EU on 7 February 2018 (amendments to IFRS 12 are to be applied for annual periods beginning on or after 1 January 2017).

The adoption of these amendments to the existing standards has not led to any material changes in the Company's financial statements.

**2.2. Standards and amendments to the existing Standards issued by IASB and adopted by the EU but not yet effective**

At the date of authorisation of these financial statements, the following new standards and amendments to standards issued by IASB and adopted by the EU are not yet effective:

- **IFRS 9 "Financial Instruments"** - adopted by the EU on 22 November 2016 (effective for annual periods beginning on or after 1 January 2018),
- **IFRS 15 "Revenue from Contracts with Customers" and amendments to IFRS 15 "Effective date of IFRS 15"** - adopted by the EU on 22 September 2016 (effective for annual periods beginning on or after 1 January 2018),
- **IFRS 16 "Leases"** – adopted by the EU on 31 October 2017 (effective for annual periods beginning on or after 1 January 2019),
- **Amendments to IFRS 2 "Share-based Payment"** - Classification and Measurement of Share-based Payment Transactions – adopted by the EU on 27 February 2018 (effective for annual periods beginning on or after 1 January 2018),
- **Amendments to IFRS 4 "Insurance Contracts"** - Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts – adopted by the EU on 3 November 2017 (effective for annual periods beginning on or after 1 January 2018 or when IFRS 9 "Financial Instruments" is applied first time),
- **Amendments to IFRS 9 "Financial Instruments"** - Prepayment Features with Negative Compensation – adopted by the EU on 3 November 2017 (effective for annual periods beginning on or after 1 January 2019),



**EXPLANATORY NOTES**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

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- **Amendments to IFRS 15 "Revenue from Contracts with Customers"** - Clarifications to IFRS 15 Revenue from Contracts with Customers – adopted by the EU on 31 October 2017 (effective for annual periods beginning on or after 1 January 2018).
- **Amendments to IAS 40 "Investment Property"** - Transfers of Investment Property – adopted by the EU on 14 March 2018 (effective for annual periods beginning on or after 1 January 2018),
- **Amendments to IFRS 1 and IAS 28 due to "Improvements to IFRSs (cycle 2014 -2016)"** resulting from the annual improvement project of IFRS (IFRS 1, IFRS 12 and IAS 28) primarily with a view to removing inconsistencies and clarifying wording – adopted by the EU on 7 February 2018 (amendments to IFRS 1 and IAS 28 are to be applied for annual periods beginning on or after 1 January 2018),
- **IFRIC 22 "Foreign Currency Transactions and Advance Consideration"** – adopted by the EU on 28 March 2018 (effective for annual periods beginning on or after 1 January 2018).

The Company has elected not to adopt these new standards and amendments to existing standards in advance of their effective dates.

The Company anticipates that the adoption of these standards and amendments to existing standards will have no material impact on the financial statements of the Company in the period of initial application.

**2.3. New Standards and amendments to the existing Standards issued by IASB but not yet adopted by the EU**

At present, IFRS as adopted by the EU do not significantly differ from regulations adopted by the International Accounting Standards Board (IASB) except for the following new standards, amendments to the existing standards and new interpretation, which were not endorsed for use in EU as at 31 December 2017 (the effective dates stated below is for IFRS in full):

- **IFRS 14 "Regulatory Deferral Accounts"** (effective for annual periods beginning on or after 1 January 2016) - the European Commission has decided not to launch the endorsement process of this interim standard and to wait for the final standard,
- **IFRS 17 "Insurance Contracts"** (effective for annual periods beginning on or after 1 January 2021),
- **Amendments to IFRS 10 "Consolidated Financial Statements" and IAS 28 "Investments in Associates and Joint Ventures"** - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture and further amendments (effective date deferred indefinitely until the research project on the equity method has been concluded),
- **Amendments to IAS 19 "Employee Benefits"** - Plan Amendment, Curtailment or Settlement (effective for annual periods beginning on or after 1 January 2019),
- **Amendments to IAS 28 "Investments in Associates and Joint Ventures"** - Long-term Interests in Associates and Joint Ventures (effective for annual periods beginning on or after 1 January 2019),
- **Amendments to various standards due to "Improvements to IFRSs (cycle 2015 -2017)"** resulting from the annual improvement project of IFRS (IFRS 3, IFRS 11, IAS 12 and IAS 23) primarily with a view to removing inconsistencies and clarifying wording (effective for annual periods beginning on or after 1 January 2019),
- **IFRIC 23 "Uncertainty over Income Tax Treatments"** (effective for annual periods beginning on or after 1 January 2019).

The Company anticipates that the adoption of these new standards, amendments to the existing standards and new interpretations will have no material impact on the financial statements of the Company in the period of initial application.



**EXPLANATORY NOTES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**3. A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Statement of compliance**

The financial statements have been prepared in accordance with International Financial Reporting Standards as adopted by the European Union and legal regulations on accounting and financial reporting of the Republic of Lithuania.

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, except certain items as described below (e.g. at fair value, at net realizable value or with a deduction of impairment). The principal accounting policies adopted are set out below.

The accompanying financial statements are presented in Euros (EUR).

**Goodwill**

Goodwill arising on acquisition is recognised as an asset and initially measured at cost, being the excess of the cost of the business combination over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised. If, after reassessment, the Company's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities exceeds the cost of the business combination, the excess is recognised immediately in profit or loss.

After initial recognition goodwill acquired in a business combination is to be carried at cost less any accumulated impairment losses.

For the purpose of impairment testing, goodwill is allocated to each of the Company's cash-generating units expected to benefit from the synergies of the combination. Cash-generating units to which goodwill has been allocated are tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than the carrying amount of the unit, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro-rata on the basis of the carrying amount of each asset in the unit. An impairment loss recognized for goodwill is not reversed in subsequent periods.

**Property, plant and equipment and intangible assets excluding goodwill**

Property, plant and equipment and intangible assets are stated at cost less accumulated depreciation/amortisation and any accumulated impairment losses, if any.

Depreciation/amortisation is recognised so as to write off the cost of assets over their estimated useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation/amortisation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

Depreciation/amortisation is provided in equal monthly instalments except for the month placed in service over the expected useful lives as follows:

Equipment	3-5 years
Vehicles	3-6 years
Other property, plant and equipment asset	2-10 years
Intangible assets	3-5 years

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

Subsequent repair costs are included in the asset's carrying amount, only when it is probable that future economic benefits associated with the item will flow to the Company, and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are recognized in profit or loss in the period in which they are incurred.

**Impairment of property, plant and equipment and intangible assets other than goodwill**

At the end of each reporting period, the Company reviews the carrying amounts of its property, plant and equipment and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market



**EXPLANATORY NOTES****FOR THE YEAR ENDED 31 DECEMBER 2017**

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assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of profit or loss and other comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

**Inventories**

Inventories are stated at the lower of cost or net realizable value. Costs of inventories are determined by the first-in, first-out method (FIFO). Net realisable value represents the estimated selling price for inventories less estimated costs of completion and costs necessary to make the sale.

**Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The provisions are reviewed at each balance sheet date and adjusted in order to present the most reasonable current estimate. If the effect of the time value of money is material, the amount of provision is equal to the present value of the expenses, which are expected to be incurred to settle the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a borrowing cost.

**Leasing**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

The Company as lessee

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly to profit or loss. Contingent rentals are recognised as expenses in the periods in which they are incurred.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

**Financial assets**

Financial assets are classified into the following specified categories: financial assets at fair value through profit or loss (FVTPL), 'held-to-maturity investments', 'available-for-sale' (AFS) financial assets and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Loans and receivables

Trade receivables, loans, and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less any impairment. Interest income is recognised by applying the effective interest rate, except for short-term receivables where the recognition of interest would be immaterial.

Effective interest rate method

The effective interest rate method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.



**EXPLANATORY NOTES****FOR THE YEAR ENDED 31 DECEMBER 2017**Impairment of financial assets

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

**Financial liabilities**

Financial liabilities are classified as either financial liabilities 'at FVTPL' or 'other financial liabilities'.

Financial liabilities at FVTPL

Financial liabilities are classified as at FVTPL when the financial liability is either held for trading or it is designated as at FVTPL.

Other financial liabilities

Other financial liabilities (including borrowings and trade and other payables) are subsequently measured at amortised cost using the effective interest method.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash in bank, demand deposits, and other short-term highly liquid investments with original maturities of three months or less which are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

**Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

**Foreign currencies**

Transactions denominated in foreign currency other than Euros (EUR) are translated into EUR at the official European Central Bank exchange rate on the date of the transaction, which approximates the prevailing market rates. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing on the balance sheet date. Gains and losses arising on exchange are included in profit or loss for the period.

As at 31 December, the applicable rates used for the principal currencies were as follows:

2017	2016
EUR 1 = USD 1.1993	EUR 1 = USD 1.0453
EUR 1 = GBP 0.8872	EUR 1 = GBP 0.8530
EUR 1 = ISK 124.8610	EUR 1 = ISK 119.6881



**EXPLANATORY NOTES****FOR THE YEAR ENDED 31 DECEMBER 2017**

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**Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of profit or loss and other comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. Income tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period. In 2017 and 2016 the income tax rate applied to the Company is 15%.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures, except where the Company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax for the period

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in profit or loss and other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in profit or loss and other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

**Related parties**

A related party is a person or entity that complies with any of the following conditions:

- a. A person or a close member of that person's family is related to a reporting entity if that person:
  - i. has control or joint control of the reporting entity;
  - ii. has significant influence over the reporting entity; or
  - iii. is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.
- b. An entity is related to a reporting entity if any of the following conditions applies:
  - i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
  - iii. Both entities are joint ventures of the same third party.
  - iv. One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
  - v. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
  - vi. The entity is controlled or jointly controlled by a person identified in (a).
  - vii. A person identified in (a) (i) has significant influence over the reporting entity or is a member of the key management personnel of the reporting entity (or of a parent of the entity).
  - viii. The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

**Subsequent events**

Subsequent events that provide additional information about the Company's position at the balance sheet date (adjusting events) are reflected in the financial statements. Post balance sheet events that are not adjusting events are disclosed in the notes when material.



**EXPLANATORY NOTES**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**Reserves**

Legal reserve

A legal reserve is a compulsory reserve under Lithuanian legislation. Annual transfers of not less than 5% of net profit, calculated according to accounting policies of the Republic of Lithuania, are compulsory until the reserve reaches 10% of the share capital.

**Contingencies**

Contingent liabilities are not recognised in the financial statements, except for contingent liabilities associated with acquisitions. They are disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

A contingent asset is not recognised in the financial statements but disclosed when an inflow or economic benefits are probable.

**The Company's Critical accounting judgments and key sources of estimation uncertainty**

In the application of the Company's accounting policies, which are described in Note 3, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Key sources of estimation uncertainty

The key assumptions concerning the future, and other key sources of estimation uncertainty at the date of statement of financial position, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

Impairment of property, plant and equipment

The Company makes an assessment, at least annually, whether there are any indications that property, plant and equipment have suffered any impairment. If that is the case, the Company makes an impairment test in accordance with the accounting policy set out in Note 3. The recoverable amount of cash-generating units is determined based on value-in-use calculations. As at 31 December 2017 and 2016, there were no indications that property, plant and equipment might be impaired.

Impairment of goodwill

Following the accounting policy set out in Note 3, the Company tests annually whether goodwill has suffered any impairment. Recoverable amounts for cash generating units are based on value in use, which is calculated from cash flow projections for 5 years using data from the Company's internal forecasts. The key assumptions for the value in use calculations are those regarding discount rates, growth rates and expected changes in margins. Management estimates discount rates using pre-tax rates that reflect current market assessment of the time value of money and the risks specific to the cash-generating units. Changes in selling prices and direct costs are based on past experience and expectations of future changes in the market.

Impairment of financial assets

At each balance sheet date, the Company reviews the financial assets to determine whether there is any indication that those assets have suffered an impairment loss. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been impacted. For financial assets carried at amortized cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. As at 31 December 2017 and 2016, impairment loss was not recognized.

Deferred tax assets

Deferred tax assets are recognised for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and level of future taxable profits together with future tax planning strategies.

**ILSANTA UAB**

Company code: 110498671, address: A. Goštauto str. 40A, Vilnius

**EXPLANATORY NOTES  
FOR THE YEAR ENDED 31 DECEMBER 2017****4. PROPERTY, PLANT AND EQUIPMENT**

As at 31 December, property, plant and equipment consisted of the following:

	<b>Vehicles EUR</b>	<b>Equipment EUR</b>	<b>Other property, plant and equipment EUR</b>	<b>Total EUR</b>
<b>Cost</b>				
as at 1 January 2016	145,534	87,299	523,649	756,482
Additions	-	8,549	29,480	38,029
Disposals and retirements	-	(1,363)	-	(1,363)
as at 31 December 2016	145,534	94,485	553,129	793,148
Additions	119,502	13,884	20,527	153,913
Disposals and retirements	(80,857)	(10,823)	(29,500)	(121,180)
as at 31 December 2017	184,179	97,546	544,156	825,881
<b>Accumulated depreciation</b>				
as at 1 January 2016	106,086	74,344	379,021	559,451
Depreciation	14,215	8,285	90,014	112,514
Disposals and retirements	-	(1,363)	-	(1,363)
as at 31 December 2016	120,301	81,266	469,035	670,602
Depreciation	18,213	8,417	58,706	85,336
Disposals and retirements	(72,902)	(7,815)	(29,500)	(110,217)
as at 31 December 2017	65,612	81,868	498,241	645,721
<b>Carrying amount</b>				
as at 31 December 2016	25,233	13,219	84,094	122,546
as at 31 December 2017	118,567	15,678	45,915	180,160

As at 31 December, the carrying amount of the assets being acquired under finance lease was as follows:

	<b>2017 EUR</b>	<b>2016 EUR</b>
Vehicles	118,567	25,233

As at 31 December, the cost of fully depreciated property, plant and equipment was as follows:

	<b>2017 EUR</b>	<b>2016 EUR</b>
Other property, plant and equipment	414,791	284,539
Vehicles	39,683	69,513
Equipment	71,354	66,667
<b>Total</b>	<b>525,828</b>	<b>420,719</b>



**EXPLANATORY NOTES**
**FOR THE YEAR ENDED 31 DECEMBER 2017**
**5. GOODWILL AND OTHER INTANGIBLE ASSETS**

As at 31 December, goodwill and other intangible fixed assets consisted of the following:

	Goodwill EUR	Other intangible assets EUR	Total EUR
<b>Cost</b>			
as at 1 January 2016	3,544,583	6,360	3,550,943
Additions	-	-	-
Retirements	-	-	-
as at 31 December 2016	3,544,583	6,360	3,550,943
Additions	-	-	-
as at 31 December 2017	3,544,583	6,360	3,550,943
<b>Accumulated amortization and impairment losses</b>			
as at 1 January 2016	713,378	6,360	719,738
Amortization	-	-	-
Retirements	-	-	-
as at 31 December 2016	713,378	6,360	719,738
Amortization	-	-	-
as at 31 December 2017	713,378	6,360	719,738
<b>Carrying amount</b>			
as at 31 December 2016	2,831,205	-	2,831,205
as at 31 December 2017	2,831,205	-	2,831,205

The Company tests goodwill for impairment annually or more frequently if there are indications that goodwill might be impaired.

The goodwill of EUR 2,831,205 that was recognized after the merger of LSA-2 UAB was not impaired in 2017 and 2016. The recoverable amount of the Ilsanta UAB activities was assessed by reference to the cash-generating unit's value in use during the next five year period. Effective discount rate of 7.42% was used when calculating NPV of future cash flows. This discount rate assumed cost of debt 2.95%, cost of equity 7.89%, leverage ratio 1.17 and tax rate 15%.

The key assumptions used in the value in use calculations for Ilsanta UAB activities are as follows:

Forecasted sales	Management believes that the growth of sales for the next five years will keep at the level consistent with prior years (+/-4 %);
Forecasted gross margin	Management believes that the budget gross margin will be consistent with that of prior years and gross margin of 25% is reasonably achievable;
Operating expenses	Management believes that the growth of operating expenses will be consistent with that of prior years, compound annual growth of 1% was planned.

As at 31 December, the cost of fully amortized intangible assets was as follows:

	2017 EUR	2016 EUR
Other intangible assets	6,360	6,360
<b>Total</b>	<b>6,360</b>	<b>6,360</b>

**6. INVENTORIES**

As at 31 December, inventories consisted of the following:

	2017 EUR	2016 EUR
Merchandise goods	1,472,942	1,143,913
Less: net realisable value allowance	(304,523)	(288,766)
<b>Total</b>	<b>1,168,419</b>	<b>855,147</b>

As at 31 December 2017, inventories of EUR 1,168,419 were pledged under the loan agreement concluded with Luminor bank AB. Borrowings are disclosed in Note 10.

**ILSANTA UAB**

Company code: 110498671, address: A. Goštauto str. 40A, Vilnius

**EXPLANATORY NOTES****FOR THE YEAR ENDED 31 DECEMBER 2017**

The movement of net realizable value allowance during the year consisted of the following:

	<b>2017 EUR</b>	<b>2016 EUR</b>
<b>As at 1 January</b>	<b>288,766</b>	<b>234,669</b>
Write-downs of inventory to net realisable value	15,757	54,097
<b>As at 31 December</b>	<b>304,523</b>	<b>288,766</b>

As at 31 December, inventories held in consignments stocks consisted of the following:

	<b>2017 EUR</b>	<b>2016 EUR</b>
Merchandise goods	581,383	503,016
<b>Total</b>	<b>581,383</b>	<b>503,016</b>

**7. TRADE RECEIVABLES**

As at 31 December, trade receivables consisted of the following:

	<b>2017 EUR</b>	<b>2016 EUR</b>
Trade receivables (domestic)	657,373	849,018
Trade receivables (foreign)	2,493,632	2,569,754
	3,151,005	3,418,772
Less: allowance of doubtful trade receivables	-	-
<b>Total</b>	<b>3,151,005</b>	<b>3,418,772</b>

As at 31 December 2017, the trade receivables of EUR 3,151,005 were pledged under the loan agreement concluded with Luminor Bank AB (Note 10).

**8. CASH AND CASH EQUIVALENTS**

As at 31 December, cash and cash equivalents consisted of the following:

	<b>2017 EUR</b>	<b>2016 EUR</b>
Cash in banks	1,778,475	1,023,705
Cash on hand	61	482
Restricted	-	2,941
<b>Total</b>	<b>1,778,536</b>	<b>1,027,128</b>

As at 31 December 2017, the cash and cash equivalents of EUR 1,778,536 were pledged under the loan agreement concluded with Luminor Bank AB (Note 10).

## IŠRAŠAS / STATEMENT

ILSANTA UAB  
A. GOŠTAUTO 40A  
LT-01112 VILNIUS  
LIETUVA

Atspausdinta / Issued: 2018.06.11  
Laikotarpis / Period: 2018.06.08 - 2018.06.11  
SWIFT: NDEALT2X  
IBAN: LT142140030000037613  
Įmonės kodas / Entity's code: 110498671

Pradinis likutis / Opening balance:		2018.06.08		-600,382.76 EUR	
Val. data Valutation date	Oper. data Booking date	Nuoroda Reference number	Operacijų detalės Operation details	Debetas Debit	Kreditas Credit
2018.06.08	2018.06.08	EX18159KPJ5NMN4	Gaunamas vietinis EUR mokėj. /NAME/ VŠĮ ALYTAUS APSKRITIES S. KUDIRKOS LIGONINĖ /ACC/ LT737300010091752982 /ID/ 190272175 /NAME/VŠĮ ALYTAUS APSKRITIES S. KUDIRKOS LIGONINĖ /COID/190272175 Už sąskaitas: LPA36080		553.95 EUR 5091
2018.06.08	2018.06.08	EX18159N5KJK05Q	Gaunamas vietinis EUR mokėj. /NAME/ VIEŠOJI ĮSTAIGA MARIJAMPOLĖS LIGONINĖ /ACC/ LT917300010002342035 /ID/ 165803154 /NAME/VIEŠOJI ĮSTAIGA MARIJAMPOLĖS LIGONINĖ /COID/165803154 Dok.Nr. ILS0013922 13969 LPA36434 36466 /ROC/MLB118478		705.17 EUR 5892
2018.06.08	2018.06.08	EX18159PM46M544	Gaunamas vietinis EUR mokėj. /NAME/ VIEŠOJI ĮSTAIGA KLAIPĖDOS JŪRININKŲ LIGONINĖ /ACC/ LT977300010002325146 /ID/ 191340469 /NAME/VIEŠOJI ĮSTAIGA KLAIPĖDOS JŪRININKŲ LIGONINĖ /COID/191340469 2018-05-03 LPA36386 2018-05-03 ILS0013889 2018-05-04 ILS0013898 2018-05-03 ILS0013880 2018-05-03 ILS0013899 2018-05-03 ILS0013881 2018-05-17 /ROC/17696		11,394.09 EUR 5893
Iš viso / Total:				0.00 EUR	12,653.21 EUR
Galutinis likutis / Closing balance:		2018.06.11		-587,729.55 EUR	

Banke laikomos lėšos sąskaitose ir indėliai yra draudžiami VĮ „Indėlių ir investicijų draudimas“. Atkreipiame dėmesį, kad apie atvejus, kai lėšos sąskaitose ir indėliai nėra draudžiami ar jiems taikomi draudimo išmokų mokėjimo apribojimai, galite susipažinti [Informacijoje indėlininkui](#).



Kredito įstaigos pavadinimas: Luminor Bank AB, Banko kodas: 40100  
Įmonės kodas: 112029270, PVM mokėtojo kodas: LT120292716  
Adresas: Konstitucijos pr. 21A, 03601 Vilnius, Lietuva

Vardas pavardė / pavadinimas: UAB "ILSANTA"  
Kliento adresas: A.Goštauto g. 40A, Vilnius, Vilniaus m. sav., LT01001  
Sąskaitos savininko identifikavimo kodas: 110498671

Sąskaitos numeris IBAN: LT254010042401605375, Sąskaitos valiuta: EUR

					Pradinis likutis	38.85
Mokėjimo operacija			Kita mokėjimo pusė		Išlaidos	Įplaukos
Data	Pavadinimas	Numeris / unikalus mokėjimo kodas	Mokėtojo / gavėjo vardas pavardė / pavadinimas, kodas, jo tipas, adresas	Mokėtojo / gavėjo sąskaitos numeris, paslaugų tiekėjo pavadinimas ir kodas		
1	2	3	4	5	6	7
2018-06-08	Įeinantis mokėjimas	018159A77A / -	A. ZAPALSKIO IĮ AZAS, 147838431, Įmonės registracijos numeris	LT647300010002368420, SWEDBANK AB IN LITHUANIA, HABALT22XXX		815.06

5890

Mokėjimo paskirtis:  
Už prekes pagal sąsk. ILS Nr.36417, 36467.; Skubumas: Paprastas; Operacijos suma: 815.06; Operacijos valiuta: EUR;

Operacijos data: 2018-06-08

			Likutis po operacijų	853.91
	Išlaidos	0.00		
	Įplaukos		815.06	

## Sidevahendid

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