



Quarterly report SA-Q 1/2013

for the 1st quarter of the financial year 2013 from 01.07.2013 to 30.09.2013

Date of publishing: 2013-11-14

Name of company: HELIO S.A.

Address: Wyględy, ul. Stołeczna 26
05-083 Zaborów
Poland

SELECTED FINANCIAL DATA	thousand PLN		thousand EUR	
	1 quarter increasingly 2013 (01.07.2013 - 30.09.2013)	1 quarter increasingly 2012 (01.07.2012 - 30.09.2012)	1 quarter increasingly 2013 (01.07.2013 - 30.09.2013)	1 quarter increasingly 2012 (01.07.2012 - 30.09.2012)
I. Net revenues from sales of products, goods and materials	13 255	12 213	3 125	2 953
II. Profit (loss) from operational activity	- 93	- 224	- 22	- 54
III. Profit (loss) before tax	- 355	- 626	- 84	- 151
IV. Profit (loss) net	- 338	- 596	- 80	- 144
V. Cash flow net from operational activity	- 7 437	- 2 607	- 1 753	- 630
VI. Cash flow net from investment activity	- 60	- 68	- 14	- 16
VII. Cash flow net from financial activity	8 515	2 720	2 008	658
VIII. Cash flow in total	1 018	45	240	11
IX. Assets in total (end of current quarter and end of previous financial year)	73 991	62 034	17 549	16 904
X. Obligations and reserves (end of current quarter and end of previous financial year)	29 526	17 231	7 003	7 143
XI. Long-term obligations (end of current quarter and end of previous financial year)	9 481	9 889	2 249	2 672
XII. Short-term obligations (end of current quarter and end of previous financial year)	19 742	7 025	4 682	4 413
XIII. Equity capital (end of current quarter and end of previous financial year)	44 465	44 803	10 546	9 762
XIV. Share capital (end of current quarter and end of previous financial year)	2 500	2 500	593	608
XV. Number of shares (in items) (end of current quarter and end of previous financial year)	5 000 000	5 000 000	5 000 000	5 000 000
XVI. Profit (loss) for one ordinary share (in PLN/EUR)	- 0,07	- 0,12	- 0,02	- 0,03
XVII. Book value for one share (in PLN/EUR) (end of current quarter and end of previous financial year)	8,89	8,96	2,11	1,95
XVIII. Declared or paid-out dividend for one share (in PLN/EUR)	-	-	-	-

BALANCE SHEET

	thousand PLN			
	2013-09-30 (end of quarter/2013)		2013-06-30 (end of previous year/2012)	2012-09-30 (end of quarter/2012)
ASSETS				
I. Fixed assets	26 084		26 496	27 778
1. Intangible assets	42		48	30
2. Property, plant and equipment	25 868		26 282	27 547
3. Long-term prepayments	174		166	201
3.1. Deferred tax assets	169		161	185
3.2. Other prepayments	5		5	16
II. Current assets	47 907		35 538	41 762
1. Stocks	32 181		22 788	28 795
2. Short-term receivables	13 453		11 355	11 583
2.1. from other undertakings	13 453		11 355	11 583
3. Short-term investments	2 067		1 049	1 075
3.1. Short-term financial assets	2 067		1 049	1 075
a) Cash and other pecuniary assets	2 067		1 049	1 075
4. Short-term prepayments	206		346	309
Assets in total	73 991		62 034	69 540
LIABILITIES				
I. Equity capital	44 465		44 803	40 157
1. Share capital	2 500		2 500	2 500
2. Supplementary capital	38 253		38 253	37 219
3. Profit (loss) from previous year	4 050			1 034
4. Net profit (loss)	- 338		4 050	- 596
II. Obligations and reserves	29 526		17 231	29 383
1. Reserves	303		317	238
1.1. Reserves for deferred income tax	27		36	15
1.2. Reserves for pensions and similar benefits	232		232	162
a) long-term	33		33	29
b) short-term	199		199	133
1.2. Other reserves	44		49	61
a) short-term	44		49	61
2. Long-term obligations	9 481		9 889	10 992
2.1. against other undertakings	9 481		9 889	10 992
3. Short-term obligations	19 742		7 025	18 153
3.1. against other undertakings	19 646		6 852	18 024
3.2. Special funds	96		173	129
Liabilities in total	73 991		62 034	69 540
Book value	44 465		44 803	40 157
Number of shares in items	5 000 000		5 000 000	5 000 000
Book value for one share (in PLN)	8,89		8,96	8,03

PROFIT AND LOSS ACCOUNT

	thousand PLN			
	1st quarter 2013 (2013.07.01 - 2013.09.30)		1st quarter 2012 (2012.07.01 - 2012.09.30)	
I. Net revenues from sales of products, goods and materials	13 255		12 213	
1. Net revenues from sales of products	1 657		929	
2. Net revenues from sales of goods and materials	11 598		11 284	
II. Costs of sales of products, goods and materials	9 215		8 559	
1. Manufacturing cost of products sold	1 467		773	
2. Value of goods and materials sold	7 748		7 786	
III. Profit (loss) gross on sales	4 040		3 654	
IV. Selling costs	2 877		2 772	
V. General and administrative costs	1 076		1 036	
VI. Profit (loss) on sales	87		- 154	
VII. Other operating revenues	-		4	
1. Other operating revenues	-		4	
VIII. Other operating expenses	180		74	
1. Other operating costs	180		74	
IX. Profit (loss) on operating activities	- 93		- 224	
X. Financial revenues	-		31	
1. Interests, in it:	-		31	
XI. Financial expenses	262		433	
1. Interests, in it:	243		338	
2. Others	19		95	
XII. Profit (loss) on business activities	- 355		- 626	
XIII. Gross profit (loss)	- 355		- 626	
XIV. Income tax	- 17		- 30	
a) current part	-		-	
b) deferred part	- 17		- 30	
XV. Net profit (loss)	- 338		- 596	
Net profit (loss)	- 338		- 596	
Weighted-average number of shares in items	5 000 000		5 000 000	
Profit (loss) for one ordinary share (in PLN)	- 0,07		- 0,12	

**STATEMENT OF CHANGES IN EQUITY
CAPITAL**

	thousand PLN			
	1st quarter 2013 (2013.07.01 - 2013.09.30)		year 2012 (2012.07.01 - 2013.06.30)	1 quarter 2012 (2012.07.01 - 2012.09.30)
I. Equity capital at the beginning of the period (BO)	44 803		40 753	40 753
I.a. Equity capital at the beginning of the period, after settling to comparable datas	44 803		40 753	40 753
1. Share capital at the beginning of the period	2 500		2 500	2 500
1.1. Share capital at the end of the period	2 500		2 500	2 500
2. Supplementary capital at the beginning of the period	38 253		37 219	37 219
2.1. Changes in supplementary capital	-		1 034	-
a) Increase (on account of):	-		1 034	-
- from distribution of profits	-		1 034	-
2.2. Supplementary capital at the end of the period	38 253		38 253	37 219
3. Profit (loss) from previous year at the beginning of the period	4 050		1 034	1 034
3.1. Profit from previous year at the beginning of the period	4 050		1 034	1 034
3.2. Profit from previous year at the beginning of the period	4 050		1 034	1 034
a) Reductions (on account of):	-		1 034	-
- transfer to the supplementary capital	-		1 034	-
3.3. Profit from previous year at the end of the period	4 050		-	1 034
3.4. Profit (loss) from previous year at the end of the period	4 050		-	1 034
4. Net result	- 338		4 050	- 596
a) Net profit			4 050	
b) Net loss	- 338			- 596
II. Equity capital at the end of the period (BZ)	44 465		44 803	40 157
III. Equity capital after proposed distribution of a profit (settlement of a loss)	44 465		44 803	40 157

CASH FLOW ACCOUNT

	thousand PLN			
	1st quarter 2013 (2013.07.01 - 2013.09.30)		1st quarter 2012 (2012.07.01 - 2012.09.30)	
A. Cash flow from operating activities				
I. Net profit (loss)	- 338		- 596	
II. Adjustment in total	- 7 099		- 2 011	
1. Amortization	480		531	
2. Interests, dividend and profit sharing	243		307	
3. Changes in reserves	- 13		- 35	
4. Changes in stocks	- 9 394		- 4 102	
5. Changes in receivables	- 2 097		- 144	
6. Changes in short-term liabilities, with the exception loans and credits	3 550		1 225	
7. Changes in accruals	132		207	
III. Net cash flows from operating activities (I+/-II) - indirect method	- 7 437		- 2 607	
B. Cash flows from investment activities				
I. Inflows	-		31	
1. From financial assets, including:	-		31	
- interests	-		31	
II. Outgoings	60		99	
1. Acquirement of intangible assets and tangible fixed assets	60		99	
III. Net cash flows from investment activities (I-II)	- 60		- 68	
C. Cash flow from financial activities				
I. Inflows	9 411		3 949	
1. Credits and loans	9 411		3 949	
II. Outgoings	896		1 229	
1. Loan's and credit's payments	632		864	
2. Financial leasing paymants	21		27	
3. Interests	243		338	
III. Net cash flows from financial activities (I-II)	8 515		2 720	
D. Net cash flow in total (A.III+/-B.III+/-C.III)	1 018		45	
E. Balance changes in cash, in it:	1 018		45	
F. Cash on the beginning of the period	1 049		1 030	
G. Cash on the end of the period (F+/-D)	2 067		1 075	