

**AUDITOR'S CONCLUSION**  
**on financial (accounting) statements**

**Addressee: to shareholders of Open Joint-Stock Company  
Concern "Kalina"**

**Auditor:**

Name: Close Joint-Stock Company Auditing Center

"Ural Audit"; INN 6661011186

- location: office 547, 101, Malysheva St., Ekaterinburg 620095;
- Certificate about State registration No. 00028-1 series 1-ЛИ issued September 12, 1991 by Leninsky territorial State registration department of Ekaterinburg;
- Certificate of entry to Unified Register of legal persons series 66 No. 002145941 dd. December 15, 2002, basic state registration number 1026604967058;
- State license for performing auditing activity in the sphere of general audit No. E 000646 issued by the Ministry of Finance of the Russian Federation (order No. 123 dd. June 25, 2002) valid till June 25, 2012;
- Member of Non-profit Association "Russian college of auditors" (Moscow) attached to Ministry of Finance of the Russian Federation, certificate No. 0670-IO dd. April 23, 2007.

**Audited person:**

Full name:

**Open Joint Stock Company Concern "KALINA"**

abridged name:

**OJSC Concern "KALINA"**

- location: Komsomolskaya st. 80 Ekaterinburg 620138;
- certificate of registration No. 00550 series 1-ЕИ, registered by State registration department of Ekaterinburg city (order No. 247 dd. November 27, 1992);
- Certificate of entry to Unified Register of legal persons series 66 No. 001962016 dd. July 18, 2002, basic registration number No. 1026605387665.

*Audit of financial (accounting) statements of JSC Concern "KALINA" was performed for the period from January 1 till December 31, 2007 inclusive.*

*Financial (accounting) statements of JSC Concern "KALINA" consist of:  
balance sheet (form No. 1);*

*income statement (form No. 2);*

*statement of changes in capital (form No. 3);*

*statement of cash flows (form No. 4);*

*appendix to balance sheet (form No. 5);*

*notes on annual balance sheet.*

Executive body of JSC Concern "KALINA" is responsible for preparation and presentation of these financial (accounting) statements.

Auditors' duty is to express their opinion on reliability in all material respects of these statements and on correspondence of the order of business accounting to the Russian laws on the basis of the audit performed.

***Audit was performed in compliance with:***

Federal Law "On Auditing Activity" No. 119-ФЗ dd. August 7, 2001 (in the revised editions of Federal Laws No. 164-ФЗ dd. December 14, 2001, No. 196-ФЗ dd. December 30, 2001, No. 219-ФЗ dd. December 30, 2004, No. 19-ФЗ dd. February 2, 2006, No. 182-ФЗ November 3, 2006)

Federal rules (standards) of auditing activity approved by the resolution of the Russian Government No. 696 dd. September 23, 2002 (in the revised editions of resolutions of the Russian Government No. 405 dd. July 4, 2003, No. 532 dd. October 7, 2004, No. 228 dd. April 16, 2005, No. 523 dd. August 25, 2006);

Rules (standards) of auditing activity approved by Commission on Auditing activity attached to President of Russia, in that part not contrary to Federal rules;

Internal Rules (Standards) of JSC Auditing Center "Ural Audit".

*Audit was planned and performed in order to obtain reasonable assurance about whether the financial (accounting) statements are free of material misstatement.*

*An Audit included examining of a test basis, evidence supporting the amounts in the financial (accounting) statements and disclosures of information of financial and business activities, assessing business accounting principles and rules used when preparing financial (accounting) statements as well as evaluating overall presentation of financial (accounting) statements.*

*In our opinion, the financial (accounting) statements of JSC Concern "KALINA" present fairly, in all material respects, the financial position as of December 31, 2007 and the results of its financial and business activities for the period from January 1 till December 31, 2007 inclusive, in conformity with requirements of the Russian laws on preparation of financial (accounting) statements: Federal Law "On Business Accounting" No. 129-Φ3 dd. November 21, 1996. Regulations on business accounting "Accounting Statements of an Organization" ПБВ 4/99 approved by Order of the Ministry of Finance of the Russian Federation No. 43н dd. July 6, 1999 and other regulations on business accounting, Instructions on order of compilation and presentation of accounting statements approved by Order of the Ministry of Finance of the Russian Federation No. 67н dd. July 22, 2003.*

March 4, 2008

Director General

L.D. Borisova

Head of audit  
(qualified certificate of auditor for  
performing general audit No. K 009117

A.P. Remchukova

**BALANCE SHEET**

as of 31 December 2007 r.

Organization Open Joint Stock Company Concern "Kalina"  
 Industry manufacturing  
 Type of juridical status Joint stock company  
 Unit of measure Thousands of roubles  
 Postal address 620138, Ekaterinburg, Komsomolskaya, 80

Approval date

Posting date


ASSETS	Code of line	As at the beginning of the accounting period	As at the end of the accounting period
1	2	3	4
<b>I. Fixed Assets</b>			
Intangible assets	110	25,429	24,830
Fixed assets	120	1,178,450	1,445,677
Construction in progress	130	128,736	63,834
Investments in tangible assets	135	0	0
Long-term financial investment	140	315,240	300,814
Deferred tax asset	145	50,725	0
Other fixed assets	150	0	0
TOTAL for section I	190	<b>1,698,580</b>	<b>1,835,155</b>
<b>II. CURRENT ASSETS</b>			
Inventories	210	1,535,943	1,961,353
including:			
raw materials, materials and other similar assets	211	657,988	712,965
animals in Breeding and fattening	212	0	0
work-in-progress costs	213	13,256	19,233
finished products and goods for resale	214	840,088	1,199,687
товары отгруженные	215	0	0
pre-paid expenses	216	24,611	29,468
Other reserves and costs	217	0	0
Acquired values Value Added Tax	220	400,441	305,212
Notes receivable (payments are expected within 12 month after accounting date)	230	0	0
including buyers and customers	231	0	0
Accounts receivable (payments expected within 12 months after the reporting date)	240	2,777,264	3,581,028
buyers and customers	241	1,347,676	1,884,306
Short term financial investments	250	0	0
Cash assets	260	105,769	73,260
Other current assets	270	37,730	24,671
TOTAL for section II	290	<b>4,857,147</b>	<b>5,945,524</b>
<b>BALANCE</b>	<b>300</b>	<b>6,555,727</b>	<b>7,780,679</b>

LIABILITIES	Code of line	As at the beginning of the accounting period	As at the end of the accounting period
1	2	3	4
<b>III. CAPITAL AND RESERVES</b>			
Charter capital	410	682,662	682,662
Собственные акции, выкупленные у акционеров	411	0	0
Additional capital	420	841,625	841,625
Capital reserve	430	132,307	151,747
including:			
reserve funds set up in conformity with the law	431	0	0
reserves set up according to constituent documents	432	132,307	151,747
Retained earnings of the reporting year	470	2,680,293	2,842,204
<b>TOTAL for section III</b>	<b>490</b>	<b>4,336,887</b>	<b>4,518,238</b>
<b>IV. LONG-TERM LIABILITIES</b>			
Loans and credits	510	428,507	396,100
Deferred tax liability	515	47,313	10,796
Other long-term liabilities	520	0	0
<b>TOTAL for section IV</b>	<b>590</b>	<b>475,820</b>	<b>406,896</b>
<b>V. SHORT TERM LIABILITIES</b>			
Loans and credits	610	818,916	1,695,784
Accounts payable	620	921,432	1,154,602
including:			
debts to suppliers and contractors	621	791,558	1,039,860
debts on wages and salaries to the company personnel	622	41,620	86,536
debts to state off-budget funds	623	7,268	4,510
debts on dues and taxes	624	67,706	12,721
other creditors	625	13,280	10,975
Debts to participants (founders) on incomes payment	630	2,672	5,159
Incomes of future periods	640	0	0
Future expence reserves	650	0	0
Other short-term liabilities	660	0	0
<b>TOTAL for section V</b>	<b>690</b>	<b>1,743,020</b>	<b>2,855,545</b>
<b>BALANCE</b>	<b>700</b>	<b>6,555,727</b>	<b>7,780,679</b>
<b>NOTE ON ASSETS ON OFF-BALANCE ACCOUNTS</b>			
Rented fixes assets	910	11,590	23,706
including leasing	911	11,464	23,580
Inventory holdingd accepted for responsible storage	920	0	0
Goods taken on sale	930	0	0
Liabilities of insolvent debtors charged to losses	940	64,462	
liability securities received	950	13,894	
liability securitiespaid	960	0	0
Depreciation of housing facilities	970	73	81
depreciation of the objects of external, improvement and other similar objects	980	0	0
Intangible assets got in use	990	0	0

Chief executive \_\_\_\_\_  
(подпись) (расшифровка подписи)

Chief accountant \_\_\_\_\_  
(подпись) (расшифровка подписи)

" \_\_\_\_ " \_\_\_\_\_ 200 \_\_\_\_ г.

**INCOME STATEMENT**

year 2007

Organization open Joint Stock Company Concern "Kalina"  
 Industry manufacturing  
 Type of juridical status Joint stock company  
 Unit of measure Thousands of roubles  
 Postal adress 620138, Ekaterinburg, Komsomolskaya, 80

Index Description		For the reporting period	For the same period of the previous year
name	Code		
1	2	3	4
<b>Revenues and expenses from ordinary activities</b>			
I. Revenues and expenses from ordinary activities Total revenue (net) from products, works and services sold (less VAT, excises and other similar payments)			
	010	8,162,428	7,165,844
Cost of goods, products, works, services sold	020	( 3,918,835 )	( 3,678,964 )
Gross profit	029	<b>4,243,593</b>	<b>3,486,880</b>
Selling expenses	030	( 1,672,276 )	( 1,418,939 )
Administrative expenses	040	( 951,101 )	( 715,777 )
Profit (loss) from sales	050	<b>1,620,216</b>	<b>1,352,164</b>
<b>Other revenues and expenses</b>			
Interest receivable	060	2,168	2,268
Interest payable	070	( 146,022 )	( 102,200 )
Profit from sharing in other organizations	080	0	0
Other operating income	090	264,176	865,401
Other operating expenses	100	( 1,144,336 )	( 1,504,377 )
<b>Profit (loss) before tax</b>	<b>110</b>	<b>596,202</b>	<b>613,256</b>
Deferred tax asset	111	( 50,725 )	0
Deferred tax liability	112	36,516	( 16,600 )
Current Income tax	120	( 193,991 )	( 200,669 )
	130		0
<b>Net income (retained earnings/loss of the reporting period)</b>	<b>140</b>	<b>388,002</b>	<b>395,987</b>
NOTES:			
Constant tax liability (asset)	150	65,111	55,084
Base profit (loss) per share	151		41
Watered profit (loss) per share	152		41

## NOTES ON SOME PROFITS AND LOSSES

Index		For the reporting period		For the same period of the previous year	
name	code	profit	loss	profit	loss
1	2	3	4	5	6
Fines, penalties and forfeits acknowledged or to be collected by court (arbitration court) decision	210	11,124	6,839	7,630	2,844
Income /loss of previous years	220	5,546	177,464	24,696	86,577
Reimbursement of losses caused by non-fulfillment of obligations or improper fulfillment of obligations	230	0	0	0	0
Exchange rates difference on transactions in foreign currency	240	132,744	99,839	80,905	40,261
deduction to evaluation reserves	250	X	0	X	0
Removed accounts payable and accounts receivable which limitation of action is terminated	260	877	10,518	2,827	31,754

Chief Executive \_\_\_\_\_  
 (подпись) (расшифровка подписи)

Chief Accountant \_\_\_\_\_  
 (подпись) (расшифровка подписи)

" \_\_\_\_ " \_\_\_\_\_ 200 \_\_\_\_ г.

# STATEMENT OF CHANGES IN CAPITAL

For year 2007

Form No. 3 - OKUD

Date (day, month, year)

Organization: **Open Joint-Stock Company Concern "Kalina"**

Identification Taxpayer's Number

Sphere of activity: **production**

Organizational and legal form: **open joint stock company**

Units: **thousand RUR**

OKPO

INN

OKVED

OKOPF / OKFS

OKEI

Codes		
0710003		
01	02	2008
00333859		
6608000083		
18131		
47/34		
384		

Index		Charter capital	Additional capital	Capital reserve	Retained earnings	Total
Description	Code					
1	2	3	4	5	6	7
Balance as of December 31 of the year preceding the previous one	010	682,662	841,625	109,382	2,173,880	3,781,937
<b>Year 2006</b>						
<b>Changes in the accounting policies</b>	011	X	X	X	0	0
Results of revaluation of fixed assets	012	X	0	X	0	0
	013	X				
Balance as of January 1 of the previous year	020	682,662	841,625	109,382	2,518,049	4,151,718
Result of revaluation of foreign currencies	023	X	0	X	X	0
Net income	025	X	X	X	395,987	395,987
Dividends	026	X	X	X	(210065)	0
Remittances to reserve funds	030	X	X	22925	(22925)	22,925
Increase of the amount of capital at the expense of:						
additional shares issue	041	0	X	X	X	0
increase of the face value of shares	042	0	X	X	X	0
reorganization of a legal entity	043	0	X	X	X	0
	049	0	0	0	0	0
Reduction of the amount of capital at the expense of:						
reduction of the face value of shares	051	0	X	X	X	0
reduction of the number of shares	052	X	0	X	X	0
reorganization of a legal entity	053	0	X	X	X	0
The amounts spent	059	0	0	0	(753)	(753)
Balance as of December 31 of the previous year	060	682,662	841,625	132,307	2,680,293	4,336,887
<b>Year 2007</b>						
<b>Changes in the accounting policies</b>	061	X	X	X	0	0
Results of revaluation of fixed assets	062	X	0	X	0	0
		X	0	0	0	0
Balance as of January 1 of the reporting year	100	682,662	841,625	132,307	2,680,293	4,336,887
Result of revaluation of foreign currencies	103	X	0	X	X	0
Net income	105	X	X	X	388002	388002
Dividends	106	X	X	X	(206651)	(206651)
Remittances to reserve funds	110	X	X	19440	(19440)	X
Increase of the amount of capital at the expense of:						
additional shares issue	121	0	X	X	X	0
increase of the face value of shares	122	0	X	X	X	0
reorganization of a legal entity	123	0	X	X	X	0
Reduction of the amount of capital at the expense of:						
reduction of the face value of shares	131	0	X	X	X	0
reduction of the number of shares	132	0	X	X	X	0
reorganization of a legal entity	133	0	X	X	0	0
Balance as of December 31 of the reporting year	140	682,662	841,625	151,747	2,842,204	4,518,238

## II Reserves

Index Description	Line code	Balance	Received	Spent	Balance
1	2	3	4	5	6
<b>Reserve funds set up in conformity with the law:</b>					
(Name of the reserve) data of the previous year	151	0	0	0	0
Data of the reporting year	152	0	0	0	0
<b>Reserves set up in conformity with constituent documents:</b>					
		0	0	0	0
(Name of the reserve) data of the previous year	161	132,307	22,925	0	132,307
Data of the reporting year	162	132,307	19,440	0	151,747
<b>Estimated reserves:</b>					
		0	0	0	0
(Name of the reserve) data of the previous year	171	0	0	0	0
Data of the reporting year	172	0	0	0	0
<b>Provision for future expenses:</b>					
		0	0	0	0
(Name of the reserve) data of the previous year	181	0	0	0	0
Data of the reporting year	182	0	0	0	0

## NOTES

Index Description	Line code	Balance as of the beginning of the year		Balance as of the end of the year	
1	2	3		4	
1) Net assets	200	4,337,640		4,518,238	
		<b>From budget</b>		<b>From off-budget funds</b>	
		<b>For the reporting year</b>	<b>For the previous year</b>	<b>For the reporting year</b>	<b>For the previous year</b>
		3	4	5	6
2) Received for:					
expenses for ordinary activities – total	210	0	0	0	0
Including:	211				
Capital investments to non-current assets	220	0	0	0	0
Including:	221				
	230	0	0	0	0



## STATEMENT OF CASH FLOWS

For year 2007

Organization: **Open Joint-Stock Company Concern "Kalina"**

Identification Taxpayer's Number

Sphere of activity: **production**

Organizational and legal form: **open joint stock company**

Units: **thousand RUR**

Form No. 4 - **OKUD**

Date (day, month, year)

OKPO

INN

OKVED

OKOPF / OKFS

OKEI

Codes

0710004

01 02 08

00333859

6608000083

24/52

47/34

Index Description	Line code	For the reporting period	For the same period of the previous year
1	2	3	4
1. Balance of cash as of the beginning of the year	010	105,769	162,383
Cash flows from current activities			
Cash received from buyers, customers	020	8,851,044	7,995,204
Other profits	050	80,250	162,842
Cash sent to:			
Payment for purchased goods, works, services, raw materials and other current assets	150	7,529,229	6,149,578
Payment of wages, salaries	160	689,517	550,330
Payment of dividends, interests	170	322,848	284,930
Payment of taxes and levies	180	662,304	557,899
Payment to off-budget funds	185	144,113	117,825
Payment of accountable amounts	186	17,248	13,196
Purchase and sales of currency	187	8,987	8,050
	188		
Other expenses	190	49,586	57,889
		0	0
Net cash provided by current activities	200	(492,538)	398,348
<b>Cash flows from investing activities</b>	210		
Proceeds from sale of objects of fixed assets and other non-current assets		3,371	2,322
Proceeds from sale of securities and other financial investments	220	52,944	18,455
Dividends received	230	0	0
Interest received	240	2,168	2,268
Proceeds from repaid loans granted to other organizations	250	0	0
Acquisition of subsidiaries	280	657	239,260
Acquisition of objects of fixed assets, income investments to valuable property and intangible assets	290	409,722	201,142
Acquisition of securities and other financial investments	300	0	11,428
Loans granted to other organizations	310	47,566	0
Net cash provided by investing activities	340	(399,462)	(428,785)
<b>Cash flows from financing activities</b>	350		
Proceeds from shares issue and other share securities		0	0
Proceeds from loans and credits granted to other organizations	360	3,590,065	1,891,934
Repayment of loans and credits (without interest)	390	2,720,641	1,909,535
Repayment of obligations on bonds	400	9,933	8,577
Net cash provided by financial activities	410	859,491	(26,178)
Net increase (reduction) of cash and equivalents	420	(32,509)	(56,614)
<b>Balance of cash as of the end of the reporting period</b>	430	73,260	105,769
Influence of currency rates changes in relation to the Russian ruble.	440	0	0

## APPENDIX TO THE BALANCE SHEET

For year 2007

Organization: **Open Joint-Stock Company Concern "Kalina"**

Identification Taxpayer's Number

Sphere of activity: **production**

Organizational and legal form: **open joint stock company**

Units: **thousand RUR**

Form No. 5 - **OKUD**

Date (day, month, year)

Codes		
0710005		
01	02	08
00333859		
INN		
6608000083		
OKVEDB		
24.52		
OKOPF / OKFS		
47/34		
OKEI		
384/385		

### I. INTANGIBLE ASSETS

Index Description	Line code	Availability as of the beginning of the reporting year	Received	Retired	Availability as of the end of the reporting year
1	2	3	4	5	6
Objects of intellectual property (exclusive rights for the results of intellectual property)	010	12,423	407	55	12,775
including:					
of patentholder for the invention, industrial model	011	123	0	0	123
of patentholder for software, databases	012	0	0	0	0
of patentholder for integrated circuit layout	013	0	0	0	0
of owner for trademark and service mark, name of the goods origination	014	0	0	0	0
of patentholder for selection achievement	015	12,300	407	55	12,652
Organization expenses	020	0	0	0	0
Business standing	030	0	0	0	0
Other	040	16,389	0	0	16,389

Index	Line code	As of the beginning of the reporting period	As of the end of the reporting period
1	2	3	4
Depreciation of intangible assets – total	050	3,383	4,334
Including:			
Trademarks	051	1,795	2,409
Patents	052	24	32
Other	053	1,564	1,893
		0	0

### II. FIXED ASSETS

Index Description	Line code	Availability as of the beginning of the reporting year	Received	Retired	Availability as of the end of the reporting year
Buildings	110	513,204	351,180	186	864,198
Constructions and transfer mechanisms	111	150,665	11,133	103,395	58,403
Machinery and equipment	112	693,681	48,082	5,836	735,927
Transport vehicles	113	35,406	8,048	3,096	40,358
Industrial stock and household equipment	114	180,341	102,650	1,178	281,813
Draught livestock	115	0	0	0	0
Productive livestock	116	0	0	0	0
Perennial plants	117	0	0	0	0
Other fixed assets	118	0	0	0	0
Land and natural resources used	119	12,003	0	0	12,003

Capital investments to radical improvement of lands	120	0	0	0	0
TOTAL		1,585,300	521,093	113,691	1,992,702

### Income Investments to Valuable Property

Index	Line code	As of the beginning of the reporting period	As of the end of the reporting period
1	2	3	4
Depreciation of fixed assets – total	140	406,850	547,025
Including:			
Buildings and constructions	141	83,651	91,220
Machinery, equipment and transport vehicles	142	254,339	330,432
Other	143	68,860	125,373
Objects of fixed assets granted on lease – total	150	7,161	7,326
Including:			
Buildings	151	0	0
constructions	152	0	0
Machinery and equipment	153	7,161	7,161
Industrial stock and household equipment	154	0	165
Objects of fixed assets temporarily closed-down	155	14,925	9,742
Objects of fixed assets temporarily held on lease – total	160	11,590	23,706
Including:			
Equipment	161	11,590	17,644
Transport	162		6,062
Objects of immovable property taken into use and being in the process of state registration	165	0	0
<b>Notes:</b>			
Results of revaluation of objects of fixed assets:	170	0	0
original value (replacement value)	171	0	0
wear	172	0	0
Change in the value of objects of fixed assets as a result of completion, final equipping, reconstruction, partial liquidation	180	43,852	234,861

Index Description	Line code	Availability as of the beginning of the reporting year	Received	Retired	Availability as of the end of the reporting year
1	2	3	4		6
Property to be granted on lease	210	0	0	0	0
Property granted under the contract of rent	220	0	0	0	0
		0	0	0	0
Other	230	0	0	0	0
Total		0	0	0	0
	code	As of the beginning of the reporting year	As of the end of the reporting year		
1	2	3	4		6
Depreciation of income investments to valuable property	250	0	0		0

### Expenses on Research and Development Activities

Index Description	Line code	Availability as of the beginning of the reporting year	Received	Removed	Availability as of the end of the reporting year
1	2	3	4	5	6
Total	310	0	0	(0)	0
Including:					

Developing of bioactive additions formulas		0	0	(0)	0
			code	As of the beginning of the reporting year	As of the end of the reporting year
			2	3	4
<b>Notes:</b> The amount of expenses on research and development activities in progress referred to extraordinary expenses			320	0	0
				For the reporting period	To the same period of the previous year
The amount of expenses on research and development activities with negative results referred to extraordinary expenses			2	3	4
			330	0	0

#### Expenses on Natural Resources Development

Index Description	Line code	Availability as of the beginning of the reporting year	Received	Removed	Availability as of the end of the reporting year
1	2	3	4	5	6
Expenses on natural resources development – total	410	0	0	0	0
Including:		0	0	0	0
		0	0	0	0
			code	As of the beginning of the reporting year	As of the end of the reporting year
			2	3	4
<b>Notes:</b> The amount of expenses on subsurface resources development, unfinished prospecting and evaluation of deposits, exploration and/or hydrogeological surveys and other similar works			420	0	0
The amount of expenses on ineffective natural resources development referred to extraordinary expenses in the reporting period			430	0	0

#### Financial Investments

Index Description	Line code	long-term		short-term	
		As of the beginning of the reporting year	As of the end of the reporting year	As of the beginning of the reporting year	As of the end of the reporting year
1	2	3	4	5	6
Investments to charter (stockholders' capitals of other organizations) – total	510	283,690	221,938	0	0
Including subsidiaries and dependent companies	511	283,690	221,938	0	0
State and municipal securities	515	0	0	0	0
Securities of other organizations – total	520	31,422	31,422	0	0
Including debt securities (bonds, promissory notes)	521	0	0	0	0
Loans granted	525	0	47,454	0	0
Deposits	530	0	0	0	0
Other	535	128	0	0	0
total		315,240	300,814	0	0
Of the total amount financial investments having current market value:					
Contributions to charter (stockholders' capitals of other organizations) – total	550	0	0	0	0
Including subsidiaries and dependent economic companies	551	0	0	0	0
State and municipal securities	555	0	0	0	0
Securities of other organizations – total	560	0	0	0	0
Including debt securities (bonds, promissory notes)	561	0	0	0	0
Other	565	0	0	0	0

total					
<b>Notes:</b>					
For financial investments having current market value, change in value as a result of evaluation adjustment	580	0	0	0	0
For debt securities difference between original value and face value is referred to the financial result of the reporting period	590	0	0	0	0

### III. ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE

Index Description	Line code	Balance as of the beginning of the reporting year	Liabilities arisen
1	2	3	4
Accounts receivable:			
Short-term - total	610	2,777,264	3,581,028
Including:			
Settlements with buyers and customers	611	1,347,676	1,884,306
Advance payments made	612	699,335	948,988
Other	613	730,253	747,734
Long-term – total	620	0	0
Including:			
Settlements with buyers and customers	621	0	0
Advance payments made	622	0	0-
Other	623	0	0
Total	630	2,777,264	3,581,028
Accounts payable:			
Short-term - total	640	1,743,020	2,855,545
Including:			
Settlements with suppliers and contractors	641	791,558	1,039,860
Advance payments received	642	13,280	10,975
Settlements for taxes and charges	643	74,974	17,231
Credits	644	0	0
Loans	645	818,916	1,695,784
Other	646	44,292	91,695
Long-term – total	650	475,820	406,896
Including:			
Credits	651	0	0
Loans	652	428,507	396,100
Taxes deferred	653	47,313	10,796
Total	660	2,218,840	3,262,441

### Expenses on Ordinary Activities (by Cost Items)

Index Description	Line code	For the reporting year	For the previous year
1	2	3	4
Materials cost	710	4,910,809	4,122,414
Expenses on remuneration of labor	720	868,093	607,567
Remittances to social needs	730	149,227	84,604
Depreciation	740	148,857	118,936
Other expenses	750	611,248	893,415
Total for cost items	760	6,688,234	5,826,936
Change in balance (growth {+}, reduction {-}):			
Work in progress	765	5,977	(20,950)
Pre-paid expenses	766	4,857	(8,908)
Provision for future expenses	767	0	0

### Provisions

Index Description	Line code	Balance as of the beginning of the reporting year	Balance as of the end of the reporting year
1	2	3	4
Receivables – total	810	13,894	0

Including: promissory notes	811	0	0
Property in pledge	820	0	0
of it: objects of fixed assets	821	0	0
Securities and other financial investments	822	0	0
Other	823	0	0
Provided - total	830	0	0
Including: promissory notes	831	0	0
Property given in pledge	840	0	0
of it: objects of fixed assets	841	0	0
Securities and other financial investments	842	0	0
other	843	0	0

**National Assistance**

<b>Index Description</b>	<b>Line code</b>	<b>For the reporting period</b>		<b>For the same period of the previous year</b>	
1	2	3		4	
Received budget funds in the reporting year	910	0		0	
Including:		0		0	
		As of the beginning of the reporting period	Received during the reporting period	Returned during the reporting period	As of the end of the reporting period
Budget credits – total	920	0	0	0	0
Including:		0	0	0	0
		0	0	0	0

Chief Executive Officer \_\_\_\_\_ Gorayev, Timur Rafkatovich

Chief Accountant \_\_\_\_\_ Babina, Tatiana Gennadievna