

Statement of Financial Position
as at **31 December 20 22**

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

Form under ARCMD

Date (day, month, year)

under ARCBO

TIN

under

ADCEA 2

under ARCFI/ARCF

under ARCM

Codes		
0710001		
31	12	2022
75720657		
6901067107		
35.12		
12247	41	
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
"Centre - Audit Technologies and Solutions - Audit Services"

Limited Liability Company

Taxpayer identification number of the auditing firm/individual auditor

TIN

Primary state registration number of the auditing firm/individual auditor

PSRN / OGRNIP

7709383532
1027739707203

Notes	Indicator	Line code	As at 31 December 2022 (1)	As at 31 December 2021 (2)	As at 31 December 2020 (3)
ASSETS					
I. NON-CURRENT ASSETS					
5.1.1.-5.2.2.	Intangible assets	1110	140 114	145 019	115 172
5.2.2.	including pending transactions to acquire intangible assets	1111	4 038	-	60
5.2.1.-5.2.2.	R&D results	1120	70 393	43 778	45 815
5.2.2.	including expenses for R&D in progress	1121	59 449	28 794	38 453
	Intangible exploratory assets	1130	-	-	-
	Tangible exploratory assets	1140	-	-	-
5.3.1.-5.3.7.	Fixed assets	1150	103 556 071	102 089 233	103 310 205
	land plots and environmental facilities	1151	291 663	279 641	299 811
	buildings, machinery and equipment, constructions	1152	90 064 474	88 573 621	94 652 980
	other types of fixed assets	1153	2 673 524	2 756 553	2 962 881
5.3.7	Right-of-use asset	11531	6 155 647	6 367 291	-
5.3.5.	construction in progress	1154	2 770 227	2 840 476	4 559 756
5.3.6.	advances made for capital construction and acquisition of fixed assets	1155	154 182	115 058	144 028
	raw materials for use in the creation of fixed assets*	1156	1 446 354	1 156 593	690 749
5.3.1.	Profitable investments in tangible assets	1160	-	-	-
5.4.1.-5.4.3.	Financial investments	1170	1 427 290	1 538 371	3 636 451
	investments in subsidiaries	1171	15 355	15 355	15 355
	investments in affiliates	1172	-	-	-
	investments in other companies	1173	98 703	194 019	208 201
	loans granted to companies for more than 12 months period	1174	1 313 232	1 328 997	3 412 895
	financial investments	1175	-	-	-
5.7.2.	Deferred tax assets	1180	4 477 016	4 390 643	2 025 235
	Other non-current assets	1190	2 406 062	2 414 161	2 277 171
	TOTAL for section I	1100	112 076 946	110 621 205	111 410 049
II. CURRENT ASSETS					
5.5.1-5.5.2.	Inventories	1210	3 930 271	3 038 190	2 621 773
	raw material, materials and other analogous values	1211	3 677 779	3 020 471	2 613 769
	construction in progress costs	1212	251 147	16 705	2 030
	finished products and goods for resale	1213	1 345	1 014	84
	shipped goods	1214	-	-	5 890
	other supplies and expenses	1215	-	-	-
	Value added tax according to purchased valuables	1220	21 020	20 057	21 204
5.6.1.-5.6.4.	Accounts receivable	1230	16 565 530	14 712 455	14 617 810
	Payments on which are expected more than 12 months after accounting date	1231	2 603 755	2 576 360	302 967
	buyers and customers	123101	2 429 272	2 273 505	57 441
	bills receivable	123102	-	-	-
	advances made	123103	3 196	4 077	1 247
	other accounts receivable	123104	171 287	298 778	244 279
	Payments on which are expected within 12 months after accounting date	1232	13 961 775	12 136 095	14 314 843
	buyers and customers	123201	10 959 459	10 261 977	12 976 026
	bills receivable	123202	-	-	-
	debts of subsidiaries and affiliates on dividends	123203	-	-	-
	debts of participants (founders) according to contributions in the authorised capital	123204	-	-	-
	advances made	123205	1 008 592	574 469	356 581
	other accounts receivable	123206	1 993 724	1 299 649	982 236
5.4.1-5.4.3.	Financial investments (excluding money equivalents)	1240	748 789	1 970 999	240 000
	loans granted to organisations for less than 12 months period	1241	748 789	1 970 999	240 000
	other short-term financial investments	1242	-	-	-
F.4	Monetary funds and money equivalents	1250	6 174 793	1 490 011	796 170
	cashier's desk	1251	-	-	-
	settlement accounts	1252	713 173	1 431 135	567 343
	foreign exchange accounts	1253	-	-	-
	other monetary funds	1254	5 461 620	58 876	228 827
	Other currents assets	1260	1 330 698	899 678	602 678
	TOTAL for section II	1200	28 771 101	22 131 390	18 899 635
	BALANCE	1600	140 848 047	132 752 595	130 309 684

Notes	Indicator	Line code	As at 31 December 2022 (1)	As at 31 December 2021 (2)	As at 31 December 2020 (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
3.1.	Reserve capital	1360	211 090	211 090	211 090
3.1.	Retained earnings (uncovered losses)	1370	50 752 324	49 062 902	20 868 270
	of previous years	1371	47 649 978	44 915 753	18 038 620
	of the reporting period	1372	3 102 346	4 147 149	2 829 650
	TOTAL for section III	1300	55 185 208	53 495 786	58 571 090
	IV. LONG-TERM LIABILITIES				
5.6.7.-5.6.8.	Loans and credits	1410	21 467 242	33 778 143	31 887 137
	bank credits subject to payment more than within 12 months after the reporting date	1411	16 624 119	24 626 895	17 044 014
	loans subject to payment more than within 12 months after the reporting date	1412	4 843 123	9 151 248	14 843 123
5.7.2.	Deferred tax liabilities	1420	9 245 945	8 975 197	8 945 846
5.7.1.	Provisions	1430	-	-	-
5.6.5.-5.6.6.	Other liabilities	1450	7 684 269	7 823 127	688 281
	including settlement of lease liabilities	1451	5 362 097	5 407 462	-
	TOTAL for section IV	1400	38 397 456	50 576 467	41 521 264
	V. SHORT-TERM LIABILITIES				
5.6.7.-5.6.8.	Loans and credits	1510	17 776 587	8 509 419	13 410 538
	bank credits subject to payment within 12 months after the reporting date	1511	12 754 337	2 753 794	8 266 638
	loans subject to payment within 12 months after the reporting date	1512	5 022 250	5 755 625	5 143 900
5.6.5.-5.6.6.	Accounts payable	1520	24 179 014	16 605 303	13 797 335
	suppliers and contractors	1521	10 035 987	9 320 133	8 700 361
	bills payable	1522	-	-	-
	debt to personnel relating to labour payment	1523	908 576	787 114	18
	debt to governmental extra-budgetary funds	1524	1 868 214	487 506	445 808
	taxes and levies payable	1525	3 055 272	2 406 709	2 277 111
	advances received	1526	5 645 808	2 362 355	2 058 030
	debts to participants (founders) according to income payment	1527	1 525 951	59 096	44 298
	other accounts payable	1528	498 318	297 895	271 709
	including settlement of lease liabilities	1529	640 888	884 495	-
	Deferred income	1530	69 749	24 164	22 697
5.7.1.	Provisions	1540	5 240 033	3 541 456	2 986 760
	Other liabilities	1550	-	-	-
	TOTAL for section V	1500	47 265 383	28 680 342	30 217 330
	BALANCE	1700	140 848 047	132 752 595	130 309 684

CEO

(signature)

I.V. Makovskiy

(print full name)

Chief Accountant

(signature)

L.A. Sklyarova

" 21 " March 20 23

Statement of Financial Results
for 12 months 20 22

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 (day, month, year)	0710002
under ARCB	31 12 2022
TIN	75720657
under ADCEA 2	6901067107
under ARCFIARCF	35.12
under ARCM	12247 41
	384

Notes	Indicator	Code	for 12 months 2022 (1)	for 12 months 2021 (2)
1	2	3	4	5
	Revenue	2110	109 702 035	103 168 287
	including			
	revenue from electricity transmission	2111	101 662 768	97 771 073
	revenue from grid connection	2112	2 511 259	1 486 823
	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	595 619	591 226
	income from participation in other organisations	2115	-	-
	lease income	2116	61 872	38 521
	revenue from sale of other goods, products, works, services of industrial nature	2117	4 870 517	3 280 644
	revenue from sale of other goods, products, works, services of non-industrial nature	2118	-	-
2.1.	Cost of sales	2120	(94 157 029)	(90 218 849)
	including			
	electricity transmission	2121	(89 668 479)	(87 399 482)
	grid connection	2122	(392 688)	(305 184)
	functioning organisation and development of UES of Russia in terms of electric distribution grid	2123	-	-
	resale of electric energy and power	2124	(512 739)	(510 336)
	participation in other organisations	2125	-	-
	lease	2126	(23 075)	(8 810)
	other goods, products, works, services of industrial nature	2127	(3 560 048)	(1 995 037)
	other goods, products, works, services of non-industrial nature	2128	-	-
	Gross profit (loss)	2100	15 545 006	12 949 438
2.1.	Commercial expenses	2210	(17 877)	(15 887)
2.1.	Management expenses	2220	(2 235 814)	(2 315 777)
	Profit (loss) from sales	2200	13 291 315	10 617 774
	Profit from participation in other organisations	2310	3 965	20 393
	Interest receivable	2320	712 462	370 528
	Interest payable	2330	(4 146 169)	(2 518 057)
5.1.1.	Other profit	2340	6 210 746	3 380 164
5.1.1.	Other expenses	2350	(9 344 299)	(6 041 488)
	Profit (loss) before taxation	2300	6 728 020	5 829 314
2.3.	Income tax	2410	(1 982 279)	(1 526 908)
2.3.	including current income tax	2411	(2 167 200)	(1 886 646)
2.3.	deferred income tax	2412	184 921	359 738
2.3.	Other	2460	(207 985)	(155 257)
	Net profit (loss)	2400	4 537 756	4 147 149

Notes	Indicator	Code	for 12 months 2022 (1)	for 12 months 2021 (2)
5.1.1.	FOR REFERENCE			
5.3.1.	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	4 537 756	4 147 149
2.2.	Basic earnings (loss) per share	2900	0,0001075	0,0000982
2.2.	Diluted earnings (loss) per share	2910	-	-

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

" 21 " March 20 23

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

Indicator		for 12 months	for 12 months
Name	Code	2022	2021
1	2	3	4
Production costs	6510	94 157 029	90 218 849
including			
materials cost	6511	57 129 197	53 697 661
payroll	6512	15 512 504	14 279 607
compulsory insurance contributions, accident and illness insurance	6513	4 779 208	4 458 093
depreciation	6514	11 307 855	12 159 239
depreciation of right-of-use assets	65141	438 609	-
other costs	6515	4 989 656	5 624 249
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	94 157 029	90 218 849
Commercial expenses	6550	17 877	15 887
including			
materials cost	6551	860	817
payroll	6552	9 203	8 294
deductions on social needs, accident and illness insurance	6553	2 752	2 496
depreciation	6554	-	-
depreciation of right-of-use assets	65541	-	-
other costs	6555	5 062	4 280
Administrative expenses	6560	2 235 814	2 315 777
including			
materials cost	6561	86 665	160 544
payroll	6562	1 279 812	1 253 566
deductions on social needs, accident and illness insurance	6563	317 287	286 138
depreciation	6564	63 134	29 656
depreciation of right-of-use assets	65641	47 128	-
other costs	6565	441 788	585 873

2.2. Profit per share, diluted profit per share

Indicator		for 12 months	for 12 months
Name	Code	2022	2021
1	2	3	4
Net profit (uncovered loss) of the reporting period	6610	4 537 756	4 147 149
Dividends on preference stocks ³	6611	-	-
Base profit (loss) of the accounting period	6612	4 537 756	4 147 149
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 share	6620	0,0001075	0,0000982
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 share	6640	-	-
adjusted size of base profit	6641	-	-
adjusted size of the average quantity of stocks outstanding	6642	-	-

2.3. Profit taxation

Indicator	Code	for 12 months 2022	for 12 months 2021
1	2	3	4
Profit (loss) before taxation	6710	6 728 020	5 829 314
including assessed under the rate of: 20%	67101	6 728 020	5 829 314
other rates	67102	-	-
not taxed	67103	-	-
Permanent differences	6711	3 183 371	1 805 225
Change of temporary deductible differences	6712	2 297 883	2 568 785
Change of temporary taxable differences	6713	(1 373 274)	(770 096)
Conditional expense (income) on the profit tax	6721	1 345 604	1 165 863
Permanent tax obligation (assets)	6722	636 675	361 045
Deferred income tax, including:	6723	184 921	359 738
Change of the deferred tax asset	67231	459 576	513 757
Change of the deferred tax obligation	67232	(274 655)	(154 019)
Current profit tax	6725	(2 167 200)	(1 886 646)
Income tax expense (profit)	67251	(1 982 279)	(1 526 908)
Profit tax amounts for past tax periods (for revised returns, for tax audits)	6726	160 551	111 574
Other fiscal charges and sanctions from profit	6727	760	298
Write off of deferred taxes on profits and losses	6728	(369 296)	(267 129)
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	-	-
Net profit (loss)	6729	4 537 756	4 147 149

**Statement of Changes in Equity
for 20 22**

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

Form under ARCMD

Date (day, month, year)

under ARCBO

TIN

under ADCEA 2

under ARCFIARCF

under ARCM

Codes

0710004

31.12.2022

75720657

6901067107

35.12

12247/41

384

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 20 (1)	3100	4 221 794	-	-	33 269 936	211 090	20 868 270	58 571 090
For 20 21 (2)								
Capital increase - total	3210	-	-	-	-	-	4 154 406	4 154 406
including:								
net profit	3211	x	x	x	x	x	4 147 149	4 147 149
property revaluation	3212	x	x	x	-	x	-	-
income related directly to capital increase	3213	x	x	x	-	x	7 257	7 257
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	-	-	-	-	-	(1 414 339)	(1 414 339)
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	(1 414 339)	(1 414 339)
Additional capital change	3230	x	x	x	-	x	-	x
Reserve capital change	3240	x	x	x	x	-	-	x
Balance as at 31 December 20 21 (2)	3200	4 221 794	-	-	33 269 936	211 090	23 608 337	61 311 157
The effect of the one-time adjustment of the inter-reporting period upon the transition to FAS 6/2020 "Fixed assets", FAS 26/2020 "Capital investments", FAS 25/2018 "Accounting for leases"	3300	-	-	-	(33 269 936)	-	25 454 565	(7 815 371)
The amount of capital as at 1 January 2022, taking into account the one-time adjustment of the inter-reporting period upon the transition to FAS 6/2020 "Fixed assets" and FAS 26/2020 "Capital investments", FAS 25/2018 "Accounting for leases"	3301	4 221 794	-	-	-	211 090	49 062 902	53 495 786
For 20 22 (3)								
Capital increase - total	3310	-	-	-	-	-	4 552 280	4 552 280
including:								
net profit	3311	x	x	x	x	x	4 537 756	4 537 756
property revaluation	3312	x	x	x	-	x	-	-
income related directly to capital increase	3313	x	x	x	-	x	14 524	14 524
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	-	-	-	-	-	(2 862 858)	(2 862 858)
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	(2 862 858)	(2 862 858)
Additional capital change	3330	x	x	x	-	x	-	x
Reserve capital change	3340	x	x	x	x	-	-	x
Balance as at 31 December 20 22 (3)	3300	4 221 794	-	-	-	211 090	50 752 324	55 185 208

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

Indicator	Code	As at 31 December 2020	Equity change for 2021		As at 31 December 2021
			at the expense of net profit	at the expense of other factors	
Equity - total					
before adjustments	3400	58 571 090	2 740 067	-	61 311 157
adjustment in connection with:					
accounting policy change upon the transition to	3410	-	-	(7 815 371)	(7 815 371)
correction of errors	3420	-	-	-	-
after adjustments	3500	58 571 090	2 740 067	(7 815 371)	53 495 786
including:					
retained earnings (uncovered loss):					
before adjustments	3401	20 868 270	2 740 067	-	23 608 337
adjustment in connection with:					
accounting policy change upon the transition to	3411	-	-	25 454 565	25 454 565
correction of errors	3421	-	-	-	-
after adjustments	3501	20 868 270	2 740 067	25 454 565	49 062 902
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
Equity					
(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	-	-	(33 269 936)	(33 269 936)
correction of errors	3422	-	-	-	-
after adjustments	3502	37 702 820	-	(33 269 936)	4 432 884

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

(2) - specifies the previous year

3.3. Net assets

Indicator	Code	As at 31 December 2022	As at 31 December 2021	As at 31 December 2020
Net assets	3600	55 254 957	53 519 950	58 593 787

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

" 21 " _____ March 20 23

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

Indicator		Line code of the balance sheet	As at 31 December 2022 (8)	As at 31 December 2021 (7)	As at 31 December 2020 (6)
1		2	3	4	5
I.	Assets				
1.	Intangible assets	1110	140 114	145 019	115 172
2.	Results of researches and developments	1120	70 393	43 778	45 815
3.	Intangible exploratory assets	1130	-	-	-
4.	Tangible exploratory assets	1140	-	-	-
5.	Fixed assets	1150	103 556 071	102 089 233	103 310 205
6.	Profitable investments in material assets	1160	-	-	-
7.	Long-term and short-term financial investments	1170 + 1240	2 176 079	3 509 370	3 876 451
8.	Other non-current assets ²	1180+1190	6 883 078	6 804 804	4 302 406
9.	Inventories	1210	3 930 271	3 038 190	2 621 773
10.	The value-added tax on the acquired values	1220	21 020	20 057	21 204
11.	Accounts receivable ³	1230	16 565 530	14 712 455	14 617 810
12.	Money funds and money equivalents	1250	6 174 793	1 490 011	796 170
13.	Other circulating assets ¹	1260	1 330 698	899 678	602 678
14.	Total assets accepted to calculation (the sum of points 1 - 13)		140 848 047	132 752 595	130 309 684
II.	Liabilities				
15.	Long-term borrowed funds	1410	21 467 242	33 778 143	31 887 137
16.	Deferred tax liabilities	1420	9 245 945	8 975 197	8 945 846
17.	Provisions	1430+1540	5 240 033	3 541 456	2 986 760
18.	Other long-term liabilities	1450	7 684 269	7 823 127	688 281
19.	Short-term borrowed funds	1510	17 776 587	8 509 419	13 410 538
20.	Accounts payable ⁴	1520	24 179 014	16 605 303	13 797 335
21.	Other short-term liabilities ⁵	1550	-	-	-
22.	Total liabilities accepted to calculation (the sum of points 15 - 21)		85 593 090	79 232 645	71 715 897
23.	Joint stock company net assets value (total assets accepted to calculation (line 14) minus total liabilities accepted to calculation (line 22))		55 254 957	53 519 950	58 593 787

Cash Flow Statement
for **12 months** **20 22**

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 (day, month, year)	31.12 2022
under ARCBO	75720657
TIN	6901067107
under ADCEA 2	35.12
under ARCFI \ARCFI	12247\41
under ARCM	384

Indicator	Code	For 2022	For 2021
1	2	3	4
Cash flows from current transactions			
Receipts - total	4110	101 219 700	94 947 227
including:			
from sale of products, goods, works and services	4111	99 486 151	93 741 533
<i>including from sale of products, the goods, works and services to the parent, affiliated and dependent companies</i>	411101	1 958 389	1 710 312
rent payments, licence fees, royalty, commission fee and other similar payments	4112	105 285	75 524
<i>including from rent payments, licence fees, royalty, commission fee and other similar payments from the parent, affiliated and dependent companies</i>	411201	12 195	2 574
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	1 628 264	1 130 170
<i>including other receipts from the parent, affiliated and dependent companies</i>	411901	655	-
Payments - total	4120	(81 769 857)	(78 444 889)
including:			
to suppliers (contractors) for raw, materials, works, services	4121	(50 781 281)	(50 076 583)
<i>including to suppliers (contractors) for raw, materials, works, services of the parent, affiliated and dependent companies</i>	412101	(1 748 574)	(1 469 432)
in connection with payment of employees' wages	4122	(21 278 406)	(20 020 790)
debenture interests	4123	(4 071 241)	(2 588 169)
<i>including debenture interests to the parent, affiliated and dependent companies</i>	412301	(1 191)	-
profits tax of the organisations	4124	(1 905 762)	(1 847 205)
other payments	4129	(3 733 167)	(3 912 142)
<i>including other payments to the parent, affiliated and dependent companies</i>	412901	(207)	(707)
Balance of cash flows from current transactions	4100	19 449 843	16 502 338
Cash flows from investment transactions			
Receipts - total	4210	1 214 799	702 025
including:			
from sale of non-current assets (except financial investments)	4211	17 337	15 398
<i>including from sale of non-current assets (except financial investments) to the parent, affiliated and dependent companies</i>	421101	-	-
from sale of stocks of other organisations (participation share)	4212	1 768	-
<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	774 105	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	774 105	352 900
dividends, percent on debt financial investments and similar receipts from individual share in other organisations	4214	153 033	273 727
<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	152 922	132 984
other receipts	4219	268 556	60 000
<i>including other receipts from the parent, affiliated and dependent companies</i>	421901	-	-
Payments - total	4220	(11 044 462)	(11 864 743)
including:			
in connection with acquisition, creation, modernisation, reconstruction and preparation for use of non-current assets	4221	(10 833 523)	(11 679 740)
<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>	422101	-	-
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	-	-
<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	-	-
debenture interests, included in cost of investment assets	4224	(210 939)	(185 003)
<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	(9 829 663)	(11 162 718)

Indicator	Code	For 2022	For 2021
Cash flows from financial transactions			
Receipts - total	4310	6 602 589	14 859 683
including: receipt of credits and loans	4311	6 602 589	14 859 683
<i>including reception of credits and loans from the parent, affiliated and dependent companies</i>	431101	-	-
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	-	-
<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	(11 537 987)	(19 505 462)
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	(1 381 480)	(1 392 284)
<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	(717 021)	(710 436)
in connection with repayment (redemption) of bills and other debt securities, return of credits and loans	4323	(9 602 589)	(17 799 683)
<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	(553 918)	(313 495)
<i>including other payments to the parent, affiliated and dependent companies</i>	432901	(11 901)	-
Balance of cash flows from financial transactions	4300	(4 935 398)	(4 645 779)
Balance of cash flows for the accounting period	4400	4 684 782	693 841
Remainder of cash and cash equivalents on the accounting period beginning	4450	1 490 011	796 170
Remainder of cash and cash equivalents on the accounting period end	4500	6 174 793	1 490 011
Size of influence of rate changes of foreign exchange to ruble	4490	-	-

CEO

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

Chief Accountant

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

" 21 " March 20 23

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					Accepted				Accrued depreciation	Losses from depreciation	Revaluation					
			Initial/mark-to-market value	Accumulated depreciation	Losses from depreciation	Residual value		Initial/mark-to-market value	Accumulated depreciation	Losses from depreciation			Residual value	Initial/mark-to-market value	Accumulated depreciation	Losses from depreciation	Residual value	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Intangible assets - total	5100	for 2022 . (1)	202 201	(57 182)	-	145 019	12 481	-	-	-	(21 424)	-	-	-	214 682	(78 606)	-	136 076
	5110	for 2021 . (2)	158 826	(43 714)	-	115 112	43 721	(346)	346	-	(13 814)	-	-	-	202 201	(57 182)	-	145 019
Objects of intellectual property (exclusive rights to results of intellectual property)	5101	for 2022 . (1)	201 184	(56 623)	-	144 561	11 169	-	-	-	(20 976)	-	-	-	212 353	(77 599)	-	134 754
	5111	for 2021 . (2)	158 586	(43 474)	-	115 112	42 944	(346)	346	-	(13 495)	-	-	-	201 184	(56 623)	-	144 561
including:																		
at the patentee on inventions, industrial pattern, useful model	51011	for 2022 . (1)	53 032	(30 656)	-	22 376	10 146	-	-	-	(5 259)	-	-	-	63 178	(35 915)	-	27 263
	51111	for 2021 . (2)	53 183	(25 774)	-	27 409	-	(151)	151	-	(5 033)	-	-	-	53 032	(30 656)	-	22 376
at the legal owner on computer software programs, databases	51012	for 2022 . (1)	148 152	(25 967)	-	122 185	1 023	-	-	-	(15 717)	-	-	-	149 175	(41 684)	-	107 491
	51112	for 2021 . (2)	105 309	(17 606)	-	87 703	42 944	(101)	101	-	(8 462)	-	-	-	148 152	(25 967)	-	122 185
at the owner on a trade mark, a service mark, the name of a place of an origin of the goods	51013	for 2022 . (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	51113	for 2021 . (2)	94	(94)	-	-	-	(94)	94	-	-	-	-	-	-	-	-	-
Other	5102	for 2022 . (1)	1 017	(559)	-	458	1 312	-	-	-	(448)	-	-	-	2 329	(1 007)	-	1 322
	5112	for 2021 . (2)	240	(240)	-	-	777	-	-	-	(319)	-	-	-	1 017	(559)	-	458

(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		Change for the period				At the period end	
			initial cost	part of the cost which has been written off on expenses	accepted	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
						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 - total	5140	for 20 22 . (1)	85 311	(70 327)	8 630	(10 146)	-	(2 524)	83 795	(72 851)
	5150	for 20 21 . (2)	78 046	(70 684)	10 146	(2 881)	2 881	(2 524)	85 311	(70 327)
from them:										
Patent-capable results of the executed researches and development	5141	for 20 22 . (1)	85 311	(70 327)	8 630	(10 146)	-	(2 524)	83 795	(72 851)
	5151	for 20 21 . (2)	78 046	(70 684)	10 146	(2 881)	2 881	(2 524)	85 311	(70 327)
Other	5142	for 20 22 . (1)	-	-	-	-	-	-	-	-
	5152	for 20 21 . (2)	-	-	-	-	-	-	-	-
Reference of the total amount of R&D:										
Expenses on the researches and development executed by own forces	5143	for 20 22 . (1)	-	-	-	-	-	-	-	-
	5153	for 20 21 . (2)	-	-	-	-	-	-	-	-
Expenses on the researches and development which are performed by third party organisations	5144	for 20 22 . (1)	-	-	-	-	-	-	-	-
	5154	for 20 21 . (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 22 . (1)	28 794	60 592	-	(29 937)	59 449
	5170	for 20 21 . (2)	38 453	53 414	-	(63 073)	28 794
including:							
Patent-capable results of the executed researches and development	5161	for 20 22 . (1)	28 794	60 592	-	(29 937)	59 449
	5171	for 20 21 . (2)	38 453	53 414	-	(63 073)	28 794
Other	5162	for 20 22 . (1)	-	-	-	-	-
	5172	for 20 21 . (2)	-	-	-	-	-
Not finished transactions on acquisition of intangible assets - total	5180	for 20 22 . (1)	-	5 361	(11)	(1 312)	4 038
	5190	for 20 21 . (2)	60	2 635	-	(2 695)	-
including:							
at the patentee on inventions, the industrial pattern, useful model	5181	for 20 22 . (1)	-	-	-	-	-
	5191	for 20 21 . (2)	-	-	-	-	-
at the legal owner on computer software programs, databases	5182	for 20 22 . (1)	-	-	-	-	-
	5192	for 20 21 . (2)	60	1 859	-	(1 919)	-
at the owner on a trade mark, a service mark, the name of a place of origin of the goods	5183	for 20 22 . (1)	-	-	-	-	-
	5193	for 20 21 . (2)	-	-	-	-	-
Other	5184	for 20 22 . (1)	-	5 361	(11)	(1 312)	4 038
	5194	for 20 21 . (2)	-	776	-	(776)	-

(1) - specifies the reporting year

(2) - specifies the previous year

5.3.1. Availability and changes in fixed assets																	
Indicator	Period	Effect of the one-time adjustment of the inter-reporting period upon the transition to FAS 6/2020		At the beginning of the year			Changes for the period								At the period end		
				initial cost	accumulated depreciation and impairment	Carrying amount	received		retired		Depreciation accrual, including impairment amortization	Recognition (-) Reversal (+) of impairment	revaluation		initial cost	accumulated depreciation and impairment	Carrying amount
		initial cost	accumulated depreciation and impairment				initial cost	accumulated depreciation and impairment	initial cost	accumulated depreciation							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Fixed assets - total	2022			215 930 004	(124 320 189)	91 609 815	12 581 632	(162 007)	(353 511)	351 523	(10 997 791)	-	-	-	228 158 125	(135 128 464)	93 029 661
	2021	(3 868 515)	(9 482 508)	200 769 982	(102 854 309)	97 915 672	19 217 161	-	(188 623)	168 852	(12 152 224)	-	-	-	219 798 520	(114 837 681)	104 960 839
Including:																	
building	2022			11 885 392	(4 642 074)	7 243 318	431 884	(9 277)	(20 219)	19 839	(374 038)	-	-	-	12 297 057	(5 005 550)	7 291 507
	2021	(369 854)	(452 464)	11 474 297	(3 808 231)	7 666 065	786 938	-	(5 989)	4 106	(385 485)	-	-	-	12 255 246	(4 189 610)	8 065 636
structures, except for power lines	2022			36 631 670	(17 742 744)	18 888 926	1 799 645	(19 495)	(3 143)	2 701	(1 587 993)	-	-	-	38 428 172	(19 347 531)	19 080 641
	2021	(1 759 071)	(1 407 192)	34 687 501	(14 571 680)	20 115 823	3 720 477	-	(17 237)	5 849	(1 769 721)	-	-	-	38 390 741	(16 335 552)	22 055 189
power lines and devices for them	2022			86 663 727	(55 105 788)	31 557 939	3 543 721	(81 773)	(19 436)	13 130	(4 316 834)	-	-	-	90 188 012	(59 491 265)	30 696 747
	2021	(784 084)	(4 434 290)	82 782 672	(45 472 281)	37 310 391	4 675 346	-	(10 207)	8 401	(5 207 618)	-	-	-	87 447 811	(50 671 498)	36 776 313
machines and equipment	2022			45 048 806	(25 332 896)	19 715 910	2 302 343	(15 161)	(10 123)	7 019	(2 275 593)	-	-	-	47 341 026	(27 616 631)	19 724 395
	2021	(856 495)	(1 920 094)	42 466 563	(20 999 550)	21 467 013	3 458 324	-	(19 586)	15 995	(2 429 247)	-	-	-	45 905 301	(23 412 802)	22 492 499
production and household equipment, including other facilities	2022			35 399 295	(21 475 214)	13 924 081	4 492 017	(36 301)	(300 590)	308 834	(2 443 333)	-	-	-	39 590 722	(23 646 014)	15 944 708
	2021	(99 011)	(1 246 995)	29 059 138	(18 002 567)	11 056 569	6 574 764	-	(135 596)	134 501	(2 360 153)	-	-	-	35 498 306	(20 228 219)	15 270 087
investment property	2022			-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land plots and objects of nature management (Objects with an unlimited useful life, not depreciated)	2022	-	-	301 114	(21 473)	279 641	12 022	-	-	-	-	-	-	-	313 136	(21 473)	291 663
	2021	-	(21 473)	299 811	-	299 811	1 312	-	(8)	-	-	-	-	-	301 115	-	301 115
5.3.1.1. Depreciation of property, plant and equipment (excluding depreciation of impairment)																	
Indicator	Period	Effect of the one-time adjustment of the inter-reporting period upon the transition to FAS 6/2020	At the beginning of the year (-)	Change for the period			Change as a result of revaluation of property, plant and equipment	At the period end									
				Received (-)	Retired (+)	Accrued for the period (-)											
1	2	3	4	5	6	7	8	9									
Depreciation - total	2022		(112 464 890)	-	353 511	(12 268 757)	-	(124 380 136)									
	2021	2 372 791	(102 854 309)	-	168 852	(12 152 224)	-	(114 837 681)									
building	2022		(4 098 421)	-	20 219	(404 099)	-	(4 482 301)									
	2021	91 190	(3 808 231)	-	4 105	(385 485)	-	(4 189 611)									
structures, except for power lines	2022		(15 759 329)	-	3 143	(1 762 932)	-	(17 519 118)									
	2021	576 223	(14 571 680)	-	5 849	(1 769 721)	-	(16 335 552)									
power lines and devices for them	2022		(49 632 873)	-	19 436	(4 987 828)	-	(54 601 265)									
	2021	1 038 625	(45 472 281)	-	8 401	(5 207 618)	-	(50 671 498)									
machines and equipment	2022		(22 786 884)	-	10 123	(2 536 323)	-	(25 313 084)									
	2021	625 918	(20 999 550)	-	15 995	(2 429 247)	-	(23 412 802)									
production and household equipment, including other facilities	2022		(20 187 383)	-	300 590	(2 577 575)	-	(22 464 368)									
	2021	40 835	(18 002 567)	-	134 502	(2 360 153)	-	(20 228 218)									
investment property	2022		-	-	-	-	-	-									
	2021	-	-	-	-	-	-	-									
Land plots and objects of nature management (Objects with an unlimited useful life, not depreciated)	2022	-	-	-	-	-	-	-									
	2021	-	-	-	-	-	-	-									
5.3.1.2. Impairment of property, plant and equipment																	
Indicator	Period	Effect of the one-time adjustment of the inter-reporting period upon the transition to FAS 6/2020	At the beginning of the year (-)	Change for the period					At the period end								
				Depreciation of impairment (+)	Received (-)	Retired (+)	Recognition of impairment losses (-)	Reversal of previously recognized impairment losses (+)									
1	2	3	4	5	6	7	8	9	10								
Impairment - total	2022		(11 855 299)	1 270 967	(162 007)	15 526	-	-	(10 730 813)								
	2021	(11 855 299)	-	-	-	-	-	-	-								
building	2022		(543 654)	30 061	(9 277)	18	-	-	(522 852)								
	2021	(543 654)	-	-	-	-	-	-	-								
structures, except for power lines	2022		(1 983 384)	174 939	(19 495)	80	-	-	(1 827 860)								
	2021	(1 983 384)	-	-	-	-	-	-	-								
power lines and devices for them	2022		(5 472 946)	670 993	(81 773)	591	-	-	(4 883 135)								
	2021	(5 472 946)	-	-	-	-	-	-	-								
machines and equipment	2022		(2 546 011)	260 730	(15 161)	520	-	-	(2 299 922)								
	2021	(2 546 011)	-	-	-	-	-	-	-								
production and household equipment, including other facilities	2022		(1 287 831)	134 244	(36 301)	14 317	-	-	(1 175 571)								
	2021	(1 287 831)	-	-	-	-	-	-	-								
investment property	2022		-	-	-	-	-	-	-								
	2021	-	-	-	-	-	-	-	-								
Land plots and objects of nature management (Objects with an unlimited useful life, not depreciated)	2022	-	(21 473)	-	-	-	-	-	(21 473)								
	2021	(21 473)	-	-	-	-	-	-	-								

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

Indicator	Code	For 2022	For 2021
1	2	3	4
Value addition of items of fixed assets as a result of completion, additional equipment, reconstruction - total	5260	4 026 258	4 408 603
including:			
buildings	5261	181 492	143 111
structures, except for power lines	5262	359 737	560 071
power lines and devices to them	5263	2 420 048	2 667 005
machines and equipment	5264	426 664	487 091
production and household equipment, including other facilities	5265	638 317	551 325
investment property	5266	-	-
Reduction of cost of items of fixed assets as a result of partial liquidation - total:	5270	(12 984)	(12 889)
including:			
buildings	5271	-	(35)
structures, except for power lines	5272	(25)	(1 396)
power lines and devices to them	5273	(7 005)	(5 894)
machines and equipment	5274	(1 544)	(5 564)
production and household equipment, including other facilities	5275	(4 410)	-
investment property	5276	-	-

5.3.4. Other use of fixed assets

Indicator	Code	As at 31 December 2022 (1)	As at 31 December 2021 (2)	As at 31 December 2020 (3)
1	2	3	4	5
Fixed assets transferred in rent which are registered on the balance sheet	5280	291 472	146 933	112 247
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	6 155 647	3 808 317	-
Fixed assets received in rent which are registered off the balance sheet	5283	2 149 654	17 584 217	13 600 059
Items of immovable property accepted in transaction and actually used, in process of the state registration	5284	3 995	1 025	92 652
Fixed assets, transferred for preservation	5285	68 959	129 759	115 171
Other use of fixed assets (pledge, etc.)	5286	15	89	39

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

(2) - specifies the previous year

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

5.3.5. Capital investments in progress

Indicator	Code	Period	Effect of the one-time adjustment of the inter-reporting period upon the transition to FAS 6/2020	At the beginning of year	Changes for the period							At the period end
					period expenses	Written off		accepted to accounting as fixed assets or cost of capital investments is increased		Recognition of impairment losses (-)	Reversal of previously recognized impairment losses (+)	
						initial cost	Impairment	initial cost	Impairment			
1	2	3	4	5	6	7	8	9	10	11	12	13
Construction in progress and not complete transactions on acquisition, modernization, etc. of fixed assets - total	5240	2022	-	2 840 476	12 757 564	(41 355)	4 783	(12 953 248)	162 007	-	-	2 770 227
	5250	2021	-	4 559 756	18 502 090	(66 586)	-	(19 874 073)	-	(280 711)	-	2 840 476
including:												
construction in progress	5241	2022	-	2 489 068	10 803 864	(41 336)	4 783	(11 195 299)	162 007	-	-	2 223 087
	5251	2021	-	4 093 235	12 870 364	(66 505)	-	(14 127 315)	-	(280 711)	-	2 489 068
acquisition of fixed assets	5242	2022	-	23 945	1 194 374	-	-	(1 218 185)	-	-	-	134
	5252	2021	-	411	5 077 096	-	-	(5 053 562)	-	-	-	23 945
equipment for installation	5243	2022	-	327 463	514 933	(19)	-	(383 553)	-	-	-	458 824
	5253	2021	-	466 110	554 630	(81)	-	(693 196)	-	-	-	327 463
other	5244	2022	-	-	244 393	-	-	(156 211)	-	-	-	88 182
	5254	2021	-	-	-	-	-	-	-	-	-	-

5.3.6. Advances issued under capital construction and acquisition of fixed assets

Indicator	Code	Period	At the beginning of year			At the period end		
			accounted under contract provisions	reserve amount for doubtful debts	Carrying amount	accounted under contract provisions	reserve amount for doubtful debts	Carrying amount
1	2	3	4	5	6	7	8	9
Advances issued under capital construction, total	5240	2 022	115 058	-	115 058	154 182	-	154 182
	5250	2 021	144 028	-	144 028	115 058	-	115 058

5.3.7. Availability and changes in right-of-use assets

Indicator	Code	Period	At the beginning of year			Changes for the period														At the period end		
			initial cost	accumulated depreciation and impairment	residual value	Initial cost						Accumulated depreciation and impairment								initial cost	accumulated depreciation and impairment	residual value
						received			retired			received				retired						
						initial cost	reclassification between groups	changes in contract terms	initial cost	reclassification between groups	changes in contract terms	accrued depreciation	reclassification between groups	impairment	changes in contract terms	accumulated depreciation	reclassification between groups	changes in contract terms	impairment			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		16	17	18	19	20	21	22
Right-of-use assets - total	7200	for 2022	6 484 812	(117 521)	6 367 291	215 549	-	77 122	(25 648)	-	(58)	(446 918)	-	-	4	(31 694)	-	-	-	6 751 777	(596 130)	6 155 647
	7210	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 484 812	(117 521)	6 367 291
including:																						
land and buildings	72011	for 2022	2 801 578	(70 897)	2 730 680	18 225	-	70 311	(12 532)	-	-	(169 200)	-	-	-	(34 242)	-	-	-	2 877 582	(274 339)	2 603 243
	72111	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 801 578	(70 897)	2 730 680
power lines and devices for them	72012	for 2022	1 846 344	(18 386)	1 827 958	71 346	-	2 757	(10 394)	-	-	(169 654)	-	-	2	5 783	-	-	-	1 910 054	(182 256)	1 727 798
	72112	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 846 344	(18 386)	1 827 958
machines and equipment	72013	for 2022	719 569	(6 772)	712 796	15 334	-	1 186	(2 570)	-	(58)	(63 344)	-	-	2	(199)	-	-	-	733 462	(70 314)	663 148
	72113	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	719 569	(6 772)	712 796
other	72014	for 2022	1 117 321	(21 466)	1 095 856	110 643	-	2 867	(153)	-	-	(44 720)	-	-	-	(3 036)	-	-	-	1 230 679	(69 221)	1 161 458
	72114	for 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 117 321	(21 466)	1 095 856

5.4. Financial investments

5.4.1. Availability and changes in financial investments

Indicator	Code	Period	At the beginning of year		Changes for the period					At the period end	
			initial cost	accumulated adjustment	received	retired (repaid)		interests accrual (including bringing the initial cost to nominal)	mark-to-market value (impairment losses)	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 22 . (1)	1 582 805	(44 434)	-	(16 789)	(475)	-	(93 817)	1 566 016	(138 726)
	5311	for 20 21 . (2)	3 666 703	(30 252)	-	(2 083 898)	-	-	(14 182)	1 582 805	(44 434)
Contributions in authorised (share) capital of other companies - total	53021	for 20 22 . (1)	253 808	(44 434)	-	(1 024)	(475)	-	(93 817)	252 784	(138 726)
	53121	for 20 21 . (2)	253 808	(30 252)	-	-	-	-	(14 182)	253 808	(44 434)
including:											
affiliated economic companies	530211	for 20 22 . (1)	15 355	-	-	-	-	-	-	15 355	-
	531211	for 20 21 . (2)	15 355	-	-	-	-	-	-	15 355	-
dependent economic companies	530212	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	531212	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
other	530213	for 20 22 . (1)	238 453	(44 434)	-	(1 024)	(475)	-	(93 817)	237 429	(138 726)
	531213	for 20 21 . (2)	238 453	(30 252)	-	-	-	-	(14 182)	238 453	(44 434)
State and municipal securities	53022	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53122	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Securities of other organisations - total	53023	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53123	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
including:											
debt securities (bonds, bills)	530231	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	531231	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Loans granted	53024	for 20 22 . (1)	1 328 997	-	-	(15 765)	-	-	-	1 313 232	-
	53124	for 20 21 . (2)	3 412 895	-	-	(2 083 898)	-	-	-	1 328 997	-
Deposits	53025	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53125	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Other	53026	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53126	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Long-term FI, having mark-to- market value - total	5302	for 20 22 . (1)	238 415	(44 434)	-	(1 024)	(475)	-	(93 817)	237 391	(138 726)
	5312	for 20 21 . (2)	238 415	(30 252)	-	-	-	-	(14 182)	238 415	(44 434)
Contributions in authorised (share) capital of other companies - total	53031	for 20 22 . (1)	238 415	(44 434)	-	(1 024)	(475)	-	(93 817)	237 391	(138 726)
	53131	for 20 21 . (2)	238 415	(30 252)	-	-	-	-	(14 182)	238 415	(44 434)
including:											
affiliated economic companies	530311	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	531311	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
dependent economic companies	530312	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	531312	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
other	530313	for 20 22 . (1)	238 415	(44 434)	-	(1 024)	(475)	-	(93 817)	237 391	(138 726)
	531313	for 20 21 . (2)	238 415	(30 252)	-	-	-	-	(14 182)	238 415	(44 434)
State and municipal securities	53032	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53132	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Securities of other organisations - total	53033	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53133	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
including:											
debt securities (bonds, bills)	530331	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	531331	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Other	53034	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53134	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Long-term FI on which the mark-to-market value is not determined - total	5303	for 20 22 . (1)	1 344 390	-	-	(15 765)	-	-	-	1 328 625	-
	5313	for 20 21 . (2)	3 428 288	-	-	(2 083 898)	-	-	-	1 344 390	-

Short-term FI, having mark-to-market value - total	5306	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	5316	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Contributions in authorised (share) capital of other companies - total	53071	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53171	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
State and municipal securities	53072	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53172	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Securities of other organisations - total	53073	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53173	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
including:											
debt securities (bonds, bills)	530731	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	531731	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Other	53074	for 20 22 . (1)	-	-	-	-	-	-	-	-	-
	53174	for 20 21 . (2)	-	-	-	-	-	-	-	-	-
Short-term FI on which the mark-to-market value is not determined - total	5307	for 20 22 . (1)	1 970 999	-	-	(1 222 210)	-	-	-	748 789	-
	5317	for 20 21 . (2)	240 000	-	1 970 999	(240 000)	-	-	-	1 970 999	-
Financial investments - Total	5300	for 20 22 . (1)	3 553 804	(44 434)	-	(1 238 999)	(475)	-	(93 817)	2 314 805	(138 726)
	5310	for 20 21 . (2)	3 906 703	(30 252)	1 970 999	(2 323 898)	-	-	(14 182)	3 553 804	(44 434)

5.4.2. Adjustments of estimations of financial investments

Indicator		At the beginning of year	Changes 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	(44 434)	20 221	(114 038)	(475)	(138 726)
Difference between the current market value of financial investments and their previous estimation	7110	(44 434)	20 221	(114 038)	(475)	(138 726)
<i>including:</i>						
Contributions in authorised (share) capital of other companies - total	7111	(44 434)	20 221	(114 038)	(475)	(138 726)
<i>including:</i>						
affiliated economic companies	71111	-	-	-	-	-
dependent economic companies	71112	-	-	-	-	-
other	71113	(44 434)	20 221	(114 038)	(475)	(138 726)
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	-	-	-	-	-
including:						
Contributions in authorised (share) capital of other companies - total	7211	-	-	-	-	-
including:						
affiliated economic companies	72111	-	-	-	-	-
dependent economic companies	72112	-	-	-	-	-
other	72113	-	-	-	-	-
Securities of other organisations - total	7212	-	-	-	-	-
including:						
debt securities (bonds, bills)	72121	-	-	-	-	-
Other	7213	-	-	-	-	-
Difference between the current value of debt securities and their initial cost	7220	-	-	-	-	-
including:						
Securities of other organisations - total	7221	-	-	-	-	-
including:						
debt securities (bonds, bills)	72211	-	-	-	-	-
Other	7222	-	-	-	-	-
Reserve under depreciation of the financial investments which do not have the market value	7230	-	-	-	-	-
including:						
Contributions in authorised (share) capital of other companies - total	7231	-	-	-	-	-
including:						
affiliated economic companies	72311	-	-	-	-	-
dependent economic companies	72312	-	-	-	-	-
other	72313	-	-	-	-	-
State and municipal securities	7232	-	-	-	-	-
Securities of other organisations - total	7233	-	-	-	-	-
including:						
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 2022 (1)	As at 31 December 2021 (2)	As at 31 December 2020 (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 financial statements if data is available

5.5. Inventories

5.5.1. Information on inventories

Indicator	Code	Period	Effect of the one-time adjustment of the inter-reporting period upon the transition to FAS 6/2020	At the beginning of year		At the period end	
				cost value	reserve amount under impairment	cost value	reserve amount under impairment
1	2	3	4	5	6	7	8
Inventories, total	5400	2022	-	3 038 883	(693)	3 931 191	(920)
	5420	2021	-	2 616 717	(834)	3 038 883	(693)
raw and materials	5401	2022	(253 411)	3 021 164	(693)	3 678 699	(920)
	5421	2021	-	2 614 603	(834)	3 021 164	(693)
work in progress	5402	2022	-	16 705	-	251 147	-
	5422	2021	-	2 030	-	16 705	-
other inventories and costs	5403	2022	-	1 014	-	1 345	-
	5423	2021	-	84	-	1 014	-

5.5.2. Pledged inventory

Indicator	Code	As at 31 December 2022 (1)	As at 31 December 2021 (2)	As at 31 December 2020 (3)
1	2	3	4	5
Inventories 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	-	-	-
Inventories 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

5.6 Accounts receivable and payable

5.6.1. Availability and changes in accounts receivable

Indicator	Code	Period	At the beginning of year		Changes for the period							At the period end		
			accounted under contract provisions	reserve size for doubtful debts	receipts			repayment	write-off for account of the previously accrued reserve	write-off on financial result	reserve restoration	transfer from long-term to short-term debt	accounted under contract provisions	reserve size for doubtful debts
					as a result of business transactions (amount of debt under transactions)	interests, penalties and other charges due	reserve accrual							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Long-term accounts receivable - total	5501	for 20 22 (1)	2 585 376	(9 016)	1 198 973	33 224	(68 469)	(178 506)	-	-	2 254	(960 081)	2 678 986	(75 231)
	5521	for 20 21 (2)	302 967	-	232 335	28 343	(9 016)	(34 166)	-	-	-	2 055 897	2 585 376	(9 016)
including:														
Settlements with buyers and customers	5502	for 20 22 (1)	2 282 521	(9 016)	1 132 097	-	(68 469)	(2)	-	-	2 254	(910 113)	2 504 503	(75 231)
	5522	for 20 21 (2)	57 441	-	29 951	-	(9 016)	(285)	-	-	-	2 195 414	2 282 521	(9 016)
including:														
for electric power transmission	55021	for 20 22 (1)	2 271 902	-	1 130 665	-	(68 469)	-	-	-	-	(906 644)	2 495 923	(68 469)
	55221	for 20 21 (2)	54 421	-	20 117	-	-	-	-	-	-	2 197 364	2 271 902	-
for grid connection	55022	for 20 22 (1)	1 601	-	1 432	-	-	-	-	-	-	(1 215)	1 818	-
	55222	for 20 21 (2)	3 008	-	818	-	-	(275)	-	-	-	(1 950)	1 601	-
for the organisation of functioning and development of UES of Russia regarding the distribution electric grid complex	55023	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	55223	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
for electric power and capacity resale	55024	for 20 22 (1)	9 016	(9 016)	-	-	-	-	-	-	2 254	(2 254)	6 762	(6 762)
	55224	for 20 21 (2)	-	-	9 016	-	(9 016)	-	-	-	-	-	9 016	(9 016)
for lease revenues	55025	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	55225	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
for other	55026	for 20 22 (1)	2	-	-	-	-	(2)	-	-	-	-	-	-
	55226	for 20 21 (2)	12	-	-	-	-	(10)	-	-	-	-	2	-
Advances issued	5503	for 20 22 (1)	4 077	-	1 798	-	-	(129)	-	-	-	(2 550)	3 196	-
	5523	for 20 21 (2)	1 247	-	3 920	-	-	(1 036)	-	-	-	(54)	4 077	-
Bills receivable	5504	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	5524	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
Other accounts receivable	5505	for 20 22 (1)	298 778	-	65 078	33 224	-	(178 375)	-	-	-	(47 418)	171 287	-
	5525	for 20 21 (2)	244 279	-	198 464	28 343	-	(32 845)	-	-	-	(139 463)	298 778	-
including:														
non-interest-bearing notes	55051	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	55251	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
other	55052	for 20 22 (1)	298 778	-	65 078	33 224	-	(178 375)	-	-	-	(47 418)	171 287	-
	55252	for 20 21 (2)	244 279	-	198 464	28 343	-	(32 845)	-	-	-	(139 463)	298 778	-
From the total sum of long-term accounts receivable:	5506	for 20 22 (1)	36 751	-	1 284	33 224	-	-	-	-	-	(2 522)	68 737	-
	5526	for 20 21 (2)	139 478	-	3 920	24 478	-	-	-	-	-	(131 125)	36 751	-
indebtedness of affiliated companies	55061	for 20 22 (1)	32 831	-	-	33 224	-	-	-	-	-	-	66 055	-
	55261	for 20 21 (2)	139 478	-	-	24 478	-	-	-	-	-	(131 125)	32 831	-
indebtedness of dependent companies	55062	for 20 22 (1)	3 920	-	1 284	-	-	-	-	-	-	(2 522)	2 682	-
	55262	for 20 21 (2)	-	-	3 920	-	-	-	-	-	-	-	3 920	-

Short-term accounts receivable - total	5510	for 20 22 (1)	22 819 243	(10 683 148)	11 359 518	527 304	(982 810)	(11 225 901)	(4 702 889)	(8 628)	1 196 116	960 081	19 728 728	(5 766 953)
	5530	for 20 21 (2)	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)
including:														
Settlements with buyers and customers	5511	for 20 22 (1)	18 965 159	(8 703 182)	9 567 948	-	(825 986)	(9 652 776)	(4 471 490)	(1 522)	699 705	910 113	15 317 432	(4 357 973)
	5531	for 20 21 (2)	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)
including:														
for electric power transmission	55111	for 20 22 (1)	16 692 156	(7 317 600)	8 675 235	-	(755 447)	(8 724 160)	(4 185 779)	(226)	546 461	906 644	13 363 870	(3 340 807)
	55311	for 20 21 (2)	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)
for grid connection	55112	for 20 22 (1)	113 253	(47 683)	129 274	-	(610)	(58 336)	(3 667)	(65)	806	1 215	181 674	(43 820)
	55312	for 20 21 (2)	148 110	(63 217)	45 734	-	(1 887)	(75 951)	(6 496)	(94)	10 925	1 950	113 253	(47 683)
for the organisation of functioning and development of UES of Russia regarding the distribution electric grid complex	55113	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	55313	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
for electric power and capacity resale	55114	for 20 22 (1)	1 059 874	(915 003)	178 302	-	(65 186)	(205 090)	(271 784)	(1 181)	96 201	2 254	762 375	(612 204)
	55314	for 20 21 (2)	1 076 806	(928 342)	286 270	-	(157 843)	(188 586)	(114 260)	(356)	56 922	-	1 059 874	(915 003)
for lease revenues	55115	for 20 22 (1)	11 202	(6 470)	31 922	-	-	(4 780)	(1 221)	-	100	-	37 123	(5 149)
	55315	for 20 21 (2)	8 677	(6 488)	4 731	-	(92)	(2 206)	-	-	110	-	11 202	(6 470)
for other	55116	for 20 22 (1)	1 088 674	(416 426)	553 215	-	(4 743)	(660 410)	(9 039)	(50)	56 137	-	972 390	(355 993)
	55316	for 20 21 (2)	987 735	(429 902)	565 113	-	(35 461)	(458 021)	(4 853)	(1 300)	44 084	-	1 088 674	(416 426)
Advances issued	5512	for 20 22 (1)	588 668	(14 199)	910 504	-	(20 503)	(458 327)	-	(101)	-	2 550	1 043 294	(34 702)
	5532	for 20 21 (2)	370 234	(13 653)	530 427	-	(597)	(311 946)	(41)	(60)	10	54	588 668	(14 199)
Bills receivable	5513	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	5533	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
indebtedness of participants (founders) on instalments in authorised capital	5514	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	5534	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
Indebtedness of affiliated and dependent companies on dividends	5515	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	5535	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
Other accounts receivable	5516	for 20 22 (1)	3 265 416	(1 965 767)	881 066	527 304	(136 321)	(1 114 798)	(231 399)	(7 005)	496 411	47 418	3 368 002	(1 374 278)
	5536	for 20 21 (2)	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)
including:														
non-interest-bearing notes	55161	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	55361	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
overpayment under taxes and levies	55162	for 20 22 (1)	30 145	-	102 455	-	-	(19 933)	-	(1 405)	-	-	111 262	-
	55362	for 20 21 (2)	55 223	-	16 901	-	-	(40 686)	-	(1 293)	-	-	30 145	-
property sale	55163	for 20 22 (1)	-	-	-	-	-	-	-	-	-	-	-	-
	55363	for 20 21 (2)	-	-	-	-	-	-	-	-	-	-	-	-
other	55164	for 20 22 (1)	3 235 271	(1 965 767)	778 611	527 304	(136 321)	(1 094 865)	(231 399)	(5 600)	496 411	47 418	3 256 740	(1 374 278)
	55364	for 20 21 (2)	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)
From the total sum of short-term accounts receivable:	5517	for 20 22 (1)	912 711	(290 031)	455 076	144 023	(558)	(393 910)	-	-	6 060	2 522	1 120 422	(284 529)
	5537	for 20 21 (2)	696 691	(290 031)	191 769	239 433	-	(346 307)	-	-	-	131 125	912 711	(290 031)
indebtedness of affiliated companies	55171	for 20 22 (1)	379 475	(18)	169 297	144 023	-	(156 214)	-	-	-	-	536 581	(18)
	55371	for 20 21 (2)	116 666	(18)	12 406	235 747	-	(116 469)	-	-	-	131 125	379 475	(18)
indebtedness of dependent companies	55172	for 20 22 (1)	533 236	(290 013)	285 779	-	(558)	(237 696)	-	-	6 060	2 522	583 841	(284 511)
	55372	for 20 21 (2)	580 025	(290 013)	179 363	3 686	-	(229 838)	-	-	-	-	533 236	(290 013)
Total	5500	for 20 22 (1)	25 404 619	(10 692 164)	12 558 491	560 528	(1 051 279)	(11 404 407)	(4 702 889)	(8 628)	1 198 370	-	22 407 714	(5 842 184)
	5520	for 20 21 (2)	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)

5.6.3. Overdue accounts receivable

Indicator	Code	As at 31 December 2022 (1)		As at 31 December 2021 (2)		As at 31 December 2020 (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	9 064 282	3 454 449	14 034 652	3 752 209	17 504 033	5 777 239
including:							
buyers and customers, including	5641	6 568 255	2 346 365	11 456 909	2 897 233	15 423 835	5 128 075
for electric power transmission	56411	4 954 006	1 741 529	9 643 840	2 422 913	13 620 573	4 744 179
for grid connection	56412	156 610	112 791	106 414	58 732	127 405	64 188
for the organisation of functioning and development of UES of Russia regarding the distribution electric grid complex	56413	-	-	-	-	-	-
for electric power and capacity resale	56414	690 766	86 310	973 904	70 148	1 006 403	84 429
for lease revenues	56415	30 658	25 509	6 856	386	6 830	342
other	56416	736 215	380 226	725 895	345 054	662 624	234 937
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	218 238	183 554	72 074	57 892	51 889	38 235
other receivables	5646	2 277 789	924 530	2 505 669	797 084	2 028 309	610 929

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
				receipts				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 22 (1)	7 823 127	1 892 979	-	-	-	(2 031 837)	7 684 269
	5571	for 20 21 (2)	688 281	7 632 814	-	(233)	-	(497 735)	7 823 127
including:									
accounts payable of suppliers and contractors	5552	for 20 22 (1)	298 299	87 069	-	-	-	(78 616)	306 752
	5572	for 20 21 (2)	19 446	292 369	-	(233)	-	(13 283)	298 299
including:									
construction	55521	for 20 22 (1)	290 289	1 496	-	-	-	(74 039)	217 746
	55721	for 20 21 (2)	6 858	284 359	-	(233)	-	(695)	290 289
other	55522	for 20 22 (1)	8 010	85 573	-	-	-	(4 577)	89 006
	55722	for 20 21 (2)	12 588	8 010	-	-	-	(12 588)	8 010
Other accounts payable	5553	for 20 22 (1)	7 524 828	1 805 910	-	-	-	(1 953 221)	7 377 517
	5573	for 20 21 (2)	668 835	7 340 445	-	-	-	(484 452)	7 524 828
including:									
Settlement of lease liabilities	55531	for 20 22 (1)	5 407 462	-	-	-	-	(45 365)	5 362 097
	55731	for 20 21 (2)	-	5 407 462	-	-	-	-	5 407 462
From the total sum of long-term indebtedness	5554	for 20 22 (1)	12 587	67 549	-	-	-	(8 325)	71 811
	5574	for 20 21 (2)	16 613	9 234	-	-	-	(13 260)	12 587
indebtedness to affiliated companies	55541	for 20 22 (1)	1 223	1 034	-	-	-	(1 223)	1 034
	55741	for 20 21 (2)	-	1 223	-	-	-	-	1 223
indebtedness to dependent companies	55542	for 20 22 (1)	11 364	66 515	-	-	-	(7 102)	70 777
	55742	for 20 21 (2)	16 613	8 011	-	-	-	(13 260)	11 364

Short-term accounts payable - total	5560	for 20 22 (1)	16 605 303	20 823 875	113 426	(15 345 811)	(49 616)	2 031 837	24 179 014
	5580	for 20 21 (2)	13 797 335	15 121 898	111 743	(12 898 068)	(25 340)	497 735	16 605 303
including:									
Settlements with suppliers and contractors	5561	for 20 22 (1)	9 320 133	9 779 636	-	(9 139 586)	(1 317)	77 121	10 035 987
	5581	for 20 21 (2)	8 700 361	9 107 400	-	(8 500 836)	(75)	13 283	9 320 133
including:									
construction	55611	for 20 22 (1)	3 761 794	2 906 350	-	(3 697 014)	(277)	72 544	3 043 397
	55811	for 20 21 (2)	3 880 780	3 756 450	-	(3 876 131)	-	695	3 761 794
other	55612	for 20 22 (1)	5 558 339	6 873 286	-	(5 442 572)	(1 040)	4 577	6 992 590
	55812	for 20 21 (2)	4 819 581	5 350 950	-	(4 624 705)	(75)	12 588	5 558 339
Advances received	5562	for 20 22 (1)	2 362 355	3 294 576	-	(1 836 812)	(26 588)	1 852 277	5 645 808
	5582	for 20 21 (2)	2 058 030	1 436 519	-	(1 567 681)	(23 030)	458 517	2 362 355
including:									
for electric power transmission	55621	for 20 22 (1)	22 976	89 503	-	(19 323)	(30)	-	93 126
	55821	for 20 21 (2)	38 242	19 732	-	(34 911)	(87)	-	22 976
for grid connection	55622	for 20 22 (1)	1 699 395	1 105 393	-	(1 196 456)	(23 880)	1 830 994	3 415 446
	55822	for 20 21 (2)	1 447 814	875 560	-	(1 044 596)	(19 392)	440 009	1 699 395
for the organisation of functioning and development of UES of Russia regarding the distribution electric grid complex	55623	for 20 22 (1)	-	-	-	-	-	-	-
	55823	for 20 21 (2)	-	-	-	-	-	-	-
for electric power and capacity resale	55624	for 20 22 (1)	4 931	5 535	-	(4 827)	(9)	-	5 630
	55824	for 20 21 (2)	3 648	4 839	-	(3 499)	(57)	-	4 931

for participation in other organisations	55625	for 20 22 (1)	-	-	-	-	-	-	-
	55825	for 20 21 (2)	-	-	-	-	-	-	-
for rent services	55626	for 20 22 (1)	6	79	-	(6)	-	-	79
	55826	for 20 21 (2)	2 059	6	-	(2 059)	-	-	6
for other	55627	for 20 22 (1)	635 047	2 094 066	-	(616 200)	(2 669)	21 283	2 131 527
	55826	for 20 21 (2)	566 267	536 382	-	(482 616)	(3 494)	18 508	635 047
Indebtedness to participants (founders) on payment of incomes	5563	for 20 22 (1)	59 096	1 490 055	-	(23 200)	-	-	1 525 951
	5583	for 20 21 (2)	44 298	25 466	-	(10 668)	-	-	59 096
Bills payable	5564	for 20 22 (1)	-	-	-	-	-	-	-
	5584	for 20 21 (2)	-	-	-	-	-	-	-
Indebtedness before the state off-budget funds	5565	for 20 22 (1)	487 506	1 770 113	-	(389 405)	-	-	1 868 214
	5585	for 20 21 (2)	445 808	440 882	-	(399 184)	-	-	487 506
Settlements under taxes and levies	5566	for 20 22 (1)	2 406 709	2 978 234	-	(2 329 609)	(62)	-	3 055 272
	5586	for 20 21 (2)	2 277 111	2 299 634	-	(2 169 893)	(143)	-	2 406 709
Indebtedness to the company personnel	5567	for 20 22 (1)	787 114	805 645	-	(684 183)	-	-	908 576
	5587	for 20 21 (2)	18	787 114	-	(18)	-	-	787 114
Other accounts payable	5568	for 20 22 (1)	297 895	299 385	113 426	(247 813)	(21 649)	57 074	498 318
	5588	for 20 21 (2)	271 709	140 388	111 743	(249 788)	(2 092)	25 935	297 895
Settlement of lease liabilities	55681	for 20 22 (1)	884 495	406 231	-	(695 203)	-	45 365	640 888
	55881	for 20 21 (2)	-	884 495	-	-	-	-	884 495
From total sum of short-term indebtedness	5569	for 20 22 (1)	2 021 352	2 956 292	-	(1 917 938)	-	8 325	3 068 031
	5589	for 20 21 (2)	1 386 338	1 979 710	-	(1 357 956)	-	13 260	2 021 352
indebtedness to affiliated companies	55691	for 20 22 (1)	687 067	159 691	-	(672 762)	-	1 223	175 219
	55891	for 20 21 (2)	405 812	686 881	-	(405 626)	-	-	687 067
indebtedness to dependent companies	55692	for 20 22 (1)	1 334 285	2 796 601	-	(1 245 176)	-	7 102	2 892 812
	55892	for 20 21 (2)	980 526	1 292 829	-	(952 330)	-	13 260	1 334 285
Total	5550	for 20 22 (1)	24 428 430	22 716 854	113 426	(15 345 811)	(49 616)	-	31 863 283
	5570	for 20 21 (2)	14 485 616	22 754 712	111 743	(12 898 301)	(25 340)	-	24 428 430

(1) - specifies the reporting year

(2) - specifies the previous year

5.6.6. Overdue accounts payable

Indicator	Code	As at 31 December 2022 (1)	As at 31 December 2021 (2)	As at 31 December 2020 (3)
1	2	3	4	5
V. SHORT-TERM LIABILITIES				
Accounts payable		3 432 691	2 374 200	3 514 374
including:				
Settlements with suppliers and contractors	5691	2 819 326	2 025 930	3 120 438
<i>including</i>				
<i>construction</i>	56911	1 401 316	453 162	1 671 947
<i>other</i>	56912	1 418 010	1 572 768	1 448 491
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	538 612	246 794	323 874
Indebtedness to participants (founders) on payment of income	5697	-	-	-
Other accounts payable	5698	74 753	101 476	70 062

(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 22 (1)	33 778 143	6 294 464	-	(875 470)	-	(17 729 895)	21 467 242
	7430	for 20 21 (2)	31 887 137	14 197 000	-	(3 887 000)	-	(8 418 994)	33 778 143
including:									
Credits	7411	for 20 22 (1)	24 626 895	5 602 589	-	(875 470)	-	(12 729 895)	16 624 119
	7431	for 20 21 (2)	17 044 014	14 197 000	-	(3 887 000)	-	(2 727 119)	24 626 895
Loans	7412	for 20 22 (1)	9 151 248	691 875	-	-	-	(5 000 000)	4 843 123
	7432	for 20 21 (2)	14 843 123	-	-	-	-	(5 691 875)	9 151 248
Short-term borrowed funds - total	7420	for 20 22 (1)	8 509 419	308 125	3 786 545	(8 727 119)	(3 830 278)	17 729 895	17 776 587
	7440	for 20 21 (2)	13 410 538	662 683	2 703 060	(13 912 683)	(2 773 173)	8 418 994	8 509 419
including:									
Credits	7421	for 20 22 (1)	2 727 119	1 000 000	-	(3 727 119)	-	12 729 895	12 729 895
	7441	for 20 21 (2)	8 250 000	662 683	-	(8 912 683)	-	2 727 119	2 727 119
Interest on credit	74211	for 20 22 (1)	26 675	-	3 207 245	-	(3 209 478)	-	24 442
	74411	for 20 21 (2)	16 638	-	1 989 160	-	(1 979 123)	-	26 675
Loans	7422	for 20 22 (1)	5 755 625	(691 875)	579 300	(5 000 000)	(620 800)	5 000 000	5 022 250
	7442	for 20 21 (2)	5 143 900	-	713 900	(5 000 000)	(794 050)	5 691 875	5 755 625

(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	2 427 470	779 775
written off on other expenses	7511	2 216 531	779 775
included in cost of assets	7512	210 939	-
Expenses on loans in total	7520	-	579 300
written off on other expenses	7521	-	579 300
included in cost of assets	7522	-	-
From total expenses on loans and credits:	7530	2 427 470	1 359 075
accrued %	7531	2 427 470	1 359 075
other expenses	7532	-	-

5.7.1. Provisions

Indicator		Remainder at the beginning of year	Recognized	Redeemed	Written off as the excessive sum	Ending balance
Name	Code					
1	2	3	4	5	6	7
Provisions - total	5700	3 541 456	6 586 450	(3 403 363)	(1 484 510)	5 240 033
including:						
Payment of future holidays	5701	589 005	1 806 977	(1 722 630)	(300)	673 052
Annual bonus payment	5702	497 009	446 807	(403 742)	(77 982)	462 092
judicial proceedings which have not been settled on the reporting date	5703	2 298 984	3 153 903	(1 121 462)	(1 406 228)	2 925 197
Claims of taxing authorities by results of the tax checks, not settled on the reporting date	5704	-	-	-	-	-
other provisions	5705	156 458	1 178 763	(155 529)	-	1 179 692
From the total sum of contingent liabilities:						
Created for account of expenses on usual types of activity	5706	3 431 598				
Created for account of other expenses	5707	3 154 427				
Included in assets cost	5708	424				

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	4 390 643	8 975 197
Change in temporary differences in the reporting period with a tax effect	7710	459 576	274 655
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 (loss)	7740	-	-
Write-off of temporary differences with no tax effect	7750	373 203	3 907
<i>For reference:</i> 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	-	x
Balance at the end of the reporting period	7800	4 477 016	9 245 945

5.8. Secured liabilities

Indicator		As at 31 December 2022 (1)	As at 31 December 2021 (2)	As at 31 December 2020 (3)
Name	Code			
1	2	3	4	5
Received — total	5800	678 118	450 569	265 030
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	678 118	450 569	265 030
Issued under own security - total	5810	1 034 891	652 617	642 409
including:				
bills	5811	-	-	-
collateral	5812	-	-	-
from it:				
items of fixed assets	58121	-	-	-
securities and other financial investments	58122	-	-	-
other	58123	-	-	-
other issued	5813	1 034 891	652 617	642 409

(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 beginning of year (1)	Received for 2022	Returned for 2022	At the year end	At the beginning of year (2)	Received for 2021	Returned for 2021	At the year end
Budgetary funds received - total	5900	-	113 339	(92 501)	20 838	-	68 718	(68 718)	-
<i>including:</i>									
for current expenses	5901	-	984	(984)	-	-	-	-	-
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	-	100 899	(80 061)	20 838	-	60 000	(60 000)	-
for other purposes	5906	-	11 456	(11 456)	-	-	8 718	(8 718)	-
<i>of them:</i>									
financing of precautionary measures on reducing of industrial injuries and occupational diseases	5911	-	9 543	(9 543)	-	-	8 718	(8 718)	-
financing of profound medical checks of the employees at work with harmful and (or) dangerous production factors	5912	-	1 913	(1 913)	-	-	-	-	-

(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 2022 (1)		For 2021 (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 financial statements if data is available

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	17
Revenue from external buyers	8310	2022	15 163 043	6 811 953	17 956 172	5 850 303	8 994 246	10 473 275	5 422 724	8 412 133	6 803 229	11 868 614	11 423 841	522 502	109 702 035
	8311	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
Inter-segment sales revenue	8320	2022													-
	8321	2021													-
Total segment revenue	8300	2022	15 163 043	6 811 953	17 956 172	5 850 303	8 994 246	10 473 275	5 422 724	8 412 133	6 803 229	11 868 614	11 423 841	522 502	109 702 035
	8400	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															-
revenue from transmission	8301	2022	13 436 103	5 944 998	16 863 611	5 616 908	8 243 720	10 121 975	5 156 959	8 212 891	6 383 449	10 972 470	10 709 684	-	101 662 768
	8401	2021	13 172 749	5 610 994	16 079 488	5 548 801	7 838 173	9 508 402	4 832 277	7 924 761	6 044 174	10 817 656	10 392 600	-	97 771 075
revenue from grid connection	8302	2022	877 757	86 857	389 686	85 961	352 436	124 241	45 101	33 654	156 546	136 955	222 065	-	2 511 259
	8402	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
other revenue	8303	2022	849 183	780 098	702 875	147 434	398 090	227 059	220 664	165 588	263 234	759 189	492 092	522 502	5 528 008
	8403	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
Interest receivable	8303	2022	35 546	215 011	170 012	35 554	43 038	35 540	35 541	35 538	35 556	35 539	35 587	-	712 462
	8403	2021	10 716	116 402	116 402	10 686	10 685	10 699	10 685	10 684	10 813	10 687	10 699	-	370 528
Interest payable	8304	2022	364 280	314 874	395 401	91 564	139 201	436 708	171 680	440 385	352 640	814 757	624 679	-	4 146 169
	8404	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)
Income tax expense	8305	2022	384 744	125 384	340 984	150 999	177 148	260 515	93 719	165 886	122 046	172 568	183 546	12 725	2 190 264
	8405	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)
Segment profit/(loss)	8306	2022	1 028 221	430 428	2 118 247	551 343	780 749	482 766	158 896	13 396	179 326	(735 691)	(520 823)	50 898	4 537 756
	8406	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
Segment assets	8307	2022	26 512 419	6 527 177	20 112 454	8 600 024	9 516 957	15 072 220	5 010 002	8 614 713	6 569 292	9 670 926	15 580 965	9 060 898	140 848 047
	8407	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
including non-current assets	8308	2022	24 195 698	5 090 483	17 601 235	7 446 436	7 823 792	11 920 020	4 119 238	7 302 514	4 854 829	7 700 060	11 072 397	2 950 244	112 076 946
	8408	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
Segments liabilities	8309	2022	8 575 492	3 776 582	3 255 829	3 635 890	3 921 924	9 303 609	2 635 890	6 062 912	5 292 410	15 128 748	9 478 758	9 097 033	85 662 839
	8409	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
Depreciation and amortisation of FA and Intangible Assets	8390	2022	3 018 545	699 819	1 545 409	729 653	843 586	1 069 140	435 596	918 720	495 558	789 271	1 260 657	51 132	11 856 726
	8490	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
Amount of impairment losses (reversal of impairment losses)	8395	2022	-	-	-	-	-	-	-	-	-	-	-	-	-
	8495	2021	-	-	-	-	-	-	-	-	-	-	-	-	-

5.11. Other income and expenses

Indicator		for 12 months 2022	for 12 months 2021
Name	Code	(1)	(2)
1	2		
Other income total	8000	6 210 746	3 380 164
including:			
From sale of fixed assets, except apartments	8001	10 370	20 813
From sale of apartments	8002	-	-
From sale of stocks	8003	40 901	36 488
From sale of currencies	8004	-	-
From sale of intangible assets	8005	-	-
From sale of securities	8006	1 768	-
From sale of other assets	8007	1 279	1 004
From joint activity	8008	-	-
Profit of 2021, revealed in the accounting period	8009	252 488	-
Profit of 2020, revealed in the accounting period	8010	436 088	322 608
Profit of 2019, revealed in the accounting period	8011	104 929	165 090
Profit before 01.01.2019, revealed in the accounting period	8012	98 033	63 800
Penalty fee, fines and liquidated damages recognized or on which judgements of court (arbitration court) are received on their collection	8013	508 878	760 987
Accounts payable, on which term of limitation of actions has expired (more than three years)	8014	49 616	25 340
Exchange rate differences	8015	-	-
Property which has appeared in surplus on results of inventory	8016	16	179
Gratuitously received assets, except FA and Intangible Assets	8017	-	-
Income from gratuitously received FA, determined in the established order	8018	51	-
Cost of tangible assets remaining from write-off of unsuitable to restoration and further use of assets	8019	58 758	52 857
Revaluation of financial investments on the current market value	8020	20 221	10 173
Income from reduction (write-off) of a reserve on doubtful debts	8021	1 198 370	745 451
Income from reduction (write-off) of a reserve under provisions	8022	1 484 510	144 686
Income from reduction (write-off) of a reserve under decrease of supplies value	8023	192	175
Income under contracts of a concession of the right of the requirement	8024	1 095 816	624 474
Income from revealed non-contract electricity consumption	8025	119 060	127 297
Insurance payments receivable	8026	191 205	116 337
Income connected with participation in AC of other organisations	8027	-	-
Restoration of the before written off accounts receivable	8028	2 627	3 091
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 reversal of previously recognized impairment losses on property, plant and equipment, construction in progress and right-of-use assets	8033	-	-
Income from redemption of bills	8034	-	-
Income from lease termination	8035	15 088	-
Interest income on lease	8036	-	-
Other	8037	520 482	159 314

Other expenses total	8100	(9 344 299)	(6 041 488)
including:			
From sale of fixed assets, except apartments	8101	(1 613)	(8 244)
From sale of apartments	8102	-	-
From sale of stocks	8103	(4 594)	(9 633)
From sale of currencies	8104	-	-
From sale of intangible assets	8105	-	-
From sale of securities	8106	(1 500)	-
From sale of other assets	8107	(1 595)	(1 537)
Other taxes	8108	(4 105)	(3 544)
Expenses on bank fees	8109	(5 224)	(3 267)
Expenses on servicing financial investments	8110	(3 888)	(3 181)
Reserve on doubtful debts	8111	(1 051 280)	(1 409 434)
Reserve under depreciation of financial investments	8112	-	-
Reserve under decrease in value of tangible assets	8113	(419)	(34)
Reserve on discontinuing operation	8114	-	-
Reserve under provisions	8115	(3 154 427)	(1 099 264)
Asset retirement without income	8116	(56 641)	(85 773)
VAT on gratuitously transferred property	8117	-	-
Loss of 2021, revealed in the accounting period	8118	(648 510)	-
Loss of 2020, revealed in the accounting period	8119	(922 596)	(632 400)
Loss of 2019, revealed in the accounting period	8120	(283 885)	(144 619)
Loss before 01.01.2019, revealed in the accounting period	8121	(230 403)	(154 079)
Penalty fee, fines and liquidated damages recognized or on which judgements of court (arbitration court) are received on their collection	8122	(327 478)	(209 957)
State duties under economic contracts	8123	-	-
Revaluation of financial investments on the current market value	8124	(114 038)	(24 355)
Discount under bills	8125	-	-
Expenses under assignment of receivables contracts	8126	(1 095 816)	(624 461)
Unreimbursable VAT	8127	(166 744)	(100 032)
Expenses on revealed non-contract electricity consumption	8128	-	-
Instalments in associations and funds	8129	(5 152)	(4 979)
Debt receivable, on which term of limitation of actions has expired (more than three years)	8130	(5 442)	(2 906)
Exchange rate differences	8131	-	-
Legal costs	8132	(11 008)	(24 246)
Plunders, shortage	8133	(3 743)	(2 076)
Expenses for executive production	8134	(10 300)	(607)
Repayment of cost of apartments of employees	8135	-	-
Other material (financial) assistance and other payments to employees	8136	(508 286)	(604 791)
Material aid to pensioners (including non-recurring payments, compensation of utility bills)	8137	(37 190)	(40 506)
Expenses on holding sports events	8138	(2 451)	(1 551)
Expenses on holding cultural and educational events	8139	(17 670)	(12 750)
Expenses on charity	8140	(66 000)	(40 000)
Cost of retired bills	8141	-	-
Net book value of fixed assets written off	8143	(15 557)	(17 065)
Depreciation of FA items	8144	-	-
Expenses from the recognition of losses from impairment of property, plant and equipment, construction in progress and right-of-use assets	8144	-	-
Depreciation of the right-of-use asset	8145	(989)	-
Expenses from lease termination	8146	(15 942)	-
Other	8147	(569 813)	(776 197)

CEO

(signature)

I.V. Makovskiy

(print full name)

Chief Accountant

L.A. Sklyarova

« 21 »

March

20 23

**Notes to the Statement of Financial Position
and Statement of Financial Results
of Public Joint stock company «Rosseti Centre»
for 2022**

Contents

1.	General information (Organization and types of activity).....	58
2.	Basis of drawing up accounting financial statements (regulatory legal acts taking into account which the financial statements are prepared).....	61
3.	Adjustments to the financial statements of the Company as a result of changes in the accounting policy in 2022	62
4.	Accounting policy.....	57
5.	Intangible assets	58
6.	Results of R&D.....	59
7.	Property, plant and equipment.....	59
8.	Capital investments.....	60
9.	Impairment of fixed assets, capital investments and right-of-use assets	61
10.	Right-of-use assets and lease liabilities	62
11.	Financial investments	63
12.	Inventories	65
13.	Accounts receivable and accounts payable.....	65
14.	Authorized, additional and reserve capital, earnings per share.....	67
15.	Credits and loans	68
16.	Contingent liabilities and provisions.....	72
17.	Secured liabilities	74
18.	Government assistance	75
19.	Income and expenses on ordinary types of activity	75
20.	Other income and expenses.....	76
21.	Deferred tax assets and liabilities, permanent tax assets and liabilities	77
22.	Cash, Cash Flow Statement	77
23.	Information on related parties.....	79
24.	Events after the reporting date.....	100
25.	Information on segments.....	100
26.	The most essential changes of the accounting policy for the year following the reporting one	103
27.	Information on foreign currency transactions	103
28.	Other assets	103
29.	Other information.....	104
30.	Policy for risk management	105

These Notes to the Statement of Financial Position and the Statement of Financial Results (hereinafter – the Notes) are an integral part of the financial statements of Public Joint stock company «Rosseti Centre» (Rosseti Centre, PJSC), hereinafter referred to as the Company for 2022, prepared according to the current legislation of the Russian Federation.

Reporting date of these financial statements as of which it is made is on 31 December 2022.

The Notes to the Statement of Financial Position and the Statement of Financial Results are disclosed both in a text format, and in a tabular form.

Data is presented in thousands of rubles, negative values are shown in brackets.

1. General information (Organization and types of activity)

On 3 August 2021, in accordance with the decision of the Annual General Meeting of Shareholders of IDGC of Centre, PJSC, held on 31 May 2021 (Minutes # 01/21 dated 31 May 2021), an entry was made in the Unified State Register of Legal Entities on the change of the name of the Company:

- Full company name – Public Joint stock company «Rosseti Centre».
- Abbreviated company name – Rosseti Centre, PJSC.

1.1.	Full name	Public Joint stock company «Rosseti Centre» TIN/CRR 6901067107/997650001
1.2.	Abbreviated name	Rosseti Centre, PJSC
1.3.	State registration (PSRN, date)	1046900099498 dated from 17 December 2004
1.4.	Location (legal address)	Russia, 119017 Moscow, Malaya Ordynka St., 15
1.5.	Postal address	Russia, 119017 Moscow, Malaya Ordynka St., 15
1.6.	Data on the authorized capital	The authorised capital of the Company equals to 4 221 794 thousand RUB
1.7.	Information on the participants	Total number of persons, recorded in the register of shareholders as of the end date of the last reporting quarter: 14 183 Total number of nominees: 7
1.8.	Auditor of the Company	The leader of the collective participant is "Center for Audit Technologies and Solutions - Audit Services" Limited Liability Company (legal address: Sadovnicheskaya nab. 77, bld. 1, 115035 Moscow, Russian Federation), is a member of the Self-Regulatory Organization of Auditors Association "Sodruzhestvo" (SRO AAC). Ernst & Young LLC is included in the control copy of the register of auditors and audit organizations under the main registration number 12006020327. Member of the collective participant JSC Audit Company "DELOVOY PROFIL".

The primary activities of Rosseti Centre, PJSC are:

- services for electric power transmission and distribution in 0.4-110 kV power grids;
- services for new connections to 0.4-110 kV power grids;
- other services.

The main sales markets of the services of Rosseti Centre, PJSC and the Company's branches are 11 constituent entities of the Russian Federation, located in Central Federal District of the Russian Federation, in which Rosseti, PJSC operates. These constituent entities include the Belgorod, Bryansk, Voronezh, Kostroma, Kursk, Lipetsk, Orel, Smolensk, Tambov, Tver and Yaroslavl regions.

Rosseti Centre, PJSC renders grid connection services to the following final applicants: individuals (private sector), legal entities (small, medium-sized, large business), territorial co-operating grid companies, budget organizations.

By Order of the Ministry of Energy of Russia of 25 November 2020 № 1035 since 1 December 2020 the Company was given the status of the supplier of last resort in the territory of the Tver region for a period of 12 months. By Order of the Ministry of Energy of Russia of 19 November 2021 № 1251 since 1 December 2021 the Company has been given the status of the supplier of last resort in the territory of the Tver region for a period of 12 months. By Order of the Ministry of Energy of Russia of 29 November 2022 № 1262 since 1 December 2022 the Company was given the status of the supplier of last resort in the territory of the Tver region for a period of 12 months.

Divisions and representative offices of the Company

Item #	Division name	Division location
1.	Division of Rosseti Centre, PJSC – “Belgorodenergo”	42 Preobrazhenskaya St., Belgorod, 308000, Russia
2.	Division of Rosseti Centre, PJSC – “Bryanskenergo”	35 Sovetskaya St., Bryansk, 241050, Russia
3.	Division of Rosseti Centre, PJSC – “Voronezhenergo”	2 Arzamasskaya St., Voronezh, 394033, Russia
4.	Division of Rosseti Centre, PJSC – “Kostromaenergo”	53 Mir Avenue, Kostroma, 156961, Russia
5.	Division of Rosseti Centre, PJSC – “Kurskenergo”	27 K. Marx St., Kursk, 305029, Russia
6.	Division of Rosseti Centre, PJSC – “Lipetskenergo”	33 50 let NLMK St., Lipetsk, 398001, Russia
7.	Division of Rosseti Centre, PJSC – “Orelenergo”	2 Mir Square, Orel, 302030, Russia
8.	Division of Rosseti Centre, PJSC – “Tambovenergo”	23 Morshanskoe shosse, Tambov, 392680, Russia
9.	Division of Rosseti Centre, PJSC – “Smolenskenergo”	33 Tenisheva St., Smolensk, 214019, Russia
10.	Division of Rosseti Centre, PJSC – “Tverenergo”	1 Bebel St., Tver, 170006, Russia
11.	Division of Rosseti Centre, PJSC – “Yarenergo”	12 Voinov St., Yaroslavl, 150003, Russia

Daughter Companies

Companies	Country of incorporation	Ownership ratio / voting shares, % 31 December 2022	Ownership ratio / voting shares, % 31 December 2021	Ownership ratio / voting shares, % 31 December 2020
JSC “Sanatorium “Energetic”	Russia	100	100	100

Investments of subsidiaries

Companies	Country of incorporation	Participants	Ownership ratio / voting shares, % 31 December 2022	Ownership ratio / voting shares, % 31 December 2021	Ownership ratio / voting shares, % 31 December 2020
JSC “Yaroslavl Electric Grid Company”	Russia	JSC “Sanatorium “Energetic”	51	51	51
JSC “Voronezh city electric grids”	Russia	JSC “Sanatorium “Energetic” JSC “Yaroslavl Electric Grid Company”	99,99997 0,00003	99,99997 0,00003	99,99997 0,00003
JSC “Tula city electric grids”	Russia	JSC “Sanatorium “Energetic” JSC “Yaroslavl Electric Grid Company”	99,9998 0,0002	69,9990 0,0002	69,9990 0,0002

Companies	Country of incorporation	Participants	Ownership ratio / voting shares, % 31 December 2022	Ownership ratio / voting shares, % 31 December 2021	Ownership ratio / voting shares, % 31 December 2020
LLC “Bryanskelectro”	Russia	JSC “Sanatorium “Energetic” JSC “Yaroslavl Electric Grid Company”	99,999 0,001	99,999 0,001	99,999 0,001
JSC «Ivanovo City Electric Grid»	Russia	LLC “Bryanskelectro”	100	100	—
JSC “Kineshma city power grid”	Russia	LLC “Bryanskelectro”	100	-	-
JSC “EIS”	Russia	LLC “Bryanskelectro”	100	-	-

Average staffing number of Rosseti Centre, PJSC as of 31 December, people:

2022	2021	2020
27 429	27 833	28 693

Management bodies of the Company:

- General Meeting of Shareholders;
- Board of Directors;
- Management Board;
- General Director (CEO).

Information on members of the management and control bodies of Rosseti Centre, PJSC

The Company’s Board of Directors performs general management of the Company’s activity, except for solution of issues referred to the competence of the General Meeting of Shareholders by Federal Law № 208 of 26 December 1995 “*On Joint-Stock Companies*” and the Company’s Articles of Association.

#	Full name	Title
1	2	3
Board of Directors, elected by the Extraordinary General Meeting of Shareholders of 23 December 2022 (EGM Minutes of 23.12.2022 № 02/22)		
1	Evgeny Viktorovich Lyapunov	Chairman of the Board of Directors of Rosseti Centre, Chief Adviser of PJSC Rosseti, Deputy Director General - Chief Engineer of Public Joint Stock Company “Federal Grid Company - Rosseti”
2	Elena Viktorovna Andreeva	Chief Adviser of PJSC Rosseti, Deputy Director General for Sale of Services and Transport of the Electric Power Industry of Public Joint Stock Company “Federal Grid Company - Rosseti”
3	Alexander Viktorovich Golovtsov	Member of the Board of Directors of Rosseti Centre
4	Yury Vladimirovich Goncharov	Chief Adviser of PJSC Rosseti
5	Maria Alexandrovna Dokuchaeva	Chief Adviser of PJSC Rosseti
6	Vitaly Yuryevich Zarkhin	Member of the Board of Directors of Rosseti Centre
7	Maria Vyacheslavna Korotkova	Development Director of Technoinnovation LLC
8	Daniil Vladimirovich Krainskiy	Deputy Director General for Legal Support of PJSC Rosseti, Deputy Director General for Legal Support of Public Joint Stock Company “Federal Grid Company - Rosseti”
9	Igor Vladimirovich Makovskiy	General Director of Rosseti Centre, PJSC
10	Andrey Vladimirovich Morozov	Legal Director, Association of Institutional Investors
11	Alexey Alexandrovich Polinov	Chief Adviser of PJSC Rosseti, Acting Deputy Director General for Economics and Finance of PJSC Rosseti, Deputy Director General for

#	Full name	Title
1	2	3
		Economics and Finance of Public Joint Stock Company "Federal Grid Company - Rosseti"
Board of Directors, elected by the Annual General Meeting of Shareholders of 17 June 2022 (AGM Minutes of 17.06.2022 № 01/22)		
1	Andrey Vladimirovich Mayorov	Chairman of the Board of Directors of Rosseti Centre
2	Alexander Viktorovich Golovtsov	Member of the Board of Directors of Rosseti Centre
3	Yury Vladimirovich Goncharov	Chief Adviser of PJSC Rosseti
4	Maria Alexandrovna Dokuchaeva	Chief Adviser of PJSC Rosseti
5	Vitaly Yuryevich Zarkhin	Member of the Board of Directors of Rosseti Centre
6	Maria Vyacheslavna Korotkova	Development Director of Technoinnovation LLC
7	Daniil Vladimirovich Krainskiy	Deputy Director General for Legal Support of PJSC Rosseti, Deputy Director General for Legal Support of Public Joint Stock Company "Federal Grid Company - Rosseti"
8	Igor Vladimirovich Makovskiy	General Director of Rosseti Centre, PJSC
9	Alexey Valeryevich Molsky	Deputy Director General for Investment, Capital Construction and Sale of Services of PJSC Rosseti
10	Andrey Vladimirovich Morozov	Legal Director, Association of Institutional Investors
11	Alexey Alexandrovich Polinov	Chief Adviser of PJSC Rosseti, Acting Deputy Director General for Economics and Finance of PJSC Rosseti, Deputy Director General for Economics and Finance of Public Joint Stock Company "Federal Grid Company - Rosseti"
Collegial Executive Body – Management Board from 29 June 2021 (Minutes of the Board of Directors of the Company of 30 June 2021 № 22/21)		
1	Igor Vladimirovich Makovskiy	Chairman of the Management Board, General Director of Rosseti Centre, PJSC
2	Artem Gennadievich Aleshin	Deputy General Director for Economy and Finance of Rosseti Centre, PJSC
3	Olga Alexandrovna Danshina	Deputy General Director for Corporate and Legal Activities of Rosseti Centre, PJSC
4	Alexander Vladimirovich Egorychev	Deputy General Director for Organizational Issues of Rosseti Centre, PJSC
5	Yury Vadimovich Marakin	Deputy General Director for Security of Rosseti Centre, PJSC
6	Vladislava Vladimirovna Rezakova	Member of the Management Board of Rosseti Centre, PJSC
7	Lyudmila Alexeevna Sklyarova	Chief Accountant – Head of Financial and Tax Accounting and Reporting Department of Rosseti Centre, PJSC
Chief Executive Officer – General Director (from 19 September 2018 (Minutes of the Board of Directors of the Company of 18 September 2018 № 32/18))		
1	Igor Vladimirovich Makovskiy	Chairman of the Management Board, General Director of Rosseti Centre, PJSC
Audit Commission, elected by the Annual General Meeting of Shareholders of 17 June 2022 (AGM Minutes of 17 June 2022 № 01/22)		
1	Svetlana Nikolaevna Kovaleva	Chairperson of the Audit Commission, Director for Internal Audit - Head of the Internal Audit Department of PJSC Rosseti
2	Viktor Vladimirovich Tsarkov	First Deputy Head of the Internal Audit Department of PJSC Rosseti
3	Svetlana Mikhailovna Trishina	Deputy Head of the Internal Audit Department - Head of the Office of Corporate Audit and Control of Subsidiaries of the Internal Audit Department of PJSC Rosseti
4	Gayane Robertovna Andriasova	Deputy Head of the Corporate Audit and Control Office of Subsidiaries of the Internal Audit Department of PJSC Rosseti
5	Vitaly Viktorovich Sorokin	First Deputy Head of the Internal Control and Risk Management Department of PJSC Rosseti

2. Basis of drawing up accounting financial statements (regulatory legal acts taking into account which the financial statements are prepared)

Annual financial statements of the Company are prepared according to requirements of the legislation of the Russian Federation.

Financial accounting of facts of economic life, assets and liabilities is conducted on the basis

of natural measuring instruments in terms of money by the overall, continuous, documentary and interconnected reflection. Indicators of annual financial statements are resulted proceeding from a principle of importance for a financial standing estimation by all interested users.

The financial statements of the Company are prepared in accordance with applicable regulations of the Russian Federation on accounting and reporting preparation, in particular, Federal Law of 6 December 2011 # 402-FZ *«About the business accounting»*, Provisions on conducting the business accounting and accounting reporting in the Russian Federation, approved by Order of the Ministry of Finance of Russia of 29 July 1998 # 34n (with amendments and modifications), Provisions on the business accounting, approved by orders of the Ministry of Finance of Russia.

3. Adjustments to the financial statements of the Company as a result of changes in the accounting policy in 2022

3.1.FAS 6/2020 «Fixed assets»

The Company reflected the consequences of the change in the accounting policy in connection with the start of application of FAS 6/2020 «Fixed assets» in accordance with the transitional provisions provided for in paragraph 49 of the standard:

- without recalculation of comparative indicators for the periods preceding the reporting one, by means of a one-time adjustment of the book value of fixed assets in the inter-reporting period (at the beginning of the reporting period (the end of the period preceding the reporting one)).

The Company adjusted the book value of fixed assets for the following reasons:

3.1.1. Establishing a limit on the cost of classifying an asset as fixed assets

The Company has set a cost limit for attribution to fixed assets of 40,000 rubles per unit.

The Company attributed to the retained earnings of previous years the balance sheet value of fixed assets accepted for accounting before the application of the standard, but not being such according to the new rules, taking into account the established limit.

3.1.2. Change in the valuation of items of a previously conducted revaluation of fixed assets (revaluation) of fixed assets

The Company concluded that the revaluation carried out in the previous periods is not analogous to that provided for by FAS 6/2020 «Fixed assets». When switching to the new standard, the Company attributed to the retained earnings of the previous years the accumulated result of past revaluations of such fixed assets, which is included in additional capital.

3.1.3. Definition of depreciation elements. Recalculation of accumulated depreciation

The Company adjusted the book value of fixed assets by changing the amount of accumulated depreciation as of the date of application of FAS 6/2020 «Fixed assets», based on the initial cost, salvage value and the ratio of the expired and remaining useful life, determined in accordance with FAS 6/2020 «Fixed assets». For mothballed fixed assets, depreciation was recalculated from the beginning of the mothballing of the facility, the results are reflected in the inter-reporting period for retained earnings of the previous years.

3.1.4. Impairment recognition

The Company performed an impairment test of property, plant and equipment due to the presence of signs of impairment as of the date of application of FAS 6/2020 «Fixed assets». The Company recognized the impairment identified as a result of the audit by making a one-time adjustment

(reduction) to the carrying value of property, plant and equipment, since such impairment was due to the facts of economic life before the beginning of the reporting period, starting from which FAS 6/2020 «Fixed assets» is applied.

3.2.FAS 26/2020 «Capital investments»

The Company reflected the consequences of changes in the accounting policy in connection with the start of application of FAS 26/2020 «Capital investments» prospectively in relation to the facts of economic life that took place after the start of application of the standard.

The Company performed an impairment test of capital investments due to the presence of indicators (signs) of impairment as of the date of application of FAS 26/2020 «Capital investments». The Company recorded the impairment of capital investments identified as a result of the audit, similar to the reflection of the consequences of a change in the accounting policy in connection with the start of application of FAS 6/2020 «Fixed assets».

3.3.Adjustments for the transition to FAS 25/2018 «Accounting for leases»

The Company according to FAS 25/2018 (para. 50 of FAS 25/2018):

- Recognized a lease liability in the amount of the present value of the unpaid lease payments remaining at the date of adoption of the new standard, discounted at the rate at which the leaseholder (lessee) attracted or could attract borrowed funds on terms comparable to the lease agreement;
- Recognized the right-of-use asset at fair value, which is equal to the fair value of the leased asset.
- Adjusted the cost of the leased asset, which, in accordance with the terms of the lease agreement, was taken into account on the balance sheet of the Company (lessee).

3.4. Information on indicator adjustments due to the start of application of FAS 6/2020 «Fixed assets», FAS 26/2020 «Capital investments» and FAS 25/2018 «Accounting for leases»

The table below shows the impact of the changes in the accounting policy in connection with the start of application of FAS 6/2020 «Fixed assets», FAS 26/2020 «Capital investments» and FAS 25/2018 «Accounting for leases» on the Balance Sheet indicators at the beginning of the reporting period:

- in terms of adjustments
- subject to applicable changes in deferred tax liabilities

Name of the balance sheet item	Indicator code	As of 31 December 2021 (before recalculation in terms of FAS 6/2020 «Fixed assets» and FAS 26/2020 «Capital investments» and subject to changes due to the application of FAS 25/2018 «Accounting for leases»).	The impact of changes in the accounting policy in connection with the start of application of FAS 6/2020 «Fixed assets» and FAS 26/2020 «Capital investments» in the context of adjustments for applicable changes in deferred tax assets and liabilities						As of 1 January 2022 (after recalculation)
			Establishing a limit on the cost of classifying an asset as fixed assets.	Adjustment of the value of the leased asset in the right-of-use asset	Recalculation of accumulated depreciation. Definition of depreciation elements.	Recognition of impairment of fixed assets and capital investments	Write-off of the results of the previous revaluation upon transition to the new standard	Total impact of changes in the accounting policy in connection with the start of application of FAS 6/2020 «Fixed assets» and FAS 26/2020 «Capital investments»	
I. NON-CURRENT ASSETS									
Fixed assets	1151;1152;1153	104 960 838	150 675 (150 675)	(3 808 316)	2 312 592	(11 855 299)	-	(13 351 023)	91 609 815
Construction in progress	1154	3 121 187	-	-	-	(280 711)	-	(280 711)	2 840 476
Right-of-use asset	11531	-	-	6 367 291	-	-	-	6 367 291	6 367 291
Deferred tax assets	1180	2 268 943	-	-	2 121 700	-	-	2 121 700	4 390 643
Other non-current assets	1190	2 667 572	-	-	-	(253 411)	-	(253 411)	2 414 161
TOTAL for section I	1100	116 017 359	-	2 558 975	4 434 292	(12 389 421)	-	(5 396 154)	110 621 205
II. CURRENT ASSETS									
Value added tax	1220	770 256	-	(750 199)	-	-	-	(750 199)	20 057
TOTAL for section II	1200	22 881 589	-	(750 199)	-	-	-	(750 199)	22 131 390
BALANCE	1600	138 898 948	-	1 808 776	4 434 292	(12 389 421)	-	(6 146 353)	132 752 595
III. EQUITY AND RESERVES									
Additional capital (without revaluation)	1350	33 269 936	-	-	-	-	(33 269 936)	(33 269 936)	-
Retained earnings (uncovered losses)	1370	23 608 337	-	18 010	4 556 040	(12 389 421)	33 269 936	25 454 565	49 062 902
TOTAL for section III	1300	61 311 157	-	18 010	4 556 040	(12 389 421)	-	(7 815 371)	53 495 786
IV. LONG-TERM LIABILITIES									
Deferred tax liabilities	1420	9 096 945	-	-	(121 748)	-	-	(121 748)	8 975 197
Other liabilities, including	1450	6 416 481	-	1 406 646	-	-	-	1 406 646	7 823 127

Settlement of lease liabilities	1451	-		5 407 562	-	-	-	5 407 562	5 407 562
TOTAL for section IV	1400	49 291 569	-	1 406 646	(121 748)	-	-	1 284 898	50 576 467
V. SHORT-TERM LIABILITIES									
Accounts payable	1520	16 221 183	-	384 120	-	-	-	384 120	16 605 303
Other accounts payable	1528	798 270	-	(500 375)	-	-	-	(500 375)	297 895
settlement of lease liabilities	1529	-	-	884 495	-	-	-	884 495	884 495
TOTAL for section V	1500	28 296 222	-	384 120	-	-	-	384 120	28 680 342
BALANCE	1700	138 898 948	-	1 808 776	4 434 292	(12 389 421)	-	(6 146 353)	132 752 595

The quantitative effect of the adjustments is also reflected in the Statement of Changes in Equity in Section 1 «Equity Movements» in the lines:

- 3300 «The effect of the one-time adjustment of the inter-reporting period upon the transition to FAS 6/2020 «Fixed assets» and FAS 26/2020 «Capital investments».
- 3301 «The amount of equity as of 1 January 2022, taking into account the one-time adjustment of the inter-reporting period».
- The quantitative effect of the adjustment of comparatives is reflected in the Statement of Changes in Equity in Section 2 in lines 3410 and 3411 «Adjustments due to changes in the accounting policy and correction of errors». The indicator in line 3600 «Net assets» (Section 3 «Net assets») of the Statement of Changes in Equity was also adjusted.

Net assets:

thous. RUB

Article name	Indicator code	Impact of changes in the accounting policy on the indicator «Net assets» Statement of Changes in Equity due to the start of application of FAS 25/2018		
		As of 31 December 2021 (before recalculation)	Effect of changes in the accounting policy as of 31 December 2021	As of 31 December 2021 (after recalculation)
Net assets	3600	61 335 321	(7 815 371)	53 519 950

4. Accounting policy

The Company's accounting policy is generated proceeding from assumptions that:

- assets and obligations of the Company exist separately from assets and obligations of proprietors and assets and obligations of other companies (the economic entity assumption);
- the Company will continue the activity in the foreseeable future and it does not have intentions and necessity of liquidation or essential reducing of activity and, hence, the obligations will be repaid when due hereunder (the going concern assumption);
- the accounting policy adopted by the Company is applied in succession from one accounting year to another (the accounting continuity assumption);
- facts of economic activities of the Company concern that accounting period in which they took place, irrespective of actual time of receipt or payment of the money funds connected with these facts (the accrual principle assumption);
- accounting means the choice of accounting methods not only based on the conditions of management and the size of the organization, but also on the basis of the ratio of costs of generating information about a specific accounting object and the utility (value) of this information (the assumption of rationality).

5. Intangible assets

Intangible asset accounting is performed in accordance with RAS 14/2007, approved by Order of the Ministry of Finance of Russia from 27 December 2007 # 153n (with amendments and modifications).

Intangible assets are recorded at the actual (historical) value determined at the date of their acceptance to accounting.

The actual (historical) cost of intangible assets, purchased by an agreement providing obligation fulfillment (payment) not in money is determined proceeding from the asset cost, transferred or subject to transfer by the Company.

During 2022, the Company did not acquire intangible assets under contracts providing for the performance of obligations (payment) by non-monetary means.

An asset is accounted for as an intangible asset from the date when it is shown in a condition suitable for use in the manner intended by management.

The actual (historical) cost of intangible assets shall be the amount calculated in terms of money equal to the amount of payment in cash or in another form, or the value of accounts payable, accrued or paid by the Company on acquisition, creation of the asset and providing conditions for use of the asset for intended purposes.

The terms of useful life of intangible assets recognized by the organization:

Intangible Assets Group	Term of useful life (number of years) of items, taken onto the books
Exclusive rights on a trademark	up to 10 years
Exclusive rights on computer programs, DB	up to 10 years
Other Intangible Assets	up to 10 years

The sum of depreciation charges on intangible assets is determined on the rates calculated proceeding from their original cost and term of useful use (straight-line method).

Depreciation charges on intangible assets are reflected in the accounting of the reporting period to which they relate and are charged regardless of the results of the Company's activities in the reporting period.

Every year, during the inventory, the method for determining the depreciation of an intangible asset is checked by the Company for the need to clarify it.

In the reporting period, there was no need to clarify the method of depreciation and the useful life of intangible assets.

The Company does not revalue and check for impairment of the value of intangible assets.

The Company (owner (licensor)) provides intangible assets in use when preserving the exclusive rights to results of intellectual activity or means of individualization:

Name of intangible assets, provided for use
Patent for the utility model No. 165524 «"Package transformer substation with charging infrastructure for electric vehicles"
Right to the invention No. 2608387 "The system and method of control and monitoring of electric vehicle charging system"
Patent for the utility model No. 138695 Power line pole
Patent for utility model No. 133982 Pole mounted transformer substation
Patent for the invention No. 2619960 Device of fastening of the upper headgear for installation of the traverse
Patent for utility model No. 146463 Pole mounted transformer substation
Patent for the invention No. 2620057 Polymer composition for glass fiber impregnation UV resistant

Information on intangible assets is given in Appendix 5.1.1 to the Notes «Availability and movement of intangible assets».

6. Results of R&D

Expenses on R&D are subject to write-off on costs accounts (depending on the direction of use of results of R&D) from the 1st day of a month following after a month in which the actual use of the received results in production (performance of works, rendering services) for managerial needs of the Company was begun.

Write-off of expenses on each executed R&D is made by a straight-line method evenly during the accepted term.

The term of write-off of expenses on R&D is determined by the Company independently proceeding from the expected term of use of the received results of R&D during which the Company can receive economic benefits (income), but no more than 5 years.

The R&D useful life terms accepted by the organization:

	Useful life (number of years)
Results of R&D	5 years

In 2022, the Company incurred expenses on unfinished and unformed research, development and technological works for the total amount of 60 592 thous. RUB (in 2021 – 53 414 thous. RUB).

Cost information on R&D and the movement of R&D is given in the following appendices to the Notes:

- 5.2.1. «Availability and movement of results of R&D»;
- 5.2.2. «Unfinished and unformed R&D and unfinished transactions on acquisition of intangible assets».

7. Property, plant and equipment

Fixed assets include buildings, structures, power lines and devices for them, machinery and equipment, production and household inventory, land plots and other items with a useful life of more than 12 months.

The Company does not apply FAS 6/2020 «Fixed assets» in respect of assets that are simultaneously characterized by the characteristics of fixed assets, but have a value below the limit established by the Company in the amount of 40 thousand rubles per unit, taking into account the materiality of information about such assets. The costs of acquiring, creating such assets are recognized as expenses of the period in which they are incurred. Special clothing (special equipment) intended for use for a long time, i.e. a term lasting more than 12 months or a normal operating cycle, if it exceeds 12 months, with a cost exceeding the limit established by the Company is recognized as property, plant and equipment.

Significant costs for restoration of fixed assets (repairs, etc.) arising at certain long time intervals (more than 12 months) during the life of the fixed asset item are also recognized as independent inventory items (fixed asset components). Significant costs are recognized as costs exceeding 30% of the initial cost of homogeneous objects (a group), which includes the repaired item of fixed assets.

The acquired fixed assets, the rights to which are subject to state registration, are accepted for accounting as fixed assets on the date of readiness for operation, regardless of the fact of state registration of ownership or submission of documents for such registration. Costs are derecognized in the carrying amount of an item of property, plant and equipment when the item is brought to a condition that allows it to function in the manner intended by management.

Property, plant and equipment is valued at historical cost after recognition.

Checking fixed assets for depreciation and accounting for changes in the book value as a result of the change is carried out in the manner prescribed by International Financial Reporting Standard (IAS) 36 «Impairment of Assets», put into effect on the territory of the Russian Federation by Order of the Ministry of Finance of the Russian Federation dated 28 December 2015 No. 217n.

The cost of fixed assets is repaid through depreciation. Depreciation of fixed assets is calculated using the straight-line method.

The terms of useful life of items of fixed assets recognized by the Company (on the main groups):

Name of the indicator	Fixed term of useful life (in months)
1	2
Production buildings	360-1200
Constructions, except for power lines	120-1200
Power lines and accessories to them:	
Overhead	420
Cable	360
Main equipment	360
Relay protection and automation equipment	240
Communication, telemechanics, information processing and transmission equipment	36-144
Fiber optic communication line (FOCL) on overhead lines	300
Production and utility stock	24-180
Others	36-180

Depreciation elements (useful life, salvage value and a depreciation method) of fixed assets are determined upon recognition of this item in accounting and are subject to verification for compliance with the terms of use of the fixed asset item at the end of each reporting year, as well as upon the occurrence of circumstances indicating a possible change of depreciation elements. Based on the results of such an audit, if necessary, the Company makes a decision to change the relevant depreciation elements. The adjustments that have arisen in connection with this are reflected in accounting as changes in estimated values.

In financial statements, fixed assets are reflected at their original cost less accrued depreciation and impairment).

Information about fixed assets is given in Tables to the Notes:

- 5.3.1. «Availability and movement of fixed assets»
- 5.3.1.1. «Depreciation of fixed assets (excluding depreciation of impairment)»
- 5.3.1.2. «Impairment of fixed assets»

- The change in the value of fixed assets as a result of completion, additional equipment, reconstruction, modernization and partial liquidation for 2021-2022 is reflected in Appendix 5.3.3 «Change in the value of fixed assets as a result of completion, additional equipment, reconstruction, modernization and partial liquidation» to the Notes.

- On the off-balance account of the Company as of 31 December 2022, 31 December 2021, 31 December 2020, leased property, plant and equipment is reflected in Appendix 5.3.4 «Other use of fixed assets» to the Notes.

8. Capital investments

The item of accounting for capital investments is a construction (restoration) facility, which is understood as an asset/a group of assets in accordance with the design and estimate documentation. At the same time, a necessary condition for reflection in the accounting of construction items is the

acceptance of the construction facility as an item of fixed assets in accordance with the All-Russian Classifier of Fixed Assets.

Capital investments are accepted for accounting in the amount of the Company's actual costs for the acquisition, creation, improvement and (or) restoration of fixed assets.

Costs in the form of payment for new connection to electrical and other infrastructure networks are included in the actual costs that form the initial cost of fixed assets if such costs are associated with new construction, reconstruction, modernization of fixed assets and provided that these costs are incurred prior to the commissioning of fixed assets.

Checking capital investments for depreciation and accounting for changes in the book value as a result of the change is carried out in the manner prescribed by International Financial Reporting Standard (IAS) 36 «Impairment of Assets», put into effect in the Russian Federation by Order of the Ministry of Finance of the Russian Federation dated 28 December 2015 No. 217n.

In accordance with paragraph 3.1.12 of the Accounting Policy, advances issued for capital construction are reflected in the balance sheet in section I «Non-current assets» regardless of the maturity of obligations by counterparties for advances issued to them (prepayment), net of VAT.

Information on capital investments is given in Tables 5.3.5 and 5.3.6 to the Notes.

9. Impairment of fixed assets, capital investments and right-of-use assets

At each reporting date, the Company determines whether there are signs of impairment of non-current assets and performs an impairment test if there are signs of impairment in the manner prescribed by International Financial Reporting Standard (IAS) 36 «Impairment of Assets».

If there are signs of possible impairment, the Company estimates the recoverable amount of assets. Most of the Company's fixed assets are specialized facilities that rarely become objects of purchase and sale on the open market, except for those cases when they are sold as part of operating enterprises. The market for such property, plant and equipment is not active in the Russian Federation and does not provide sufficient examples of sales and purchases to enable a market approach to be used to determine the fair value of these property, plant and equipment.

The recoverable amount of special purpose items is determined as their value in use with the help of the projected cash flow method. This method takes into account the future net cash flows that these property, plant and equipment will generate in the course of operations, as well as on disposal, in order to determine the recoverable amount of these assets.

An impairment loss is recognized if the carrying amount of a cash generating unit exceeds its estimated (recoverable) amount.

Cash generating units are determined by the Company based on geographic regions (branches).

Cash generating units are determined by the Company based on the geographical location of the Company's branches where tariff regulation is carried out and represent the smallest identifiable groups of assets that generate cash inflows regardless of the Company's other assets. The Company identifies the following cash-generating units:

	Branch name
cash-generating unit 1	Branch of Rosseti Centre, PJSC - Belgorodenergo
cash-generating unit 2	Branch of Rosseti Centre, PJSC - Belgorodenergo

cash-generating unit 3	Branch of Rosseti Centre, PJSC - Voronezhenergo
cash-generating unit 4	Branch of Rosseti Centre, PJSC - Kostromaenergo
cash-generating unit 5	Branch of Rosseti Centre, PJSC - Kurskenergo
cash-generating unit 6	Branch of Rosseti Centre, PJSC - Lipetskenergo
cash-generating unit 7	Branch of Rosseti Centre, PJSC - Orelenergo
cash-generating unit 8	Branch of Rosseti Centre, PJSC - Tambovenergo
cash-generating unit 9	Branch of Rosseti Centre, PJSC - Smolenskenergo
cash-generating unit 10	Branch of Rosseti Centre, PJSC - Tverenergo
cash-generating unit 11	Branch of Rosseti Centre, PJSC - Yarenergo

An impairment loss is charged to a reduction in the carrying amount of a unit of assets in proportion to the carrying amount of each asset in the cash-generating unit. An impairment loss is recognized in other expenses.

After an impairment loss is recognized, the depreciation charge for an asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value, if any, on a regular basis over its remaining useful life.

Amounts written off for impairment losses are reversed if there is a change in the valuation factors used in calculating the respective recoverable amount. An impairment loss is reversed only to the extent that the assets can be restored to their carrying amount (less accumulated depreciation) if no impairment loss had been recognized. A reversal of an impairment loss is recognized in other income.

Information on the impairment of property, plant and equipment, capital investments and right-of-use assets

Based on the results of the impairment test as at 31 December 2022, no impairment was identified to be recognized.

Branch	Impairment balance at 31 December 2021	Depreciation and disposal for the period of 2022	Impairment accrued in 2022	Impairment balance at 31 December 2022
Lipetskenergo	6 167 115	673 973	-	5 493 142
Tambovenergo	1 112 006	115 588	-	996 418
Tverenergo	3 718 133	371 924	-	3 346 209
Yarenergo	1 138 756	129 790	-	1 008 966
	12 136 010	1 291 275	-	10 844 735

10. Right-of-use assets and lease liabilities

At the time of conclusion of a contract, the Company evaluates whether the contract as a whole or its individual components is a lease contract. A contract, or parts of it, is a lease if the contract conveys the right to control the use of an identified asset for a specified period in exchange for recovery.

The lease liability is measured at the present value of future lease payments over the lease term at a rate comparable to that at which the lessee borrows or could borrow.

The cost of the right-of-use asset is repaid evenly over the entire lease term (not suspended). A right-of-use asset that arises when a land plot is leased is depreciated in the same way as other right-of-use assets arising from the lease agreement.

During the entire lease term, the lessee increases the lease liability by the amount of accrued interest.

The lease term is determined based on the terms and conditions established by the lease agreement, taking into account the possibilities of the parties to change the specified terms and conditions, and the intentions of the parties regarding the implementation of such opportunities.

Information about right-of-use assets and lease liabilities

Information on the availability and movement of right-of-use assets is disclosed in Table 5.3.7. «Availability and movement of right-of-use assets» to the Notes.

The Company's main objects of lease are power grid facilities and land plots (expenditure agreements).

Expenses related to short-term lease are included in expenses for ordinary activities in the amount of 485 736 thous. RUB; for capitalization (capital construction facilities) in the amount of 1 647 thous. RUB for the year ended 31 December 2022.

Information on lease liabilities is presented in the table below:

Name	At 31 December 2022 (thous. RUB)	At 31 December 2021 (thous. RUB)
Short-term lease liabilities (line 1520 of the Balance sheet)	640 888	884 495
Long-term lease liabilities (line 1450 of the Balance sheet)	5 362 097	5 407 462
Total lease liabilities	6 002 985	6 291 957

Interest on lease liabilities in the amount of 570 563 thous. RUB is included in line 2330 «Interest payable» of the Statement of Financial Results for the year ended 31 December 2022.

For impairment testing, specialized assets in the form of right-of-use assets are treated as cash-generating unit assets in the same way as own non-current assets based on the geographical location of branches. The value in use of right-of-use assets is determined using the discounted cash flow method.

11. Financial investments

Financial investment accounting is performed in accordance with RAS 19/02, approved by Order of the Ministry of Finance of Russia from 10 December 2002 # 126n (with amendments and modifications).

As financial investments the Company recognizes assets which do not have material and physical form and are capable to provide economic benefits (income) in future in form of interest, dividends or increment of their value (in form of difference between selling price (redemption) and purchase value) as the result of their exchange, use at repayments of liabilities, increase of current market value.

Analytical accounting of financial investments is kept in frame of reference of long-term and short-term financial investments.

The financial investments on which the current market value may be determined ordinarily are reflected in the statements for later the reporting year at the current market value by means of adjustment of their appraisal on the previous accounting date. The mentioned adjustment is carried

out by the Company quarterly.

The financial investments on which the current market value is not determined are recorded in the accounting at the initial value.

At asset retirement, accepted to financial accounting as the financial investments by which current market value is determined, their cost is determined by the Company proceeding from the last assessment.

On each group (type) of the financial investments by which current market value is not determined at their retirement the assessment of the financial investments is determined by the initial cost of each unit.

In the presence of conditions of a stable substantial decrease in the cost of financial investments, the Company creates a reserve for the impairment of financial investments for the difference between the recorded and estimated value of financial investments.

An impairment test for financial investments is carried out once a year as of 31 December of the reporting year if there are signs of impairment.

The Company created a reserve for impairment of financial investments as of 31 December:

2022 (thous. RUB)	2021 (thous. RUB)	2020 (thous. RUB)
108	108	108

Short-term debt on financial investments is transferred to long-term if, according to the terms of the contract, the payment terms are revised upwards and become more than 12 months after the reporting date.

Long-term debt on financial investments is transferred to short-term when, under the terms of the contract, the period until repayment of the debt remains less than 12 months after the reporting date.

The structure of financial investments taking into account the created reserve for impairment:

Financial investments	At 31 December 2022 (thous. RUB)	At 31 December 2021 (thous. RUB)	At 31 December 2020 (thous. RUB)
Loans granted	2 062 021	3 299 996	3 652 895
Contributions to the authorized capital of subsidiaries	15 355	15 355	15 355
Contributions to the authorized capital of other companies	98 703	194 019	208 201

The contributions to the authorized capital of other companies are represented by the following companies:

Counterparty name	At 31 December 2022 (thous. RUB)	At 31 December 2021 (thous. RUB)	At 31 December 2020 (thous. RUB)
OJSC Tula Sales Company	75	75	75
PJSC FGC UES	-	3 160	4 347
PJSC "Vladimirenergosbyt"	33	33	33
Rosseti Centre and Volga region, PJSC	1 139	1 057	1 155
PJSC Yunipro	97 527	189 765	202 662
OJSC "Group of companies of public utilities"	37	37	37
An impairment reserve was created for OJSC Tula Sales Company	(75)	(75)	(75)
An impairment reserve was created for PJSC "Vladimirenergosbyt"	(33)	(33)	(33)
Total	98 703	194 019	208 201

Revenues and expenses on financial investments are recognized in other income and expenses

on a gross basis. Coupon income on bonds and income received from the provision of loans to other organizations are shown in the line «Interest receivable» of the Statement of Financial Results.

Information on the financial investments is given in the following appendices to the Notes:

5.4.1. «Availability and movement of financial investments»;

5.4.2. «Adjustment of estimates of financial investments»;

5.4.3. «Other use of financial investments».

Rosseti Centre, PJSC has no pledged securities and other financial investments.

12. Inventories

Financial accounting of inventories is performed according to FRAS 5/2019, approved by Order of the Ministry of Finance of Russia of 15 November 2019 № 180.

In accordance with paragraph 3 of FRAS 5/2019 «*Inventories*», inventories are assets that are consumed or sold as part of the organization's normal operating cycle, or used for a period of no more than 12 months.

The Company applies FRAS 5/2019 «*Inventories*» in relation to inventories intended for management needs.

Methods of estimation of inventories:

- Inventories are estimated in the amount of actual costs on acquisition.
- Write-off of inventories in production was performed at average cost value.

Inventories were not pledged in 2022, 2021 and 2020.

In accordance with paragraph 30 of FAS 5/2019 «*Inventories*», the excess of the actual cost of inventories over their net realizable value is considered to be an impairment of inventories. In the event of an impairment of inventories, the Company creates an allowance for impairment in the amount of the excess of the actual cost of inventories over their net realizable value. In this case, the book value of inventories is their actual cost minus this provision.

The amount of depreciation of inventories is recognized as an expense of the period in which the provision for their depreciation was created (increased).

As at 31 December, the inventory impairment amount was:

2022 (thous. RUB)	2021 (thous. RUB)	2020 (thous. RUB)
920	693	834

There were no significant changes in the composition of inventories for 2022.

Information on inventories is given in the following appendices to the Notes:

5.5.1. «Availability and movement of inventories»;

5.5.2. «Pledged inventories».

13. Accounts receivable and accounts payable

Accounts receivable or accounts payable are reflected in the accounting records and statements in accordance with the terms of concluded agreements.

In the balance sheet the indicator «Advances paid» is reflected in the group of items «Accounts

receivable» (with the exception of advances issued for the purchase of non-current assets), including VAT. Advances paid for the acquisition of non-current assets are recorded in the corresponding lines of the «Non-current assets» section without VAT.

Short-term receivables and payables are transferred to long-term ones if, under the terms of the contract, the payment terms are revised upwards and become more than 12 months.

Long-term receivables and payables are transferred to short-term ones when, under the terms of the contract, the period until repayment of the debt remains 12 months or less.

In a similar manner, part of the long-term receivables and payables is transferred to short-term if, under the terms of the contract, the debt is repaid in installments in different periods.

The allowance for doubtful debts is created on the basis of calculations for work and services, other receivables on a quarterly basis with the allocation of the reserve to financial results as part of other expenses.

Accounts receivable are considered doubtful, which are not repaid or with a high degree of probability will not be repaid within the terms established by the contract, and are not provided with appropriate guarantees.

The amount of the reserve is determined separately for each doubtful debt depending on the financial condition (solvency) of the debtor and the assessment of the probability of repayment of the debt in whole or in part.

At 31 December 2022, the Company has disagreements with counterparties on electricity transmission services in the amount of 4 013 859 thous. RUB, of which:

- 2 009 984 thous. RUB – in terms of volumes, capacity, tariffs of transmitted electricity;
- and 2 003 875 thous. RUB – on payment for compensation of losses.

At 31 December 2021, the Company has disagreements with counterparties on electricity transmission services in the amount of 3 888 462 thous. RUB, of which:

- 2 046 309 thous. RUB – in terms of volumes, capacity, tariffs of transmitted electricity;
- and 1 842 153 thous. RUB – on payment for compensation of losses.

At 31 December 2020, the disagreements with counterparties on electricity transmission services were in the amount of 4 360 030 thous. RUB, of which: 2 230 906 thous. RUB – in terms of volumes, capacity, tariffs of transmitted electricity and 2 129 124 thous. RUB – on payment for compensation of losses.

As of 31 December 2022, the allowance for doubtful debts was created in the amount of 5 842 184 thous. RUB (as of 31 December 2021, the allowance was created in the amount of 10 692 164 thous. RUB; as of 31 December 2020, the allowance was created in the amount of 12 178 655 thous. RUB).

Accounts receivable, payments on which are expected in more than 12 months after the reporting date, include the debt of consumers of electricity transmission services of JSC TNS energo Yaroslavl in the amount of 1 650 803 thous. RUB and OJSC Lipetsk Energy Retail Company in the amount of 757 730 thous. RUB.

Estimated terms of payment of the long-term part of the debt:

						thous. RUB
Counterparty	2024	2025	2026	2027	2028	Total
PJSC TNS energo Yaroslavl	200 000	200 000	300 000	400 000	550 803	1 650 803
OJSC Lipetsk Energy Retail Company	200 000	200 000	200 000	157 730	-	757 730

The amount of overdue receivables, reflected in line 1231 of the balance sheet, as of 31 December 2022 is 2 408 533 thous. RUB (as of 31 December 2021 – 2 251 785 thous. RUB, 31

December 2020 – 0 thous. RUB).

Information on receivables and the created reserve for doubtful debts is given in the following appendices to the Notes:

5.6.1. «Availability and movement of accounts receivable»;

5.6.3. «Overdue accounts receivable».

Information on accounts payable is provided in the following appendices to the Notes:

5.6.5. «Availability and movement of accounts payable»;

5.6.6. «Overdue accounts payable».

14. Authorized, additional and reserve capital, earnings per share

As of 31 December 2022, 31 December 2021, 31 December 2020 the authorized capital of the Company is completely paid and consists of:

Name	Total quantity (shares)	Par value (thous. RUB)
Ordinary shares	42 217 941 468	4 221 794
Preferred shares	—	—
Total	42 217 941 468	4 221 794

The basic earnings per share reflect a part of profit of the accounting period which can be potentially distributed among shareholders – common shareholders. It is calculated as the relation of basic profit for the accounting year to the weighted average number of ordinary shares in the circulation within the accounting year. The basic profit is equal to a net profit of the reporting year.

31 May 2021, the General Meeting of Shareholders decided to allocate 1 414 339 thous. RUB or 49,98% of net profit for dividend payment according to the results of 2020.

30 June 2021, the accounts payable to the participants (founders) for the payment of income due to the expiration of the limitation period in terms of unclaimed dividends in the amount of 7 257 thous. RUB were restored as part of retained earnings.

17 June 2022, the General Meeting of Shareholders decided to allocate 1 427 448 thous. RUB or 34,42% of net profit for dividend payment according to the results of 2021.

30 June 2022, the accounts payable to the participants (founders) for the payment of income due to the expiration of the limitation period in terms of unclaimed dividends in the amount of 7 419 thous. RUB were restored as part of retained earnings.

23 December 2022, the General Meeting of Shareholders decided to allocate 1 435 410 thous. RUB or 40,20% for dividend payment according to the results of 9 months of 2022 in the amount of 0,0340 RUB per ordinary share of the Company, which is the amount of net profit of the Company for 9 months ended 30 September 2022.

31 December 2022, the accounts payable to the participants (founders) for the payment of income due to the expiration of the limitation period in terms of unclaimed dividends in the amount of 14 524 thous. RUB were restored as part of retained earnings.

Reserve capital

The capital of the Company also includes the amounts of reserve capital.

In accordance with the legislation of the Russian Federation and the Articles of Association, the Company creates a reserve fund in the amount of 5% of the authorized capital of the Company. The reserve fund of the Company is intended to cover its losses, as well as to redeem bonds of the Company and repurchase shares of the Company in the absence of other funds, and cannot be used for other purposes.

The reserve capital is fully formed and amounts to 211 090 thous. RUB as of 31 December 2022, as of 31 December 2021, as of 31 December 2020.

Net assets

Net assets of the Company as of 31 December 2022 amounted to 55 254 957 thous. RUB. There has been an increase in net assets compared to the previous reporting date (31 December 2021) by 1 735 007 thous. RUB, or 3,24%.

Information on capital movement is given in Appendix 3. «Statement of Changes in Equity» to the Notes.

Information on earnings per share is given in Appendix 2.2. «Earnings per share, diluted earnings per share» to the Notes.

15. Credits and loans

15.1. Borrowed funds as of 31 December included:

Name	2022		2021		2020	
	Long-term borrowed funds	Short-term borrowed funds	Long-term borrowed funds	Short-term borrowed funds	Long-term borrowed funds	Short-term borrowed funds
Bank loans	16 624 119	12 754 337	24 626 895	2 753 794	17 044 014	8 266 638
Bond loan	-	5 022 250	5 000 000	5 063 750	10 000 000	5 143 900
Interest-free loan	4 843 123	-	4 151 248	691 875	4 843 123	-
Total borrowed funds	21 467 242	17 776 587	33 778 143	8 509 419	31 887 137	13 410 538

The structure of loans includes a bonded loan in the amount of 5 000 000 thous. RUB, which were placed by the Company in 2020. The maturity date is in 2023.

The decision of the Board of Directors of the Company on 15 November 2016 (Minutes of 16 November 2016 # 31/16) approved the Program of exchange-traded bonds of Rosseti Centre, PJSC of series 001P and the Securities prospectus – the exchange bonds placed within the Program of exchange-traded bonds of Rosseti Centre, PJSC of series 001P.

The total nominal value of all issues of the exchange bonds placed within the program of exchange bonds of series 001P - up to 40 billion RUB inclusive, the repayment period - on the date which comes no later than the 10,920th day from the start date of placement of an issue of the exchange bonds. Identification number of the Program of exchange-traded bonds of Rosseti Centre, PJSC of series 001P: 4-10214-A-001P-02E of 21 December 2016 (assigned by PJSC Moscow Exchange on 21 December 2016).

As of 31 December 2022, the placement within the Program of exchange-traded bonds of Rosseti Centre, PJSC of series 001P was performed for the issue of exchange-traded bonds of

series 001P-02 (identification number of the issue 4B02-02-10214-A-001P of 1 June 2020). The placement date was 5 June 2020, the maturity date is 2 June 2023, the coupon rate of 5,6% per annum.

Key parameters of issues of the exchange-traded bonds placed as of 31 December 2022:

Key parameters of securities	Exchange-traded bonds
	001P-02
Quantity, piece	5 000 000
Par value, RUB	1 000
Volume, thous. RUB	5 000 000
Identification number	4B02-02-10214-A-001P
Date of assignment of identification number	1 June 2020
ISIN	RU000A101RH1
Other identification signs	—
Start date of placement	5 June 2020
Maturity date	2 June 2023
Circulation period	3 years
Rate, % per annum	5,6
Exchange	PJSC Moscow Exchange

15.3. The debt of Rosseti Centre, PJSC on the credits and loans as of 31 December 2022 will be mature in the following terms:

The repayment schedule of the credits and loans under the terms of agreements has the following structure:

Repayment period	Creditor	Amount of debt, thous. RUB
March 2023	PJSC Sberbank	600 000
May 2023	PJSC Sberbank	453 000
June 2023	NCO JSC NSD	5 000 000
June 2023	GPB Bank (JSC)	1 000 000
June 2023	PJSC Sberbank	1 300 000
August 2023	PJSC Sovcombank	1 000 000
August 2023	PJSC Sberbank	6 848 351
September 2023	GPB Bank (JSC)	1 000 000
October 2023	GPB Bank (JSC)	528 545
2024	VTB Bank (PJSC)	4 000 000

	GPB Bank (JSC)	7 897 000
	PJSC Rosseti	691 875
	PJSC Sberbank	1 227 119
2025	GPB Bank (JSC)	1 500 000
	PJSC Rosseti	691 875
	PJSC Sberbank	2 000 000
2026	PJSC Rosseti	691 875
2027	PJSC Rosseti	691 875
2028	PJSC Rosseti	691 875
2029	PJSC Rosseti	691 875
2030	PJSC Rosseti	691 875

The amount of unused credit lines under the existing loan agreements of the Company as of 31 December 2022 was 98 598 985 thous. RUB (as of 31 December 2021 it was 65 645 985 thous. RUB; as of 31 December 2020 it was 85 705 985 thous. RUB).

Information on the available credit limit as of 31 December 2022

thous. RUB

Item #	Type of attraction (credit/ Revolving credit line / Nonrevolving credit line / overdraft)	Number of the loan agreement	Name of the bank that issued the loan	Date of the loan agreement	Expiration date of the loan agreement	Date of expiration of the drawdown period	Agreement amount	Available credit limit
1	Revolving credit line	KC-TSV-725350/2018/00024	VTB	27 April 2018	27 April 2023	27 January 2023	3 000 000	3 000 000
2	Revolving credit line	6768	Sberbank	10 May 2018	9 May 2023	9 May 2022	3 000 000	0
3	Revolving credit line	KC-25350/0012/B-18	VTB	4 December 2018	4 December 2023	4 September 2023	3 000 000	3 000 000
4	Revolving credit line	KC-25350/0013/B-18	VTB	4 December 2018	4 December 2023	4 September 2023	3 000 000	3 000 000
5	Revolving credit line	KC-25350/0014/B-18	VTB	4 December 2018	4 December 2023	4 September 2023	2 000 000	2 000 000
6	Revolving credit line	0119-044	GPB	30 August 2019	30 August 2024	30 August 2024	5 000 000	1 271 455
7	Revolving credit line	0119-045	GPB	30 August 2019	30 August 2024	30 August 2024	5 000 000	0

8	Revolving credit line	7022	Sberbank	2 September 2019	1 September 2024	1 September 2024	5 000 000	0
9	Revolving credit line	7023	Sberbank	2 September 2019	1 September 2024	1 September 2024	5 000 000	3 900 000
10	Revolving credit line	KC-25350/0017/B-19	VTB	4 September 2019	4 September 2024	4 June 2024	5 000 000	1 000 000
11	Revolving credit line	KC-25350/0018/B-19	VTB	4 September 2019	4 September 2024	4 June 2024	5 000 000	5 000 000
12	Revolving credit line	KC-25350/0001/B-20	VTB	23 January 2020	23 January 2025	23 January 2025	3 000 000	3 000 000
13	Revolving credit line	94-K-20	VBRR	8 October 2020	8 October 2025	8 October 2025	3 000 000	3 000 000
14	Revolving credit line	0120-070	GPB	17 December 2020	16 December 2025	16 December 2025	5 000 000	5 000 000
15	Revolving credit line	0120-071	GPB	17 December 2020	16 December 2025	16 December 2025	5 000 000	5 000 000
16	Revolving credit line	0120-072	GPB	17 December 2020	16 December 2025	16 December 2025	5 000 000	4 303 000
17	Revolving credit line	KC-25350/0034/B-20	VTB	10 December 2020	10 December 2025	10 December 2025	5 000 000	5 000 000
18	Revolving credit line	KC-25350/0035/B-20	VTB	10 December 2020	10 December 2025	10 December 2025	5 000 000	5 000 000
19	Revolving credit line	9243	Sberbank	30 December 2020	29 December 2025	29 December 2025	5 000 000	2 124 530
20	Overdraft	9693	Sberbank	20 May 2021	19 May 2024	19 May 2024	1 000 000	1 000 000
21	Revolving credit line	38A0116	Sberbank	26 July 2021	26 July 2026	26 July 2026	3 000 000	3 000 000
22	Revolving credit line	RK/007/21	Rosbank	26 July 2021	24 July 2026	23 July 2026	3 000 000	3 000 000
23	Revolving credit line	0118-037	GPB	15 June 2018	15 June 2023	15 June 2022	3 000 000	0
24	Revolving credit line	7766	Sberbank	6 February 2020	5 February 2025	5 February 2025	3 000 000	0
25	Revolving credit line	0122-087	GPB	30 June 2022	29 June 2027	28 June 2027	2 000 000	500 000
26	Revolving credit line	0122-088	GPB	30 June 2022	29 June 2027	28 June 2027	2 800 000	2 800 000
27	Revolving credit line	0122-089	GPB	30 June 2022	29 June 2027	28 June 2027	2 800 000	2 800 000

28	Revolving credit line	0122-090	GPB	30 June 2022	29 June 2027	28 June 2027	3 300 000	3 300 000
29	Revolving credit line	285/KIB-RKL/22	Sovcombank	02 August 2022	02 August 2023	31 January 2023	1 000 000	0
30	Revolving credit line	KC-25350/0028/B-22	VTB	20 December 2022	20 December 2027	20 December 2027	13 800 000	13 800 000
31	Revolving credit line	380E00CJH	Sberbank	22 December 2022	21 December 2027	21 December 2027	13 800 000	13 800 000
		Total						98 598 985

The available credit limit is 98 598 985 thous. RUB, including in the form of an overdraft – 1 000 000 thous. RUB.

With regard to restrictions on the use of credit resources, the concept «Date of expiration of the drawdown period» is used as indicated in the loan agreements.

The Company does not have third-party guarantees for obtaining a loan as of 31 December 2022.

There are no loan amounts not received as of 31 December 2022 under concluded loan agreements.

There are no letters of credit opened in favour of other organizations for transactions that were not completed as of 31 December 2022.

There are no funds in letters of credit opened in favour of the Company as of 31 December 2022.

16. Contingent liabilities and provisions

A provision is an existing obligation of the Company with an uncertain amount and (or) maturity, arising from past events, the settlement of which is expected to result in the disposal of the Company's resources containing economic benefits.

A provision is recognized in the accounting records, if both of the following conditions take place:

- the Company has an obligation, which was the result of past events of its economic life, the performance of which the company cannot avoid. In the event that the Company has doubts about the existence of such an obligation, it recognizes the provision if, as a result of the analysis of all circumstances and conditions, including the opinions of experts, it is more likely than not that the obligation exists;
- decrease in economic benefits of the company, which is necessary for execution of a provision, is probable;
- the provision value can be reasonably measured.

16.1. Provisions of the Company are represented by a reserve for future expenses on claims, litigation, a reserve for payment of upcoming vacations, a reserve for payment of remuneration at the end of the year and a reserve for reforestation, others.

16.2. Disagreements with partners:

The Company believes that practice of the Company on sale of services and obligation fulfillment in general conforms to requirements of the Russian legislation on the electric power industry. Disagreements in assessment of cross liabilities of subjects of the market of electric power, the nature of which is described in section 28.1.4. «Risks of shortfall in income connected with payment discipline of power supply companies», have been implemented throughout several accounting periods that the consent of the parties is reached judicially. Disagreements arise on the volume of net supply because of different approaches to its calculation, the applied rates (prices) and points of metering (delivery). Judicial authorities can agree with a position of consumers.

Distinctions in calculations of natural indicators of services in power transmission influence calculation of natural indicators of electric power purchased by the Company from sales companies for compensation of losses in grids. The accounts receivable amounts for services in power transmission which are disputed by consumers on condition of negative jurisprudence on the corresponding disputes, are included in doubtful debt allowances, and the amounts of unrecognized debt for the purchased electric power for compensation of losses in such cases - are included into provisions. At the same time, disputes over obligations to pay the electric power for compensation of losses judicially often are not considered and will be settled by the parties after the dispute resolution on revenue.

During implementation of operating activities, the Company is a party of judicial proceedings. On unfinished judicial proceedings where the Company acts as the defendant with low probability of resolution for benefit of the Company, a provision on judicial proceedings and claims is created.

As of 31 December 2022, the Company has disagreements on the purchased electricity to compensate for losses in the amount of 3 415 753 thous. RUB (as of 31 December 2021 – 3 827 327 thous. RUB; as of 31 December 2020 – 3 131 534 thous. RUB).

The Company did not accrue reserves for provisions as of the reporting date for disagreements on purchased electricity in order to compensate for losses, the probability of resolving of which is estimated, given the presence of positive judicial practice in favour of the Company, as high.

The value of the provision for future expenses in relation to the settlement of litigation, claims, including for purchased electricity in order to compensate for losses, in the Company's estimate, as of 31 December, was:

2022 (thous. RUB)	2021 (thous. RUB)	2020 (thous. RUB)
2 925 197	2 298 984	1 680 479

The Company expects that the completion of litigation will take place in 2023.

16.3. A provision for future vacation pay to employees:

The provision has been created in respect of future expenses for the payment by the Company of employee vacations not used as of 31 December 2022. It is expected that the balance of the provision as of 31 December 2022 will be used during 2023. Management believes that the actual vacation expense will not exceed the amount reported in the financial statements as of 31 December 2022.

The value of the provision for the forthcoming payment of vacations to employees was as at 31 December:

2022 (thous. RUB)	2021 (thous. RUB)	2020 (thous. RUB)
673 052	589 005	564 114

16.4. A provision for payment of remuneration (bonus) to employees based on the results of work for the year and payment of a quarterly bonus:

A provision has been created in respect of future expenses for payment of remuneration (bonus)

to employees based on the results of work for 2022 and payment of a quarterly bonus. It is expected that the balance of the provision as of 31 December 2022 will be used during 2023. Management believes that the actual expense for payment of remuneration (bonus) to employees based on the results of work for the year and payment of a quarterly bonus will not exceed the amount reported in the financial statements as of 31 December 2022.

The value of the provision for the payment of remuneration (bonus) to employees based on the results of work for the year and payment of a quarterly bonus was as at 31 December:

Provision	2022 (thous. RUB)	2021 (thous. RUB)	2020 (thous. RUB)
payment of remuneration (bonus) to employees based on the results of work for the year	462 092	497 009	357 318
payment of a quarterly bonus	–	–	89 467

16.5. A provision for reforestation:

A provision for reforestation is recognized by the Company in accounting as the Company performs actual forest management, as a result of which it is obliged to carry out reforestation work.

In accordance with the requirements of the legislation, the Company recognizes a provision for reforestation as of the date of putting the construction facility into operation in relation to the entire scope of reforestation work.

As of 31 December, the provision for future reforestation costs was:

2022 (thous. RUB)	2021 (thous. RUB)	2020 (thous. RUB)
-	1 492	-

16.6. Other provisions:

A provision has been created in respect of future expenses under energy service contracts and other obligations to counterparties arising from contractual relations based on the results of work for 2022. The balance of the provision as of 31 December 2022 is expected to be used during 2023.

The value of other provisions was as at 31 December:

2022 (thous. RUB)	2021 (thous. RUB)	2020 (thous. RUB)
1 179 692	154 966	295 382

The amount of provisions recognized in the reporting period is reflected in Appendix 5.7.1 «Provisions» to the Notes.

Expected completion date of provisions is less than 12 months, provisions are reflected in the Statement of Financial Position of Rosseti Centre, PJSC as a part of current liabilities.

16.7. Information on tax risks for periods not covered by field tax audits:

Management believes that the relevant legal provisions as of 31 December 2022 were interpreted by them correctly, and the position of the Company from the point of view of compliance with the tax legislation can be justified and protected.

16.8. Essential decisions on judicial proceedings which took legal effect in 2023 before the signature of the financial statements of the Company are not available.

17. Secured liabilities

As of 31 December 2022, the Company received mainly bank guarantees and security payments as security for counterparties to fulfill their obligations to the Company for a total of 678 118 thous. RUB (31 December 2021: 450 569 thous. RUB; 31 December 2020: 265 030 thous. RUB). The bank guarantees and security payments were mainly received in respect of counterparties carrying out capital work.

As of 31 December 2022, the Company paid security payments for the execution of transactions and for participation in competitive procedures for a total of 1 034 891 thous. RUB (31 December 2021: 652 617 thous. RUB; 31 December 2020: 642 409 thous. RUB).

Information on securities issued and received by Rosseti Centre, PJSC is provided in Appendix 5.8. «Secured liabilities» to the Notes.

18. Government assistance

Funds of special-purpose financing are recognized as means (in the form of cash or (and) resources other than cash) intended for implementation of special-purpose measures received from other organizations and persons, as well as the state aid.

Targeted financing funds may come:

- from the state (from budgets of the budget system of the Russian Federation and budgets of state extra-budgetary funds) in the form of subventions, subsidies (hereinafter – the budget funds);
- from legal entities and individuals (for implementation of statutory activities, including investor funds received by the customer-developer), etc.

For accounting purposes, targeted financing funds are divided into:

- means to finance investment expenses;
- means to finance current expenses;
- targeted programs funded from various sources.

The received government assistance on which conditions of its provision are not satisfied is not available.

Information on the government assistance is given in the following appendix 5.9. «Government assistance» to the Notes.

19. Income and expenses on ordinary types of activity

Income. The Company subdivides the income into the income from ordinary types of activity and other income.

The income from ordinary types of activity are receipts connected with rendering services, performance of works, from sale of products and goods to third parties.

Revenue is accepted to financial accounting in the amount estimated in terms of money, the equal size of cash receipt and other property and (or) accounts receivable size.

Expenses. Expenses (costs) are recognized in that accounting period in which they took place, irrespective of time of the actual payment of money and other form of making (the accrual principle assumption).

Costs depending on character of costs and their relation to the production process are considered as:

- production costs of products, works, services (current) – account 20;
- costs of auxiliary productions – account 23;
- costs of general production – account 25;
- general business costs – account 26;
- distribution costs – account 44.

Income for the reporting year is reflected in the Statement of Financial Results separately on ordinary types of activity and on other income with interpretations by types and sizes.

Expenses for the accounting period are reflected in the Statement of Financial Results separately on ordinary types of activity and on other expenses.

Information on the cost value, business and management expenses is given in Appendix 2.1. «Cost of sales, works, services in cost elements» to the Notes.

20. Other income and expenses

Other income is all income which is not connected with sale of works and services in ordinary types of activity.

Other expenses are the expenses other than expenses on ordinary types of activity, including arising as effects of force majeure of business activities (a natural disaster, fire, accident, – etc.).

A significant impact on the structure of other income and expenses was reflected **in the profit/loss of previous years.**

In the accounting records of Rosseti Centre, PJSC for past reporting periods, the results of completed court cases regarding the settlement of disagreements were mainly identified as profit or loss of previous years in 2022:

As the profit of previous years, revenues in the amount of 891 538 thous. RUB were recorded, including:

- 6 578 thous. RUB as an increase in income arising in previous periods for interest, fines, penalties, reimbursement of state duties;
- 267 471 thous. RUB as an increase in income, under the CEO agreement with Rosseti Centre and Volga region, PJSC for 2020 and 2021;
- 18 296 thous. RUB as an increase in income arising in previous periods from electricity transmission services (of which the amount of 16 006 thous. RUB relates to United Electric Grid Company LLC, the amount of 1 366 thous. RUB relates to JSC Kursk Electric Grids);
- 58 266 thous. RUB as an increase in income arising in previous periods from revenue from electricity transmission services (of which the amount of 14 630 thous. RUB relates to JSC AtomEnergoSbyt, the amount of 11 032 thous. RUB relates to Rusenergoresurs LLC; the amount of 13 950 thous. RUB relates to Rusenergosbyt LLC);
- 412 756 thous. RUB to reflect the income of previous years on electricity losses in grids (of which 368 305 thous. RUB relates to PJSC TNS energo Yaroslavl, 43 779 thous. RUB relates to OJSC Lipetsk Energy Retail Company);
- 25 590 thous. RUB to reflect the income of previous years under an energy service contract (of which 21 092 thous. RUB relates to Shvabe-Moscow LLC);
- 102 581 thous. RUB – other.

As losses of past years, expenses in the amount of 2 085 394 thous. RUB, including:

- 603 213 thous. RUB as an increase in expenses, reflected in the accounting records of Rosseti Centre, PJSC under revenue contracts for the provision of electricity transmission services (revenue adjustment) (of which the amount of 136 146 thous. RUB relates to OJSC Lipetsk Energy Retail Company, the amount of 107 013 thous. RUB relates to JSC AtomEnergoSbyt, the amount of 270 297 thous. RUB relates to PJSC TNS energo Yaroslavl, the amount of 20 361 thous. RUB relates to PJSC TNS energo Voronezh, the amount of 21 562 thous. RUB relates to PJSC Kostroma Sales Company, 13 470 thous. RUB relates to PJSC Tambov Energy Sales Company, the amount of 22 280 thous. RUB relates to Rusenergosbyt LLC);
- 898 682 thous. RUB reflect the costs of compensation for electricity losses in grids (55 830 thous. RUB relates to JSC AtomEnergoSbyt, the amount of 158 802 thous. RUB relates to OJSC Lipetsk Energy Retail Company; the amount of 670 930 thous. RUB relates to PJSC TNS energo Yaroslavl);
- 45 032 thous. RUB as an increase in expenses, reflected in the accounting records of Rosseti Centre, PJSC for interest, fines, penalties, reimbursement of state duties;
- 55 603 thous. RUB as an increase in expenses, reflected in the accounting records of Rosseti Centre, PJSC for non-contractual consumption;
- 10 544 thous. RUB reflect the costs of electricity transmission services of adjacent Territorial Grid Companies;
- 11 370 thous. RUB reflect expenses in relation to costs of energy service contracts;
- 285 136 thous. RUB as an increase in expenses under the CEO agreement with Rosseti Centre and Volga region, PJSC for 2020 and 2021;
- 41 826 thous. RUB as an increase in expenses under the CEO agreement with Rosseti Moscow region, PJSC for 2019;
- 133 988 thous. RUB – other.

Also, a significant impact on the structure of other income was provided by the reflection of income from the assignment of claims (in 2022 the amount was 1 095 816 thous. RUB; in 2021 – 624 474 thous. RUB)

Information on other income and expenses is given in Appendix 5.11 «Other income and expenses» to the Notes.

21. Deferred tax assets and liabilities, permanent tax assets and liabilities

Calculation of the tax base following the results of 2022 is made on a basis of data of tax accounting. The taxable basis for the reporting period is 10 836 000 thous. RUB, the current income tax estimated at the rate of 20% is 2 167 200 thous. RUB.

Information on the arisen and repaid constant and temporary differences reducing and increasing taxable profit and also on forming of a conditional tax expense on profit and the current tax on profit is given in Appendix 2.3 «Profit taxation».

Information on the deferred taxes is given in Appendix 5.7.2 «Deferred taxes» to the Notes.

22. Cash, Cash Flow Statement

In accordance with RAS 23/2011, approved by Order of the Ministry of Finance of Russia from 2 February 2011 # 11n, the Company defines approaches for separating cash equivalents from other financial investments.

The Company's cash includes:

Money in a non-cash form (in RUB or in currency), including money on ruble and currency

settlement accounts of the Company, on special accounts, not including deposit accounts, (letters of credit, accounts for service of corporate cards of the Company), money in transit.

Cash equivalents are highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value. These include bills with a maturity of three months or less, short-term government securities and bank deposits with a maturity of 3 months or less.

Cash as of 31 December:

	thous. RUB		
	2022	2021	2020
Settlement accounts	713 173	1 431 135	567 343
Other cash	5 461 620	58 876	228 827
Cash equivalents	–	–	–
Total	6 174 793	1 490 011	796 170

As of the ending date from 31 December 2022 to 1 January 2023, the Company placed temporarily free funds in the form of a deposit and minimum balance in the amount of 3 829 000 thous. RUB.

At the cash flow statement generation «Cash flows from current transactions» payments on compensation of workers are reflected in the amount including, among other things, the sums which are subject to deduction from compensation of workers (for example, the amounts of the accrued tax on the income of natural persons, payments according to court orders, the amounts of insurance premiums of state non-budgetary funds).

The cash flow statement form reflects aggregated indirect taxes as a part of receipts from buyers and customers, payments to suppliers and contractors and payments to the budget system of the Russian Federation or compensation from it.

The cash flow statement form reflects aggregated indirect taxes as a part of receipts from buyers and customers, payments to suppliers and contractors and payments to the budget system of the Russian Federation or compensation from it.

Indirect tax is the VAT. The aggregated result on the VAT in the amount of 436 001 thous. RUB is reflected in line 4119 «Other receipts»:

- VAT amounts as a part of receipts from buyers and customers in the amount of 19 930 434 thous. RUB (l. 4110, 4210);
- VAT amounts as a part of payments to suppliers and contractors and payments to the budget system of the Russian Federation in the amount of 19 494 433 thous. RUB (l. 4120, 4220, 4320).

Other taxes are reflected in line 4129 «Other payments» in the amount of 2 089 836 thous. RUB.

Including:

- Water tax – 7 thous. RUB;
- Land tax – 42 866 thous. RUB;
- Property tax – 1 982 194 thous. RUB;
- Transport tax – 38 439 thous. RUB;
- State duty – 26 330 thous. RUB.

Other payments in line 4129 «Other payments» are 1 643 331 thous. RUB.

Information on cash flows from the current, investment and financial transactions on each reporting segment is reflected in paragraph 22 of the Notes.

23. Information on related parties

In the process of carrying out financial and economic activities, the Company performs transactions with legal entities and individuals that are related parties.

Related parties are legal and (or) individuals capable of influencing the activities of the Company, or over which the Company can influence.

Related parties of the Company shall be persons possessing 20 percent and more of the votes in the supreme governing body of the Company; legal entities that are subsidiaries of the same company, which is a subsidiary of the Company itself; subsidiaries of the Company; members of the Board of Directors (Supervisory Board) of the Company; persons exercising powers of the chief executive officer, members of the collegial executive body of the Company, as well as other persons who, due to a predominant stake in the authorized capital, or in accordance with the contract are able to define decisions taken by the Company.

The list of affiliates is available on the Company's website at:
<https://www.mrsk-1.ru/information/affiliates/2022/>

23.1. Settlements on contractual obligations for services provided by affiliates to the Company in 2022:

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2022 thous. RUB
1	PJSC Rosseti ³	service on the organization of operation and development of the distribution electric grid complex	38 605	248 950	156 456	131 099
2	PJSC Rosseti ³	technical supervision services	4 147	50 699	54 846	–
3	PJSC Rosseti ³	treasury services	–	16 405	16 405	–
4	PJSC Rosseti ³	services for granting rights to use trademarks	–	312	312	–
5	PJSC Rosseti ³	other settlements (dividends)	–	1 438 041	717 021	721 020
6	PJSC Rosseti ³	getting a loan	4 843 123	–	–	4 843 123
7	JSC “Sanatorium “Energetic” ¹	corporate catering service	–	112	112	–
8	JSC “Sanatorium “Energetic” ¹	spa treatment service	–	207	207	–
9	JSC “Sanatorium “Energetic” ¹	service for pre-trip, post-trip medical examinations of drivers of vehicles	763	4 284	4 261	786
10	LLC “Bryanskelectro” ¹	electricity costs for household needs	225	2 750	2 737	238
11	LLC “Bryanskelectro” ¹	services for implementation of new connection of electric installations to electric grids	(18)	–	25	(43)
12	LLC “Bryanskelectro” ¹	vehicle rental	301	–	301	–
13	LLC “Bryanskelectro” ¹	lease of movable property	43	503	501	45
14	LLC “Bryanskelectro” ¹	real estate rental	600	–	600	–
15	LLC “Bryanskelectro” ¹	emergency recovery work to eliminate consequences of failures at power grid facilities of Bryanskenergo	–	429	–	429
16	JSC “Yaroslavl Electric Grid Company” ¹	electric energy transmission services	39 645	587 479	577 064	50 060
17	JSC “Yaroslavl Electric Grid Company” ¹	electric grid facilities lease	129	–	129	–
18	JSC VGES ¹	electric energy transmission services	617 120	2 253 578	2 774 952	95 746
19	JSC VGES ¹	property rent services	–	661	509	152
20	JSC VGES ¹	motor transport services	–	130	88	42
21	JSC VGES ¹	landscaping services	604	–	–	604
22	JSC VGES ¹	electric grid facilities lease	2 316	0	2 316	–
23	JSC VGES ¹	performance of emergency recovery work	–	128	40	88
24	PJSC Rosseti North-West ²	electric grid facilities lease	2	–	2	–
25	Rosseti Centre and Volga region, PJSC ²	premises rent services	41	–	41	–
26	Rosseti Centre and Volga region, PJSC ²	supply of inventories and equipment	18 194	3 895	3 895	18 194

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2022 thous. RUB
27	Rosseti Centre and Volga region, PJSC ²	Subcontracting for additional service	201 101	80 238	257 382	23 957
28	Rosseti Centre and Volga region, PJSC ²	emergency recovery work to eliminate effects of natural disasters at facilities	155 161	1 602	74 414	82 349
29	Rosseti Centre and Volga region, PJSC ²	cable line restoration services	–	163	163	–
30	Rosseti Centre and Volga region, PJSC ²	vehicle buying and selling services	–	2 376	2 376	–
31	Rosseti Centre and Volga region, PJSC ²	lamp replacement services	3 086	–	–	3 086
32	PJSC Rosseti Lenenergo ²	information and consulting services	–	150	150	–
33	PJSC Rosseti Lenenergo ²	settlements with suppliers and contractors for Fixed Assets	1 954	–	563	1 391
34	PJSC Rosseti Moscow Region ²	emergency recovery work to eliminate effects of a natural disaster	–	50 192	50 192	–
35	PJSC FGC UES ²	electric energy transmission services	818 807	21 097 550	20 025 438	1 890 919
36	PJSC FGC UES ²	grid connection services	(15 273)	2 709	3 582	(16 146)
37	PJSC FGC UES ²	services for development and issuance of technical specifications	–	65	65	–
38	PJSC FGC UES ²	rent services	64	–	64	–
39	PJSC FGC UES ²	rent services	–	18	17	1
40	PJSC FGC UES ²	land plots rent services	40	–	40	–
41	JSC «Mobile GTES» ²	services under the contract of purchase and sale of power	32	404	404	32
42	JSC «Mobile GTES» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	7	7	–
43	JSC «Ekaterinburgenergosbyt» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	2	2	–
44	PJSC Rosseti North Caucasus ²	purchase of electric energy under the commission contract with JSC «CFR»	–	30	30	–
45	PJSC Rosseti Siberia ²	purchase of electric energy under the commission contract with JSC «CFR»	–	1	1	–
46	PJSC «Pskovenergosbyt» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	2	2	–
47	JSC «Chechenenergo» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	18	18	–
48	PJSC Rosseti South ²	purchase of electric energy under the commission contract with JSC «CFR»	–	3	3	–
49	JSC Moscow Communication Center	communication services	5	54	54	5

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2022 thous. RUB
	of the Electric Power Industry ²					
50	JSC «MOESK - Engineering» ²	construction of overhead lines at facilities of Rosseti Centre	(39 068)	39 094	–	26
51	JSC Rosseti Digital ²	services to maintain reference data	134	198	332	–
52	JSC Rosseti Digital ²	Rendering communication services for provision of communication channels and communication services for data transmission	7 161	54 892	52 193	9 860
53	JSC Rosseti Digital ²	Rendering communication services for provision of communication channels and communication services for data transmission	313	1 878	1 878	313
54	JSC Rosseti Digital ²	services for monitoring and responding to computer attacks	–	1 869	–	1 869
55	JSC Rosseti Digital ²	services for implementation of an information and computing complex based on the software «Pyramid-grids»	263	3 041	3 304	–
56	JSC Rosseti Digital ²	Provision of maintenance and technical support services for the information and computing complex based on the specialized software «Pyramid-grids»	–	4 864	2 432	2 432
57	JSC Rosseti Digital ²	granting to the Sublicensee non-exclusive rights to use the software product and acquisition of licenses	38 693	–	38 693	–
58	JSC Rosseti Digital ²	Provision of software development, modification and maintenance services	5 945	15 959	18 915	2 989
59	JSC Rosseti Digital ²	development of software for an automated electronic document management system based on SEDO software	1 653	1 652	2 479	826
60	JSC Rosseti Digital ²	provision of software development services as part of the development plan for the Production Asset Management System	4 063	8 202	12 265	–
61	JSC Rosseti Digital ²	providing access to Legal Process Management Services for the needs of Rosseti Centre	509	5 071	5 103	477
62	JSC Rosseti Digital ²	providing access to an automated project management information system	224	1 443	1 294	373
63	JSC Rosseti Digital ²	technical support services and provision of access to an automated system for collecting indicators in the field of service delivery	441	2 444	2 603	282
64	JSC Rosseti Digital ²	Information and analytical services, providing access to the UIAS «Safety»	131	1 572	1 572	131
65	JSC Rosseti Digital ²	services under the contract of commercial representation of the owner of power facilities	(80 107)	15 536	42 531	(107 102)
66	JSC Rosseti Digital ²	technical support services and providing access to AS business intelligence in the field of IT and telecommunications	242	440	682	–
67	JSC Rosseti Digital ²	services of technical support and maintenance of IS «Electronic operational log of the Grid Control Centre level»	291	815	1 106	–
68	JSC Rosseti Digital ²	provision of services for routing voice traffic arriving at 8-800-220-0-220 for needs of all branches of Rosseti Centre	3 271	20 085	15 903	7 453

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2022 thous. RUB
69	JSC Rosseti Digital ²	transfer of non-exclusive rights to use Kaspersky Total Security software	–	38 796	38 796	–
70	JSC Rosseti Digital ²	Design and survey work on the creation of an integrated information security system	19 389	2 614	22 003	–
71	JSC Rosseti Digital ²	monitoring and response services to computer attacks and interaction with the National focal point for computer incidents of the FSB of Russia	2 520	8 935	11 233	222
72	JSC Rosseti Digital ²	services for moderation of messages on the portal «Light Country»	217	2 601	2 601	217
73	JSC Rosseti Digital ²	Provision of services to maintain reference data	–	98	–	98
74	JSC Rosseti Digital ²	supply of cryptographic protection means	–	21 238	21 238	–
75	JSC Energocentre ²	provision of the certification centre services and purchase of electronic signature certificates	42	466	469	39
76	JSC TGES ¹	vehicle rental	30	–	30	–
77	JSC «Motor Transport Enterprise» ²	toll road reimbursement services	61	75	120	16
78	JSC «Motor Transport Enterprise» ²	fuel supply services	134	–	134	–
79	JSC «Motor Transport Enterprise» ²	pre-trip medical and technical inspection services	6	–	6	–
80	JSC «Motor Transport Enterprise» ²	services for driving, maintenance and repair of vehicles	31 938	513 121	346 121	198 938
81	JSC «Motor Transport Enterprise» ²	vehicle rental	–	76	–	76
82	PJSC FTC ²	research and development work	–	52 745	2 410	50 335
83	Training Centre of JSC IDGC of Urals ²	services for organizing and holding professional skill competitions	–	3 168	3 168	–
84	Training Centre of JSC IDGC of Urals ²	professional development services	–	180	180	–
85	Training Centre of JSC IDGC of Urals ²	accommodation services	–	18	18	–
86	JSC IEC “Energoefficiency technologies” ²	instrumental inspection services of street lighting networks	–	4 600	4 600	–
87	JSC IEC “Energoefficiency technologies” ²	Provision of services for technical support and modification of the operational information complex SK-1 and the computer complex	–	34 164	40 238	(6 074)
88	JSC IEC “Energoefficiency technologies” ²	Provision of maintenance services of the Reference information management system	–	3 061	1 985	1 076

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2022 thous. RUB
89	JSC IEC “Energoefficiency technologies” ²	Supply of a hardware and software package	–	35 000	35 000	–
90	JSC IEC “Energoefficiency technologies” ²	Purchase of IT equipment	–	5 112	–	5 112
91	JSC IEC “Energoefficiency technologies” ²	Services for development of a service for interacting with customers on issues of lack of electricity «THERE IS A LIGHT!»	–	4 356	–	4 356
92	JSC “ELS” ¹	electricity transmission services	–	60 686	50 401	10 285
93	JSC ENIN named after G.M. Krzhizhanovsky ²	Calculation of the standard number of personnel	–	660	660	–
94	JSC «ASTU Operator» ²	Software supply	–	3 800	3 800	–
1	PJSC Rosseti ³	service on the organization of operation and development of the distribution electric grid complex	38 605	248 950	156 456	131 099
2	PJSC Rosseti ³	technical supervision services	4 147	50 699	54 846	–
3	PJSC Rosseti ³	treasury services	–	16 405	16 405	–
4	PJSC Rosseti ³	services for granting rights to use trademarks	–	312	312	–
5	PJSC Rosseti ³	other settlements (dividends)	–	1 438 041	717 021	721 020
6	PJSC Rosseti ³	getting a loan	4 843 123	–	–	4 843 123
7	JSC “Sanatorium “Energetic” ¹	corporate catering service	–	112	112	–
8	JSC “Sanatorium “Energetic” ¹	spa treatment service	–	207	207	–
9	JSC “Sanatorium “Energetic” ¹	service for pre-trip, post-trip medical examinations of drivers of vehicles	763	4 284	4 261	786
10	LLC “Bryanskelectro” ¹	electricity costs for household needs	225	2 750	2 737	238
11	LLC “Bryanskelectro” ¹	services for implementation of new connection of electric installations to electric grids	(18)	–	25	(43)
12	LLC “Bryanskelectro” ¹	vehicle rental	301	–	301	–
13	LLC “Bryanskelectro” ¹	lease of movable property	43	503	501	45
14	LLC “Bryanskelectro” ¹	real estate rental	600	–	600	–
15	LLC “Bryanskelectro” ¹	emergency recovery work to eliminate consequences of failures at power grid facilities of Bryanskenergo	–	429	–	429
16	JSC “Yaroslavl Electric Grid Company” ¹	electric energy transmission services	39 645	587 479	577 064	50 060

1 A legal entity which is a subsidiary of the Company or an investment of a subsidiary of the Company.

2 A legal entity which is a subsidiary of the same company, which is a subsidiary of the Company itself.

3 The parent company of the Company.

In addition, settlements on lease are carried out with related companies. In the accounting of Rosseti Centre, PJSC, accounting of transactions is carried out in accordance with FAS 25/2018.

23.2 Settlements on contractual obligations for services provided by affiliates to the Company in 2021:

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2020 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2021 thous. RUB
1	PJSC Rosseti ³	service on the organization of operation and development of the distribution electric grid complex	47 050	248 950	257 395	38 605
2	PJSC Rosseti ³	technical supervision services	–	50 699	46 552	4 147
3	PJSC Rosseti ³	treasury services	–	16 405	16 405	–
4	PJSC Rosseti ³	other settlements (dividends)	–	710 436	710 436	–
5	PJSC Rosseti ³	loan service	4 843 123	–	–	4 843 123
6	JSC “Sanatorium “Energetic” ¹	service in lodging and board	–	848	848	–
7	JSC “Sanatorium “Energetic” ¹	service for pre-trip, post-trip medical examinations of drivers of vehicles	625	4 197	4 059	763
8	LLC “Bryanskelectro” ¹	electric energy transmission services	167	2 566	2 508	225
9	LLC “Bryanskelectro” ¹	services for implementation of new connection of electric installations to electric grids	(18)	–	–	(18)
10	LLC “Bryanskelectro” ¹	vehicle rental	–	301	–	301
11	LLC “Bryanskelectro” ¹	lease of movable property	–	43	–	43
12	LLC “Bryanskelectro” ¹	real estate rental	–	600	–	600
13	LLC “Bryanskelectro” ¹	emergency recovery work to eliminate consequences of failures at power grid facilities of Bryanskenergo	–	75	75	–
14	JSC “Yaroslavl Electric Grid Company” ¹	electric energy transmission services	51 436	608 868	620 659	39 645
15	JSC “Yaroslavl Electric Grid Company” ¹	electric grid facilities lease	465	1 852	2 188	129
16	JSC “Yaroslavl Electric Grid Company” ¹	construction and installation and commissioning works	10 172	–	10 172	–
17	JSC VGES ¹	electric energy transmission services	340 668	2 135 591	1 859 139	617 120
18	JSC VGES ¹	services for disconnecting/connecting customers	–	20	20	–
19	JSC VGES ¹	motor transport services	–	153	153	–
20	JSC VGES ¹	landscaping services	–	604	–	604
21	JSC VGES ¹	electric grid facilities lease	1 074	9 265	8 023	2 316
22	PJSC Rosseti North-West ²	electric grid facilities lease	2	26	26	2
23	Rosseti Centre and Volga region, PJSC ²	premises rent services	41	–	–	41
24	Rosseti Centre and Volga region, PJSC ²	settlements with suppliers and contractors for supply	18 355	–	161	18 194

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2020 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2021 thous. RUB
22	Rosseti Centre and Volga region, PJSC ²	services in repair of electric grid facilities	–	201 101	–	201 101
23	Rosseti Centre and Volga region, PJSC ²	emergency recovery work to eliminate effects of natural disasters at facilities	19 455	142 572	6 866	155 161
24	Rosseti Centre and Volga region, PJSC ²	lamp replacement services	–	3 086	–	3 086
25	PJSC Rosseti Lenenergo ²	services for organizing and holding competitions of professional skills	–	1 728	1 728	–
26	PJSC Rosseti Lenenergo ²	settlements with suppliers and contractors for Fixed Assets	2 516	–	562	1 954
27	PJSC Rosseti Moscow Region ²	provision of educational services	–	110	110	–
28	PJSC FGC UES ²	electric energy transmission services	880 845	20 474 518	20 536 556	818 807
29	PJSC FGC UES ²	grid connection services	(26 156)	15 645	4 762	15 273
30	PJSC FGC UES ²	rent services	109	1 692	1 679	122
31	PJSC FGC UES ²	rent services	–	–	58	(58)
32	PJSC FGC UES ²	services under an agreement of sale and purchase of construction in progress	–	43 712	43 712	–
33	PJSC FGC UES ²	land plots rent services	40	478	478	40
34	JSC «CTZ» ²	a set of construction control services at facilities	2 083	–	2 083	–
35	JSC «Mobile GTES» ²	services under the contract of purchase and sale of power	30	408	406	32
36	JSC «Mobile GTES» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	1	1	–
37	JSC «Kabbalkenergo» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	4	4	–
38	JSC «Ekaterinburgenergosbyt» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	5	5	–
39	PJSC Rosseti North Caucasus ²	purchase of electric energy under the commission contract with JSC «CFR»	–	49	49	–
40	PJSC Rosseti Siberia ²	purchase of electric energy under the commission contract with JSC «CFR»	–	2	2	–
41	PJSC «Pskovenergosbyt» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	3	3	–
42	JSC «Karachaevo-Cherkessenergo» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	4	4	–
43	JSC «Kalmenergosbyt» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	3	3	–
44	JSC «Chechenenergo» ²	purchase of electric energy under the commission contract with JSC «CFR»	–	19	19	–

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2020 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2021 thous. RUB
45	JSC «Tyvaenergosbyt»	purchase of electric energy under the commission contract with JSC «CFR»	–	3	3	–
46	PJSC Rosseti South ²	purchase of electric energy under the commission contract with JSC «CFR»	–	2	2	–
47	JSC Moscow Communication Center of the Electric Power Industry ²	communication services	49	121	165	5
48	CIUS EES JSC ²	Construction and installation work with supply of equipment at facilities of Rosseti Centre	21 778	–	21 778	–
49	JSC «MOESK - Engineering» ²	construction of overhead lines at facilities of Rosseti Centre	(39 068)	–	–	(39 068)
50	OJSC «FOCL-Conductor Administration» ²	services to maintain reference data	73	803	742	134
51	OJSC «FOCL-Conductor Administration» ²	Rendering communication services for provision of communication channels and communication services for data transmission	6 392	57 661	56 579	7 474
52	OJSC «FOCL-Conductor Administration» ²	services for providing access and support of centralized information systems	39	73	112	–
53	OJSC «FOCL-Conductor Administration» ²	services for implementation of an information and computing complex based on the software «Pyramid-grids»	–	263	–	263
54	OJSC «FOCL-Conductor Administration» ²	provision of services to develop the Software to integrate the ERP software (SAP software) with the software «Pyramid-grids»	–	5 143	5 143	–
55	OJSC «FOCL-Conductor Administration» ²	granting to the Sublicensee non-exclusive rights to use the software product and acquisition of licenses	–	91 715	53 022	38 693
56	OJSC «FOCL-Conductor Administration» ²	provision of software development, modification and maintenance services	–	27 690	21 745	5 945
57	OJSC «FOCL-Conductor Administration» ²	development of software for an automated electronic document management system based on SEDO software	–	2 479	826	1 653
58	OJSC «FOCL-Conductor Administration» ²	provision of software development services as part of the development plan for the Production Asset Management System	–	4 063	–	4 063

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2020 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2021 thous. RUB
59	OJSC «FOCL-Conductor Administration» ²	providing access to Legal Process Management Services for the needs of Rosseti Centre	–	4 649	4 140	509
60	OJSC «FOCL-Conductor Administration» ²	providing access to an automated project management information system	–	411	187	224
61	OJSC «FOCL-Conductor Administration» ²	technical support services and provision of access to an automated system for collecting indicators in the field of service delivery	–	2 648	2 207	441
62	OJSC «FOCL-Conductor Administration» ²	Information and analytical services, providing access to the UIAS «Safety»	–	786	655	131
63	OJSC «FOCL-Conductor Administration» ²	supply activity, performance of works within implementation of points of commercial metering	1 598	58 856	60 454	–
64	OJSC «FOCL-Conductor Administration» ²	services under the contract of commercial representation of the owner of power facilities	(55 238)	9 234	34 103	(80 107)
65	OJSC «FOCL-Conductor Administration» ²	services for moderation of messages on the portal «Light Country»	217	–	217	–
66	OJSC «FOCL-Conductor Administration» ²	technical support services and providing access to AS business intelligence in the field of IT and telecommunications	242	2 664	2 664	242
67	OJSC «FOCL-Conductor Administration» ²	services of technical support and maintenance of IS «Electronic operational log of the Grid Control Centre level»	155	1 747	1 611	291
68	OJSC «FOCL-Conductor Administration» ²	provision of services for routing voice traffic arriving at 8-800-220-0-220 for needs of all branches of Rosseti Centre	653	15 936	13 318	3 271
69	OJSC «FOCL-Conductor Administration» ²	transfer of non-exclusive rights to use software	11 896	15 444	27 340	–
70	OJSC «FOCL-Conductor Administration» ²	Design and survey work on the creation of an integrated information security system	–	24 476	5 087	19 389
71	OJSC «FOCL-Conductor Administration» ²	monitoring and response services to computer attacks	–	2 520	–	2 520

Item #	Name of the organization - an affiliate	Type of service	Total accounts payable (+) / receivable (-) as of 31 December 2020 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts payable (+)/ receivable (-) as of 31 December 2021 thous. RUB
72	OJSC «FOCL-Conductor Administration» ²	services for moderation of messages on the portal «Light Country»	–	2 601	2 384	217
73	OJSC «FOCL-Conductor Administration» ²	execution of works on the complex setup of automated systems (electricity metering and telemechanics) with remote data collection	17 743	–	17 743	–
74	JSC Energocentre ²	acquisition of electronic signature key carriers	–	69	69	–
75	JSC Energocentre ²	provision of certification centre services for the generation of electronic signature certificates	–	242	200	42
76	JSC TGES ¹	vehicle rental	37	360	367	30
77	JSC «Motor Transport Enterprise» ²	toll road reimbursement services	–	61	11 346	61
78	JSC «Motor Transport Enterprise» ²	fuel supply services	–	134	–	134
79	JSC «Motor Transport Enterprise» ²	pre-trip medical and technical inspection services	–	6	–	6
80	JSC «Motor Transport Enterprise» ²	services for driving, maintenance and repair of vehicles	–	219 253	187 315	31 938
81	PJSC FTC ²	services for development of a draft national standard GOST R	–	8 352	8 352	–
82	PJSC FTC ²	research and development work	3 064	20 766	23 830	–
83	Training Centre of IDGC of Urals ²	services for organizing and holding competitions of professional skills	–	3 600	3 600	–

1 A legal entity which is a subsidiary of the Company or an investment of a subsidiary of the Company.

2 A legal entity which is a subsidiary of the same company, which is a subsidiary of the Company itself.

3 The parent company of the Company.

23.3. Settlements on contractual obligations for services provided by the Company to affiliates in 2022:

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2022 thous. RUB
1	PJSC Rosseti ³	services with provision of workplaces	–	936	936	–
2	Rosseti Centre and Volga region, PJSC ²	other settlements (dividends for ordinary shares)	–	231	111	120
3	Rosseti Centre and Volga region, PJSC ²	outdoor lighting repair services	-	2893	2893	-

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2022 thous. RUB
4	Rosseti Centre and Volga region, PJSC ²	sale of vehicles	5 784	-	5784	-
5	Rosseti Centre and Volga region, PJSC ²	sale of commodities and materials	1 605	-	-	1 605
6	Rosseti Centre and Volga region, PJSC ²	barter services (supply of commodities and materials)	-	-	3 240	(3 240)
7	Rosseti Centre and Volga region, PJSC ²	professional skills competition services	-	1374	1374	-
8	Rosseti Centre and Volga region, PJSC ²	services for emergency restoration work to eliminate consequences of failures at facilities	2 900	7 416	2 900	7 416
9	Rosseti Centre and Volga region, PJSC ²	Provision of contact centre services for processing consumer requests for branches	10 529	115 742	122 510	3 760
10	Rosseti Centre and Volga region, PJSC ²	add. service	-	983	-	983
11	Rosseti Centre and Volga region, PJSC ²	services for the exercise of powers of the sole executive body	78 724	944 965	945 689	78 000
12	PJSC Rosseti Lenenergo ²	professional skills competition services	-	1374	1374	-
12	PJSC Rosseti Lenenergo ²	the right to install fiber-optic lines at overhead power lines of Rosseti Centre	-	562	562	-
13	PJSC Rosseti North Caucasus ²	sale of equipment and commodities and materials	119 017	-	-	119 017
		provision for doubtful debts	(119017)	-	-	(119 017)
14	PJSC Rosseti North Caucasus ²	sale of vehicles	6 060	-	6060	-
		provision for doubtful debts	(6060)	-	-	(6060)
15	PJSC Rosseti North Caucasus ²	forfeit and % under contracts for the sale of vehicles	541	-	-	541
16	PJSC Rosseti North Caucasus ²	work for repair of power grid equipment	573	-	-	573
		provision for doubtful debts	(573)	-	-	(573)

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2022 thous. RUB
17	PJSC Rosseti North Caucasus ²	forfeit and % under the contract for repair of power grid equipment	88	-	-	88
18	PJSC Rosseti North Caucasus ²	technical audit services, determination of the current level of technical condition of electric grid facilities, buildings and structures, motor vehicles of PJSC Rosseti North Caucasus, leased	28 767	-	-	28 767
		provision for doubtful debts	(28 767)	-	-	(28 767)
19	PJSC Rosseti North Caucasus ²	forfeit and % under the contract technical audit services, determination of the current level of technical condition of electric grid facilities	3 058	-	-	3 058
20	PJSC Rosseti North Caucasus ²	reconstruction of the 0.4 kV grid of the Karabudakhkentsky Distribution Zone in the branch Dagergo of PJSC Rosseti North Caucasus as part of the exercises to develop interactions with Rosseti Centre	94 960	-	-	94 960
		provision for doubtful debts	(94 960)	-	-	(94 960)
21	PJSC Rosseti North Caucasus ²	creation of electricity metering centres in the territory of the Karabudakhkentsky district of the Republic of Dagestan as part of the exercises to develop interactions with Rosseti Centre	40 637	-	-	40 637
		provision for doubtful debts	(40 637)	-	-	(40 637)
22	PJSC Rosseti North Caucasus ²	professional skills competition services	-	1374	1374	-
23	PJSC FGC UES ²⁾	real estate rental	141	1 694	1 694	141
24	PJSC FGC UES ²⁾	land sublease agreement	-	22	22	-
25	PJSC FGC UES ²⁾	non-residential lease agreement	26	318	318	26
26	PJSC FGC UES ²⁾	lease of power grid facilities	-	1796	1547	249
27	PJSC FGC UES ²⁾	provision for use of 35-110 kV overhead lines and the territory of the Distribution Zone base	(4)	209	170	35
28	PJSC FGC UES ²⁾	provision of temporary use of places on poles	(10)	12	1	1
29	PJSC FGC UES ²⁾	determination of the cost of releasing land plots from the Owner's electrical installations for the construction of the facility	(11 596)	-	-	(11 596)
30	PJSC FGC UES ²⁾	providing for unimpeded access to land plots located under poles	43 975	-	-	43 975
31	PJSC FGC UES ²⁾	determination of the cost of releasing land plots from the Owner's electrical installations for the reconstruction of the facility	(12 685)	-	-	(12 685)
32	PJSC FGC UES ²⁾	electric grid equipment maintenance services	-	2 730	-	2 730
33	PJSC FGC UES ²⁾	electric grid equipment operation services	-	-	5 492	(5 492)
34	JSC "Sanatorium "Energetic" ¹⁾	rent services	84	1 263	1 236	111
35	JSC "Sanatorium "Energetic" ¹⁾	other settlements (dividends for ordinary shares)	-	3 734	3 734	-

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2022 thous. RUB
36	JSC "Sanatorium "Energetic" ¹	money loan service	1 760 996	–	687 975	1 073 021
37	JSC "Sanatorium "Energetic" ¹	% accrued on the loan	256 075	167 690	–	423 765
38	LLC "Bryanskelectro" ¹	granting a cash loan	1 539 000	–	550 000	989 000
39	LLC "Bryanskelectro" ¹	% accrued on the loan	12 504	146 241	149 188	9 557
40	LLC "Bryanskelectro" ¹	electric energy transmission service	115 892	2 077 741	2 075 857	117 776
41	LLC "Bryanskelectro" ¹	electric grid connection services	(803)	1174	461	(90)
42	LLC "Bryanskelectro" ¹	electric grid equipment operation services	2 289	9 288	9 288	2 289
43	LLC "Bryanskelectro" ¹	provision of services for the organization of the treasury function	–	546	546	–
44	LLC "Bryanskelectro" ¹	income from the provision of management services in the main areas of the Customer's activities	10 372	124 618	124 419	10 571
45	LLC "Bryanskelectro" ¹	services for production of printing products	336	167	503	–
46	LLC "Bryanskelectro" ¹	services for the preparation of conclusions of a cadastral engineer	–	476	476	–
47	LLC "Bryanskelectro" ¹	non-residential premises rent services	125	14 250	12 412	1 963
48	LLC "Bryanskelectro" ¹	debt assignment services	–	18 507	655	17 852
49	JSC "Yaroslavl Electric Grid Company" ¹	services for operational and technological management of electric grid equipment	4 351	9 209	11 239	2 321
50	JSC "Yaroslavl Electric Grid Company" ¹	non-residential premises rent service	111	985	987	109
51	JSC "Yaroslavl Electric Grid Company" ¹	grid connection services	(101)	187	299	(213)
52	JSC "Yaroslavl Electric Grid Company" ¹	Coordination of a project for construction of an electrical facility up to 20 kV	–	1	1	–
53	JSC "Yaroslavl Electric Grid Company" ¹	Services for testing and diagnostics of electrical equipment, protective equipment and devices	(1)	27	–	26
54	JSC Rosseti Digital ¹	service of providing temporary limited use of the overhead power line	(2 071)	109	–	(1 962)
55	PJSC Rosseti South ²	sale of electric energy under the commission contract with JSC «CFR»	–	4	4	–
56	PJSC Rosseti South ²	professional skills competition services	–	1 374	1 374	–
57	JSC «Ekaterinburgenergosbyt» ²	sale of electric energy under the commission contract with JSC «CFR»	–	8	8	–
58	PJSC Rosseti North Caucasus ²	sale of electric energy under the commission contract with JSC «CFR»	–	76	76	–
59	PJSC Rosseti Siberia ²	professional skills competition services	–	1 374	1 374	–

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2022 thous. RUB
60	PJSC Rosseti Siberia ²	sale of electric energy under the commission contract with JSC «CFR»	–	2	2	–
61	PJSC «Pskovenergosbyt» ²	sale of electric energy under the commission contract with JSC «CFR»	–	2	2	–
62	JSC Rosseti Siberia ²	sale of electric energy under the commission contract with JSC «CFR»	–	1	1	–
63	PJSC FGC UES ²⁾	sale of electric energy under the commission contract with JSC «CFR»	–	118	118	–
64	JSC «Chechenenergo» ²	sale of electric energy under the commission contract with JSC «CFR»	–	13	13	–
65	JSC «Motor Transport Enterprise» ²	provision of premises for temporary use and possession	2 270	27 231	2 270	27 231
66	JSC «Motor Transport Enterprise» ²	car rental	–	94	–	94
67	PJSC Rosseti North-West ²	emergency recovery work in grids of the branch of Rosseti	1751	877	1 751	877
68	PJSC Rosseti North-West ²	professional skills competition services	–	1 374	1 374	–
69	JSC VGES ¹	provision of services for the organization of the treasury function	–	546	546	–
70	JSC VGES ¹	provision of services for operational and technological management of power grid equipment	6 845	27 380	27 380	6 845
71	JSC VGES ¹	provision of services for operational and technological management of power grid equipment	2 104	110 630	103 515	9 219
72	JSC VGES ¹	grid connection services	(187)	73	–	(114)
73	JSC TGES ¹	provision of services for the organization of the treasury function	–	546	546	–
74	JSC “ELS” ¹⁾	services for organizing management in the main areas of activity	–	751	563	188
75	JSC Rosseti Tyumen ²	professional skills competition services	–	1374	1374	–
76	JSC Rosseti Yantar ²	professional skills competition services	–	1374	1374	–
77	JSC Rosseti Volga ²	professional skills competition services	–	1374	1374	–
78	JSC Rosseti Kuban ²	professional skills competition services	–	1374	1374	–
79	PJSC Rosseti Moscow Region ²	professional skills competition services	–	1374	1374	–
80	JSC TPK ²	professional skills competition services	–	1374	1374	–
81	JSC IDGC of Urals ²	professional skills competition services	–	1374	1374	–
82	JSC IDGC of Urals ²	transformer consignment storage services	–	2	-	2
83	JSC Energoservice of South ²	grid connection support services in terms of paperwork	–	285	285	–
84	JSC Energoservice of South ²	services aimed at restoring infrastructure facilities, power supply	–	–	881 082	(881 082)

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2021 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2022 thous. RUB
85	JSC STC FGC UES ²	services for issuance of technical specifications for compliance with scientific and technical documentation	—	22	22	—
86	JSC STC FGC UES ²	agreement on compensation of costs for implementation of a design and survey project for construction of overhead lines	—	—	7 130	(7 130)
87	JSC STC FGC UES ²	services to determine the exact amount of compensation for costs associated with reconstruction of grids	—	256	3 972	(3 716)
88	JSC Energoservice of South ²	Unbilled proceeds from a set of works aimed at restoring infrastructure facilities	—	270 887	—	270 887

1 A legal entity which is a subsidiary of the Company or an investment of a subsidiary of the Company.

2 A legal entity which is a subsidiary of the same company, which is a subsidiary of the Company itself.

3 The parent company of the Company.

In addition, settlements on lease are carried out with related companies. In the accounting of Rosseti Centre, PJSC, accounting of transactions is carried out in accordance with FAS 25/2018.

23.4. Settlements on contractual obligations for services provided by the Company to affiliates in 2021:

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2020 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2021 thous. RUB
1	PJSC Rosseti ³	on removal of restrictions on use of a land plot	(196 529)	166 071	(30 458)	–
2	PJSC Rosseti ³	technical supervision services with provision of workplaces	–	936	936	–
3	Rosseti Centre and Volga region, PJSC ²	other settlements (dividends for ordinary shares)	–	103	103	–
4	Rosseti Centre and Volga region, PJSC ²	sale of vehicles	–	5 784	–	5 784
5	Rosseti Centre and Volga region, PJSC ²	sale of commodities and materials	1 605	1 785	1 785	1 605
6	Rosseti Centre and Volga region, PJSC ²	services for emergency restoration work to eliminate consequences of failures at facilities	–	5 769	2 869	2 900
7	Rosseti Centre and Volga region, PJSC ²	provision of contact centre services for processing consumer requests for branches of Rosseti Centre and Volga region, PJSC	7 352	114 384	111 207	10 529
8	Rosseti Centre and Volga region, PJSC ²	services for the exercise of powers of the sole executive body	96 174	746 778	764 228	78 724
9	PJSC Rosseti Lenenergo ²	the right to install fiber-optic lines at overhead power lines of Rosseti Centre	–	562	562	–
10	PJSC Rosseti North Caucasus ²	sale of equipment and commodities and materials	119 017	–	–	119 017
		provision for doubtful debts	(119 017)	–	–	(119 017)
11	PJSC Rosseti North Caucasus ²	sale of vehicles	6 060	–	–	6 060
		provision for doubtful debts	(6 060)	–	–	(6 060)
12	PJSC Rosseti North Caucasus ²	forfeit and % under contracts for the sale of vehicles	–	570	29	541
13	PJSC Rosseti North Caucasus ²	work for repair of power grid equipment	573	–	–	573
		provision for doubtful debts	(573)	–	–	(573)
14	PJSC Rosseti North Caucasus ²	forfeit and % under the contract for repair of power grid equipment	–	88	–	88
15	PJSC Rosseti North Caucasus ²	technical audit services, determination of the current level of technical condition of electric grid facilities, buildings and structures, motor vehicles of PJSC Rosseti North Caucasus, leased	28 767	–	–	28 767
		provision for doubtful debts	(28 767)	–	–	(28 767)
16	PJSC Rosseti North Caucasus ²	forfeit and % under the contract technical audit services, determination of the current level of technical condition of electric grid facilities	–	3 058	–	3 058

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2020 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2021 thous. RUB
17	PJSC Rosseti North Caucasus ²	reconstruction of the 0.4 kV grid of the Karabudakhkentky Distribution Zone in the branch Dagestano of PJSC Rosseti North Caucasus as part of the exercises to develop interactions with Rosseti Centre	94 960	–	–	94 960
		provision for doubtful debts	(94 960)	–	–	(94 960)
18	PJSC Rosseti North Caucasus ²	creation of electricity metering centres in the territory of the Karabudakhkentky district of the Republic of Dagestan as part of the exercises to develop interactions with Rosseti Centre	40 637	–	–	40 637
		provision for doubtful debts	(40 637)	–	–	(40 637)
19	PJSC FGC UES ²	rental of real estate	141	1 694	1 694	141
20	PJSC FGC UES ²	land sublease agreement	–	133	133	–
21	PJSC FGC UES ²	non-residential lease agreement	26	318	318	26
22	PJSC FGC UES ²	service for the use of places on the pole	6	13	19	–
23	PJSC FGC UES ²	BPMES joint suspension	6	560	570	(4)
24	PJSC FGC UES ²	provision of temporary use of places on poles	(49)	39	–	(10)
25	PJSC FGC UES ²	compensation for the violated property rights of Rosseti Centre by paying compensation to the Owner	56 172	–	56 172	–
26	PJSC FGC UES ²	reconfiguration of grids	(4 064)	147 313	143 249	–
27	PJSC FGC UES ²	determination of the cost of releasing land plots from the Owner's electrical installations for the construction of the facility	(11 596)	–	–	(11 596)
28	PJSC FGC UES ²	providing for unimpeded access to land plots located under poles	43 975	–	–	43 975
29	PJSC FGC UES ²	determination of the cost of releasing land plots from the Owner's electrical installations for the reconstruction of the facility	(12 685)	–	–	(12 685)
30	PJSC FGC UES ²	other settlements (compensation for property costs during construction)	(27)	–	(27)	–
31	PJSC FGC UES ²	other settlements (dividends)	–	280	280	–
32	PJSC FGC UES ²	sale of electric energy under the commission contract with JSC «CFR»	–	17	17	–
33	JSC «Sanatorium «Energetic» ¹	rent services	–	1053	969	84
34	JSC «Sanatorium «Energetic» ¹	money loan service	1 873 896	–	112 900	1 760 996
35	JSC «Sanatorium «Energetic» ¹	% accrued on the loan	139 478	130 149	13 552	256 075
36	LLC «Bryanskelectro» ¹	granting a cash loan	1 779 000	–	240 000	1 539 000
37	LLC «Bryanskelectro» ¹	% accrued on the loan	9 342	122 593	119 431	12 504
38	LLC «Bryanskelectro» ¹	electric energy transmission service	100 247	2 037 378	2 021 733	115 892
39	LLC «Bryanskelectro» ¹	services for implementation of connection to power grids	(64)	39	778	(803)
40	LLC «Bryanskelectro» ¹	maintenance services for electric grid equipment	–	5 640	3 351	2 289

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2020 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2021 thous. RUB
41	LLC "Bryanskelectro" ¹	performance of construction and installation works	–	3 308	3 308	–
42	LLC "Bryanskelectro" ¹	services for operational management, maintenance and emergency restoration work	–	11 829	1 457	10 372
43	LLC "Bryanskelectro" ¹	services for production of printing products	–	336	–	336
44	LLC "Bryanskelectro" ¹	non-residential premises rent services	–	1 264	1139	125
45	JSC "Yaroslavl Electric Grid Company" ¹	services for operational and technological management of electric grid equipment	–	8 632	4 281	4 351
46	JSC "Yaroslavl Electric Grid Company" ¹	service for non-residential premises rent	102	989	980	111
47	JSC "Yaroslavl Electric Grid Company" ¹	grid connection services	(171)	141	71	(101)
48	JSC "Yaroslavl Electric Grid Company" ¹	services for preparation and issuance of technical conditions, coordination of projects	(1)	–	–	(1)
49	JSC «Kalmenergosbyt» ²	sale of electric energy under the commission contract with JSC «CFR»	–	1	1	–
50	OJSC Dagestan Grid Company ²	repair works of power grid equipment in the service area of the Central Distribution Zone and the Northern Distribution Zone of JSC "Dagestan Grid Company"	38 738	–	–	38 738
		provision for doubtful debts	(38 738)	–	–	(38 738)
51	OJSC Dagestan Grid Company ²	% for the use of other people's money	–	1830	–	1830
		provision for doubtful debts	–	(1 830)	–	(1 830)
52	OJSC Dagestan Grid Company ²	reimbursement of expenses by court order	–	349	–	349
		provision for doubtful debts	–	(349)	–	(349)
53	JSC «FOCL-Conductor Administration» ²	service of providing temporary limited use of the overhead power line	(2 180)	109	–	(2 071)
54	PJSC Rosseti South	sale of electric energy under the commission contract with JSC «CFR»	–	1	1	–
55	JSC «Ekaterinburgenergosbyt» ²	sale of electric energy under the commission contract with JSC «CFR»	–	4	4	–
56	PJSC Rosseti North Caucasus ²	sale of electric energy under the commission contract with JSC «CFR»	–	31	31	–
57	PJSC Rosseti Siberia ²	sale of electric energy under the commission contract with JSC «CFR»	–	1	1	–
58	OJSC Pskovenergosbyt ²	sale of electric energy under the commission contract with JSC «CFR»	–	2	2	–
59	JSC Energocentre ²	grid connection services	(23)	152	129	–
60	JSC «Karachaevo-Cherkessenergo» ²	sale of electric energy under the commission contract with JSC «CFR»	–	1	1	–

Item #	Name of the organization - an affiliate	Type of service	Total accounts receivable (+) / payable (-) as of 31 December 2020 thous. RUB	Amount of charges thous. RUB	Amount of repayments thous. RUB	Total accounts receivable (+)/ payable (-) as of 31 December 2021 thous. RUB
61	JSC «Kabbalkenergo» ²	sale of electric energy under the commission contract with JSC «CFR»	–	1	1	–
62	JSC «Tyvaenergobyty»	sale of electric energy under the commission contract with JSC «CFR»	–	1	1	–
63	PJSC «Moscow United Electric Grid Company» ²	sale of electric energy under the commission contract with JSC «CFR»	–	1	1	–
64	JSC «Chechenenergo» ²	sale of electric energy under the commission contract with JSC «CFR»	–	11	11	–
65	JSC «Motor Transport Enterprise»	sale of fuel	–	1 726	1 726	–
66	JSC «Motor Transport Enterprise»	non-residential premises rent	–	13 616	11 346	2 270
67	PJSC Rosseti North-West ²	emergency recovery work in grids of the branch of Rosseti North-West Pskovenergo	–	4 088	2 337	1 751
68	JSC VGES ¹	provision of services for operational and technological management of power grid equipment	6 606	–	6 606	–
69	JSC VGES ¹	provision of services for operational and technological management of power grid equipment	60	50 032	41 143	8 949
70	JSC VGES ¹	grid connection services	(661)	522	48	(187)
71	JSC VGES ¹	grid connection services	(56)	56	–	–
72	JSC VGES ¹	grid connection services	74	–	74	–

1 A legal entity which is a subsidiary of the Company or an investment of a subsidiary of the Company.

2 A legal entity which is a subsidiary of the same company, which is a subsidiary of the Company itself.

3 The parent company of the Company.

23.5. Remuneration (salary, bonuses and other payments) of key management personnel of the Company for 12 months:

Title	Number of employees	Amount*, thous. RUB	Number of employees	Amount*, thous. RUB
Rosseti Centre, PJSC	2022		2021	
Employees classified as «Top managers»	28	641 383	33	464 236
Members of the Management Board	6	2 348	7	954
Members of the Board of Directors	13	37 744	–	29 685
Members of the Audit Commission	5	1 009	4	813
Members of Committees under the Board of Directors	9	2 245	16	3 942
Total	61	684 729	60	499 630

* The amount is shown, including accrued taxes and mandatory payments to the appropriate budgets and off-budget funds.

24. Events after the reporting date

There were no significant events after the reporting date.

25. Information on segments

Segment reporting. In accordance with RAS 12/2010, approved by Order of the Ministry of Finance of Russia from 8 November 2010 # 143n (with amendments and modifications), information on segments is reflected in the Notes to the Statement of Financial Position and the Statement of Financial Results in table 5.13. and in Appendix # 1.

The Company identifies its reporting segments based on the analysis of the organizational and management structure, specificity of activity, as well as an internal reporting system by geographical regions in which the activities are performed.

Segment disclosure is aimed to provide interested users of financial statements of the Company with information, allowing to evaluate the sectoral specificity of its activities, its economic structure, and financial performance in selected areas of activity.

Information on the segments is reflected in Appendix 5.13 «Information on reporting segments» to the Notes.

Information on reporting segments on cash flows for 2022 and 2021 is presented below.

For 2022, the Company received the revenue for services, which amounted to more than 10% of total sales of the Company (109 702 035 thous. RUB excluding VAT) concerning partners:

PJSC AtomEnergoSbyt of 22 231 229 thous. RUB excluding VAT (20,27%) for the branches: Kurskenergo, Lipetskenergo, Orelenergo, Smolenskenergo, Tambovenergo, Tverenergo;

PJSC TNS Energo Voronezh – 12 318 594 thous. RUB excluding VAT (11,26%).

Appendix 5 “Information on reporting segments on cash flows for 2021 and 2022”

thous. RUB

Name of the indicator	code of line in the Cash Flow Statement	2022	Belgorodenergo	Bryanskenergo	Voronezhenergo	Kostromaenergo	Kurskenergo	Lipetskenergo	Orelenergo	Smolenskenergo	Tambovenergo	Tverenergo	Yarenergo	Executive Office
Cash flows from current transactions														
		101 219 700	16 664 503	7 258 657	16 510 721	6 356 028	8 940 480	8 606 977	5 811 925	8 861 957	6 391 887	8 920 704	12 174 625	(5 278 764)
receipts, total	4110													
including														
from sale of products, goods, works, services	4111	99 486 151	15 184 077	6 678 172	15 163 617	5 819 519	8 242 069	7 966 110	5 435 050	8 129 440	5 919 171	8 097 453	11 146 740	1 704 727
		(81 769 857)	(10 473 188)	(4 852 016)	(10 157 170)	(4 117 764)	(6 224 489)	(5 629 869)	(4 420 628)	(6 397 994)	(4 997 809)	(6 754 022)	(8 677 692)	(9 067 216)
payments, total	4120													
including														
to suppliers (contractors) for raw, materials, works, services	4121	(50 781 281)	(6 666 669)	(3 453 818)	(7 454 267)	(2 724 216)	(4 506 591)	(3 349 278)	(3 235 793)	(4 222 803)	(3 637 275)	(4 270 962)	(6 254 715)	(1 004 894)
in connection with payment of employees' wages	4122	(21 278 406)	(3 188 346)	(1 263 514)	(2 158 077)	(1 185 566)	(1 516 804)	(1 660 174)	(1 043 154)	(1 935 326)	(1 137 144)	(1 944 995)	(2 129 564)	(2 115 742)
Balance of cash flows from current transactions	4100	19 449 843	6 191 315	2 406 641	6 353 551	2 238 264	2 715 991	2 977 108	1 391 297	2 463 963	1 394 078	2 166 682	3 496 933	(14 345 980)
Cash flows from investment transactions														
		1 214 799	12 380 206 482		12 653 4 835		13 059	12 422	313	6 039	60 972	97 375	8 551	779 718
receipts, total	4210													
		(11 044 462)	(2 248 602)	(590 967)	(2 284 049)	(717 229)	(997 220)	(1 305 774)	(481 201)	(695 399)	(320 654)	(370 330)	(694 394)	(338 643)
payments, total	4220													
including														
in connection with acquisition, creation, modernization, reconstruction and preparation for use of non-current assets	4221	(10 833 523)	(2 248 602)	(590 967)	(2 284 049)	(717 229)	(997 220)	(1 305 774)	(481 201)	(695 399)	(320 654)	(370 330)	(694 394)	(127 704)
Balance of cash flows from investment transactions	4200	(9 829 663)	(2 236 222)	(384 485)	(2 271 396)	(712 394)	(984 161)	(1 293 352)	(480 888)	(689 360)	(259 682)	(272 955)	(685 843)	441 075
Balance of cash flows from financial transactions														
		6 602 589	-	-	-	-	-	-	-	-	-	-	-	6 602 589
receipt (receipt of loans and borrowings, proceeds from the issue of bonds), total	4310													
		(11 537 987)	(60 406)	(15 463)	(163 466)	(2 915)	(7 641)	(216 623)	(2 070)	(8 996)	(25 109)	(18 764)	(4 957)	(11 011 577)
payments, total	4320													
including														
on payment of dividends and other payments on profit distribution for benefit of owners (participants)	4322	(1 381 480)	(203)	(51)	(135)	(84)	(1 330)	(71)	(7)	(81)	(66)	(148)	(161)	(1 379 143)
		(553 918)	(60 203)	(15 412)	(163 331)	(2 831)	(6 311)	(216 552)	(2 063)	(8 915)	(25 043)	(18 616)	(4 796)	(29 845)
other payments	4329													
Balance of cash flows from financial transactions	4300	(4 935 398)	(60 406)	(15 463)	(163 466)	(2 915)	(7 641)	(216 623)	(2 070)	(8 996)	(25 109)	(18 764)	(4 957)	(4 408 988)
Balance of cash and cash equivalents at the beginning of	4450	1 490 011	2 695	369	6 756	206	8 221	1 199	366	855	5 709	2 759	1 132	1 459 744
Balance of cash and cash equivalents at the end of the reporting period	4500	6 174 793	403 886	624 217	7 689	740	8 127	316 286	131 792	1 458	9 347	2 990	88 319	4 579 942

thous. RUB

Name of the indicator	code of line in the Cash Flow Statement	2021	Belgorodenergo	Bryanskenergo	Voronezhenergo	Kostromaenergo	Kurskenergo	Lipetskenergo	Orelenergo	Smolenskenergo	Tambovenergo	Tverenergo	Varenergo	Executive Office
Cash flows from current transactions														
receipts, total	4110	94 947 227	16 391 481	6 134 118	14 645 597	6 125 103	8 968 466	8 921 728	5 298 515	8 391 169	6 550 121	8 913 800	10 715 449	(6 108 320)
including														
from sale of products, goods, works, services	4111	93 741 533	14 900 887	5 690 332	13 608 832	5 634 407	8 320 599	8 212 589	4 961 767	7 687 807	6 192 171	8 040 706	9 756 075	735 361
payments, total	4120	(78 444 889)	(9 945 787)	(4 464 546)	(9 724 522)	(4 056 663)	(6 315 719)	(5 563 206)	(4 144 573)	(6 033 470)	(5 536 582)	(6 379 216)	(8 438 473)	(7 842 132)
including														
to suppliers (contractors) for raw materials, works, services	4121	(50 076 583)	(6 382 727)	(3 183 517)	(6 998 576)	(2 646 607)	(4 718 742)	(3 853 716)	(2 948 696)	(3 928 019)	(4 221 617)	(4 056 930)	(6 019 623)	(1 117 813)
in connection with payment of employees' wages	4122	(20 020 790)	(2 964 808)	(1 118 803)	(2 101 436)	(1 204 566)	(1 352 162)	(1 358 719)	(1 020 329)	(1 875 094)	(1 089 959)	(1 958 014)	(2 099 570)	(1 877 330)
Balance of cash flows from current transactions	4100	16 502 338	6 445 694	1 669 572	4 921 075	2 068 440	2 652 747	3 358 522	1 153 942	2 357 699	1 013 539	2 534 584	2 276 976	(13 950 452)
Cash flows from investment transactions														
receipts, total	4210	702 025	3 616 119	432	14 556 187		1 333	1 775	10	260	62 446	2 937	130	493 643
payments, total	4220	(11 864 743)	(1 726 467)	(608 795)	(2 159 727)	(837 649)	(914 441)	(1 369 659)	(506 076)	(819 801)	(595 200)	(629 432)	(1 337 589)	(359 907)
including														
in connection with acquisition, creation, modernization, reconstruction and preparation for use of non-current assets	4221	(11 679 740)	(1 726 467)	(608 795)	(2 159 727)	(837 649)	(914 441)	(1 369 659)	(506 076)	(819 801)	(595 200)	(629 432)	(1 337 589)	(174 904)
Balance of cash flows from investment transactions	4200	(11 162 718)	(1 722 851)	(489 363)	(2 145 171)	(835 752)	(913 108)	(1 367 884)	(506 066)	(819 541)	(532 754)	(626 505)	(1 337 459)	133 736
Balance of cash flows from financial transactions														
receipt (receipt of loans and borrowings, proceeds from the issue of bonds), total	4310	14 859 683	-	-	-	-	-	-	-	-	-	-	-	14 859 683
payments, total	4320	(19 505 462)	(1 420)	(19)	(128 560)	(11)	(162)	(19 108)	(2)	(78)	(1 782)	(67)	(2 288)	(19 351 965)
including														
on payment of dividends and other payments on profit distribution for benefit of owners (participants)	4322	(1 392 284)	(1 420)	(19)	(69)	(11)	(162)	(24)	(2)	(78)	(8)	(67)	(70)	(1 390 354)
other payments	4329	(313 495)	-	-	(128 491)	-	-	(19 084)	-	-	(1 774)	-	(2 218)	(161 928)
Balance of cash flows from financial transactions	4300	(4 645 779)	(1 420)	(19)	(128 560)	(11)	(162)	(19 108)	(2)	(78)	(1 782)	(67)	(2 288)	(4 492 282)
Balance of cash and cash equivalents at the beginning of	4450	796 170	2 052	4	735	337	4 925	577	99	874	1 570	195	438	784 364
Balance of cash and cash equivalents at the end of the reporting period	4500	1 490 011	2 695	369	6 756	206	8 221	1 199	366	855	5 709	2 759	1 132	1 459 744

26. The most essential changes of the accounting policy for the year following the reporting one

No significant changes are planned.

27. Information on foreign currency transactions

In the reporting period essential settlements in foreign currency were not performed.

28. Other assets

Types of assets	31 December 2022		31 December 2021		31 December 2020	
	Current	Non-current	Current	Non-current	Current	Non-current
Deferred expenses (long-term)	–	–	–	–	–	77
Settlements under a contract for current property management	–	627	–	627	–	627
VAT on the sale of real estate	–	–	–	–	1 243	–
Lacks and losses from damage to values	1 017	–	5 704	–	12 296	–
VAT on advances paid under capital construction	30 029	–	22 154	–	23 302	–
Expenses under energy service contracts	–	425 268	–	488 793	–	109 845
Deferred expenses on software products short-term	20 211	–	132 426	–	129 045	–
VAT on advances received	1 279 441	–	739 394	–	436 792	–
Overalls in operation	–	–	–	–	–	228 045
Concession agreement facilities	–	648 142	–	697 521	–	746 901
Deferred expenses on software products long-term	–	1 332 025	–	1 227 220	–	1 191 676
Total	1 330 698	2 406 062	899 678	2 414 161	602 678	2 277 171

Non-current assets reflect costs in the form of the cost of work and services aimed at energy saving, which determine the receipt of income during the term of the contract, when the customer is obliged to make payments to the contractor after the work has been completed and resource savings have been achieved (clause 61 of the Regulations on accounting and accounting reporting in the Russian Federation, according to which the work delivered and services rendered, for which no revenue is recognized, are reflected in the balance sheet at the actual full cost of work, services, reimbursed by the contract price. That is, the costs are a separate asset, which, subject to the duration of the contract for more than 12 months should be reflected in non-current assets (clause 19 RAS 4/99 "Accounting statements of the organization", approved by Order of the Ministry of Finance of Russia dated 06.07.1999 N 43n).

Concession agreement facilities

In 2015, the Company entered into a concession agreement with the Administration of the Tambov region – a subject of the Russian Federation.

Ownership of facilities of the concession agreement belongs to the concession grantor (the Tambov region – a subject of the Russian Federation).

The concession operator (the Company) will perform activities (operate) using the facility of the concession agreement and the grantor undertakes to provide to the concession operator for a 20-year period ownership and use of the facility of the concession agreement for the performance of the given activities.

The concession operator (the Company) incurred the costs of creating the facility of the concession agreement in the amount of 987 594 thous. RUB.

Depreciation on the facilities of the concession agreement was accrued in the amount of:

- 2022 – 49 380 thous. RUB;
- 2021 – 49 380 thous. RUB.

These concession facilities are reflected in line of the Statement of Financial Position 1190 «Other non-current assets» minus depreciation.

In 2022, the Company received a subsidy from the regional budget for reimbursement of construction of the facilities in the amount of 60 000 thous. RUB (in 2021 – 60 000 thous. RUB).

The unused balance is shown in the balance line 1530 «Deferred revenue».

29. Other information

Assessment of the Company's financial position:

Name of the indicator	31 December 2022	31 December 2021	31 December 2020
Current liquidity ratio	0,55	0.72	0.62
Acid ratio	0,47	0.58	0.53
Equity-assets ratio	0,39	0.44	0.45

One of the indicators of the company's financial standing is its solvency and liquidity, i.e. its ability to pay back its obligations in due time.

Following the results of 2022, the value of the current liquidity ratio was 0.55, the acid ratio was 0.47.

The values of the liquidity ratios characterizing the company's ability to quickly repay short-term liabilities at the expense of current assets are at an acceptable level for power grid companies.

The value of the ratios at the end of 2021 changed mainly due to an increase in short-term liabilities (in particular, debt on short-term loans and borrowings increased due to reclassification of the loan debt, there is also an increase in accounts payable). The Company plans to repay its short-term liabilities in a timely manner both at the expense of cash flows from current activities, and, if necessary, at the expense of available credit lines and the placement of bonded loans.

Equity-assets ratio determines the share of the company's assets financed by equity. The value of this ratio is at the level of the previous reporting period, a minor change.

30. Policy for risk management

In Rosseti Centre, PJSC, risk management is carried out on a systematic basis and is aimed at preventing them, as well as improving the corporate governance and internal control of the Company.

The purpose of the risk management system is to increase the likelihood of achieving the goals of the Company and reduce the likelihood of potential losses and damage, to ensure long-term stable operation of the Company while achieving a balance of interests of all stakeholders.

By the decision of the Board of Directors, the Company adopted the Risk Management Policy in a new edition (Minutes of the meeting of the Board of Directors dated 26 February 2021 # 05/21).

The Policy defines:

- goals and objectives of the risk management system;
- principles of the risk management system functioning;
- participants in the risk management process and their functions;
- interaction within the risk management system;
- preferred risk (risk appetite);
- stages of the risk management process;
- the procedure for assessing the effectiveness of the risk management system.

The Company strives to improve the efficiency and quality of risk management, to bring it in line with the needs of business and corporate governance.

The development of risk management skills in the Company is ongoing and helps Rosseti Centre, PJSC to effectively assess and manage risks.

The objectives of the risk management system include:

- strategic goals - high-level goals correlated with the Company's mission;
- operational goals - ensuring the efficiency of financial and economic activities and economical use of resources, as well as ensuring the safety of the Company's assets;
- objectives in the field of reporting - ensuring the completeness and reliability of accounting (financial), statistical, managerial and other reporting;
- goals in the field of compliance with the law – compliance with the requirements of the legislation applicable to the Company and local regulations of the Company.

The Company implements processes and procedures aimed at timely identification and control over internal and external events that affect the achievement of the Company's goals.

30.1. Industry risks

In the Company's estimation, now deterioration of the situation in the industry can be connected with:

30.1.1. Operational (industrial) risks, connected with insufficient funding of the program of repair and maintenance, as well as the investment program, physical deterioration, infringement of

terms of operation and drastic change of parameters of the equipment operation, which may lead to damage (failures) of equipment and destruction of constructions. Poor condition of the equipment, caused by wear and tear and obsolescence, is one the principal causes of occurrence of industrial risks, the main of which are:

- down-grade rendering services on transmission of electric energy;
- failures of equipment with partial or full electric power not delivered with corresponding adverse social, environmental and economic consequences. The probability of failure of electrical facilities (caused by damage) is at average level currently, at the realization of risks the consequences for activities of the Company may fluctuate from insignificant up to medium. For the purpose of minimizing of consequences of production risks, all the main industrial facilities of the Company are insured. Besides, a set of measures on maintenance of reliability of equipment and constructions is adequately carried out:

1. The automated asset management system was implemented and is in use, aimed to optimize processes of operation, maintenance and repair of electric grid assets and also to put in order the investment activity.

2. To decrease deterioration level, re-equipment of electric power capacities is carried out on the basis of implementation of the innovative power equipment.

3. To ensure system reliability, measures are being developed and implemented to improve its reliability, based on the results of a system analysis of the damageability of elements of the electric grid complex.

4. The tender selection of the service and supplying organizations is implemented for the purpose of improvement of quality of these services and materials, the responsibility of counterparties and decrease in specific costs.

Risk management in the field of compliance with the industrial safety requirements of the Company is ensured by compliance with federal legislation in the field of industrial safety, as well as with the production control system for compliance with industrial safety requirements.

30.1.2. Risks connected with state regulation of tariffs for services rendered

Transmission of electric energy through distribution grids and also grid connection to electric networks are regulated by the State.

The State realizes the policy of containment of increase of tariffs on product and services of natural monopolies. Increase of tariffs for electricity transmission is limited with a rate, established by the forecast of socio-economic development of the Russian Federation for the relevant year (hereinafter – the Forecast) or specific scenario conditions of the economy of the Russian Federation functioning, approved by the Government of the Russian Federation. At the same time, the increase in the federal components of the tariff (the cost of paying for the services of PJSC FGC UES, the cost of purchasing electricity to compensate for losses in regional grids) is usually ahead of the grid tariff limit set by the Forecast.

In November 2022, regional regulatory authorities adopted tariff decisions on the establishment of uniform (boiler) tariffs in the territory of the constituent entities of the Russian Federation in the service area of Rosseti Centre, PJSC for 2023, taking into account the application from 1 December 2022.

The increase in tariff rates for other consumers and population from 1 December 2022 will average +9%, i.e. within the established maximum tariff levels of the FAS Russia, with the exception

of the Tambov region, where tariffs for other consumers are set at +11.5% (agreed by Order of the FAS Russia No. 886/22 dated 25 November 2022) and the Kursk region, where tariffs for population are set at +23% (agreed by Order of the FAS Russia No. 864/22 dated 24 November 2022)

At the same time, the increase in the grid maintenance rate from 1 December 2022 according to PJSC FGC UES amounted to +11.5%.

The following measures are applied to minimize the risks:

1. On an ongoing basis, the work is done on the economic justification of costs included in rates, as well as on the inclusion of economically justified costs incurred in excess of recorded in rates and not received income for reasons beyond the Company's control of prior periods in tariffs.
2. Regular work on reduction of costs and investment program optimization is conducted.
3. Development together with PJSC Rosseti of initiatives to amend the existing legislation of the Russian Federation in pricing for natural monopolies to take the interests of distribution grid companies in setting tariffs for electricity at the retail market into account.

30.1.3. Environmental risks

In order to prevent possible negative impacts on the environment, the Company monitors emissions from stationary sources and monitors the toxicity of exhaust gases from motor vehicles. These risks are minimal, with insignificant consequences for the Company's activities in case of implementation.

The Environmental Policy, approved by the Board of Directors (Minutes # 42/20 dated 15 September 2020), serves as the instrument for reduction of environmental risks. The purpose of implementation of the environmental policy of the power grid complex is preservation of a favourable environment for present and future generations. As part of the implementation of the Environmental Policy, great importance is attached to the work on the management of waste of various hazard classes, which significantly reduces the risk of negative effects of toxic substances on the soil and, as a consequence, on human health, as well as reforestation is carried out.

30.1.4. Risks of receiving less income than one is due, connected with payment from retailers

The main buyers of the issuer's services are retail companies, which carry out delivery of electric energy to end customers. The growth of the debt of retail companies to the Company may be related to the violation of the payment discipline of end customers of electricity to the retail companies and the "misuse" of funds received from end customers, as well as the lengthy settlement of disagreements over the volume of services rendered in court, as well as with the imposition of sanctions against the Russian Federation in the first quarter of 2022.

The risk of shortfall in income due to non-payments of retail companies is assessed as significant.

To reduce the probability of occurrence of risks of shortfall in income due to non-payment of retail companies and minimizing their consequences, the management conducts work on the well-thought credit policy, on management of accounts receivable directed to optimization of its amount and collection of debt. The Company also performs claim-related work on collection of overdue accounts receivable.

30.1.5. Risk of uncertainty of limiting volumes of rendering services on transmission of electric energy

The risk of uncertainty of the maximum volumes of services provided at the present time, including under the influence of sanctions against the Russian Federation, is expressed by the following circumstances:

- absence in some Russian Federation entities and municipal formations of actual economic development plans with indication of trends of growth of power consumption for a certain period;
- probability of reduction of electric power consumption of the Russian economy in whole in connection with commissioning of own facilities and power generation facilities and implementation of social norm of consumption;
- reduction by regional authorities of norms of consumption of utility services;
- reduction of electric power consumption in case of start of economic recession/crisis;
- a factor in occurrence of emergency situations, as well as threats of their occurrence;
- reduction in the volume of electricity transmission services in the case of existing consumers connecting to the grid of PJSC Rosseti - FGC UES or generation facilities or in the event of a change in the internal scheme of electricity supply by the consumer with a view to reducing the amount of electricity supplied from the distribution grid organization's networks with increasing volumes of electricity supply from grids of PJSC Rosseti - FGC UES / generation facilities;
- reduction in electric energy consumption due to the downturn of markets for the largest industrial consumers;
- reduction in new connections or untimely execution of concluded contracts;
- reduction of the actual power of consumers due to changes in the load curve of consumption per day (load transfer to night hours with no reduction in consumption).

The specified circumstances make it impossible to perform exact forecasting of volumes of investments into the sector capable to satisfy demand for electric energy in medium-term and long-term prospect. These circumstances can also result in fall of profitable component of the issuer's budget within the long-term perspective. Basically, the given risk influences performance of obligations on rendering services on transmission of electric power.

This risk probability is estimated as medium with medium consequences for the Company's activity. Minimization of the given risk is carried out by means of the following actions:

- work with the state bodies of the Russian Federation entities and institutions of local government on formation of plans of economic development of the region in the medium-term and long-term prospect;
- diversification with the portfolio of value-added services, provided by the Company.

30.1.6. Risks connected with shortage of qualified specialists in the industry

At present inflow of qualified production personnel in the industry is reducing. Keeping the current reduction rates, the Company may confront with shortage of qualified production personnel in the regions of the service area. This risk is estimated as average within the long-term period with consequences for the Company's activity varying from insignificant up to medium.

For the purposes of minimization of this risk probability the Company performs the following measures:

- support of industry secondary and higher industrial institutions in the regions of the service area, creation of financial support of implementation of the program on training of specialists in the field of electric power with subsequent guaranteed employment of trained specialists;
- implementation of programs intended to increase motivation and reduction of volumes of staff turnover, implementation of non-material motivation methods.

The above risks are typical for the domestic market. The Company does not and is not planning to carry out activities in the foreign market, parts and equipment are purchased abroad in small volumes.

30.1.7. Risks connected with possible change of prices for component parts and services used by the issuer in its activity (separately in the internal and external markets), and their influence on activity of the Company and execution of obligations under securities

In the process of the activity, there can be risks connected with increase of prices for component parts, equipment and other material resources. The given risks are caused basically by inflationary processes and can be minimized by the following actions:

- increase of operational efficiency on the basis of realization of programs on decrease in industrial costs (creation of the competitive environment in the sphere of works and services purchases, optimization of expenses for repairs and operational needs and capital construction, etc.);
- centralization of purchasing activity (scale effect with purchases);
- increase in share of purchase of equipment and parts of Russian production (reduction of dependence on foreign currency fluctuations). At the current rate of inflationary processes, influence of the given risks on activity of the Company is medium at medium probability of risks.

The Company does not carry out activities in the foreign market.

30.1.8. Risks connected with possible change of prices for products and (or) services of the Company (separately in the internal and external markets) and their influence on activity of the Company and execution of obligations under securities

For the Company this risk is associated with decrease of the tariff for electricity transmission services below the economically justified level.

The current pricing system allows artificial containment of growth of tariffs for services on electric power transmission by executive authorities of a Russian Federation subject in the field of state regulation of tariffs by establishing economically unjustified tariffs. This may result in the Company's uncompensated costs from the increase in the price of raw materials and services purchased by the Company, and the inability to adjust the tariffs on its products. The situation is made more complicated with the complexity of appealing resolutions on the establishment of tariffs in arbitration court because of imperfections in the existing legislation in the field of tariff regulation.

The growth of prices for the Company's services has a risk of late payment by consumers for electric power transmission services.

In the Company's opinion, the impact of these risks on the Company's business and performance of obligations under securities has medium importance.

30.2. Country and regional risks

Country risks. Currently, the Government of the Russian Federation is implementing its policy of containment of growth of tariffs for products and services of natural monopolies, this can result in shortage of financing of the Company's investment program.

Within the framework of minimization of the foregoing risks the Company performs work on reduction of internal costs and optimization of the investment program as well as implements its well-thought-out policy in the field of taking out borrowed funds.

Political risks are beyond the control of the Company because of their scale, but within the framework of their minimization the Company conducts active work with superior and regulating organizations in common interests of the industry development.

Regional risks. Regional risks in activity of the Company are mainly as follows:

- disagreement of the authorized state tariff making bodies in part of economically proved costs declared by the Company for inclusion in the tariff;
- reduction of electric power consumption by large industrial enterprises of the regions.

These circumstances can have a significant impact on the implementation of the large-scale investment program of the Company, and the likelihood of their occurrence remains high. To decrease influence of regional risks on realization of the investment program, the Company interacts with the state bodies and other stakeholders for the purpose of the control and management of the choice of stakeholders concerning their actions in connection with investment projects of the Company. The Company also performs activities on optimization of the investment program financing for the account of reduction of internal costs.

At present probability of these risks is estimated as minimal with the consequences for the Company's activity from insignificant up to medium.

30.3. Financial risks

In the course of business, the Company is faced with factors that may lead to a shortage of funds for investment and operations. The most significant financial risk factors are associated with imperfect mechanisms of functioning of the retail electricity market and explained in the section "Industry risks". However, there are several risk factors potentially affecting the financial and economic activity as well.

Influence of the financial risks on financial statements

Changes in interest rates may lead to a decrease in profits due to an increase in interest expenses on loans. In the event of inflation risk and the risk of rising interest rates, there may be an increase in receivables arising from the economic inability of counterparties to pay for the issuer's services, an increase in core business costs due to an increase in the cost of electricity delivery while maintaining established tariffs, growth in operating expenses due to an increase in interest payments for use loans from commercial banks and, accordingly, a decrease in revenue and net profit of the company.

30.4. Inflation risks

Negative impact of inflation on the financial and economic activity of the Company may be due to loss of real value of receivables, an increase in interest expense on borrowed capital, an increase in the cost of construction of items of the investment program, cost of materials, outsourced

services necessary for operating activities that may have a negative impact on dividend payment for shares of the Company.

The annual consumer price index provided for by the Company's business plan for 2022 is 104.3%. In fact, in 2022, the consumer price index was 113.75%.

In order to reduce the inflation risk, the Company pursues a policy aimed at optimizing operating costs in accordance with the Program for improving operating efficiency and reducing costs, as well as concluding long-term agreements with suppliers and contractors.

The rate on bond coupons is fixed for the entire circulation period of securities and does not depend on changes in inflation.

30.5. Interest risks

In the process of carrying out its financial and economic activities, the Company attracts borrowed funds, and therefore is exposed to the risk associated with the possibility of changing interest rates on loans and borrowings.

The indicator of the macroeconomic situation in the country, which influences the cost of attracting credit resources, is the key rate of the Central Bank of the Russian Federation. The Company's loan portfolio mostly contains debt on which interest is accrued at a floating rate (the key rate of the Central Bank of the Russian Federation plus the bank's margin). In 2022, the Bank of Russia repeatedly changed the key rate. Its value as of 1 January 2022 was 8.5% per annum, and as of 31 December 2022 it was 7.5% per annum (at the same time, over the period under review, the interest rate rose to 20% per annum, then with a systematic decrease).

An increase in interest rates on credit resources may lead to an unplanned increase in debt servicing costs, which affects the Company's financial result, as well as the possibility of new borrowings.

To reduce the interest risk, the Company conducts a balanced credit policy aimed at optimizing the structure of the loan portfolio and minimizing debt service costs. Measures are being taken to ensure the diversification of available sources of debt financing. Selection of financial organizations for the provision of services is carried out through open competitive procedures, which makes it possible to attract borrowed funds on the most favourable terms for the Company.

30.6. Liquidity risks

The Company's operations are subject to the influence of risk factors, which may lead to a decrease in the liquidity and financial stability of the Company. The most significant factor is the low payment discipline in the retail electricity market.

Low payment discipline of the Company's counterparties leads to the formation of a large volume of accounts receivable, including overdue.

To minimize this risk factor, the Company monitors the capital structure and determines the optimal parameters for borrowing, and also takes measures to optimize the working capital structure.

Work with accounts receivable for electricity transmission is carried out in the following main areas:

- claims and lawsuits to reduce accounts receivable;
- introduction of full and (or) partial limitation of energy supply to consumers-debtors;
- presentation of penal sanctions to consumers-debtors for violation of payment obligations.

30.7. Legal risks

Legal risk management is based on optimization of the process of legal registration of papers and support of the Company's operations. To minimize legal risks any business processes subject to risks pass obligatory legal examination, continuous monitoring of changes in legislation and judicial practice is carried out.

For the Company there is a risk of changes in legislation (federal laws and subordinate legislation) regulating economic relations.

Legal risks, in particular, connected with ambiguous treatment of norms of the legislation, can lead to incorrect calculation and payment of taxes, resulting in fines from the tax authorities. For their decrease the work is constantly performed on legitimate improvement of methods of calculation of tax base under various taxes and the control over their conformity with the current legislation.

Besides, there are risks connected with change of the laws, incorrect legal official registration of papers and support of activity of the Company.

For minimization of such risks, the Company's operations pass obligatory preliminary legal examination. The Company is subject to risks of the appeal by shareholders of large transactions and related-party transactions (at fulfillment of such transactions without appropriate preliminary approval by the Board of Directors or the General Shareholders Meeting, and also approved with infringement of the established order). For minimization of the given risks at realization of contractual work, the preliminary legal analysis of concluded transactions for presence of the bases of carrying out of the preliminary corporate procedures stipulated by the current legislation of the Russian Federation and/or the Articles of Association of the Company is performed without fail. In case of need the corresponding transactions are submitted for consideration by the competent governance bodies of the Company.

30.8. Risks, connected with change of tax laws

The formation of rules and mechanisms of preparation and provision of the tax reporting are in the competence of the tax bodies having the right to make additional tax charges and tax collections charges, to charge the sums of fines, to impose significant penalties resulting in significant increase of tax risks. The Company in full observes the tax laws concerning its activity. In connection with the foregoing, the risk is assessed as insignificant. In case of amending the operating order and conditions of the taxation, the Company is going to plan the financial and economic activity in view of these changes.

30.9. Information security risk

In the context of an increased level of computer attacks on the information infrastructure and electric power facilities of the Company, there is a significant likelihood of information security threats being realized. The following is considered as the main threats to information security: violation and (or) termination of the functioning of information infrastructure facilities and telecommunication systems, unlawful impact on electric grid facilities and their information and telecommunication systems (of a terrorist, sabotage, criminal and other nature), including using information technologies, illegal access to confidential information, as well as distortion, theft of "sensitive" information in the process of its receipt, processing, storage, transmission.

In order to minimize information security risks, the Company developed the "Information Security" program, within which an integrated information security system was designed. Currently,

measures are being taken to reorganize the staffing structure of the Security Unit, and piloting of promising information security tools has been organized.

In order to provide up-to-date technical support, timely conclusion of agreements with development companies and distributors for the transfer of rights to use software and updates of operated information security subsystems was organized.

CEO

I.V. Makovskiy

Chief Accountant

L.A. Sklyarova

« 21 » March 2023