

ADDITIONAL EXPLANATORY NOTES
A. EXPLANATORY NOTES
EXPLANATORY NOTES TO THE BALANCE-SHEET
NOTE 1 a

INTANGIBLE ASSETS	In thousand PLN	
	2011	2010
a) concessions, patents, licences and similar values, including:	32	65
- computer software	32	65
b) other intangible assets	9	30
Intangible assets in total	41	95

Note 1 b

CHANGES OF INTANGIBLE ASSETS (BY KIND GROUPS)							
in PLN thousand							
	a	b	c		d	e	Intangible
	Costs of completed development	Goodwill	Concessions, patents, licenses and similar values, including:		Other intangible assets	Advance payments for intangible assets	
				Computer software			
a) Gross value of intangible assets at the beginning of the period (opening balance)			152	152	84		236
b) increases (by reasons)					9		9
c) Gross value of intangible assets at the end of the period (closing balance)			152	152	93		245
d) accumulated depreciation (amortization) at the beginning of the period			87	87	54		141
e) depreciation for the period (by reasons)			32	32	31		63
f) accumulated depreciation (amortization) at the end of the period			119	119	85		204
g) net value of intangible assets at the end of the period			33	33	8		41

Note 1 c

INTANGIBLE ASSETS (STRUKTURA WŁASNOŚCIOWA)	in PLN thousand	
	2011	2010
a) own	41	95
Intangible assets, in total	41	95

Note 2 a

TANGIBLE FIXED ASSETS	in PLN thousand	
	2011	2010
a) fixed assets, including:	27 672	26 415
- lands (including land usufruct right)	2 168	2 168
- buildings, premises and civil engineering facilities	17 798	18 279
- technical equipment and machinery	5 352	3 719
- means of transportation	1 172	1 049
- other fixed assets	1 182	1 200
b) fixed assets under construction	192	1 050
c) advance payments for fixed assets under construction	0	91
Tangible fixed assets, in total	27 864	27 556

Note 2 b

CHANGES OF FIXED ASSETS (BY KIND GROUPS)						
in PLN thousand						
	- lands (including land usufruct right)	- buildings, premises and civil engineering	- technical equipment and machinery	- means of transportation	- other fixed assets	Fixed assets, in total
a) gross value of fixed assets at the beginning of the period (opening balance)	2 168	18 752	5 533	2 017	1 448	29 918
b) increases (by reasons)		199	2 206	491	205	3 101
- under construction		199	2 107		38	2 344
- purchase			99	205	167	471
-Leasing				286		286
c) decreases (by reasons)		182	7	199		388
- sales			7	199		206
-liquidation		182				182
d) gross value of fixed assets at the end of the period (closing balance)	2 168	18 769	7 732	2 309	1 653	32 631
e) accumulated depreciation (amortization) at the beginning of the period		473	1 814	968	248	3 503
f) depreciation for the period (by reasons)		516	573	358	223	1 670
- sales			-7	-189		-196
-liquidation		-18				-18
g) accumulated depreciation (amortization) at the end of the period		971	2 380	1 137	471	4 959
h) net value of fixed assets at the end of the period	2 168	17 798	5 352	1 172	1 182	27 672

Note 2 c

BALANCE SHEET FIXED ASSETS (PROPERTY STRUCTURE)	in PLN thousand	
	2011	2010
a) own property	27 392	26 258
b) used according to agreement for hire at rent, contract of lease or other agreement, among others contract for leasing, including:	280	157
- on the basis of agreements for financial leasing	280	157
Balance sheet fixed assets, in total	27 672	26 415

Note 3 a

CHANGE OF POSOTION OF ASSETS DUE TO DEFERRED INCOME TAX	in PLN thousand	
	2011	2010
1. Position of assets due to deferred income tax at the beginning of the period (opening balance), including:	140	205
a) brought to financial result	140	205
- marketing services	61	79
- financial/operating leasing	0	13
- ZUS (The Social Insurance Institution) contributions and remuneration surcharges not paid off	9	55
- negative exchange rate differences	2	0
- depreciation of used warehouses under construction	12	8
- provision for retirement-pension severance pay	5	4
- audit of the financial statements	4	4
- provision for rest leave performances	28	27
- revaluation of working assets	7	15
-unrealized bank interest	12	0
2. Increases	179	126
a) brought to financial result of the period in connection with temporary negative exchange rate differences (for a reason)	179	126
- marketing services	71	61
- unrealized bank interest	16	12
- ZUS (The Social Insurance Institution) contributions and remuneration surcharges not paid off	10	9
- negative exchange rate differences	2	2
- depreciation of used warehouses under construction	1	4
- provision for retirement-pension severance pay	6	5
- provision for audit of the financial statements	4	4
- provision for rest leave performances	25	28
- revaluation of working assets	7	1
-provision for bad debts	37	0
3. Decreases	128	191
a) brought to financial result of the period in connection with temporary negative exchange rate differences (for a reason)	128	191
- marketing services	61	79
- leasing	0	13
- ZUS (The Social Insurance Institution) contributions and remuneration surcharges not paid off	8	55
- negative exchange rate differences	2	0
- audit of the financial statements	4	4
- provision for retirement-pension severance pay	5	4
- provision for rest leave performances	29	27
- revaluation of working assets	7	9
- not paid off interest on a loan	12	0
4. Position of assets due to deferred income tax at the end of the period (closing balance), in total, including:	191	140
a) brought to financial result	191	140
- marketing services	71	61
-provision for bad debts	37	
- ZUS (The Social Insurance Institution) contributions and remuneration surcharges not paid off	10	9
- negative exchange rate differences	2	2
- depreciation of used warehouses under construction	13	12
- provision for retirement-pension severance pay	6	5
- provision for audit of the financial statements	4	4
- provision for rest leave performances	25	28
- revaluation of working assets	7	7
- not paid off interest on a loan	16	12

Note 3 b

OTHER ACCRUALS	in PLN thousand	
	2011	2010
a) prepaid expenses, including:	13	0
- leasing financial costs	13	0
Other accruals, in total	13	0

Note 4 a

INVENTORIES	in PLN thousand	
	2011	2010
a) materials	3 872	3 030
b) finished goods	3 294	3 843
c) commodities	16 555	18 247
d) advance payments for deliveries	972	362
Inventories, in total	24 693	25 482

Note 5 a

SHORT-TERM RECEIVABLES	in PLN thousand	
	2011	2010
a) receivables from other entities	11 439	7 788
- for deliveries and services of maturity period:	10 225	6 480
- up to 12 months	10 225	6 480
- above 12 months	0	0
- for taxes, donations, customs, social and health insurance and other performances	1 209	1 292
- others	5	16
Net short-term receivables, in total	11 439	6 788
b) provision for bad debts	195	0
Gross short-term receivables, in total	11 634	7 788

Note 5 b

CHANGES IN PROVISIONS FOR SHORT-TERM RECEIVABLES	in PLN thousand	
	2011	2010
Position on at the beginning of the period	0	0
a) increases:	195	0
- delayed receivables	195	0
Position on at the end of the period	195	0

Note 5 c

GROSS SHORT-TERM RECEIVABLES (CURRENCY STRUCTURE)	unit	currency	in PLN thousand	
			2011	2010
a) in Polish currency			11 282	7 780
b) in foreign currencies (by currencies and after translation in to PLN)			352	8
b1. in currency	in thousand	USD	0	3
after translation in to PLN thousand			0	8
b1. in currency	in thousand	EUR	69	0
after translation in to PLN thousand			295	0
Other currencies			57	0
Short-term receivables, in total			11 634	7 788

Note 5 d

TRADE RECEIVABLES (GROSS) – TO BE PAID AFTER THE BALANCE SHEET DATE OF	in PLN thousand	
	2011	2010
a) up to 1 month	2 509	1 307
b) above 1 month up to 3 months	4 641	3 155
c) above 3 months up to 6 months	0	0
d) above 6 months up to 1 year	0	0
e) above 1 year	0	0
f) overdue receivables	3 270	2 018
Trade receivables, in total (gross)	10 420	6 480
b) provision for bad debts	195	0
Trade receivables, in total (net)	10 225	6 480

Note 5 e

OVERDUE TRADE RECEIVABLES (GROSS) – BY UNPAID RECEIVABLES IN PERIOD:	in PLN thousand	
	2011	2010
a) up to 1 month	748	596
b) above 1 month up to 3 months	1608	1 175
c) above 3 months up to 6 months	247	247
d) above 6 months up to 1 roku	667	0
e) above 1 roku	0	0
Overdue trade receivables, in total (gross)	3270	2 018
b) provision for bad debts, delayed	195	0
Overdue trade receivables, in total (net)	3075	2 018

Note 6 a

SHORT-TERM FINANCIAL ASSETS	in PLN thousand	
	2011	2010
a) cash and other pecuniary assets	1030	360
- cash in hand and on accounts	1030	360
Short-term financial assets, in total	1030	360

Note 6 b

SHORT-TERM CREDITS GRANTED (CURRENCY STRUCTURE)	unit	currency	in PLN thousand	
			2011	2010
b1. in currency				
other currencies in PLN thousand				

Note 6 c

CASH AND OTHER PECUNIARY MEANS (CURRENCY STRUCTURE)	unit	currency	in PLN thousand	
			2011	2010
a) in Polish currency			189	179
b) in foreign currencies (by currencies and after translation in to PLN)			841	181
b1. in currency	in thousand	USD	143	63
after translation in to PLN thousand			484	173
b2. in currency	in thousand	EUR	71	2
after translation in to PLN thousand			301	8
Other currencies			56	
Cash and other pecuniary means, in total			1030	360

Note 7 a

SHORT-TERM PREPAYMENTS	in PLN thousand	
	2011	2010
a) prepaid expenses, including:	512	483
- property insurance prepaid	18	55
- tax on real estates	148	52
- promotional services	242	188
- financial costs	8	21
- leasing financial costs	15	5
- social fund	58	52
- management board's bonus	0	110
b) other prepayments, including:	23	15
- GSI (electronic data transfer)	9	0
- economic information package	12	15
Short-term prepayments, in total	512	498

Note 8 a

SHARE CAPITAL (STRUCTURE)								
in PLN thousand								
Series / issue	Share type	Type of share preference	Type of limitation of rights to shares	Number of shares	Value of series/issue by nominal value	Way of capital coverage	Date of registration	Right to dividend (from a date)
A	ordinary	lack	lack	3 872 000	1 936	contribution in kind	25.08.2006	25.08.2006
B	ordinary	lack	lack	1 128 000	564	cash	20.04.2007	20.04.2007
Number of shares, in total				5 000 000				
Share capital, in total					2 500			
Nominal value of one share (in PLN)		0.50						

As of the end of the financial year, i.e. 30 June 2012 according to the knowledge of the Management Board of HELIO S.A. structure of shareholders holding above 5% of votes at the General Meeting of Shareholders of the Issuer was as follows:

1. Leszek Wąsowicz:

- a number of shares: 3 857 000 pieces
- share in the share capital: 77.14%
- a number of votes at the General Meeting of Shareholders: 3 857 000
- share in total number of votes at the General Meeting of Shareholders: 77,14%

Note 9 a

SUPPLEMENTARY CAPITAL	in PLN thousand	
	2011	2010
a) from sale of shares above their nominal value	9 797	9 797
b) others (by type)	27 422	25 127
- from division of profit	27 422	25 127
Supplementary capital, in total	37 219	34 924

Note 10 a

CHANGE OF POSITION OF PROVISION FOR DEFERRED INCOME TAX	in PLN thousand	
	2011	2010
1. Position of provision for deferred income tax at the beginning of the period (opening balance), including:	52	13
a) brought to financial result	52	13
- leasing	25	9
- interest on receivables	27	0
- plus exchange rate differences	0	4
2. Increases	51	42
a) brought to financial result of the period for temporary plus exchange rate differences (for a reason)	51	42
- interest on receivables	35	27
- leasing	16	15
3. Decreases	52	4
a) brought to financial result of the period in connection with temporary plus exchange rate differences (for a reason)	52	4
- plus exchange rate differences	0	4
- interest on receivables	27	0
-leasing	25	0
4. Position of provision for deferred income tax at the end of the period (closing balance), in total	51	52
a) brought to financial result	51	52
- interest on receivables	35	27
- leasing	16	25

Note 10 b

CHANGE OF POSITION OF LONG-TERM PROVISION FOR RETIREMENT AND SIMILAR BENEFITS (BY REASONS)	in PLN thousand	
	2011	2010
a) position at the beginning of the period (opening balance)	26	20
- provision for retirement-pension severance pay	26	20
b) increases (for a reason)	29	26
- provision for retirement-pension and similar severance pay	29	26
c) release (for a reason)	26	20
- provision for retirement-pension severance pay	26	20
d) position at the end of the period (closing balance)	29	26
- provision for retirement-pension and similar severance pay	29	26

Note 10 c

CHANGE OF POSITION OF SHORT-TERM PROVISION FOR RETIREMENT AND SIMILAR BENEFITS	in PLN thousand	
	2011	2010
a) position at the beginning of the period (opening balance)	150	141
- rest leave performances	150	0
b) increases (for a reason)	133	150
- rest leave performances	133	150
c) release (for a reason)	150	141
- rest leave performances	150	141
d) position at the end of the period (closing balance)	133	150
- rest leave performances	133	150

Note 10 d

CHANGE OF POSITION OF OTHER SHORT-TERM PROVISIONS (BY REASONS)	in PLN thousand	
	2011	2010
a) position at the beginning of the period (opening balance)	20	265
- audit of the financial statements	20	20
- remunerations and remuneration surcharges not paid off	0	230
- VAT tax non-deductible – passenger car	0	15
b) increases (for a reason)	69	20
- audit of the financial statements	20	20
- VAT tax non-deductible – passenger car	49	0
c) use (for a reason)	30	250
- VAT tax non-deductible – passenger car	10	0
- audit of the financial statements	20	20
- remunerations and remuneration surcharges not paid off	0	230
d) release (for a reason)	0	15
- VAT tax non-deductible – passenger car	0	15
e) position at the end of the period (closing balance)	59	20
- audit of the financial statements	20	20
- VAT tax non-deductible – passenger car	39	0

Note 11 a

LONG-TERM LIABILITIES	in PLN thousand	
	2011	2010
a) towards other entities	11789	13 059
- loans and credits	11631	13 044
- agreements for financial leasing	158	15
Long-term liabilities, in total	11789	13 059

Note 11 b

LONG-TERM LIABILITIES OF MATURITY PERIOD AFTER THE BALANCE SHEET DATE	in PLN thousand	
	2011	2010
a) above 1 year up to 3 years	158	15
b) above 3 up to 5 years	0	0
c) above 5 years	11631	13 044
Long-term liabilities, in total	11789	13 059

Note 11 c

LONG-TERM LIABILITIES (CURRENCY STRUCTURE)	unit	currency	in PLN thousand	
			2011	2010
a) in Polish currency			11789	13 059
Long-term liabilities, in total			11789	13 059

Note 11 d

LONG-TERM LIABILITIES FROM LOANS AND CREDITS													
in PLN thousand													
Name (company) of	Seat	Loan / credit amount by agreement				The rest of loan / credit amount for repayment				Interest term	Maturity	Securities	Others
		in PLN thousand	in currency	unit	currency	in PLN thousand	in currency	unit	currency				
Bank BPH S.A.	Cracow	3 150		in thousand	PLN	1 717		in thousand	PLN	WIBOR 1 M + margin	15.07.2013	- pledge by registration upon machinery finance from means originated from a loan alongside with cession of insurance policy	
BNP Paribas Bank Polska S.A. (earlier Fortis Bank Polska S.A.)	Warsaw	1 000		in thousand	PLN	944		in thousand	PLN	WIBOR 3 M + margin	15.08.2016	- real estate mortgage in the amount of PLN thousand 1,500 upon real estates of the Company in Brochów alongside with cession of insurance policy - the Company's declaration for submission for the benefit of the Bank to execution	
BNP Paribas Bank Polska S.A. (earlier Fortis Bank Polska S.A.)	Warsaw	14 000		in thousand	PLN	11 935		in thousand	PLN	WIBOR 1 M + margin	29.06.2021	- ordinary real estate mortgage in the amount of PLN thousand 14,000 and real estate mortgage securing an existing or future claim up to PLN thousand 3,150 upon real estates of the Company in Brochów alongside with cession of insurance policy - the Company's declaration for submission for the benefit of the Bank to execution	

Note 12 a

SHORT-TERM LIABILITIES	in PLN thousand	
	2011	2010
towards a partner of interdependent entity		
loans and credits, including:		
long-term of maturity period		
due to issuance of commercial securities		
from dividends		
other financial liabilities, including:		
trade liabilities, of maturity period:		
up to 12 months		
above 12 months		
advance payments received for deliveries		
liabilities from bills of exchange		
others (by type)		
a) towards other entities	12767	8 693
- loans and credit, including:	8344	5 039
- long-term of maturity period	2413	3 380
- other financial liability, including:	84	21
- leasing	84	21
- trade liabilities, of maturity period:	3817	3 129
- up to 12 months	3817	3 129
- from taxes, customs, insurance and other performances	348	299
- from remunerations	173	193
- others (by reasons)	1	12
- settlement with employees	1	12
b) special funds (by reasons)	202	200
- social fund	202	200
Short-term liabilities, in total	12969	8 893

Note 12 b

SHORT-TERM LIABILITIES (CURRENCY STRUCTURE)	unit	currency	in PLN thousand	
			2011	2010
a) in Polish currency			12186	8 304
b) in foreign currencies (by currencies and after translation in to PLN)			783	589
b1. in currency	in thousand	EUR	145	148
after translation in to PLN thousand			617	589
b2. in currency	in thousand	USD	49	0
after translation in to PLN thousand			166	0
other currencies in PLN thousand			0	0
Short-term liabilities, in total			12969	8 893

Note 12 c

SHORT TERM LIABILITIES DUE TO LOANS AND CREDITS													
in PLN thousand													
Name	Seat	Amount of loan/ credit according to the agreement				Amount of loan/ credit remained for repayment				Term of interest	Term of repayment	Securities	Others
		in PLN thousand	in currency	unit	currency	in PLN thousand	in currency	unit	currency				
BNP Paribas Bank Polska S.A. (earlier Fortis Bank Polska S.A.)	Warszawa	5 000		in thousand	PLN	3 953		in thousand	PLN	WIBOR 1 M + margin	30.08.2012	- real estate mortgage securing an existing or future claim up to the amount PLN thousand 8,300 on the third place on the real estate of the Company in Brochów alongside with cession of insurance Policy, pledge by registration on warehouse inventories belonging to the Company in the amount not less than PLN thousand 7,500 alongside with cession of insurance policy, - the Company's declaration for submission for the benefit of the Bank to execution	
Bank BPH S.A.	Kraków	9 000		in thousand	PLN	1 343		in thousand	PLN	WIBOR 1 M + margin	30.09.2012	- real estate mortgage securing an existing or future claim up to the amount PLN thousand 14,500 on the real estate of the Company in Wyględy alongside with cession of insurance policy	

Note 13 a

Book value per one Share amounted to:

- 8.15 PLN in 2011 financial year (i.e. in the 2011/2012 financial year)
- 7.94 PLN in 2010 financial year (i.e. in the 2010/2011 financial year)

Way of calculation of book value per one share: book value / number of shares in total,
where:

- a) book value = assets - (liabilities and provisions for liabilities)

NOTES EXPLAINING TO PROFIT AND LOSS ACCOUNT

Note 14 a

NET INCOME FROM SALES OF PRODUCTS (BROKEN DOWN BY TYPES OF ACTIVITY)	in PLN thousand	
	2011	2010
- finished goods	17 018	14 384
Net income from sales of products, in total	17 018	14 384

Note 14 b

NET INCOME FROM SALES OF PRODUCTS (BROKEN DOWN BY TERRITORIAL STRUCTURE)	in PLN thousand	
	2011	2010
a) country	16 950	14 306
b) export	68	78
Net income from sales of products, in total	17 018	14 384

Note 15 a

NET INCOME FROM SALES OF GOODS/COMMODITIES AND MATERIALS (BROKEN DOWN BY TYPE OF ACTIVITIES)	in PLN thousand	
	2011	2010
- goods/commodities	81 805	70 425
Net income from sales of goods and materials, in total	81 805	70 425

Note 15 b

NET INCOME FROM SALES OF GOODS/COMMODITIES AND MATERIALS (BROKEN DOWN BY TERRITORIAL STRUCTURE)	in PLN thousand	
	2011	2010
a) country	81 071	70 415
b) export	734	10
Net income on sales from goods/commodities and materials, in total	81 805	70 425

Note 16 a

COSTS BROKEN DOWN BY KIND	in PLN thousand	
	2011	2010
a) depreciation	1 734	701
b) consumption of materials and energy	13 609	9 546
c) foreign services	3 307	3 980
d) taxes and fees	323	229
e) remunerations	5 885	5 394
f) social insurances and other performances	1 161	1 061
g) other costs by kind (for a reason)	10 487	12 156
- marketing services	8 444	10 581
- trade agency	1 403	1 060
- others	640	515

COSTS BY KIND	in PLN thousand	
	2011	2010
Costs by kind, in total	36 506	33 067
Change in the balance of inventories, products and accruals	204	65
Selling costs (negative value)	-18 243	-19 253
General and administrative costs (negative value)	-4 441	-3 705
Manufacture costs of sold products	14 026	10 174

Note 17 a

OTHER OPERATING INCOME	in PLN thousand	
	2011	2010
a) others, including:	89	8
- remission of liabilities	2	1
- compensations	86	7
- others	1	0
other operating income, in total	89	8

Note 18 a

OTHER OPERATING COSTS	in PLN thousand	
	2011	2010
a) made provisions, including	195	0
- delayed receivables*	195	0
a) others, including:	716	460
- drawn up receivables	8	2
- handed over donations	2	1
- drawn up trade goods and materials	579	422
- fees for deliveries	17	28
- allowances for position of circulating assets and goods**	0	7
- liquidations of fixed assets	109	0
- others	1	0
Other operating costs, in total	911	460

* Provisions refer to receivables from companies in bankruptcy

** Allowances refer to goods which lose trade value

Note 19 a

FINANCIAL INTEREST INCOME	in PLN thousand	
	2011	2010
a) other interest	484	357
- from other entities	484	357
Financial interest income, in total	484	357

Note 20 a

FINANCIAL INTEREST EXPENSES	in PLN thousand	
	2011	2010
a) on loans and credits	1 950	509
- for other entities	1 950	509
b) other interest	14	2
- for other entities	14	2
Financial interest expenses, in total	1 964	511

Note 20 b

OTHER FINANCIAL COSTS	in PLN thousand	
	2011	2010
a) negative exchange rate differences, including:	262	327
- realized	254	317
- unrealized	8	10
other financial costs, in total	262	327

Note 21 a

CURRENT INCOME TAX	in PLN thousand	
	2011	2010
1. Gross profit (loss)	1 303	2 856
Differences between gross profit (loss) and income tax basis of taxation (by grounds)	386	-452
- COSTS INCREASING BASIS OF TAXATION, including:	1 076	649
- promotional services	376	321
- PFRON (the State Fund for Rehabilitation of Handicapped People)	104	98
- bank interest	82	62
-drawn up receivables	203	2
- written off receivables		
- depreciation of warehouses under construction partially used	21	22
- negative exchange rate differences	8	10
- operating/financial leasing	0	-220
-financial leasing (interest)	0	8
- donations	2	1
- other	1	
- non-taxable costs of a passenger car	8	8
- depreciation of (financial) leasing	34	8
- management board's bonus		
- ZUS (The Social Insurance Institution) contributions and remuneration surcharges not paid off	54	44
- provision for retirement and similar benefits	163	176
- costs of representation	0	7
- allowance for goods and materials	0	7
- audit of the financial statements	20	20
- COSTS FROM PRIOR YEARS DECREASING BASIS OF TAXATION	650	937
- marketing costs	321	419
- management board's bonus and unpaid ZUS contributions	0	290
- negative exchange rate differences	10	0
-remuneration not paid off	45	0
- drawn up goods	0	47
-bank interest	62	0
- audit of the financial statements	20	20
- provision for retirement and similar benefits	176	161
-depreciation of fixed assets liquidated	16	0
- NON-TAXABLE INCOME, including:	182	163
- interest on receivables as of the balance-sheet date	182	144
- plus exchange rate differences	0	19
- INCOMES OF PRIOR YEARS INCREASING BASE OF TAXATION, including:	144	0
- bank interest paid		
- interest on receivables paid	144	0
- DEDUCTION FROM BASE OF TAXATION, including:	2	1
- donations	2	1
3. Income tax base of taxation	1 689	2 404
4. Income tax by 19 % rate	321	457
5. Current income tax included (disclosed) in tax return of the period, including:	321	457
- disclosed in the profit and loss account	321	457

Note 21 b

DEFERRED INCOME TAX DISCLOSED IN THE PROFIT AND LOSS ACCOUNT:	in PLN thousand	
	2011	2010
- decrease (increase) for occurrence and reversal of temporary differences	-52	104
Deferred income tax, in total	-52	104

Note 22 a

The Management Board of HELIO S.A. moves the motion to the General Meeting of Shareholders to appropriate the entire net profit amount by HELIO S.A. in the 2011/2012 financial year in a sum of PLN 1,033,644.33 (say: one million thirty three thousand six hundred and forty four zlotys thirty three groszes) against the Company's supplementary capital.

Note 23 a

Way of calculation of a profit per one ordinary share: *net profit / Weighted average of the number of ordinary shares*