

Appendix
to the Regulation (standard) of accounting 2 "Balance"

			Codes
		Date (year, month, day)	2011/12/31
Enterprise	<i>PJSC "Centrenergo"</i>	acc. to EDRPOU	22927045
Territory	<i>Ukraine</i>	acc. to KOATUU	8038900000
Legal organizational form	<i>Joint-Stock Company</i>	acc. to KOPFG	230
Public administration authority	<i>NJSC "Energy Company of Ukraine"</i>	acc. to SPODU	
Activity type	<i>Electricity Production</i>	acc. to KVED	40.11.0
Unit of measurement	<i>thousand UAH</i>	Reconciliation total	
Address	<i>08711 Kyiv region, town-like village Kozin, Solovyanenko street</i>		

Balance

As at 31 December 2011

Form № 1 Code acc. to DKUD 1801001

ASSET	Code of item	as at the beginning of the reporting period	as at the end of the reporting period
1	2	3	4
I. NON-CURRENT ASSETS			
Intangible assets:			
Depreciated value	010	2,058	1,719
Initial value	011	8,816	8,875
Accumulated depreciation	012	6,758	7,156
Capital investments in process	020	32,653	35,383
Fixed assets:			
Depreciated value	030	2,185,758	2,147,025
Initial value	031	5,286,528	5,389,403
Depreciation	032	3,100,770	3,242,378
Long-term biological assets			
Fair (depreciated) value	035	0	0
Initial value	036		
Accumulated depreciation	037		
Long-term financial investments:			
Accounted by method of shareholding in other enterprises	040		
Other financial investments	045		
Long-term accounts receivable	050	758,575	389,254
Investment real estate:			
Fair (depreciated) value of investment real estate	055	96	90
Initial value of investment real estate	056	400	309
Depreciation of investment real estate	057	304	219
Deferred tax assets	060	90,348	34,626
Goodwill	065		
Other non-current assets	070		
Total for part I	080	3,069,488	2,608,097
II. CURRENT ASSETS			
Production inventories	100	788,394	1,145,735
Current biological assets	110		
Work-in-process	120	1,181	1,205
Finished products	130	671	410
Goods	140	1,566	1,584
Bills received	150	40	40
Accounts receivable for goods, works, services:			
Net selling cost	160	220,658	232,212
Initial value	161	226,600	349,119
Doubtful debts provision	162	5,942	116,907
Accounts receivable due to:			
Budget	170	749	2,144
Cash advance payments	180	3,738	94,601
Accrued revenues	190		
Internal settlements	200		
Other current accounts receivable	210	52,181	59,476
Current financial investments	220		
Cash assets and their equivalents:			
in national currency	230	18,951	12,099
including on cash account	231	26	19
in foreign currency	240	1,596	
Other current assets	250	124,291	158,566
Total for part II	260	1,214,016	1,708,072

III. PREPAID EXPENSES	270	311	443
IV. NON-CURRENT ASSETS AND RETIRED ASSETS	275		
Balance	280	4,283,815	4,316,612

LIABILITIES	Code of item	as at the beginning of the reporting period	as at the end of the reporting period
1	2	3	4
I. EQUITY CAPITAL			
Authorized capital	300	480,229	480,229
Share capital	310		
Additional invested capital	320		
Other additional capital	330	2,209,691	2,221,601
Reserve capital	340	11,260	11,740
Retained earnings (undistributed loss)	350	-875,263	-849,558
Outstanding capital	360		
Withdrawn capital	370		
Total for part I	380	1,825,917	1,864,012
II. COVERAGE OF FURTHER EXPENDITURES AND PAYMENTS			
Personnel payments	400	8,157	8,045
Other securities	410		
Technical reserves, life insurance reserves	415		
Share of reinsurers in technical reserves, life insurance reserves	416		
Prize fund provision	417		
Reserve for jackpot payment not secured with lottery payment	418		
Special purpose funding	420	566	20
Total for part II	430	8,723	8,065
III. LONG-TERM LIABILITIES			
Long-term bank credits	440	168,087	95,865
Other long-term financial liabilities	450	3,030	3,030
Deferred tax liabilities	460		
Other long-term liabilities	470	667,151	389,824
Total for part III	480	838,268	488,719
IV. CURRENT LIABILITIES			
Short-term bank credits	500	528,575	337,652
Current debts due to the long-term liabilities	510	111,285	133,342
Bills issued	520	35,297	34,897
Accounts payable for goods, works, services	530	298,992	499,920
Current liabilities due to:			
Received cash advances	540	340,320	591,707
Budget	550	92,153	164,485
Off-budget expenditures	560		
Insurance	570	6,805	9,895
Labour payment	580	15,283	18,540
Participants	590	14,540	14,650
Internal settlements	600		
Liabilities due to non-current assets and retired assets maintained for selling	605		
Other current liabilities	610	152,086	136,304
Total for part IV	620	1,595,336	1,941,392
V. DEFERRED REVENUES			
Balance	630	15,571	14,424
	640	4,283,815	4,316,612

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CEO

Chief accountant

signature

signature

Chmyrenko O.M.

first name, last name, patronymic

Zavalnuk I.O.

first name, last name, patronymic

		Date (year, month, day)	CODE
			2011/12/31
Enterprise	<i>PJSC "Centrenergo"</i>	acc. to EDRPOU	22927045
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Legal organizational form	<i>Joint-Stock Company</i>	acc. to KOPFG	
Activity type	<i>Electricity Production</i>	acc. to KVED	40.11.0
Unit of measurement	<i>thousand UAH</i>	Reconciliation total	

Profit and Loss Statement

for 2011

Form № 2 Code acc. to DKUD 1801003

I. PROFIT OR LOSS

Item	Code of item	For the reporting period	For the previous period
1	2	3	4
Revenue from products sale (goods, works, services)	010	8,615,853	6,800,828
Value added tax	015	1,435,976	1,133,471
Excise duty	020		
Other taxes and charges from turnover	025		
Other charges from revenue	030		
Net revenue from products sales (goods, works, services)	035	7,179,877	5,667,357
Cost of goods sold (goods, works, services)	040	6,634,299	5,535,075
Gross:			
Profit	050	545,578	132,282
Loss	055	0	0
Other operating revenues	060	304,232	112,798
Including revenue from initial recognition of biological assets and agricultural products obtained as a result of agricultural activity	061		
Administrative expenses	070	91,868	81,359
Selling costs	080		
Other operating expenses	090	510,797	64,362
Including revenue from initial recognition of biological assets and agricultural products obtained as a result of agricultural activity	091		
Profit or loss from operating activity			
Profit	100	247,145	99,359
Loss	105	0	0
Equity revenue	110		
Other financial revenues	120		
Other revenues	130	40,602	65,542
Financial expenses	140	79,749	85,378
Equity loss	150		
Other expenses	160	34,734	39,768
Profit or loss from inflation impact	165		

Item	Code of item	In the reporting period	In the previous period
1	2	3	4
Profit or loss from ordinary activity before taxation:			
Profit	170	173,264	39,755
loss	175	0	0
Including due to activity cessation and/or revaluation of non-current assets and retired assets as a result of activity cessation			
Profit	176		
Loss	177		
Income tax from ordinary activity:	180	138,034	30,139
Revenue from Income tax from ordinary activity	185		
Profit or loss from ordinary activity:			
Profit	190	35,230	9,616
Loss	195	0	0
Extraordinary:			
Revenues	200		
Expenses	205		
Taxes on extraordinary revenue	210		
Net			
Profit	220	35,230	9,616
Loss	225	0	0
Material rewards	226		

II. OPERATING EXPENSES

Item	Code of item	In the reporting period	In the previous period
1	2	3	4
Tangible costs	230	5,710,615	4,830,351
Labor payment expenses	240	466,122	403,244
Benefits-related deduction	250	182,635	159,200
Depreciation	260	143,705	126,744
Other operating expenses	270	728,458	156,671
Total	280	7,231,535	5,676,210

III. SHARES PROFITABILITY INDEX CALCULATION

Item	Code of item	In the reporting period	In the previous period
1	2	3	4
Mid-annual number of ordinary shares	300	369,407,108	369,407,108
Adjusted mid-annual number of ordinary shares	310		
Net profit or loss per single ordinary share	320	0.00009556	0.00009556
Adjusted net profit or loss per single ordinary share	330		
Dividends per single ordinary share	340		

CEO

signature

Chmyrenko O.M.

first name, last name, patronymic

Stamp

Chief accountant

signature

Zavalnuk I.O.

first name, last name, patronymic

Appendix
to the Regulation (standard) of accounting 4

Date /year, month, day/

Enterprise **PJSC "Centrenergo"** acc. to EDRPOU

Territory **Ukraine** acc. to KOATUU

Legal organizational form acc. to KOPFG

Activity type **Electricity Production** acc. to KVED

Made (to tick off "v" in relevant square):

according to regulations (standards) of accounting

according to international financial reporting standards

Unit of measurement: thousand UAH

CODES		
2011	12	31
22927045		

**Cash Flow Statement
for 2011**

Form N 3

Code acc. to DKUD

1801004

Item	Code	For the reporting period	For the same period last year
1	2	3	4
I. Cash flow from operating activities			
Cash receipts from:			
Products sale (goods, works, services)	010	6,684,137	5,473,183
Bills received repayment	015		
Buyers and advance payment clients	020	2,076,019	1,512,671
Advances return	030		
Banks as current accounts interests	035	1,277	3,492
Budget as value added tax	040		
Return of other taxes and charges (mandatory payments)	045		
Subsidies, subventions	050		858
Special purpose funding	060	368	26,334
Debtors due forfeits (fines, penalties)	070	123	1,798
Other earnings	080	14,974	3,121
Cash paid for:			
Goods (works, services)	090	(7,136,085)	(6,276,245)
Advances	095	(95,383)	(36,843)
Advances return	100	(10)	(18)
Employees	105	(379,151)	(331,262)
Mission expenses	110	(1,656)	(1,086)
Value added tax liabilities	115	(297,806)	(199,355)
Income tax liabilities	120	(42,973)	(13,925)
Benefits-related deduction	125	(199,549)	(165,940)
Liabilities on other taxes and charges (mandatory payments)	130	(257,194)	(175,949)
Special purpose contributions	140	()	()
Other expenses	145	(175,527)	(108,989)
Net cash flow before extraordinary events	150	191,564	-288,155
Cash flow since extraordinary events	160		

Net cash flow from operating activities	170	191,564	-288,155
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1	2	3	4
II. Cash flow from investing activities			
Sales:			
Financial investments	180		
Non-current assets	190	1	518
Property portfolios	200		
Received:			
Interests	210		
Dividends	220		
Other proceeds	230	52	146
Acquisition:			
Financial investments	240	()	()
Non-current assets	250	(67,465)	(73,639)
Property portfolios	260	()	()
Other payments	270	(290)	(204)
Net cash flow before extraordinary events	280	-67,702	-73,179
Cash flow since extraordinary events	290		
Net cash flow from investing activities	300	-67,702	-73,179
III. Cash flows from financing activities			
Proceeds from own capital	310		
Borrowings obtained	320	3,340,329	2,838,492
Other receipts	330	98,816	260,560
Repayment of borrowings	340	(3,548,086)	(2,763,222)
Dividends paid	350	(2,699)	(110)
Other payments	360	(20,382)	(20,624)
Net cash flows before extraordinary events	370	-132,022	315,096
Cash flow since extraordinary events	380		
Net cash flow from financing activities	390	-132,022	315,096
Net cash flow in the reporting period	400	-8,160	-46,238
Cash at beginning of the year	410	20,547	67,361
Exchange gains/losses on cash	420	-288	-576
Cash at end of the year	430	12,099	20,547

CEO _____

Chmyrenko O.M. _____

Chief accountant _____

Zavalnuk I.O. _____