

**ADDITIONAL INFORMATION
TO THE FINANCIAL STATEMENT
FOR THE 3RD QUARTER OF THE BUSINESS YEAR 2008/2009
FROM 1 JULY 2008 TO 30 JUNE 2009**



Pursuant to the § 87 section 4 and 7 of the Regulation of the Minister of Finance of 19 February 2009 on current and periodic information published by issuers of securities, the Management Board of HELIO S.A., with its registered office in Wyględy, in its full personal composition:

1. Leszek Wąsowicz – President of the Management Board
2. Justyna Wąsowicz – Vice President of the Management Board

hereby presents additional information to the interim report for **the 3rd quarter of the current business year 2008/2009**. This quarterly report includes the period from **1 January 2009 to 31 March 2009**.

Pursuant to the statutes of the Company the business year of HELIO S.A. shall start on 1 July and end on 30 June.

The Company shall not prepare a consolidated financial statement.

1. Accounting principles adopted while preparing the report

The presented financial data of the Company for the 3rd quarter of the business year 2008/2009 was prepared pursuant to the Accounting Act of 29 September 1994. In the current business year the Company did not change the accounting principles (policy) in relation to the principles adopted in the financial statement for the previous year.

PLN (the Polish zloty) is the currency of this report.

In order to assure the comparability of the financial data for the 3rd quarter of the current business year, the analogical period from the previous business year, i.e. from 1 January 2008 to 31 March 2008 was accepted as a comparable period. In case of data presented in an increasing order for three quarters of the current business year, the analogical period from 1 July 2007 to 31 March 2008 was accepted as the comparable period.

All the data presented in the statement was shown in thousand zlotys, unless otherwise specified. Operations in foreign currencies and asset and liability items were converted into the Polish zloty in accordance with the following rules:

- revenues and expenses in foreign currencies were converted in accordance with the average exchange rate determined by the Polish National Bank [NBP] for the day of the transaction,
- financial operations in foreign currencies were converted in accordance with the purchase exchange rate of currencies applied by the bank whose services the Company used,
- asset and liability items for the balance-sheet date were priced at the exchange rate determined by the Polish National Bank [NBP] of 31 March 2009.

The presented selected financial data from the balance-sheet, from the profit and loss account and cash flow account were converted from the Polish zloty into the Euro in accordance with the following rules:

- particular asset and liability items of the balance-sheet as of 31 March 2009 and of the cash flow account converted at the average exchange rate for the balance-sheet date determined by the Polish National Bank for the Euro, Table No. 63/A/NBP/2009 of 31 March 2009, 1 EUR = PLN 4.7013,
- particular profit and loss account items for the period from 1 July 2008 to 31 March 2009 were converted at the exchange rate that is the arithmetic average of the exchange rate of the Polish National Bank for the Euro for the last day of each month in the given period in the following way:

Table No.	Date	Exchange rate (PLN)
149/A/NBP/2008	31.07.2008	3.2026
169/A/NBP/2008	29.08.2008	3.3460
191/A/NBP/2008	30.09.2008	3.4083
214/A/NBP/2008	31.10.2008	3.6330
233/A/NBP/2008	28.11.2008	3.7572
254/A/NBP/2008	31.12.2008	4.1724
21/A/NBP/2009	30.01.2009	4.4392
41/A/NBP/2009	27.02.2009	4.6578
63/A/NBP/2009	31.03.2009	4.7013
Average exchange rate for 9 months	1 EUR =	3.9242

In the presented period there are corrections due to provisions, provisions in assets due to deferred tax income.

Assets for deferred income tax concern:

- promotional and marketing services (PLN 97 thousand),
- financial leasing (PLN 29 thousand),
- unpaid wages and social insurance contributions (PLN 37 thousand),
- negative rate differences as of the balance sheet date (PLN 18 thousand).

Provisions for deferred income tax concern:

- warehouses under construction partly used (PLN 162 thousand).

2. Description of essential achievements or failures in the period concerned

In the 3rd quarter of the current business year, the Company achieved record-breaking in the history of the Company revenues from sales in the period January – March amounting to PLN 20 769 thousand, which means a growth of 19% in relation to the analogical period of the previous business year (in the period from January to March 2008 amounting to PLN 17 417 thousand).

In the 3rd quarter of the current business year, a net profit amounted to PLN 1 801 thousand. In relation to the analogical period of the previous business year, the net profit increased by 28% (net profit for the period January – March 2008 amounting to PLN 1 412 thousand).

3. Factors and events, especially of untypical nature that influence the obtained financial results.

The financial results achieved in the 3rd quarter of the business year 2008/2009 were primarily a result of proper utilization of the seasonability phenomenon characteristic for the sector in which the Issuer operates. This year's date of Easter (the middle of the April) caused that the most of pre-holiday sales coincided with the quarter concerned (January – March 2009). The financial results for the third quarter of the business year 2008/2009 confirmed a rightness of the adopted development policy of the Company. Previous efforts and activities allow to extend cooperation with clients, which has brought increased revenues from sales, and a improvement of the sales margin caused the dynamic increase of profit. The improvement of the sales margin was possible inter alia thanks to continued increasing of directly import in purchasing of raw materials, improvement of a production effectiveness (inter alia through a reduction of labour fluctuation) and marketing support of sales.

It is worth to underline that the exceptionally early date of last year's Easter (the second half of March) caused that the entire pre-holiday sales coincided with only the 3rd quarter (January – March 2008), while in current season, a part of Easter's peak of sales coincided also with first days of April, therefore in this year a part of pre-holiday sales will be showed in the report for the next quarter.

4. Information about seasonal character or cyclical nature of the activities of the issuer in the presented period.

Because of the specificity of this sector that is typical of a highly seasonal character, several relations essential for the correct interpretation of some economic values occurring in the companies in the nuts and dried fruits processing sector. It should be emphasized that the Company's revenues are strongly connected with the dates of Easter and Christmas.

The phenomenon of a seasonal character is present in the Issuer's activities. The highest sales of nuts and dried fruits fall on the period before Christmas and Easter. The sales of nuts and dried fruits are on its lowest level in the summer period, when the availability of fresh fruits makes them a competitive product. At the same time the Company prepares itself to the period of increased sales by means of purchase of nuts and dried fruits in the period in which the sales are on the lowest level. Because of the level of the working capital, this purchase is financed by means of short-term bank credits. The accumulation of sales characteristic for the sector in the months preceding Christmas and Easter makes it justifiable to commence Christmas and Easter production in the summer period of lower sales.

5. Information about issue, redemption and repayment of debt securities and capital securities.

No transactions connected with issue, redemption and repayment of debt securities and capital securities were carried out in the period for which this report is presented.

6. Information about declared or paid dividend

HELIO S.A. did not declare or pay dividend in the period for this report is presented.

7. Events that occurred after 31 March 2009, not included in the abridged version of the statement that may significantly influence the future financial results of the Issuer.

In the period between the date of the end of the quarter and the publication date of the report, the Company made the significant efforts bringing it closer to the building of a new production plant in Brochów. The most important activities were concluding with Fortis Bank Polska S.A. an annex to the non-renewable credit agreement executed on 11 August 2008 and concluding an agreement for construction works with "Metalplast Budownictwo Krzysztof Mieciek" as the Contractor. About the above mentioned events, the Company informed by current reports no 1/2009 on 03.04.2009 and no 2/2009 on 16.04.2009.

After the end of the investment in Brochów, first of all the Issuer will increase its production capacity and restrict logistical costs. The end of the investment is planned for a spring 2010.

8. Information about changes in the conditional liabilities and conditional assets that took place after the end of the last business year.

No such events took place in the period for which this statement is presented, i.e. from the end of the last business year.

9. Description of the organization of the capital group of the Issuer with pointing to the entities subject to consolidation.

HELIO S.A. does not form a capital group and is not a parent company.

10. Information about changes in the structure of HELIO S.A., including mergers with other entities, takeovers or sale of the entities from the Issuer's capital group, long-term investments, division, restructuring and discontinuation of activity

No such events took place.

11. The position of the Management Board in relation to the possibility of accomplishing the previously published forecasts of financial results for the given year in the light of the results presented in the quarterly report in relation to the forecasted results.

The Issuer did not publish financial result forecast for the current business year.

12. Shareholders who own directly or indirectly by means of dependent entities at least 5% of the total number of votes at the Issuer's General Meeting of Shareholders for the date of passing the quarterly report and changes in the ownership structure of significant blocks of the Issuer's share in the period from passing the previous quarterly report.

For the day of passing this quarterly report, in accordance with the knowledge of the Management Board of HELIO S.A. the structure of shareholders who own at least 5% of votes at the Issuer's General Meeting of Shareholders was as follows:

Name of the shareholder	Number of shares	Share in the share capital (%)	Number of votes at the General Meeting of Shareholders	Share in the total number of votes at the General Meeting of Shareholders (%)
Leszek Wąsowicz	3 857 000	77.1	3 857 000	77.1
Investment Funds managed by KBC TFI S.A.	253 761	5.1	253 761	5.1

In accordance with the knowledge of the Management Board, the ownership structure of the significant block of the Issuer's shares did not change in the period from passing the previous quarterly report.

13. List of the assets of shares of HELIO S.A. or rights to them for managing and supervising persons as of the date of passing the quarterly report with the changes in the ownership in the period from passing the previous quarterly report.

The managing and supervising persons owned the following shares of the Company, as of the date of passing this quarterly report:

Shareholder	Number of shares	Percentage (%) share in the share capital	Number of votes at the General Meeting of Shareholders	Percentage (%) share in the total number of votes at the General Meeting of Shareholders
Members of the Management Board				
Leszek Wąsowicz	3.857.000	77.1	3.857.000	77.1
Members of the Supervisory Board				
Jacek Kosiński	17.800	0.4	17.800	0.4

In accordance with the knowledge of the Management Board, no changes in the ownership of shares of HELIO S.A. of the managing and supervising persons took place in the period from passing the previous quarterly report.

14. Information on ongoing judicial proceedings, proceedings in authorities competent for arbitral proceedings or in public administration authorities

In the period for which this report is presented, the Company did not participate in any legal proceedings which a single or total value was at least 10% of the Issuer's equity capital .

15. Information about one or many transactions with affiliated entities concluded by the

HELIO S.A. did not carry out any significant transaction with an affiliated entity on other terms than market.

16. Information about granting by the Company credit securities or loans or guarantees – in total to one entity or a person dependent on this entity, if the total value of the existing securities and guarantees is equal to at least 10% of the equity capitals of the Company.

The Company did not grant credit securities, loans or guarantee in the period for which this report of HELIO S.A. is presented.

17. Other information that is essential in the Issuer's opinion for the assessment of its personnel, material and financial situation and its changes that may be essentials for the assessment of the possibility of accomplishing the Issuer's liabilities.

In the assessment of the Company all essentials information was included in this quarterly report.

18. List of factors that in the Issuer's assessment will influence the obtained results in the perspective of at least successive quarter of the year.

Having in regard a seasonal character of the Issuer's sector, as well as the date of this year's Easter (the middle of April), a part of pre-holiday sales will be carried out in the period of the nearest quarter of the year (April – June 2009). Despite above mention fact, it is worth to remember that after the holiday is always a period of summer decrease in sales of the Company's products. It is a typical for the Issuer's branch and it is inscribed in a seasonal character of generating profits by the Company. Among the factors that have positive influence on the Company's activities, attention should be paid to a systematic increase in the popularity of nuts and dried fruits treated as a substitute for other kinds of snacks, e.g. potato crisps or salty sticks. In the Company point of view, even a low increase of sales in the summer period allow to reduce a seasonal decrease of sales. However the 4th quarter of the current business year will be for the Company a period of activities whose effects will be visible in the next year's financial results of the Company.