Financial statements
for January - September 20 26

Organization	Public Joint stock company «Rosseti Centre»	under ARCBO	75720657
Taxpayer Identification Number		TIN	6901067107
Type of activity	transmission of electric power and grid connection to distribution networks	under ADCEA 2	35.12
Organizational and legal form	Public Joint Stock Company	under ARCFI	12247
Form of ownership	mixed Russian ownership with federal ownership shares	under ARCFO	41

Address within the location
Malaya Ordynka st., 15, Moscow, Russia, 119017

Financial statements are subject to mandatory audit ☐ YES ☑ NO

Name of the audit organization that conducted the mandatory audit

Taxpayer identification number of the audit organization	TIN	
Primary state registration number of the audit organization	PSRN	

Financial statements are subject to approval ☐ YES ☑ NO

Name of the body approving the financial statements

STATEMENT OF FINANCIAL POSITION

as at 30 September 20 26

		Codes		
Form under ARCMD		0710001		
Organization **Public Joint stock company «Rosseti Centre»**	Reporting date (day, month, year)	30	09	2026
	under ARCBO	75720657		
Unit of measurement: **thous. RUB**	under ARCM	384		

Notes	Name of the indicator	Code	As at 30 September 20 26	As at 31 December 20 25	As at 31 December 20 24
	ASSETS				
	I. NON-CURRENT ASSETS				
n. 1.1-1.2	Intangible assets	1110	2 454 775	2 467 987	1 992 173
n. 2-3	Property, plant and equipment	1150	138 854 531	132 354 169	123 931 973
	Investment property	1160	-	-	-
n. 4	Financial investments	1170	941 776	978 007	1 000 687
	Deferred tax assets	1180	6 276 335	6 912 247	6 686 586
n. 5	Other non-current assets	1190	909 658	1 319 901	1 989 920
	TOTAL for section I	1100	149 437 075	144 032 311	135 601 339
	II. CURRENT ASSETS				
	Inventories	1210	5 516 965	5 059 892	4 424 465
	Long-term assets held for sale	1215	3 593	1 400	1 671
	Value Added Tax on purchased items	1220	134	8 789	8 412
n.7	Accounts receivable	1230	14 976 002	12 953 166	11 425 523
n. 4	Financial investments (except cash equivalents)	1240	-	-	840 204
n. 6	Cash and cash equivalents	1250	5 427 096	6 243 096	3 926 880
	Other current assets	1260	3 026 897	2 564 182	1 989 985
	TOTAL for Section II	1200	28 950 687	26 830 525	22 617 140
	BALANCE	1600	178 387 762	170 862 836	158 218 479

Notes	Name of the indicator	Code	As at 30 September 20 26	As at 31 December 20 25	As at 31 December 20 24
	LIABILITIES				
	III. EQUITY AND RESERVES				
	Authorized capital	1310	4 221 794	4 221 794	4 221 794
	Own shares owned by the company, shareholders' debt on shares	1320	-	-	-
	Accumulated revaluation of non-current assets	1340	-	-	-
	Additional capital (excluding accumulated revaluation))	1350	-	-	-
	Reserve capital	1360	211 090	211 090	211 090
n. 8	Retained earnings (uncovered loss)	1370	75 856 624	67 882 941	60 546 629
	TOTAL for Section III	1300	80 289 508	72 315 825	64 979 513
n.9	**IV. LONG-TERM LIABILITIES**				
	Borrowed funds	1410	29 899 255	22 839 904	30 844 371
	Deferred tax liabilities	1420	15 474 287	15 033 554	13 529 082
n. 11	Provisions	1430	689	1 057	-
n. 10	Other long-term liabilities	1450	11 732 601	8 984 134	9 323 374
	TOTAL for Section IV	1400	57 106 832	46 858 649	53 696 827
	V. SHORT-TERM LIABILITIES				
n. 9	Borrowed funds	1510	5 989 025	13 184 718	4 444 224
n. 10	Accounts payable	1520	33 284 700	34 503 596	30 299 913
	Deferred income	1530	-	-	-
n.11	Provisions	1540	1 513 574	3 854 725	4 798 002
	Other current liabilities	1550	204 123	145 323	-
	TOTAL for section V	1500	40 991 422	51 688 362	39 542 139
	BALANCE	1700	178 387 762	170 862 836	158 218 479

General Director _____ (signature) B.B. Ebzeev (print full name)

Chief Accountant _____ (signature) L.A. Sklyarova (print full name)

" 28 " October 20 26

STATEMENT OF FINANCIAL RESULTS

for January-September 20 26

		Codes		
	Form under ARCMD	710002		
Organization **Public Joint stock company «Rosseti Centre»**	Reporting date (day, month, year)	30	09	2026
	under ARCBO	75720657		
Unit of measurement: **thous. RUB**	under ARCM	384		

Notes	Name of the indicator	Code	For January-September 20 26	For January-September 20 25
n. 13.1	Revenue	2110	115 277 906	105 533 764
n. 13.2	Cost of sales	2120	(97 931 902)	(90 166 189)
	Gross profit (loss)	2100	17 346 004	15 367 575
	Selling expenses	2210	(-)	(-)
n. 13.2	Management expenses	2220	(1 728 576)	(1 308 377)
	Profit (loss) from sales	2200	15 617 428	14 059 198
	Income from participation in other organizations	2310	13 919	20 764
n. 13.3	Interest receivable	2320	999 360	1 023 011
n. 13.4	Interest payable	2330	(4 155 417)	(4 981 211)
n. 13.5	Other income	2340	3 562 507	4 296 760
n. 13.5	Other expenses	2350	(3 235 345)	(3 000 413)
	Profit (loss) from continuing operations before tax	2300	12 802 452	11 418 109
	Income tax, including	2410	(3 253 473)	(2 899 675)
	Current income tax	2411	(2 176 828)	(1 519 733)
	Deferred income tax	2412	(1 076 645)	(1 379 942)
	Profit (loss) from discontinued operations (less related corporate income tax)	2420	-	-
	Other	2460	16 788	(195 194)
	Net profit (loss)	2400	9 565 767	8 323 240

Notes	Name of the indicator	Code	For January-September 20 26	For January-September 20 25
	FOR REFERENCE Result of revaluation of non-current assets not included in net profit (loss)	2510	-	-
	Result of other operations not included in net profit (loss)	2520	-	-
	Corporate income tax related to the results of the revaluation of non-current assets and other transactions not included in net profit (loss)	2530	-	-
	Total financial result	2500	9 565 767	8 323 240
	Basic earnings (loss) per share, RUB/kopeck	2900	0,23	0,20
	Diluted earnings (loss) per share, RUB/kopeck	2910	-	-

General Director _____ (signature) B.B. Ebzeev (print full name)

Chief Accountant _____ (signature) L.A. Sklyarova (print full name)

" 28 " October 20 26

Statement of Changes in Equity
for January-September 2026

	Codes		
Form under ARCMD	0710004		
Reporting date (day, month, year)	30	09	2026
under ARCBO	75720657		
under ARCM	384		

Organization **Public Joint stock company «Rosseti Centre»**
Unit of measurement: **thous. RUB**

Notes	Name of the indicator	Code	Authorized capital	Own shares owned by the company, shareholders' debt	Accumulated revaluation of non-current assets	Additional capital (excluding accumulated revaluation)	Reserve capital	Retained earnings (uncovered loss)	Total
	As at 31 December 20 24	**3100**	4 221 794	(-)	-	-	211 090	60 546 629	64 979 513
	Adjustment due to: change in accounting policy	3110	-	-	-	-	-	-	-
	correction of errors	3120	-	-	-	-	-	-	-
	As at 31 December 20 24 after adjustment	**3130**	4 221 794	(-)	-	-	211 090	60 546 629	64 979 513

Notes	Name of the indicator	Code	Authorized capital	Own shares owned by the company, shareholders' debt	Accumulated revaluation of non-current assets	Additional capital (excluding accumulated revaluation)	Reserve capital	Retained earnings (uncovered loss)	Total
	For January-September 2025 Net profit (loss)	**3211**	-	(-)	-	-	-	8 323 240	8 323 240
	Dividends	**3227**	-	-	-	-	-	(2 855 537)	(2 855 537)
	Other changes - total	3230	-	-	-	-	-	36 076	36 076
	including: restored unpaid dividends	**3231**	-	-	-	-	-	36 076	36 076
	As at 30 September 2025	**3250**	4 221 794	-	-	-	211 090	66 050 408	70 483 292
	As at 31 December 20 25	**3200**	4 221 794	(-)	-	-	211 090	67 882 941	72 315 825
	Adjustment due to: change in accounting policy	3210	-	-	-	-	-	-	-
	correction of errors	3220	-	-	-	-	-	-	-
	As at 31 December 2025 after adjustment	**3230**	4 221 794	(-)	-	-	211 090	67 882 941	72 315 825

Notes	Name of the indicator	Code	Authorized capital	Own shares owned by the company, shareholders' debt	Accumulated revaluation of non-current assets	Additional capital (excluding accumulated revaluation)	Reserve capital	Retained earnings (uncovered loss)	Total
	For January-September 2026 Net profit (loss)	**3311**	-	(-)	-	-	-	9 565 767	9 565 767
n.8	Dividends	3327	-	-	-	-	-	(1 625 391)	(1 625 391)
n.8	Other changes - total	3340	-	-	-	-	-	33 307	33 307
n.8	including: restored unpaid dividends	**3341**	-	-	-	-	-	33 307	33 307
	As at 30 September 2026	**3300**	4 221 794	(-)	-	-	211 090	75 856 624	80 289 508

General Director _____ (signature) B.B. Ebzeev (print full name)
Chief Accountant _____ (signature) L.A. Sklyarova (print full name)

" 28 " October 20 26

CASH FLOW STATEMENT
for January-September 2026

		Codes		
	Form under ARCMD	0710005		
	Reporting date (day, month, year)	30	09	2026
Organization **Public Joint stock company «Rosseti Centre»**	under ARCBO	75720657		
Unit of measurement: **thous. RUB**	under ARCM	384		

Notes	Name of the indicator	Code	for January-September 20 26	for January-September 20 25
	Cash flows from operating activities			
	Receipts - total	4110	115 415 033	105 735 564
	including:			
	from the sale of products, goods, performance of work, provision of services	4111	112 403 769	102 294 472
	rental payments, royalties, commissions and other similar payments	4112	99 672	90 989
	from the resale of financial investments	4113	-	-
	interest on accounts receivable from customers	4114	71 967	134 844
	other receipts	4119	2 839 625	3 215 259
	Payments - total	4120	(96 873 218)	(85 153 595)
	including:			
	to suppliers (contractors) for raw materials, materials, completed work, rendered services	4121	(59 158 284)	(52 057 292)
	in connection with the payment of wages to employees	4122	(28 209 703)	(23 981 639)
	interest on debt obligations	4123	(4 154 567)	(4 981 456)
	corporate income tax	4124	(3 306 984)	(2 642 748)
	other payments	4129	(2 043 680)	(1 490 460)
	Cash balance from operating activities	**4100**	18 541 815	20 581 969

Notes	Name of the indicator	Code	for January-September 20 26	for January-September 20 25
	Cash flows from investing activities			
	Receipts - total	4210	193 069	1 365 016
	including:			
	from the sale of non-current assets (except financial investments)	4211	3 040	17 733
	from the sale of shares of other organizations (participatory interests)	4212	-	-
	from the return of loans provided, from the sale of debt securities (rights to claim funds from other persons)	4213	-	840 204
	dividends, interest on debt financial investments and similar income from equity participation in other organizations	4214	190 029	507 079
	other receipts	4219	-	-
	Payments - total	4220	(17 485 071)	(16 148 286)
	including:			
	in connection with the acquisition, creation, modernization, reconstruction and preparation for use of non-current assets	4221	(17 270 743)	(15 554 965)
	in connection with the acquisition of shares of other organizations (participatory interests)	4222	(-)	(-)
	in connection with the acquisition of debt securities (rights to claim funds from other persons), the provision of loans to other persons	4223	(-)	(-)
	interest on debt obligations included in the cost of an investment asset	4224	(214 328)	(593 321)
	other payments	4229	(-)	(-)
	Cash balance from investing activities	**4200**	(17 292 002)	(14 783 270)
	Cash flows from financing activities			
	Receipts - total	4310	26 442 079	2 100 000
	including:			
	obtaining loans and credits	4311	26 024 757	2 100 000
	cash contributions of owners (participants)	4312	-	-
	from the issue of shares, increase in participation shares	4313	-	-
	from the issue of bonds, bills and other debt securities	4314	-	-
	other receipts	4319	417 322	-

Notes	Name of the indicator	Code	for January-September 20 26	for January-September 20 25
	Payments - total	4320	(28 507 892)	(5 906 206)
	including: to owners (participants) in connection with the buyout of their shares (participatory interests) in the organization or their withdrawal from the membership	4321	(-)	(-)
	for the payment of dividends and other payments for the distribution of profits in favour of the owners (participants)	4322	(1 610 873)	(2 809 633)
	in connection with the repayment (redemption) of bills of exchange and other debt securities, repayment of loans and credits	4323	(26 154 799)	(2 100 000)
	other payments	4329	(742 220)	(996 573)
	Cash balance from financing activities	4300	(**2 065 813**)	(**3 806 206**)
	Cash balance for the reporting period	**4400**	(**816 000**)	**1 992 493**
n. 6	**Cash and cash equivalents at the beginning of the period**	**4450**	**6 243 096**	**3 926 880**
n. 6	**Cash and cash equivalents at the end of the period**	**4500**	**5 427 096**	**5 919 373**
	Size of the impact of changes in the exchange rate of foreign currencies against the ruble	**4490**	-	-

General Director _____ (signature) B.B. Ebzeev (print full name)

Chief Accountant _____ (signature) L.A. Sklyarova (print full name)

" 28 " October 20 26

NOTES TO THE STATEMENT OF FINANCIAL POSITION AND STATEMENT OF FINANCIAL RESULTS OF PUBLIC JOINT STOCK COMPANY «ROSSETI CENTRE» FOR THE INTERIM REPORTING PERIOD JANUARY – SEPTEMBER 2026

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I. General information

Information about the Company

The primary activity of Rosseti Centre, PJSC is the provision of services for the transmission and distribution of electricity and grid connection to electrical networks in 11 regions of the Russian Federation.

Address (location) of the Company: Malaya Ordynka st., 15, Moscow, 119017, Russia.

The main shareholder of the Company as of 30 September 2026, 31 December 2025 and 31 December 2024 is Public Joint Stock Company Federal Grid Company - Rosseti (hereinafter referred to as PJSC Rosseti or the parent company).

As of 30 September 2026, the stake of PJSC Rosseti in the share capital of the Company amounted to 50.7% (as of 31 December 2025 – 50.7%, as of 31 December 2024 – 50.7%).

As of 30 September 2026, the Company has 11 branches. The branches at their location perform part of the Company's functions, determined by their production capacity, within the limits established by the legislation of the Russian Federation and the internal regulatory documents of the Company.

The economic environment in which the Company operates

The Company operates in the Russian Federation and is therefore exposed to risks associated with the state of the economy and financial markets of the Russian Federation.

The economy of the Russian Federation exhibits some characteristics typical of emerging markets.

The legal, tax and regulatory systems continue to evolve and are subject to frequent changes and varying interpretations.

Ongoing geopolitical tensions, as well as sanctions imposed by a number of countries on certain sectors of the Russian economy, Russian organizations and individuals, have led to increased economic uncertainty, including reduced liquidity and greater volatility in capital markets, volatility of the Russian ruble and key rate, and a significant reduction in the availability of debt financing sources. It is difficult to assess the consequences of the imposed and possible additional sanctions in the long term; the sanctions may have a significant negative impact on the Russian economy.

The Company takes all necessary measures to ensure the sustainability of its operations. The presented financial statements reflect the management's viewpoint on the impact of business conditions in the Russian Federation on the Company's operations and financial position. The actual impact of future business conditions may differ from management's assessments.

II. Basis of preparation

The interim financial statements are compiled in accordance with federal and industry accounting standards, the Federal Law "On Accounting" and other regulatory legal acts on accounting, approved by the Ministry of Finance of the Russian Federation.

The interim financial statements should be considered together with the Company's financial statements for the year ended 31 December 2025.

Certain selected notes are included in the interim financial statements to disclose information:

- regarding material facts in the Company's economic activity that occurred during the interim reporting period,
- updating the information disclosed in the Company's financial statements for the year ended 31 December 2025.

III. Disclosure of material indicators

1. Intangible assets

1.1 Availability and movement of intangible assets

thous. RUB

Name of the indicator	Period	At the beginning of the period			Added	Changes for the period				At the end of the period		
		Initial cost	Accumulated depreciation and impairment	Carrying amount		Disposed		Accrual (recovery) of impairment	Accrual of depreciation (including impairment depreciation)	Initial cost	Accumulated depreciation and impairment	Carrying amount
						Initial cost	Accumulated depreciation and impairment					
1	2	3	4	5	6	7	8	9	10	11	12	13
Intangible assets, total	**01.01.2026-30.09.2026**	**2 123 414**	**(382 219)**	**1 741 195**	**130 210**	**(730)**	**655**	**–**	**(200 097)**	**2 252 894**	**(581 661)**	**1 671 233**
	01.01.2025-30.09.2025	**1 394 358**	**(175 420)**	**1 218 938**	**162 021**	**(226)**	**226**	**–**	**(104 984)**	**1 556 153**	**(280 178)**	**1 275 975**
including:												
results of intellectual activity: invention, industrial design, utility model	01.01.2026-30.09.2026	56 198	(20 092)	36 106	–	74	314	–	(3 569)	56 272	(23 347)	32 925
	01.01.2025-30.09.2025	55 900	(15 043)	40 857	299	–	–	–	(3 567)	56 199	(18 610)	37 589
results of intellectual activity: software - computer programs, databases	01.01.2026-30.09.2026	704 009	(166 298)	537 711	5 451	–	–	–	(39 168)	709 460	(205 466)	503 994
	01.01.2025-30.09.2025	366 347	(71 049)	295 298	23 661	–	–	–	(23 509)	390 008	(94 558)	295 450
other items that meet the criteria for classification as intangible assets	01.01.2026-30.09.2026	1 363 207	(195 829)	1 167 378	124 759	(804)	341	–	(157 360)	1 487 162	(352 848)	1 134 314
	01.01.2025-30.09.2025	972 111	(89 328)	882 783	138 061	(226)	226	–	(77 908)	1 109 946	(167 010)	942 936

1.2 Capital investments in intangible assets

thous. RUB

Name of the indicator	Period	At the beginning of the period (actual costs taking into account accumulated impairment)	Changes for the period				At the end of the period (actual costs taking into account accumulated impairment)
			Costs for the period	Written off (disposed of) expenses and accumulated impairment	Accepted for accounting as intangible assets, property, plant and equipment	Recognition (−) / reversal (+) of impairment	
1	2	3	4	5	6	7	8
Capital investments for the creation and improvement of intangible assets	01.01.2026-30.09.2026	720 386	59 446	–	(1 385)	–	778 447
	01.01.2025-30.09.2025	711 390	236 176	(47 571)	(57 074)	–	842 921
Capital investments for the acquisition of intangible assets	01.01.2026-30.09.2026	6 406	124 551	–	(128 825)	–	2 132
	01.01.2025-30.09.2025	61 845	77 045	–	(104 947)	–	33 943

Advances in connection with capital investments in intangible assets as of 30 September 2026 amounted to RUB 2,963 thousand (as of 31 December 2025 they were RUB 0 thousand; 31 December 2024 – RUB 87 thousand).

Costs for unfinished capital investments in intangible assets in the financial statements are reflected in line 1110 “Intangible assets”.

2. Property, plant and equipment

Information on the availability and movement of property, plant and equipment other than investment property is provided in tabular Note 2.1. “Availability and movement of property, plant and equipment”.

2.1 Availability and movement of property, plant and equipment (excluding right-of-use asset)

thous. RUB

Name of the indicator	Period	At the beginning of the period			Changes for the period						At the end of the period		
		Initial cost	Accumulated depreciation and impairment	Carrying amount	Added		Disposed		Accrual of depreciation including depreciation of impairment	Recognition (-) Reversal (+) of impairment	Initial cost	Accumulated depreciation and impairment	Carrying amount
					Initial cost	Accumulated depreciation and impairment	Initial cost	Accumulated depreciation and impairment					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Property, plant and equipment	**01.01.2026-30.09.2026**	**291 079 762**	**(173 606 493)**	**117 473 269**	**13 047 746**	**(182 744)**	**(214 441)**	**180 997**	**(9 474 938)**	**–**	**303 913 067**	**(183 083 178)**	**120 829 889**
	01.01.2025-30.09.2025	**265 379 066**	**(157 877 037)**	**107 502 029**	**13 438 888**	**(95 549)**	**(245 710)**	**173 529**	**(9 419 054)**	**–**	**278 572 244**	**(167 218 111)**	**111 354 133**
including:													
Buildings	01.01.2026-30.09.2026	14 153 371	(6 527 206)	7 626 165	315 790	(9)	(1 017)	838	(296 484)	–	14 468 144	(6 822 861)	7 645 283
	01.01.2025-30.09.2025	12 714 946	(5 980 381)	6 734 565	975 334	(28 269)	(21 263)	8 134	(265 708)	–	13 669 017	(6 266 224)	7 402 793
Structures other than power transmission lines	01.01.2026-30.09.2026	50 600 574	(27 084 912)	23 515 662	2 644 813	(10 172)	(44 448)	30 269	(1 475 390)	–	53 200 939	(28 540 205)	24 660 734
	01.01.2025-30.09.2025	45 724 568	(23 754 579)	21 969 989	3 042 826	(45 595)	(15 127)	11 337	(1 452 706)	–	48 752 267	(25 241 543)	23 510 724
Power lines and devices for them	01.01.2026-30.09.2026	107 477 105	(72 098 268)	35 378 837	3 533 507	(3 913)	(16 080)	12 400	(3 349 674)	–	110 994 532	(75 439 455)	35 555 077
	01.01.2025-30.09.2025	100 868 692	(67 069 332)	33 799 360	3 337 068	(16 408)	(16 153)	10 989	(3 488 941)	–	104 189 607	(70 563 692)	33 625 915
Machines and equipment	01.01.2026-30.09.2026	62 655 109	(35 799 128)	26 855 981	3 189 820	(4 076)	(44 225)	34 351	(1 903 492)	–	65 800 704	(37 672 345)	28 128 359
	01.01.2025-30.09.2025	56 107 521	(32 325 703)	23 781 818	3 451 232	(1 193)	(62 730)	14 493	(1 928 795)	–	59 496 023	(34 241 198)	25 254 825
Production and business inventory, including other items	01.01.2026-30.09.2026	55 833 420	(32 034 088)	23 799 332	3 363 188	(164 574)	(108 671)	103 139	(2 449 898)	–	59 087 937	(34 545 421)	24 542 516
	01.01.2025-30.09.2025	49 608 933	(28 705 840)	20 903 093	2 627 435	(4 084)	(130 437)	128 576	(2 282 904)	–	52 105 931	(30 864 252)	21 241 679
Land plots and natural resource management facilities	01.01.2026-30.09.2026	360 183	(62 891)	297 292	628	–	–	–	–	–	360 811	(62 891)	297 920
	01.01.2025-30.09.2025	354 406	(41 202)	313 204	4 993	–	–	–	–	–	359 399	(41 202)	318 197

2.2 Depreciation of property, plant and equipment (excluding impairment)

thous. RUB

Name of the indicator	Period	At the beginning of the period (–)	Change for the period			At the end of the period
			Added (−)	Disposed (+)	Accrued for the period (−)	
1	2	3	4	5	6	7
Depreciation	**01.01.2026-30.09.2026**	**(160 976 165)**	**(162 363)**	**173 180**	**(10 383 745)**	**(171 349 093)**
	01.01.2025-30.09.2025	**(148 328 529)**	–	**170 305**	**(10 166 019)**	**(158 324 243)**
including:						
Buildings	01.01.2026-30.09.2026	(5 664 877)	–	837	(335 506)	(5 999 546)
	01.01.2025-30.09.2025	(5 271 602)	–	8 127	(302 995)	(5 566 470)
Structures other than power transmission lines	01.01.2026-30.09.2026	(23 427 972)	–	23 079	(1 695 726)	(25 100 619)
	01.01.2025-30.09.2025	(21 331 973)	–	10 741	(1 624 240)	(22 945 472)
Power lines and devices for them	01.01.2026-30.09.2026	(68 844 170)	–	12 341	(3 636 436)	(72 468 265)
	01.01.2025-30.09.2025	(64 194 984)	–	10 932	(3 750 295)	(67 934 347)
Machines and equipment	01.01.2026-30.09.2026	(33 021 999)	–	33 802	(2 132 955)	(35 121 152)
	01.01.2025-30.09.2025	(30 344 070)	–	14 384	(2 098 535)	(32 428 221)
Production and business inventory, including other items	01.01.2026-30.09.2026	(30 017 147)	(162 363)	103 121	(2 583 122)	(32 659 511)
	01.01.2025-30.09.2025	(27 185 900)	–	126 121	(2 389 954)	(29 449 733)

2.3 Impairment of property, plant and equipment

thous. RUB

Name of the indicator	Period	At the beginning of the period (–)	Change for the period					At the end of the period
			Impairment amortization (+)	Added (–)	Disposed (+)	Recognition of impairment losses (–)	Reversal of previously recognized impairment losses (+)	
1	2	3	4	5	6	7	8	9
Impairment	**01.01.2026-30.09.2026**	**(12 630 328)**	**908 807**	**(20 381)**	**7 817**	**–**	**–**	**(11 734 085)**
	01.01.2025-30.09.2025	**(9 548 508)**	**746 965**	**(95 549)**	**3 224**	**–**	**–**	**(8 893 868)**
including:								
Buildings	01.01.2026-30.09.2026	(862 329)	39 022	(9)	1	–	–	(823 315)
	01.01.2025-30.09.2025	(708 779)	37 287	(28 269)	7	–	–	(699 754)
Structures other than power transmission lines	01.01.2026-30.09.2026	(3 656 940)	220 336	(10 172)	7 190	–	–	(3 439 586)
	01.01.2025-30.09.2025	(2 422 606)	171 534	(45 595)	596	–	–	(2 296 071)
Power lines and devices for them	01.01.2026-30.09.2026	(3 254 098)	286 762	(3 913)	59	–	–	(2 971 190)
	01.01.2025-30.09.2025	(2 874 348)	261 354	(16 408)	57	–	–	(2 629 345)
Machines and equipment	01.01.2026-30.09.2026	(2 777 129)	229 463	(4 076)	549	–	–	(2 551 193)
	01.01.2025-30.09.2025	(1 981 633)	169 740	(1 193)	109	–	–	(1 812 977)
Production and business inventory, including other items	01.01.2026-30.09.2026	(2 016 941)	133 224	(2 211)	18	–	–	(1 885 910)
	01.01.2025-30.09.2025	(1 519 940)	107 050	(4 084)	2 455	–	–	(1 414 519)
Land plots and natural resource management facilities	01.01.2026-30.09.2026	(62 891)	–	–	–	–	–	(62 891)
	01.01.2025-30.09.2025	(41 202)	–	–	–	–	–	(41 202)

3. Capital investments

Information on capital investments is disclosed in tabular Note 3.1. “Availability and movement of capital investments” and tabular Note 3.2. “Advances issued for capital construction and acquisition of property, plant and equipment”.

3.1 Availability and movement of capital investments

thous. RUB

Name of the indicator	Period	At the beginning of the period	Changes for the period						At the end of the period
			Costs for the period	Written off		Accepted for accounting as property, plant and equipment or increased capital investment value		Recognition (−) Reversal (+) of impairment	
				initial cost	impairment	initial cost	impairment		
1	2	3	4	5	6	7	8	9	10
Unfinished construction and unfinished transactions for the acquisition, modernization and technical re-equipment of property, plant and equipment	**01.01.2026-30.09.2026**	**4 075 800**	**15 913 401**	**(17)**	–	**(12 507 867)**	**20 381**	–	**7 501 698**
	01.01.2025-30.09.2025	**5 401 527**	**14 309 053**	**(2 094)**	**80**	**(14 334 651)**	**95 549**	–	**5 469 464**
including:									
Unfinished construction	01.01.2026-30.09.2026	2 348 547	14 250 617	(2)	–	(11 210 502)	700	–	5 389 360
	01.01.2025-30.09.2025	3 023 738	12 309 100	(1 526)	2	(12 129 247)	75 253	–	3 277 320
Acquisition of property, plant and equipment	01.01.2026-30.09.2026	767	419 318	–	–	(420 085)	–	–	–
	01.01.2025-30.09.2025	–	825 402	–	–	(825 002)	–	–	400
Unfinished design and survey work	01.01.2026-30.09.2026	780 679	594 796	(15)	–	(412 990)	19 681	–	982 151
	01.01.2025-30.09.2025	952 796	525 573	(358)	78	(459 571)	20 296	–	1 038 814
Equipment for installation	01.01.2026-30.09.2026	945 807	648 670	–	–	(464 290)	–	–	1 130 187
	01.01.2025-30.09.2025	1 424 993	648 978	(210)	–	(920 831)	–	–	1 152 930

Costs for unfinished capital investments are reflected in the financial statements in line 1150 “Property, plant and equipment”.

3.2 Advances issued for capital construction and acquisition of property, plant and equipment

thous. RUB

Name of the indicator	Period	At the beginning of the period			At the end of the period		
		taken into account under the terms of the contract	amount of reserve for doubtful debts	carrying amount	taken into account under the terms of the contract	amount of reserve for doubtful debts	carrying amount
1	2	3	4	5	6	7	8
Advances issued for capital construction and acquisition of property, plant and equipment	**01.01.2026-30.09.2026**	1 488 977	(26 469)	1 462 508	1 824 718	(26 469)	1 798 249
	01.01.2025-30.09.2025	543 439	(26 469)	516 970	1 097 913	(26 469)	1 071 444

Advances issued for capital construction and acquisition of property, plant and equipment are reflected in the financial statements in line 1150 “Property, plant and equipment”.

4. Financial investments

4.1. Availability and movement of financial investments

Movement of long-term financial investments

thous. RUB

Name of the indicator	Period	At the beginning of the period			Changes for the period				At the end of the period		
		Initial cost	Revaluation, reserve	Carrying amount	Added	Disposal of initial cost	Disposal of revaluation, reserve	Revaluation, reserve	Initial cost	Revaluation, reserve	Carrying amount
1	2	3	4	5	6	7	8	9	10	11	12
Long-term financial investments, total	**01.01.2026-30.09.2026**	**1 105 428**	**(127 421)**	**978 007**	**–**	**–**	**–**	**(36 231)**	**1 105 428**	**(163 652)**	**941 776**
	01.01.2025-30.09.2025	**1 105 428**	**(104 741)**	**1 000 687**	**–**	**(1)**	**1**	**(28 318)**	**1 105 427**	**(133 058)**	**972 369**
including:											
Investments in subsidiaries	01.01.2026-30.09.2026	257 355	–	257 355	–	–	–	–	257 355	–	257 355
	01.01.2025-30.09.2025	257 355	–	257 355	–	–	–	–	257 355	–	257 355
Contributions to other organizations	01.01.2026-30.09.2026	237 429	(127 421)	110 008	–	–	–	(36 231)	237 429	(163 652)	73 777
	01.01.2025-30.09.2025	237 429	(104 741)	132 688	–	(1)	1	(28 318)	237 428	(133 058)	104 370
Loans issued	01.01.2026-30.09.2026	610 644	–	610 644	–	–	–	–	610 644	–	610 644
	01.01.2025-30.09.2025	610 644	–	610 644	–	–	–	–	610 644	–	610 644

Movement of short-term financial investments

thous. RUB

Name of the indicator	Period	At the beginning of the period			Changes for the period				At the end of the period		
		Initial cost	Revaluation, reserve	Carrying amount	Added	Disposal of initial cost	Disposal of revaluation, reserve	Revaluation, reserve	Initial cost	Revaluation, reserve	Carrying amount
1	2	3	4	5	6	7	8	9	10	11	12
Short-term financial investments, total	**01.01.2026-30.09.2026**	–	–	–	–	–	–	–	–	–	–
	01.01.2025-30.09.2025	**840 204**	**–**	**840 204**	**–**	**(840 204)**	**–**	**–**	**–**	**–**	**–**
including:											
Loans issued	01.01.2026-30.09.2026	–	–	–	–	–	–	–	–	–	–
	01.01.2025-30.09.2025	840 204	–	840 204	–	(840 204)	–	–	**–**	**–**	**–**

4.2 Information on the revaluation of financial investments, for which the current market value is determined

thous. RUB

Name of the group of financial investments	For January-September 2026			For January-September 2025		
	Income	Expenses	The difference between income and expenses	Income	Expenses	The difference between income and expenses
1	2	3	4	5	6	7
Contributions to other organizations	247	(36 478)	(36 231)	809	(29 127)	(28 318)

5. Other non-current assets

Line 1190 “Other non-current assets” in the balance sheet reflects:

thous. RUB

Name of the indicator	As at 30 September 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Settlements under the property management agreement	233	233	233
Costs under energy service contracts	109 617	192 368	269 957
Costs incurred by the customer/developer	60 803	–	–
Facilities under the concession agreement	462 968	500 003	549 382
Long-term accounts receivable	276 037	627 297	1 170 348
Total other non-current assets	**909 658**	**1 319 901**	**1 989 920**

6. Cash and cash equivalents

Composition of cash and cash equivalents

thous. RUB

Name of the indicator	As at 30 September 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Cash in current accounts	4 011 878	5 276 531	2 641 419
Cash in special accounts in banks	1 412 881	966 394	1 284 905
Cash in transit	2 337	171	556
Total cash	**5 427 096**	**6 243 096**	**3 926 880**
Total cash and cash equivalents	**5 427 096**	**6 243 096**	**3 926 880**

Deposits are placed with financial institutions considered reliable counterparties with a stable financial position in the Russian financial market.

As of 30 September 2026, targeted funds in the accounts of the Federal Treasury Department amounted to RUB 1,083,647 thousand (as of 31 December 2025: RUB 756,698 thousand; as of 31 December 2024: RUB 1,136,356 thousand).

7. Accounts receivable

7.1. Availability of accounts receivable

thous. RUB

Name of the indicator	As at 30 September 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Accounts receivable, total	***15 252 039***	***13 580 463***	***12 595 871***
Long-term accounts receivable (as part of line 1190 of the Balance Sheet)	***276 037***	***627 297***	***1 170 348***
Buyers and customers, including:	***15 098***	***330 451***	***771 922***
Electricity transmission settlements	*2 064*	*323 393*	*767 324*
Settlements for grid connection	*13 034*	*6 535*	*4 075*
Other buyers and customers	*–*	*523*	*523*
Advances issued, including:	***12 133***	***9 764***	***2 053***
Advance payments to suppliers for other work/services	*12 133*	*9 764*	*2 053*
Other debtors, including:	***248 806***	***287 082***	***396 373***
Settlements of interest due	*71 542*	*71 542*	*143 084*
Settlements on issued collateral	*18 394*	*18 979*	*12 625*
Penalties, fines, penalties under contracts	*395*	*20 714*	*42 791*
Net rental investment value (long term)	*149 333*	*167 945*	*190 638*
Other debtors	*9 142*	*7 902*	*7 235*
Short-term accounts receivable	***14 976 002***	***12 953 166***	***11 425 523***
Buyers and customers, including:	***9 842 757***	***11 508 272***	***10 035 461***
Electricity transmission settlements	*8 411 808*	*9 621 532*	*8 910 502*
Settlements for grid connection	*376 201*	*293 942*	*97 893*
Settlements for the sale of electricity	*47*	*82*	*377*
Settlements for additional services	*437 975*	*896 013*	*343 843*
Settlements for network removal services	*3 267*	*9 896*	*41 365*
Settlements under the agreement of the sole executive body	*112 015*	*104 813*	*91 141*
Settlements for the provision of property for rent	*28 553*	*44 153*	*10 344*
Other buyers and customers	*472 891*	*537 841*	*539 996*
Advances issued, including:	***343 483***	***248 181***	***446 276***
Advance payments for subcontracting	*–*	*–*	*30 881*
Advance payments for the purchase of electricity for technological consumption	*40 018*	*6 949*	*42 775*
Advance payments for the purchase of electricity to compensate for losses	*108 973*	*82 548*	*260 960*
Advance payments for the purchase of supplies (excl. fuel)	*119 713*	*127 455*	*77 221*
Other advances issued	*74 779*	*31 229*	*34 439*
Other debtors, including:	***4 789 762***	***1 196 713***	***943 786***
Settlements with the budget for taxes, fees and insurance premiums	*1 092 839*	*719 105*	*263 534*
Settlements on interest due short-term	*5 264*	*104 414*	*269 972*
Settlements under agency agreements	*100 335*	*94 910*	*131 565*
Penalties, fines, forfeit under contracts	*87 304*	*82 272*	*52 499*
Settlements on issued collateral	*49 593*	*75 811*	*57 410*
Net rental investment value	*26 009*	*24 501*	*22 998*
Settlements with debtors for non-contractual consumption	*40 118*	*16 484*	*29 702*
Settlements for compensation of reconstruction costs	*3 256*	*6 830*	*32 834*
Settlements for compensation of other damage caused	*6 785*	*5 315*	*3 540*
Settlements for compensation of costs for grid connection	*2 184*	*2 376*	*3 125*
Settlements for the assignment of claims	*1 395*	*1 395*	*19 719*

Name of the indicator	As at 30 September 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Settlements for the provision of a subsidy for the purpose of reimbursement of costs	*3 268 420*	–	–
Other debtors	*106 260*	*63 300*	*56 888*

Accounts receivable that have not been repaid or are highly likely not to be repaid within the timeframes established by the contract and are not secured by appropriate guarantees, sureties or other means are shown in the balance sheet minus reserves for doubtful debts.

7.2. Provision for doubtful debts

thous. RUB

Name of the indicator	Period	At the beginning of the period	Accrued	Restored	Used	At the end of the period
1	2	3	4	5	6	7
Provision for doubtful debts	01.01.2026-30.09.2026	3 027 675	374 872	(341 956)	(93 838)	2 966 753
	01.01.2025-30.09.2025	4 650 915	106 033	(491 184)	(1 051 883)	3 213 881

8. Equity and reserves

8.1 Dividends

The source of dividend payment is the net profit of Rosseti Centre, PJSC, determined in accordance with the requirements established by the current legislation of the Russian Federation.

On 31 March 2026 and 30 September 2026, accounts payable to participants (founders) for income payments were restored as part of retained earnings due to the expiration of the debt collection period in terms of unclaimed dividends in the amount of RUB 33,307 thousand.

In the reporting period (Minutes # 01/26 dated 18 June 2026), a decision was made on the distribution of profits (including the payment (declaration) of dividends based on the results of 2025 in the amount of RUB 1,625,391 thousand.

9. Borrowed funds

9.1 Information on the movement of borrowed funds

thous. RUB

Name of the indicator	Long-term		Short-term	
	01.01.2026-30.09.2026	01.01.2025-30.09.2025	01.01.2026-30.09.2026	01.01.2025-30.09.2025
1	2	3	4	5
Remaining debt on borrowed funds at the beginning of the period	**22 839 904**	**30 844 371**	**13 184 718**	**4 444 224**
Bank loans received in the reporting year (including overdraft)	26 024 757	–	–	2 100 000
Transfer from long-term debt to short-term debt	(5 000 000)	(16 001 248)	5 000 000	16 001 248
Transfer of short-term debt to long-term debt	–	–	–	–
Interest accrued (including overdraft)	–	–	3 819 395	4 925 299
Repaid in part of the principal amount of the debt (including overdraft)	(13 965 406)	–	(12 189 393)	(2 100 000)
Repaid in part of accrued interest (including overdraft)	–	–	(3 825 695)	(4 940 941)
Remaining debt on borrowed funds at the end of the period	**29 899 255**	**14 843 123**	**5 989 025**	**20 429 830**

9.2 Information on types of borrowed funds

thous. RUB

Name of the indicator	Long-term		Short-term	
	As at 30 September 2026	As at 31 December 2025	As at 30 September 2026	As at 31 December 2025
1	2	3	4	5
Secured loans and credits	–	–	–	–
Unsecured loans and credits	29 899 255	17 839 904	968 625	13 158 018
Unsecured bond loans	–	5 000 000	5 000 000	–
Interest payable	–	–	20 400	26 700

As of 30 September 2026, the amount of the free limit on open but unused credit lines of the Company amounted to RUB 149,375,243 thousand (as of 31 December 2025: RUB 115,245,201 thousand).

As of 30 September 2026 and 31 December 2025, there are no funds available for the Company to receive under overdraft conditions.

The Company has the opportunity to attract additional financing within the relevant limits, including to ensure the fulfillment of its short-term liabilities.

9.3 Interest on borrowed funds

thous. RUB

Name of the indicator	For January-September 2026	For January-September 2025
1	2	3
Interest on borrowed funds taken for purposes not related to the acquisition, construction or production of investment assets included in the cost of investment assets	214 328	593 321
Interest on borrowed funds, attributed to other expenses	3 605 067	4 331 978
Total interest accrued on borrowed funds	**3 819 395**	**4 925 299**

10. Liabilities

10.1 Availability of liabilities (except for provisions)

thous. RUB

Name of the indicator	As at 30 September 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Other long-term liabilities, total (line 1450 of the Balance Sheet)	**11 732 601**	**8 984 134**	**9 323 374**
including:			
Deferred income	***143 187***	***53 787***	***58 961***
Funds received under the agreement on contribution to property (targeted financing)	***292 325***	***–***	***–***
Targeted funding for the purpose of cost reimbursement	***3 268 420***	***–***	***–***
Long-term liabilities, including:	***8 028 669***	***8 930 347***	***9 264 413***
Suppliers and contractors	***3 438***	***3 540***	***22 689***
Advances received, including:	***3 170 006***	***3 528 509***	***2 839 679***
for grid connection	*2 953 084*	*3 475 139*	*2 783 225*
for services related to the main type of activity (additional service)	*216 862*	*53 328*	*56 411*
other advances	*60*	*42*	*43*
Settlements – other	***10 076***	***6 378***	***61***
Settlements on lease liabilities	***4 845 149***	***5 391 920***	***6 401 984***

Name of the indicator	As at 30 September 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Short-term accounts payable (line 1520 of the Balance Sheet), including:	**33 284 700**	**34 503 596**	**30 299 913**
Suppliers and contractors	***11 562 639***	***16 899 544***	***12 925 017***
Payroll arrears to staff	***1 229 207***	***–***	***–***
Settlements with the budget for taxes and insurance premiums, including:	***3 553 344***	***2 929 872***	***2 464 765***
Property tax arrears	*104 053*	*48 513*	*264 267*
Insurance premium arrears	*709 971*	*965 572*	*782 299*
Value Added Tax debt	*2 447 909*	*1 640 986*	*1 026 306*
Income tax arrears	*–*	*255 812*	*373 058*
Personal income tax arrears	*272 762*	*–*	*–*
Other taxes and fees payable	*18 649*	*18 989*	*18 835*
Advances received, including:	***12 158 910***	***10 049 062***	***8 413 677***
From grid connection	*11 506 863*	*9 563 831*	*7 898 484*
For electricity transmission services	*38 588*	*132 071*	*68 954*
For services related to the main type of activity (additional service)	*159 357*	*84 188*	*148 007*
For services related to the main activity (removal of networks)	*345 007*	*235 117*	*234 396*
Other advances	*109 095*	*33 855*	*63 836*
Other creditors, including:	***3 896 196***	***3 730 499***	***4 845 775***
Payment for compensation of reconstruction costs	*3 703 723*	*3 449 911*	*4 543 608*
Settlements on received security	*34 805*	*144 359*	*40 207*
Settlements with employees under enforcement documents	*21 699*	*–*	*16*
Settlements under enforcement documents with organizations and third parties	*55 964*	*69 983*	*128 347*
Settlements on lease liabilities	*21 184*	*9 311*	*37 162*
Penalties, fines, forfeit under contracts	*–*	*–*	*6*
Other settlements with creditors	*2 823*	*60*	*60*
Health insurance settlements	*18 791*	*25 750*	*22 437*
Deductions to a non-state pension fund	*1 799*	*1 120*	*872*
Mistakenly transferred funds	*3 719*	*4 333*	*5 544*
Settlements under agency agreements	*194*	*2 243*	*3 731*
Advances received from various debtors	*–*	*–*	*38 792*
Settlements - other	*7138*	*7 192*	*10 939*
Payments to the trade union	*24 357*	*16 237*	*14 054*
Debt to participants (founders) for income payments	***171 748***	***179 360***	***169 092***
Settlements on lease liabilities	***712 656***	***715 259***	***1 481 587***
Other short-term liabilities (line 1550 of the Balance Sheet)	***204 123***	***145 323***	*–*

11. Provisions

The Company reflects the provision while simultaneously meeting the recognition conditions established in PBU 8/2010 *"Provisions, Contingent Liabilities and Contingent Assets"*.

thous. RUB

Name of the indicator	Period	Balance at the beginning of the period	Accrued	Used	Restored	Balance at the end of the period
1	2	3	4	5	6	7
	01.01.2026 - 30.09.2026	**3 855 782**	**2 043 218**	**(3 710 849)**	**(673 888)**	**1 514 263**
Provisions, total	01.01.2025 - 30.09.2025	**4 798 002**	**1 932 976**	**(3 530 361)**	**(72 624)**	**3 127 993**
including:						

Name of the indicator	Period	Balance at the beginning of the period	Accrued	Used	Restored	Balance at the end of the period
Estimated liabilities arising from legal cases with unfavourable outcomes, disputes, claims, and other events that result in an outflow of economic benefits	01.01.2026 - 30.09.2026	1 544 712	86 844	(518 653)	(673 888)	439 015
	01.01.2025 - 30.09.2025	2 382 997	204 225	(678 767)	(72 624)	1 835 831
Provisions for vacation pay	01.01.2026 - 30.09.2026	1 078 271	1 950 748	(2 042 978)	–	986 041
	01.01.2025 - 30.09.2025	864 192	1 728 276	(1 730 635)	–	861 833
Estimated liability for payment of remuneration (bonuses) to employees based on the results of work for the year	01.01.2026 - 30.09.2026	1 218 820	–	(1 143 225)	–	75 595
	01.01.2025 - 30.09.2025	1 547 955	–	(1 120 710)	–	427 245
Provisions for reforestation	01.01.2026 - 30.09.2026	13 979	5 626	(5 993)	–	13 612
	01.01.2025 - 30.09.2025	2 858	475	(249)	–	3 084

12. Contingent liabilities and contingent assets

Contingent tax liabilities

The Company is a defendant in a number of lawsuits. However, in the opinion of the Company's management, the results of these lawsuits will not have a significant impact on the Company's financial position.

The tax legislation of the Russian Federation, effective or effective at the end of the reporting period, allows for different interpretations of individual facts of the Company's business life. In this regard, the management's position on taxes and the documents substantiating this position may be challenged by the tax authorities.

Tax control in the Russian Federation is becoming more stringent, which increases the risk of tax authorities checking the impact on the taxable base of transactions that do not have a clear financial and economic purpose or transactions with counterparties that do not comply with tax legislation. Tax audits may cover three calendar years preceding the year in which the decision to conduct the audit is made. Under certain circumstances, earlier periods may also be audited.

Management currently believes that its tax position and the Company's interpretations of the legislation can be sustained; however, there is a risk that the Company will incur additional costs if management's tax position and the Company's interpretations of the legislation are challenged by the tax authorities. The impact of such a development cannot be estimated with sufficient reliability, but may be significant in terms of the financial position and results of operations of the Company.

Litigation

The Company is a party to a number of legal proceedings (both as a plaintiff and defendant) arising in the course of ordinary business activities.

According to the management's assessment, the probability of an unfavourable outcome for the Company and the corresponding outflow of financial resources is not high in relation to lawsuits/unsettled claims regarding disagreements with counterparties as of 30 September 2026 in the amount of RUB 72,544 thousand (as of 31 December 2025: RUB 30,067 thousand; as of 31 December 2024: RUB 224,247 thousand).

In the opinion of the management, there are currently no other unresolved claims or lawsuits that could have a material impact on the results of operations or financial position of the Company and would not be recognized or disclosed in the interim financial statements.

13. Information on income and expenses

13.1. Revenue

The Company's revenue is generated through the provision of services, the performance of work, and the sale of goods and finished products by type.:

thous. RUB

Name of the indicator	For January-September 2026	For January-September 2025
1	2	3
Revenue (net) from the provision of services, works, sale of goods, finished products by type (minus value added tax)	**115 277 906**	**105 533 764**
Electricity transmission services	107 147 860	97 995 258
Grid connection services	5 039 010	4 360 775
Other activities, including:	3 091 036	3 177 731
Services from property rental	62 576	79 912

13.2. Expenses for ordinary activities

The Company's cost of sales is derived from the provision of services, the execution of work, and the sale of goods and finished products by type:

thous. RUB

Name of the indicator	For January-September 2026	For January-September 2025
1	2	3
Cost of sales:	**(97 931 902)**	**(90 166 189)**
Electricity transmission services	(95 389 905)	(87 674 186)
Grid connection services	(428 596)	(368 892)
Other activities, including:	(2 113 401)	(2 123 111)
Services from property rental	(42 193)	(57 204)
Management expenses	**(1 728 576)**	**(1 308 377)**

Distribution of the Company's expenses by cost elements recognized in the Statement of Financial Results

thous. RUB

Name of the indicator	For January-September 2026	For January-September 2025
1	2	3
Production costs:	**(97 931 902)**	**(90 166 189)**
Material costs	(58 682 491)	(54 131 220)
Labour costs	(19 595 833)	(17 160 375)
Social security contributions	(6 069 928)	(5 310 475)
Depreciation	(10 349 690)	(10 106 958)
Other expenses, including:	(3 233 960)	(3 457 161)
Taxes and fees included in cost price	(431 050)	(608 930)
Payment for works and services of third-party organizations	(1 922 135)	(2 028 950)
Other services and expenses included in cost price	(880 775)	(819 281)
Management expenses:	**(1 728 576)**	**(1 308 377)**
Material costs	(44 912)	(52 495)
Labour costs	(1 089 258)	(777 146)
Social security contributions	(312 491)	(236 689)
Depreciation	(136 965)	(118 996)
Other expenses	(144 950)	(123 051)

13.3.Interest receivable

thous. RUB

Name of the indicator	For January-September 2026	For January-September 2025
1	2	3
Interest on bank deposits	263 536	49 532
Interest on loans issued	76 341	221 484
Other interest receivable, including	659 483	751 995
Interest accrued on the balance of funds in the bank	6 911	8 118
Interest for the use of funds (minimum balance)	556 191	559 822
Interest income from rent	8 032	11 754
Interest on restructured accounts receivable	87 127	172 301
Interest for payment by installments	1 222	–
Total for the line "Interest receivable" in the Statement of Financial Results	**999 360**	**1 023 011**

13.4.Interest payable

thous. RUB

Name of the indicator	For January-September 2026	For January-September 2025
1	2	3
Interest on loans received	(3 010 167)	(3 542 172)
Interest on lease liabilities	(550 350)	(649 233)
Interest on bond loans	(594 900)	(789 806)
Total for the line "Interest payable" in the Statement of Financial Results	**(4 155 417)**	**(4 981 211)**

13.5.Other income and expenses

thous. RUB

Name of the indicator	For January-September 2026		For January-September 2025	
	Income	Expenses	Income	Expenses
1	2	3	4	5
Profit (loss) of previous years identified in the reporting period	1 761 754	(1 006 726)	2 730 520	(942 260)
Penalties, fines and forfeits recognized or for which court (arbitration court) decisions have been received on their collection	83 469	(222 130)	75 960	(362 225)
Income from write-off of accounts payable	35 596	–	10 817	–
Assets found to be in surplus as a result of inventory	–	–	2 589	–
Income from fixed assets received free of charge, determined in accordance with the established procedure	1 676	–	347	–
Cost of material assets remaining after write-off of assets unsuitable for restoration and further use / Residual value of written-off fixed assets	125 199	(38 387)	65 001	(65 169)
Revaluation of financial investments at current market value	247	(36 478)	809	(29 127)
Income/expense from reduction (restoration)/accrual of the provision for doubtful debts	341 956	(374 872)	491 184	(106 033)
Income/expense from reduction (restoration)/accrual of provisions	673 888	(62 884)	72 624	(124 225)
Income/expense of the provision for impairment of the value of inventories	450	–	128	(193)

Name of the indicator	For January-September 2026		For January-September 2025	
	Income	Expenses	Income	Expenses
1	2	3	4	5
Income (expense) from identified non-contractual electricity consumption	37 848	–	26 321	–
Insurance payments receivable / Reimbursable expenses for emergency restoration work and damage	74 997	(67 588)	205 813	(76 438)
Recovery of previously written-off accounts receivable / Write-off of accounts receivable	29 571	(1 002)	18 570	(2 626)
Income/expense from termination of a lease agreement	18 225	(15 405)	130 644	(116 846)
Income from certificates of cost compensation	117 026	–	193 337	–
Income from acceptance of fixed assets on the balance sheet (based on court decisions)	44 340	–	54 691	–
Income from subventions, grants, and appropriations	55 065	–	48 705	–
Income from compensation for other losses	119 929	(38 120)	24 477	(16 285)
From the sale of fixed assets, except apartments	2 684	–	7 656	–
From the sale of inventories	19 435	–	70 898	–
From the sale of other assets	–	–	–	(231)
Other taxes	–	(2 778)	–	(1 246)
Bank service charges	–	(6 875)	–	(4 864)
Financial investment servicing costs	–	(2 651)	–	(2 919)
Asset disposal without income	–	(25 972)	–	(6 394)
Non-refundable VAT	–	(124 715)	–	(121 930)
Contributions to associations and funds	–	(6 285)	–	(5 933)
Legal costs	–	(13 232)	–	(9 725)
Enforcement costs	–	(12 091)	–	(8 096)
Material (financial) assistance and other payments to employees	–	(611 908)	–	(515 338)
Material assistance to pensioners (including lump sum payments, reimbursement of utility bills)	–	(35 483)	–	(27 175)
Expenses for holding sporting events	–	(1 523)	–	(2 156)
Expenses for holding cultural and educational events	–	(2 611)	–	(1 487)
Charitable expenses	–	(88 000)	–	(40 000)
Trade union contributions	–	(144 653)	–	(123 150)
Remuneration to members of the board of directors and the audit commission	–	(19 195)	–	(13 905)
Reversal of impairment on disposal and asset value adjustment	8 798	–	3817	–
State duty payable	–	(60 947)	–	(45 006)
Expenses for holding a Meeting of Shareholders	–	(4 853)	–	(5 067)
Asset valuation expenses	–	(1 497)	–	(4 990)
Travel expenses from profits for sporting and other non-production events	–	(16 069)	–	(15 696)
Energy sector competitions and contests	–	(9 930)	–	(23 497)
Depreciation of property not included in primary activities	–	(11 200)	–	(8 614)
Depreciation of the right-of-use asset	–	(721)	–	(838)
Other	10 354	(168 564)	61 852	(170 729)
Total other income/expenses	**3 562 507**	**(3 235 345)**	**4 296 760**	**(3 000 413)**

In the Statement of Financial Results, other income and other expenses related to one or more similar business events are netted off, except in cases where:

- separate presentation of such income and expenses could influence the decisions of users of the financial statements;

In particular, the following income is shown net of the corresponding expenses:

- income from the sale of fixed assets,
- income from the sale of inventories,
- income from the sale of securities;
- income from the sale of other assets

14. Information on budget funds received

(thous. RUB)

Name of indicators	For January-September 2026	For January-September 2025
1	2	3
Budget funds received – total	437 135	15 503
including:		
to finance capital expenditures	417 322	–
to finance current expenses	19 813	15 503

Moreover, in accordance with Order of the Government of the Russian Federation dated 23 July 2026 No. 1946-r, the Ministry of Energy of the Russian Federation has allocated budget appropriations to the Company from the Government's reserve fund, totalling RUB 3,268,420 thousand. These funds are provided as a subsidy to reimburse costs incurred in connection with the procurement of specialized equipment. The subsidy funds are expected to be received by the end of 2026.

15. Information about segments

The Company's internal management reporting system is based on segments (branches formed on a territorial basis) related to the transmission and distribution of electric power, grid connection to electric networks and the sale of electric power to the end consumer in the regions of the Russian Federation. In accordance with the requirements of PBU 12/2010 *"Information about Segments"*, the Company identifies the following reportable segments:

	Branch name
Segment 1	Branch of Rosseti Centre, PJSC - Belgorodenergo
Segment 2	Branch of Rosseti Centre, PJSC - Bryanskenergo
Segment 3	Branch of Rosseti Centre, PJSC - Voronezhenergo
Segment 4	Branch of Rosseti Centre, PJSC - Kostromaenergo
Segment 5	Branch of Rosseti Centre, PJSC - Kurskenergo
Segment 6	Branch of Rosseti Centre, PJSC - Lipetskenergo
Segment 7	Branch of Rosseti Centre, PJSC - Orelenergo
Segment 8	Branch of Rosseti Centre, PJSC - Tambovenergo
Segment 9	Branch of Rosseti Centre, PJSC - Smolenskenergo
Segment 10	Branch of Rosseti Centre, PJSC - Tverenergo
Segment 11	Branch of Rosseti Centre, PJSC - Yarenergo

The performance indicators of the Company's executive office, which is not an operating segment, are presented separately.

thous. RUB

	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**
Revenue from external customers	For January-September 2026	14 196 118	8 759 464	19 778 694	5 824 714	10 028 183	10 329 516	5 282 096	8 939 331	7 694 519	12 025 857	11 842 168	577 246	115 277 906
	For January-September 2025	13 808 434	8 155 288	17 424 717	5 347 723	8 713 869	9 606 964	4 772 286	8 100 743	7 032 607	11 163 646	10 866 098	541 389	105 533 764
Intersegment sales revenue	For January-September 2026	–	–	–	–	–	–	–	–	–	–	–	–	–
	For January-September 2025	–	–	–	–	–	–	–	–	–	–	–	–	–
Total segment revenue	For January-September 2026	**14 196 118**	**8 759 464**	**19 778 694**	**5 824 714**	**10 028 183**	**10 329 516**	**5 282 096**	**8 939 331**	**7 694 519**	**12 025 857**	**11 842 168**	**577 246**	**115 277 906**
	For January-September 2025	**13 808 434**	**8 155 288**	**17 424 717**	**5 347 723**	**8 713 869**	**9 606 964**	**4 772 286**	**8 100 743**	**7 032 607**	**11 163 646**	**10 866 098**	**541 389**	**105 533 764**
incl.														
revenue from transmission	For January-September 2026	12 963 625	8 443 021	18 424 159	5 400 625	8 577 855	9 626 032	5 120 642	8 647 900	7 382 322	11 532 173	11 029 506	–	107 147 860
	For January-September 2025	12 281 495	7 766 424	16 447 089	4 956 815	7 638 241	9 034 182	4 643 875	7 732 502	6 694 658	10 650 426	10 149 551	–	97 995 258
revenue from grid connection	For January-September 2026	793 958	86 031	749 395	288 820	1 376 939	467 753	95 538	181 288	106 257	375 445	517 586	–	5 039 010
	For January-September 2025	1 002 284	118 858	589 917	245 698	898 646	315 727	59 880	136 348	185 408	365 621	442 388	–	4 360 775
other revenue	For January-September 2026	438 535	230 412	605 140	135 269	73 389	235 731	65 916	110 143	205 940	118 239	295 076	577 246	3 091 036
	For January-September 2025	524 654	270 006	387 711	145 210	176 982	257 055	68 531	231 893	152 544	147 598	274 159	541 388	3 177 731
Interest receivable	For January-September 2026	868	8 034	76 422	5	387	7	3	227	345	134	87 138	825 790	999 360
	For January-September 2025	87	131 119	100 185	6	2 005	34	2	67	30	40	172 318	617 118	1 023 011
Interest payable	For January-September 2026	(272 079)	(187 875)	(423 812)	(120 613)	(97 322)	(484 925)	(158 131)	(436 291)	(326 839)	(892 329)	(755 201)	–	(4 155 417)
	For January-September 2025	(272 562)	(226 506)	(386 777)	(157 999)	(144 223)	(544 941)	(223 001)	(558 169)	(344 218)	(1 151 214)	(971 601)	–	(4 981 211)
Income tax expense	For January-September 2026	(507 454)	(75 162)	(626 823)	(421 575)	(392 686)	(210 211)	(103 015)	(153 880)	(209 303)	(190 163)	(287 089)	(59 324)	(3 236 685)
	For January-September 2025	(479 883)	(92 008)	(603 452)	(208 346)	(330 409)	(260 328)	(86 461)	(178 531)	(285 747)	(190 390)	(336 676)	(42 638)	(3 094 869)
Segment profit/(loss)	For January-September 2026	1 222 933	(202 200)	2 592 127	898 357	2 014 390	329 623	248 293	690 248	721 493	(841 979)	1 100 738	791 744	9 565 767
	For January-September 2025	1 803 504	(127 870)	2 503 473	564 798	1 390 217	424 310	338 827	334 849	706 300	(784 021)	570 676	598 177	8 323 240
Segment assets	For January-September 2026	30 366 783	8 307 836	29 090 209	9 910 253	11 993 595	20 272 052	5 257 980	10 027 925	8 967 665	16 844 248	18 718 727	8 630 489	178 387 762
	For January-September 2025	27 612 116	7 841 603	25 567 595	9 764 945	9 185 812	19 891 446	5 178 902	9 495 067	7 922 504	13 822 452	17 883 917	9 058 147	163 224 506
incl. non-current assets	For January-September 2026	24 000 302	7 178 204	26 451 274	8 844 711	9 914 451	18 922 320	4 566 312	8 579 169	8 015 510	14 158 657	16 210 965	2 595 200	149 437 075
	For January-September 2025	24 841 136	6 528 304	22 983 374	8 636 229	7 142 115	18 662 868	4 440 770	8 193 154	6 979 270	11 561 344	15 133 556	2 692 484	137 794 604
Segment liabilities	For January-September 2026	14 087 049	3 512 283	10 271 250	2 960 547	4 765 448	8 697 603	2 442 653	6 195 249	4 808 512	22 679 787	11 942 092	5 735 781	98 098 254
	For January-September 2025	10 273 542	3 441 316	9 527 817	4 270 039	4 845 764	8 507 110	2 496 358	5 844 483	5 518 253	21 224 782	10 990 951	5 775 386	92 715 801
Depreciation	For January-September 2026	1 689 225	654 801	1 648 397	625 344	386 798	1 499 843	424 776	757 629	655 787	769 282	1 287 680	87 093	10 486 655
	For January-September 2025	2 023 415	616 959	1 420 933	584 099	349 502	1 505 565	373 001	745 282	439 028	823 036	1 261 090	84 044	10 225 954
Amount of impairment losses recognized (reversed) in the reporting period	For January-September 2026	7 866	–	–	–	246	–	–	–	686	–	–	–	8 798
	For January-September 2025	3 278	–	–	–	467	–	–	–	72	–	–	–	3 817
Information on cash flows from operating activities	For January-September 2026	5 534 728	1 333 391	6 424 023	1 768 704	2 618 362	2 639 452	1 441 538	3 242 685	2 765 905	2 300 280	4 755 268	(16 282 521)	18 541 815
	For January-September 2025	5 578 109	1 327 839	5 861 894	2 067 803	2 528 513	2 802 126	1 426 732	2 856 766	2 154 625	4 100 011	4 042 097	(14 164 546)	20 581 969
Information on cash flows from investing activities	For January-September 2026	(3 661 618)	(533 940)	(2 582 524)	(745 182)	(1 906 255)	(1 514 257)	(298 063)	(1 034 581)	(945 652)	(2 098 807)	(1 654 009)	(317 114)	(17 292 002)
	For January-September 2025	(2 448 714)	(499 234)	(2 810 880)	(675 763)	(1 600 447)	(2 278 522)	(377 223)	(955 963)	(922 057)	(1 108 893)	(1 279 180)	173 606	(14 783 270)
Information on cash flows from financing activities	For January-September 2026	(76 280)	(10 612)	(126 837)	(7 679)	(3 721)	(206 783)	(5 460)	(16 497)	(22 794)	(15 465)	(189 139)	(1 384 546)	(2 065 813)
	For January-September 2025	(116 387)	(13 445)	(198 111)	(7 154)	(2 866)	(203 336)	(5 100)	(16 641)	(25 251)	(9 888)	(348 229)	(2 859 798)	(3 806 206)

Total revenue for electricity transmission services received from the counterparty JSC Rosatom Energosbyt for January - September 2026 amounted to RUB 23,498,239 thousand, or 20.38% of the Company's total revenue (for January - September 2025 – RUB 21,108,721 thousand, or 20.00% of the Company's total revenue) for the branches: Kurskenergo, Lipetskenergo, Smolenskenergo, Tverenergo.

Total revenue for electricity transmission services received from TNS energo Group of Companies for January – September 2026 amounted to RUB 20,687,574 thousand, or 17.95% of the Company's total revenue (for January - September 2025 – RUB 18,591,213 thousand, or 17.62% of the Company's total revenue) for the branches: Voronezhenergo, Yarenergo.

General Director B.B. Ebzeev

Chief Accountant L.A. Sklyarova

« 28 » October 2026