

Independent Auditor's
Report
on the Accounting (Financial) Statements of
Rosseti Kuban
Public Joint Stock Company
for 2021

February 2022

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on the Accounting (Financial) Statements
of Rosseti Kuban
Public Joint-Stock Company**

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OKPO (Tax Registration Reason Code): 59002827
OGRN (Primary State Registration Number): 1027739707203
INN (Taxpayer Identification Number): 7709383532

Independent Auditor's Report

To the Shareholders and the Board of Directors
of Rosseti Kuban
Public Joint Stock Company

Opinion

We have audited the accounting (financial) statements of Rosseti Kuban Public Joint-Stock Company (hereinafter referred to as the Company) consisting of the accounting balance sheet as of December 31, 2021, the statement of profit and loss for 2021 and appendixes thereto.

In our opinion, the attached accounting (financial) statements accurately reflect the financial position of the Company in all material respects as of December 31, 2021, as well as its financial performance and cash flows in 2021 in compliance with the rules for preparation of accounting (financial) statements applicable in the Russian Federation.

Basis for Opinion

We have performed the audit as per the International Standards on Auditing (ISA). Our responsibilities under such standards are described below in the Auditor's Responsibilities for the Audit of Accounting (Financial) Statements section hereof. We are independent of the Company as per the Professional Accountants' Code of Ethics developed by the International Ethics Standards Board for Accountants (and international independence standards) (IESBA Code) and ethical requirements applicable to our audit of the accounting (financial) statements in the Russian Federation, and we have complied with other ethical obligations stipulated by such requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were the most significant to our audit of the accounting (financial) statements for the current period. These matters were addressed in the context of our audit of the accounting (financial) statements as a whole and in forming our opinion thereon, and we do not express a separate opinion on these issues. For each of the matters below, our description of how the relevant matter was addressed in our audit is set forth in this context.

We have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit of Accounting (Financial) Statements section of our report, including with respect to these matters. Accordingly, our audit included the procedures designed in response to our assessment of the risks of material misstatement of the accounting (financial) statements. The results of our audit procedures, including the procedures performed in considering the matters below, provide the basis for our audit opinion on the attached accounting (financial) statements.

Key Audit Matter	How the Relevant Key Matter Was Addressed in Our Audit
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Recognition and Assessment of Revenue from Electricity Transmission Services

Recognition and assessment of revenue from electricity transmission services was one of the most significant matters in our audit due to certain specifics of electricity market mechanisms, which causes disagreements between power grid companies, power supply companies, and other companies regarding the volume and value of electricity transmitted. The amount of revenue disputed by the counterparties is material to the Company's accounting (financial) statements. Management's assessment of the likelihood of a dispute being resolved in its favor is largely subjective. Revenue is recognized when, subject to assumptions, the differences are resolved in favor of the Company.

Information on the revenue from electricity transmission services is disclosed in clause 5.12 of the Notes to the balance sheet and the statement of profit and loss.

We reviewed the accounting policy applied with respect to the recognition of the revenue from electricity transmission services, examined the system of internal controls over the recording of such revenue, reviewed the determination of appropriate amounts of revenue based on the existing electricity transmission contracts, obtained confirmation of selected balances of accounts receivable from counterparties, reviewed the results of litigations regarding disputed amounts of services provided, if any, and evaluated the procedures in place for confirmation of the transmitted volumes of electricity.

Impairment of Accounts Receivable

The issue of impairment of accounts receivable was one of the most significant to our audit due to the significant balances of accounts receivable on the Company's balance sheet as of December 31, 2021, and the fact that management's assessment of the recoverability of such receivables is based on assumptions, particularly the projected solvency of the Company's customers.

Information on impairment of accounts receivable is disclosed in clause 5.6 of the Notes to the balance sheet and the statement of profit and loss.

We reviewed the Company's accounting policy for testing the accounts receivable for impairment and also reviewed the evaluation procedures made by the Company's management, including an analysis of receivables payment, maturities and default on obligations, and a customer solvency analysis.

We performed the audit procedures with respect to the information used by the Company to determine impairment of accounts receivable and the aging and maturity structure of accounts receivable, and tested the calculation of the accrued provision.

Recognition, Measurement and Disclosure of Provisions and Contingent Liabilities

Recognition, measurement and disclosure of provisions and contingent liabilities with respect to litigations and counterparty claims (including local power grid and power supply companies) were among our most significant audit issues due to the fact that they require significant management's judgment with respect to significant amounts of counterparty balances disputed in litigations or in the pre-trial settlement process.

Information on the provisions and contingent liabilities is disclosed in clause 5.15 of the Notes to the balance sheet and statement of profit and loss.

The audit procedures included analysis of the decisions made by courts of different instances and consideration of management's judgments with respect to assessment of the probability of outflow of economic resources due to dispute resolution, examination of the existing documentation's conformity to the provisions of valid contracts and the legislation, analysis of disclosure of contingent and estimated liabilities in the Notes to the balance sheet and the statement of profit and loss.



Other Information Included in the Annual Report for 2021

Other information includes the information contained in the 2021 Annual Report, but does not include the accounting (financial) statements and our auditor's report thereon. Other information is the responsibility of the management. The 2021 Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the accounting (financial) statements does not cover other information, and we will not provide a conclusion expressing any form of assurance with respect to such information.

In connection with our audit of the accounting (financial) statements, our responsibility is to review other information identified above when it becomes available to us and consider whether other information is materially inconsistent with the accounting (financial) statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Responsibilities of Management and the Audit Committee of the Board of Directors for the Accounting (Financial) Statements

The management shall be held liable for preparation and accurate presentation of the said accounting (financial) statements as per the rules for preparation of accounting (financial) statements applicable in the Russian Federation and the internal control system as the management determines is necessary to enable preparation of accounting (financial) statements that are free from material misstatements due to fraud or error.

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

The Audit Committee of the Board of Directors is responsible for supervising the process of preparing the Company's accounting (financial) statements.

Auditor's Responsibilities for the Audit of Accounting (Financial) Statements

Our objectives are to obtain reasonable assurance that the accounting (financial) statements in general are free from material misstatements, 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 the International Standards on Auditing will always detect the material misstatements when they exist. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these accounting (financial) statements.

As part of an audit in accordance with the International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. Besides, we:

- ▶ identify and assess the risks of material misstatement of the accounting (financial) statements, whether due to fraud or error, design and perform audit procedures in response to such 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 the risk of not detecting a material misstatement due to error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control;
- ▶ get an understanding of the internal control system that is relevant for the audit, in order to develop audit procedures appropriate to the circumstances, but not to express an opinion on the effectiveness of the internal control system of the Company;
- ▶ evaluate the appropriateness of the accounting policy used and the reasonableness of accounting estimates made by the management and related disclosures;
- ▶ conclude on the appropriateness of the 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 accounting (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 accounting (financial) statements, including the disclosures, and whether the accounting (financial) statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Audit Committee of the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control system that we identify during our audit, if any.

We also provide the Audit Committee of Board of Directors with a statement that we have complied with relevant ethical requirements regarding independence and have communicated to it all relationships and other matters that may reasonably be thought to bear on the auditor's independence and, if applicable, the steps we have taken to address any threats or related safeguards.



Of those matters that we have brought to the attention of the Audit Committee of the Board of Directors, we have identified those matters that were most significant to the audit of the accounting (financial) statements for the current period and, therefore, were key audit matters. We describe these matters in our auditor's report unless the public disclosure of these matters is prohibited by a law or regulation, or, in extremely rare cases, we conclude that a matter should not be reported in our report because it could reasonably be expected that the adverse consequences of reporting such information would exceed the public benefit of reporting it.

Lead Auditor of the audit, on the results of which this independent auditor's report is based,
A.B. Kalmykova.

/SIGNED/

A.B. Kalmykova,
acting on behalf of Ernst & Young LLC
under power of attorney dated December 21, 2021, unnumbered,
Lead Auditor of the audit, on the results of which this independent auditor's report is based
(Primary Registration Number of Entry 21906101970)

February 25, 2022

Auditor's Profile

Business name: Ernst & Young LLC
Entry made into the Unified State Register of Legal Entities on December 5, 2002, under State Registration Number 1027739707203.
Registered address: Sadovnicheskaya Nab., 77, bld. 1, Moscow, 115035, Russia.
Ernst & Young LLC is a member of the Sodruzhestvo Self-Regulatory Organization of Auditors (SRO AAS).
Ernst & Young LLC is entered into the check copy of the register of auditors and audit firms under the Primary Registration Number of Entry 12006020327.

Audited Entity's Profile

Business name: Rosseti Kuban Public Joint Stock Company
Entry made into the Unified State Register of Legal Entities on September 17, 2002, under State Registration Number 1022301427268.
Registered address: 2a Stavropolskaya St., Krasnodar, Krasnodar Territory, 350033, Russia.

Balance sheet
as at **December 31 20 21**

Company Rosseti Kuban PJSC
Taxpayer Identification Number _____
Economic activity electric power transmission
Legal form/form of property _____
Public Joint Stock Company / privately owned
Unit of measurement: thousands of RUB _____
Registered office (address) _____
Financial statements are audited YES NO
Name of audit organization/surname, first name, patronymic (if any) of registered auditor
Limited Liability Company Ernst & Young

	Codes
Form of OKUD	0710001
Date (day, month, year)	31 12 2021
OKPO	00104604
TIN	2309001660
OKVED 2	35.12
OKOPF/OKFS	12247 16
OKEI	384

Primary State Registration Number of audit organization/registered auditor _____
TIN 7709383532
PSRN / PSRNSP 1027739707203

Note	Line item	Line code	As at December 31 2021	As at December 31 2020	As at December 31 2019
ASSETS					
I. NON-CURRENT ASSETS					
5.1.1.-5.2.2.	Intangible assets	1110	92 247	145 514	134 682
5.2.2.	including non-complete transactions on acquisition of intangible assets	1111	7 500	7 500	7 500
5.2.1.-5.2.2.	Research and development results	1120	21 578	17 603	33 756
5.2.2.	Including expenses for non-complete research and development	1121	21 578	17 603	33 756
	Intangible development assets	1130	-	-	-
	Tangible development assets	1140	-	-	-
5.3.1.-5.3.6.	Fixed assets	1150	66 287 667	63 827 345	63 343 130
	Lands and objects of nature management	1151	136 562	136 562	136 411
	Buildings, machinery, equipment, construction	1152	59 779 025	59 203 156	59 270 093
	Other fixed assets	1153	251 200	196 617	262 534
5.3.5.	Construction in progress	1154	4 052 784	3 391 998	3 069 476
5.3.6.	advances issued for investment building and purchase of fixed assets	1155	637 506	96 451	30 056
	raw materials intended to be used in case of fixed assets creation*	1156	1 430 590	802 561	574 560
5.3.1.	Income-bearing investments in tangible assets	1160	-	-	-
5.4.1.-5.4.3.	Financial investments	1170	39 840	31 579	39 050
	investments in subsidiary companies	1171	39 839	31 578	39 049
	investments in affiliates	1172	-	-	-
	investments in other companies	1173	1	1	1
	Loans given to companies for the period of more than 12 months	1174	-	-	-
	Financial investments	1175	-	-	-
5.7.2.	Deferred tax assets	1180	1 439 051	1 020 464	888 357
	Other non-current assets	1190	133 158	253 975	291 676
	Total non-current assets	1100	68 013 541	65 296 480	64 730 651
II. CURRENT ASSETS					
5.5.1-5.5.2.	Inventories	1210	2 048 888	1 910 048	1 835 632
	Raw materials and other equivalent supplies	1211	2 048 888	1 910 048	1 832 183
	Work-in-progress	1212	-	-	-
	Finished goods and goods for resale	1213	-	-	1 396
	Shipped goods	1214	-	-	2 053
	Other inventories and expenses	1215	-	-	-
	VAT on purchased assets	1220	5 007	19 601	2 558
5.6.1.-5.6.4.	Accounts receivable	1230	6 547 358	8 547 200	7 433 109
	Payments expected beyond 12 months of the reporting date	1231	19 042	23 124	25 601
	Buyers and customers	123101	1 819	445	462
	Notes receivable	123102	-	-	-
	Advances issued	123103	-	-	-
	Other accounts receivable	123104	17 223	22 679	25 139
	Payments expected within 12 months of the reporting date	1232	6 528 316	8 524 076	7 407 508
	Buyers and customers	123201	5 863 976	7 577 874	6 610 771
	Notes receivable	123202	-	-	-
	Receivables from subsidiaries and affiliates for dividends	123203	-	-	-
	Receivables from participants (shareholders) for contributions to charter capital	123204	-	-	-
	Advances issued	123205	43 534	47 518	32 700
	Other accounts receivable	123206	620 806	898 684	764 037
5.4.1-5.4.3.	Financial investments (except cash equivalents)	1240	-	-	-
	Loans given to companies for the period of less than 12 months	1241	-	-	-
	Other short-term financial investments	1242	-	-	-
Φ.4	Cash and cash equivalents	1250	1 964 719	718 034	1 699 590
	Cash in bank	1251	-	-	-
	Current accounts	1252	1 964 718	718 030	1 699 590
	Foreign currency accounts	1253	-	-	-
	Other cash	1254	1	4	-
	Other current assets	1260	974 558	888 881	625 747
	Total current assets	1200	11 540 530	12 083 764	11 596 636
	BALANCE	1600	79 554 071	77 380 244	76 327 287

Note	Line item	Line code	As at December 31 2021	As at December 31 2020	As at December 31 2019
LIABILITIES					
III. EQUITY AND RESERVES					
3.1.	Charter capital (share capital, charter fund, contributions of partners)	1310	33 465 784	33 465 784	30 379 335
3.1.	Capital (before the amendments are registered)	1311	716 784	-	3 086 449
3.1.	Treasury shares	1320	-	-	-
5.3.1.,5.1.1.	Revaluation of non-current assets	1340	-	-	-
3.1.	Additional capital (without revaluation)	1350	6 481 916	6 481 916	6 481 916
3.1.	Capital reserve	1360	424 221	424 221	302 820
3.1.	Accumulated profit (accumulated losses)	1370	(915 334)	(2 542 723)	(283 379)
	of past years	1371	(2 627 168)	(1 041 445)	(2 787 062)
	of reporting period	1372	1 711 834	(1 501 278)	2 503 683
	Total equity and reserves	1300	40 173 371	37 829 198	39 967 141
IV. NON-CURRENT LIABILITIES					
5.6.7.-5.6.8.	Borrowings	1410	16 036 315	17 882 922	19 432 911
	Bank loans subject to redemption beyond 12 months of the reporting date	1411	14 636 315	16 482 922	19 432 911
	Loans subject to redemption beyond 12 months of the reporting date	1412	1 400 000	1 400 000	-
5.7.2.	Deferred tax liabilities	1420	2 478 904	2 132 816	1 871 876
5.7.1.	Estimated liabilities	1430	-	-	-
5.6.5.-5.6.6.	Other liabilities	1450	1 451 293	1 514 462	1 161 583
	Total non-current liabilities	1400	19 966 512	21 530 200	22 466 370
V. CURRENT LIABILITIES					
5.6.7.-5.6.8.	Borrowings	1510	4 834 192	5 553 866	3 652 592
	Bank loans subject to redemption within 12 months of the reporting date	1511	8 231	-	19 652
	Loans subject to redemption within 12 months of the reporting date	1512	4 825 961	5 553 866	3 632 940
5.6.5.-5.6.6.	Accounts payable	1520	11 354 835	10 763 538	8 757 713
	Suppliers and contractors	1521	6 861 390	5 936 862	5 136 188
	Notes payable	1522	-	-	-
	Wages payable	1523	299 668	317 117	273 713
	Debts owed to state non-budgetary funds	1524	157 707	135 442	157 086
	Taxes and dues payable	1525	758 445	771 058	642 898
	Advances received	1526	2 290 864	2 640 747	1 876 504
	Delay from participants (shareholders) in paying revenues	1527	344	479	453
	Other accounts payable	1528	986 417	961 833	670 871
	Unearned revenues	1530	292 170	159 854	138 274
5.7.1.	Estimated liabilities	1540	2 802 883	1 527 161	1 339 596
	Other liabilities	1550	130 108	16 427	5 601
	Total current liabilities	1500	19 414 188	18 020 846	13 893 776
	BALANCE	1700	79 554 071	77 380 244	76 327 287

Manager _____ K.A. Iordanidi _____ Chief Accountant _____ L.V. Loskutova _____
(signature) (signature) (signature) (signature)

" 25 " February 20 22

Statement of Financial Results
for January-December 20 21

Company Rosseti Kuban PJSC
Taxpayer Identification Number _____
Economic activity electric power transmission
Legal form/form of property _____
Public Joint Stock Company/ privately owned _____
Unit of measurement: thousands of RUB

	Codes
Form of OKUD	0710002
Date (day, month, year)	31 12 2021
OKPO	00104604
TIN	2309001660
OKVED 2	35.12
OKOPF/OKFS	12247 16
OKEI	384

Note	Line item	Line code	For 2021	For 2020
1	2	3	4	5
	Revenue	2110	57 669 744	49 369 580
	including			
	Revenue from electric power transmission	2111	54 526 276	48 101 880
	Revenue from technological connection	2112	2 347 653	731 309
	Revenue from organization of the functioning and development of Unified Energy System (UES) of Russia relating to integrated distribution power grid	2113	-	-
	Revenue from resale of electric power and capacity	2114	-	-
	Income derived from participatory interest in the charter capital of other companies	2115	-	-
	Lease revenue	2116	162 638	146 337
	Revenue from sales of other products, goods, works, services of a commercial character	2117	633 177	390 054
	Revenue from sales of other products, goods, works, services of a non-commercial character	2118	-	-
2.1.	Cost of sales	2120	(49 902 736)	(46 800 254)
	including			
	Cost of electric power transmission	2121	(48 482 492)	(45 703 738)
	Cost of technological connection	2122	(826 344)	(763 785)
	Cost of organization of the functioning and development of Unified Energy System (UES) of Russia relating to integrated distribution power grid	2123	-	-
	Cost resale of electric power and capacity	2124	-	-
	Cost of participatory interest in the charter capital of other companies	2125	-	-
	Cost of lease services	2126	(71 296)	(45 164)
	Cost of other products, goods, works, services of a commercial character	2127	(522 604)	(287 567)
	Cost of other products, goods, works, services of a non-commercial character	2128	-	-
	Gross profit (loss)	2100	7 767 008	2 569 326
2.1.	Selling costs	2210	-	-
2.1.	Administrative expenses	2220	(151 774)	(175 087)
	Profit (loss) from goods sold	2200	7 615 234	2 394 239
	Income derived from participatory interest in the charter capital of other companies	2310	19 895	668
	Interest receivable	2320	28 305	28 872
	Interest payable	2330	(1 552 608)	(1 593 371)
5.11.	Other revenues	2340	1 413 802	1 563 197
5.11.	Other expenses	2350	(4 825 874)	(3 777 891)
	Profit (loss) before tax	2300	2 698 754	(1 384 286)
2.3.	profits tax	2410	(1 098 296)	(265 794)
2.3.	including current income tax	2411	(1 149 652)	(136 961)
2.3.	Deferred income tax	2412	51 356	(128 833)
2.3.	Other	2460	111 376	148 802
	Net profit (loss)	2400	1 711 834	(1 501 278)

Пояснения	Line item	Line code	For 2021	For 2020
5.1.1. 5.3.1.	For reference			
	Surplus on revaluation of non-current assets not included in the net profit (loss) of the period	2510	-	-
	Surplus on other operations not included in the net profit (loss) of the period	2520	-	-
	Profits tax from operations the result of which is not included in the net profit (loss) of the period	2530	-	-
	Comprehensive financial result for the period	2500	1 711 834	(1 501 278)
2.2.	Basic earnings (loss) per share	2900	5,1150	-4,4860
2.2.	Diluted earnings (loss) per share	2910	5,1150	-4,4860

Manager _____ (signature) K.A. Iordanidi (signature)
Chief Accountant _____ (signature) L.V. Loskutova (signature)

" 25 " February

20 22

2.1. Cost of good sold, works, services according to elements of costs

Indication		For 2021	For 2020
Line item	Line code		
1	2	3	4
Cost of production	6510	49 902 736	46 800 254
including			
Material costs	6511	10 991 767	9 887 083
Labour costs	6512	5 301 572	5 269 850
Compulsory insurance, insurance against accidents at work and work-related diseases	6513	1 563 013	1 534 377
Amortization	6514	4 627 784	4 546 509
Miscellaneous Expenditures	6515	27 418 600	25 562 435
For reference: Changes in inventories and reserves (increase [+], decrease [-]):	6520	-	-
including			
Work-in-progress	6521	-	-
Finished products	6522	-	-
Purchased goods	6523	-	-
Goods delivered	6524	-	-
Auxiliary materials	6525	-	-
Total costs of sales	6500	49 902 736	46 800 254
Selling expenses	6550	-	-
including			
Material cost	6551	-	-
Labour costs	6552	-	-
Compulsory insurance, insurance against accidents at work and work	6553	-	-
Amortization	6554	-	-
Miscellaneous Expenditures	6555	-	-
Administrative expenses	6560	151 774	175 087
including			
Material cost	6561	-	-
Labour costs	6562	19 997	27 991
Compulsory insurance, insurance against accidents at work and work	6563	5 686	7 120
Amortization	6564	-	-
Miscellaneous Expenditures	6565	126 091	139 976

Chief Accountant

(signature)

L.V. Loskutova

(signature)

« 25 » February 20 22

2.3. Profit taxation

Line item	Line code	For 2021	For 2020
1	2	3	4
Profit (loss) before tax	6710	2 698 754	(1 384 286)
as well as taxed at a rate:			
20%	67101	2 698 754	(1 384 286)
other rates	67102	-	-
untaxed	67103	-	-
Permanent difference	6711	2 792 727	2 713 257
Changes in temporary subtractive differences	6712	1 987 222	660 534
Changes in taxable temporary differences	6713	(1 730 442)	(1 304 700)
Income Tax Expense (Potential Tax Benefit)	6721	539 751	(276 857)
Permanent tax expense (permanent tax revenue)	6722	558 545	542 651
Deferred income tax, including:	6723	51 356	(128 833)
Changes in deferred tax asset	67231	397 444	132 107
Changes in deferred tax liability	67232	(346 088)	(260 940)
Current corporate income tax	6725	(1 149 652)	(136 961)
Income tax expense (income tax benefit)	67251	(1 098 296)	(265 794)
Amounts of corporate income tax for prior tax periods (according to adjusted declarations, tax inspections)	6726	52 041	132 328
Other tax payments and penalties from income	6727	59 335	16 474
Write-off of deferred taxes on profit and loss	6728	-	-
For reference: recognition (write-off) of deferred tax assets due to the change of probability that the company will receive taxable income in subsequent reporting periods	67281	-	-
Net profit (loss)	6729	1 711 834	(1 501 278)

Chief accountant

(signature)

L.V. Loskutova

(signature)

" 25" February 2022

**Statement of Changes in Equity
for 20 21**

Company Rosseti Kuban PJSC
 Taxpayer Identification Number _____
 Economic activity electric power transmission
 Legal form/form of property _____
 Public Joint Stock Company/ privately owned _____
 Unit of measurement: thousands of RUB

	Codes
Form of OKUD	0710004
Date (day, month, year)	31 12 2021
OKPO	00104604
TIN	2309001660
OKVED 2	35.12
OKOPF/OKFS OKEI	12247 16 384

3.1. Capital flows

Line item	Line code	Charter capital	Capital (before the amendments are registered)	Treasury shares	Additional capital	Capital reserve	Retained Earnings (uncovered loss)	Total
Capital value as at December 31 20 19	3100	30 379 335	3 086 449	-	6 481 916	302 820	(283 379)	39 967 141
<u>For 20 20</u>								
Increase in capital – total:	3210	3 086 449	(3 086 449)	-	-	-	249	249
including:								
net profit	3211	x	x	x	x	x	-	-
revaluation of assets	3212	x	x	x	-	x	-	-
income directly related to increase in capital	3213	x	x	x	-	x	249	249
additional issue of shares	3214	3 086 449	(3 086 449)	-	-	x	x	-
increase in nominal value of shares	3215	-	-	x	x	x	-	x
reorganization of a legal entity	3216	-	-	-	-	-	-	-
Decrease in capital - total:	3220	-	-	-	-	-	(2 138 192)	(2 138 192)
including:								
loss	3221	x	x	x	x	x	(1 501 278)	(1 501 278)
revaluation of assets	3222	x	x	x	-	x	-	-
expenses directly related to decrease in capital	3223	x	x	x	-	x	-	-
decrease in nominal value of shares	3224	-	-	-	x	x	-	-
decrease in number of shares	3225	-	-	-	x	x	-	-
reorganization of a legal entity	3226	-	-	-	-	-	-	-
dividends	3227	x	x	x	x	x	(636 914)	(636 914)
Change in additional capital	3230	x	x	x	-	x	-	x
Change in capital reserve	3240	x	x	x	x	121 401	(121 401)	x
Capital value as at December 31 20 20	3200	33 465 784	-	-	6 481 916	424 221	(2 542 723)	37 829 198
<u>For 20 21</u>								
Increase in capital – total:	3310	-	716 784	-	-	-	1 711 961	2 428 745
including:								
net profit	3311	x	x	x	x	x	1 711 834	1 711 834
revaluation of assets	3312	x	x	x	-	x	-	-
income directly related to increase in capital	3313	x	x	x	-	x	127	127
additional issue of shares	3314	-	716 784	-	-	x	x	716 784
increase in nominal value of shares	3315	-	-	x	x	x	-	x
reorganization of a legal entity	3316	-	-	-	-	-	-	-
Decrease in capital - total:	3320	-	-	-	-	-	(84 572)	(84 572)
including:								
loss	3321	x	x	x	x	x	-	-
revaluation of assets	3322	x	x	x	-	x	-	-
expenses directly related to decrease in capital	3323	x	x	x	-	x	(84 572)	(84 572)
decrease in nominal value of shares	3324	-	-	x	x	x	-	-
decrease in number of shares	3325	-	-	-	x	x	-	-
reorganization of a legal entity	3326	-	-	-	-	-	-	-
dividends	3327	x	x	x	x	x	-	-
Change in additional capital	3330	x	x	x	-	x	-	x
Change in capital reserve	3340	x	x	x	x	-	-	x
Capital value as at December 31 20 21	3300	33 465 784	716 784	-	6 481 916	424 221	(915 334)	40 173 371

3.2. Adjustments in connection with a change in accounting policy and correction of errors*

Line item	Line code	As at December 31 2019	Change in capital for 2020		As at December 31 2020
			out of net profit (loss)	out of other factors	
Capital - total					
before adjustments	3400	39 967 141	(1 501 278)	(636 665)	37 829 198
adjustment due to:					
change in Accounting Policy	3410	-	-	-	-
correction of errors	3420	-	-	-	-
after adjustments	3500	39 967 141	(1 501 278)	(636 665)	37 829 198
including:					
Retained Earnings (uncovered loss):					
before adjustments	3401	(283 379)	(1 501 278)	(758 066)	(2 542 723)
adjustment due to:					
change in Accounting Policy	3411	-	-	-	-
correction of errors	3421	-	-	-	-
after adjustments	3501	(283 379)	(1 501 278)	(758 066)	(2 542 723)
other items of capital where adjustments are made (within the line code)					
before adjustments	3402	40 250 520	-	121 401	40 371 921
Charter capital	34021	30 379 335	-	3 086 449	33 465 784
Capital (before the amendments are registered)	340211	3 086 449	-	(3 086 449)	-
Treasury shares	34022	-	-	-	-
Additional capital	34023	6 481 916	-	-	6 481 916
Capital reserve	34024	302 820	-	121 401	424 221
adjustment due to:					
change in Accounting Policy	3412	-	-	-	-
correction of errors	3422	-	-	-	-
after adjustments	3502	40 250 520	-	121 401	40 371 921

(1) - year, prior to preceding year is indicated

(2) - preceding year is indicated

Проверка:

Величина капитала после корректировок

Нераспределенная прибыль (убыток)
Уставный капитал
Капитал (до регистрации изменений)
Собственные акции, выкупленные у акционеров
Добавочный капитал
Резервный капитал

3500	-	636 665	-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-

* - включать в состав бухгалтерской отчетности в случае наличия указанных корректировок

3.3. Net assets

Line item	Line code	As at December 31 2021	As at December 31 2020	As at December 31 2019
Net assets	3600	40 465 541	37 989 052	40 105 415

Manager

(signature)

K.A. Jordanidi

(signature)

Chief Accountant

(signature)

L.V. Loskutova

(signature)

" 25 " February 20 22

**3.4. Calculation of Appraisal
of Net Asset Value of the Stock Company**

Line Item		Balance sheet line code	As at December 31 2021	As at December 31 2020	As at December 31 2019
1		2	3	4	5
I.	Assets				
1.	Intangible assets	1110	92 247	145 514	134 682
2.	Research and development results	1120	21 578	17 603	33 756
3.	Intangible development assets	1130	-	-	-
4.	Tangible development assets	1140	-	-	-
5.	Fixed assets	1150	66 287 667	63 827 345	63 343 130
6.	Income-bearing investments in tangible assets	1160	-	-	-
7.	Long-term and short-term investments	1170 + 1240	39 840	31 579	39 050
8.	Other non-current assets ²	1180+1190	1 572 209	1 274 439	1 180 033
9.	Inventories	1210	2 048 888	1 910 048	1 835 632
10.	VAT on purchased assets	1220	5 007	19 601	2 558
11.	Accounts receivable ³	1230	6 547 358	8 547 200	7 433 109
12.	Cash and cash equivalents	1250	1 964 719	718 034	1 699 590
13.	Other non-current assets ¹	1260	974 558	888 881	625 747
14.	Total Assets accepted to calculation (the sum of items 1 -13)		79 554 071	77 380 244	76 327 287
II.	Liabilities				
15.	Long-term borrowings	1410	16 036 315	17 882 922	19 432 911
16.	Deferred tax liabilities	1420	2 478 904	2 132 816	1 871 876
17.	Estimated liabilities	1430+1540	2 802 883	1 527 161	1 339 596
18.	Other long-term liabilities	1450	1 451 293	1 514 462	1 161 583
19.	Short-term borrowings	1510	4 834 192	5 553 866	3 652 592
20.	Accounts payable ⁴	1520	11 354 835	10 763 538	8 757 713
21.	Other short-term liabilities ⁵	1550	130 108	16 427	5 601
22.	Total liabilities accepted to calculation (the sum of items 15-21)		39 088 530	39 391 192	36 221 872
23.	Net Asset Value of the Stock Company (total assets accepted to calculation (page 14) by deducting total liabilities accepted to calculation (page 22))		40 465 541	37 989 052	40 105 415

Chief accountant

(signature)

L.V. Loskutova

(signature)

« 25 » February 20 22

Statement of Cash Flows
for January-December 20 21

Company Rosseti Kuban PJSC
Taxpayer Identification Number _____
Economic activity electric power transmission
Legal form/form of property _____
Public Joint Stock Company/ privately owned _____
Unit of measurement: thousands of RUB

	Codes
Form of OKUD	0710005
Date (day, month, year)	31 12 2021
OKPO	00104601
TIN	2309001660
OKVED 2	35.12
OKOPF/OKFS	12247 16
OKEI	384

Line item	Line code	For 2021	For 2020
1	2	3	4
Cash Flow from Operating Activities			
Receipts - total	4110	48 803 874	40 219 495
including:			
from sale of products, goods, works and services	4111	47 404 605	39 229 479
<i>including from sale of products, goods, works and services to parent, subsidiary and affiliated companies</i>	411101	4 368	1 836
lease payments, license fees, royalties, commission charges and other similar payments	4112	66 137	101 886
<i>including from lease payments, license fees, royalties, commission charges and other similar payments from parent, subsidiary and affiliated companies</i>	411201	3 496	1 728
from resale of financial investments	4113	-	-
<i>including from resale of financial investments to parent, subsidiary and affiliated companies</i>	411301	-	-
other receipts	4119	1 333 132	888 130
<i>including other receipts from parent, subsidiary and affiliated companies</i>	411901	16	1 112
Payments - total	4120	(40 289 136)	(36 430 136)
including:			
suppliers (contractors) for raw materials, materials, works and services	4121	(27 101 341)	(24 683 632)
<i>including to suppliers (contractors) for raw materials, materials, works and services of parent, subsidiary and affiliated companies</i>	412101	(521 542)	(417 139)
due to employee remuneration	4122	(5 751 322)	(5 613 574)
interest on debenture	4123	(1 672 282)	(1 492 097)
<i>including interest on debenture to parent, subsidiary and affiliated companies</i>	412301	(414 260)	(42 846)
corporate income tax	4124	(1 263 716)	(410 086)
other payments	4129	(4 500 475)	(4 230 747)
<i>including other payments to parent, subsidiary and affiliated companies</i>	412901	(67 213)	(32 658)
Balance of cash flows from current transactions	4100	8 514 738	3 789 359
Cash Flow From Investing Activities			
Receipts - total	4210	423 282	170 946
including:			
from sale of non-current assets (except financial investments)	4211	2 710	1 268
<i>including from sale of non-current assets (except financial investments) to parent, subsidiary and affiliated companies</i>	421101	-	-
from share sale of other entities (ownership interest)	4212	-	-
<i>including from share sale of other entities (ownership interest) to parent, subsidiary and affiliated companies</i>	421201	-	-
from repayment of extended loans, from sale of debt securities (claims for cash against third parties)	4213	-	-
<i>including from repayment of extended loans, from sale of debt securities (claims for cash against third parties) of parent, subsidiary and affiliated companies</i>	421301	-	-
dividends, interest on debt financial investments and similar income from ownership interest in other entities	4214	26 493	29 449
<i>including dividends, interest on debt financial investments and similar income from ownership interest in other entities from parent, subsidiary and affiliated companies</i>	421401	-	668
other receipts	4219	394 079	140 229
<i>including other receipts from parent, subsidiary and affiliated companies</i>	421901	32	-
Payments -total	4220	(5 963 117)	(4 555 053)
including:			
due to purchase, creation, modernization, reconstruction and preparation for use of non-current assets	4221	(5 886 149)	(4 481 855)
<i>including payments to parent, subsidiary and affiliated companies due to purchase, creation, modernization, reconstruction and preparation for use of non-current assets</i>	422101	(964 719)	(370 866)
due to share purchase of other entities (ownership interest)	4222	-	-
<i>including payments to parent, subsidiary and affiliated companies due to share purchase of other entities (ownership interest)</i>	422201	-	-
due to purchase of debt securities (claims for cash against third parties), granting loans to third parties	4223	-	-
<i>including payments to parent, subsidiary and affiliated companies due to purchase of debt securities (claims for cash against third parties), granting loans to third parties</i>	422301	-	-
interest on debenture included in the investment asset value	4224	(27 728)	(18 441)
<i>including interest on debenture, included in the investment asset value to parent, subsidiary and affiliated companies</i>	422401	-	-
other payments	4229	(49 240)	(54 757)
<i>including other payments to parent, subsidiary and affiliated companies</i>	422901	-	-
Balance of cash flows from investing activities	4200	(5 539 835)	(4 384 107)

Line item	Line code	For 2021	For 2020
Cash Flows from Financing Activities			
Receipts - total		24 675 106	49 963 993
including:			
receiving loans and borrowings	4310	23 915 046	49 963 993
<i>including receiving loans and borrowings from parent, subsidiary and affiliated companies</i>	431101	4 200 000	6 800 000
monetary contributions of owners (participants)	4312	-	-
<i>including monetary contributions of owners (participants) of parent, subsidiary and affiliated companies</i>	431201	-	-
from issue of shares, increase in ownership interest	4313	760 060	-
<i>including issue of shares, increase in ownership interest of parent, subsidiary and affiliated companies</i>	431301	760 060	-
from bond issue, promissory notes and other debt securities, etc.	4314	-	-
<i>including bond issue, promissory notes and other debt securities, etc. of parent, subsidiary and affiliated companies</i>	431401	-	-
other receipts	4319	-	-
<i>including other receipts from parent, subsidiary and affiliated companies</i>	431901	-	-
Payments - total		(26 403 321)	(50 350 805)
including:			
to owners (participants) due to stock buyback (ownership interest) of their entities or their cessation of membership	4321	-	-
<i>including to owners (participants) due to stock buyback (ownership interest) of their entities or their cessation of membership of parent, subsidiary and affiliated companies</i>	432101	-	-
for payment of dividends and other payments on distribution of profits to owners (participants)	4322	-	(636 822)
<i>including for payment of dividends and other payments on distribution of profits to owners (participants) of parent, subsidiary and affiliated companies</i>	432201	-	(595 146)
in connection with payment (buyback) of promissory notes and other debt securities, buyback of loans and borrowings	4323	(26 361 654)	(49 713 983)
<i>including due to payment (buyback) of promissory notes and other debt securities, buyback of loans to parent, subsidiary and affiliated companies</i>	432301	(5 400 000)	-
other payments	4329	(41 667)	-
<i>including other payments to parent, subsidiary and affiliated companies</i>	432901	-	-
Balance of cash flows from financing activities	4300	(1 728 215)	(386 812)
Balance of cash flows for the reporting period	4400	1 246 688	(981 560)
Cash balance and cash equivalents as of the beginning of the reporting period	4450	718 030	1 699 590
Cash balance and cash equivalents at the end of the reporting period	4500	1 964 718	718 030
Effect of exchange rate of foreign currency changes against the ruble	4490	-	-

Manager

(signature)

K.A. Iordanidi

(signature)

Chief Accountant

L.V. Loskutova

(signature)

(signature)

" 25 " February 20 22

5.1. Intangible assets

5.1.1. The existence of intangible assets and intangible assets turnover

Indication			At the start of the year				Changes for period						At the end of the period							
Line item	Line code	Period					Original/ current market value	Accumulated amortization	Impairment losses	Residual value	Increase	Decrease					Accumulat ed amortizati on	Impairme nt losses	Revaluation	
			Original/ current market value	Accumulate d amortizatio n	Impairm ent losses	Original/ current market value						Accumulate d amortizatio n								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		
Intangible assets - total	5100	for 2021	218 576	(80 562)	-	138 014	-	-	-	-	(53 267)	-	-	-	218 576	(133 829)	-	84 747		
	5110	for 2020	164 510	(37 328)	-	127 182	55 836	(1 770)	1 770	-	(45 004)	-	-	-	218 576	(80 562)	-	138 014		
Intellectual property objects (exclusive rights for the results of intellectual property)	5101	for 2021	180 181	(60 216)	-	119 965	-	-	-	-	(43 833)	-	-	-	180 181	(104 049)	-	76 132		
	5111	for 2020	124 345	(25 972)	-	98 373	55 836	-	-	-	(34 244)	-	-	-	180 181	(60 216)	-	119 965		
including:																				
<i>at patent owner for inventions, industrial sample, utility model</i>	51011	for 2021	24 479	(7 719)	-	16 760	-	-	-	-	(4 139)	-	-	-	24 479	(11 858)	-	12 621		
	51111	for 2020	24 479	(3 581)	-	20 898	-	-	-	-	(4 138)	-	-	-	24 479	(7 719)	-	16 760		
<i>at the right holder for the computer software, database</i>	51012	for 2021	155 510	(52 327)	-	103 183	-	-	-	-	(39 672)	-	-	-	155 510	(91 999)	-	63 511		
	51112	for 2020	99 674	(22 244)	-	77 430	55 836	-	-	-	(30 083)	-	-	-	155 510	(52 327)	-	103 183		
<i>at trademark owner, owner of a service mark, Protected Designation of Origin</i>	51013	for 2021	192	(170)	-	22	-	-	-	-	(22)	-	-	-	192	(192)	-	-		
	51113	for 2020	192	(147)	-	45	-	-	-	-	(23)	-	-	-	192	(170)	-	22		
Other	5102	for 2021	38 395	(20 346)	-	18 049	-	-	-	-	(9 434)	-	-	-	38 395	(29 780)	-	8 615		
	5112	for 2020	40 165	(11 356)	-	28 809	-	(1 770)	1 770	-	(10 760)	-	-	-	38 395	(20 346)	-	18 049		

(1) - указывается отчетный год

(2) - указывается предыдущий год

5.2. Results of research, development and technological works and intangible assets

5.2.1. The existence and turnover of R&D deliverables

Line item	Line code	Period	At the start of the year		Changes for period			At the end of the year		
			Historical cost	Part of value written-off as expenses	Increase	Decrease		Part of value written-off as expenses for period	Historical cost	Part of value written-off as expenses
						Historical cost	Part of value written-off as expenses			
1	2	3	4	5	6	7	8	9	10	11
Research and development (R&D) - total	5140	for 20 21	-	-	-	-	-	-	-	-
	5150	for 20 20	-	-	-	-	-	-	-	-
where:									-	-
Patentable results of performed R&D	5141	for 20 21	-	-	-	-	-	-	-	-
	5151	for 20 20	-	-	-	-	-	-	-	-
Other	5142	for 20 21	-	-	-	-	-	-	-	-
	5152	for 20 20	-	-	-	-	-	-	-	-
For reference: out of the total amount of R&D:									-	
Research and development expenses made by own efforts	5143	for 20 21	-	-	-	-	-	-	-	-
	5153	for 20 20	-	-	-	-	-	-	-	-
Research and development expenses made by efforts of external companies	5144	for 20 21	-	-	-	-	-	-	-	-
	5154	for 20 20	-	-	-	-	-	-	-	-

(1) - указывается отчетный год

(2) - указывается предыдущий год

5.2.2. Incomplete and unexecuted R&D and incomplete operations on purchase of intangible assets

Line item	Line code	Period	At the start of the year	Changes for period			At the end of the year
				Expenses for period	Costs written-off that had not given positive results	Accepted for recording as intangible assets	
1	2	3	4	5	6	7	8
Expenses for non-complete research and development - total	5160	for 20 21	17 603	20 875	(16 900)	-	21 578
	5170	for 20 20	33 756	39 683	-	(55 836)	17 603
including:							
Patentable results of performed R&D	5161	for 20 21	17 603	20 875	(16 900)	-	21 578
	5171	for 20 20	33 756	39 683	-	(55 836)	17 603
Other	5162	for 20 21	-	-	-	-	-
	5172	for 20 20	-	-	-	-	-
Incomplete operations on purchase of intangible assets - total	5180	for 20 21	7 500	-	-	-	7 500
	5190	for 20 20	7 500	-	-	-	7 500
including:							
at patent owner of inventions, industrial sample, utility model	5181	for 20 21	-	-	-	-	-
	5191	for 20 20	-	-	-	-	-
at the right holder for the computer software, database	5182	for 20 21	-	-	-	-	-
	5192	for 20 20	-	-	-	-	-
at trademark owner, owner of a service mark, Protected Designation of Origin	5183	for 20 21	-	-	-	-	-
	5193	for 20 20	-	-	-	-	-
Other	5184	for 20 21	7 500	-	-	-	7 500
	5194	за 20 20 г.	7 500	-	-	-	7 500

(1) - указывается отчетный год

(2) - указывается предыдущий год

5.3. Fixed assets

5.3.1. The existence and movement of fixed assets

Line item	Line code	Period	At the start of the year			Changes for period							At the end of the year		
			Historical cost	Accumulated amortization	Residual value	Increase		Decrease		Amortization charged	Revaluation		Historical cost	Accumulated amortization	Residual value
						Historical cost	Accumulated amortization of received objects	Historical cost	Accumulated amortization		Historical cost	Accumulated amortization			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Fixed assets (excluding interest-bearing investments in material valuables) - total	5200	for 2021	126 719 386	(67 183 051)	59 536 335	5 295 072	(1 945)	(339 279)	277 083	(4 600 479)	-	-	131 675 179	(71 508 392)	60 166 787
	5210	for 2020	122 486 882	(62 817 844)	59 669 038	4 410 388	(80)	(177 884)	162 219	(4 527 346)	-	-	126 719 386	(67 183 051)	59 536 335
including:															
Depreciable fixed assets - total:	5201	for 2021	126 582 824	(67 183 051)	59 399 773	5 295 072	(1 945)	(339 279)	277 083	(4 600 479)	-	-	131 538 617	(71 508 392)	60 030 225
	5211	for 2020	122 350 471	(62 817 844)	59 532 627	4 410 237	(80)	(177 884)	162 219	(4 527 346)	-	-	126 582 824	(67 183 051)	59 399 773
including:															
industrial buildings	52011	for 2021	11 971 008	(5 711 619)	6 259 389	18 587	(753)	(70 845)	61 659	(229 148)	-	-	11 918 750	(5 879 861)	6 038 889
	52111	for 2020	11 846 747	(5 506 083)	6 340 664	144 729	-	(20 468)	18 765	(224 301)	-	-	11 971 008	(5 711 619)	6 259 389
constructions, except transmission lines	52012	for 2021	3 940 313	(1 673 609)	2 266 704	81 603	-	(5 961)	4 171	(195 446)	-	-	4 015 955	(1 864 884)	2 151 071
	52112	for 2020	3 723 334	(1 486 176)	2 237 158	221 057	-	(4 078)	4 033	(191 466)	-	-	3 940 313	(1 673 609)	2 266 704
transmission lines and its devices	52013	for 2021	55 182 759	(20 831 806)	34 350 953	2 419 716	(395)	(167 963)	118 953	(2 125 966)	-	-	57 434 512	(22 839 214)	34 595 298
	52113	for 2020	52 969 962	(18 837 516)	34 132 446	2 248 456	-	(35 659)	27 148	(2 021 438)	-	-	55 182 759	(20 831 806)	34 350 953
machinery and equipment for production of electrical energy, electrical substations, equipment for electrical energy transformation	52014	for 2021	45 835 054	(32 173 074)	13 661 980	1 260 827	(797)	(60 830)	59 298	(1 441 953)	-	-	47 035 051	(33 556 526)	13 478 525
	52114	for 2020	44 638 454	(30 820 430)	13 818 024	1 278 316	-	(81 716)	79 160	(1 431 804)	-	-	45 835 054	(32 173 074)	13 661 980
production and household inventory	52015	for 2021	46 802	(42 903)	3 899	2 588	-	(1 082)	1 082	(966)	-	-	48 308	(42 787)	5 521
	52115	за 2020 г.	47 110	(41 833)	5 277	-	-	(308)	308	(1 378)	-	-	46 802	(42 903)	3 899
other	52016	for 2021	9 606 888	(6 750 040)	2 856 848	1 511 751	-	(32 598)	31 920	(607 000)	-	-	11 086 041	(7 325 120)	3 760 921
	52116	for 2020	9 124 864	(6 125 806)	2 999 058	517 679	(80)	(35 655)	32 805	(656 959)	-	-	9 606 888	(6 750 040)	2 856 848

Line item	Line code	Period	At the start of the year			Changes for period							At the end of the year		
			Historical cost	Accumulated amortization	Residual value	Increase		Decrease		Amortization charged	Revaluation		Historical cost	Accumulated amortization	Residual value
						Historical cost	Accumulated amortization of received objects	Historical cost	Accumulated amortization		Historical cost	Accumulated amortization			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
unlimited useful life of fixed assets that are not subject to depreciation - total	5202	for 2021	136 562	-	136 562	-	-	-	-	-	-	-	136 562	-	136 562
	5212	for 2020	136 411	-	136 411	151	-	-	-	-	-	-	136 562	-	136 562
including:															
0 Lands	52021	for 2021	136 562	-	136 562	-	-	-	-	-	-	-	136 562	-	136 562
	52121	for 2020	136 411	-	136 411	151	-	-	-	-	-	-	136 562	-	136 562
0 objects of nature management	52022	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	52122	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital investments in fundamental improvement of lands	5203	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	5213	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounted as a part of interest-bearing investments in material valuables - total	5220	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	5230	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
0 including:															
0 Property for lease	5221	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	5231	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
0 Property provided under lease agreement	5222	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	5232	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-

(1) - указывается отчетный год

(2) - указывается предыдущий год

5.3.3. Change in fixed assets value as a result of further construction, further equipping, reconstruction and partial liquidation

Line item	Line code	For 2021	For 2020
1	2	3	4
Increase in fixed assets value as a result of further construction, further equipping, reconstruction - total	5260	1 163 450	1 439 482
including:			
industrial buildings	5261	1 792	1 767
constructions except transmission	5262	2 338	4 397
transmission lines and its devices	5263	805 140	1 408 693
machinery and equipment for production of electrical energy, electrical substations, equipment for electrical energy transformation	5264	50 519	19 640
production and household inventory	5265	-	-
other	5266	303 661	4 985
Decrease in fixed assets value as a result of partial liquidation- total:	5270	(99 320)	(30 916)
including:			
industrial buildings	5271	-	-
constructions except transmission	5272	(5 559)	-
transmission lines and its devices	5273	(93 358)	(30 640)
machinery and equipment for production of electrical energy, electrical substations, equipment for electrical energy transformation	5274	(403)	(195)
production and household inventory	5275	-	-
other	5276	-	(81)

5.3.4. Other usage of fixed assets

Line item	Account Code	As at December 31 2021	As at December 31 2020	As at December 31 2019
1	2	3	4	5
Leased out fixed assets that are recorded on the balance sheet	5280	101 182	105 041	173 122
Leased out fixed assets that are not recorded on the balance sheet	5281	-	-	-
Fixed asset acquired by leasing that are recorded on the balance sheet	5282	-	-	-
Fixed assets acquired by leasing that are not recorded on the balance sheet	5283	20 411 149	20 181 738	3 820 737
Real estate accepted for operation and in use undergoing the state registration	5284	3 339 062	3 385 515	5 945 647
Preparing Fixed Assets for Mothballing	5285	10 115	10 115	20 125
Other usage of fixed assets (pawn and others)	5286	-	-	-

(1) - reporting date of the reporting period is indicated

(2) - prior-year period is indicated

(3) - year, prior to preceding year is indicated

5.3.5. Capital investments in progress

Line item	Line code	Period	At the start of the year	Changes for period			At the end of the period
				Expenses for period	Written off	Accepted for recording as fixed assets or increase in the value of capital investments	
1	2	3	4	5	6	7	8
Construction in progress and incomplete operations on purchase, modernization, etc. of fixed assets - total	5240	for 20 21	3 391 998	6 880 426	(930 430)	(5 289 210)	4 052 784
	5250	for 20 20	3 069 476	5 669 150	(939 130)	(4 407 498)	3 391 998
including:							
Construction in progress	5241	for 20 21	2 536 652	5 447 314	(159 732)	(4 713 382)	3 110 852
	5251	for 20 20	2 349 789	4 643 360	(168 305)	(4 288 192)	2 536 652
purchase of fixed assets	5242	for 20 21	54	575 774	-	(575 828)	-
	5252	for 20 20	-	119 360	-	(119 306)	54
equipment to be installed	5243	for 20 21	855 292	857 338	(770 698)	-	941 932
	5253	for 20 20	719 687	906 430	(770 825)	-	855 292
Other	5244	for 20 21	-	-	-	-	-
	5254	for 20 20	-	-	-	-	-

5.3.6. Advances issued for investment building and purchase of fixed assets

Line item	Line code	Period	At the start of the period		Changes for period							At the end of the period	
			Accounted under the terms and conditions of the contract	Reserve amount for doubtful debts	Inflow			Retirement				Accounted under the terms and conditions of the contract	Reserve amount for doubtful debts
					As a result of business transactions (amount of debt under the deal of	Other charges	Reserve accrual	Repayment	Written-off out of the previous accrued reserve	Write-off to financial result	Provision recovery		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Advances issued for investment building	5291	for 20 21	116 533	(1 127)	709 060	-	(1 055)	(59 991)	(149)	-	-	765 453	(2 033)
	5292	for 20 20	44 717	(8 677)	114 351	-	(21)	(38 673)	(3 862)	-	3 709	116 533	(1 127)
including:													
investment building	52911	for 20 21	97 477	(957)	691 778	-	(1 055)	(42 762)	-	-	-	746 493	(2 012)
	52921	for 20 20	41 937	(8 528)	95 465	-	-	(36 063)	(3 862)	-	3 709	97 477	(957)
purchase of fixed assets	52912	for 20 21	21	(21)	2 969	-	-	-	-	-	-	2 990	(21)
	52922	for 20 20	21	-	-	-	(21)	-	-	-	-	21	(21)
other	52913	for 20 21	19 035	(149)	14 313	-	-	(17 229)	(149)	-	-	15 970	-
	52923	for 20 20	2 759	(149)	18 886	-	-	(2 610)	-	-	-	19 035	(149)

5.4. Financial investments

5.4.1. The existence and turnover of financial investments

Line item	Line code	Period	At the start of the year		Increase	Changes for period			At the end of the period		
			Historical cost	Accumulated adjustment		Decrease (redeemed)		Accrual of interests (including bringing historical value to nominal value)	Current market value (losses from impairment)	Historical cost	Accumulated adjustment
						Historical cost	Accumulated adjustment				
1	2	3	4	5	6	7	8	9	10	11	12
Long-term financial investments - total	5301	for 20 21	45 690	(14 111)	-	-	-	-	8 261	45 690	(5 850)
	5311	for 20 20	45 690	(6 640)	-	-	-	-	(7 471)	45 690	(14 111)
Contributions to the charter (share) capitals of other companies - total	53021	for 20 21	45 690	(14 111)	-	-	-	-	8 261	45 690	(5 850)
	53121	for 20 20	45 690	(6 640)	-	-	-	-	(7 471)	45 690	(14 111)
including:											
Subsidiary Business Entities	530211	for 20 21	45 687	(14 109)	-	-	-	-	8 261	45 687	(5 848)
	531211	for 20 20	45 687	(6 638)	-	-	-	-	(7 471)	45 687	(14 109)
Dependent Business Companies	530212	for 20 21	-	-	-	-	-	-	-	-	-
	531212	for 20 20	-	-	-	-	-	-	-	-	-
other	530213	for 20 21	3	(2)	-	-	-	-	-	3	(2)
	531213	for 20 20	3	(2)	-	-	-	-	-	3	(2)
Federal and municipal securities	53022	for 20 21	-	-	-	-	-	-	-	-	-
	53122	for 20 20	-	-	-	-	-	-	-	-	-
Securities of other organizations - total	53023	for 20 21	-	-	-	-	-	-	-	-	-
	53123	for 20 20	-	-	-	-	-	-	-	-	-
including:											
debt securities (bonds, promissory notes)	530231	for 20 21	-	-	-	-	-	-	-	-	-
	531231	for 20 20	-	-	-	-	-	-	-	-	-
Loans given	53024	for 20 21	-	-	-	-	-	-	-	-	-
	53124	aa 20 20 r.	-	-	-	-	-	-	-	-	-
Certificates of deposit	53025	for 20 21	-	-	-	-	-	-	-	-	-
	53125	aa 20 20 r.	-	-	-	-	-	-	-	-	-
Other	53026	for 20 21	-	-	-	-	-	-	-	-	-
	53126	aa 20 20 r.	-	-	-	-	-	-	-	-	-
Long-term financial investments, having current market value - total	5302	for 20 21	-	-	-	-	-	-	-	-	-
	5312	for 20 20	-	-	-	-	-	-	-	-	-
Contributions to the charter (share) capitals of other companies - total	53031	for 20 21	-	-	-	-	-	-	-	-	-
	53131	for 20 20	-	-	-	-	-	-	-	-	-
including:											
Subsidiary Business Entities	530311	for 20 21	-	-	-	-	-	-	-	-	-
	531311	for 20 20	-	-	-	-	-	-	-	-	-
Dependent Business Companies	530312	for 20 21	-	-	-	-	-	-	-	-	-
	531312	for 20 20	-	-	-	-	-	-	-	-	-
Other	530313	for 20 21	-	-	-	-	-	-	-	-	-
	531313	for 20 20	-	-	-	-	-	-	-	-	-
Federal and municipal securities	53032	for 20 21	-	-	-	-	-	-	-	-	-
	53132	for 20 20	-	-	-	-	-	-	-	-	-
securities of other organizations - total	53033	for 20 21	-	-	-	-	-	-	-	-	-
	53133	for 20 20	-	-	-	-	-	-	-	-	-
including:											
debt securities (bonds, promissory notes)	530331	for 20 21	-	-	-	-	-	-	-	-	-
	531331	for 20 20	-	-	-	-	-	-	-	-	-
Other	53034	for 20 21	-	-	-	-	-	-	-	-	-
	53134	for 20 20	-	-	-	-	-	-	-	-	-
Long-term financial investments, where the current market value is not determined - total	5303	for 20 21	45 690	(14 111)	-	-	-	-	8 261	45 690	(5 850)
	5313	for 20 20	45 690	(6 640)	-	-	-	-	(7 471)	45 690	(14 111)

Line item	Line code	Period	At the start of the year		Changes for period					At the end of the year	
			Historical cost	Accumulated adjustment	Increase	Decrease (redeemed)		Accrual of interests (including bringing historical value to nominal value)	Current market value (losses from impairment)	Historical cost	Accumulated adjustment
						Historical cost	Accumulated adjustment				
1	2	3	4	5	6	7	8	9	10	11	12
Short-term financial investments, having current market value - total	5306	for 20 21	-	-	-	-	-	-	-	-	-
	5316	for 20 20	-	-	-	-	-	-	-	-	-
Contributions to the charter (share) capitals of other companies - total	53071	for 20 21	-	-	-	-	-	-	-	-	-
	53171	for 20 20	-	-	-	-	-	-	-	-	-
Federal and municipal securities	53072	for 20 21	-	-	-	-	-	-	-	-	-
	53172	for 20 20	-	-	-	-	-	-	-	-	-
Securities of other organizations - total	53073	for 20 21	-	-	-	-	-	-	-	-	-
	53173	for 20 20	-	-	-	-	-	-	-	-	-
including:											
debt securities (bonds, promissory notes)	530731	for 20 21	-	-	-	-	-	-	-	-	-
	531731	for 20 20	-	-	-	-	-	-	-	-	-
Other	53074	for 20 21	-	-	-	-	-	-	-	-	-
	53174	for 20 20	-	-	-	-	-	-	-	-	-
Short-term financial investments, where the current market value is not determined - total	5307	for 20 21	-	-	-	-	-	-	-	-	-
	5317	for 20 20	-	-	-	-	-	-	-	-	-
Financial investments - total	5300	for 20 21	45 690	(14 111)	-	-	-	-	8 261	45 690	(5 850)
	5310	for 20 20	45 690	(6 640)	-	-	-	-	(7 471)	45 690	(14 111)

(1) - reporting date of the reporting period is indicated

(2) - prior-year period is indicated

5.4.3. Use of financial investments for other purposes*

Line item	line code	As at December 31	As at December 31	As at December 31
		2021	2020	2019
1	2	3	4	5
Pledged financial investments - total	5320	-	-	-
including:				
bonds	5321	-	-	-
bills of exchange	5322	-	-	-
shares	5323	-	-	-
Financial investments pass on to a third party (except for the sell) - BCERO	5325			
including:				
bonds	5326	-	-	-
bills of exchange	5327	-	-	-
shares	5328	-	-	-
use of financial investments for other purposes	5329	-	-	-

(1) - reporting date of the reporting period is indicated

(2) - prior-year period is indicated

(3) - year, prior to preceding year is indicated

* - include in the financial statements if data is available

5.4.2. Adjustments of estimates of financial investments

Indication		At the start of the year	Changes for period			At the end of the period
Line item	line cod		Increase	Decrease	Retirement of financial investments	
1	2	3	4	5	6	7
Long-term financial investments	7100	(14 111)	8 261	-	-	(5 850)
Difference between the current market value of financial investments and their initial estimate	7110	-	-	-	-	-
<i>including:</i>						
Contributions to the charter (share) capitals of other companies - total	7111	-	-	-	-	-
<i>including:</i>						
Subsidiary Business Entities	71111	-	-	-	-	-
Dependent Business Companies	71112	-	-	-	-	-
other	71113	-	-	-	-	-
Federal and municipal securities	7112	-	-	-	-	-
Securities of other organizations - total	7113	-	-	-	-	-
<i>including:</i>						
debt securities (bonds, promissory notes)	71131	-	-	-	-	-
Other	7114	-	-	-	-	-
Difference between the current value of debt securities and their original cost	7120	-	-	-	-	-
<i>including:</i>						
Securities of other organizations - total	7121	-	-	-	-	-
<i>including:</i>						
debt securities (bonds, promissory notes)	71211	-	-	-	-	-
Other	7122	-	-	-	-	-
Provision for impairment of financial investments, where the market value is not determined	7130	(14 111)	8 261	-	-	(5 850)
<i>including:</i>						
Contributions to the charter (share) capitals of other companies - total	7131	(14 111)	8 261	-	-	(5 850)
<i>including:</i>						
Subsidiary Business Entities	71311	(14 109)	8 261	-	-	(5 848)
Dependent Business Companies	71312	-	-	-	-	-
other	71313	(2)	-	-	-	(2)
Federal and municipal securities	7132	-	-	-	-	-
Securities of other organizations - total	7133	-	-	-	-	-
<i>including:</i>						
debt securities (bonds, promissory notes)	71331	-	-	-	-	-
Loans given	7134	-	-	-	-	-
Certificate of deposit	7135	-	-	-	-	-
Other	7136	-	-	-	-	-

Indication		At the start of the year	Changes for period			At the end of the period
Line item	line cod		Increase	Decrease	Retirement of financial investments	
1	2	3	4	5	6	7
Short-term financial investments	7200	-	-	-	-	-
Difference between the current market value of financial investments and their initial estimate, where the value is determined	7210	-	-	-	-	-
<i>including:</i>						
Contributions to the charter (share) capitals of other companies - total	7211	-	-	-	-	-
<i>including:</i>						
Subsidiary Business Entities	72111	-	-	-	-	-
Dependent Business Companies	72112	-	-	-	-	-
other	72113	-	-	-	-	-
Securities of other organizations - total	7212	-	-	-	-	-
<i>including:</i>						
debt securities (bonds, promissory notes)	72121	-	-	-	-	-
Other	7213	-	-	-	-	-
Difference between the current value of debt securities and their original cost	7220	-	-	-	-	-
<i>including:</i>						
Securities of other organizations - total	7221	-	-	-	-	-
<i>including:</i>						
debt securities (bonds, promissory notes)	72211	-	-	-	-	-
Other	7222	-	-	-	-	-
Provision for impairment of financial investments, without market value	7230	-	-	-	-	-
<i>including:</i>						
Contributions to the charter (share) capitals of other companies - total	7231	-	-	-	-	-
<i>including:</i>						
Subsidiary Business Entities	72311	-	-	-	-	-
Dependent Business Companies	72312	-	-	-	-	-
other	72313	-	-	-	-	-
Federal and municipal securities	7232	-	-	-	-	-
Securities of other rganizations - total	7233	-	-	-	-	-
<i>including:</i>						
debt securities (bonds, promissory notes)	72331	-	-	-	-	-
Loans given	7234	-	-	-	-	-
Certificate of deposit	7235	-	-	-	-	-
Other	7236	-	-	-	-	-

5.5.2.Pledged inventory

Line item	line cod	as at December 31 2021	as at December 31 2020	as at December 31 2019
1	2	3	4	5
Unpaid inventory as of reporting date - total	5440	-	-	-
including:				
raw materials	5441	-	-	-
work in progress	5442	-	-	-
shipped goods	5443	-	-	-
finished goods and goods for resale	54441	-	-	-
Other inventory and expenses	54442	-	-	-
pledged inventory under the contract - total	5445	-	-	-
including:				
raw materials	5446	-	-	-
shipped goods	5447	-	-	-
finished goods and goods for resale	5448	-	-	-
Other inventory and expenses	5449	-	-	-

(1) - reporting date of the reporting period is indicated

(2) - prior-year period is indicated

(3) - year, prior to preceding year is indicated

5.6 Accounts Receivable and Accounts Payable

5.6.1. The existence and turnover of accounts receivable

Line item	Line code	Period	At the start of the year		Changes for period							At the end of the period		
			Accounted under the terms and conditions of the contract	Reserve amount for doubtful debts	Inflow			Retirement				Transferring from long-term debt to short-term debt	Accounted under the terms and conditions of the contract	Reserve amount for doubtful debts
					As a result of business transactions (amount of debt under the deal of operation)	Interest payable, penalties and other accruals	Reserve accrual	Repayment	Written-off out of the previous accrued reserve	Write-off to financial result	Provision recovery			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Non-current accounts receivable - total	5501	for 20 21	23 124	-	8 314	-	-	(1 923)	-	-	-	(10 473)	19 042	-
	5521	for 20 20	25 601	-	13 465	-	-	(910)	-	-	-	(15 032)	23 124	-
including:														
Settlements with buyers and customers	5502	for 20 21	445	-	2 852	-	-	-	-	-	-	(1 478)	1 819	-
	5522	for 20 20	462	-	1 111	-	-	-	-	-	-	(1 128)	445	-
including:														
on electric power transmission	55021	for 20 21	-	-	-	-	-	-	-	-	-	-	-	-
	55221	for 20 20	-	-	-	-	-	-	-	-	-	-	-	-
on technological connection	55022	for 20 21	-	-	2 852	-	-	-	-	-	-	(1 033)	1 819	-
	55222	for 20 20	462	-	-	-	-	-	-	-	-	(462)	-	-
on organization of the functioning and development of unified energy system (UES) of Russia relating to integrated distribution power grid	55023	for 20 21	-	-	-	-	-	-	-	-	-	-	-	-
	55223	for 20 20	-	-	-	-	-	-	-	-	-	-	-	-
on resale of electric power and capacity	55024	for 20 21	-	-	-	-	-	-	-	-	-	-	-	-
	55224	for 20 20	-	-	-	-	-	-	-	-	-	-	-	-
on rental income	55025	for 20 21	-	-	-	-	-	-	-	-	-	-	-	-
	55225	for 20 20	-	-	-	-	-	-	-	-	-	-	-	-
on others	55026	for 20 21	445	-	-	-	-	-	-	-	-	(445)	-	-
	55226	for 20 20	-	-	1 111	-	-	-	-	-	-	(666)	445	-

Line item	Line code	Period	At the start of the year		Changes for period							At the end of the period		
			Accounted under the terms and conditions of the contract	Reserve amount for doubtful debts	Inflow			Retirement				Transferring from long-term debt to short-term debt	Accounted under the terms and conditions of the contract	Reserve amount for doubtful debts
					As a result of business transactions (amount of debt under the deal of operation)	Interest payable, penalties and other accruals	Reserve accrual	Repayment	Written-off out of the previous accrued reserve	Write-off to financial result	Provision recovery			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Receivables from participants (shareholders) for contributions to charter capital	5514	for 20 21	-	-	-	-	-	-	-	-	-	-	-	-
	5534	for 20 20	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from subsidiaries and affiliates for dividends	5515	for 20 21	-	-	-	-	-	-	-	-	-	-	-	-
	5535	for 20 20	-	-	-	-	-	-	-	-	-	-	-	-
Other accounts receivable	5516	for 20 21	1 603 892	(705 208)	306 961	-	(124 208)	(500 800)	(19 982)	(271)	31 445	8 995	1 398 795	(777 989)
	5536	for 20 20	1 404 022	(639 985)	625 880	-	(137 076)	(423 637)	(15 882)	(395)	55 971	13 904	1 603 892	(705 208)
including:														
non-interest promissory notes	55161	for 20 21	-	-	-	-	-	-	-	-	-	-	-	-
	55361	for 20 20	-	-	-	-	-	-	-	-	-	-	-	-
overpayment on taxes and dues	55162	for 20 21	355 954	-	13 205	-	-	(99 233)	-	(200)	-	-	269 726	-
	55362	for 20 20	234 631	-	127 744	-	-	(6 280)	-	(141)	-	-	355 954	-
disposal of property	55163	for 20 21	40 857	(35 494)	(57)	-	(2 106)	(7 113)	-	-	2 158	2 603	36 290	(35 442)
	55363	for 20 20	44 028	-	3 352	-	(35 494)	(10 203)	-	-	-	3 680	40 857	(35 494)
other	55164	for 20 21	1 207 081	(669 714)	293 813	-	(122 102)	(394 454)	(19 982)	(71)	29 287	6 392	1 092 779	(742 547)
	55364	for 20 20	1 125 363	(639 985)	494 784	-	(101 582)	(407 154)	(15 882)	(254)	55 971	10 224	1 207 081	(669 714)
Out of the total amount of short-term accounts receivable	5517	for 20 21	12 215	-	5 758	-	-	(10 405)	-	-	-	-	7 568	-
	5537	for 20 20	38	-	12 215	-	-	(38)	-	-	-	-	12 215	-
receivables from subsidiaries	55171	for 20 21	12 215	-	5 758	-	-	(10 405)	-	-	-	-	7 568	-
	55371	for 20 20	38	-	12 215	-	-	(38)	-	-	-	-	12 215	-
receivables from affiliates	55172	for 20 21	-	-	-	-	-	-	-	-	-	-	-	-
	55372	for 20 20	-	-	-	-	-	-	-	-	-	-	-	-
Total	5500	for 20 21	10 537 879	(1 990 679)	1 104 208	-	(607 842)	(2 578 202)	(25 955)	(271)	82 265	-	9 037 659	(2 490 301)
	5520	for 20 20	9 150 427	(1 717 318)	2 658 184	-	(533 789)	(1 238 755)	(31 582)	(395)	228 846	-	10 537 879	(1 990 679)

5.6.3. Overdue accounts receivable

Line item	Line code	As at December 31 2021		As at December 31 2020		As at December 31 2019	
		Accounted under the terms and conditions of the contract	Carrying value (less the reserve for doubtful debts)	Accounted under the terms and conditions of the contract	Carrying value (less the reserve for doubtful debts)	Accounted under the terms and conditions of the contract	Carrying value (less the reserve for doubtful debts)
1	2	3	4	5	6	7	8
Payments expected within 12 months of the reporting date	564	2 776 407	1 061 557	4 310 833	2 645 352	3 167 474	1 673 160
including:							
buyers and customers, including	5641	1 807 509	872 191	3 205 125	2 248 711	2 347 946	1 497 998
<i>on electric power transmission</i>	56411	1 609 132	799 827	3 044 095	2 209 092	2 257 021	1 446 811
<i>on technological connection</i>	56412	29 444	7 985	36 480	9 014	47 937	10 390
<i>on organization of the functioning and development of unified energy system (UES) of Russia relating to integrated distribution power grid</i>	56413	-	-	-	-	-	-
<i>on resale of electric power and capacity</i>	56414	-	-	-	-	-	-
<i>on rental income</i>	56415	54 583	19 851	44 425	19 215	763	546
<i>on other issues</i>	56416	114 350	44 528	80 125	11 390	42 225	40 251
notes receivable	5642	-	-	-	-	-	-
Receivables from subsidiaries and affiliates for dividends	5643	-	-	-	-	-	-
Receivables from participants (shareholders) for contributions to charter capital	5644	-	-	-	-	-	-
Advances issued	5645	5 832	2 179	12 392	8 386	4 552	170
Other accounts receivable	5646	963 066	187 187	1 093 316	388 255	814 976	174 992

(3) - указывается год предшествующий предыдущему

5.6.5. The existence and turnover of accounts payable

Line item	Line code	Period	Opening balance	Changes for period					Ending balance
				Inflow		Retirement		Transferring from long-term debt to short-term debt	
				As a result of business transactions (amount of debt under the deal of operation)	Interest accrued, penalties and other accruals	Repayment	Write-off to financial result		
1	2	3	4	5	6	7	8	9	10
Long-term accounts payable - total	5551	for 20 21	1 514 462	1 216 056	-	(2 170)	-	(1 277 055)	1 451 293
	5571	for 20 20	1 161 583	1 401 569	-	(553)	-	(1 048 137)	1 514 462
including:									
accounts payable of suppliers and contractors	5552	for 20 21	95 472	-	-	-	-	(3 338)	92 134
	5572	for 20 20	104 632	-	-	-	-	(9 160)	95 472
including:									
<i>construction</i>	55521	for 20 21	-	-	-	-	-	-	-
	55721	for 20 20	-	-	-	-	-	-	-
<i>other</i>	55522	for 20 21	95 472	-	-	-	-	(3 338)	92 134
	55722	for 20 20	104 632	-	-	-	-	(9 160)	95 472
Other accounts payable	5553	for 20 21	1 418 990	1 216 056	-	(2 170)	-	(1 273 717)	1 359 159
	5573	for 20 20	1 056 951	1 401 569	-	(553)	-	(1 038 977)	1 418 990
Out of the total amount of long-term debt	5554	for 20 21	-	-	-	-	-	-	-
	5574	for 20 20	-	-	-	-	-	-	-
<i>Debt owed to subsidiaries</i>	55541	for 20 21	-	-	-	-	-	-	-
	55741	for 20 20	-	-	-	-	-	-	-
<i>Debt owed to affiliates</i>	55542	for 20 21	-	-	-	-	-	-	-
	55742	for 20 20	-	-	-	-	-	-	-

Line item	Line code	Period	Opening balance	Changes for period				Transferring from long-term debt to short-term debt	Ending balance
				Inflow		Retirement			
				As a result of business transactions (amount of debt under the deal of operation)	Interest accrued, penalties and other accruals	Repayment	Write-off to financial result		
1	2	3	4	5	6	7	8	9	10
Short-term accounts payable - total	5560	for 20 21	10 763 538	6 699 991	-	(7 353 445)	(32 304)	1 277 055	11 354 835
	5580	for 20 20	8 757 713	5 554 535	-	(4 571 551)	(25 296)	1 048 137	10 763 538
including:									
Settlements with suppliers and contractors	5561	for 20 21	5 936 862	3 980 772	-	(3 059 125)	(457)	3 338	6 861 390
	5581	for 20 20	5 136 188	3 313 819	-	(2 515 939)	(6 366)	9 160	5 936 862
including:									
<i>construction</i>	55611	for 20 21	1 259 540	1 192 548	-	(1 159 021)	(200)	-	1 292 867
	55811	for 20 20	1 265 881	1 190 693	-	(1 194 299)	(2 735)	-	1 259 540
<i>other</i>	55612	for 20 21	4 677 322	2 788 224	-	(1 900 104)	(257)	3 338	5 568 523
	55812	for 20 20	3 870 307	2 123 126	-	(1 321 640)	(3 631)	9 160	4 677 322
Advances issued	5562	for 20 21	2 640 747	983 324	-	(2 575 832)	(27 064)	1 269 689	2 290 864
	5582	for 20 20	1 876 504	442 990	-	(699 969)	(17 387)	1 038 609	2 640 747
including:									
<i>on electric power transmission</i>	55621	for 20 21	47 610	78 592	-	(44 830)	(7)	-	81 365
	55821	for 20 20	24 428	31 188	-	(8 005)	(1)	-	47 610
<i>on technological connection</i>	55622	for 20 21	2 483 066	755 699	-	(2 414 372)	(25 711)	1 268 056	2 066 738
	55822	for 20 20	1 826 938	303 654	-	(669 366)	(16 769)	1 038 609	2 483 066
<i>on organization of the functioning and development of unified energy system (UES) of Russia relating to integrated distribution power grid</i>	55623	for 20 21	-	-	-	-	-	-	-
	55823	for 20 20	-	-	-	-	-	-	-
<i>on resale of electric power and capacity</i>	55624	for 20 21	-	-	-	-	-	-	-
	55824	for 20 20	-	-	-	-	-	-	-

Line item	Line code	Period	Opening balance	Changes for period					Ending balance
				Inflow		Retirement		Transferring from long-term debt to short-term debt	
				As a result of business transactions (amount of debt under the deal of operation)	Interest accrued, penalties and other accruals	Repayment	Write-off to financial result		
1	2	3	4	5	6	7	8	9	10
<i>on participation in other organizations</i>	55625	for 20 21	-	-	-	-	-	-	-
	55825	for 20 20	-	-	-	-	-	-	-
<i>on lease services</i>	55626	for 20 21		11 691	-	(7 151)	-	1 633	6 173
	55826	for 20 20	1 214	11 767	-	(1 901)	-	-	11 080
<i>on other issues</i>	55627	for 20 21		137 342	-	(109 479)	(1 346)	-	26 517
	55826	for 20 20	23 924	96 381	-	(20 697)	(617)	-	98 991
Delay from participants (shareholders) in paying revenues	5563	for 20 21	479	-	-	(135)	-	-	344
	5583	for 20 20	453	26	-	-	-	-	479
Notes payable	5564	for 20 21	-	-	-	-	-	-	-
	5584	for 20 20	-	-	-	-	-	-	-
Debts owed to state non-budgetary funds	5565	for 20 21	135 442	157 707	-	(135 442)	-	-	157 707
	5585	for 20 20	157 086	135 442	-	(157 086)	-	-	135 442
Settlements in respect of taxes and levies	5566	for 20 21	771 058	758 445	-	(771 058)	-	-	758 445
	5586	for 20 20	642 898	771 058	-	(642 898)	-	-	771 058
Payables owed to corporate staff	5567	for 20 21	317 117	299 668	-	(317 117)	-	-	299 668
	5587	for 20 20	273 713	317 117	-	(273 713)	-	-	317 117
Other accounts payable	5568	for 20 21	961 833	520 075	-	(494 736)	(4 783)	4 028	986 417
	5588	for 20 20	670 871	574 083	-	(281 946)	(1 543)	368	961 833
Out of the total amount of short-term debt	5569	for 20 21	270 704	488 841	-	(265 723)	-	-	493 822
	5589	for 20 20	26 205	264 918	-	(20 419)	-	-	270 704
<i>Debt owed to subsidiaries</i>	55691	for 20 21	270 704	488 841	-	(265 723)	-	-	493 822
	55891	for 20 20	26 205	264 918	-	(20 419)	-	-	270 704
<i>Debt owed to affiliates</i>	55692	for 20 21	-	-	-	-	-	-	-
	55892	for 20 20	-	-	-	-	-	-	-
Total	5550	for 20 21	12 278 000	7 916 047	-	(7 355 615)	(32 304)	-	12 806 128
	5570	for 20 20	9 919 296	6 956 104	-	(4 572 104)	(25 296)	-	12 278 000

(1) - указывается отчетный год
(2) - указывается предыдущий год

5.6.6. Overdue accounts payable

Line item	line code	As at December 31 2021	As at December 31 2020	As at December 31 2019
1	2	3	4	5
V. CURRENT LIABILITIES				
Accounts payable		3 778 831	3 734 448	2 623 405
including:				
Settlements with suppliers and contractors	5691	3 188 311	2 774 790	2 007 423
including:				
construction	56911	712 884	644 377	373 642
other	56912	2 475 427	2 130 413	1 633 781
Notes payable	5692	-	-	-
Wages payable	5693	-	-	-
Debts owed to state non-budgetary funds	5694	-	-	-
Taxes and dues payable	5695	-	-	-
Advances received	5696	394 607	447 724	493 336
Delay from participants (shareholders) in paying revenues	5697	-	-	-
Other accounts payable	5698	195 913	511 934	122 646

- (1) - reporting date of the reporting period is indicated
- (2) - prior-year period is indicated
- (3) - year, prior to preceding year is indicated

5.6.7. Loans and borrowings

Line item	Line code	Period	At the start of the year	Changes for period					At the end of the period
				Inflow	Accrual of interests	Principal repayment	Repayment of interest	Transferring from long-term debt to short-term debt	
1	2	3	4	5	6	7	8	9	10
Long-term borrowings - total	7410	for 20 21	17 882 922	17 894 477	-	(19 741 084)	-	-	16 036 315
	7430	for 20 20	19 432 911	36 128 620	-	(37 678 609)	-	-	17 882 922
including:									
Loans	7411	for 20 21	16 482 922	17 894 477	-	(19 741 084)	-	-	14 636 315
	7431	for 20 20	19 432 911	34 728 620	-	(37 678 609)	-	-	16 482 922
Borrowings	7412	for 20 21	1 400 000	-	-	-	-	-	1 400 000
	7432	for 20 20	-	1 400 000	-	-	-	-	1 400 000
Current borrowings - total	7420	for 20 21	5 553 866	6 020 569	1 580 336	(6 620 569)	(1 700 010)	-	4 834 192
	7440	for 20 20	3 652 592	13 835 373	1 611 812	(12 035 373)	(1 510 538)	-	5 553 866
including:									
Loans	7421	for 20 21	-	1 220 569	-	(1 220 569)	-	-	-
	7441	for 20 20	-	8 435 373	-	(8 435 373)	-	-	-
<i>Interest on loans</i>	74211	for 20 21	-	-	1 279 084	-	(1 270 853)	-	8 231
	74411	for 20 20	19 652	-	1 383 168	-	(1 402 820)	-	-
Borrowings	7422	for 20 21	5 553 866	4 800 000	301 252	(5 400 000)	(429 157)	-	4 825 961
	7442	for 20 20	3 632 940	5 400 000	228 644	(3 600 000)	(107 718)	-	5 553 866

(1) - указывается отчетный год
(2) - указывается предыдущий год

5.6.8. Expenses for loans and borrowings

Indication		For long-term loans and borrowings	For short-term loans and borrowings
Line item 1	Line code 2		
		3	4
Expenses for loans total:	7510	1 274 772	4 312
write-off as other expenses	7511	1 248 004	4 312
included in the cost of assets	7512	26 768	-
Expenses for borrowings total:	7520	98 980	202 272
write-off as other expenses	7521	98 980	201 312
included in the cost of assets	7522	-	960
Out of the total cost on borrowings and loans:	7530	1 373 752	206 584
interest accrued	7531	1 373 752	206 584
other expenses	7532		

5.7.1. Estimated liabilities

Indication		Opening balance	Recognized	Redeemed	Written off as excessive amount	Ending balance
Line item	line code					
1	2	3	4	5	6	7
Estimated liabilities - total	5700	1 527 161	2 259 085	(923 647)	(59 716)	2 802 883
including:						
Forthcoming vacation pay	5701	316 830	520 346	(506 218)		330 958
Year-end benefit payment	5702	316 770	322 479	(223 859)	-	415 390
Outstanding litigation as of reporting date	5703	52 860	254 925	(23 262)	(8 245)	276 278
Claims of tax authorities on the results of tax inspections that remained unsolved as of reporting date	5704	156 967	402 611	-	-	559 578
Other estimated liabilities	5705	683 734	758 724	(170 308)	(51 471)	1 220 679
Out of the total amount of contingent liabilities:						
Created for the account of expenses for core activities	5706		1 230 217			
Created for the account of other expenses	5707		997 073			
Included in the cost of assets	5708		31 795			

5.7.2. Deferred taxes

Line item	Line code	Deferred tax assets	Deferred tax liabilities
1	2	3	4
Balance at the beginning of the reporting period	7700	1 020 464	2 132 816
Change of temporary differences in the reporting period causing tax consequences	7710	397 444	346 088
The result of change in tax rates	7720	-	-
The result of change in taxation rules (accounting procedure of income tax)	7730	-	-
Change of temporary differences in the reporting period for transactions whose results are not included in the accounting profit (loss)	7740	21 143	-
write-off of temporary differences beyond tax consequences	7750	-	-
<i>For reference:</i> Recognition (write-off) of deferred tax assets due to the change of probability that the company will receive taxable income in subsequent reporting periods	7760	-	x
Balance at the end of the reporting period	7800	1 439 051	2 478 904

5.8. Securities

Indication		As at December 31, 2021	As at December 31, 2020	As at December 31, 2019
Line item	Line code			
1	2	3	4	5
Received — total	5800	1 777 286	549 501	303 376
including:				
promissory notes	5801	-	-	-
pledged property	5802	-	107	107
where:				
items of fixed assets	58021	-	107	107
securities and other financial investments	58022	-	-	-
other	58023	-	-	-
other received	5803	1 777 286	549 394	303 269
Issued under own obligations— total	5810	-	-	-
including:				
promissory notes	5811		-	-
pledged property	5812	-	-	-
where:				
items of fixed assets	58121	-	-	-
securities and other financial investments	58122	-	-	-
other	58123	-	-	-
other issued	5813	-	-	-

(1) - reporting date of the reporting period is indicated

(2) - prior-year period is indicated

(3) - year, prior to preceding year is indicated

5.9. Government assistance

Line item	line code	2020				2019			
		At the start of the year	Received during the year	Returned during the year	At the end of the year	At the start of the year	Received during the year	Returned during the year	At the end of the year
Public funds received - total	5900	-	6 494	(6 494)	-	-	4 084	(4 084)	-
<i>including:</i>									
on current expenses	5901	-	1 291	(1 291)	-	-	1 201	(1 201)	-
compensations for Chernobyl victims	5902	-	-	-	-	-	-	-	-
for task performance on mobilization training	5903	-	-	-	-	-	-	-	-
for liquidation of interterritorial cross-subsidization	5904	-	-	-	-	-	-	-	-
for investments in non-current assets	5905	-	-	-	-	-	-	-	-
other purposes	5906	-	5 203	(5 203)	-	-	2 883	(2 883)	-
<i>where:</i>									
funding for preventive measures to reduce occupational injuries and occupational diseases	5911	-	-	-	-	-	-	-	-
funding for thorough medical check-ups for employees engaged in work with harmful and (or) occupational hazards factors	5912	-	-	-	-	-	-	-	-

(1) - reporting period is indicated

(2) - prior-year period is indicated

5.10. Government assistance, which did not meet the conditions under which it was granted.*

Indicator		For 2021(1)		3a 2020 (2)	
Line item	Line code	refundable	has actually been returned	refundable	has actually been returned
1	2	3	4	5	6
budgetary funds received, which did not meet the conditions under which it was granted	7910	-	-	-	-
<i>included</i>					
on current expenses	7911				
compensations for Chernobyl victims	7912				
for task performance on mobilization training	7913				
for liquidation of interterritorial cross-subsidization	7914				
other purposes	7915				
<i>including:</i>					
funding for preventive measures to reduce occupational injuries and occupational diseases	7921				
funding for thorough medical check-ups for employees engaged in work with harmful and (or) occupational hazards factors	7922				

(1) - reporting date is indicated

(2) - prior-year period is indicated

* - включать в состав бухгалтерской отчетности в случае наличия данных

5.11. Other revenues and expenses

Indication		For 2021	For 2020
Line item	Line code		
1	2		
Other revenues total	8000	1 413 802	1 563 197
including:			
From sale of fixed assets, except apartments	8001	1 959	115
From sale of apartments	8002	-	-
From sale of inventories	8003	13 781	11 039
From sale of currency	8004	-	-
From sale of intangible assets	8005	-	-
From sale of securities	8006	-	-
From sale of other assets	8007	-	-
From joint arrangements	8008	-	-
Profit for 2020 recognized in the reporting period	8009	107 757	-
Profit for 2019 recognized in the reporting period	8010	14 260	36 856
Profit for 2018 recognized in the reporting period	8011	5 043	10 380
Profit up to January 1, 2018 recognized in the reporting period	8012	215 988	64 996
Penalties, fines and forfeits recognized or for which the judgments (arbitration awards) for their recovery have been obtained	8013	323 976	518 967
Accounts payable for which the statute of limitations has expired (more than three years)	8014	32 304	25 296
Exchange differences	8015	-	-
Assets in surplus on the results of the inventory count	8016	4 540	55
Donated assets except fixed assets and intangible assets	8017	7 711	3 881
Revenue from donated fixed assets identified in accordance with established order	8018	25 822	22 503
Value of tangible assets remaining after the assets that are not subject to recovery and further use have been written off	8019	3 934	3 791
Revaluation of financial investments according to the current market value	8020	-	-
Revenue from decrease (write-off) of provision for doubtful debts	8021	82 265	232 555
Revenue from decrease (write-off) of reserve for estimated liabilities	8022	59 716	64 391
Revenue from decrease (write-off) of provision for depreciation of inventories	8023	3 863	6 008
Revenues under assignment of claim agreements	8024	-	-
Revenues from determination of freelance electric power consumption	8025	68 476	70 376
Insurance settlements receivable	8026	160 699	230 611
Revenues related to the Interest in the Charter Capital of other organizations	8027	-	-
Restoring accounts receivable previously written off	8028	88	24
Discount on promissory notes	8029	-	-
Compensations for difference in tariffs (budgetary funding)	8030	-	-
Revenue from decrease (write-off) of provision for impairment of financial investments	8031	8 261	100
Increase in value of items of fixed assets	8032	-	-
Revenue from increase in value of previously cut-price items of fixed assets	8033	-	-
Revenue from payment of promissory notes	8034	-	-
Other	8035	273 359	261 253

Indication		For 2021	For 2020
Line item	Line code		
1	2		
Other revenues total	8100	(4 825 874)	(3 777 891)
including:			
From sale of fixed assets, except apartments	8101	(1 849)	-
From sale of apartments	8102	-	-
From sale of inventories	8103	(11 305)	(8 825)
From sale of currency	8104	-	-
From sale of intangible assets	8105	-	-
From sale of securities	8106	-	-
From sale of other assets	8107	-	-
Other taxes	8108	-	-
Expenses for bank services	8109	(580)	(406)
Expenses for maintenance of financial investments	8110	-	-
Provision for doubtful debts	8111	(608 897)	(533 810)
Provision for impairment of financial investments	8112	-	(7 571)
Provision for impairment of tangible assets	8113	(876)	(2 309)
Provision for discontinued operations	8114	-	-
Reserve for estimated liabilities	8115	(273 716)	(55 696)
Retirement of assets without revenue	8116	(16 900)	-
VAT on donated property	8117	-	-
Loss for 2020 recognized in the reporting period	8118	(504 701)	-
Loss for 2019 recognized in the reporting period	8119	(565 434)	(428 141)
Loss for 2018 recognized in the reporting period	8120	(209 550)	(110 767)
Loss up to January 1, 2018 recognized in the reporting period	8121	(198 966)	(260 279)
Penalties, fines and forfeits recognized or for which the judgments (arbitration awards) for their recovery have been obtained	8122	(30 456)	(61 394)
State fees under the economic contracts	8123	(12 606)	(13 247)
Revaluation of financial investments according to the current market value	8124	-	-
Discount on promissory notes	8125	-	-
Expenses under assignment of claim agreements	8126	-	-
Non-refundable VAT	8127	(22 305)	(7 689)
Expenses for discovered non-contractual electricity consumption	8128	-	-
Contributions to associations and funds	8129	(3 207)	(3 649)
Accounts receivable for which the statute of limitations has expired (more than three years)	8130	(271)	(395)
Exchange differences	8131	-	-
Court costs	8132	(3 450)	(1 289)
Theft, shortages	8133	(167)	(268)
Expenses for execution proceedings	8134	-	-
Payment of the cost of employees' apartments	8135	-	-
Other financial aid and other cash payments to employees	8136	(337 595)	(291 347)
Financial aid to retired employees (including lump-sum payments, compensations for community charges)	8137	(9 174)	(9 826)
Expenses for sporting events	8138	(3 296)	(880)
Expenses for social activities	8139	(11 958)	(8 633)
Charitable expenditures	8140	-	-
Value of redeemable promissory notes	8141	-	-
Residual value of written-off fixed assets	8143	-	-
Reduction in prices of items of fixed assets	8144	-	-
Other	8145	(1 998 615)	(1 971 470)

5.13. Information on reportable segments

Line item	Line code	Period	Electric power transmission	Technological connection	Reportable segment name	Reportable segment name	Reportable segment name	Other segments	Total
1	2	3	4	5	6	7	8	9	10
Revenue from external buyers	8310	2021	54 526 276	2 347 653	-	-	-	795 815	57 669 744
	8311	2020	48 101 880	731 309	-	-	-	536 391	49 369 580
Sales revenue between segments	8320	2021	-	-	-	-	-	-	-
	8321	2020	-	-	-	-	-	-	-
Total Revenue of segment	8300	2021	54 526 276	2 347 653	-	-	-	795 815	57 669 744
including	8400	2020	48 101 880	731 309	-	-	-	536 391	49 369 580
<i>Revenue from transmission</i>	8301	2021	54 526 276	-	-	-	-	-	54 526 276
	8401	2020	48 101 880	-	-	-	-	-	48 101 880
<i>Revenue from technological connection</i>	8302	2021	-	2 347 653	-	-	-	-	2 347 653
	8402	2020	-	731 309	-	-	-	-	731 309
<i>Other revenue</i>	8303	2021	-	-	-	-	-	795 815	795 815
	8403	2020	-	-	-	-	-	536 391	536 391
Interest receivable	8303	2021	-	-	-	-	-	28 305	28 305
	8403	2020	-	-	-	-	-	28 872	28 872
Interest payable	8304	2021	1 552 608	-	-	-	-	-	1 552 608
	8404	2020	1 593 371	-	-	-	-	-	1 593 371
Income Tax Expenses	8305	2021	523 092	457 767	-	-	-	6 061	986 920
	8405	2020	204	116 154	-	-	-	634	116 992
Gains/(losses)of segment	8306	2021	1 076 192	972 195	-	-	-	(336 553)	1 711 834
	8406	2020	(1 372 012)	(128 676)	-	-	-	(590)	(1 501 278)
Assets of segments	8307	2021	76 995 336	1 371 236	-	-	-	1 187 499	79 554 071
	8407	2020	74 885 901	1 098 993	-	-	-	1 395 350	77 380 244
including non-current assets	8308	2021	66 060 311	1 213 283	-	-	-	739 947	68 013 541
	8408	2020	63 590 343	990 606	-	-	-	715 531	65 296 480
Liabilities of segments	8309	2021	73 485 271	4 682 270	-	-	-	1 386 530	79 554 071
	8409	2020	71 151 660	5 092 056	-	-	-	1 136 528	77 380 244
Amortization of fixed assets and intangible assets	8390	2021	4 532 749	69 806	-	-	-	51 191	4 653 746
	8490	2020	4 453 469	68 585	-	-	-	50 296	4 572 350