

RAS FINANCIAL STATEMENTS AND AUDITOR'S REPORT

BALANCE SHEET, '000 RUB

INDICATOR	LINE CODE	AS AT 31 DECEMBER 2019	AS AT 31 DECEMBER 2018	AS AT 31 DECEMBER 2017
ASSETS				
I. NON-CURRENT ASSETS				
Intangible assets	11100	637,140	735,316	822,999
including:				
intangible assets	11110	596,152	684,102	669,127
investments in progress in intangible assets	11120	4,300	50,711	153,872
advances issued	11199	36,688	503	
Results of research and development	11200	1,250	8,310	2,542
including:				
research, development and engineering	11210			
investments in progress in research, development and engineering	11220	1,250	8,310	2,542
advances issued	11299			
Intangible exploration assets	11300			
Tangible exploration assets	11400			
Property, plant and equipment	11500	265,402,240	247,162,531	218,184,360
including:				
fixed assets	11510	257,916,402	243,693,428	213,150,411
including:				
buildings, machinery and equipment, vehicles	11511	254,179,378	239,697,292	210,188,864
structures and transmission equipment	11512	3,534,115	3,774,162	2,739,968
other fixed assets	11519	202,909	221,974	221,579
investments in progress in property, plant and equipment	11520	6,076,910	3,053,462	4,537,664
advances issued	11599	1,408,928	415,641	496,285
Income-bearing investments in tangible assets	11600	23,196,126	37,599	43,412
including:				
income-bearing investments in tangible assets	11610	23,196	37,599	43,366
investments in progress in income-bearing investments in tangible assets	11620			46

INDICATOR	LINE CODE	AS AT 31 DECEMBER 2019	AS AT 31 DECEMBER 2018	AS AT 31 DECEMBER 2017
Financial investments	11700	1,572,137	1,247,137	1,317,137
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	325,000		70,000
other financial investments	11790			
prepayments	11799			
Deferred tax assets	11800			
Other non-current assets	11900	293,389	321,511	368,429
Total for Section I	11000	267,929,352	249,512,404	220,738,879

II. CURRENT ASSETS

Inventories	12100	3,780,514	3,857,294	3,583,054
including:				
supplies, materials and other similar valuables	12110	3,688,044	3,777,333	3,533,865
rearsers and fatteners	12120			
work-in-progress costs	12130	23,092	21,988	7,820
finished products and goods for resale	12140	3,873	8,574	7,756
goods dispatched	12150			
prepaid expenses	12160	65,505	49,399	33,613
other inventories and costs	12190			
Value added tax on acquired valuables	12200	13,079	11,578,820	11,856
Receivables	12300	15,711,525	11,274,992	12,090,787
including:				
receivables due in more than 12 months from the reporting date	12310	29,888	30,316	30,243
including:				
trade receivables (excluding transport services)	12311			
trade receivables for transport services	12312			
advances issued	12313	26,562	26,562	26,562
other receivables	12319	3,326	3,754	3,681
receivables due within 12 months from the reporting date	12320	15,681,637	11,244,676	12,060,544
including:				
trade receivables (excluding transport services)	12321	590,420	485,492	822,809
trade receivables for transport services	12322	1,792,652	1,068,765	1,147,852
advances issued	12323	940,919	456,688	419,205
taxes and charges, social insurance and social security	12324	11,488,217	8,105,152	8,530,522
other receivables	12329	869,429	1,128,579	1,140,156

INDICATOR	LINE CODE	AS AT 31 DECEMBER 2019	AS AT 31 DECEMBER 2018	AS AT 31 DECEMBER 2017
Financial investments (excluding cash equivalents)	12400	20,550,000	10,600,000	
including:				
loans issued and bank deposits	12410	20,550,000	10,600,000	
other financial investments	12490			
Cash and cash equivalents	12500	2,361,512	6,504,346	13,286,428
including:				
cash on hand	12510	68,837	68,730	72,460
cash at bank	12520	1,224,937	1,275,783	821,137
cash in foreign currency accounts	12530		123,079,541	83,712,416
cash in designated accounts and in transit	12540	14,106	490	383,814
cash equivalents	12550	670,000	4,150,000	11,050,000
other cash and cash in transit	12590	383,632	886,263	875,304,344
Other current assets	12600	403,386	231,465	300,649
Total for Section II	12000	42,820,016	32,479,676	29,272,774
Total	16000	310,749,368	281,992,080	250,011,653

LIABILITIES

III. EQUITY AND RESERVES

Share capital	13100	171,961,041	171,961,041	165,461,041
Treasury shares	13200			
Revaluation of non-current assets	13400	1,892,577	1,904,451	333,477
Additional paid-in capital (excluding revaluation)	13500	27,768,144	12,768,144	19,268,144
including:				
share premium	13510			
contributions to share capital	13520	15,000,000		6,500,000
other equity	13590	12,768,144	12,768,144	12,768,144
Reserve capital	13600	1,316,698	1,012,477	616,922
including:				
statutory reserves	13610	1,316,698	1,012,477	616,922
reserves under constituent documents	13620			
Retained earnings (accumulated deficit)	13700	19,878,591	13,544,555	7,847,911
Total for Section III	13000	222,817,031	201,190,668	193,527,495

INDICATOR	LINE CODE	AS AT 31 DECEMBER 2019	AS AT 31 DECEMBER 2018	AS AT 31 DECEMBER 2017
IV. NON-CURRENT LIABILITIES				
Loans and borrowings	14100	49,213,530	38,677,054	20,515,582
including:				
loans maturing in more than 12 months from the reporting date	14110	713,530	3,677,054	5,515,582
borrowings maturing in more than 12 months from the reporting date	14120	48,500,000	35,000,000	15,000,000
Deferred tax liabilities	14200	4,745,033	4,370,689	3,457,342
Provisions	14300			
Other liabilities	14500			
Total for Section IV	14000	53,958,563	43,047,743	23,972,924
V. CURRENT LIABILITIES				
Loans and borrowings	15100	1,304,813	7,369,288	2,433,778
including:				
loans maturing within 12 months from the reporting date	15110	713,524	1,841,301	2,320,431
borrowings maturing within 12 months from the reporting date	15120	591,289	5,527,987	113,347
Payables	15200	27,201,974	24,803,783	24,429,924
including:				
trade payables	15210	12,390,347	9,954,128	10,221,780
payroll	15220	1,587,090	1,481,839	1,454,957
taxes and charges, social insurance and social security	15230	1,250,630	1,873,333	1,649,220
advances received (excluding transport services)	15240	259,572	288,880	643,401
advances received for transport services	15250	9,307,005	8,703,859	7,822,516
dividends payable	15260			
other payables	15290	2,407,330	2,501,744	2,638,050
Future income	15300	243,592	333,701	429,018
Provisions	15400	5,222,190	5,244,673	5,214,203
Other current liabilities	15500	1,185	2,224	4,311
Total for Section V	15000	33,973,754	37,753,669	32,511,234
Total	17000	310,749,368	281,992,080	250,011,653

STATEMENT OF FINANCIAL RESULTS, '000 RUB

INDICATOR	LINE CODE	JANUARY – DECEMBER 2019	JANUARY – DECEMBER 2018
Revenue	21100	236,871,820	226,124,901
including:			
freight services	21101		
long-distance passenger services	21102	213,427,544	202,376,887
commuter services	21103		
infrastructure services	21104		
locomotive services	21105		
rolling stock repairs	21106	1,936,762	1,744,526
construction of infrastructure facilities	21107		
research and development	21108		
social services	21109	166,467	164,795
other types of activities	21110	21,341,047	21,838,693
Cost of sales	21200	(209,503,396)	(200,373,134)
including:			
freight services	21201		
long-distance passenger services	21202	(195,301,221)	(185,971,415)
commuter services	21203		
infrastructure services	21204		
locomotive services	21205		
rolling stock repairs	21206	(1,141,560)	(995,038)
construction of infrastructure facilities	21207		
research and development	21208		
social services	21209	(161,260)	(157,272)
other types of activities	21210	(12,899,355)	(13,248,409)
Gross profit (loss)	21000	(27,368,424)	(25,752,767)
Selling expenses	22100	(95)	(454)
Administrative expenses		(21,356,344)	(21,807,867)
Profit (loss) from sales	22000	6,011,985	3,944,446
including:			
freight services	22001		
long-distance passenger services	22002	(1,676,907)	(3,694,610)
commuter services	22003		
infrastructure services	22004		
locomotive services	22005		
rolling stock repairs	22006	460,207	448,111
construction of infrastructure facilities	22007		
research and development	22008		
social services	22009	(27,820)	(20,955)
other types of activities	22010	7,256,505	7,211,900

INDICATOR	LINE CODE	JANUARY – DECEMBER 2019	JANUARY – DECEMBER 2018
Income from participation in other entities	23100	30,792	66,139
Interest receivable	23200	1,003,884	760,011
Interest payable	23300	(3,984,703)	(2,760,302)
Other income	23400	22,563,233	14,733,763
Other expenses	23500	(16,561,316)	(7,958,397)
Profit (loss) before tax	23000	9,063,875	8,785,660
Current income tax	24100	(2,047,422)	(1,748,466)
including:			
ongoing tax liabilities (assets)	24210	(810,274)	(939,529)
Change in deferred tax liabilities	24300	(857,153)	(990,555)
Change in deferred tax assets	24500	287,684	55,588
Other	24600	182,411	(17,817)
including:			
income tax of previous years	24610	(11,665)	(33,759)
single tax on imputed income of previous years	24620		
corporate income tax and net income tax of the Republic of Kazakhstan	24625		
penalties related to taxes and charges, social insurance and social security	24630	(1,049)	(5,678)
written off deferred tax liabilities	24640	218,804	66,980
written off deferred tax assets	24650	(23,679)	(45,360)
Net profit (loss)	24000	6,629,395	6,084,410
Gain/loss from revaluation of non-current assets, excluded from the net profit (loss) for the period	25100		1,570,974
Gain/loss from other operations, excluded from the net profit (loss) for the period	25200	(3,012)	(97)
Total financial result for the period	25000	6,626,383	7,655,287

FOR REFERENCE

Basic earnings (loss) per share	29000
Diluted earnings (loss) per share	29100

The annual report of FPC JSC has been prepared on the basis of the audited financial statements under RAS for 2019.

According to the auditor's report, the accounting (financial) statements present fairly, in all material respects, the financial position of the Company as at 31 December 2019, as well as its financial results and cash flows for 2019 in accordance with the accounting rules established in the Russian Federation (financial) statements.



View the annual accounting statements with the audit report for 2019 on the website of FPC – fpc.ru in the section “Shareholders and investors” / “Indicators and reporting” in the “company Reporting” tab