



## HOW TO READ FINANCIAL STATEMENTS IN RUSSIA

The basic Russian financial statements always consists of:

- Balance Sheet
- Profit and Loss statement (statement of comprehensive income)
- Footnotes to the financial statements



**BALANCE SHEET**

as at \_\_\_\_\_ 20\_\_

Organization \_\_\_\_\_  
 Tax identification number of taxpayer \_\_\_\_\_  
 Type of economic activities \_\_\_\_\_  
 Incorporation form/proprietary form \_\_\_\_\_  
 Measurement unit: thousand rubles (million rubles) \_\_\_\_\_  
 Location (address) \_\_\_\_\_

OKUD classifier # \_\_\_\_\_  
 Date (day, month, year) \_\_\_\_\_  
 OKPO classifier # \_\_\_\_\_  
 TIN \_\_\_\_\_  
 OKVED classifier # \_\_\_\_\_  
 OKOPF/OKFS # \_\_\_\_\_  
 OKEI # \_\_\_\_\_

Codes		
0710001		
384 (385)		

Пояснения/ Notes 1	Наименование показателя 2	Item name 2	As at _____	As at 31 December	As at 31 December
			20 _____ 3	20 _____ 4	20 _____ 5
	<b>АКТИВ</b>	<b>ASSETS</b>			
	<b>I. ВНЕОБОРОТНЫЕ АКТИВЫ</b>	<b>I. NON-CURRENT ASSETS</b>			
	Нематериальные активы	Intangible assets			
	Результаты исследований и разработок	Research and development results			
	Нематериальные поисковые активы	Intangible development assets			
	Материальные поисковые активы	Tangible development assets			
	Основные средства	Fixed assets			
	Доходные вложения в материальные ценности	Income bearing lease investments			
	Финансовые вложения	Long-term investments			
	Отложенные налоговые активы	Deferred tax assets			
	Прочие внеоборотные активы	Other non-current assets			
	<b>Итого по разделу I</b>	<b>Total under section I</b>			
	<b>II. ОБОРОТНЫЕ АКТИВЫ</b>	<b>II. CURRENT ASSETS</b>			
	Запасы	Stock			
	Налог на добавленную стоимость по приобретенным ценностям	Value Added Tax on purchased goods			
	Дебиторская задолженность	Accounts receivable			
	Финансовые вложения (за исключением денежных эквивалентов)	Short-term investments (except for cash equivalents)			
	Денежные средства и денежные эквиваленты	Cash and cash equivalents			
	Прочие оборотные активы	Other current assets			
	<b>Итого по разделу II</b>	<b>Total under section II</b>			
	<b>БАЛАНС</b>	<b>TOTAL ASSETS</b>			



Пояснения/ Notes 1	Наименование показателя <sup>2</sup>	Item name <sup>2</sup>	As at ____	As at 31 December	As at 31 December
			20____ <sup>3</sup>	20____ <sup>4</sup>	20____ <sup>5</sup>
	<b>ПАССИВ</b>	<b>EQUITY AND LIABILITIES</b>			
	<b>III. КАПИТАЛ И РЕЗЕРВЫ<sup>6</sup></b> Уставный капитал (складочный капитал, уставный фонд, вклады товарищей)	<b>III. SHARE CAPITAL AND RESERVES РЕЗЕРВЫ<sup>6</sup></b> Share capital (charter capital)			
	Собственные акции, выкупленные у акционеров	Treasury shares	( ) <sup>7</sup>	( )	( )
	Переоценка внеоборотных активов	Revaluation of non-current assets			
	Добавочный капитал (без переоценки)	Additional capital (except for revaluation)			
	Резервный капитал	Reserve capital			
	Нераспределенная прибыль (непокрытый убыток)	Retained profit (uncovered loss)			
	<b>Итого по разделу III</b>	<b>Total under section III</b>			
	<b>IV. ДОЛГОСРОЧНЫЕ ОБЯЗАТЕЛЬСТВА</b>	<b>IV. LONG-TERM LIABILITIES</b>			
	Заемные средства	Loans (borrowed assets)			
	Отложенные налоговые обязательства	Deferred tax obligations			
	Оценочные обязательства	Estimated liabilities (contingencies)			
	Прочие обязательства	Other obligations			
	<b>Итого по разделу IV</b>	<b>Total under section IV</b>			
	<b>V. КРАТКОСРОЧНЫЕ ОБЯЗАТЕЛЬСТВА</b>	<b>V. SHORT-TERM OBLIGATIONS</b>			
	Заемные средства	Loans (borrowed assets)			
	Кредиторская задолженность	Accounts payable			
	Доходы будущих периодов	Deferred revenues			
	Оценочные обязательства	Estimated liabilities (contingencies)			
	Прочие обязательства	Other obligations			
	<b>Итого по разделу V</b>	<b>Total under section V</b>			
	<b>БАЛАНС</b>	<b>TOTAL EQUITY AND LIABILITY</b>			

 General Manager  
 (Director)

 \_\_\_\_\_  
 (signature)

 \_\_\_\_\_  
 (name)

“ \_\_\_\_ ” \_\_\_\_\_ 20 \_\_\_\_



**Remarks**

1. Put the reference number to corresponding Note of the Balance sheet and Profit and Loss statement.
2. In accordance with the Accounting standard «Accounting (financial) statements PBU 4/99» approved by the Ministry of Finance of Russian Federation, the information (indicators) on separate assets, liabilities can be shown in total amount with disclosure of this information in the Notes to the financial statements, if each indicator individually is not material for the estimations of financial position by the interested users.
3. Reporting date is indicated here.
4. Previous year is indicated here.
5. Year preceeding the previous one is indicated here.
6. Not for profit entity nominates this section «Special purpose fundung». Instead of the items «Share capital», «treasury shares», «Additional capital», «Reserve capital» and «Retained profit (uncovered loss)» not-for-profit entity uses «Mutual fund», «Special purpose capital», «special purpose funds», «real estate fund», «Reserve fund and other special purpose funds».
7. Here and in other reporting firms deducted and negative indicators are shown in round brackets.

**PROFIT AND LOSS STATEMENT**

**(Statement of comprehensive income)**

for \_\_\_\_\_ 20 \_\_\_\_

Organization _____	OKUD classifier #	Codes	
Tax identification number of the taxpayer _____	Date (day, month, year)	0710002	
Type of economic activities _____	OKPO #		
Incorporation form/proprietary form _____	TIN		
Measurement unit: thousand rubles (million rubles)	OKVED #		
	OKOPF/OKFS #		
	OKEI #	384 (385)	

Пояснения/ notes <sup>1</sup>	Наименование показателя <sup>2</sup>	Item name <sup>2</sup>	For _____ 20 ____ <sup>3</sup>	For _____ 20 ____ <sup>4</sup>
	Выручка <sup>5</sup>	Revenues <sup>5</sup>		
	Себестоимость продаж	Cost of sales	( )	( )
	Валовая прибыль (убыток)	Gross margin (loss)		
	Коммерческие расходы	Selling expenses	( )	( )
	Управленческие расходы	Administrative expenses	( )	( )
	Прибыль (убыток) от продаж	Operational profit (loss)		
	Доходы от участия в других организациях	Investment income		
	Проценты к получению	Interest income		
	Проценты к уплате	Interest expense	( )	( )
	Прочие доходы	Other income		
	Прочие расходы	Other expenses	( )	( )



	Прибыль (убыток) до налогообложения	Profit (loss) before tax		
	Текущий налог на прибыль	Current profit tax	( )	( )
	в т.ч. постоянные налоговые обязательства (активы)	Inclusive permanent tax obligations (assets)		
	Изменение отложенных налоговых обязательств	Change of deferred tax obligations		
	Изменение отложенных налоговых активов	Change of deferred tax assets		
	Прочее	Other		
	Чистая прибыль (убыток)	Net profit (loss)		

Пояснения/ notes <sup>1</sup>	Наименование показателя <sup>2</sup>	Item name <sup>2</sup>	For _____ 20 ____ <sup>3</sup>	For _____ 20 ____ <sup>4</sup>
	Результат от переоценки внеоборотных активов, не включаемый в чистую прибыль (убыток) периода	Result of revaluation of non-current assets which is not included in net profit (loss) of the period		
	Результат от прочих операций, не включаемый в чистую прибыль (убыток) периода	Result of other operations which is not included in the net profit (loss) of the period		
	Совокупный финансовый результат периода <sup>6</sup>	Comprehensive income for the period <sup>6</sup>		
	Справочно Базовая прибыль (убыток) на акцию	For information only : Basic earnings (loss) per share		
	Разводненная прибыль (убыток) на акцию	Diluted earnings per share		

General Manager  
(Director)

\_\_\_\_\_ (signature) \_\_\_\_\_ (name)

“ \_\_\_\_ ” \_\_\_\_\_ 20 \_\_\_\_

#### Remarks

- Put the reference number to corresponding Note of the Balance sheet and Profit and Loss statement.
- In accordance with the Accounting standard «Accounting (financial) statements PBU 4/99» approved by the Ministry of Finance of Russian Federation, the information (indicators) on separate assets, liabilities can be shown in total amount with disclosure of this information in the Notes to the financial statements, if each indicator individually is not material for the estimations of financial position by the interested users.
- Reporting date is indicated here.
- Period of the previous year comparable to current reporting period.
- Revenues are recognized net of Value Added Tax.
- Comprehensive income is calculated as the sum of the following line items «Net profit (loss)», «Result of revaluation of non-current assets which is not included in net profit (loss) of the period» and «Result of other operations which is not included in the net profit (loss) of the period».