



**EXPLANATORY NOTES TO THE BALANCE SHEET
AND STATEMENT OF FINANCIAL POSITION
for 2016**

Annex to Order of the
Russian Ministry of
Finance No. 66n dated
July 2nd, 2010 (as
revised by Order of the
Russian Ministry of
Finance No. 124n dated
October 5th, 2011)

**Public Joint-Stock Company “Federal Grid Company of Unified
Energy System”**

power transmission

public joint-stock company/mixed Russian assets with a federal share

RUB thousand

	CODES
OKUD Form No. 5	0710005
Date [year, month, day]	2016 12 31
as per OKPO	56947007
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as per OKEI	384

1. Intangible assets and expenses for research and development, design and experimental, and technological works (R&D)

1.1. Availability and changes in intangible assets

Indicator			As of the beginning of year		Changes for the period						As of the end of period		
Item	Code	Period	Initial/current market value	Accumulated depreciation	Received	Withdrawn		Accumulated depreciation	Impairment loss	Revaluation		Initial/current market value	Accumulated depreciation
						Initial/current market value	Accumulated depreciation			Initial/current market value	Depreciation		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Intangible assets - total	5100	for 2016	11 430 798	(7 936 647)	1 034 374	(228 849)	228 849	(1 201 618)	-	-	-	12 236 323	(8 909 416)
	5110	for 2015	9 979 699	(6 714 177)	1 451 099	-	-	(1 222 470)	-	-	-	11 430 798	(7 936 647)
including:													
by patent holder for invention, industrial prototype, useful model	5101	for 2016	316 270	(88 465)	13 524	-	-	(29 001)	-	-	-	329 794	(117 466)
	5111	for 2015	254 276	(61 569)	61 994	-	-	(26 896)	-	-	-	316 270	(88 465)
by possessor of right for computer programs, databases	5102	for 2016	8 485 549	(6 226 734)	818 153	(228 849)	228 849	(844 336)	-	-	-	9 074 853	(6 842 221)
	5112	for 2015	7 120 411	(5 346 299)	1 365 138	-	-	(880 435)	-	-	-	8 485 549	(6 226 734)
by owner for trademark and service mark, appellation of goods origin	5103	for 2016	246	(246)	-	-	-	-	-	-	-	246	(246)
	5113	for 2015	246	(246)	-	-	-	-	-	-	-	246	(246)
Other	5104	for 2016	2 628 733	(1 621 202)	202 697	-	-	(328 281)	-	-	-	2 831 430	(1 949 483)
	5114	for 2015	2 604 766	(1 306 063)	23 967	-	-	(315 139)	-	-	-	2 628 733	(1 621 202)

1.2. Acquisition cost of intangible assets created by the company itself

Indicator name	Code	As of December 31, 2016	As of December 31, 2015	As of December 31, 2014
1	2	3	4	5
Total	5120	-	-	-

1.3. Totally redeemed intangible assets

Indicator name	Code	As of December 31, 2016	As of December 31, 2015	As of December 31, 2014
1	2	3	4	5
Total	5130	6 198 334	5 612 715	4 090 740
including				
Other	5131	6 198 334	5 612 715	4 090 740

1.4. Availability and changes in R&D results

Indicator name	Code	Period	As of the beginning of year		Changes for the period				As of the end of period	
			initial/current market value	part of cost expensed as incurred	Received	Withdrawn		part of cost expensed as incurred	initial/current market value	part of cost expensed as incurred
						initial/current market value	part of cost expensed as incurred			
1	2	3	4	5	6	7	8	9	10	11
R&D - total	5140	for 2016	403 971	(160 320)	-	-	-	(80 604)	403 971	(240 924)
	5150	for 2015	403 971	(79 716)	-	-	-	(80 604)	403 971	(160 320)
including:										
Creation of the general information model of UES based on IEC standards	5141	for 2016	65 811	(23 034)		-	-	(13 162)	65 811	(36 196)
	5151	for 2015	65 811	(9 872)		-	-	(13 162)	65 811	(23 034)
AAS concept development	5142	for 2016	80 007	(33 337)	-	-	-	(16 002)	80 007	(49 339)
	5152	for 2015	80 007	(17 335)	-	-	-	(16 002)	80 007	(33 337)
UNEG of Russia modernization program for the period till 2020, with perspective till 2030	5143	for 2016	84 955	(35 398)	-	-	-	(16 991)	84 955	(52 389)
	5153	for 2015	84 955	(18 407)	-	-	-	(16 991)	84 955	(35 398)
Program of innovative development of JSC FGC UES till 2020	5144	for 2016	60 819	(25 342)	-	-	-	(12 164)	60 819	(37 506)
	5154	for 2015	60 819	(13 178)	-	-	-	(12 164)	60 819	(25 342)
Other	5145	for 2016	112 379	(43 209)		-	-	(22 285)	112 379	(65 494)
	5155	for 2015	112 379	(20 924)		-	-	(22 285)	112 379	(43 209)

1.5. Unfinished R&D and unfinished transactions on intangible assets acquisition

Indicator name	Code	Period	Changes for the period			As of the end of period	
			As of the beginning of year	expenses for the period	expenses withdrawn as non-effective		accounted as intangible assets or R&D*
1	2	3	4	5	6	7	8
Expenses for unfinished R&D - total	5160	for 2016	4 560 604	393 141	-	(235 120)	4 718 625
	5170	for 2015	4 389 233	254 466	-	(83 095)	4 560 604
including:							
Development of technical requirements, design, manufacturing and testing of high-temperature superconductor of direct-current cable, including converters	5161	for 2016	911 625		-	-	911 625
	5171	for 2015	864 177	54 999	-	(7 551)	911 625
Setting-up a smart network within UPS East (Vostok)	5162	for 2016	236 736	-	-	-	236 736
	5172	for 2015	214 075	30 900	-	(8 239)	236 736
Development and manufacture of the production prototype for 500 kV HV line of Sayano-Shushenskaya HPP	5163	for 2016	172 127	147 700	-	(1 802)	318 025
	5173	for 2015	155 268	22 350	-	(5 491)	172 127
Other	5164	for 2016	3 240 116	245 441		(233 318)	3 252 239
	5174	for 2015	3 155 713	146 217		(61 814)	3 240 116
Unfinished operations on intangible assets acquisition - total	5180	for 2016	940 935	535 750	(59 153)	(812 500)	605 032
	5190	for 2015	1 669 231	652 540	(10 853)	(1 369 983)	940 935
including:							
Creation of the integrated hardware/software and technological solution "GCM"	5181	for 2016	215 648	-	-	(215 648)	-
	5191	for 2015	188 454	83 470	-	(56 276)	215 648
Change in computation of time AMIS EPFA	5182	for 2016	60 001	-	-	(60 001)	-
	5192	for 2015	60 001	-	-	-	60 001
Creation of OSNBS of electrical grid facilities	5183	for 2016	55 475	-	-	-	55 475
	5193	for 2015	55 475	-	-	-	55 475
Formation of ACS Treasury	5184	for 2016	135 209	-	-	(135 209)	-
	5194	for 2015	-	135 209	-	-	135 209
UACS Modernisation 1st extension	5185	for 2016	169 392	-	-	(169 392)	-
	5195	for 2015	-	169 392	-	-	169 392
Special automatic information and measurement system of Federal Grid Company	5186	for 2016	133 990	-	-	-	133 990
	5196	for 2015	64 727	69 263	-	-	133 990
Other	5188	for 2016	171 220	535 750	(59 153)	(232 250)	415 567
	5198	for 2015	1 300 574	195 206	(10 853)	(1 313 707)	171 220

* 5160 and 5170 lines reflect reclassification to fixed assets

2. Fixed assets
2.1. Availability and changes in fixed assets

Indicator name	Code	Period	As of the beginning of year		Changes for the period						As of the end of period		
			initial cost	accumulated depreciation	received		objects withdrawn		accumulated depreciation	revaluation		initial cost	accumulated depreciation
					initial cost	accumulated depreciation	initial cost	accumulated depreciation		initial cost	accumulated depreciation		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Fixed assets (excluding income-bearing investments in tangible assets) - total	5200	for 2016	1 486 934 382	(663 309 397)	104 047 056	(97 294)	(3 551 048)	2 662 129	(80 290 155)	22 179 809	(11 135 371)	1 609 610 199	(752 170 088)
	5210	for 2015	1 370 707 288	(581 846 193)	99 262 311	(97 161)	(11 223 820)	8 691 398	(75 995 873)	28 188 603	(14 061 568)	1 486 934 382	(663 309 397)
including:													
	5201	for 2016	83 833 105	(19 585 430)	8 933 484	(2 004)	(336 658)	82 727	(3 097 940)	602 876	(418 313)	93 032 807	(23 020 960)
Buildings	5211	for 2015	76 236 787	(16 745 681)	7 559 052	(3 826)	(1 948 524)	671 375	(2 867 310)	1 985 790	(639 988)	83 833 105	(19 585 430)
	5202	for 2016	892 294 143	(411 493 380)	39 704 589	(1 784)	(620 676)	498 542	(37 250 622)	2 071 624	(827 728)	933 449 680	(449 074 972)
Constructions and transfer mechanisms	5212	for 2015	838 843 751	(374 355 608)	46 974 142	(2 493)	(6 298 516)	5 465 076	(35 685 831)	12 774 766	(6 914 524)	892 294 143	(411 493 380)
	5203	for 2016	497 416 084	(224 507 108)	54 718 230	(74 625)	(2 402 982)	1 926 231	(38 720 682)	19 504 065	(9 889 009)	569 235 397	(271 265 193)
Machinery and equipment	5213	for 2015	442 834 789	(184 177 106)	43 954 895	(82 918)	(2 796 086)	2 388 506	(36 129 689)	13 422 486	(6 505 901)	497 416 084	(224 507 108)
	5204	for 2016	7 877 138	(5 261 649)	206 798	(17 420)	(95 494)	86 839	(899 424)	-	-	7 988 442	(6 091 654)
Transport vehicles	5214	for 2015	7 862 630	(4 354 663)	131 742	(6 157)	(117 234)	106 687	(1 007 516)	-	-	7 877 138	(5 261 649)
	5205	for 2016	2 938 084	(2 083 191)	375 984	(1 178)	(49 921)	49 208	(273 154)	3	(1)	3 264 150	(2 308 316)
Production and household stock	5215	for 2015	2 763 846	(1 877 424)	229 371	(1 767)	(55 147)	52 119	(256 105)	14	(14)	2 938 084	(2 083 191)
	5206	for 2016	532 949	(361 444)	58 393	(283)	(18 735)	18 582	(31 138)	1 241	(320)	573 848	(374 603)
Other types of fixed assets	5216	for 2015	533 691	(335 711)	2 024	-	(8 313)	7 635	(32 227)	5 547	(1 141)	532 949	(361 444)
	5207	for 2016	1 698 972	-	49 578	-	(26 582)	-	-	-	-	1 721 968	-
Land plots and natural resources sites	5217	for 2015	1 631 794	-	67 178	-	-	-	-	-	-	1 698 972	-
	5220	for 2016	343 907	(17 195)	-	-	-	-	(17 195)	-	-	343 907	(34 390)
Fixed assets obtained under leasing agreement	5230	for 2015	-	-	343 907	-	-	-	(17 195)	-	-	343 907	(17 195)

2.2. Incomplete capital investments

Indicator name	Code	Period	As of the beginning of year	Changes for the period			As of the end of period
				expenses for the period	withdrawn	accounted as fixed assets or the value is increased	
1	2	3	4	5	6	7	8
Construction in progress and incomplete operations on purchase, modernization etc. of fixed assets - total	5250	for 2016	243 589 070	104 735 497	(20 052 760)	(103 870 498)	224 401 309
	5240	for 2015	259 594 973	96 869 758	(13 858 969)	(99 016 692)	243 589 070
including:							
new construction	5251	for 2016	93 255 221	51 618 798	(582 701)	(46 914 285)	97 377 033
	5241	for 2015	111 656 622	48 601 776	(1 052 638)	(65 950 539)	93 255 221
modernization and reconstruction	5252	for 2016	106 531 284	33 208 715	(353 141)	(55 488 425)	83 898 433
	5242	for 2015	105 015 235	33 333 423	(873 538)	(30 943 836)	106 531 284
acquisition of fixed asset items	5253	for 2016	142 126	1 339 088	(12 166)	(1 414 377)	54 671
	5243	for 2015	419 526	1 846 937	(3 999)	(2 120 338)	142 126
R&D objects	5254	for 2016	4 560 604	393 141	(221 873)	(13 247)	4 718 625
	5244	for 2015	4 389 233	254 466	(81 116)	(1 979)	4 560 604
creation of intangible assets	5255	for 2016	940 935	535 750	(871 653)	-	605 032
	5245	for 2015	1 669 231	652 540	(1 380 836)	-	940 935
DEW non-completed	5256	for 2016	4 308 623	1 260 072	(1 149 307)	-	4 419 388
	5246	for 2015	3 226 667	1 868 651	(786 695)	-	4 308 623
other	5257	for 2016	-	40 164	-	(40 164)	-
	5247	for 2015	-	-	-	-	-
equipment for installation	5258	for 2016	33 850 277	16 339 769	(16 861 919)	-	33 328 127
	5248	for 2015	33 218 459	10 311 965	(9 680 147)	-	33 850 277

2.3. Change in the cost of fixed assets as a consequence of further construction, further equipment, reconstruction and partial liquidation

Indicator name	Code	for 2016	for 2015
		1	2
Increase in the cost of fixed assets as a consequence of further construction, further equipment, reconstruction - total	5260	20 760 199	28 660 928
including:			
Buildings	5261	1 284 346	652 208
Constructions and transfer mechanisms	5262	14 100 881	24 887 730
Machinery and equipment	5263	5 353 834	3 116 146
Transport vehicles	5264	120	675
Production and household stock	5265	173	233
Other	5266	20 845	3 936
Decrease in the cost of fixed assets as a consequence of partial liquidation - total:	5270	(65 570)	(26 582)
including:			
Buildings	5271		(300)
Constructions and transfer mechanisms	5272	(57 809)	(26 055)
Machinery and equipment	5273	(7 761)	(227)
Transport vehicles	5274	-	-
Production and household stock	5275		

2.4. Other use of fixed assets

Indicator name	Code	As of December 31, 2016	As of December 31, 2015	As of December 31, 2014
1	2	3	4	5
Rented fixed assets on the balance sheet	5280	7 680 932	10 313 874	5 818 381
Rented fixed assets out of the balance sheet	5281	-	-	-
Leased fixed assets on the balance sheet	5282	-	-	-
Leased fixed assets out of the balance sheet	5283	33 654 082	30 925 398	29 613 882
Real assets accepted into operation and actually used, being in the process of state registration	5284	185 337 710	189 135 531	183 302 369
Isolated fixed assets	5285	98 323	87 768	91 045
Other use of fixed assets (pledge, etc.)	5286	-	-	-

3. Financial investments

3.1. Availability and changes in financial investments

Indicator name	Code	Period	As of the beginning of year		Changes for the period						As of the end of period	
			initial cost	accumulated correction	Received		Withdrawn (repaid)		accrual of interest (including adjustment of initial value to nominal one)	current market value (impairment loss)	initial cost	accumulated correction
					initial cost	accumulated correction	initial cost	accumulated correction				
1	2	3	4	5	6	7	8	9	10	11	12	13
Long-term - total	5301	for 2016	104 198 595	(71 859 440)	-	-	(298 910)	-	-	39 783 977	103 899 685	(32 075 463)
	5321	for 2015	102 612 989	(76 848 133)	3 312 460	-	(1 726 854)	-	-	4 988 693	104 198 595	(71 859 440)
including:												
Investment into charter capitals of other companies	5302	for 2016	78 728 279	(62 562 606)	-	-	(6)	-	-	39 769 727	78 728 273	(22 792 879)
	5322	for 2015	78 616 955	(68 400 958)	111 324	-	-	-	-	5 838 352	78 728 279	(62 562 606)
Investment into charter capitals of subsidiaries and affiliates	5303	for 2016	24 171 512	(9 296 834)	-	-	(100)	-	-	14 250	24 171 412	(9 282 584)
	5323	for 2015	23 991 914	(8 447 175)	180 180	-	(582)	-	-	(849 659)	24 171 512	(9 296 834)
Securities (promissory notes)	5304	for 2016	-	-	-	-	-	-	-	-	-	-
	5324	for 2015	-	-	-	-	-	-	-	-	-	-
Loans extended	5305	for 2016	1 298 804	-	-	-	(298 804)	-	-	-	1 000 000	-
	5325	for 2015	951	-	3 020 956	-	(1 723 103)	-	-	-	1 298 804	-
Deposits	5306	for 2016	-	-	-	-	-	-	-	-	-	-
	5326	for 2015	-	-	-	-	-	-	-	-	-	-
Other	5307	for 2016	-	-	-	-	-	-	-	-	-	-
	5327	for 2015	3 169	-	-	-	(3 169)	-	-	-	-	-
Short-term - total	5308	for 2016	51 764 310	(12 870 821)	10 658 511	-	(60 008 081)	-	(347 422)	12 870 821	2 067 318	-
	5328	for 2015	15 633 287	(12 870 821)	42 118 793	-	(5 987 770)	-	-	-	51 764 310	(12 870 821)
including:												
Investment into charter capitals of other companies	5309	for 2016	-	-	-	-	-	-	-	-	-	-
	5329	for 2015	-	-	-	-	-	-	-	-	-	-
Investment into charter capitals of subsidiaries and affiliates	5310	for 2016	-	-	-	-	-	-	-	-	-	-
	5330	for 2015	-	-	-	-	-	-	-	-	-	-
Securities (promissory notes)	5311	for 2016	12 369 521	(12 369 521)	-	-	(12 022 099)	-	(347 422)	12 369 521	-	-
	5331	for 2015	12 369 521	(12 369 521)	-	-	-	-	-	-	12 369 521	(12 369 521)
Loans extended	5312	for 2016	9 268 226	(501 300)	10 654 522	-	(17 864 150)	-	-	501 300	2 058 598	-
	5332	for 2015	3 255 046	(501 300)	12 000 950	-	(5 987 770)	-	-	-	9 268 226	(501 300)
Deposits	5313	for 2016	30 116 320	-	-	-	(30 116 320)	-	-	-	-	-
	5333	for 2015	-	-	30 116 320	-	-	-	-	-	30 116 320	-
Other	5314	for 2016	10 243	-	3 989	-	(5 512)	-	-	-	8 720	-
	5334	for 2015	8 720	-	1 523	-	-	-	-	-	10 243	-
Financial investments - total	5300	for 2016	155 962 905	(84 730 261)	10 658 511	-	(60 306 991)	-	(347 422)	52 654 798	105 967 003	(32 075 463)
	5320	for 2015	118 246 276	(89 718 954)	45 431 253	-	(7 714 624)	-	-	4 988 693	155 962 905	(84 730 261)

Indicator name	Code	As of December 31, 2016	As of December 31, 2015	As of December 31, 2014
1	2	3	4	5
Financial investments received as pledge - total	53200	-	-	-
Financial investments transferred to third parties (except sale) - total	53205	-	-	-
Other use of financial investments	53209	-	-	-

4. Inventory
4.1. Availability and changes in inventories

Indicator name	Code	Period	As of the beginning of year		revenues and expenditures	Changes for the period				As of the end of period	
			production cost	cost reduction reserve amount		Withdrawn (repaid)		loss from deterioration in value	inventory turnover between their groups (types)	production cost	cost reduction reserve amount
						production cost	provision for deterioration in value				
1	2	3	4	5	6	7	8	9	10	11	12
Inventories - total	5400	for 2016	12 632 339	-	6 226 048	(9 749 829)	-	-	-	9 108 558	-
	5420	for 2015	9 635 100	-	7 193 896	(4 196 657)	-	-	-	12 632 339	-
Raw materials, materials and other valuables	5401	for 2016	12 632 325	-	6 225 691	(9 749 458)	-	-	-	9 108 558	-
	5421	for 2015	9 635 083	-	7 192 832	(4 195 590)	-	-	-	12 632 325	-
finished goods and goods for sale	5402	for 2016	14	-	357	(371)	-	-	-	-	-
	5422	for 2015	17	-	1 064	(1 067)	-	-	-	14	-

4.2 Pledged inventory

Indicator name	Code	As of December 31, 2016	As of December 31, 2015	As of December 31, 2014
1	2	3	4	5
Inventory not paid as of the reporting date - total	5440	-	-	-
Inventory pledged under contracts - total	5445	-	-	-

5. Receivables and payables
5.1. Availability and changes in accounts receivable

Indicator name	Code	Period	As of the beginning of year		Changes for the period						As of the end of period		
			by contract terms	bad debt provision	received		disposals			writing off at the expense of provision funds	transfer from long-term to short-term debt	by contract terms	bad debt provision
					as a result of business activities (transaction debt)	interest, fines and other accruals due	repayment	writing-off	allowance recovery				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Long-term accounts receivable - total	5501	for 2016	9 554 594	(50 855)	9 372 866	-	(65 764)	-	-	-	(7 483 279)	11 378 417	(50 855)
	5521	for 2015	1 110 836	(88)	8 720 738	-	(52 366)	-	(50 767)	-	(224 614)	9 554 594	(50 855)
including:													
customers and consumers	5502	for 2016	8 654 597	-	9 360 250	-	(57 220)	-	-	-	(7 472 568)	10 485 059	-
	5522	for 2015	4 877	-	8 713 575	-	(44 498)	-	-	-	(19 357)	8 654 597	-
advance payments made	5503	for 2016	88	(88)	-	-	-	-	-	-	-	88	(88)
	5523	for 2015	88	(88)	4 635	-	(4 635)	-	-	-	-	88	(88)
other debtors	5504	for 2016	899 909	(50 767)	12 616	-	(8 544)	-	-	-	(10 711)	893 270	(50 767)
	5524	for 2015	1 105 871	-	2 528	-	(3 233)	-	(50 767)	-	(205 257)	899 909	(50 767)
Short-term accounts receivable - total	5510	for 2016	118 887 847	(58 900 371)	712 758 788	3 498 802	(644 503 485)	(489)	(640 896)	81 613	(7 226 481)	183 333 369	(59 459 654)
	5530	for 2015	113 913 413	(54 861 273)	628 585 561	1 216 161	(616 584 691)	(23 821)	(4 091 818)	52 720	(8 166 056)	118 887 847	(58 900 371)
including:													
customers and consumers	5511	for 2016	50 679 611	(10 926 211)	262 022 163	-	(206 108 767)	(50)	1 535 823	-	(7 226 481)	99 366 476	(9 390 388)
	5531	for 2015	44 687 556	(7 186 506)	212 119 637	-	(197 958 449)	-	(3 742 782)	3 077	(8 166 056)	50 679 611	(10 926 211)
amounts owed by members (founders) as share capital payments	5512	for 2016	-	-	-	-	-	-	-	-	-	-	-
	5532	for 2015	-	-	-	-	-	-	-	-	-	-	-
advance payments made	5513	for 2016	2 746 155	(1 980 105)	9 420 918	-	(9 614 884)	(12)	(56 138)	57 080	-	2 495 097	(1 979 163)
	5533	for 2015	3 540 506	(1 980 963)	71 530 913	-	(72 323 833)	(17)	(556)	1 414	-	2 746 155	(1 980 105)
other debtors	5514	for 2016	65 462 081	(45 994 055)	441 315 707	3 498 802	(428 779 834)	(427)	(2 120 581)	24 533	-	81 471 796	(48 090 103)
	5534	for 2015	65 685 351	(45 693 804)	344 935 011	1 216 161	(346 302 409)	(23 804)	(348 480)	48 229	-	65 462 081	(45 994 055)
Advance payments under non-current assets (balance line 1173)	5515	for 2016	26 272 966	(5 418 243)	223 481 092	-	(214 907 684)	(393)	(3 637 651)	3 163	-	34 842 818	(9 052 731)
	5535	for 2015	41 609 152	(1 847 538)	286 082 920	-	(301 407 908)	-	(3 581 903)	11 198	-	26 272 966	(5 418 243)
Total	5500	for 2016	154 715 407	(64 369 469)	945 612 746	3 498 802	(859 476 933)	(882)	(4 278 547)	84 776	(14 709 760)	229 554 604	(68 563 240)
	5520	for 2015	156 633 401	(56 708 899)	923 389 219	1 216 161	(918 044 965)	(23 821)	(7 724 488)	63 918	(8 390 670)	154 715 407	(64 369 469)

5.2. Overdue accounts receivable

Indicator name	Code	As of December 31, 2016		As of December 31, 2015		As of December 31, 2014	
		by contract terms	balance value (less provision for doubtful debts)	by contract terms	balance value (less provision for doubtful debts)	by contract terms	balance value (less provision for doubtful debts)
1	2	3	4	5	6	7	8
Total	5540	35 768 797	15 516 478	37 857 026	18 476 959	26 427 560	16 074 584
including:							
Customers and consumers	5541	22 041 037	12 650 692	28 021 309	17 095 098	20 076 480	12 889 974
Advance payments made	5542	2 381	-	1 849	-	2 335	-
Other debtors	5543	1 878 317	29 508	3 033 764	-	1 316 597	-
Advance payments under non-current assets (balance line 1173)	5544	11 847 062	2 836 278	6 800 104	1 381 861	5 032 148	3 184 610

5.3. Availability and changes in accounts payable

Indicator name	Code	Period	As of the beginning of year	Changes for the period					As of the end of period
				received		disposals		transfer from long-term to short-term debt	
				as a result of business activities (transaction debt)	interest, fines and other accruals due	repayment	writing-off		
1	2	3	4	5	6	7	8	9	10
Long-term accounts payable - total	5551	for 2016	462 788	146 120	-	(101 771)	-	5 530	512 667
	5571	for 2015	453 029	33 086	-	(6 335)	-	(16 992)	462 788
Short-term accounts payable - total	5560	for 2016	54 748 132	509 898 503	122 524	(504 706 814)	(6 300)	(24 301)	60 031 744
	5580	for 2015	77 550 930	567 351 019	253 252	(590 373 194)	(13 698)	(20 177)	54 748 132
including:									
suppliers and contractors	5561	for 2016	42 279 852	225 287 412	7	(236 474 162)	(6 300)	(38 919)	31 047 890
	5581	for 2015	67 205 391	198 246 329	42	(223 152 380)	(13 408)	(6 122)	42 279 852
Amounts owed to the company staff	5562	for 2016	18 486	45 537 582	-	(45 534 698)	-	-	21 370
	5582	for 2015	221 038	25 409 648	-	(25 612 200)	-	-	18 486
Amounts owed to state non-budget funds	5563	for 2016	310 101	5 131 901	-	(5 441 447)	-	-	555
	5583	for 2015	84 162	5 084 909	-	(4 858 680)	(290)	-	310 101
Taxes and fees payables	5564	for 2016	4 062 955	98 137 396	6 029	(85 475 297)	-	-	16 731 083
	5584	for 2015	1 326 189	74 456 831	11 248	(71 731 313)	-	-	4 062 955
Advances received	5565	for 2016	6 129 644	37 617 465	-	(35 589 849)	-	14 618	8 171 878
	5585	for 2015	6 085 001	233 957 505	-	(233 898 807)	-	(14 055)	6 129 644
Other creditors	5566	for 2016	1 939 360	84 287 420	116 488	(82 358 764)	-	-	3 984 504
	5586	for 2015	2 619 738	29 508 804	241 962	(30 431 144)	-	-	1 939 360
Payables to members (founders)	5567	for 2016	7 734	13 899 327	-	(13 832 597)	-	-	74 464
	5587	for 2015	9 411	686 993	-	(688 670)	-	-	7 734
Total	5550	for 2016	55 210 920	510 044 623	122 524	(504 808 585)	(6 300)	(18 771)	60 544 411
	5570	for 2015	78 003 959	567 384 105	253 252	(590 379 529)	(13 698)	(37 169)	55 210 920

5.4. Overdue accounts payable

Indicator name	Code	As of December 31, 2016	As of December 31, 2015	As of December 31, 2014
1	2	3	4	5
Total	5590	251 777	778 259	59 680
including:				
Suppliers and contractors	5591	233 059	743 507	24 928
Advances received	5592	18 644	34 752	34 752
Other creditors	5593	74	-	-

6. Production costs

Indicator name	Code	for 2016	for 2015
1	2	3	4
Material expenses	5610	23 714 349	23 929 722
Labor costs	5620	18 991 636	18 872 485
Fringe benefit expenses	5630	4 287 496	4 259 701
Depreciation	5640	81 490 149	77 216 689
Other expenses	5650	19 587 110	18 510 449
Total by cost category	5660	148 070 740	142 789 046
Change in balance (growth [-], loss [+]):			-
work in progress, finished goods, etc. (growth [-])	5670		-
work in progress, finished goods, etc. (loss [+])	5680		-
Total costs for common activities	5600	148 070 740	142 789 046

7. Provisions for contingent liabilities

Indicator			As of the beginning of year	Accrued	Use	Restored	As of the end of period
Item	Code	Period					
1	2	3	4	5	6	7	
Contingent liabilities	5700	for 2016	1 905 387	3 831 169	(3 282 953)	(26 774)	2 426 829
		for 2015	1 435 028	3 441 538	(2 949 824)	(21 355)	1 905 387
including:							
Estimated liability related to unutilized vacation	5701	for 2016	762 619	2 220 485	(2 166 959)	-	816 145
		for 2015	751 506	2 298 861	(2 287 748)	-	762 619
Estimated liability related to prior period payments	5702	for 2016	876 899	943 507	(850 125)	(26 774)	943 507
		for 2015	683 522	876 808	(662 076)	(21 355)	876 899
Estimated liability related to non-state pension fund	5703	for 2016	265 869	106 428	(265 869)	-	106 428
		for 2015	-	265 869	-	-	265 869
Estimated liability related to payments to management and control bodies	5704	for 2016	-	1 909	-	-	1 909
		for 2015	-	-	-	-	-
Estimated liability according to contract terms	5705	for 2016	-	558 840	-	-	558 840
		for 2015	-	-	-	-	-

8. Securing Liabilities

Indicator name	Code	As of December 31, 2016	As of December 31, 2015	As of December 31, 2014
1	2	3	4	5
Received - total	5800	78 556 902	50 884 425	67 459 319
including:				
Banking guarantees	5801	77 737 509	50 063 709	67 131 149
Property pledge contract	5802	735 206	721 557	209 059
Other	5803	84 187	99 159	119 111
Issued under own obligations - total	5810	2 248 381	136 709	171 537
including:				
Surety	5811	2 248 381	136 709	171 537

9. Government aid

Indicator name	Code	For 2016	For 2015
1	2	3	4
Budget funds received – total	5900	-	-
including:			
investments into non-current assets	5901	-	-

Chief Executive _____ A.E. Murov
[signature] [print name]

Chief Accountant _____ A.P. Noskov
[signature] [print name]

February 20, 2017