



ROSSETI
CENTRE

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Appendices 1 to the Annual Report 2021

RAS Accounting (financial) Statements for 2021
with Auditor's Report

21
ANNUAL
REPORT

Independent auditor's report
on the financial statements of
Public Joint stock company
«Rosseti Centre»
for 2021

March 2022

**Independent auditor's report
on the financial statements of
Public Joint stock company
«Rosseti Centre»**

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Independent auditor's report

To the Shareholders and Board of Directors
of Public Joint stock company «Rosseti Centre»

Opinion

We have audited the financial statements of Public Joint stock company «Rosseti Centre» (the Company), which comprise the statement of financial position as at 31 December 2021, statement of financial results for 2021 and appendices thereto.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 31 December 2021 and its financial performance and its cash flows for 2021 in accordance with the rules on preparation of financial statements established in the Russian Federation.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (including international standards of independence) (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in the Russian Federation, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

Key audit matter	How our audit addressed the key audit matter
Recognition and assessment of revenue from electricity transmission services	
Recognition and assessment of revenue from electricity transmission services was one of the most significant matters of our audit in connection with certain specific features of the electricity market functioning mechanisms, which cause the existence of disagreements between power grids, power sales and other companies regarding the volumes and cost of transmitted electricity. The amount of revenue disputed by	We reviewed the applied accounting policy with respect to the recognition of revenue from electricity transmission services, assessed the internal control system for the reflection of this revenue, checked the correctness of determining the respective amounts of revenue based on the electricity transmission agreements concluded, on a selective basis received confirmations of receivables balances from counterparties,

<p>the counterparties is significant for the Company's accounting (financial) statements. The Company's management's assessment of the probability of resolving disputes in its favour is largely subjective. Revenue is recognized when, subject to assumptions, differences are resolved in favour of the Company.</p> <p>Information on revenue from electricity transmission services is disclosed in paragraph 10 and 16 of the Notes to the statement of financial position and the statement of financial results.</p>	<p>analyzed the results of legal proceedings regarding the disputed amounts of services rendered, if any, and assessed the existing procedures for confirming the amount of electricity transmitted.</p>
<p>Impairment of account receivables</p>	
<p>Impairment of account receivables is one of the most significant matter for our audit due to significant balance of the Company's account receivables as at 31 December 2021, as well as due to the fact that management's assessment of recoverability of account receivables is based on assumptions, in particular, on the forecasted ability of the Company's customers to pay.</p> <p>Information on impairment of accounts receivable is disclosed in paragraphs 10 of the Notes to the statement of financial position and the statement of financial results.</p>	<p>We analyzed the adequacy of the Company's accounting policy with respect to impairment of account receivables, as well as the procedures for confirming the appropriateness of estimates made by the Company's management, including analysis of history of settlements, ageing and overdue receivables and customers' ability to pay.</p> <p>We performed audit procedures in relation to the information used by the Company to determine the impairment of receivables, as well as in relation to the structure of receivables by maturity, tested the calculation of the amount of the accrued provision.</p>
<p>Recognition, measurement and disclosure of provisions and contingent liabilities</p>	
<p>Recognition, measurement and disclosure of provisions and contingent liabilities in respect of litigations and claims of counterparties (including territorial electric grid companies and energy supply companies) were matters of most significance in our audit because they require a lot of management judgments in respect of significant amounts of the balance of settlements with counterparties disputed in the course of litigation or in the process of pre-trial settlement.</p> <p>Information on provisions and contingent liabilities is disclosed in paragraph 13 of the Notes to the statement of financial position and the statement of financial results.</p>	<p>The audit procedures included review of court rulings made by courts of different levels, review of adequacy of management judgments and documents confirming the assessment of possibility of outflow of economic resources following dispute resolutions, conformity of the prepared documentation with the existing contracts and compliance with the law, analysis of disclosure of contingent and estimated liabilities in the Notes to the statement of financial position and the statement of financial results.</p>

Other information included in the annual report

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management is responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the

audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that such other information contains a material misstatement, we are required to report that fact. We have no information about such facts.

Responsibilities of the management and the Audit Committee of the Board of Directors for the financial statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the rules on preparation of financial statements established in the Russian Federation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

The Audit Committee of the Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control system;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide the Audit Committee of the Board of Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Audit Committee of the Board of Directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The head of the audit resulting in this independent auditor's report is T.L. Okolotina.

T.L. Okolotina,
acting on behalf Ernst & Young LLC
on the basis of a power of attorney dated 1 March 2022,
the head of the audit resulting in the auditor's report

9 March 2022

Details of the auditor

Name: Ernst & Young LLC

Record made in the State Register of Legal Entities on 5 December 2002, State Registration Number 1027739707203.

Address: Russia 115035, Moscow, Sadovnicheskaya naberezhnaya, 77, building 1.

Ernst & Young LLC is a member of Self-regulatory organization of auditors Association "Sodruzhestvo". Ernst & Young LLC is included in the control copy of the register of auditors and audit organizations, main registration number 12006020327.

Details of the audited entity

Name: Public Joint stock company «Rosseti Centre»

Record made in the State Register of Legal Entities on 17 December 2004, State Registration Number 1046900099498.

Address: Malaya Ordynka st., 15, Moscow, Russia, 119017.

Statement of Financial Position
as at **31 December 20 21**

Company Public Joint stock company «Rosseti Centre»
 Identification tax payer number _____
 Type of economic activity electricity transmission
 Business legal structure/Form of ownership Public Joint Stock Companies/Hybrid

Codes			
Form under ARCMD	0710001		
Date (day, month, year)	31	12	2021
under ARCB0	75720657		
TIN	6901067107		
under ADCEA 2	35.12		
under ARCFIARCF0	12247	41	
under ARCM	384		

Measurement unit: thousand RUB

Location (address) 119017, Moscow, Malaya Ordynka St., 15

Financial statements are subject to mandatory audit YES NO

Name of the auditing firm/surname, name, patronymic (if any) of the individual auditor Ernst & Young Limited liability company

Taxpayer identification number of the auditing firm/individual auditor 7709383932 TIN
 Primary state registration number of the auditing firm/individual auditor 1027739707203 PSRN / OGRNIP

Notes	Indicator	Line code	As at 31 December 2021 (1)	As at 31 December 2020 (2)	As at 31 December 2019 (3)
ASSETS					
I. NON-CURRENT ASSETS					
5.1.1.-5.2.2.	Intangible assets	1110	145 019	115 172	102 496
5.2.2.	including pending transactions to acquire intangible assets	1111	-	60	-
5.2.1.-5.2.2.	R&D results	1120	43 778	45 815	94 020
5.2.2.	including expenses for R&D in progress	1121	28 794	38 453	84 135
	Intangible exploratory assets	1130	-	-	-
	Tangible exploratory assets	1140	-	-	-
5.3.1.-5.3.6.	Fixed assets	1150	109 353 676	103 310 205	101 191 027
	land plots and environmental facilities	1151	301 114	299 811	291 671
	buildings, machinery and equipment, constructions	1152	101 815 394	94 652 980	93 955 352
	other types of fixed assets	1153	2 844 330	2 962 881	3 089 683
5.3.5.	construction in progress	1154	3 121 187	4 559 756	2 988 777
5.3.6.	advances made for capital construction and acquisition of fixed assets	1155	115 058	144 028	193 832
	raw materials for use in the creation of fixed assets*	1156	1 156 593	690 749	671 712
5.3.1.	Profitable investments in tangible assets	1160	-	-	-
5.4.1.-5.4.3.	Financial investments	1170	1 538 371	3 636 451	1 756 511
	investments in subsidiaries	1171	15 355	15 355	15 355
	investments in affiliates	1172	-	-	-
	investments in other companies	1173	194 019	208 201	207 257
	loans granted to companies for more than 12 months period	1174	1 328 997	3 412 895	1 533 899
	financial investments	1175	-	-	-
5.7.2.	Deferred tax assets	1180	2 268 943	2 025 235	1 939 752
	Other non-current assets	1190	2 667 572	2 277 171	2 356 491
	TOTAL for section I	1100	116 017 359	111 410 049	107 440 297
II. CURRENT ASSETS					
5.5.1.-5.5.2.	Supplies	1210	3 038 190	2 621 773	2 312 868
	raw material, materials and other analogous values	1211	3 020 471	2 613 769	2 310 080
	construction in progress costs	1212	16 705	2 030	2 788
	finished products and goods for resale	1213	1 014	84	-
	shipped goods	1214	-	5 890	-
	other supplies and expenses	1215	-	-	-
	Value added tax according to purchased valuables	1220	770 256	21 204	17 695
5.6.1.-5.6.4.	Accounts receivable	1230	14 712 455	14 617 810	13 060 961
	Payments on which are expected more than 12 months after accounting date	1231	2 576 360	302 967	187 859
	buyers and customers	123101	2 273 505	57 441	31 937
	bills receivable	123102	-	-	-
	advances made	123103	4 077	1 247	2 527
	other accounts receivable	123104	298 778	244 279	153 395
	Payments on which are expected within 12 months after accounting date	1232	12 136 095	14 314 843	12 873 102
	buyers and customers	123201	10 261 977	12 976 026	12 197 733
	bills receivable	123202	-	-	-
	debts of subsidiaries and affiliates on dividends	123203	-	-	-
	debts of participators (founders) according to contributions in the authorised capital	123204	-	-	-
	advances made	123205	574 469	356 581	178 305
	other accounts receivable	123206	1 299 649	982 236	497 064
5.4.1.-5.4.3.	Financial investments (excluding money equivalents)	1240	1 970 999	240 000	-
	loans granted to organisations for less than 12 months period	1241	1 970 999	240 000	-
	other short-term financial investments	1242	-	-	-
F.4	Monetary funds and money equivalents	1250	1 490 011	796 170	1 015 905
	cashier's desk	1251	-	-	-
	settlement accounts	1252	1 431 135	567 343	962 122
	foreign exchange accounts	1253	-	-	-
	other monetary funds	1254	58 876	228 827	53 783
	Other currents assets	1260	899 678	602 678	535 978
	TOTAL for section II	1200	22 881 589	18 899 635	16 943 407
	BALANCE	1600	138 898 948	130 309 684	124 383 704

Notes	Indicator	Line code	As at 31 December	As at 31 December	As at 31 December
			2021 (1)	2020 (2)	2019 (3)
LIABILITIES					
III. EQUITY AND RESERVES					
3.1.	Share capital (joint-stock capital, authorised capital, limited partner contributions)	1310	4 221 794	4 221 794	4 221 794
3.1.	Equity (prior to registered changes)	1311	-	-	-
3.1.	Own shares repurchased from shareholders	1320	-	-	-
5.3.1.,5.1.1.	Revaluation of non-current assets	1340	-	-	-
3.1.	Additional capital (without revaluation)	1350	33 269 936	33 269 936	33 269 936
3.1.	Reserve capital	1360	211 090	211 090	211 090
3.1.	Retained earnings (uncovered losses)	1370	23 608 337	20 868 270	18 023 665
	of previous years	1371	19 461 188	18 038 620	18 542 503
	of the reporting period	1372	4 147 149	2 829 650	(518 838)
	TOTAL for section III	1300	61 311 157	58 571 090	55 726 485
IV. LONG-TERM LIABILITIES					
5.6.7.-5.6.8.	Loans and credits	1410	33 778 143	31 887 137	36 533 899
	bank credits subject to payment more than within 12 months after the reporting date	1411	24 626 895	17 044 014	26 533 899
	loans subject to payment more than within 12 months after the reporting date	1412	9 151 248	14 843 123	10 000 000
5.7.2.	Deferred tax liabilities	1420	9 096 945	8 945 846	9 055 684
5.7.1.	Estimated liabilities	1430	-	-	-
5.6.5.-5.6.6.	Other liabilities	1450	6 416 481	688 281	844 633
	TOTAL for section IV	1400	49 291 569	41 521 264	46 434 216
V. SHORT-TERM LIABILITIES					
5.6.7.-5.6.8.	Loans and credits	1510	8 509 419	13 410 538	6 641 530
	bank credits subject to payment within 12 months after the reporting date	1511	2 753 794	8 266 638	6 522 180
	loans subject to payment within 12 months after the reporting date	1512	5 755 625	5 143 900	119 350
5.6.5.-5.6.6.	Accounts payable	1520	16 221 183	13 797 335	12 354 712
	suppliers and contractors	1521	9 320 133	8 700 361	5 794 487
	bills payable	1522	-	-	-
	debt to personnel relating to labour payment	1523	787 114	18	666 380
	debt to governmental extra-budgetary funds	1524	487 506	445 808	470 244
	taxes and levies payable	1525	2 406 709	2 277 111	2 381 790
	advances received	1526	2 362 355	2 058 030	1 998 471
	debts to participants (founders) according to income payment	1527	59 096	44 298	895 892
	other accounts payable	1528	798 270	271 709	147 448
	Deferred income	1530	24 164	22 697	21 229
5.7.1.	Estimated liabilities	1540	3 541 456	2 986 760	3 205 532
	Other liabilities	1550	-	-	-
	TOTAL for section V	1500	28 296 222	30 217 330	22 223 003
	BALANCE	1700	138 898 948	130 309 684	124 383 704

CEO

 (signature) I.V. Makovskiy
 (print full name)

Chief Accountant

 (signature) L.A. Sklyarova
 (print full name)

" 09 " March 20 22

Statement of Financial Results
for January-December 20 21

Company Public Joint stock company «Rosseti Centre»
 Id. tax payer number _____
 Type of economic activity Electric power transmission
 Business legal structure/Form of ownership Public Joint Stock Companies/Hybrid
 Measurement unit: thousand RUB

Form under ARCMD	Codes	
Date (year, month, day)	31	12 2021
under ARCBO	75720657	
TIN	6901067107	
under ADCEA 2	35.12	
under ARCFIARCFO	12247	41
under ARCM	384	

Notes	Indicator	Code	for January-December 2021 (1)	for January-December 2020 (2)
1	2	3	4	5
	Revenue	2110	103 168 287	94 984 877
	including			
	revenue from electricity transmission	2111	97 771 073	90 490 450
	revenue from grid connection	2112	1 486 823	1 305 977
	revenue from functioning organisation and development of UES of Russia in terms of electric distribution grid	2113	-	-
	revenue from resale of electric energy and power	2114	591 226	531 219
	income from participation in other organisations	2115	-	-
	lease income	2116	38 521	25 390
	revenue from sale of other goods, products, works, services of industrial nature	2117	3 280 644	2 631 841
	revenue from sale of other goods, products, works, services of non-industrial nature	2118	-	-
2.1.	Cost of sales	2120	(90 218 849)	(84 889 247)
	including			
	electricity transmission	2121	(87 399 482)	(83 024 545)
	grid connection	2122	(305 184)	(293 431)
	functioning organisation and development of UES of Russia in terms of electric distribution grid	2123	-	-
	resale of electric energy and power	2124	(510 336)	(473 714)
	participation in other organisations	2125	-	-
	lease	2126	(8 810)	(6 754)
	other goods, products, works, services of industrial nature	2127	(1 995 037)	(1 090 803)
	other goods, products, works, services of non-industrial nature	2128	-	-
	Gross profit (loss)	2100	12 949 438	10 095 630
2.1.	Commercial expenses	2210	(15 887)	(18 011)
2.1.	Management expenses	2220	(2 315 777)	(2 388 432)
	Profit (loss) from sales	2200	10 617 774	7 689 187
	Profit from participation in other organisations	2310	20 393	14 184
	Interest receivable	2320	370 528	283 966
	Interest payable	2330	(2 518 057)	(2 626 864)
5.11.	Other profit	2340	3 380 164	3 458 765
5.11.	Other expenses	2350	(6 041 488)	(4 639 070)
	Profit (loss) before taxation	2300	5 829 314	4 180 168
2.3.	Income tax	2410	(1 526 908)	(1 138 238)
2.3.	including current income tax	2411	(1 886 646)	(1 533 340)
2.3.	deferred income tax	2412	359 738	395 102
2.3.	Other	2460	(155 257)	(212 280)
	Net profit (loss)	2400	4 147 149	2 829 650

Notes	Indicator	Code	for January-December 2021 (1)	for January-December 2020 (2)
5.1.1. 5.3.1.	FOR REFERENCE			
	Result from the revaluation of fixed assets, not included in net income (loss) for the period	2510	-	-
	Result from other transactions not included in net income (loss) for the period	2520	-	-
	Income tax on operations, the result of which is not included in the net profit (loss) of the period	2530	-	-
	Aggregate financial result of the period	2500	4 147 149	2 829 650
2.2.	Basic earnings (loss) per share	2900	0,0000982	0,0000670
2.2.	Diluted earnings (loss) per share	2910	0,0000982	0,0000670

CEO I.V. Makovskiy Chief Accountant L.A. Sklyarova
 (signature) (print full name) (signature) (print full name)

" 09 " March 20 22

2.1. Cost of sold goods, works, services in elements of costs

Indicator		for January-December 2021	for January-December 2020
Name 1	Code 2		
		3	4
Production costs	6510	90 218 849	84 889 247
including			
materials cost	6511	53 697 661	50 455 124
payroll	6512	14 279 607	13 690 896
compulsory insurance contributions, accident and illness insurance	6513	4 458 093	4 248 898
depreciation	6514	12 159 239	11 674 267
other costs	6515	5 624 249	4 820 062
For reference: Change of stocks and reserves (gain [+], reduction [-]):	6520	-	-
including			
work in progress	6521	-	-
finished goods	6522	-	-
purchased goods	6523	-	-
goods shipped	6524	-	-
auxiliary raw	6525	-	-
Total cost of sales	6500	90 218 849	84 889 247
Commercial expenses	6550	15 887	18 011
including			
materials cost	6551	817	636
payroll	6552	8 294	7 181
deductions on social needs, accident and illness insurance	6553	2 496	2 173
depreciation	6554	-	-
other costs	6555	4 280	8 021
Administrative expenses	6560	2 315 777	2 388 432
including			
materials cost	6561	160 544	157 482
payroll	6562	1 253 566	1 311 831
deductions on social needs, accident and illness insurance	6563	286 138	287 461
depreciation	6564	29 656	35 517
other costs	6565	585 873	596 141

2.2. Profit per one stock, diluted profit per stock

Indicator		For 12 months	For 12 months
Name	Code	2021	2020
1	2	3	4
Net profit (uncovered loss) of the reporting period	6610	4 147 149	2 829 650
Dividends on preference stocks ³	6611	-	-
Base profit (loss) of the accounting period	6612	4 147 149	2 829 650
Average quantity of the ordinary stocks which are outstanding during the accounting year.	6613	42 217 941 468	42 217 941 468
Base profit (loss) per one stock	6620	0,0000982	0,0000670
Average market value of one common stock	6621	-	-
Possible gain of profit and average quantities of stocks outstanding	6630	X	X
As a result of converting of the preference stocks into common stocks	6631	X	X
possible gain of profit	66311	-	-
additional quantity of stocks	66312	-	-
As a result of converting bonds into common stocks	6632	X	X
possible gain of profit	66321	-	-
additional quantity of stocks	66322	-	-
As a result of execution of contracts of purchase and sale of stocks at the price below the market	6633	X	X
negotiated price of acquisition	66331	-	-
possible gain of profit	66332	-	-
additional quantity of stocks	66333	-	-
Diluted profit per one stock	6640	0,0000982	0,0000670
adjusted size of base profit	6641	-	-
adjusted size of the average quantity of stocks outstanding	6642	-	-

2.3. Profit taxation

Indicator	Code	for January-December 2021	for January- December 2020
1	2	3	4
Profit (loss) to the taxation	6710	5 829 314	4 180 168
including assessed under the rate of: 20%	67101	5 829 314	4 180 168
other rates	67102	-	-
not taxed	67103	-	-
Permanent differences	6711	1 805 225	1 511 024
Change of temporary deductible differences	6712	2 568 785	1 451 641
Change of temporary taxable differences	6713	(770 096)	523 870
Conditional expense (income) on the profit tax	6721	1 165 863	836 034
Permanent tax obligation (assets)	6722	361 045	302 205
Deferred income tax, including:	6723	359 738	395 102
Change of the deferred tax asset	67231	513 757	290 328
Change of the deferred tax obligation	67232	(154 019)	104 774
Current profit tax	6725	(1 886 646)	(1 533 340)
Income tax expense (profit)	67251	(1 526 908)	(1 138 238)
Profit tax amounts for past tax periods (for revised returns, for tax audits)	6726	111 574	(7 018)
Other fiscal charges and sanctions from profit	6727	298	(5 481)
Write off of deferred taxes on profits and losses	6728	(267 129)	(199 781)
for reference: recognition (write-off) of deferred tax assets due to a change in the likelihood that the entity will receive taxable profit in subsequent periods	67281	-	-
Profit (loss) on ordinary activity	6729	4 147 149	2 829 650

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

Company Public Joint stock company «Rosseti Centre»

Id. tax payer number _____

Type of activity electric power transmission

Business legal structure/Form of ownership _____

Measurement unit: thousand RUB

	Codes
Form under ARCMD	0710004
Date (year, month, day)	31.12.2021
under ARCBO	75720657
TIN	6901067107
under ADCEA 2	35.12
under ARCFI/ARCFD	12247 41
under ARCM	384

PJSC/hybrid

3.1. Changes in equity

Indicator	Code	Share capital	Capital (before registration of changes)	Own stocks repurchased from shareholders	Additional capital	Reserve capital	Retained earnings (uncovered losses)	Total
Balance as at 31 December 20 19 (1)	3100	4 221 794	-	-	33 269 936	211 090	18 023 665	55 726 485
<u>For 20 20</u> (2)								
Capital increase - total	3210	-	-	-	-	-	2 844 605	2 844 605
including:								
net profit	3211	x	x	x	x	x	2 829 650	2 829 650
property revaluation	3212	x	x	x	-	x	-	-
income related directly to capital increase	3213	x	x	x	-	x	14 955	14 955
additional share issue	3214	-	-	-	-	x	x	-
increase in face-value of stocks	3215	-	-	x	x	x	-	x
reorganisation of the legal entity	3216	-	-	-	-	-	-	-
Capital decrease - total	3220	-	-	-	-	-	-	-
including:								
loss	3221	x	x	x	x	x	-	-
property revaluation	3222	x	x	x	-	x	-	-
expenses related directly to capital decrease	3223	x	x	x	-	x	-	-
reduction of face-value of stocks	3224	-	-	-	x	x	-	-
reduction of quantity of stocks	3225	-	-	-	x	x	-	-
reorganisation of the legal entity	3226	-	-	-	-	-	-	-
dividends	3227	x	x	x	x	x	-	-
Additional capital change	3230	x	x	x	-	x	-	x
Reserve capital change	3240	x	x	x	x	-	-	x
Balance as at 31 December 20 20 (2)	3200	4 221 794	-	-	33 269 936	211 090	20 868 270	58 571 090
<u>For 20 21</u> (3)								
Capital increase - total	3310	-	-	-	-	-	4 154 406	4 154 406
including:								
net profit	3311	x	x	x	x	x	4 147 149	4 147 149
property revaluation	3312	x	x	x	-	x	-	-
income related directly to capital increase	3313	x	x	x	-	x	7 257	7 257
additional share issue	3314	-	-	-	-	x	x	-
increase in face-value of stocks	3315	-	-	x	x	x	-	x
reorganisation of the legal entity	3316	-	-	-	-	-	-	-
Capital decrease - total	3320	-	-	-	-	-	(1 414 339)	(1 414 339)
including:								
loss	3321	x	x	x	x	x	-	-
property revaluation	3322	x	x	x	-	x	-	-
expenses related directly to capital decrease	3323	x	x	x	-	x	-	-
reduction of face-value of stocks	3324	-	-	x	x	x	-	-
reduction of quantity of stocks	3325	-	-	-	x	x	-	-
reorganisation of the legal entity	3326	-	-	-	-	-	-	-
dividends	3327	x	x	x	x	x	(1 414 339)	(1 414 339)
Additional capital change	3330	x	x	x	-	x	-	x
Reserve capital change	3340	x	x	x	x	-	-	x
Balance as at 31 December 20 21 (3)	3300	4 221 794	-	-	33 269 936	211 090	23 608 337	61 311 157

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

Indicator	Code	As at 31 December 2019	Equity change for 2020		As at 31 December 2020
			at the expense of net profit	at the expense of other factors	
Equity - total					
before adjustments	3400	55 726 485	2 844 605	-	58 571 090
adjustment in connection with:					
accounting policy change	3410	-	-	-	-
correction of errors	3420	-	-	-	-
after adjustments	3500	55 726 485	2 844 605	-	58 571 090
including:					
retained earnings (uncovered loss):					
before adjustments	3401	18 023 665	2 844 605	-	20 868 270
adjustment in connection with:					
accounting policy change	3411	-	-	-	-
correction of errors	3421	-	-	-	-
after adjustments	3501	18 023 665	2 844 605	-	20 868 270
Other articles of the equity, on which adjustments are performed: (under articles)					
before adjustments	3402	37 702 820	-	-	37 702 820
Share capital	34021	4 221 794	-	-	4 221 794
Capital (before the registration of the changes)	340211	-	-	-	-
Own stocks repurchased from shareholders	34022	-	-	-	-
Additional capital	34023	33 269 936	-	-	33 269 936
Reserve capital	34024	211 090	-	-	211 090
adjustment in connection with:					
accounting policy change	3412	-	-	-	-
correction of errors	3422	-	-	-	-
after adjustments	3502	37 702 820	-	-	37 702 820

(1) - specifies the year prior to the previous one

(2) - specifies the previous year

3.3. Net assets

Indicator	Code	As at 31 December 2021	As at 31 December 2020	As at 31 December 2019
Net assets	3600	61 335 321	58 593 787	55 747 714

CEO

(signature)

I.V. Makovskiy
(print full name)

(signature)

L.A. Sklyarova
(print full name)

" 09 " March 20 22

**3.4. Calculation of cost estimation
of net assets of joint stock company**

Indicator		Line code of the balance sheet	As at 31 December 2021 (8)	As at 31 December 2020 (7)	As at 31 December 2019 (6)
1		2	3	4	5
I.	Assets				
1.	Intangible assets	1110	145 019	115 172	102 496
2.	Results of researches and developments	1120	43 778	45 815	94 020
3.	Intangible exploratory assets	1130	-	-	-
4.	Tangible exploratory assets	1140	-	-	-
5.	Fixed assets	1150	109 353 676	103 310 205	101 191 027
6.	Profitable investments in material assets	1160	-	-	-
7.	Long-term and short-term financial investments	1170 + 1240	3 509 370	3 876 451	1 756 511
8.	Other non-current assets ²	1180+1190	4 936 515	4 302 406	4 296 243
9.	Supplies	1210	3 038 190	2 621 773	2 312 868
10.	The value-added tax on the acquired values	1220	770 256	21 204	17 695
11.	Accounts receivable ³	1230	14 712 455	14 617 810	13 060 961
12.	Money funds and money equivalentents	1250	1 490 011	796 170	1 015 905
13.	Other circulating assets ¹	1260	899 678	602 678	535 978
14.	Total the assets accepted to calculation (the sum of points 1 - 13)		138 898 948	130 309 684	124 383 704
II.	Liabilities				
15.	Long-term borrowed funds	1410	33 778 143	31 887 137	36 533 899
16.	Deferred tax liabilities	1420	9 096 945	8 945 846	9 055 684
17.	Estimated liabilities	1430+1540	3 541 456	2 986 760	3 205 532
18.	Other long-term liabilities	1450	6 416 481	688 281	844 633
19.	Short-term borrowed funds	1510	8 509 419	13 410 538	6 641 530
20.	Accounts payable ⁴	1520	16 221 183	13 797 335	12 354 712
21.	Other short-term liabilities ⁵	1550	-	-	-
22.	Total the liabilities accepted to calculation (the sum of points 15 - 21)		77 563 627	71 715 897	68 635 990
23.	Joint stock company net assets value (total assets accepted to calculation (line 14) minus total liabilities accepted to calculation (line 22))		61 335 321	58 593 787	55 747 714

Cash Flow Statement
for January-December 20 21

Company Public Joint stock company «Rosseti Centre»
 Id. tax payer number _____
 Type of activity electric power transmission
 Business legal structure/Form of ownership PJSC/hybrid
 Measurement unit: thousand RUB

	Codes
Form under ARCMD	0710005
Date (year, month, day)	31.12.2021
under ARCBO	75720657
TIN	6901067107
under ADCEA 2	35.12
under ARCFI \ARCFO	12247\41
under ARCM	384

Indicator	Code	For 2021	For 2020
1	2	3	4
Cash flows from current transactions			
Receipts - total	4110	94 947 227	84 354 517
including:	4111	93 741 533	83 625 867
from sale of products, goods, works and services	411101	1 710 312	751 395
<i>including from sale of products, the goods, works and services to the parent, affiliated and dependent companies</i>			
rent payments, licence fees, royalty, commission fee and other similar payments	4112	75 524	26 337
<i>including from rent payments, licence fees, royalty, commission fee and other similar payments from the parent, affiliated and dependent companies</i>	411201	2 574	832
from resale of financial investments	4113	-	-
<i>including from resale of financial investments to the parent, affiliated and dependent companies</i>	411301	-	-
other receipts	4119	1 130 170	702 313
<i>including other receipts from the parent, affiliated and dependent companies</i>	411901	-	349
Payments - total	4120	(78 444 889)	(72 986 076)
including:	4121	(50 076 583)	(44 468 057)
to suppliers (contractors) for raw, materials, works, services	412101	(1 469 432)	(1 431 661)
<i>including to suppliers (contractors) for raw, materials, works, services of the parent, affiliated and dependent companies</i>			
in connection with payment of employees' wages	4122	(20 020 790)	(20 926 014)
debenture interests	4123	(2 588 169)	(2 607 856)
<i>including debenture interests to the parent, affiliated and dependent companies</i>	412301	-	-
profits tax of the organisations	4124	(1 847 205)	(1 388 499)
other payments	4129	(3 912 142)	(3 595 650)
<i>including other payments to the parent, affiliated and dependent companies</i>	412901	(707)	(635)
Balance of cash flows from current transactions	4100	16 502 338	11 368 441
Cash flows from investment transactions			
Receipts - total	4210	702 025	232 320
including:	4211	15 398	13 961
from sale of non-current assets (except financial investments)	421101	-	-
<i>including from sale of non-current assets (except financial investments) to the parent, affiliated and dependent companies</i>			
from sale of stocks of other organisations (participation share)	4212	-	-
<i>including from sale of stocks of other organisations (participation share) to the parent, affiliated and dependent companies</i>	421201	-	-
from return of the given loans, from sale of debt securities (the rights of the requirement of money funds to other persons)	4213	352 900	-
<i>including from return of the given loans, from sale of debt securities (the rights of the requirement of money funds to other persons) of the parent, affiliated and dependent companies</i>	421301	352 900	-
dividends, percent on debt financial investments and similar receipts from individual share in other organisations	4214	273 727	158 359
<i>including dividends, percent on debt financial investments and similar receipts from individual share in other organisations from the parent, affiliated and dependent companies</i>	421401	132 984	28 931
other receipts	4219	60 000	60 000
<i>including other receipts from the parent, affiliated and dependent companies</i>	421901	-	-
Payments - total	4220	(11 864 743)	(12 939 483)
including:	4221	(11 679 740)	(10 662 582)
in connection with acquisition, creation, modernisation, reconstruction and preparation for use of non-current assets	422101	-	-
<i>including payments to the parent, affiliated and dependent companies in connection with acquisition, creation, modernisation, reconstruction and preparation for use of non-current assets</i>			
in connection with share acquisition of other organisations (participation shares)	4222	-	-
<i>including payments to the parent, affiliated and dependent companies in connection with share acquisition of other organisations (participation shares)</i>	422201	-	-
in connection with acquisition of debt securities (the rights of the requirement of money funds to other persons), granting of loans to other persons	4223	-	(2 123 140)
<i>including payments to the parent, affiliated and dependent companies in connection with acquisition of debt securities (the rights of the requirement of money funds to other persons), granting of loans to other persons</i>	422301	-	(2 118 996)
debenture interests, included in cost of investment assets	4224	(185 003)	(153 761)
<i>including the debenture interests, included in cost of investment assets to the parent, affiliated and dependent companies</i>	422401	-	-
other payments	4229	-	-
<i>including other payments to the parent, affiliated and dependent companies</i>	422901	-	-

Balance of cash flows from investment transactions	4200	(11 162 718)	(12 707 163)
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Indicator	Code	For 2021	For 2020
Cash flows from financial transactions			
Receipts - total	4310	14 859 683	56 856 169
including:			
receipt of credits and loans	4311	14 859 683	51 856 794
<i>including reception of credits and loans from the parent, affiliated and dependent companies</i>	431101	-	4 843 123
money deposits of proprietors (participants)	4312	-	-
<i>including money deposits of proprietors (participants) of the parent, affiliated and dependent companies</i>	431201	-	-
from a share issue, increase in shares of participation	4313	-	-
<i>including from a share issue, increase in shares of participation of the parent, affiliated and dependent companies</i>	431301	-	-
from bond issue, bills and other debt securities, etc.	4314	-	4 999 375
<i>including from bond issue, bills and other debt securities, etc. of the parent, affiliated and dependent companies</i>	431401	-	-
other receipts	4319	-	-
<i>including other receipts from the parent, affiliated and dependent companies</i>	431901	-	-
Payments - total	4320	(19 505 462)	(55 737 182)
including:			
to proprietors (participants) in connection with the repurchase of stocks from them (participation share) of the organisation or their secession as participants	4321	-	-
<i>including to proprietors (participants) in connection with the repurchase of stocks from them (participation share) of the organisation or their secession as participants of the parent, affiliated and dependent companies</i>	432101	-	-
on payment of dividends and other payments on profit distribution for benefit of proprietors (participants)	4322	(1 392 284)	(836 639)
<i>including on payment of dividends and other payments on profit distribution for benefit of proprietors (participants) of the parent, affiliated and dependent companies</i>	432201	(710 436)	(425 506)
in connection with repayment (redemption) of bills and other debt securities, return of credits and loans	4323	(17 799 683)	(54 753 556)
<i>including in connection with repayment (redemption) of bills and other debt securities, return of credits and loans to the parent, affiliated and dependent companies</i>	432301	-	-
other payments	4329	(313 495)	(146 987)
<i>including other payments to the parent, affiliated and dependent companies</i>	432901	-	-
Balance of cash flows from financial transactions	4300	(4 645 779)	1 118 987
Balance of cash flows for the accounting period	4400	693 841	(219 735)
Remainder of cash and cash equivalents on the accounting period beginning	4450	796 170	1 015 905
Remainder of cash and cash equivalents on the accounting period end	4500	1 490 011	796 170
Size of influence of rate changes of foreign exchange to rouble	4490	-	-

CEO

(signature)I.V. Makovskiy
(print full name)

Chief Accountant

(signature)L.A. Skiyarova
(print full name)

" 09 " March 20 22

5.1. Intangible assets

5.1.1. Availability and changes in intangible assets

Indicator			At the beginning of year				Change for the period							At the period end				
Name	Code	Period					Initial/mark-to-market value	Accumulated depreciation	Losses from depreciation	Residual value	Accepted	Change for the period						Accrued depreciation
			Initial/mark-to-market value	Accumulated depreciation	Losses from depreciation	Initial/mark-to-market value						Accumulated depreciation						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Intangible assets - total	5100	for 2021 . (1)	158 826	(43 714)	-	115 112	43 721	(346)	346	-	(13 814)	-	-	-	202 201	(57 182)	-	145 019
	5110	for 2020 . (2)	136 873	(34 377)	-	102 496	21 953	-	-	-	(9 337)	-	-	-	158 826	(43 714)	-	115 112
Objects of intellectual property (exclusive rights to results of intellectual property)	5101	for 2021 . (1)	158 586	(43 474)	-	115 112	42 944	(346)	346	-	(13 495)	-	-	-	201 184	(56 623)	-	144 561
	5111	for 2020 . (2)	136 633	(34 137)	-	102 496	21 953	-	-	-	(9 337)	-	-	-	158 586	(43 474)	-	115 112
including:																		
<i>at the patentee on inventions, industrial pattern, useful model</i>	51011	for 2021 . (1)	53 183	(25 774)	-	27 409	-	(151)	151	-	(5 033)	-	-	-	53 032	(30 656)	-	22 376
	51111	for 2020 . (2)	51 580	(20 808)	-	30 772	1 603	-	-	-	(4 966)	-	-	-	53 183	(25 774)	-	27 409
<i>at the legal owner on computer software programs, databases</i>	51012	for 2021 . (1)	105 309	(17 606)	-	87 703	42 944	(101)	101	-	(8 462)	-	-	-	148 152	(25 967)	-	122 185
	51112	for 2020 . (2)	84 959	(13 235)	-	71 724	20 350	-	-	-	(4 371)	-	-	-	105 309	(17 606)	-	87 703
<i>at the owner on a trade mark, a service mark, the name of a place of an origin of the goods</i>	51013	for 2021 . (1)	94	(94)	-	-	-	(94)	94	-	-	-	-	-	-	-	-	-
	51113	for 2020 . (2)	94	(94)	-	-	-	-	-	-	-	-	-	-	94	(94)	-	-
Other	5102	for 2021 . (1)	240	(240)	-	-	777	-	-	-	(319)	-	-	-	1 017	(559)	-	458
	5112	for 2020 . (2)	240	(240)	-	-	-	-	-	-	-	-	-	-	240	(240)	-	-

(1) - specifies the reporting year

(2) - specifies the previous year

5.2. Results of research, developmental and technological works and Intangible Assets

5.2.1. Availability and changes in results of research and development

Indicator	Code	Period	At the beginning of year		accepted	Change for the period			At the period end	
			initial cost	part of the cost which has been written off on expenses		retired	part of the cost which has been written off on expenses for the period	initial cost	part of the cost which has been written off on expenses	
1	2	3	4	5	6	7	8	9	10	11
Research and development -	5140	for 20 21 . (1)	78 046	(70 684)	10 146	(2 881)	2 881	(2 524)	85 311	(70 327)
	5150	for 20 20 . (2)	78 046	(68 161)	-	-	-	(2 523)	78 046	(70 684)
from them:										
Patent-capable results of the executed researches and development	5141	for 20 21 . (1)	78 046	(70 684)	10 146	(2 881)	2 881	(2 524)	85 311	(70 327)
	5151	for 20 20 . (2)	78 046	(68 161)	-	-	-	(2 523)	78 046	(70 684)
Other	5142	for 20 21 . (1)	-	-	-	-	-	-	-	-
	5152	for 20 20 . (2)	-	-	-	-	-	-	-	-
Reference of the total amount of R&D:										
Expenses on the researches and development executed by own forces	5143	for 20 21 . (1)	-	-	-	-	-	-	-	-
	5153	for 20 20 . (2)	-	-	-	-	-	-	-	-
Expenses on the researches and development which are performed by third party organisations	5144	for 20 21 . (1)	-	-	-	-	-	-	-	-
	5154	for 20 20 . (2)	-	-	-	-	-	-	-	-

(1) - specifies the reporting year

(2) - specifies the previous year

5.2.2. Not finished and not finalized R&D and not finished transactions on acquisition of Intangible Assets

Indicator	Code	Period	At the beginning of year	Change for the period			At the period end
				period expenses	written off costs as not given positive result	accepted to accounting as Intangible Assets or	
1	2	3	4	5	6	7	8
Costs of not finished researches and developments - total	5160	for 20 21 . (1)	38 453	53 414	-	(63 073)	28 794
	5170	for 20 20 . (2)	84 135	46 401	-	(92 083)	38 453
including:							
Patent-capable results of the executed researches and development	5161	for 20 21 . (1)	38 453	53 414	-	(63 073)	28 794
	5171	for 20 20 . (2)	84 135	46 401	-	(92 083)	38 453
Other	5162	for 20 21 . (1)	-	-	-	-	-
	5172	for 20 20 . (2)	-	-	-	-	-
Not finished transactions on acquisition of intangible assets - total	5180	for 20 21 . (1)	60	1 859	-	(1 919)	-
	5190	for 20 20 . (2)	-	60	-	-	60
including:							
at the patentee on inventions, the industrial pattern, useful model	5181	for 20 21 . (1)	-	-	-	-	-
	5191	for 20 20 . (2)	-	-	-	-	-
at the legal owner on computer software programs, databases	5182	for 20 21 . (1)	60	1 859	-	(1 919)	-
	5192	for 20 20 . (2)	-	60	-	-	60
at the owner on a trade mark, a service mark, the name of a place of origin of the goods	5183	for 20 21 . (1)	-	-	-	-	-
	5193	for 20 20 . (2)	-	-	-	-	-
Other	5184	for 20 21 . (1)	-	776	-	(776)	-
	5194	for 20 20 . (2)	-	-	-	-	-

(1) - specifies the reporting year

(2) - specifies the previous year

environmental liabilities	52122	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital investments on radical improvement of the land lots	5203	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	5213	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounted as a part of profitable investments in tangible assets - total	5220	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	5230	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
including:															
property for transfer to leasing	5221	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	5231	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
property given under the lease contract	5222	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	5232	for 2020	-	-	-	-	-	-	-	-	-	-	-	-	-

(1) - specifies the reporting year

(2) - specifies the previous year

5.3.3. Value change of fixed assets as a result of completion, additional equipment, reconstruction and partial liquidation

Indicator	Code	For 2021	For 2020
1	2	3	4
Value addition of items of fixed assets as a result of completion, additional equipment, reconstruction - total	5260	4 408 603	4 537 793
including:			
production buildings	5261	143 111	811 326
constructions, except Power Lines	5262	560 071	517 419
power lines and devices to them	5263	2 667 005	2 506 987
machines and equipment for electric power generation, substations, equipment for electric power transformation	5264	487 091	492 225
production and economic stock	5265	-	-
other	5266	551 325	209 836
Reduction of cost of items of fixed assets as a result of partial liquidation - in total	5270	(12 889)	(15 369)
including:			
production buildings	5271	(35)	-
constructions, except Power Lines	5272	(1 396)	(199)
power lines and devices to them	5273	(5 894)	(10 995)
machines and equipment for electric power generation, substations, equipment for electric power transformation	5274	(5 564)	(4 095)
production and economic stock	5275	-	-
other	5276	-	(80)

5.3.4. Other use of fixed assets

Indicator	Code	As at 31 December 2021 (1)	As at 31 December 2020 (2)	As at 31 December 2019 (3)
1	2	3	4	5
Fixed assets transferred in rent which are registered on the balance sheet	5280	146 933	112 247	78 669
Fixed assets transferred in rent which are registered off the balance sheet	5281	-	-	-
Fixed assets received in rent which are registered on the balance sheet	5282	3 808 317	-	-
Fixed assets received in rent which are registered off the balance sheet	5283	17 584 217	13 600 059	12 749 917
Items of immovable property accepted in transaction and actually used, in process of the state registration	5284	1 025	92 652	58 662
Fixed assets, transferred for preservation	5285	129 759	115 171	123 388
Other use of fixed assets (pledge, etc.)	5286	89	39	51

(1) - specifies the reporting date of the accounting period

(2) - specifies the previous year

(3) - specifies the year prior to the previous one

5.4. Financial investments

5.4.1. Availability and changes in financial investments

Indicator	Code	Period	At the beginning of year		Change for the period					At the period end	
			initial cost	accumulated adjustment	accepted	retired (repaid)		interests accrual (including bringing the initial cost to nominal)	mark-to-market value (losses from depreciation)	initial cost	accumulated adjustment
						initial cost	accumulated adjustment				
1	2	3	4	5	6	7	8	9	10	11	12
Long-term FI - total	5301	for 20 21 .(1)	3 666 703	(30 252)	-	(2 083 898)	-	-	(14 182)	1 582 805	(44 434)
	5311	for 20 20 .(2)	1 787 707	(31 196)	1 878 996	-	-	-	944	3 666 703	(30 252)
Contributions in authorised (share) capital of other companies - total	53021	for 20 21 .(1)	253 808	(30 252)	-	-	-	-	(14 182)	253 808	(44 434)
	53121	for 20 20 .(2)	253 808	(31 196)	-	-	-	-	944	253 808	(30 252)
including:											
affiliated economic companies	530211	for 20 21 .(1)	15 355	-	-	-	-	-	-	15 355	-
	531211	for 20 20 .(2)	15 355	-	-	-	-	-	-	15 355	-
dependent economic companies	530212	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	531212	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
other	530213	for 20 21 .(1)	238 453	(30 252)	-	-	-	-	(14 182)	238 453	(44 434)
	531213	for 20 20 .(2)	238 453	(31 196)	-	-	-	-	944	238 453	(30 252)
State and municipal securities	53022	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	53122	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
Securities of other organisations - total	53023	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	53123	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
including:											
debt securities (bonds, bills)	530231	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	531231	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
Loans granted	53024	for 20 21 .(1)	3 412 895	-	-	(2 083 898)	-	-	-	1 328 997	-
	53124	for 20 20 .(2)	1 533 899	-	1 878 996	-	-	-	-	3 412 895	-
Deposits	53025	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	53125	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
Other	53026	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	53126	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
Long-term FI, having mark-to-market value - total	5302	for 20 21 .(1)	238 415	(30 252)	-	-	-	-	(14 182)	238 415	(44 434)
	5312	for 20 20 .(2)	238 415	(31 196)	-	-	-	-	944	238 415	(30 252)
Contributions in authorised (share) capital of other companies - total	53031	for 20 21 .(1)	238 415	(30 252)	-	-	-	-	(14 182)	238 415	(44 434)
	53131	for 20 20 .(2)	238 415	(31 196)	-	-	-	-	944	238 415	(30 252)
including:											
affiliated economic companies	530311	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	531311	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
dependent economic companies	530312	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	531312	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
other	530313	for 20 21 .(1)	238 415	(30 252)	-	-	-	-	(14 182)	238 415	(44 434)
	531313	for 20 20 .(2)	238 415	(31 196)	-	-	-	-	944	238 415	(30 252)
State and municipal securities	53032	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	53132	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
Securities of other organisations - total	53033	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	53133	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
including:											
debt securities (bonds, bills)	530331	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	531331	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
Other	53034	for 20 21 .(1)	-	-	-	-	-	-	-	-	-
	53134	for 20 20 .(2)	-	-	-	-	-	-	-	-	-
Long-term FI on which the mark-to-market value is not determined - total	5303	for 20 21 .(1)	15 393	-	-	-	-	-	-	15 393	-
	5313	for 20 20 .(2)	15 393	-	-	-	-	-	-	15 393	-

Short-term FI, having mark-to-market value - total	5306	for 20 21 . (1)	-	-	-	-	-	-	-	-	-
	5316	for 20 20 . (2)	-	-	-	-	-	-	-	-	-
Contributions in authorised (share) capital of other companies - total	53071	for 20 21 . (1)	-	-	-	-	-	-	-	-	-
	53171	for 20 20 . (2)	-	-	-	-	-	-	-	-	-
State and municipal securities	53072	for 20 21 . (1)	-	-	-	-	-	-	-	-	-
	53172	for 20 20 . (2)	-	-	-	-	-	-	-	-	-
Securities of other organisations - total	53073	for 20 21 . (1)	-	-	-	-	-	-	-	-	-
	53173	for 20 20 . (2)	-	-	-	-	-	-	-	-	-
including:											
debt securities (bonds, bills)	530731	for 20 21 . (1)	-	-	-	-	-	-	-	-	-
	531731	for 20 20 . (2)	-	-	-	-	-	-	-	-	-
Other	53074	for 20 21 . (1)	-	-	-	-	-	-	-	-	-
	53174	for 20 20 . (2)	-	-	-	-	-	-	-	-	-
Short-term FI on which the mark-to-market value is not determined - total	5307	for 20 21 . (1)	-	-	-	-	-	-	-	-	-
	5317	for 20 20 . (2)	-	-	-	-	-	-	-	-	-
Financial investments - Total	5300	for 20 21 . (1)	3 906 703	(30 252)	1 970 999	(2 323 898)	-	-	-	3 553 804	(44 434)
	5310	for 20 20 . (2)	1 787 707	(31 196)	2 118 996	-	-	-	-	3 906 703	(30 252)

5.4.2. Adjustments of estimations of financial investments

Indicator		At the beginning of year	Change for the period			At the period end
Name	Code		Increase	Reduction	Retirement at write-off of FI	
1	2	3	4	5	6	7
Long-term financial investments	7100	(30 252)	10 173	(24 355)	-	(44 434)
Difference between the current market value of financial investments and their previous estimation	7110	(30 252)	10 173	(24 355)	-	(44 434)
<i>including:</i>						
Contributions in authorised (share) capital of other companies - total	7111	(30 252)	10 173	(24 355)	-	(44 434)
<i>including:</i>						
affiliated economic companies	71111	-	-	-	-	-
dependent economic companies	71112	-	-	-	-	-
other	71113	(30 252)	10 173	(24 355)	-	(44 434)
State and municipal securities	7112	-	-	-	-	-
Securities of other organisations - total	7113	-	-	-	-	-
<i>including:</i>						
debt securities (Bonds, bills)	71131	-	-	-	-	-
Other	7114	-	-	-	-	-
Difference between the current value of debt securities and their initial cost	7120	-	-	-	-	-
<i>including:</i>						
Securities of other organisations - total	7121	-	-	-	-	-
<i>including:</i>						
debt securities (Bonds, bills)	71211	-	-	-	-	-
Other	7122	-	-	-	-	-
Reserve under depreciation of the financial investments, on which the market value is not determined	7130	-	-	-	-	-
<i>including:</i>						
Contributions in authorised (share) capital of other companies - total	7131	-	-	-	-	-
<i>including:</i>						
affiliated economic companies	71311	-	-	-	-	-
dependent economic companies	71312	-	-	-	-	-
other	71313	-	-	-	-	-
State and municipal securities	7132	-	-	-	-	-
Securities of other organisations - total	7133	-	-	-	-	-
<i>including:</i>						
debt securities (Bonds, bills)	71331	-	-	-	-	-
Loans granted	7134	-	-	-	-	-
Deposits	7135	-	-	-	-	-
Other	7136	-	-	-	-	-

Short-term financial investments	7200	-	-	-	-	-
Difference between the current market value of financial investments and their previous estimation, at which it was determined	7210	-	-	-	-	-
<i>including:</i>						
Contributions in authorised (share) capital of other companies - total	7211	-	-	-	-	-
<i>including:</i>						
affiliated economic companies	72111	-	-	-	-	-
dependent economic companies	72112	-	-	-	-	-
other	72113	-	-	-	-	-
Securities of other organisations - total	7212	-	-	-	-	-
<i>including:</i>						
debt securities (bonds, bills)	72121	-	-	-	-	-
Other	7213	-	-	-	-	-
Difference between the current value of debt securities and their initial cost	7220	-	-	-	-	-
<i>including:</i>						
Securities of other organisations - total	7221	-	-	-	-	-
<i>including:</i>						
debt securities (bonds, bills)	72211	-	-	-	-	-
Other	7222	-	-	-	-	-
Reserve under depreciation of the financial investments which do not have the market value	7230	-	-	-	-	-
<i>including:</i>						
Contributions in authorised (share) capital of other companies - total	7231	-	-	-	-	-
<i>including:</i>						
affiliated economic companies	72311	-	-	-	-	-
dependent economic companies	72312	-	-	-	-	-
other	72313	-	-	-	-	-
State and municipal securities	7232	-	-	-	-	-
Securities of other organisations - total	7233	-	-	-	-	-
<i>including:</i>						
debt securities (Bonds, bills)	72331	-	-	-	-	-
Loans granted	7234	-	-	-	-	-
Deposits	7235	-	-	-	-	-
Other	7236	-	-	-	-	-

5.4.3. Other use of financial investments*

Indicator	Code	As at 31 December	As at 31 December	As at 31 December
		2021 (1)	2020 (2)	2019 (3)
1	2	3	4	5
Financial investments, being in pledge - total	5320	-	-	-
including:				
bonds	5321	-	-	-
bills	5322	-	-	-
stocks	5323	-	-	-
Financial investments, transferred to the third parties (except sale) - total	5325	-	-	-
including:				
bonds	5326	-	-	-
bills	5327	-	-	-
stocks	5328	-	-	-
Other use of financial investments	5329	-	-	-

(1) - specifies the reporting date of the accounting period

(2) - specifies the previous year

(3) - specifies the year prior to the previous one

* - to be included in the accounting statements if data is available

5.5.2. Pledged inventory

Indicator	Code	As at 31 December 2021 (1)	As at 31 December 2020 (2)	As at 31 December 2019 (3)
1	2	3	4	5
Inventory not paid as at the reporting date - total	5440	-	-	-
including:				
raw and materials	5441	-	-	-
work in progress	5442	-	-	-
goods shipped	5443	-	-	-
finished products and goods	54441	-	-	-
other inventories and costs	54442	-	-	-
Inventory pledged under contracts - total	5445	-	-	-
including:				
raw and materials	5446	-	-	-
goods shipped	5447	-	-	-
finished products and goods	5448	-	-	-
other inventories and costs	5449	-	-	-

(1) - specifies the reporting date of the accounting period

(2) - specifies the previous year

(3) - specifies the year prior to the previous one

companies	55262	for 20 20	(2)	-	-	-	-	-	-	-	-	-	-	-	
Short-term accounts receivable - total	5510	for 20 21	(1)	26 493 498	(12 178 655)	12 034 738	696 115	(1 400 418)	(12 186 106)	(2 150 474)	(12 631)	745 451	(2 055 897)	22 819 243	(10 683 148)
	5530	for 20 20	(2)	25 106 728	(12 233 626)	12 506 467	345 070	(1 297 421)	(10 612 185)	(899 498)	(42 201)	452 894	89 117	26 493 498	(12 178 655)
including:															
Settlements with buyers and customers	5511	for 20 21	(1)	23 676 381	(10 700 355)	10 535 839	-	(627 683)	(11 130 693)	(1 919 130)	(1 824)	705 726	(2 195 414)	18 965 159	(8 703 182)
	5531	for 20 20	(2)	22 947 373	(10 749 640)	11 613 109	-	(1 106 734)	(10 147 424)	(762 157)	(4 279)	393 862	29 759	23 676 381	(10 700 355)
including:															
for electric power transmission	55111	for 20 21	(1)	21 455 053	(9 272 406)	9 633 991	-	(432 400)	(10 405 929)	(1 793 521)	(74)	593 685	(2 197 364)	16 692 156	(7 317 600)
	55311	for 20 20	(2)	20 770 077	(9 355 098)	10 815 722	-	(640 311)	(9 771 148)	(355 594)	(4 004)	367 409	-	21 455 053	(9 272 406)
for grid connection	55112	for 20 21	(1)	148 110	(63 217)	45 734	-	(1 887)	(75 951)	(6 496)	(94)	10 925	1 950	113 253	(47 683)
	55312	for 20 20	(2)	144 794	(71 649)	52 960	-	(11 295)	(49 612)	(13 530)	(65)	6 197	13 563	148 110	(63 217)
for the organisation of functioning and development of UES of Russia regarding the distribution electric grid complex	55113	for 20 21	(1)	-	-	-	-	-	-	-	-	-	-	-	-
	55313	for 20 20	(2)	-	-	-	-	-	-	-	-	-	-	-	-
for electric power and capacity resale	55114	for 20 21	(1)	1 076 806	(928 342)	286 270	-	(157 843)	(188 586)	(114 260)	(356)	56 922	-	1 059 874	(915 003)
	55314	for 20 20	(2)	1 375 389	(1 218 042)	218 741	-	(104 557)	(147 432)	(383 840)	(210)	10 417	14 158	1 076 806	(928 342)
for lease revenues	55115	for 20 21	(1)	8 677	(6 488)	4 731	-	(92)	(2 206)	-	-	110	-	11 202	(6 470)
	55315	for 20 20	(2)	8 476	(6 647)	2 149	-	(118)	(1 893)	(55)	-	222	-	8 677	(6 488)
for other	55116	for 20 21	(1)	987 735	(429 902)	565 113	-	(35 461)	(458 021)	(4 853)	(1 300)	44 084	-	1 088 674	(416 426)
	55316	for 20 20	(2)	648 637	(98 204)	523 537	-	(350 453)	(177 339)	(9 138)	-	9 617	2 038	987 735	(429 902)
Advances issued	5512	for 20 21	(1)	370 234	(13 653)	530 427	-	(597)	(311 946)	(41)	(60)	10	54	588 668	(14 199)
	5532	for 20 20	(2)	194 571	(16 266)	329 981	-	(148)	(153 693)	(2 723)	(71)	38	2 169	370 234	(13 653)
Bills receivable	5513	for 20 21	(1)	-	-	-	-	-	-	-	-	-	-	-	-
	5533	for 20 20	(2)	-	-	-	-	-	-	-	-	-	-	-	-
indebtedness of participants (founders) on instalments in authorised capital	5514	for 20 21	(1)	-	-	-	-	-	-	-	-	-	-	-	-
	5534	for 20 20	(2)	-	-	-	-	-	-	-	-	-	-	-	-
Indebtedness of affiliated and dependent companies on dividends	5515	for 20 21	(1)	-	-	-	-	-	-	-	-	-	-	-	-
	5535	for 20 20	(2)	-	-	-	-	-	-	-	-	-	-	-	-
Other accounts receivable	5516	for 20 21	(1)	2 446 883	(1 464 647)	968 472	696 115	(772 138)	(743 467)	(231 303)	(10 747)	39 715	139 463	3 265 416	(1 965 767)
	5536	for 20 20	(2)	1 964 784	(1 467 720)	563 377	345 070	(190 539)	(311 068)	(134 618)	(37 851)	58 994	57 189	2 446 883	(1 464 647)
including:															
non-interest-bearing notes	55161	for 20 21	(1)	-	-	-	-	-	-	-	-	-	-	-	-
	55361	for 20 20	(2)	-	-	-	-	-	-	-	-	-	-	-	-
overpayment under taxes and levies	55162	for 20 21	(1)	55 223	-	16 901	-	-	(40 686)	-	(1 293)	-	-	30 145	-
	55362	for 20 20	(2)	38 558	-	59 596	-	-	(17 666)	-	(25 265)	-	-	55 223	-
property sale	55163	for 20 21	(1)	-	-	-	-	-	-	-	-	-	-	-	-
	55363	for 20 20	(2)	-	-	-	-	-	-	-	-	-	-	-	-
other	55164	for 20 21	(1)	2 391 660	(1 464 647)	951 571	696 115	(772 138)	(702 781)	(231 303)	(9 454)	39 715	139 463	3 235 271	(1 965 767)
	55364	for 20 20	(2)	1 926 226	(1 467 720)	503 781	345 070	(190 539)	(293 402)	(134 618)	(12 586)	58 994	57 189	2 391 660	(1 464 647)
From the total sum of short-term accounts receivable:	5517	for 20 21	(1)	116 666	(18)	2 258 097	-	-	-	-	-	-	131 125	2 505 888	(18)
	5537	for 20 20	(2)	456	-	116 467	-	(18)	(257)	-	-	-	-	116 666	(18)
indebtedness of affiliated companies	55171	for 20 21	(1)	-	-	2 102 145	-	-	-	-	-	-	131 125	2 233 270	-
	55371	for 20 20	(2)	-	-	-	-	-	-	-	-	-	-	-	-
indebtedness of dependent	55172	for 20 21	(1)	116 666	(18)	155 952	-	-	-	-	-	-	-	272 618	(18)

companies	55372	for 20 20	(2)	456	-	116 467	-	(18)	(257)	-	-	-	-	116 666	(18)
Total	5500	for 20 21	(1)	26 796 465	(12 178 655)	12 267 073	724 458	(1 409 434)	(12 220 272)	(2 150 474)	(12 631)	745 451	-	25 404 619	(10 692 164)
	5520	for 20 20	(2)	25 294 587	(12 233 626)	12 574 420	484 714	(1 297 421)	(10 615 557)	(899 498)	(42 201)	452 894	-	26 796 465	(12 178 655)

5.6.3. Overdue accounts receivable

Indicator	Code	As at 31 December 2021 (1)		As at 31 December 2020 (2)		As at 31 December 2019 (3)	
		accounted under contract provisions	book value (minus a reserve on doubtful debts)	accounted under contract provisions	book value (minus a reserve on doubtful debts)	accounted under contract provisions	book value (minus a reserve on doubtful debts)
1	2	3	4	5	6	7	8
Payments on which are expected within 12 months after the reporting date	564	14 034 652	3 752 209	17 504 033	5 777 239	17 061 943	4 895 964
including:							
buyers and customers, including	5641	11 456 909	2 897 233	15 423 835	5 128 075	15 367 793	4 653 298
<i>for electric power transmission</i>	56411	9 643 840	2 422 913	13 620 573	4 744 179	13 479 033	4 158 677
<i>for grid connection</i>	56412	106 414	58 732	127 405	64 188	92 710	21 450
<i>for the organisation of functioning and development of UES of Russia regarding the distribution electric grid complex</i>	56413	-	-	-	-	-	-
<i>for electric power and capacity resale</i>	56414	973 904	70 148	1 006 403	84 429	1 293 694	75 651
<i>for lease revenues</i>	56415	6 856	386	6 830	342	7 324	677
<i>other</i>	56416	725 895	345 054	662 624	234 937	495 032	396 843
bills receivable	5642	-	-	-	-	-	-
debts of subsidiaries and affiliates for dividends	5643	-	-	-	-	-	-
debt of participants (founders) for contributions to the authorized capital	5644	-	-	-	-	-	-
advances given	5645	72 074	57 892	51 889	38 235	33 912	17 655
other receivables	5646	2 505 669	797 084	2 028 309	610 929	1 660 238	225 011

5.6.5. Availability and changes in accounts payable

Indicator	Code	Period	Remainder at the beginning of year	Change for the period					Remainder at the period end
				acceptance				transfer from long-term to short-term debt	
				as a result of business transactions (amount of debt under transactions)	accrued interests, penalties and other charges	repayment	write-off on financial result		
1	2	3	4	5	6	7	8	9	10
Long-term accounts payable - total	5551	for 20 21 (1)	688 281	6 226 168	-	(233)	-	(497 735)	6 416 481
	5571	for 20 20 (2)	844 633	536 704	-	(18 975)	-	(674 081)	688 281
including:									
accounts payable of suppliers and contractors	5552	for 20 21 (1)	19 446	292 369	-	(233)	-	(13 283)	298 299
	5572	for 20 20 (2)	37 443	1 953	-	(15 372)	-	(4 578)	19 446
including:									
<i>construction</i>	55521	for 20 21 (1)	6 858	284 359	-	(233)	-	(695)	290 289
	55721	for 20 20 (2)	7 787	1 953	-	(2 882)	-	-	6 858
<i>other</i>	55522	for 20 21 (1)	12 588	8 010	-	-	-	(12 588)	8 010
	55722	for 20 20 (2)	29 656	-	-	(12 490)	-	(4 578)	12 588
Other accounts payable	5553	for 20 21 (1)	668 835	5 933 799	-	-	-	(484 452)	6 118 182
	5573	for 20 20 (2)	807 190	534 751	-	(3 603)	-	(669 503)	668 835
From the total sum of long-term indebtedness	5554	for 20 21 (1)	-	-	-	-	-	-	-
	5574	for 20 20 (2)	-	-	-	-	-	-	-
<i>indebtedness to affiliated companies</i>	55541	for 20 21 (1)	-	-	-	-	-	-	-
	55741	for 20 20 (2)	-	-	-	-	-	-	-
<i>indebtedness to dependent companies</i>	55542	for 20 21 (1)	-	-	-	-	-	-	-
	55742	for 20 20 (2)	-	-	-	-	-	-	-

Short-term accounts payable - total	5560	for 20 21 (1)	13 797 335	14 849 521	-	(12 898 068)	(25 340)	497 735	16 221 183
	5580	for 20 20 (2)	12 354 712	12 330 719	12	(11 539 165)	(23 024)	674 081	13 797 335
including:									
Settlements with suppliers and contractors	5561	for 20 21 (1)	8 700 361	9 107 400	-	(8 500 836)	(75)	13 283	9 320 133
	5581	for 20 20 (2)	5 794 487	8 486 518	-	(5 580 835)	(4 387)	4 578	8 700 361
including:									
<i>construction</i>	55611	for 20 21 (1)	3 880 780	3 756 450	-	(3 876 131)	-	695	3 761 794
	55811	for 20 20 (2)	2 048 073	3 867 304	-	(2 033 652)	(945)	-	3 880 780
<i>other</i>	55612	for 20 21 (1)	4 819 581	5 350 950	-	(4 624 705)	(75)	12 588	5 558 339
	55812	for 20 20 (2)	3 746 414	4 619 214	-	(3 547 183)	(3 442)	4 578	4 819 581
Advances received	5562	for 20 21 (1)	2 058 030	1 436 519	-	(1 567 681)	(23 030)	458 517	2 362 355
	5582	for 20 20 (2)	1 998 471	864 970	-	(1 436 875)	(14 264)	645 728	2 058 030
including:									
<i>for electric power transmission</i>	55621	for 20 21 (1)	38 242	19 732	-	(34 911)	(87)	-	22 976
	55821	for 20 20 (2)	19 432	34 579	-	(15 768)	(1)	-	38 242
<i>for grid connection</i>	55622	for 20 21 (1)	1 447 814	875 560	-	(1 044 596)	(19 392)	440 009	1 699 395
	55822	for 20 20 (2)	1 119 511	378 000	-	(592 177)	(12 073)	554 553	1 447 814
<i>for the organisation of functioning and development of UES of Russia regarding the distribution electric grid complex</i>	55623	for 20 21 (1)	-	-	-	-	-	-	-
	55823	for 20 20 (2)	-	-	-	-	-	-	-
<i>for electric power and capacity resale</i>	55624	for 20 21 (1)	3 648	4 839	-	(3 499)	(57)	-	4 931
	55824	for 20 20 (2)	2 913	3 484	-	(2 571)	(178)	-	3 648

<i>for participation in other organisations</i>	55625	for 20 21	(1)	-	-	-	-	-	-	-
	55825	for 20 20	(2)	-	-	-	-	-	-	-
<i>for rent services</i>	55626	for 20 21	(1)	2 059	6	-	(2 059)	-	-	6
	55826	for 20 20	(2)	2 017	49	-	(7)	-	-	2 059
<i>for other</i>	55627	for 20 21	(1)	566 267	536 382	-	(482 616)	(3 494)	18 508	635 047
	55826	for 20 20	(2)	854 598	448 858	-	(826 352)	(2 012)	91 175	566 267
Indebtedness to participants (founders) on payment of incomes	5563	for 20 21	(1)	44 298	25 466	-	(10 668)	-	-	59 096
	5583	for 20 20	(2)	895 892	17 087	-	(868 681)	-	-	44 298
Bills payable	5564	for 20 21	(1)	-	-	-	-	-	-	-
	5584	for 20 20	(2)	-	-	-	-	-	-	-
Indebtedness before the state off-budget funds	5565	for 20 21	(1)	445 808	440 882	-	(399 184)	-	-	487 506
	5585	for 20 20	(2)	470 244	445 808	-	(470 244)	-	-	445 808
Settlements under taxes and levies	5566	for 20 21	(1)	2 277 111	2 299 634	-	(2 169 893)	(143)	-	2 406 709
	5586	for 20 20	(2)	2 381 790	2 276 912	-	(2 381 376)	(215)	-	2 277 111
Indebtedness to the company personnel	5567	for 20 21	(1)	18	787 114	-	(18)	-	-	787 114
	5587	for 20 20	(2)	666 380	18	-	(666 380)	-	-	18
Other accounts payable	5568	for 20 21	(1)	271 709	752 506	-	(249 788)	(2 092)	25 935	798 270
	5588	for 20 20	(2)	147 448	239 406	12	(134 774)	(4 158)	23 775	271 709
From total sum of short-term indebtedness	5569	for 20 21	(1)	405 813	663 882	-	(405 627)	-	-	664 068
	5589	for 20 20	(2)	189 851	405 116	-	(189 154)	-	-	405 813
<i>indebtedness to affiliated companies</i>	55691	for 20 21	(1)	625	762	-	(625)	-	-	762
	55891	for 20 20	(2)	383	625	-	(383)	-	-	625
<i>indebtedness to dependent companies</i>	55692	for 20 21	(1)	405 188	663 120	-	(405 002)	-	-	663 306
	55892	for 20 20	(2)	189 468	404 491	-	(188 771)	-	-	405 188
Total	5550	for 20 21	(1)	14 485 616	21 075 689	-	(12 898 301)	(25 340)	-	22 637 664
	5570	for 20 20	(2)	13 199 345	12 867 423	12	(11 558 140)	(23 024)	-	14 485 616

(1) - specifies the reporting year

(2) - specifies the previous year

5.6.6. Overdue accounts payable

Indicator	Code	As at 31 December 2021 (1)	As at 31 December 2020 (2)	As at 31 December 2019 (3)
1	2	3	4	5
V. SHORT-TERM LIABILITIES				
Accounts payable		2 374 200	3 514 374	1 233 151
including:				
Settlements with suppliers and contractors	5691	2 025 930	3 120 438	950 454
including				
construction	56911	453 162	1 671 947	439 578
other	56912	1 572 768	1 448 491	510 876
Bills payable	5692	-	-	-
Indebtedness to the company personnel	5693	-	-	-
Indebtedness to the state off-budget funds	5694	-	-	-
Debt under taxes and levies	5695	-	-	-
Advances received	5696	246 794	323 874	254 441
Indebtedness to participants (founders) on payment of incomes	5697	-	-	-
Other accounts payable	5698	101 476	70 062	28 256

(1) - specifies the reporting date of the accounting period

(2) - specifies the previous year

(3) - specifies the year prior to the previous one

5.6.7. Credits and loans

Indicator	Code	Period	At the beginning of year	Change for the period					At the period end
				Receipt of funds	Interest accrual	Repayment of the principal sum	Repayment of interest	Transfer from long-term to short-term debt	
1	2	3	4	5	6	7	8	9	10
Long-term borrowed funds - total	7410	for 20 21 (1)	31 887 137	14 197 000	-	(3 887 000)	-	(8 418 994)	33 778 143
	7430	for 20 20 (2)	36 533 899	54 856 794	-	(46 253 556)	-	(13 250 000)	31 887 137
including:									
Credits	7411	for 20 21 (1)	17 044 014	14 197 000	-	(3 887 000)	-	(2 727 119)	24 626 895
	7431	for 20 20 (2)	26 533 899	45 013 671	-	(46 253 556)	-	(8 250 000)	17 044 014
Loans	7412	for 20 21 (1)	14 843 123	-	-	-	-	(5 691 875)	9 151 248
	7432	for 20 20 (2)	10 000 000	9 843 123	-	-	-	(5 000 000)	14 843 123
Short-term borrowed funds - total	7420	for 20 21 (1)	13 410 538	662 683	2 703 060	(13 912 683)	(2 773 173)	8 418 994	8 509 419
	7440	for 20 20 (2)	6 641 530	2 000 000	2 780 625	(8 500 000)	(2 761 617)	13 250 000	13 410 538
including:									
Credits	7421	for 20 21 (1)	8 250 000	662 683	-	(8 912 683)	-	2 727 119	2 727 119
	7441	for 20 20 (2)	6 500 000	2 000 000	-	(8 500 000)	-	8 250 000	8 250 000
Interest on credit	74211	for 20 21 (1)	16 638	-	1 989 160	-	(1 979 123)	-	26 675
	74411	for 20 20 (2)	22 180	-	1 928 375	-	(1 933 917)	-	16 638
Loans	7422	for 20 21 (1)	5 143 900	-	713 900	(5 000 000)	(794 050)	5 691 875	5 755 625
	7442	for 20 20 (2)	119 350	-	852 250	-	(827 700)	5 000 000	5 143 900

(1) - specifies the reporting year
(2) - specifies the previous year

5.6.8. Expenses on credits and loans

Indicator		For long-term credits and loans	For short-term credits and loans
Name	Code		
1	2	3	4
Expenses on credits in total	7510	1 769 216	219 944
written off on other expenses	7511	1 587 965	219 944
included in cost of assets	7512	181 251	-
Expenses on loans in total	7520	565 250	148 650
written off on other expenses	7521	561 498	148 650
included in cost of assets	7522	3 752	-
From total expenses on loans and credits:	7530	2 334 466	368 594
accrued %	7531	2 334 466	368 594
other expenses	7532	-	-

5.7.1. Estimated liabilities

Indicator		Remainder at the beginning of year	Recognised	Redeemed	Written off as the excessive sum	Ending balance
Name	Code					
1	2	3	4	5	6	7
Estimated liabilities - total	5700	2 986 760	3 628 930	(2 929 549)	(144 685)	3 541 456
including:						
Payment of forthcoming holidays	5701	564 114	1 631 847	(1 606 639)	(317)	589 005
Annual bonus payment	5702	357 318	446 223	(306 532)	-	497 009
judicial proceedings which have not been settled on the reporting date	5703	1 975 861	1 098 884	(633 871)	(141 890)	2 298 984
Claims of taxing authorities by results of the tax checks, not settled on the reporting date	5704	-	-	-	-	-
other estimated liabilities	5705	89 467	451 976	(382 507)	(2 478)	156 458
From the total sum of contingent liabilities:						
Created for account of expenses on usual types of activity	5706	2 528 038				
Created for account of other expenses	5707	1 099 264				
Included in assets cost	5708	1 628				

5.7.2. Deferred taxes

Name	Code	Deferred tax assets	Deferred tax liabilities
1	2	3	4
Balance at the beginning of the reporting year	7700	2 025 235	8 945 846
Change in temporary differences in the reporting period with a tax effect	7710	513 757	154 019
Result of changes in tax rates	7720	-	-
Result of changes in taxation rules (procedure for accounting for income tax)	7730	-	-
Change in temporary differences in the reporting period for transactions, the results of which are not included in accounting profit (less)	7740	-	-
Write-off of temporary differences with no tax effect	7750	270 049	2 920
For reference: Recognition (write-off) of deferred tax assets due to a change in the likelihood that the entity will receive taxable profit in subsequent reporting periods	7760	-	-
Balance at the end of the reporting period	7800	2 268 943	9 096 945

5.8. Secured liabilities

Indicator		As at 31	As at 31	As at 31
Name	Code	December 2021 (1)	December 2020 (2)	December 2019 (3)
1	2	3	4	5
Received — total	5800	450 569	265 030	471 398
including:				
bills	5801	-	-	-
property which is in pledge	5802	-	-	-
from it:				
items of fixed assets	58021	-	-	-
securities and other financial investments	58022	-	-	-
other	58023	-	-	-
other received	5803	450 569	265 030	471 398
Issued under own security - total	5810	652 617	642 409	20 102
including:				
bills	5811	-	-	-
collateral	5812	-	-	-
from it:				
items of fixed assets	58121	-	-	-
securities and other financial investments	58122	-	-	-
other	58123	-	-	-
other issued	5813	652 617	642 409	20 102

(1) - specifies the reporting date of the accounting period

(2) - specifies the previous year

(3) - specifies the year prior to the previous one

5.9. Government assistance

Indicator	Code	At the year beginning	Received for 2021	Returned for 2021	At the year end	At the year beginning	Received for 2020	Returned for 2020	At the year end
Budgetary funds received - total	5900	-	68 718	(68 718)	-	-	69 763	(69 763)	-
<i>including:</i>									
for current expenses	5901	-	-	-	-	-	-	-	-
compensation for Chernobyl cleanup veterans	5902	-	-	-	-	-	-	-	-
for accomplishment of tasks on mobilisation preparation	5903	-	-	-	-	-	-	-	-
for liquidation of the interterritorial cross subsidising	5904	-	-	-	-	-	-	-	-
for investments in non-current assets	5905	-	60 000	(60 000)	-	-	60 000	(60 000)	-
for other purposes	5906	-	8 718	(8 718)	-	-	9 763	(9 763)	-
<i>of them:</i>									
financing of precautionary measures on reducing of industrial injuries and occupational diseases	5911	-	8 718	(8 718)	-	-	9 763	(9 763)	-
financing of profound medical checks of the employees at work with harmful and (or) dangerous production factors	5912	-	-	-	-	-	-	-	-

(1) - specifies the reporting year

(2) - specifies the previous year

5.10. Government assistance on which the conditions of its granting are not satisfied*

Indicator		For 2021 (1)		For 2020 (2)	
Name	Code	Subject to return	Actually returned	Subject to return	Actually returned
1	2	3	4	5	6
Received budgetary funds on which the conditions of their granting are not satisfied	7910	-	-	-	-
<i>including</i>					
for current expenses	7911	-	-	-	-
compensation for Chernobyl cleanup veterans	7912	-	-	-	-
for accomplishment of tasks on mobilisation preparation	7913	-	-	-	-
for liquidation of the interterritorial cross subsidising	7914	-	-	-	-
other	7915	-	-	-	-
<i>of which:</i>					
financing of precautionary measures on reducing of industrial injuries and occupational diseases	7921	-	-	-	-
financing of profound medical checks of the employees at work with harmful and (or) dangerous production factors	7922	-	-	-	-

(1) - specifies the reporting year

(2) - specifies the previous year

* - to be included in the accounting statements if data is available

5.11. Other income and expenses

Indicator		for January-December 2021 (1)	for January-December 2020 (2)
Name 1	Code 2		
Other income total	8000	3 380 164	3 458 765
including:			
From sale of fixed assets, except apartments	8001	20 813	6 025
From sale of apartments	8002	-	-
From sale of stocks	8003	36 488	49 156
From sale of currencies	8004	-	-
From sale of intangible assets	8005	-	-
From sale of securities	8006	-	-
From sale of other assets	8007	1 004	2 009
From joint activity	8008	-	-
Profit of 2020, revealed in the accounting period	8009	322 608	-
Profit of 2019, revealed in the accounting period	8010	165 090	115 597
Profit of 2018, revealed in the accounting period	8011	40 219	602 877
Profit before 01.01.2018, revealed in the accounting period	8012	23 581	137 089
Penalty fee, fines and liquidated damages recognised or on which judgements of court (arbitration court) are received on their collection	8013	760 987	578 778
Accounts payable, on which term of limitation of actions has expired (more than three years)	8014	25 340	23 024
Exchange rate differences	8015	-	-
Property which has appeared in surplus on results of inventory	8016	179	67 433
Gratuitously received assets, except FA and Intangible Assets	8017	-	-
Income from gratuitously received FA, determined in the established order	8018	-	2 623
Cost of tangible assets remaining from write-off of unsuitable to restoration and further use of assets	8019	52 857	88 812
Revaluation of financial investments on the current market value	8020	10 173	19 722
Income from reduction (write-off) of a reserve on doubtful debts	8021	745 451	452 893
Income from reduction (write-off) of a reserve under estimated liabilities	8022	144 686	373 793
Income from reduction (write-off) of a reserve under decrease of supplies value	8023	175	430
Income under contracts of a concession of the right of the requirement	8024	624 474	486 576
Income from revealed non-contract electricity consumption	8025	127 297	106 307
Insurance payments receivable	8026	116 337	67 503
Income connected with participation in AC of other organisations	8027	-	-
Restoration of the before written off accounts receivable	8028	3 091	3 392
Discount under bills	8029	-	-
Compensation for a difference in tariffs (budgetary financing)	8030	-	-
Income from reduction (write-off) of a reserve under depreciation of financial investments	8031	-	-
Revaluation surplus of FA items	8032	-	-
Income from revaluation surplus of previously discounted FA items	8033	-	-
Income from collection of a note	8034	-	-
Other	8035	159 314	274 726

Other expenses total	8100	(6 041 488)	(4 639 070)
including:			
From sale of fixed assets, except apartments	8101	(8 244)	(1 077)
From sale of apartments	8102	-	-
From sale of stocks	8103	(9 633)	(37 717)
From sale of currencies	8104	-	-
From sale of intangible assets	8105	-	-
From sale of securities	8106	-	-
From sale of other assets	8107	(1 537)	(3 095)
Other taxes	8108	(3 544)	(2 185)
Expenses on bank fees	8109	(3 267)	(3 814)
Expenses on servicing financial investments	8110	(3 181)	(3 294)
Reserve on doubtful debts	8111	(1 409 434)	(1 297 421)
Reserve under depreciation of financial investments	8112	-	(33)
Reserve under decrease in value of tangible assets	8113	(34)	(1 006)
Reserve on discontinuing operation	8114	-	-
Reserve under estimated liabilities	8115	(1 099 264)	(610 888)
Asset retirement without income	8116	(85 773)	(22 621)
VAT on gratuitously transferred property	8117	-	-
Loss of 2020, revealed in the accounting period	8118	(632 400)	-
Loss of 2019, revealed in the accounting period	8119	(144 619)	(180 188)
Loss of 2018, revealed in the accounting period	8120	(70 817)	(253 833)
Loss before 01.01.2018, revealed in the accounting period	8121	(83 262)	(371 047)
Penalty fee, fines and liquidated damages recognised or on which judgements of court (arbitration court) are received on their collection	8122	(209 957)	(67 593)
State duties under economic contracts	8123	-	-
Revaluation of financial investments on the current market value	8124	(24 355)	(18 745)
Discount under bills	8125	-	-
Expenses under assignment of receivables contracts	8126	(624 461)	(486 576)
Unreimbursable VAT	8127	(100 032)	(87 787)
Expenses on revealed non-contract electricity consumption	8128	-	-
Instalments in associations and funds	8129	(4 979)	(4 950)
Debt receivable, on which term of limitation of actions has expired (more than three years)	8130	(2 906)	(25 752)
Exchange rate differences	8131	-	-
Legal costs	8132	(24 246)	(3 968)
Plunders, shortage	8133	(2 076)	(2 331)
Expenses for executive production	8134	(607)	(931)
Repayment of cost of apartments of employees	8135	-	-
Other material (financial) assistance and other payments to employees	8136	(604 791)	(557 079)
Material aid to pensioners (including non-recurring payments, compensation of utility bills)	8137	(40 506)	(41 595)
Expenses on holding sports events	8138	(1 551)	(958)
Expenses on holding cultural and educational events	8139	(12 750)	(14 157)
Expenses on charity	8140	(40 000)	-
Cost of retired bills	8141	-	-
Net book value of fixed assets written off	8143	(17 065)	(26 309)
Depreciation of FA items	8144	-	-
Other	8145	(776 197)	(512 120)

CEO

(signature)

I.V. Makovskiy

(print full name)

Chief Accountant

L.A. Sklyarova

(print full name)

« 9 »

March

20 22

5.13. Reportable segment information

	Code	Period	Belgorodenergo	Bryanskenergo	Voronezhenergo	Kostromaenergo	Kurskenergo	Lipetskenergo	Orelenergo	Smolenskenergo	Tambovenergo	Tverenergo	Yarenergo	Executive Office	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Revenue from external buyers	8310	2021	14 183 768	5 812 932	17 113 105	5 761 355	8 038 120	9 854 805	4 955 274	8 097 564	6 277 708	11 692 752	10 880 066	500 838	103 168 287
	8311	2020	13 926 277	5 389 135	15 133 445	5 201 851	7 484 077	8 901 678	4 738 583	7 362 020	5 957 766	10 887 418	9 742 978	259 649	94 984 877
Inter-segment sales revenue	8320	2021	-	-	-	-	-	-	-	-	-	-	-	-	-
	8321	2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Total segment revenue	8300	2021	14 183 768	5 812 932	17 113 105	5 761 355	8 038 120	9 854 805	4 955 274	8 097 564	6 277 708	11 692 752	10 880 066	500 838	103 168 287
including	8400	2020	13 926 277	5 389 135	15 133 445	5 201 851	7 484 077	8 901 678	4 738 583	7 362 020	5 957 766	10 887 418	9 742 978	259 649	94 984 877
revenue from transmission	8301	2021	13 172 749	5 610 994	16 079 488	5 548 801	7 838 173	9 508 402	4 833 277	7 924 761	6 044 174	10 817 656	10 392 600	-	97 771 075
	8401	2020	12 532 175	5 120 045	14 633 200	5 070 990	7 238 759	8 656 653	4 596 449	7 211 237	5 816 456	10 223 213	9 391 273	-	90 490 450
revenue from grid connection	8302	2021	212 187	48 472	478 147	58 593	92 590	83 464	48 449	33 773	78 697	132 492	219 958	-	1 486 822
	8402	2020	170 442	67 514	274 444	46 508	149 714	94 662	64 667	58 519	66 646	76 870	235 991	-	1 305 977
other revenue	8303	2021	798 832	153 466	555 470	153 961	107 357	262 939	73 548	139 030	154 837	742 604	267 508	500 838	3 910 390
	8403	2020	1 223 660	201 576	225 801	84 353	95 604	150 363	77 467	92 264	74 664	587 335	115 714	259 649	3 188 450
Interest receivable	8303	2021	10 716	157 772	116 402	10 686	10 685	10 699	10 685	10 684	10 813	10 687	10 699	-	370 528
	8403	2020	11 193	57 813	124 789	11 176	11 180	11 610	11 178	11 174	11 471	11 181	11 201	-	283 966
Interest payable	8304	2021	(224 850)	(209 843)	(269 113)	(59 871)	(87 040)	(169 765)	(119 361)	(271 508)	(210 633)	(503 833)	(392 240)	-	(2 518 057)
	8404	2020	(237 354)	(111 596)	(286 447)	(85 248)	(90 123)	(202 445)	(116 587)	(277 977)	(199 830)	(615 525)	(403 732)	-	(2 626 864)
Income tax expense	8305	2021	(309 665)	(96 982)	(275 614)	(116 185)	(125 996)	(157 356)	(75 121)	(143 122)	(88 007)	(120 616)	(173 276)	(226)	(1 682 165)
	8405	2020	(227 130)	(69 497)	(244 569)	(65 840)	(69 985)	(75 913)	(61 948)	(87 859)	(49 161)	(159 150)	(211 238)	(28 228)	(1 350 518)
Segment profit/(loss)	8306	2021	819 781	362 620	2 186 616	451 413	471 903	157 903	113 868	253 561	(425 639)	(699 821)	454 045	899	4 147 149
	8406	2020	1 029 669	162 339	1 083 267	345 097	158 943	409 523	97 019	(130 762)	(47 733)	(470 765)	80 138	112 915	2 829 650
Segment assets	8307	2021	24 597 808	5 642 227	17 692 704	8 152 093	8 615 640	19 929 647	4 541 905	8 242 960	6 487 110	12 655 371	16 759 037	5 582 446	138 898 948
	8407	2020	25 016 192	5 617 777	15 601 028	7 577 834	7 939 731	15 429 997	4 252 635	8 016 138	6 578 189	13 136 798	15 960 256	5 183 109	130 309 684
including non-current assets	8308	2021	23 080 297	4 895 272	15 313 796	7 142 327	7 295 430	16 897 310	3 962 315	7 122 029	5 517 320	10 933 144	12 021 642	1 836 477	116 017 359
	8408	2020	23 618 613	4 954 224	13 653 903	6 578 026	6 720 240	13 064 077	3 763 377	7 012 692	5 531 327	11 342 339	11 279 086	3 892 145	111 410 049
Segments liabilities	8309	2021	8 344 587	3 749 777	8 379 330	3 227 381	3 747 511	10 267 902	2 538 958	5 641 480	4 776 560	14 801 784	8 677 370	3 435 151	77 587 791
	8409	2020	3 478 331	948 297	4 055 793	1 566 683	1 537 519	2 425 375	720 235	1 553 416	1 588 334	2 672 099	2 632 701	48 559 811	71 738 594
Depreciation and amortisation of FA and Intangible Assets	8390	2021	2 868 733	644 530	1 403 441	683 887	727 110	1 584 655	420 653	885 843	577 730	1 106 041	1 273 586	12 686	12 188 895
	8490	2020	2 773 554	612 857	1 347 109	680 422	738 642	1 453 016	390 585	917 819	545 592	973 215	1 274 612	2 361	11 709 784