

1 "General requirements for financial reporting"

|                                             |                                                      |                            |            |    |    |
|---------------------------------------------|------------------------------------------------------|----------------------------|------------|----|----|
| Enterprise                                  | JOINT STOCK COMPANY "DNIPROVSKA TEPLOELEKTROCENTRAL" | Date (year, month, number) | 2020       | 01 | 01 |
| Territory                                   | Ukraine                                              | according to the           | 00130820   |    |    |
| Organizational and legal form of management | AT                                                   | for KOATUU                 | 1210436900 |    |    |
| Type of economic activity                   | heat energy                                          | for COPFG                  | 230        |    |    |
| Average number of employees                 | 381                                                  | for NACE                   | 35.11      |    |    |

Address, telephone Zavodska Street, b.2, Kamyanske, Dnipropetrovsk Region, 51925. tel. (0569) 550033

Unit of measurement: thousand UAH without a decimal point

Compiled (make a "v" in the appropriate cell):

according to the provisions (standards) of accounting

according to international financial reporting standards

|   |
|---|
|   |
| V |

Balance Sheet (Statement of Financial Position)

on December 31 20 19 p.

Form N 1

Code for DKUD

1801001

| Assets                                                               | Line code   | At the beginning of the reporting period | At the end of the reporting period |
|----------------------------------------------------------------------|-------------|------------------------------------------|------------------------------------|
| 1                                                                    | 2           | 3                                        | 4                                  |
| <b>I. Non-current assets</b>                                         |             |                                          |                                    |
| Intangible assets                                                    | 1000        | 5266                                     | 6809                               |
| initial value                                                        | 1001        | 5506                                     | 7519                               |
| accumulated depreciation                                             | 1002        | 240                                      | 710                                |
| Incomplete capital investments                                       | 1005        |                                          |                                    |
| Fixed assets                                                         | 1010        | 60628                                    | 298078                             |
| initial value                                                        | 1011        | 286 273                                  | 305 075                            |
| depreciation costs                                                   | 1012        | 225 645                                  | 6 997                              |
| Investment Property                                                  | 1015        |                                          |                                    |
| Long-term biological assets                                          | 1020        |                                          |                                    |
| Long-term financial investments:                                     | 1030        |                                          |                                    |
| which are accounted for using the equity method of other enterprises |             |                                          |                                    |
| other financial investments                                          | 1035        |                                          |                                    |
| Long-term receivables                                                | 1040        | 1082636                                  |                                    |
| Deferred tax assets                                                  | 1045        | 32 610                                   |                                    |
| Other non-current assets                                             | 1090        |                                          |                                    |
| <b>Total for section I</b>                                           | <b>1095</b> | <b>1181140</b>                           | <b>304887</b>                      |
| <b>II. Current assets</b>                                            |             |                                          |                                    |
| Stocks                                                               | 1100        | 6 896                                    | 7 736                              |
| Current biological assets                                            | 1110        |                                          |                                    |
| Accounts receivable for products, goods, works, services             | 1125        | 108 895                                  | 983 392                            |
| Accounts receivable by calculations:                                 | 1130        |                                          |                                    |
| on issued advances                                                   |             |                                          |                                    |
| with a budget                                                        | 1135        |                                          |                                    |
| including income tax                                                 | 1136        |                                          |                                    |
| Other current receivables                                            | 1155        | 136 797                                  | 575 564                            |
| Current financial investments                                        | 1160        |                                          |                                    |
| Money and their equivalents                                          | 1165        | 55 326                                   | 431                                |
| Deferred expenses                                                    | 1170        |                                          |                                    |
| Other current assets                                                 | 1190        | 116 700                                  | 131 631                            |
| <b>Total for section II</b>                                          | <b>1195</b> | <b>424614</b>                            | <b>1698754</b>                     |
| <b>III. Non-current assets held for sale and disposal groups</b>     | <b>1200</b> |                                          |                                    |
| <b>Balance</b>                                                       | <b>1300</b> | <b>1605754</b>                           | <b>2003641</b>                     |



Enterprise

JOINT STOCK COMPANY "DNIPROVSKA  
TEPLOELEKTROCENTRAL"

(name)

Date (year, month, number)

according to  
the USREOU

CODY

2020 01 01

00130820

**Statement of financial performance (Statement of comprehensive income)**by YEAR 20 19 p.

Form N 2 Code for DKUD

1801003

**I. FINANCIAL RESULTS**

| Article                                                    | Line code | For the reporting period | For the same period last year |
|------------------------------------------------------------|-----------|--------------------------|-------------------------------|
| 1                                                          | 2         | 3                        | 4                             |
| Net income from sales of products (goods, works, services) | 2000      | 395 347                  | 455 905                       |
| Cost of goods sold (goods, works, services)                | 2050      | ( 396186 )               | 449 535                       |
| <b>Gross:</b>                                              |           |                          |                               |
| profit                                                     | 2090      |                          | 6370                          |
| loss                                                       | 2095      | ( 839 )                  | ( )                           |
| Other operating income                                     | 2120      | 313 204                  | 448272                        |
| Administrative expenses                                    | 2130      | ( 18 685 )               | 16 481                        |
| Selling expenses                                           | 2150      | ( 187 )                  |                               |
| Other operating expenses                                   | 2180      | ( 295 196 )              | 435 777                       |
| <b>Financial result from operating activities:</b>         |           |                          |                               |
| profit                                                     | 2190      |                          | 2384                          |
| loss                                                       | 2195      | ( 1703 )                 | ( )                           |
| Income from equity participation                           | 2200      |                          |                               |
| Other financial income                                     | 2220      |                          |                               |
| Other income                                               | 2240      | 207                      | 175                           |
| Financial expenses                                         | 2250      | ( )                      | ( )                           |
| Losses from equity participation                           | 2255      | ( )                      | ( )                           |
| Other expenses                                             | 2270      | ( 509 )                  | ( )                           |
| <b>Financial result before tax:</b>                        |           |                          |                               |
| profit                                                     | 2290      |                          | 2559                          |
| loss                                                       | 2295      | ( 2005 )                 | ( )                           |
| Expenses (income) from income tax                          | 2300      | 2434                     | 243                           |
| Profit (loss) from discontinued operations after tax       | 2305      |                          |                               |
| <b>Net financial result:</b>                               |           |                          |                               |
| profit                                                     | 2350      | 429                      | 2802                          |
| loss                                                       | 2355      | ( )                      | ( )                           |

## II. COMPREHENSIVE INCOME

| Article                                                              | Line code   | For the reporting period | For the same period last year |
|----------------------------------------------------------------------|-------------|--------------------------|-------------------------------|
| 1                                                                    | 2           | 3                        | 4                             |
| Revaluation (depreciation) of non-current assets                     | 2400        | 227278                   |                               |
| Revaluation (depreciation) of financial instruments                  | 2405        |                          |                               |
| Accumulated exchange rate differences                                | 2410        |                          |                               |
| Share of other comprehensive income of associates and joint ventures | 2415        |                          |                               |
| Other total income                                                   | 2445        |                          |                               |
| <b>Other aggregate pre-tax income</b>                                | <b>2450</b> | 227278                   |                               |
| Income tax related to other comprehensive income                     | 2455        | -40910                   |                               |
| <b>Other total income after tax</b>                                  | <b>2460</b> | 186368                   |                               |
| <b>Total income (sum of lines 2350, 2355 and 2460)</b>               | <b>2465</b> | 186797                   | 2802                          |

## III. ELEMENTS OF OPERATING COSTS

| Article title                | Line code   | For the reporting period | For the same period last year |
|------------------------------|-------------|--------------------------|-------------------------------|
| 1                            | 2           | 3                        | 4                             |
| Material costs               | 2500        | 325 085                  | 395 771                       |
| salary expenses              | 2505        | 66 853                   | 48 951                        |
| Deductions for social events | 2510        | 13 353                   | 9 903                         |
| Amortization                 | 2515        | 3872                     | 2735                          |
| Other operating expenses     | 2520        | 301 091                  | 444 433                       |
| <b>Together</b>              | <b>2550</b> | 710 254                  | 901 793                       |

## IV. CALCULATION OF SHARE RETURN INDICATORS

| Article title                                   | Line code | For the reporting period | For the same period last year |
|-------------------------------------------------|-----------|--------------------------|-------------------------------|
| 1                                               | 2         | 3                        | 4                             |
| Average annual number of ordinary shares        | 2600      | 101638844                | 101638844                     |
| Adjusted average annual number of common shares | 2605      | 101638844                | 101638844                     |
| Net profit (loss) per common share              | 2610      | 0,00422                  | 0,02757                       |
| Adjusted net income (loss) per common share     | 2615      | 0,00422                  | 0,02757                       |
| Dividends per simple share                      | 2650      |                          |                               |

Chief Accountant

*[Signature]*

Kravchenko I.M.

ЗГІДНО З ОРИГІНАЛОМ  
АТ «ДНІПРОВСЬКА ТЕЦ»  
ГОЛОВНИЙ БУХГАЛТЕР  
КРАВЧЕНКО І.М.



Enterprise

JSC "Dnieper thermal power plant"  
(name)Date (year, month, number)  
according to the

| CODY     |    |    |
|----------|----|----|
| 2020     | 01 | 01 |
| 00130820 |    |    |

**Cash flow statement (by direct method)**  
**during the year 20 19**

Form N 3 Code for DKUD

1801004

| Article                                         | Line code   | For the reporting period | For the same period last year |
|-------------------------------------------------|-------------|--------------------------|-------------------------------|
| 1                                               | 2           | 3                        | 4                             |
| <b>I. Cash flow from operating activities</b>   |             |                          |                               |
| Proceeds from:                                  |             |                          |                               |
| Sales of products (goods, work, services)       | 3000        | 255821                   | 339817                        |
| Refund of taxes and fees                        | 3005        |                          |                               |
| including value added tax                       | 3006        |                          |                               |
| Targeted funding                                | 3010        |                          |                               |
| Other receipts                                  | 3095        | 4810                     | 18111                         |
| Payment costs:                                  |             |                          |                               |
| Goods (work, services)                          | 3100        | 166062                   | ( 248518 )                    |
| Work                                            | 3105        | 53870                    | ( 37883 )                     |
| Contribution for social actions                 | 3110        | 13462                    | ( 9532 )                      |
| Liabilities for taxes and fees                  | 3115        | 40958                    | ( 20046 )                     |
| Other expenses                                  | 3190        | 25889                    | ( 9870 )                      |
| <b>Net cash flow from operating activities</b>  | <b>3195</b> | <b>-39610</b>            | <b>32079</b>                  |
| <b>II. Cash flow from investing activities</b>  |             |                          |                               |
| Proceeds from sales:                            |             |                          |                               |
| financial investments                           | 3200        |                          |                               |
| non-current assets                              | 3205        |                          |                               |
| Receipts from received:                         |             |                          |                               |
| percent                                         | 3215        |                          |                               |
| dividends                                       | 3220        |                          |                               |
| Proceeds from derivatives                       | 3225        |                          |                               |
| Other receipts                                  | 3250        |                          |                               |
| Purchase costs:                                 |             |                          |                               |
| financial investments                           | 3255        | ( )                      | ( )                           |
| non-current assets                              | 3260        | ( 15285 )                | ( 16844 )                     |
| Payments on derivatives                         | 3270        | ( )                      | ( )                           |
| other payments                                  | 3290        | ( )                      | ( )                           |
| <b>Net cash flow from investing activities</b>  | <b>3295</b> | <b>-15285</b>            | <b>-16844</b>                 |
| <b>III. Cash flow from financing activities</b> |             |                          |                               |
| Proceeds from:                                  |             |                          |                               |
| Equity                                          | 3300        |                          |                               |
| Getting loans                                   | 3305        |                          |                               |
| Other receipts                                  | 3340        |                          |                               |
| Spending on:                                    |             |                          |                               |
| Repurchase of own shares                        | 3345        | ( )                      | ( )                           |
| Repayment of loans                              | 3350        |                          |                               |
| Payment of dividends                            | 3355        | ( )                      | ( )                           |
| other payments                                  | 3390        | ( )                      | ( )                           |
| <b>Net cash flow from financing activities</b>  | <b>3395</b> |                          |                               |

| 1                                                               | 2           | 3             | 4            |
|-----------------------------------------------------------------|-------------|---------------|--------------|
| <b>Net cash flow for the accounting period</b>                  | <b>3400</b> | <b>-54895</b> | <b>15235</b> |
| The balance of funds at the beginning of the year               | 3405        | 55326         | 40091        |
| The impact of changes in exchange rates on the balance of funds | 3410        |               |              |
| Balance at the end of the year                                  | 3415        | 431           | 55326        |

Chief Accountant

*Handwritten signature*

Kravchenko IM



**ЗГІДНО З ОРИГІНАЛОМ  
АТ "ДНІПРОВСЬКА ТЕЦ"  
ГОЛОВНИЙ БУХГАЛТЕР  
КРАВЧЕНКО І.М.**

CODY

Enterprise

JSC "Dnieper thermal power plant"

(name)

Date (year, month, number)

2020 01 01

according to the

00130820

# Statement of Owner's Equity

by YEAR 20 19 p.

Form N 4 Code for DKUD

1801005

| Article                                              | Line code   | Registered capital | Capital in revaluations | Additional capital | Reserve capital | Retained earnings (uncovered loss) | Unpaid capital | Withdrawn capital | Total  |
|------------------------------------------------------|-------------|--------------------|-------------------------|--------------------|-----------------|------------------------------------|----------------|-------------------|--------|
| 1                                                    | 2           | 3                  | 4                       | 5                  | 6               | 7                                  | 8              | 9                 | 10     |
| <b>Remainder at the beginning of the year</b>        | <b>4000</b> | 25409              |                         | 1817               | 299             | -99073                             |                |                   | -71548 |
| <b>Correction:</b>                                   |             |                    |                         |                    |                 |                                    |                |                   |        |
| Changing accounting policies                         | 4005        |                    |                         |                    |                 |                                    |                |                   |        |
| Bug fixes                                            | 4010        |                    |                         |                    |                 |                                    |                |                   |        |
| Other changes                                        | 4090        |                    |                         |                    |                 |                                    |                |                   |        |
| <b>Adjusted balance at the beginning of the year</b> | <b>4095</b> | 25409              |                         | 1817               | 299             | -99073                             |                |                   | -71548 |
| <b>Net profit (loss) for the reporting period</b>    | <b>4100</b> |                    |                         |                    |                 | 429                                |                |                   | 429    |
| <b>Other total income for the reporting period</b>   | <b>4110</b> |                    | 186368                  |                    |                 |                                    |                |                   | 186368 |
| <b>Profit distribution:</b>                          |             |                    |                         |                    |                 |                                    |                |                   |        |
| Payments to owners (dividends)                       | 4200        |                    |                         |                    |                 | -2520                              |                |                   | -2520  |
| Direction of profits to registered capital           | 4205        |                    |                         |                    |                 |                                    |                |                   |        |
| Deductions to reserve capital                        | 4210        |                    |                         |                    |                 |                                    |                |                   |        |
| <b>Participants' Capital contributions</b>           | <b>4240</b> |                    |                         |                    |                 |                                    |                |                   |        |
| Repayment of capital debt                            | 4245        |                    |                         |                    |                 |                                    |                |                   |        |
| <b>Withdrawal of capital:</b>                        |             |                    |                         |                    |                 |                                    |                |                   |        |
| Redemption of shares (shares)                        | 4260        |                    |                         |                    |                 |                                    |                |                   |        |

|                                       |      |  |  |  |  |  |  |  |  |
|---------------------------------------|------|--|--|--|--|--|--|--|--|
| Resale of repurchased shares (shares) | 4265 |  |  |  |  |  |  |  |  |
|---------------------------------------|------|--|--|--|--|--|--|--|--|

| 1                                           | 2           | 3     | 4      | 5    | 6   | 7       | 8 | 9 | 10     |
|---------------------------------------------|-------------|-------|--------|------|-----|---------|---|---|--------|
| Cancellation of repurchased shares (shares) | 4270        |       |        |      |     |         |   |   |        |
| Withdrawal of a share in the capital        | 4275        |       |        |      |     |         |   |   |        |
| Other changes in equity                     | 4290        |       |        | -59  |     | 59      |   |   |        |
| <b>Total changes in capital</b>             | <b>4295</b> |       | 186368 | -59  |     | -2032   |   |   | 184277 |
| Remainder at the end of the year            | <b>4300</b> | 25409 | 186368 | 1758 | 299 | -101105 |   |   | 112729 |

Chief Accountant

*I.M. Kravchenko*



ЗГІДНО З ОРИГІНАЛОМ  
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ГОЛОВНИЙ БУХГАЛТЕР  
КРАВЧЕНКО І.М.

| CODY                    |    |    |
|-------------------------|----|----|
| 2020                    | 01 | 01 |
| according to the USRFOU |    |    |
| for KOATUU              |    |    |
| for UNDER               |    |    |
| for COPFG               |    |    |
| for NACE                |    |    |
| 1210436900              |    |    |
| 28784                   |    |    |
| 230                     |    |    |
| 35.11                   |    |    |

Date / year, month, date /  
according to the USRFOU  
for KOATUU  
for UNDER  
for COPFG  
for NACE

|                                             |                                                      |
|---------------------------------------------|------------------------------------------------------|
| Enterprise                                  | JOINT STOCK COMPANY "DNIPROVSKA TEPLOELEKTROCENTRAL" |
| Territory                                   | Dnepropetrovsk                                       |
| Public administration body                  | State Property Fund of Ukraine                       |
| Organizational and legal form of management | Joint stock company                                  |
| Type of economic activity                   | Electricity generation                               |
| Unit of measurement: thousand               |                                                      |

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for 2019

Form N 5

Code for DKUD

1801008

I. Intangible assets

| Groups of intangible assets       | Line code | Balance at the beginning of the year |                          | Received in a year | Revaluation (revaluation +, discount -) |                          | Withdrawn in a year     |                          | Depreciation is accrued for the year | Losses from impairment for the year | Other changes for the year |                          | Balance at the end of the year |                          |
|-----------------------------------|-----------|--------------------------------------|--------------------------|--------------------|-----------------------------------------|--------------------------|-------------------------|--------------------------|--------------------------------------|-------------------------------------|----------------------------|--------------------------|--------------------------------|--------------------------|
|                                   |           | initial (revalued) cost              | accumulated depreciation |                    | initial (revalued) value                | accumulated depreciation | initial (revalued) cost | accumulated depreciation |                                      |                                     | initial (revalued) value   | accumulated depreciation | initial (revalued) cost        | accumulated depreciation |
| 1                                 | 2         | 3                                    | 4                        | 5                  | 6                                       | 7                        | 8                       | 9                        | 10                                   | 11                                  | 12                         | 13                       | 14                             | 15                       |
| Rights to use natural resources   | 010       | 0                                    | 0                        | 0                  | 0                                       | 0                        | 0                       | 0                        | 0                                    | 0                                   | 0                          | 0                        | 0                              | 0                        |
| Property use rights               | 020       | 0                                    | 0                        | 0                  | 0                                       | 0                        | 0                       | 0                        | 0                                    | 0                                   | 0                          | 0                        | 0                              | 0                        |
| Rights to commercial designations | 030       | 0                                    | 0                        | 0                  | 0                                       | 0                        | 0                       | 0                        | 0                                    | 0                                   | 0                          | 0                        | 0                              | 0                        |
| Rights to industrial property     | 040       | 0                                    | 0                        | 0                  | 0                                       | 0                        | 0                       | 0                        | 0                                    | 0                                   | 0                          | 0                        | 0                              | 0                        |
| Copyright and related rights      | 050       | 0                                    | 0                        | 0                  | 0                                       | 0                        | 0                       | 0                        | 0                                    | 0                                   | 0                          | 0                        | 0                              | 0                        |
|                                   | 060       | 0                                    | 0                        | 0                  | 0                                       | 0                        | 0                       | 0                        | 0                                    | 0                                   | 0                          | 0                        | 0                              | 0                        |
| Other intangible assets           | 070       | 5506                                 | 240                      | 2014               | 0                                       | 0                        | 1                       | 1                        | 471                                  | 0                                   | 0                          | 0                        | 7519                           | 710                      |
| Together                          | 080       | 5506                                 | 240                      | 2014               | 0                                       | 0                        | 1                       | 1                        | 471                                  | 0                                   | 0                          | 0                        | 7519                           | 710                      |
| Goodwill                          | 090       | 0                                    | 0                        | 0                  | 0                                       | 0                        | 0                       | 0                        | 0                                    | 0                                   | 0                          | 0                        | 0                              | 0                        |

From line 080 of column 14

the value of intangible assets for which there is a restriction of ownership

the value of pledged intangible assets

the value of intangible assets created by the enterprise

the value of intangible assets received from earmarked funds

accumulated amortization of intangible assets for which there is a restriction of ownership

From line 080 of column 5

From line 080 of column 15

(081)

(082)

(083)

(084)

(085)

0

0

0

0

0

## II. Fixed assets

| Groups of fixed assets                         | Line code | Balance at the beginning of the year |               | Received in a year      |               | Revaluation (revaluation +, discount -) |        | Withdrawn in a year     |               | Depreciation is accrued for the year | Losses from impairment | Other changes for the year |        | Balance at the end of the year |               | including                      |                         |               |                                |
|------------------------------------------------|-----------|--------------------------------------|---------------|-------------------------|---------------|-----------------------------------------|--------|-------------------------|---------------|--------------------------------------|------------------------|----------------------------|--------|--------------------------------|---------------|--------------------------------|-------------------------|---------------|--------------------------------|
|                                                |           | initial (revalued) cost              | wear and tear | initial (revalued) cost | wear and tear | initial (revalued) value                | wear   | initial (revalued) cost | wear and tear |                                      |                        | initial (revalued) value   | wear   | initial (revalued) cost        | wear and tear | received under a finance lease | initial (revalued) cost | wear and tear | transferred to operating lease |
| 1                                              | 2         | 3                                    | 4             | 5                       | 6             | 7                                       | 8      | 9                       | 10            | 11                                   | 12                     | 13                         | 14     | 15                             | 16            | 17                             | 18                      | 19            |                                |
| Ground section                                 | 100       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Investment Property                            | 105       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Capital expenditures for land improvement      | 110       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Buildings, structures and transmitting devices | 120       | 61178                                | 36535         | 2828                    | 57730         | 0                                       | 34294  | 34294                   | 805           | 0                                    | 11                     | 0                          | 87453  | 3046                           | 0             | 0                              | 0                       | 0             |                                |
| Machines and equipment                         | 130       | 191812                               | 157218        | 10995                   | 163290        | 0                                       | 155772 | 155699                  | 2206          | 0                                    | 0                      | 0                          | 210325 | 3725                           | 0             | 0                              | 0                       | 0             |                                |
| Vehicles                                       | 140       | 30979                                | 30562         | 0                       | 3312          | 0                                       | 30585  | 30585                   | 70            | 0                                    | 0                      | 0                          | 3706   | 47                             | 0             | 0                              | 0                       | 0             |                                |
| Tools, devices, stock (furniture)              | 150       | 2107                                 | 1287          | 55                      | 2450          | 0                                       | 1268   | 1268                    | 107           | 0                                    | 61                     | 0                          | 3405   | 126                            | 0             | 0                              | 0                       | 0             |                                |
| Animals                                        | 160       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Perennial plantings                            | 170       | 4                                    | 3             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 4      | 3                              | 0             | 0                              | 0                       | 0             |                                |
| Other fixed assets                             | 180       | 193                                  | 40            | 0                       | 0             | 0                                       | 11     | 0                       | 10            | 0                                    | 0                      | 0                          | 182    | 50                             | 0             | 0                              | 0                       | 0             |                                |
| Library funds                                  | 190       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Low-value non-current tangible assets          | 200       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Temporary (untitled) buildings                 | 210       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Natural resources                              | 220       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Inventory packaging                            | 230       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Rental items                                   | 240       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Other non-current tangible assets              | 250       | 0                                    | 0             | 0                       | 0             | 0                                       | 0      | 0                       | 0             | 0                                    | 0                      | 0                          | 0      | 0                              | 0             | 0                              | 0                       | 0             |                                |
| Together                                       | 260       | 286273                               | 225645        | 13878                   | 226782        | 0                                       | 221930 | 221846                  | 3198          | 0                                    | 72                     | 0                          | 305075 | 6997                           | 0             | 0                              | 0                       | 0             |                                |

From line 260 of column 14

the value of fixed assets in respect of which there are restrictions on property rights under current law  
the value of pledged fixed assets

residual value of fixed assets that are temporarily not used (conservation, reconstruction, etc.)

initial (revalued) value of fully depreciated fixed assets

fixed assets of leased integral property complexes

the value of fixed assets held for sale

residual value of fixed assets lost as a result of extraordinary events

the value of fixed assets purchased through targeted funding

The cost of fixed assets leased under operating leases

From line 260 of column 15

depreciation of fixed assets in respect of which there are restrictions on property rights

the value of investment property measured at fair value

From line 105 of column 14

|        |      |
|--------|------|
| (261)  | 0    |
| (262)  | 6512 |
| (263)  | 0    |
| (264)  | 3847 |
| (2641) | 0    |
| (265)  | 0    |
| (2651) | 0    |
| (266)  | 0    |
| (267)  | 0    |
| (268)  | 0    |
| (269)  | 0    |

### III. Capital Investments

| Characteristic                                                  | Line code | In a year | At the end of the year |
|-----------------------------------------------------------------|-----------|-----------|------------------------|
| 1                                                               | 2         | 3         | 4                      |
| Capital construction                                            | 280       | 0         | 0                      |
| Acquisition (manufacture) of fixed assets                       | 290       | 13878     | 0                      |
| Acquisition (manufacture) of other irreversible tangible assets | 300       | 203       | 0                      |
| Acquisition (creation) of intangible assets                     | 310       | 2014      | 0                      |
| Acquisition (cultivation) of long-term biological assets        | 320       | 0         | 0                      |
| Others                                                          | 330       | 0         | 0                      |
| Together                                                        | 340       | 16095     | 0                      |

From line 340 of column 3

capital investment in investment real estate (341)

financial expenses included in capital investments (342)

### IV. Financial investments

| Characteristic                                                     | Code rare | In a year | At the end of the year |
|--------------------------------------------------------------------|-----------|-----------|------------------------|
| 1                                                                  | 2         | 3         | long-term 4 current 5  |
| <b>A. Financial investments by method equity participation in:</b> |           |           |                        |
| associates                                                         | 350       | 0         | 0 0                    |
| subsidiaries                                                       | 360       | 0         | 0 0                    |
| joint activities                                                   | 370       | 0         | 0 0                    |
| <b>B. Other financial investments in:</b>                          |           |           |                        |
| shares and stakes in the authorized capital of others enterprises  | 380       | 0         | 0 0                    |
| shares                                                             | 390       | 0         | 0 0                    |
| bonds                                                              | 400       | 0         | 0 0                    |
| others                                                             | 410       | 0         | 0 0                    |
| Total (Section-A + Section B)                                      | 420       | 0         | 0 0                    |

From line 1035 of column 4 of the Balance Sheet (Statement of financial position)

Other long-term financial investments are reflected:

|                   |       |
|-------------------|-------|
| at cost           | (421) |
| at fair value     | (422) |
| at amortized cost | (423) |

Balance Sheet (Statement of financial position)

Current financial investments are reflected:

|                   |       |
|-------------------|-------|
| at cost           | (424) |
| at fair value     | (425) |
| at amortized cost | (426) |

# V. Income and expenses

| Characteristic                                                                | Line code | Income   | Costs    |
|-------------------------------------------------------------------------------|-----------|----------|----------|
| <b>1</b>                                                                      | <b>2</b>  | <b>3</b> | <b>4</b> |
| <b>A. Other operating income and expenses</b>                                 |           |          |          |
| Operating lease of assets                                                     | 440       | 0        | 0        |
| Operating exchange rate difference                                            | 450       | 0        | 0        |
| Sale of other current assets                                                  | 460       | 68       | 0        |
| Fines, penalties, penalties                                                   | 470       | 160284   | 141785   |
| Maintenance of housing and communal and socio-cultural facilities appointment | 480       | 230      | 3052     |
| Other operating income and expenses                                           | 490       | 152622   | 150359   |
| including:                                                                    |           |          |          |
| deductions to the reserve for doubtful debts                                  | 491       | X        | 0        |
| unproductive costs and losses                                                 | 492       | X        | 0        |
| <b>B. Gains and losses on equity investments in:</b>                          |           |          |          |
| associates                                                                    | 500       | 0        | 0        |
| subsidiaries                                                                  | 510       | 0        | 0        |
| joint activities                                                              | 520       | 0        | 0        |
| <b>B. Other financial income and expenses</b>                                 |           |          |          |
| Dividends                                                                     | 530       | 0        | X        |
| Interest                                                                      | 540       | X        | 0        |
| Financial lease of assets                                                     | 550       | 0        | 0        |
| Other financial income and expenses                                           | 560       | 0        | 0        |
| <b>D. Other income and expenses</b>                                           |           |          |          |
| Realization of financial investments                                          | 570       | 0        | 0        |
| Revenues from business combinations                                           | 580       | 0        | 0        |
| The result of the usefulness assessment                                       | 590       | 0        | 0        |
| Non-operating exchange rate difference                                        | 600       | 0        | 0        |
| Assets received free of charge                                                | 610       | 0        | X        |
| Write-off of non-current assets                                               | 620       | X        | 0        |
| Other income and expenses                                                     | 630       | 207      | 509      |
| Barter transactions with products (goods, works, services) parties            |           | (631) 0  |          |
|                                                                               |           | (632) 0  | %        |
|                                                                               |           | (633) 0  |          |

From lines 540 - 560 of column 4 financial costs included in the cost of assets

# VI. Cash

| Characteristic                                      | Code rare | At the end of the year |
|-----------------------------------------------------|-----------|------------------------|
| <b>1</b>                                            | <b>2</b>  | <b>3</b>               |
| Cash                                                | 640       | 0                      |
| Current account in the bank                         | 650       | 431                    |
| Other bank accounts (letters of credit, checkbooks) | 660       | 0                      |
| Cash on the go                                      | 670       | 0                      |
| Cash equivalents                                    | 680       | 0                      |
| Together                                            | 690       | 431                    |

From the line 1090 gr. 4 Balance Sheet  
(Statement of Financial Position)

Cash with limited use

(691) 0

# VII. Provisions and reserves

| Types of collateral and reserves                                                | Line code | Balance at the beginning of the year | Increase for the reporting year |                       | Used in the reporting year | The unused amount in the reporting year was reversed | The amount of expected reimbursement by the other party, which is taken into account in assessing | Balance at the end of the year |
|---------------------------------------------------------------------------------|-----------|--------------------------------------|---------------------------------|-----------------------|----------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------|
|                                                                                 |           |                                      | accrued (created)               | additional deductions |                            |                                                      |                                                                                                   |                                |
| 1                                                                               | 2         | 3                                    | 4                               | 5                     | 6                          | 7                                                    | 8                                                                                                 | 9                              |
| Provision for the payment of leave to employees                                 | 710       | 1207                                 | 6595                            | 0                     | 6026                       | 0                                                    | 0                                                                                                 | 1776                           |
| Ensuring the subsequent costs of additional pension provision                   | 720       | 0                                    | 0                               | 0                     | 0                          | 0                                                    | 0                                                                                                 | 0                              |
| Ensuring the subsequent costs of fulfilling warranty obligations                | 730       | 0                                    | 0                               | 0                     | 0                          | 0                                                    | 0                                                                                                 | 0                              |
| Ensuring subsequent restructuring costs                                         | 740       | 0                                    | 0                               | 0                     | 0                          | 0                                                    | 0                                                                                                 | 0                              |
| Ensuring the subsequent costs of fulfilling obligations under onerous contracts | 750       | 0                                    | 0                               | 0                     | 0                          | 0                                                    | 0                                                                                                 | 0                              |
| Providing material incentives                                                   | 760       | 0                                    | 13077                           | 0                     | 13077                      | 0                                                    | 0                                                                                                 | 0                              |
|                                                                                 | 770       | 0                                    | 0                               | 0                     | 0                          | 0                                                    | 0                                                                                                 | 0                              |
| Reserve for doubtful debts                                                      | 775       | 179274                               | 0                               | 0                     | 21595                      | 0                                                    | 0                                                                                                 | 157679                         |
| Together                                                                        | 780       | 180481                               | 19672                           | 0                     | 40698                      | 0                                                    | 0                                                                                                 | 159455                         |

# VIII. Stocks

| Characteristic                                   | Line code | Book value at the end of the year | Revaluation for the year           |          |
|--------------------------------------------------|-----------|-----------------------------------|------------------------------------|----------|
|                                                  |           |                                   | increase in net realizable value * | discount |
| 1                                                | 2         | 3                                 | 4                                  | 5        |
| Raw materials                                    | 800       | 5925                              | 0                                  | 0        |
| Purchasing semi-finished products and components | 810       | 0                                 | 0                                  | 0        |
| Fuel                                             | 820       | 372                               | 0                                  | 0        |
| Containers and packaging materials               | 830       | 35                                | 0                                  | 0        |
| Building materials                               | 840       | 0                                 | 0                                  | 0        |
| Spare parts                                      | 850       | 894                               | 0                                  | 0        |
| Agricultural materials                           | 860       | 0                                 | 0                                  | 0        |
| Current biological assets                        | 870       | 0                                 | 0                                  | 0        |
| Low-value and perishable items                   | 880       | 448                               | 0                                  | 0        |
| Unfinished production                            | 890       | 0                                 | 0                                  | 0        |
| Final product                                    | 900       | 0                                 | 0                                  | 0        |
| Goods                                            | 910       | 62                                | 0                                  | 0        |
| Total                                            | 920       | 7736                              | 0                                  | 0        |

From line 920 of column 3 Book value of inventories:

reflected at net realizable value  
transferred for processing  
issued as collateral  
transferred to the commission

(921)  
(922)  
(923)  
(924)  
(925)  
(926)

Assets in safekeeping (off-balance sheet account 02)

the Balance Sheet (Statement of financial position) of Balance stocks are for sale

\* is determined by paragraph 28 of the Regulation (standard) of accounting 9 "inventories".

# IX. Receivables

| Characteristic                                 | Line code | Just at the end of the year |                 |                 |                 | including the maturity |                 |                 |                 |
|------------------------------------------------|-----------|-----------------------------|-----------------|-----------------|-----------------|------------------------|-----------------|-----------------|-----------------|
|                                                |           | up to 12 months             | 13 to 18 months | 19 to 24 months | 25 to 36 months | up to 12 months        | 13 to 18 months | 19 to 24 months | 25 to 36 months |
| 1                                              | 2         | 3                           | 4               | 5               | 6               |                        |                 |                 |                 |
| Accounts receivable for goods, works, services | 940       | 983392                      | 332091          | 1889            | 495703          |                        |                 |                 |                 |
| Other current receivables                      | 950       | 575564                      | 191233          | 1810            | 195029          |                        |                 |                 |                 |

Write-off of bad receivables in the reporting year

(951) 113172

From lines 940 and 950 of column 3 debt with related parties

(952) 0

# X. Shortages and losses from damage to property

| Characteristic                                                                                                                                  | Line code | Sum |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| 1                                                                                                                                               | 2         | 3   |
| Detected (written off) for the year of shortages and losses                                                                                     | 960       | 0   |
| Recognized as indebted to the guilty persons in the reporting year                                                                              | 970       | 0   |
| The amount of shortages and losses, the final decision on the perpetrators of which on end of year not accepted (off-balance sheet account 072) | 980       | 0   |

# XI. Construction contracts

| Characteristic                                                                   | Line code | Sum |
|----------------------------------------------------------------------------------|-----------|-----|
| 1                                                                                | 2         | 3   |
| Income from construction contracts for the reporting year                        | 1110      | 0   |
| Debt at the end of the reporting year:                                           |           |     |
| gross customers                                                                  | 1120      | 0   |
| gross customers                                                                  | 1130      | 0   |
| from advances received                                                           | 1140      | 0   |
| The amount of funds withheld at the end of the year                              | 1150      | 0   |
| Cost of work performed by subcontractors under unfinished construction contracts | 1160      | 0   |

# XII. Income tax

| Characteristic                                             | Line code | Sum   |
|------------------------------------------------------------|-----------|-------|
| 1                                                          | 2         | 3     |
| Current income tax                                         | 1210      | 0     |
| Deferred tax assets:                                       |           |       |
| at the beginning of the reporting year                     | 1220      | 32610 |
| at the end of the reporting year                           | 1225      | 0     |
| Deferred tax liabilities:                                  |           |       |
| at the beginning of the reporting year                     | 1230      | 0     |
| at the end of the reporting year                           | 1235      | 5867  |
| Included in the Statement of Financial Performance - total | 1240      | -2434 |
| including:                                                 |           |       |
| current income tax                                         | 1241      | 0     |
| decrease (increase) in deferred tax assets                 | 1242      | 0     |
| increase (decrease) in deferred tax liabilities            | 1243      | -2434 |
| Reflected as part of equity - total                        | 1250      | 40911 |
| including:                                                 |           |       |
| current income tax                                         | 1251      | 0     |
| decrease (increase) in deferred tax assets                 | 1252      | 32610 |
| increase (decrease) in deferred tax liabilities            | 1253      | 8301  |

# XIII. Use of depreciation deductions

| Characteristic                                            | Line code | Sum  |
|-----------------------------------------------------------|-----------|------|
| 1                                                         | 2         | 3    |
| Accrued for the reporting year                            | 1300      | 3669 |
| Used for a year - total                                   | 1310      | 3669 |
| including:                                                |           |      |
| construction of facilities                                | 1311      | 0    |
| acquisition (manufacture) and improvement of fixed assets | 1312      | 3198 |
| of which machinery and equipment                          | 1313      | 0    |
| acquisition (creation) of intangible assets               | 1314      | 471  |
| repayment of loans received for capital investments       | 1315      | 0    |
|                                                           | 1316      | 0    |
|                                                           | 1317      | 0    |

# XIV. Biological assets

| Groups of biological assets                               | Line code | They are accounted for at cost       |                          |                                |                          |                       |                          |                    |              |                   |              | Measured at fair value |              |                          |              |
|-----------------------------------------------------------|-----------|--------------------------------------|--------------------------|--------------------------------|--------------------------|-----------------------|--------------------------|--------------------|--------------|-------------------|--------------|------------------------|--------------|--------------------------|--------------|
|                                                           |           | balance at the beginning of the year |                          | balance at the end of the year |                          | dropped out in a year |                          | depreciation on is |              | impairment losses |              | benefits of recovery   |              | accumulated depreciation |              |
|                                                           |           | initial value                        | accumulated depreciation | initial value                  | accumulated depreciation | initial value         | accumulated depreciation | for the year       | for the year | for the year      | for the year | for the year           | for the year | for the year             | for the year |
| 1                                                         | 2         | 3                                    | 4                        | 5                              | 6                        | 7                     | 8                        | 9                  | 10           | 11                | 12           | 13                     | 14           | 15                       | 16           |
| <b>Long-term biological assets - total</b>                |           |                                      |                          |                                |                          |                       |                          |                    |              |                   |              |                        |              |                          |              |
| including:                                                |           |                                      |                          |                                |                          |                       |                          |                    |              |                   |              |                        |              |                          |              |
| workstock                                                 | 1410      | 0                                    | 0                        | 0                              | 0                        | 0                     | 0                        | 0                  | 0            | 0                 | 0            | 0                      | 0            | 0                        | 0            |
| productive livestock                                      | 1411      | 0                                    | 0                        | 0                              | 0                        | 0                     | 0                        | 0                  | 0            | 0                 | 0            | 0                      | 0            | 0                        | 0            |
| perennial plantings                                       | 1412      | 0                                    | 0                        | 0                              | 0                        | 0                     | 0                        | 0                  | 0            | 0                 | 0            | 0                      | 0            | 0                        | 0            |
|                                                           | 1413      | 0                                    | 0                        | 0                              | 0                        | 0                     | 0                        | 0                  | 0            | 0                 | 0            | 0                      | 0            | 0                        | 0            |
|                                                           | 1414      | 0                                    | 0                        | 0                              | 0                        | 0                     | 0                        | 0                  | 0            | 0                 | 0            | 0                      | 0            | 0                        | 0            |
| other long-term biological assets                         | 1415      | 0                                    | 0                        | 0                              | 0                        | 0                     | 0                        | 0                  | 0            | 0                 | 0            | 0                      | 0            | 0                        | 0            |
| <b>Current biological assets - total</b>                  |           |                                      |                          |                                |                          |                       |                          |                    |              |                   |              |                        |              |                          |              |
| including:                                                |           |                                      |                          |                                |                          |                       |                          |                    |              |                   |              |                        |              |                          |              |
| animals for breeding and fattening                        | 1420      | 0                                    | X                        | 0                              | 0                        | X                     | X                        | 0                  | 0            | 0                 | X            | 0                      | 0            | 0                        | 0            |
| biological assets in a state of biological transformation | 1421      | 0                                    | X                        | 0                              | 0                        | X                     | X                        | 0                  | 0            | 0                 | X            | 0                      | 0            | 0                        | 0            |
|                                                           | 1422      | 0                                    | X                        | 0                              | 0                        | X                     | X                        | 0                  | 0            | 0                 | X            | 0                      | 0            | 0                        | 0            |
| other current biological assets                           | 1423      | 0                                    | X                        | 0                              | 0                        | X                     | X                        | 0                  | 0            | 0                 | X            | 0                      | 0            | 0                        | 0            |
|                                                           | 1424      | 0                                    | X                        | 0                              | 0                        | X                     | X                        | 0                  | 0            | 0                 | X            | 0                      | 0            | 0                        | 0            |
| <b>Total</b>                                              | 1430      | 0                                    | 0                        | 0                              | 0                        | 0                     | 0                        | 0                  | 0            | 0                 | 0            | 0                      | 0            | 0                        | 0            |

From line 1430 of column 5 and column 14 the value of biological assets acquired through targeted funding

From line 1430 of column 6 and column 16 extraordinary events

From line 1430 column 11 and column 17 book value of biological assets for which there are statutory restrictions on property rights

(1431) 0  
(1432) 0  
(1433) 0

# XV. Financial results from the initial recognition and sale of agricultural products and additional biological assets

| Characteristic                                                                  | Line code | The cost of initial recognition | Costs associated with biological transformations | The result of the initial recognition |       | Discount | Sales revenue | Cost of sales | Financial result (profit +, loss -) from |                                        |
|---------------------------------------------------------------------------------|-----------|---------------------------------|--------------------------------------------------|---------------------------------------|-------|----------|---------------|---------------|------------------------------------------|----------------------------------------|
|                                                                                 |           |                                 |                                                  | income                                | costs |          |               |               | implementation                           | initial recognition and implementation |
|                                                                                 |           |                                 |                                                  |                                       |       |          |               |               |                                          |                                        |
| 1                                                                               | 2         | 3                               | 4                                                | 5                                     | 6     | 7        | 8             | 9             | 10                                       | 11                                     |
| Products and additional biological assets of crop production - total including: | 1500      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |
| cereals and legumes                                                             | 1510      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |
| of them:                                                                        |           |                                 |                                                  |                                       |       |          |               |               |                                          |                                        |
| wheat                                                                           | 1511      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |
| soy                                                                             | 1512      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |
| sunflower                                                                       | 1513      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |
| rapeseed                                                                        | 1514      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |
| sugar beets (factory)                                                           | 1515      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |
| potato                                                                          | 1516      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |
| fruits (grain, stone)                                                           | 1517      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |
| other crop products                                                             | 1518      | 0                               | ( 0 )                                            | 0                                     | ( 0 ) | 0        | 0             | ( 0 )         | 0                                        | 0                                      |



Appendix 1  
to the National Regulation (standard) of accounting

1 "General requirements for financial reporting"

|                                             |                                                      |  |                            |            |  |  |
|---------------------------------------------|------------------------------------------------------|--|----------------------------|------------|--|--|
| Enterprise                                  | JOINT STOCK COMPANY "DNIPROVSKA TEPLOELEKTROCENTRAL" |  | Date (year, month, number) | 2021 01 01 |  |  |
| Territory                                   | Ukraine                                              |  | according to the           | 00130820   |  |  |
| Organizational and legal form of management | AT                                                   |  | for KOATUU                 | 1210436900 |  |  |
| Type of economic activity                   | heat energy                                          |  | for COPFG                  | 230        |  |  |
| Average number of employees                 | 381                                                  |  | for NACE                   | 35.11      |  |  |

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Unit of measurement: thousand UAH without a decimal point

Compiled (make a "v" in the appropriate cell):

according to the provisions (standards) of accounting

according to international financial reporting standards

|   |
|---|
|   |
| V |

Balance Sheet (Statement of Financial Position)

on December 31 20 20 p.

Form N 1

Code for DKUD

1801001

| Assets                                                               | Line code   | At the beginning of the reporting period | At the end of the reporting period |
|----------------------------------------------------------------------|-------------|------------------------------------------|------------------------------------|
| 1                                                                    | 2           | 3                                        | 4                                  |
| <b>I. Non-current assets</b>                                         |             |                                          |                                    |
| Intangible assets                                                    | 1000        | 6 809                                    | 6 182                              |
| initial value                                                        | 1001        | 7519                                     | 7519                               |
| accumulated depreciation                                             | 1002        | 710                                      | 1337                               |
| Incomplete capital investments                                       | 1005        |                                          |                                    |
| Fixed assets                                                         | 1010        | 298 078                                  | 291 067                            |
| initial value                                                        | 1011        | 305 075                                  | 307 469                            |
| depreciation costs                                                   | 1012        | 6 997                                    | 16 402                             |
| Investment Property                                                  | 1015        |                                          |                                    |
| Long-term biological assets                                          | 1020        |                                          |                                    |
| Long-term financial investments:                                     | 1030        |                                          |                                    |
| which are accounted for using the equity method of other enterprises |             |                                          |                                    |
| other financial investments                                          | 1035        |                                          |                                    |
| Long-term receivables                                                | 1040        |                                          |                                    |
| Deferred tax assets                                                  | 1045        |                                          |                                    |
| Other non-current assets                                             | 1090        |                                          |                                    |
| <b>Total for section I</b>                                           | <b>1095</b> | <b>304 887</b>                           | <b>297 249</b>                     |
| <b>II. Current assets</b>                                            |             |                                          |                                    |
| Stocks                                                               | 1100        | 7 736                                    | 7 849                              |
| Current biological assets                                            | 1110        |                                          |                                    |
| Accounts receivable for products, goods, works, services             | 1125        | 983 392                                  | 1 168 660                          |
| Accounts receivable by calculations:                                 | 1130        |                                          |                                    |
| on issued advances                                                   |             |                                          |                                    |
| with a budget                                                        | 1135        |                                          |                                    |
| including income tax                                                 | 1136        |                                          |                                    |
| Other current receivables                                            | 1155        | 575 564                                  | 499 807                            |
| Current financial investments                                        | 1160        |                                          |                                    |
| Money and their equivalents                                          | 1165        | 431                                      | 1 380                              |
| Deferred expenses                                                    | 1170        |                                          |                                    |
| Other current assets                                                 | 1190        | 131 631                                  | 165 613                            |
| <b>Total for section II</b>                                          | <b>1195</b> | <b>1 698 754</b>                         | <b>1 843 309</b>                   |
| <b>III. Non-current assets held for sale and disposal groups</b>     | <b>1200</b> |                                          |                                    |
| <b>Balance</b>                                                       | <b>1300</b> | <b>2 003 641</b>                         | <b>2 140 558</b>                   |

| Liabilities                                                                              | Line code   | At the beginning of the reporting period | At the end of the reporting period |
|------------------------------------------------------------------------------------------|-------------|------------------------------------------|------------------------------------|
| I                                                                                        | 2           | 3                                        | 4                                  |
| <b>I. Equity</b>                                                                         |             |                                          |                                    |
| Registered capital                                                                       | 1400        | 25 409                                   | 25 409                             |
| Capital in revaluations                                                                  | 1405        | 186 368                                  | 181 583                            |
| Additional capital                                                                       | 1410        | 1 758                                    | 981                                |
| Reserve capital                                                                          | 1415        | 299                                      | 299                                |
| Retained earnings (uncovered loss)                                                       | 1420        | -101 105                                 | -95 289                            |
| Unpaid capital                                                                           | 1425        |                                          |                                    |
| Withdrawn capital                                                                        | 1430        |                                          |                                    |
| <b>Total for section I</b>                                                               | <b>1495</b> | <b>112 729</b>                           | <b>112 983</b>                     |
| <b>II. Long-term liabilities and collateral</b>                                          |             |                                          |                                    |
| Deferred tax liabilities                                                                 | 1500        | 5 867                                    | 2 089                              |
| long-term bank credits                                                                   | 1510        |                                          |                                    |
| Other long-term liabilities                                                              | 1515        | 84 673                                   | 54 738                             |
| Long-term security                                                                       | 1520        |                                          |                                    |
| Targeted financing                                                                       | 1525        |                                          |                                    |
| <b>Total for section II</b>                                                              | <b>1595</b> | <b>90 540</b>                            | <b>56 827</b>                      |
| <b>III. Current liabilities and collateral</b>                                           |             |                                          |                                    |
| Short-term bank credits                                                                  | 1600        |                                          |                                    |
| Promissory notes issued                                                                  | 1605        | 3 200                                    | 3 200                              |
| Current accounts payable for:                                                            |             |                                          |                                    |
| long-term liabilities                                                                    | 1610        |                                          |                                    |
| goods, works, services                                                                   | 1615        | 1 192 490                                | 1 303 828                          |
| calculations with the budget                                                             | 1620        | 24 269                                   | 34 350                             |
| including income tax                                                                     | 1621        | 10 983                                   | 12 996                             |
| insurance calculations                                                                   | 1625        |                                          | 595                                |
| payroll calculations                                                                     | 1630        | 322                                      | 2 217                              |
| Current supplies                                                                         | 1660        | 1 776                                    | 1 256                              |
| future revenues                                                                          | 1665        |                                          |                                    |
| Other current commitments                                                                | 1690        | 578 315                                  | 625 302                            |
| <b>Total for section III</b>                                                             | <b>1695</b> | <b>1 800 372</b>                         | <b>1 970 748</b>                   |
| <b>IV. Liabilities related to non-current assets, held for sale, and disposal groups</b> |             |                                          |                                    |
|                                                                                          | 1700        | 0                                        | 0                                  |
| <b>Balance</b>                                                                           | <b>1900</b> | <b>2 003 641</b>                         | <b>2 140 558</b>                   |

Head

Chief Accountant

VVAulov

IM Kravchenko

I Declared that the data presented in this report are true and correct, and I am responsible for the accuracy of the data presented in the field of statistics.



Enterprise

JOINT STOCK COMPANY "DNIPROVSKA  
TEPLOELEKTROCENTRAL"

(name)

Date (year, month, number)

according to  
the USREOU

| CODY     |    |    |
|----------|----|----|
| 2021     | 01 | 01 |
| 00130820 |    |    |

## Statement of financial performance (Statement of comprehensive income)

by YEAR 20 20 p.

Form N 2 Code for DKUD

1801003

## I. FINANCIAL RESULTS

| Article                                                    | Line code | For the reporting period | For the same period last year |
|------------------------------------------------------------|-----------|--------------------------|-------------------------------|
| 1                                                          | 2         | 3                        | 4                             |
| Net income from sales of products (goods, works, services) | 2000      | 441 726                  | 395 347                       |
| Cost of goods sold (goods, works, services)                | 2050      | ( 420432 )               | 396 186                       |
| <b>Gross:</b>                                              |           | 21294                    |                               |
| profit                                                     | 2090      |                          |                               |
| loss                                                       | 2095      | ( )                      | ( 839 )                       |
| Other operating income                                     | 2120      | 117 672                  | 313204                        |
| Administrative expenses                                    | 2130      | ( 19 789 )               | 18 685                        |
| Selling expenses                                           | 2150      | ( 1248 )                 | 187                           |
| Other operating expenses                                   | 2180      | ( 119 173 )              | 295 196                       |
| <b>Financial result from operating activities:</b>         |           |                          |                               |
| profit                                                     | 2190      |                          |                               |
| loss                                                       | 2195      | ( 1244 )                 | ( 1703 )                      |
| Income from equity participation                           | 2200      |                          |                               |
| Other financial income                                     | 2220      |                          |                               |
| Other income                                               | 2240      | 123                      | 207                           |
| Financial expenses                                         | 2250      | ( )                      | ( )                           |
| Losses from equity participation                           | 2255      | ( )                      | ( )                           |
| Other expenses                                             | 2270      | ( )                      | ( 509 )                       |
| <b>Financial result before tax:</b>                        |           |                          |                               |
| profit                                                     | 2290      |                          |                               |
| loss                                                       | 2295      | ( 1121 )                 | ( 2005 )                      |
| Expenses (income) from income tax                          | 2300      | 1267                     | 2434                          |
| Profit (loss) from discontinued operations after tax       | 2305      |                          |                               |
| <b>Net financial result:</b>                               |           | 146                      | 429                           |
| profit                                                     | 2350      |                          |                               |
| loss                                                       | 2355      | ( )                      | ( )                           |

## II. COMPREHENSIVE INCOME

| Article                                                              | Line code   | For the reporting period | For the same period last year |
|----------------------------------------------------------------------|-------------|--------------------------|-------------------------------|
| I                                                                    | 2           | 3                        | 4                             |
| Revaluation (depreciation) of non-current assets                     | 2400        |                          | 227278                        |
| Revaluation (depreciation) of financial instruments                  | 2405        |                          |                               |
| Accumulated exchange rate differences                                | 2410        |                          |                               |
| Share of other comprehensive income of associates and joint ventures | 2415        |                          |                               |
| Other total income                                                   | 2445        |                          |                               |
| <b>Other aggregate pre-tax income</b>                                | <b>2450</b> |                          | 227278                        |
| Income tax related to other comprehensive income                     | 2455        |                          | -40910                        |
| <b>Other total income after tax</b>                                  | <b>2460</b> |                          | 186368                        |
| <b>Total income (sum of lines 2350, 2355 and 2460)</b>               | <b>2465</b> | 146                      | 186797                        |

## III. ELEMENTS OF OPERATING COSTS

| Article title                | Line code   | For the reporting period | For the same period last year |
|------------------------------|-------------|--------------------------|-------------------------------|
| I                            | 2           | 3                        | 4                             |
| Material costs               | 2500        | 311 696                  | 325 085                       |
| salary expenses              | 2505        | 66 732                   | 66 853                        |
| Deductions for social events | 2510        | 13 249                   | 13 353                        |
| Amortization                 | 2515        | 11047                    | 3872                          |
| Other operating expenses     | 2520        | 157 770                  | 301 091                       |
| <b>Together</b>              | <b>2550</b> | 560 494                  | 710 254                       |

## IV. CALCULATION OF SHARE RETURN INDICATORS

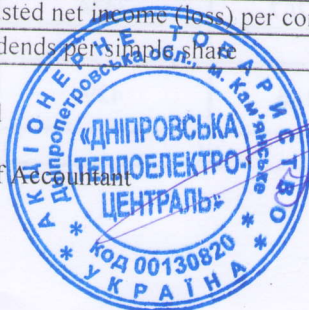
| Article title                                   | Line code | For the reporting period | For the same period last year |
|-------------------------------------------------|-----------|--------------------------|-------------------------------|
| I                                               | 2         | 3                        | 4                             |
| Average annual number of ordinary shares        | 2600      | 101638844                | 101638844                     |
| Adjusted average annual number of common shares | 2605      | 101638844                | 101638844                     |
| Net profit (loss) per common share              | 2610      | 0,00144                  | 0,00422                       |
| Adjusted net income (loss) per common share     | 2615      | 0,00144                  | 0,00422                       |
| Dividends per share                             | 2650      |                          |                               |

Head

VVAulov

Chief Accountant

IM Kravchenko



Enterprise

JSC "Dnieper thermal power plant"  
(name)Date (year, month, number)  
according to the

| CODY     |    |    |
|----------|----|----|
| 2021     | 01 | 01 |
| 00130820 |    |    |

**Cash flow statement (by direct method)**

in a year 20 20 p.

Form N 3

Code for DKUD

1801004

| Article                                         | Line code   | For the reporting period | For the same period last year |
|-------------------------------------------------|-------------|--------------------------|-------------------------------|
| 1                                               | 2           | 3                        | 4                             |
| <b>I. Cash flow from operating activities</b>   |             |                          |                               |
| Proceeds from:                                  |             |                          |                               |
| Sales of products (goods, works, services)      | 3000        | 239612                   | 255821                        |
| Refund of taxes and fees                        | 3005        |                          |                               |
| including value added tax                       | 3006        |                          |                               |
| Targeted funding                                | 3010        | 965                      |                               |
| Other receipts                                  | 3095        | 4110                     | 4810                          |
| Payment costs:                                  |             |                          |                               |
| Goods (works, services)                         | 3100        | 138262                   | 166062                        |
| Works                                           | 3105        | 51879                    | ( 53870 )                     |
| Deductions for social events                    | 3110        | 12776                    | ( 13462 )                     |
| Liabilities for taxes and fees                  | 3115        | 32982                    | ( 40958 )                     |
| Other expenses                                  | 3190        | 4381                     | ( 25889 )                     |
| <b>Net cash flow from operating activities</b>  | <b>3195</b> | <b>4407</b>              | <b>-39610</b>                 |
| <b>II. Cash flow from investing activities</b>  |             |                          |                               |
| Proceeds from sales:                            |             |                          |                               |
| financial investments                           | 3200        |                          |                               |
| non-current assets                              | 3205        |                          |                               |
| Receipts from received:                         |             |                          |                               |
| percent                                         | 3215        |                          |                               |
| dividends                                       | 3220        |                          |                               |
| Proceeds from derivatives                       | 3225        |                          |                               |
| Other receipts                                  | 3250        |                          |                               |
| Purchase costs:                                 |             |                          |                               |
| financial investments                           | 3255        | ( )                      | ( )                           |
| non-current assets                              | 3260        | ( 3458 )                 | ( 15285 )                     |
| Payments on derivatives                         | 3270        | ( )                      | ( )                           |
| other payments                                  | 3290        | ( )                      | ( )                           |
| <b>Net cash flow from investing activities</b>  | <b>3295</b> | <b>-3458</b>             | <b>-15285</b>                 |
| <b>III. Cash flow from financing activities</b> |             |                          |                               |
| Proceeds from:                                  |             |                          |                               |
| Equity                                          | 3300        |                          |                               |
| Getting loans                                   | 3305        |                          |                               |
| Other receipts                                  | 3340        |                          |                               |
| Spending on:                                    |             |                          |                               |
| Repurchase of own shares                        | 3345        | ( )                      | ( )                           |
| Repayment of loans                              | 3350        |                          |                               |
| Payment of dividends                            | 3355        | ( )                      | ( )                           |
| other payments                                  | 3390        | ( )                      | ( )                           |
| <b>Net cash flow from financing activities</b>  | <b>3395</b> |                          |                               |

| 1                                                               | 2           | 3          | 4             |
|-----------------------------------------------------------------|-------------|------------|---------------|
| <b>Net cash flow for the reporting period</b>                   | <b>3400</b> | <b>949</b> | <b>-54895</b> |
| The balance of funds at the beginning of the year               | 3405        | 431        | 55326         |
| The impact of changes in exchange rates on the balance of funds | 3410        |            |               |
| Balance at the end of the year                                  | 3415        | 1380       | 431           |

Head

VVAulov

Chief Accountant

IM Kravchenko



| Article                                   | For the reporting period | For the reporting period | For the reporting period |
|-------------------------------------------|--------------------------|--------------------------|--------------------------|
| I. Cash flow from operating activities    |                          |                          |                          |
| Proceeds from:                            |                          |                          |                          |
| Sale of products (goods, works, services) | 3000                     | 339812                   | 339812                   |
| Receipt of taxes and fees                 | 3002                     |                          |                          |
| Including value added tax                 | 3008                     |                          |                          |
| Targeted funding                          | 3010                     |                          |                          |
| Other receipts                            | 3092                     | 4110                     | 4110                     |
| Payments made:                            |                          |                          |                          |
| Goods (works, services)                   | 3100                     | 138202                   | 138202                   |
| Wages                                     | 3102                     | 21879                    | 21879                    |
| Contributions for social systems          | 3110                     | 12736                    | 12736                    |
| Expenses for taxes and fees               | 3112                     | 32982                    | 32982                    |
| Other expenses                            | 3190                     | 4281                     | 4281                     |
| Net cash flow from operating activities   | 3192                     | 4407                     | 4407                     |
| II. Cash flow from investing activities   |                          |                          |                          |
| Proceeds from sale:                       |                          |                          |                          |
| Financial investments                     | 3200                     |                          |                          |
| Non-current assets                        | 3202                     |                          |                          |
| Receipts from received:                   |                          |                          |                          |
| patents                                   | 3212                     |                          |                          |
| dividends                                 | 3220                     |                          |                          |
| Proceeds from derivatives                 | 3222                     |                          |                          |
| Other receipts                            | 3290                     |                          |                          |
| Purchases made:                           |                          |                          |                          |
| Financial investments                     | 3292                     |                          |                          |
| Non-current assets                        | 3298                     |                          |                          |
| Payments on derivatives                   | 3370                     |                          |                          |
| Other payments                            | 3390                     |                          |                          |
| Net cash flow from investing activities   | 3392                     | -3438                    | -3438                    |
| III. Cash flow from financing activities  |                          |                          |                          |
| Proceeds from:                            |                          |                          |                          |
| loans                                     | 3300                     |                          |                          |
| Issuing loans                             | 3302                     |                          |                          |
| Other receipts                            | 3340                     |                          |                          |
| Spending on:                              |                          |                          |                          |
| Repurchase of own shares                  | 3342                     |                          |                          |
| Repayment of loans                        | 3390                     |                          |                          |
| Payment of dividends                      | 3392                     |                          |                          |
| Other payments                            | 3398                     |                          |                          |
| Net cash flow from financing activities   | 3399                     |                          |                          |

CODY

Enterprise

JSC "Dnieper thermal power plant"

(name)

Date (year, month, number)

2021 01 01

according to the

00130820

# Statement of Owner's Equity

by YEAR 20 20 p.

Form N 4 Code for DKUD

1801005

| Article                                              | Line code   | Registered capital | Capital in revaluations | Additional capital | Reserve capital | Retained earnings (uncovered loss) | Unpaid capital | Withdrawn capital | Total  |
|------------------------------------------------------|-------------|--------------------|-------------------------|--------------------|-----------------|------------------------------------|----------------|-------------------|--------|
| 1                                                    | 2           | 3                  | 4                       | 5                  | 6               | 7                                  | 8              | 9                 | 10     |
| <b>Remainder at the beginning of the year</b>        | <b>4000</b> | 25409              | 186368                  | 1758               | 299             | -101105                            |                |                   | 112729 |
| <b>Correction:</b>                                   |             |                    |                         |                    |                 |                                    |                |                   |        |
| Changing accounting policies                         | 4005        |                    |                         |                    |                 |                                    |                |                   |        |
| Bug fixes                                            | 4010        |                    |                         |                    |                 |                                    |                |                   |        |
| Other changes                                        | 4090        |                    |                         |                    |                 |                                    |                |                   |        |
| <b>Adjusted balance at the beginning of the year</b> | <b>4095</b> | 25409              | 186368                  | 1758               | 299             | -101105                            |                |                   | 112729 |
| <b>Net profit (loss) for the reporting period</b>    | <b>4100</b> |                    |                         |                    |                 | 146                                |                |                   | 146    |
| <b>Other total income for the reporting period</b>   | <b>4110</b> |                    |                         |                    |                 |                                    |                |                   |        |
| <b>Profit distribution:</b>                          |             |                    |                         |                    |                 |                                    |                |                   |        |
| Payments to owners (dividends)                       | 4200        |                    |                         |                    |                 | -214                               |                |                   | -214   |
| Direction of profits to registered capital           | 4205        |                    |                         |                    |                 |                                    |                |                   |        |
| Deductions to reserve capital                        | 4210        |                    |                         |                    |                 |                                    |                |                   |        |
| <b>Participants' Capital contributions</b>           | <b>4240</b> |                    |                         |                    |                 |                                    |                |                   |        |
| Repayment of capital debt                            | 4245        |                    |                         |                    |                 |                                    |                |                   |        |
| <b>Withdrawal of capital:</b>                        |             |                    |                         |                    |                 |                                    |                |                   |        |
| Redemption of shares (shares)                        | 4260        |                    |                         |                    |                 |                                    |                |                   |        |

|                                       |      |  |  |  |  |  |  |  |  |
|---------------------------------------|------|--|--|--|--|--|--|--|--|
| Resale of repurchased shares (shares) | 4265 |  |  |  |  |  |  |  |  |
|---------------------------------------|------|--|--|--|--|--|--|--|--|

| 1                                           | 2           | 3     | 4      | 5    | 6   | 7      | 8 | 9 | 10     |
|---------------------------------------------|-------------|-------|--------|------|-----|--------|---|---|--------|
| Cancellation of repurchased shares (shares) | 4270        |       |        |      |     |        |   |   |        |
| Withdrawal of a share in the capital        | 4275        |       |        |      |     |        |   |   |        |
| Other changes in equity                     | 4290        |       | -4785  | -777 |     | 5884   |   |   | 322    |
| <b>Total changes in capital</b>             | <b>4295</b> |       | -4785  | -777 |     | 5816   |   |   | 254    |
| Remainder at the end of the                 | 4300        | 25409 | 181583 | 981  | 299 | -95289 |   |   | 112983 |

Head

VVAulov

Chief Accountant

IM Kravchenko



APPROVED

by order of the Ministry of Finance of Ukraine  
from November 29, 2000 N 302  
(as amended by the order of the Ministry of  
of October 28, 2003 N 602)

| CODY                                                  |    |    |
|-------------------------------------------------------|----|----|
| 2021                                                  | 01 | 01 |
| Date / year, month, date /<br>according to the USREOU |    |    |
| for KOATUU                                            |    |    |
| for UNDER                                             |    |    |
| for COPFG                                             |    |    |
| for NACE                                              |    |    |
| 230                                                   |    |    |
| 35.11                                                 |    |    |

Enterprise JOINT STOCK COMPANY "DNIPROVSKA TEPELOELEKTROCENTRAL"  
Territory Dnepropetrovsk  
Public administration body State Property Fund of Ukraine

Organizational and legal form of management Joint stock company  
Type of economic activity Electricity generation  
Unit of measurement: thousand

NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for 2020

Form N 5

Code for DKUD

1801008

1. Intangible assets

| Groups of intangible assets       | Line code | Balance at the beginning of the year |                          | Received in a year | Revaluation (revaluation +, discount -) |                          | Withdrawn in a year     |                          | Depreciation is accrued for the year | Losses from impairment for the year | Other changes for the year |                          | Balance at the end of the year |                          |
|-----------------------------------|-----------|--------------------------------------|--------------------------|--------------------|-----------------------------------------|--------------------------|-------------------------|--------------------------|--------------------------------------|-------------------------------------|----------------------------|--------------------------|--------------------------------|--------------------------|
|                                   |           | initial (revalued) cost              | accumulated depreciation |                    | initial (revalued) value                | accumulated depreciation | initial (revalued) cost | accumulated depreciation |                                      |                                     | initial (revalued) value   | accumulated depreciation | initial (revalued) cost        | accumulated depreciation |
| 1                                 | 2         | 3                                    | 4                        | 5                  | 6                                       | 7                        | 8                       | 9                        | 10                                   | 11                                  | 12                         | 13                       | 14                             | 15                       |
| Rights to use natural resources   | 010       |                                      |                          |                    |                                         |                          |                         |                          |                                      |                                     |                            |                          |                                |                          |
| Property use rights               | 020       |                                      |                          |                    |                                         |                          |                         |                          |                                      |                                     |                            |                          |                                |                          |
| Rights to commercial designations | 030       |                                      |                          |                    |                                         |                          |                         |                          |                                      |                                     |                            |                          |                                |                          |
| Rights to industrial property     | 040       |                                      |                          |                    |                                         |                          |                         |                          |                                      |                                     |                            |                          |                                |                          |
| Copyright and related rights      | 050       |                                      |                          |                    |                                         |                          |                         |                          |                                      |                                     |                            |                          |                                |                          |
|                                   | 060       |                                      |                          |                    |                                         |                          |                         |                          |                                      |                                     |                            |                          |                                |                          |
| Other intangible assets           | 070       | 7 519                                | 710                      | 0                  |                                         |                          | 0                       | 0                        | 627                                  |                                     |                            |                          | 7 519                          | 1 337                    |
| Together                          | 080       | 7 519                                | 710                      | 0                  |                                         |                          | 0                       | 0                        | 627                                  |                                     |                            |                          | 7 519                          | 1 337                    |
| Goodwill                          | 090       |                                      |                          |                    |                                         |                          |                         |                          |                                      |                                     |                            |                          |                                |                          |

From line 080 of column 14

the value of intangible assets for which there is a restriction of ownership  
the value of pledged intangible assets  
the value of intangible assets created by the enterprise  
the value of intangible assets received from earmarked funds  
accumulated amortization of intangible assets for which there is a restriction of ownership

(081)  
(082)  
(083)  
(084)  
(085)

From line 080 of column 5

From line 080 of column 15

## II. Fixed assets

| II. Fixed assets                               |           |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
|------------------------------------------------|-----------|--------------------------------------|---------------|--------------------|-----------------------------------------|------|-------------------------|---------------|--------------------------------------|------------------------|----------------------------|------|--------------------------------|---------------|--------------------------------|--------------------------------|-------------------------|---------------|
| Groups of fixed assets                         | Line code | Balance at the beginning of the year |               | Received in a year | Revaluation (revaluation +, discount -) |      | Withdrawn in a year     |               | Depreciation is accrued for the year | Losses from impairment | Other changes for the year |      | Balance at the end of the year |               | including                      |                                |                         |               |
|                                                |           | initial (revalued) cost              | wear and tear |                    | initial (revalued) value                | wear | initial (revalued) cost | wear and tear |                                      |                        | initial (revalued) value   | wear | initial (revalued) cost        | wear and tear | received under a finance lease | transferred to operating lease |                         |               |
|                                                |           |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                | initial (revalued) cost | wear and tear |
| I                                              | 2         | 3                                    | 4             | 5                  | 6                                       | 7    | 8                       | 9             | 10                                   | 11                     | 12                         | 13   | 14                             | 15            | 16                             | 17                             | 18                      | 19            |
| Ground section                                 | 100       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Investment Property                            | 105       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Capital expenditures for land improvement      | 110       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Buildings, structures and transmitting devices | 120       | 87453                                | 3046          |                    |                                         |      | 1642                    | 913           | 2630                                 |                        | 0                          | 0    | 85811                          | 4763          |                                |                                |                         |               |
| Machines and equipment                         | 130       | 210325                               | 3725          | 2693               |                                         |      | 101                     | 99            | 7100                                 |                        |                            |      | 212917                         | 10726         |                                |                                |                         |               |
| Vehicles                                       | 140       | 3706                                 | 47            |                    |                                         |      |                         |               | 238                                  |                        |                            |      | 3706                           | 285           |                                |                                |                         |               |
| Tools, devices, stock (furniture)              | 150       | 3405                                 | 126           |                    |                                         |      | 3                       | 3             | 313                                  |                        |                            |      | 3402                           | 436           |                                |                                |                         |               |
| Animals                                        | 160       | 0                                    | 0             |                    |                                         |      |                         |               | 0                                    |                        |                            |      | 0                              | 0             |                                |                                |                         |               |
| Perennial plantings                            | 170       | 4                                    | 3             |                    |                                         |      |                         |               | 0                                    |                        |                            |      | 4                              | 3             |                                |                                |                         |               |
| Other fixed assets                             | 180       | 182                                  | 50            | 1447               |                                         |      |                         |               | 139                                  |                        |                            |      | 1629                           | 189           |                                |                                |                         |               |
| Library funds                                  | 190       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Low-value non-current tangible assets          | 200       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Temporary (untitled) buildings                 | 210       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Natural resources                              | 220       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Inventory packaging                            | 230       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Rental items                                   | 240       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Other non-current tangible assets              | 250       |                                      |               |                    |                                         |      |                         |               |                                      |                        |                            |      |                                |               |                                |                                |                         |               |
| Together                                       | 260       | 305075                               | 6997          | 4140               | 0                                       |      | 1746                    | 1015          | 10420                                |                        | 0                          | 0    | 307469                         | 16402         |                                |                                |                         |               |

From line 260 of column 14

the value of fixed assets in respect of which the

From line 260 of column 14

the value of fixed assets in respect of which there are restrictions on property rights under current law  
the value of pledged fixed assets

residual value of fixed assets that are temporarily not used (conservation, reconstruction, etc.)  
initial (revalued) value of fully depreciated fixed assets

fixed assets of leased integral property complexes  
the value of fixed assets held for sale

residual value of fixed assets lost as a result of extraordinary events  
the value of fixed assets purchased through targeted funding

The cost of fixed assets leased under operating leases

From line 260 of column 5

depreciation of fixed assets in respect of which there are restrictions on property rights

the value of investment property measured at fair value

(261)

(262) 5611

(263)

(264) 3918

(2641)

(265)

(2651)

(266)

(267)

(268)

(269)

From line 260 of column 8

From line 260 of column 5

III. Capital Investments

| Characteristic                                                  | Line code | In a year | At the end of the year |
|-----------------------------------------------------------------|-----------|-----------|------------------------|
| 1                                                               | 2         | 3         | 4                      |
| Capital construction                                            | 280       |           |                        |
| Acquisition (manufacture) of fixed assets                       | 290       | 4140      |                        |
| Acquisition (manufacture) of other irreversible tangible assets | 300       | 18        |                        |
| Acquisition (creation) of intangible assets                     | 310       | 0         |                        |
| Acquisition (cultivation) of long-term biological assets        | 320       |           |                        |
| Others                                                          | 330       |           |                        |
| Together                                                        | 340       | 4158      |                        |

From line 340 of column 3  
capital investment in investment real estate (341)  
financial expenses included in capital investments (342)

IV. Financial investments

| Characteristic                                                    | Code rare | In a year | At the end of the year |
|-------------------------------------------------------------------|-----------|-----------|------------------------|
| 1                                                                 | 2         | 3         | long-term 4 current 5  |
| A. Financial investments by method equity participation in:       |           |           |                        |
| associates                                                        | 350       |           |                        |
| subsidiaries                                                      | 360       |           |                        |
| joint activities                                                  | 370       |           |                        |
| B. Other financial investments in:                                |           |           |                        |
| shares and stakes in the authorized capital of others enterprises | 380       |           |                        |
| shares                                                            | 390       |           |                        |
| bonds                                                             | 400       |           |                        |
| others                                                            | 410       |           |                        |
| Total (Section A + Section B)                                     | 420       |           |                        |

From line 1035 of column 4 of the Balance Sheet (Statement of financial position)  
Other long-term financial investments are reflected:  
at cost (421)  
at fair value (422)  
at amortized cost (423)

Balance Sheet (Statement of financial position)  
Current financial investments are reflected:  
at cost (424)  
at fair value (425)  
at amortized cost (426)

V. Income and expenses

| Characteristic                                                                | Line code | Income | Costs  |
|-------------------------------------------------------------------------------|-----------|--------|--------|
| 1                                                                             | 2         | 3      | 4      |
| A. Other operating income and expenses                                        |           |        |        |
| Operating lease of assets                                                     | 440       | 6      |        |
| Operating exchange rate difference                                            | 450       |        |        |
| Sale of other current assets                                                  | 460       | 166    |        |
| Fines, penalties, penalties                                                   | 470       | 27     | 2950   |
| Maintenance of housing and communal and socio-cultural facilities appointment | 480       | 194    | 2410   |
| Other operating income and expenses                                           | 490       | 117279 | 113813 |
| including:                                                                    |           |        |        |
| deductions to the reserve for doubtful debts                                  | 491       | X      | 86570  |
| unproductive costs and losses                                                 | 492       | X      |        |
| B. Gains and losses on equity investments in:                                 |           |        |        |
| associates                                                                    | 500       |        |        |
| subsidiaries                                                                  | 510       |        |        |
| joint activities                                                              | 520       |        |        |
| B. Other financial income and expenses                                        |           |        |        |
| Dividends                                                                     | 530       |        | X      |
| Interest                                                                      | 540       | X      |        |
| Financial lease of assets                                                     | 550       |        |        |
| Other financial income and expenses                                           | 560       |        |        |
| D. Other income and expenses                                                  |           |        |        |
| Realization of financial investments                                          | 570       |        |        |
| Revenues from business combinations                                           | 580       |        |        |
| The result of the usefulness assessment                                       | 590       |        |        |
| Non-operating exchange rate difference                                        | 600       |        |        |
| Assets received free of charge                                                | 610       |        | X      |
| Write-off of non-current assets                                               | 620       | X      |        |
| Other income and expenses                                                     | 630       | 123    |        |

Barter transactions with products (goods, works, services) (631)  
Share of income from sales of products (goods, works, services) under barter contracts with related parties (632)  
From lines 540 - 560 of column 4 financial costs included in the cost of assets (633)

VI. Cash

| Characteristic                                      | Code rare | At the end of the year |
|-----------------------------------------------------|-----------|------------------------|
| 1                                                   | 2         | 3                      |
| Cash                                                | 640       |                        |
| Current account in the bank                         | 650       | 1380                   |
| Other bank accounts (letters of credit, checkbooks) | 660       |                        |
| Cash on the go                                      | 670       |                        |
| Cash equivalents                                    | 680       |                        |
| Together                                            | 690       | 1380                   |

From the line 1090 gr. 4 Balance Sheet (Cash with limited use (Statement of Financial Position) (691)

# VII. Provisions and reserves

| Types of collateral and reserves                                                | Line code | Balance at the beginning of the year | Increase for the reporting year |                       | Used in the reporting year | The unused amount in the reporting year was reversed | The amount of reimbursement by the other party, which is taken into account in assessing collateral | Balance at the end of the year |
|---------------------------------------------------------------------------------|-----------|--------------------------------------|---------------------------------|-----------------------|----------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------------|
|                                                                                 |           |                                      | accrued (created)               | additional deductions |                            |                                                      |                                                                                                     |                                |
| 1                                                                               | 2         | 3                                    | 4                               | 5                     | 6                          | 7                                                    | 8                                                                                                   | 9                              |
| Provision for the payment of leave to employees                                 | 710       | 1776                                 | 6019                            |                       | 6339                       |                                                      |                                                                                                     | 1256                           |
| Ensuring the subsequent costs of additional pension provision                   | 720       |                                      |                                 |                       |                            |                                                      |                                                                                                     |                                |
| Ensuring the subsequent costs of fulfilling warranty obligations                | 730       |                                      |                                 |                       |                            |                                                      |                                                                                                     |                                |
| Ensuring subsequent restructuring costs                                         | 740       |                                      |                                 |                       |                            |                                                      |                                                                                                     |                                |
| Ensuring the subsequent costs of fulfilling obligations under onerous contracts | 750       |                                      |                                 |                       |                            |                                                      |                                                                                                     |                                |
| Providing material incentives                                                   | 760       |                                      | 6898                            |                       |                            |                                                      |                                                                                                     |                                |
| Reserve for doubtful debts                                                      | 770       |                                      |                                 |                       |                            |                                                      |                                                                                                     |                                |
| Together                                                                        | 775       | 157679                               | 86570                           |                       | 1328                       |                                                      |                                                                                                     | 242921                         |
|                                                                                 | 780       | 159455                               | 99487                           | 0                     | 14765                      | 0                                                    |                                                                                                     | 244177                         |

## VIII. Stocks

| Characteristic                                        | Line code | Book value at the end of the year | Revaluation for the year           |          |
|-------------------------------------------------------|-----------|-----------------------------------|------------------------------------|----------|
|                                                       |           |                                   | increase in net realizable value * | discount |
| 1                                                     | 2         | 3                                 | 4                                  | 5        |
| Raw materials                                         | 800       | 5745                              |                                    |          |
| Purchasing semi-finished products and components ware | 810       |                                   |                                    |          |
| Fuel                                                  | 820       | 539                               |                                    |          |
| Containers and packaging materials                    | 830       | 35                                |                                    |          |
| Building materials                                    | 840       |                                   |                                    |          |
| Spare parts                                           | 850       | 946                               |                                    |          |
| Agricultural materials                                | 860       |                                   |                                    |          |
| Current biological assets                             | 870       |                                   |                                    |          |
| Low-value and perishable items                        | 880       | 516                               |                                    |          |
| Unfinished production                                 | 890       |                                   |                                    |          |
| Final product                                         | 900       |                                   |                                    |          |
| Goods                                                 | 910       | 68                                |                                    |          |
| Total                                                 | 920       | 7849                              |                                    |          |

From line 920 of column 3 Book value of inventories:

reflected at net realizable value  
transferred for processing  
issued as collateral  
transferred to the commission

Assets in safekeeping (off-balance sheet account 02)

From line 1200 of column 4 of the Balance Sheet (Statement of financial position)

\* is determined by paragraph 28 of the Regulation (standard) of accounting 9 "Inventories"

## IX. Receivables

| Characteristic                                 | Line code | Just at the end of the year | including the maturity |                      |
|------------------------------------------------|-----------|-----------------------------|------------------------|----------------------|
|                                                |           |                             | up to 12 months        | from 12 to 36 months |
| 1                                              | 2         | 3                           | 4                      | 5                    |
| Accounts receivable for goods, works, services | 940       | 1168660                     | 397661                 | 42837                |
| Other current receivables                      | 950       | 499807                      | 12669                  | 3462                 |
|                                                |           |                             |                        | 156089               |

Write-off of bad receivables in the reporting year

(951)

From lines 940 and 950 of column 3 debt with related parties

(952)

## X. Shortages and losses from damage to property

| Characteristic                                                                                                                               | Line code | Sum |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| 1                                                                                                                                            | 2         | 3   |
| Detected (written off) for the year of shortages and losses                                                                                  | 960       |     |
| Recognized as indebted to the guilty persons in the reporting year                                                                           | 970       |     |
| The amount of shortages and losses, the final decision on the perpetrators of which end of year not accepted (off-balance sheet account 072) | 980       |     |

(921)

(922)

(923)

(924)

(925)

(926)

## XI. Construction contracts

| Characteristic                                                                   | Line code | Sum |
|----------------------------------------------------------------------------------|-----------|-----|
| I                                                                                | 2         | 3   |
| Income from construction contracts for the reporting year                        | 1110      |     |
| Debt at the end of the reporting year:                                           |           |     |
| gross customers                                                                  | 1120      |     |
| gross customers                                                                  | 1130      |     |
| from advances received                                                           | 1140      |     |
| The amount of funds withheld at the end of the year                              | 1150      |     |
| Cost of work performed by subcontractors under unfinished construction contracts | 1160      |     |

## XII. Income tax

| Characteristic                                                        | Line code | Sum   |
|-----------------------------------------------------------------------|-----------|-------|
| 1                                                                     | 2         | 3     |
| Current income tax                                                    | 1210      | 1458  |
| Deferred tax assets:                                                  |           |       |
| at the beginning of the reporting year                                | 1220      |       |
| at the end of the reporting year                                      | 1225      | 0     |
| Deferred tax liabilities:                                             |           |       |
| at the beginning of the reporting year                                | 1230      | 5867  |
| at the end of the reporting year                                      | 1235      | 2089  |
| Included in the Statement of Financial Performance - total including: | 1240      | -1267 |
| current income tax                                                    | 1241      |       |
| decrease (increase) in deferred tax assets                            | 1242      |       |
| increase (decrease) in deferred tax liabilities                       | 1243      | -1267 |
| Reflected as part of equity - total including:                        | 1250      | -1053 |
| current income tax                                                    | 1251      | 1458  |
| decrease (increase) in deferred tax assets                            | 1252      |       |
| increase (decrease) in deferred tax liabilities                       | 1253      | -2511 |

#### XIV. Biological assets

[illegible]



