

FINANCIAL (ACCOUNTING) STATEMENTS OF KUBANENERGO PJSC

SKIBA

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ACCOUNTING (FINANCIAL) STATEMENTS FOR 2018 WHICH KUBANENERGO PJSC PREPARED IN ACCORDANCE WITH THE CURRENT LEGISLATION OF THE RUSSIAN FEDERATION. THE AUDIT OPINION WAS RECEIVED THAT THE ACCOUNTING (FINANCIAL) STATEMENTS REFLECT RELIABLY IN ALL PHYSICAL ASPECTS OF THE FINANCIAL POSITION OF THE COMPANY AS OF DECEMBER 31, 2018.

The accounting statements of Kubanenergo PJSC for 2018 are formed based on the standards and regulations on accounting and reporting in effect in the Russian Federation (further referred to as Russian Accounting Standards (RAS)):

- Federal Law of 06.12.2011, No. 402-ФЗ "On Accounting";
- Order of the Ministry of Finance of Russia dated 02.07.2010 No. 66n "On the Forms of Accounting Statements of an Organization";
- Order of the Ministry of Finance of Russia of 05.10.2011 No. 124n "On Amendments to the Forms of Accounting Statements of Organizations, Approved by Order of the Ministry of Finance of the Russian Federation of 02.07.2010, No. 66n";
- Order of the Ministry of Finance of Russia dated July 29, 1998 No. 34n "Concerning the Approval of the Regulation on Accounting and Accounting Reporting in the Russian Federation";
- Chart of Accounts of financial and economic activities of enterprises, approved by order of the Ministry of Finance of Russia dated 31.10.2000, No. 94n;
- Accounting Regulation "Accounting policy of the organization" PBU 1/2008, approved by order of the Ministry of Finance of Russia of 06.10.2008 No. 106n.

THE COMPOSITION OF THE ANNUAL REPORTING OF KUBANENERGO PJSC FOR 2018, COMPILED UNDER RAS, INCLUDES:

- BALANCE SHEET.
- STATEMENT OF FINANCIAL PERFORMANCE.
- STATEMENT OF CHANGES IN EQUITY.
- CASH FLOW STATEMENT.
- EXPLANATIONS.
- AUDIT REPORT.