

addition 1
to the National Regulation (standard) of accounting

1 "General requirements for financial reporting"

Company	JSC "Mykolaivoblenergo"	on USRLEIEPA	Code 20 01 01 23399393
Territory	Ukraine	on COATOU	4810136300
Organizational and legal form of management	joint stock company	on COEFO	230
Type of economic activity	distribution of electricity	on CoEA	35.13
Average number of employees ¹	3095		
Address, telephon	54017, the city of Mykolaiv, Hromadyanska street, 40		
Unit of measurement: thousand UAH without a decimal point (except for section IV of the Statement of financial results (Statement of comprehensive income) (form N 2), monetary indicators of which are given in hryvnias with kopecks)			
Compiled (make a "v" in the appropriate cell):			
according to the provisions (standards) of accounting			
according to international financial reporting standards			

Statement of financial performance
on 31 december 20 19 year

form N 1 Code 1801001

Assets	Line code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4
I. NON-CURRENT ASSETS			
Intangible assets	1000	8 868	8 006
initial value	1001	13 734	14 493
accumulated depreciation	1002	4 866	6 487
Incomplete capital investments	1005		
Fixed assets	1010	920 533	1 235 998
initial value	1011	2 022 226	2 403 679
accumulated depreciation	1012	1 101 693	1 167 681
Investment Property	1015		
Long-term biological assets	1020		
Long-term financial investments: which are accounted for using the equity method of other enterprises	1030		
Other financial investments	1035	200	200
Long-term accounts receivable	1040	8 250	5 829
Deferred tax assets	1045	6 358	9 057
Other non-current assets	1090		
Total by section I	1095	944 209	1 259 090
II. CURRENT ASSETS			
Inventories	1100	61 874	65 746
animals	1110		
Trade and other receivables	1125	151 671	19 240
Accounts receivable by calculation:	1130		
prepayments		18 771	11 241
with a budget:	1135	8 602	2
including income tax	1136	8 587	
from accrued income	1140		
Other current receivables	1155	561	588
Curent financial investments:	1160		
Cash & equivalents	1165	5 499	11 907
Deferred expenses	1170		
Other current assets	1190	42 834	22 882
Total by section II	1195	289 812	131 606
III. Non-current assets held for sale and disposal groups	1200		

Balance	1300	1 234 021	1 390 696
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Liability	Код рядка	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4
I. Equity			
Registered capital	1400	39 660	39 660
Capital in revaluations	1405		
Additional capital	1410	96 349	96 349
Reserve capital	1415	11 356	12 548
retained earnings (uncovered loss)	1420	192 024	209 354
Unpaid capital	1425	()	()
Withdrawn capital	1430	()	()
Total by section I	1495	339 389	357 911
II. Long-term liabilities and provided			
Deferred tax liabilities	1500		
Long-term bank credits	1510		
Other long-term liabilities	1515	174 293	123 153
Long-term providing	1520	781	823
Targeted financing	1525	3 018	2 909
Total by section II	1595	178 092	126 885
III. Short-term liabilities and provided			
Short-term bank credits	1600	34 830	68 000
Current accounts payable for:			
long-term provided	1610	42 931	53 083
goods, work, services	1615	239 215	112 808
with a budget:	1620	16 285	11 753
including income tax	1621		962
insurance calculations	1625	13 881	13 786
payroll calculations	1630	60 986	60 238
advances received	1635	165 762	450 722
according to calculations with participants	1640	3 189	3 747
Current provided	1660	84 824	83 794
Future revenues	1665		
Other current liabilities	1690	54 637	47 969
Total by section III	1695	716 540	905 900
IV. Liabilities related to non-current assets held for sale, and disposal groups	1700		
Balance	1900	1 234 021	1 390 696

Head leader

Klochko S.

Chief accountant

Prushchak O.



¹ Визначається в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.

Company

JSC "Mykolaiyvoblenergo"

(name)

Date (year, month, number)

Code		
20	01	01
23399393		

on USRLEIEPA

Statement of financial results
on 2019 year

form N 2

Код за ДКУД

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	1 338 455	3 771 843
Net earned insurance premiums	2010	-	-
premiums signed, gross amount	2011	-	-
premiums transferred to reinsurance	2012	-	-
change in the reserve for unearned premiums, gross amount	2013	-	-
change in the share of reinsurers in the reserve for unearned premiums	2014	-	-
Cost of goods sold (goods, works, services)	2050	(1 176 554)	(3 632 875)
Net incurred losses on insurance payments	2070		
Gross:			
profit	2090	161 901	138 968
damage	2095	-	-
Income (expenses) from changes in reserves of long-term liabilities	2105	-	-
Income (expenses) from changes in other insurance reserves	2110	-	-
change in other insurance reserves, gross amount	2111	-	-
change in the share of reinsurers in other insurance reserves	2112	-	-
Other operating income:	2120	51 322	36 981
including:			
income from changes in the value of assets measured at fair value	2121	-	-
income from the initial recognition of biological assets and agricultural products	2122	-	-
income from the use of funds exempt from taxation	2123	-	-
Administrative expenses	2130	(100 514)	(115 186)
Selling expenses	2150	(6 035)	(4 884)
Other operating expenses	2180	(49 406)	(5 085)
including:			
the cost of changes in the value of assets measured at fair value	2181	-	-
costs of initial recognition of biological assets and agricultural products	2182	-	-
Financial result from operating activities :			
profit	2190	57 268	50 794
loss	2195	-	-
Income from equity participation	2200	-	-
Other financial income	2220	577	736
Other income	2240	151	5 050
including:			
income from charitable assistance	2241		
Financial expenses	2250	(16 776)	(19 847)
Expenses from participation in capital	2255		
Other expenses	2270	(189)	(3 909)

Profit (loss) from the impact of inflation on monetary items	2275		
Financial result before tax :			
profit	2290	41 031	32 824
loss	2295	-	-
Expenses (income) from income tax	2300	(10 591)	(8 987)
Profit (loss) from discontinued operations after tax	2305		
Net financial result :			
profit	2350	30 440	23 837
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		
Revaluation (discount) of financial instruments	2405		
Accumulated exchange rate differences	2410		
Share of other comprehensive income of associates and joint ventures	2415		
Other total income	2445		
Other aggregate pre-tax income	2450	-	-
Income tax related to other comprehensive income	2455		
Other total income after tax	2460	-	-
Comprehensive income (sum of lines 2350, 2355 та 2460)	2465	30 440	23 837

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	113 100	113 933
Labor costs	2505	478 949	418 194
Deductions for social activities	2510	103 480	90 593
Depreciation	2515	71 627	63 456
Other operating expenses	2520	565 047	3 071 679
Total	2550	1 332 203	3 757 855

IV. CALCULATION OF SHARE RETURN INDICATORS

Article title	Line code	For the reporting period	For the same period last year
1	2	3	4
The average annual number of common shares is	2600		
Adjusted average annual number of ordinary shares	2605		
Net profit (loss) per common share	2610		
Скоригований чистий прибуток (збиток) на одну просту акцію	2615		
Adjusted net income (loss) per common share	2650		

Head leader

Chief accountant



Klochko S.

Prushchak O.

Company

JSC "Mykolaivoblenergo"

(name)

Date (year, month, number)

on USRLEIEPA

Code

20 01 01
23399393

Cash flow statement (by direct method)

on 20 19 year

form N 3 Код за ДКУД

1801004

Article	Line code	For the reporting period	For the same period last year
1	2	3	4
I. Cash flow from operating activities			
Proceeds from :			
Sales of products (goods, works, services)	3000	1 623 130	4 259 914
Refund of taxes and fees	3005	787	68
including value added tax	3006		
Targeted funding	3010	73	58
Receipts of advances from buyers and customers	3015	541 037	198 979
Proceeds from the return of advances	3020	7 775	138
Interest income on current account balances	3025	154	89
Proceeds from debtors penalties (fines, penalties)	3035	5 595	9 312
Proceeds from operating leases	3040	1 203	1 015
Other receipts	3095	21 329	14 728
Expenditure on payment:			
Goods (works, services)	3100	(946 595)	(3 686 172)
Works	3105	(385 713)	(316 432)
Deductions for social events	3110	(104 629)	(85 751)
Liabilities for taxes and fees	3115	(238 249)	(213 644)
Expenses for payment of income tax liabilities	3116	(3 741)	(19 748)
Expenses for the payment of VAT liabilities	3117	(134 607)	(108 290)
Expenses for payment of liabilities from other taxes and fees	3118	(99 901)	(85 606)
Expenses for the payment of advances	3135	(13 570)	(21 926)
Expenses for payment of return of advances	3140	(46 089)	(104)
Other expenses	3190	(40 409)	(106 078)
Net cash flow from operating activities	3195	425 829	54 194
II. Cash flow from investing activities			
Proceeds from the sale:			
financial investments	3200		
non-current assets	3205		
Income from received:			
Interest	3215		
dividends	3220		
Надходження від деривативів	3225		
Надходження від погашення позик	3230		
Other receipts	3250		
Acquisition costs:			
financial investments	3255		(200)
non-current assets	3260	(441 237)	(35 290)
Payments on derivatives	3270		
Spending on loans	3275		
other payments	3290		
Net cash flow from investing activities	3295	(441 237)	(35 490)
III. Cash flow from financing activities			
Income from:			
Equity	3300		
Getting loans	3305	608 300	370 830
Other receipts	3340		
Expenditures on:			
Repurchase of own shares	3345		
Repayment of loans	3350	(575 130)	(376 000)
Payment of dividends	3355	(11 354)	(16 064)
other payments	3390		
Net cash flow from financing activities	3395	21 816	(21 234)
Net cash flow for the reporting period	3400	6 408	(2 530)
The balance of funds at the beginning of the year	3405	5 499	8 029
The impact of changes in exchange rates on the balance of funds	3410		
Balance at the end of the year	3415	11 907	5 499

Head leader

Chief accountant

Klochko S.

Prushchak O.

Company

JSC "Mykolaiyvoblenergo"

(name)

Date (year, month, number)

on USRLEIEPA

Code

20 01 01

23399393

Statement of equity

on 2019 year

form N 4

Код за ДКУД

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
Balance for the beginning of the year	4000	39 660		96 349	11 356	192 024			339 389
Correction: Changing accounting policies	4005								
Bug correction	4010		()	()		()			()
Other changes	4090								
beginning of the year	4095	39 660		96 349	11 356	192 024			339 389
Net profit (loss) for the reporting period	4100					30 440			30 440
Other total income for the reporting period	4110								
Profit distribution: Payments to owners (dividends)	4200					(11 918)			(11 918)
deductions to reserve capital	4210				1 192	(1 192)			(1 192)
Other changes in equity	4290					()			()
Total changes in capital	4295				1 192	17 330			18 522
Balance for the end of the year	4300	39 660		96 349	12 548	209 354			357 911

Head leader

Chief accountant



Klochko S.

Prushchak O.

addition 1
to the National Regulation (standard) of accounting

1 "General requirements for financial reporting"

		Date (year, months, number)	Code		
Company	<u>JSC "Mykolaivoblenergo"</u>	on USRLEIEPA	20	10	01
Territory	<u>Ukraine</u>	on COATOU	23399393		
Organizational and legal form of management	<u>joint stock company</u>	on COEFO	4810136300		
Type of economic activity	<u>distribution of electricity</u>	on CoEA	230		
Average number of employees ¹	<u>3095</u>		35.13		
Address, telefon	<u>54017, the city of Mykolaiv, Hromadyanska street, 40</u>				
Unit of measurement: thousand UAH without a decimal point (except for section IV of the Statement of financial results (Statement of comprehensive income) (form N 2), monetary indicators of which are given in hryvnias with kopecks)					
Compiled (make a "v" in the appropriate cell):					
according to the provisions (standards) of accounting					
according to international financial reporting standards					
v					

Statement of financial performance
on 30 september 20 20 year

form N 1 Code 1801001

Assets	Line code	At the beginning of the reporting period	At the end of the reporting period
I	2	3	4
I. NON-CURRENT ASSETS			
Intangible assets	1000	8 006	8 488
initial value	1001	14 493	16 275
accumulated depreciation	1002	6 487	7 787
Incomplete capital investments	1005		
Fixed assets	1010	1 235 998	1 149 670
initial value	1011	2 403 679	2 371 829
accumulated depreciation	1012	1 167 681	1 222 159
Investment Property	1015		
Long-term biological assets	1020		
Long-term financial investments: which are accounted for using the equity method of other enterprises	1030		
Other financial investments	1035	200	200
Long-term accounts receivable	1040	5 829	5 829
Deferred tax assets	1045	9 057	9 057
Other non-current assets	1090		
Total by section I	1095	1 259 090	1 173 244
II. CURRENT ASSETS			
Inventories	1100	65 746	49 124
animals	1110		
Trade and other receivables	1125	19 240	47 145
Accounts receivable by calculation:			
prepayments	1130	11 241	16 104
with a budget:	1135	2	44
including income tax	1136		
from accrued income	1140		
Other current receivables	1155	588	597
Curent financial investments:	1160		
Cash & equivalents	1165	11 907	14 949
Deferred expenses	1170		
Other current assets	1190	22 882	19 508
Total by section II	1195	131 606	147 471
III. Non-current assets held for sale and disposal groups	1200		

Balance	1300	1 390 696	1 320 715
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Liability	Код рядка	At the beginning of the reporting	At the end of the reporting period
1	2	3	4
I. Equity			
Registered capital	1400	39 660	39 660
Capital in revaluations	1405		
Additional capital	1410	96 349	96 349
Reserve capital	1415	12 548	12 548
retained earnings (uncovered loss)	1420	209 354	444 480
Unpaid capital	1425	()	()
Withdrawn capital	1430	()	()
Total by section I	1495	357 911	593 037
II. Long-term liabilities and provided			
Deferred tax liabilities	1500		
Long-term bank credits	1510		
Other long-term liabilities	1515	123 153	123 153
Long-term providing	1520	823	755
Targeted financing	1525	2 909	2 782
Total by section II	1595	126 885	126 690
II. Short-term liabilities and provided			
Short-term bank credits	1600	68 000	
Current accounts payable for:			
long-term provided	1610	53 083	39 906
goods, work, services	1615	112 808	94 445
with a budget:	1620	11 753	39 308
including income tax	1621	962	15 426
insurance calculations	1625	13 786	14 496
payroll calculations	1630	60 238	64 865
advances received	1635	450 722	208 368
according to calculations with participants	1640	3 747	182
Current provided	1660	83 794	82 809
Future revenues	1665		
Other current liabilities	1690	47 969	56 609
Total by section III	1695	905 900	600 988
IV. Liabilities related to non-current assets held for sale, and disposal groups	1700		
Balance	1900	1 390 696	1 320 715

Head leader

Chief accountant

Klochko S.

Prushchak O.

¹ Визначається в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.

Company

JSC "Mykolaivoblenergo"

(name)

Date (year, month, number)

on USRLEIEPA

Code

20 10 01

23399393

**Statement of financial results
on 9-th months 2020 year**

form N 2

Код за ДКУД

1801003

I. Financial results

Article	Line code	For the reporting period	For the same period last year
I	2	3	4
Net income from sales of products (goods, works, services)	2000	1 532 780	1 024 583
Net earned insurance premiums	2010	-	-
premiums signed, gross amount	2011	-	-
premiums transferred to reinsurance	2012	-	-
change in the reserve for unearned premiums, gross amount	2013	-	-
change in the share of reinsurers in the reserve for unearned premiums	2014	-	-
Cost of goods sold (goods, works, services)	2050	(1 162 630)	(888 642)
Net incurred losses on insurance payments	2070		
Gross:			
profit	2090	370 150	135 941
damage	2095	-	-
Income (expenses) from changes in reserves of long-term liabilities	2105	-	-
Income (expenses) from changes in other insurance reserves	2110	-	-
change in other insurance reserves, gross amount	2111	-	-
change in the share of reinsurers in other insurance reserves	2112	-	-
Other operating income:	2120	10 657	30 437
including:			
income from changes in the value of assets measured at fair value	2121	-	-
income from the initial recognition of biological assets and agricultural products	2122	-	-
income from the use of funds exempt from taxation	2123	-	-
Administrative expenses	2130	(81 287)	(75 215)
Selling expenses	2150		
Other operating expenses	2180	(22 872)	(26 085)
including:			
the cost of changes in the value of assets measured at fair value	2181	-	-
costs of initial recognition of biological assets and agricultural products	2182	-	-
Financial result from operating activities :			
profit	2190	276 648	65 078
loss	2195	-	-
Income from equity participation	2200	-	-
Other financial income	2220	23 004	
Other income	2240	449	97
including:			
income from charitable assistance	2241		
Financial expenses	2250	(4 001)	(3 654)
Expenses from participation in capital	2255		
Other expenses	2270	(450)	(134)

Profit (loss) from the impact of inflation on monetary items	2275		
Financial result before tax :		295 650	61 387
profit	2290		
loss	2295	-	-
Expenses (income) from income tax	2300	(49 870)	(12 055)
Profit (loss) from discontinued operations after tax	2305		
Net financial result :		245 780	49 332
profit	2350		
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		
Revaluation (discount) of financial instruments	2405		
Accumulated exchange rate differences	2410		
Share of other comprehensive income of associates and joint ventures	2415		
Other total income	2445		
Other aggregate pre-tax income	2450	-	-
Income tax related to other comprehensive income	2455		
Other total income after tax	2460	-	-
Comprehensive income (sum of lines 2350, 2355 та 2460)	2465	245 780	49 332

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	457 110	437 403
Labor costs	2505	452 547	344 976
Deductions for social activities	2510	96 776	74 559
Depreciation	2515	60 331	51 870
Other operating expenses	2520	199 958	81 066
Total	2550	1 266 722	989 874

IV. CALCULATION OF SHARE RETURN INDICATORS

Article title	Line code	For the reporting period	For the same period last year
1	2	3	4
The average annual number of common shares is	2600		
Adjusted average annual number of ordinary shares	2605		
Net profit (loss) per common share	2610		
Скоригований чистий прибуток (збиток) на одну просту акцію	2615		
Adjusted net income (loss) per common share	2650		

Head leader

Chief accountant



Klochko S.

Prushchak O.

Company

JSC "Mykolaiyvoblenergo"

(name)

Date (year, month, number)

on USRLEIEPA

Code		
20	10	01
23399393		

Cash flow statement (by direct method)

on 9-th months 20 20 year

Форма N 3

Код за ДКУД

1801004

Article	Line code	For the reporting period	For the same period last year
1	2	3	4
I. Cash flow from operating activities			
Proceeds from :			
Sales of products (goods, works, services)	3000	1 283 918	1 211 033
Refund of taxes and fees	3005	578	787
including value added tax	3006		
Targeted funding	3010	63	34
Receipts of advances from buyers and customers	3015	250 253	362 143
Proceeds from the return of advances	3020	827	6 575
Interest income on current account balances	3025	188	80
Proceeds from debtors penalties (fines, penalties)	3035	1 067	5 076
Proceeds from operating leases	3040	1 191	917
Other receipts	3095	18 378	14 336
Expenditure on payment:		(595 916)	(776 975)
Goods (works, services)	3100		
Works	3105	(360 320)	(271 028)
Deductions for social events	3110	(96 798)	(73 520)
Liabilities for taxes and fees	3115	(249 644)	(175 207)
Expenses for payment of income tax liabilities	3116	(35 406)	(2 477)
Expenses for the payment of VAT liabilities	3117	(122 723)	(102 000)
Expenses for payment of liabilities from other taxes and fees	3118	(91 515)	(70 730)
Expenses for the payment of advances	3135	(18 734)	(62 460)
Expenses for payment of return of advances	3140	(12 530)	(38 474)
Other expenses	3190	(31 630)	(31 508)
Net cash flow from operating activities	3195	190 891	171 809
II. Cash flow from investing activities			
Proceeds from the sale:			
financial investments	3200		
non-current assets	3205		
Income from received:			
Interest	3215		
dividends	3220	23 004	
Надходження від деривативів	3225		
Надходження від погашення позик	3230		
Other receipts	3250		
Acquisition costs:			
financial investments	3255		
non-current assets	3260	(128 634)	(144 545)
Payments on derivatives	3270		
Spending on loans	3275		
other payments	3290		
Net cash flow from investing activities	3295	(105 630)	(144 545)
III. Cash flow from financing activities			
Income from:			
Equity	3300		
Getting loans	3305	87 000	459 100
Other receipts	3340		
Expenditures on:			
Repurchase of own shares	3345		
Repayment of loans	3350	(155 000)	(479 430)
Payment of dividends	3355	(14 219)	(8 346)
other payments	3390		
Net cash flow from financing activities	3395	(82 219)	(28 676)
Net cash flow for the reporting period	3400	3 042	(1 412)
The balance of funds at the beginning of the year	3405	11 907	5 499
The impact of changes in exchange rates on the balance of funds	3410		
Balance at the end of the year	3415	14 949	4 087

Head leader

Chief accountant



 Klochko S.
 Prushchak O.

Company

JSC "Mykolaiyvoblenergo"

(name)

Date (year, month, number)

on USRLEIEPA

Code

20 10 01

23399393

Statement of equity
on 9-th months 2020 year

form N 4

Код за ДКУД

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
Balance for the beginning of the year	4000	39 660		96 349	12 548	209 354			357 911
Correction:	4005								
Changing accounting policies									
Bug correction	4010		()	()		()			()
Other changes	4090								
beginning of the year	4095	39 660		96 349	12 548	209 354			357 911
Net profit (loss) for the reporting period	4100					245 780			245 780
Other total income for the reporting period	4110								
Profit distribution:									
Payments to owners (dividends)	4200					(10 654)			(10 654)
Other changes in equity	4290					()			()
Total changes in capital	4295					235 126			235 126
Balance for the end of the year	4300	39 660		96 349	12 548	444 480			593 037

Head leader

Chief accountant



Klochko S.

Prushchak O.