

RAS Financial Statements and Auditor's Report

Balance sheet, '000 RUB

Indicator	Line code	As at 31 December 2023	As at 31 December 2022	As at 31 December 2021
ASSET				
I. NON-CURRENT ASSETS				
Intangible assets	11100	547,594	416,791	488,040
Including:				
• intangible assets	11110	193,588	412,163	478,885
• capital investments in intangible assets	11120	341,518	4,566	8,663
• advances made	11199	12,488	61	491
R&D results	11200	59,798	43,083	33,850
Including:				
• research, development and engineering	11210	-	-	-
• capital investments in research, development and engineering	11220	32,620	43,083	33,850
• advances made	11299	27,178	-	-
Intangible exploration assets	11300	-	-	-
Tangible exploration assets	11400	-	-	-
Fixed assets	11500	339,275,912	311,617,468	296,335,287
Including:				
• fixed assets	11510	327,144,273	297,201,259	278,983,651
including:				
• buildings, machinery and equipment, vehicles	11511	322,433,757	293,215,122	275,127,001
• structures and transmission equipment	11512	3,232,120	3,325,303	3,327,776
• other fixed assets	11519	1,478,395	660,834	528,873
• capital investments in fixed assets	11520	11,181,065	11,466,087	17,125,209
• advances made	11599	950,574	2,950,122	226,427
Income-bearing investments in tangible assets	11600	-	-	-
Financial investments	11700	1,247,137	1,247,137	1,298,274
Including:				
• contributions to equities (share capitals) of other entities	11710	1,247,137	1,247,137	1,247,137
• loans issued and bank deposits	11720	-	-	51,137
• other financial investments	11790	-	-	-
• prepayments	11799	-	-	-

Indicator	Line code	As at 31 December 2023	As at 31 December 2022	As at 31 December 2021
Deferred tax assets	11800	1,835,684	4,203,962	4,766,934
Other non-current assets	11900	2,872,739	702,169	1,110,401
Total for Section I	11000	345,838,864	318,230,610	304,032,786
II. CURRENT ASSETS				
Inventories	12100	10,383,618	6,049,474	4,290,080
Including:				
• supplies, materials and other similar valuables	12110	10,319,284	6,021,456	4,166,941
• rearers and fatteners	12120	-	-	-
• work-in-progress costs	12130	6,301	12,678	42,987
• finished products and goods for resale	12140	8,019	6,797	11,757
• goods dispatched	12150	-	-	-
• prepaid expenses	12160	50,014	8,543	68,395
• other inventories and costs	12190	-	-	-
Value added tax on acquired valuables	12200	13,784	20,815	12,739
Receivables	12300	25,527,314	24,164,222	22,151,080
Including:				
• receivables due in more than 12 months from the reporting date	12310	6,117,570	7,911,712	8,645,558
including:				
• trade receivables (except for rail services)	12311	6,117,570	7,891,672	8,611,634
• trade receivables (for rail services)	12312	-	-	-
• advances made	12313	-	9,829	27,743
• other receivables	12319	-	10,211	6,181
• receivables due within 12 months from the reporting date	12320	19,409,744	16,252,510	13,505,523
including:				
• trade receivables (except for rail services)	12321	2,502,536	2,530,716	1,781,707
• trade receivables (for rail services)	12322	2,226,575	1,883,228	2,559,250
• advances made	12323	1,048,706	1,200,642	524,473
• "taxes and charges, social insurance and social security"	12324	12,714,872	9,708,566	7,937,874
• other receivables	12329	917,055	929,358	702,219

Indicator	Line code	As at 31 December 2023	As at 31 December 2022	As at 31 December 2021
Financial investments (excluding cash equivalents)	12400	-	-	-
Including:		-	-	-
• loans issued and bank deposits	12410	-	-	-
• other financial investments	12490	-	-	-
Cash and cash equivalents	12500	9,397,355	8,811,052	2,963,909
Including:				
• cash on hand	12510	44,629	36,848	35,433
• cash at bank	12520	552,494	668,114	788,132
• cash in foreign currency accounts	12530	0	10,368	11,997
• cash in special accounts	12540	771,407	1,704,201	28,010
• cash equivalents	12550	6,817,476	5,600,000	1,600,000
• other cash and cash in transit	12590	1,211,350	791,522	500,337
Other current assets	12600	584,509	1,087,205	799,605
Total for Section II	12000	45,906,579	40,132,768	30,217,414
Balance	16000	391,745,443	358,363,378	334,250,200
LIABILITIES				
III. EQUITY AND RESERVES				
Authorised capital	13100	263,588,839	248,588,839	221,961,041
Treasury shares	13200	-	-	-
Revaluation of non-current assets	13400	-	-	-
Additional paid-in capital (excluding revaluation)	13500	10,054,693	10,076,698	10,112,790
Including:				
• share premium	13510	-	-	-
• contributions to share capital	13520	-	-	-
• other equity	13590	10,054,693	10,076,698	10,112,790
Reserve capital	13600	2,200,098	1,648,168	1,648,168
Including:				
• statutory reserves	13610	2,200,098	1,648,168	1,648,168
• "reserves under constituent documents"	13620	-	-	-
Retained earnings (accumulated deficit)	13700	11,054,645	(9,502,463)	(20,577,166)
Total for Section III	13000	286,898,276	250,811,242	213,144,833
IV. NON-CURRENT LIABILITIES				
Loans and borrowings	14100	31,500,000	41,500,000	48,500,000
Including:				
• loans maturing in more than 12 months from the reporting date	14110	16,000,000	16,000,000	10,000,000
• borrowings maturing in more than 12 months from the reporting date	14120	15,500,000	25,500,000	38,500,000

Indicator	Line code	As at 31 December 2023	As at 31 December 2022	As at 31 December 2021
Deferred tax liabilities	14200	-	-	-
Provisions	14300	-	-	-
Other liabilities	14500	2,433,453	146,936	779,097
of these: deferred income	14510	56,296	73,069	96,498
Total for Section IV	14000	33,933,453	41,646,936	49,279,097
V. CURRENT LIABILITIES				
Loans and borrowings	15100	10,499,374	25,600,399	16,657,339
Including:				
• loans maturing within 12 months from the reporting date	15110	23,211	12,020,022	6,006,762
• borrowings maturing within 12 months from the reporting date	15120	10,476,163	13,580,378	10,650,576
Payables	15200	48,207,361	33,610,098	49,627,569
Including:				
• trade payables	15210	24,487,904	13,091,647	38,063,383
• salaries payable	15220	2,917,306	2,365,428	1,428,095
• taxes and charges, social insurance and social security	15230	3,262,412	4,692,801	1,301,498
• advances received (excluding tail services)	15240	455,279	861,092	347,063
• advances received for rail services	15250	14,913,073	10,698,443	7,032,599
• dividends payable	15260	-	-	-
• other receivables	15290	2,171,386	1,900,688	1,454,930
Deferred income	15300	16,395	16,401	13,870
Provisions	15400	11,724,547	6,001,600	4,976,675
Other liabilities	15500	466,037	676,701	550,817
Total for Section V	15000	70,913,714	65,905,200	71,826,270
Balance	17000	391,745,443	358,363,378	334,250,200

The Annual Report of JSC FPC was prepared on the basis of the audited RAS financial statements for 2023.



The Annual Financial Statements and the Auditor's Report for 2023 can be found on FPC's website – fpc.ru in the To Shareholders and Investors section.

Statement of financial results, RUB '000

Indicator	Line code	For January— December 2023	For January— December 2022
Revenue	21100	315,788,825	250,456,808
Cost of sales	21200	274,882,115	226,009,606
Including:		-	-
Gross profit (loss)	21000	40,906,710	24,447,202
Selling expenses	22100	249	60
Administrative expenses	22200	11,096,332	10,168,879
Profit (loss) from sales	22000	29,810,129	14,278,263
Income from participation in other entities	23100	88,186	-
Interest receivable	23200	1,872,791	1,150,590
Interest payable	23300	5,347,070	6,102,358
Other income	23400	13,769,396	20,142,059
Other expenses	23500	13,093,543	15,744,356
Profit (loss) before tax	23000	27,099,889	13,724,198
Income tax	24100	-5,999,874	-2,640,983
Including:			
• current income tax	24110	-3,631,597	-2,078,011
• deferred income tax	24120	-2,368,277	-562,972
Other	24600	-13,318	-44,604
Net profit (loss)	24000	21,086,697	11,038,611
Gain/loss from revaluation of non-current assets, excluded from the net profit (loss) for the period	25100	-	-
Gain/loss from other operations, excluded from the net profit (loss) for the period	25200	-	-
Income tax on transactions that are not included in the net profit (loss) of the period	25300	-	-
Total financial result for the period	25000	21,086,697	11,038,611
FOR REFERENCE			
Basic earnings (loss) per share	29000	-	-
Diluted earnings (loss) per share	29100	-	-

Summarised Consolidated IFRS Financial Statements and Auditor's Report



The Summarised Consolidated Financial Statements and the Auditor's Report for 2023 can be found on FPC's website – fpc.ru in the To Shareholders and Investors section.