

Appendix to the Order of the RF
Ministry of Finance as of July
22, 2003 No. 67n (in the issue of
the RF Ministry of Finance
Order as of
September 18, 2006 No. 115n)

BALANCE SHEET SUPPLEMENT

for 200 9

Company nam _____ "Kubanenergo" JSC
Taxpayer Identification Number _____
Type of activities _____ Industry sector _____
Form of incorporation/Form of ownership _____
UOM: thous.rbls/mln.rbls (mark inappropriate option)

OKUD Form No.5
Date (yy,mm,dd)
OKPO code
TIN
OKVED code
OKOP/OKFS codes
OKEI code

CODES	
0710005	
00104604	
2309001660	
40.10.2/40.10.3	
47	16
384	

Intangible assets

Indicator		Availability at the beginning of	Received	Disposed	Availability at the end of reporting
Description	Code				
1	2	3	4	5	6
Intellectual property objects (exclusive rights to the results of intellectual property)				()	
including:					
right of patent holder to invention, industrial prototype, utility model				()	
right of patent holder to electronic computer programmes, database				()	
right of patent holder to layout geometry of integrated circuit				()	
right of patent holder to trade mark, service designation, designation of goods' origin				()	
right of patent holder to selective breeding results				()	
Organizational expenses				()	
Goodwill				()	
				()	
Others				()	

Indicator		As at the beginning of the reporting period	As at the end of the reporting period
Description	code		
1	2	3	4
Depreciation of intangible assets - total			
including:			

Fixed assets

Indicator		Availability at the beginning of	Received	Disposed	Availability at the end of reporting
Description	Code				
1	2	3	4	5	6
Buildings	110	4 379 728	246 054	(34 902)	4 590 880
Constructions and transfer mechanisms	111	14 794 223	501 491	(45 454)	15 250 260
Machinery and equipment	112	25 965 610	1 450 720	(308 658)	27 107 672
Transportation	113	186 469	18 734	(3 895)	201 308
Household and productive equipment	114	53 038	2 023	(2 875)	52 186
Work livestock	115			()	
Productive livestock	116			()	
Perennial plantings	117			()	
Other fixed assets	118	18 303		(139)	18 164
Land parcels and nature facilities	119	6 997	5 934	()	12 931
Capital investments in fundamental improvement of				()	
Total	130	45 404 368	2 224 956	(395 923)	47 233 401

Indicator		As at the beginning of the reporting period	As at the end of the reporting period
Description	code		
1	2	3	4
Depreciation of fixed assets - total	140	32 725 205	33 484 185
including:			
buildings	141	11 764 408	12 126 785
machinery, equipment and transportation	142	20 930 249	21 319 463
others	143	30 548	37 937
Leased out fixed assets - total	150	87 478	42 170
including:			
buildings	151	82 419	29 859
machinery, equipment and transportation	152	4 472	12 258
others	153	587	53
Laid-up fixed assets	155	8 581	6 652
Fixed assets received on lease - total	160	906 562	1 057 345
including:			
buildings	161	1 095	291 701
machinery and equipment	162	905 467	765 644
	163		
Real estate properties accepted for operation in the process of state registration	165	8 720	8 733
For reference:	code	As at the beginning of the reporting period	As at the beginning of the previous year
Revaluation of fixed assets	2	3	4
acquisition (current recovery) value	170		1 537 037
depreciation	171		6 129 074
	172		4 592 037
	code	As at the beginning of the reporting period	As at the end of the reporting period
	2	3	4
Changes in value of fixed assets as a result of completion, final equipping, reconstruction and partial liquidation	180		5 170 805

Income-bearing investments in tangible assets

Indicator		Availability at the beginning of	Received	Disposed	Availability at the end of reporting
Description	Code				
1	2	3	4	5	6
Assets to lease out				()	
Assets under hiring contract				()	
Others				()	
Total				()	
	code	As at the beginning of the reporting year	As at the end of the reporting period		
1	2	3	4		
Depreciation of income-bearing investments in tangible assets					

Expenses for R&D and Technological work

Type of works		Availability as at the beginning of the	Received	Written-off	Availability as at the end of the reporting
Description	code				
1	2	3	4	5	6
Total				()	
including:				()	
				()	
				()	
For reference.			code	As at the beginning of the	As at the end of the reporting year
Total spending for incomplete scientific-research, experimental-design and technological work			2	3	4
			code	For the reporting period	For the same period of previous year
Spending for unsuccessful scientific-research, experimental-design and technological work allocated to other expenses			2	3	4

Expenses for natural resources development

Indicator		Balance as at the beginning of	Received	Written-off	Balance as at the end of the reporting
Description	code				
1	2	3	4	5	6
Expenses for the development of natural resources - total				()	
including:				()	
				()	
				()	
For reference:			code	Beginning of the reporting year	End of the reporting period
Amount of expenses concerning the subsurface sites, non-completed search and assessments of the fields, prospecting and (or) hydro geological searches and other similar works.			2	3	4
Costs of developing of natural resources considered to be ineffective and posted to other expenses in the reporting period.					

Financial investments

Indicator		Long-term		Short-term	
Description	code	At the beginning of reporting year	At the end of reporting period	At the beginning of reporting year	At the end of reporting period
1	2	3	4	5	6
Investments in authorized (share) capital of other companies - total	510	108 470	108 439		
Including the subsidiary and dependent industrial companies	511	107 257	107 257		
State and municipal securities					
Securities of other organizations -	520				
Including debt securities (bonds, bills)	521				
Loans issued					
Deposits					
Others	535	20 403	20 403		
Total	540	128 873	128 842		
Of the total amount of financial investments possessing the current market value:					
Investments into authorized (share) capitals of other organizations – total					
Including the subsidiary and dependent industrial companies					
State and municipal securities					
Securities of other organizations – total					
Including debt securities (bonds, bills)					
Others					
Total					
For reference.					
Concerning the financial investments possessing current market value, value change as a result of the assessment correction					
The difference between the initial value and par value was posted to the financial result of the reporting period.					

Accounts receivable and payable

Indicator		Balance as at the beginning of the	Balance as at the end of the reporting year
Description	code		
1	2	3	4
Accounts receivable:			
short-term - total	610	4 971 611	4 697 298
including:			
settlements with customers	611	1 879 041	1 847 921
advances made	612	597 309	1 619 181
other	613	2 495 261	1 230 196
long term-total	620	32 243	28 300
including:			
settlements with customers	621		
advances made	622		
other	623	32 243	28 300
Total	630	5 003 854	4 725 598
Accounts payable:			
short-term - total	640	6 127 929	12 959 493
including:			
settlements with suppliers and subcontractors	641	2 586 474	3 155 618
advances received	642	1 733 244	1 739 981
tax settlement	643	556 848	45 731
credits	644	958 060	500 000
loans	645		1 552 261
other	646	293 303	5 965 902
long-term-total	650	6 801 416	10 367 102
including:			
credits	653	6 523 663	10 163 400
loans	654	277 753	203 702
tax settlement	655		
Total	660	12 929 345	23 326 595

Expenses as to ordinary activities (per cost elements)

Indicator		For the reporting year	For the previous year
Description	code		
1	2	3	4
Material expenses	710	4 981 031	4 597 366
Remuneration of labour	720	1 481 178	1 254 869
Benefits-related deductions	730	359 348	312 121
Depreciation	740	1 041 729	849 683
Other expenses	750	10 986 318	8 099 015
Total per cost elements	760	18 849 604	15 113 054
Balance change (increase [+], decrease [-]):			
work in progress			
prepaid expenses	766	105 957	125 452
reserves for future expenses			

Collateral

Indicator		Balance as at the beginning of the	Balance as at the end of the reporting year
Description	code		
1	2	3	4
Collateral received - total	810	4 000 000	4 000 000
including:			
bills			
Pledged assets, total		4 000 000	
including:			
fixed assets			
securities and other financial investments			
others		4 000 000	
Collateral issued - total	830	80 000	
including:			
bills			
Pledged assets, total	840	80 000	
including:			
fixed assets			
securities and other financial investments			
others	843	80 000	

Government aid

Indicator		Reporting period		For the same period of the previous year	
Description	code				
1	2	3		4	
Budget funds received during the reporting year - total	910			125	
including:				125	
compensation to Chernobyl cleanup veterans, reserve trainings	911				
target financing of energy saving events	912				
		Beginning of the reporting year	Received for the reporting period	Repaid for the reporting period	End of the reporting period
Budget loans - total					
including:					

Chief executive _____
 (signature) (full name)

Chief accountant _____
 (signature) (full name)

" ____ " _____ 200 ____