

Statement on changes in balance sheet items

Kubanenergo, JSC
(Company name)

Indicator	As per balance sheet dated 31.12.2009 (annual 2009 statement)		As per balance sheet dated 01.01.2010		Discrepancy	including:	
	Line code	column 4 value	Line code	column 3 value	Total	changes in accounting regulations during the reporting year	revaluation of fixed assets
1	2	3	4	5	6	7	8
A S S E T S							
I. NON-CURRENT ASSETS							
Intangible assets	110		110		-	-	-
Fixed assets	120	13 749 216	120	13 749 216	-	-	-
Construction in progress	130	4 980 789	130	4 980 789	-	-	-
Income-bearing investments in tangible assets	135		135		-	-	-
Long-term financial investments	140	128 842	140	128 842	-	-	-
Deferred tax assets	145	173 677	145	173 677	-	-	-
Other non-current assets	150		150		-	-	-
TOTAL Section I	190	19 032 524	190	19 032 524			-
II. CURRENT ASSETS							
Inventories	210	1 534 831	210	1 534 831	-	-	-
including:		0		0			
raw materials, materials and other similar items	211	1 049 096	211	1 049 096	-	-	-
rearsers and fatteners					-	-	-
work in progress					-	-	-
finished goods and goods for sale	214	-	214	-	-	-	-
goods delivered					-	-	-
deferred expenses	216	485 735	216	485 735	-	-	-
other inventories and expenses					-	-	-
Value Added Tax on goods purchased	220	27 877	220	27 877	-	-	-
Accounts receivable due beyond 12 months as of the reporting date	230	28 300	230	28 300	-	-	-
including:							
trade receivables					-	-	-
Accounts receivable due within 12 months as of the reporting date	240	4 697 298	240	4 697 298	-	-	-
including:							
trade receivables		1 847 921	241	1 847 921	-	-	-
Short-term financial investments	250	-	250	-	-	-	-
Cash	260	6 293 149	260	6 293 149	-	-	-
Other current assets	270	265 729	270	265 729	-	-	-
TOTAL Section II	290	12 847 184	290	12 847 184	-	-	-
Balance	300	31 879 708	300	31 879 708			-

LIABILITIES	III.							
CAPITAL AND RESERVES								
Authorized capital	410	1 786 944	410	1 786 944	-	-	-	-
Treasury stock					-	-	-	-
Additional capital	420	8 208 395	420	8 208 395	-	-	-	-
Reserve capital	430	89 347	430	89 347	-	-	-	-
including:		-		-				
reserves as to legislation requirements	431	89 347	431	89 347	-	-	-	-
reserves as to constituent documents					-	-	-	-
Retained profit (uncovered loss) for the reporting period	470	-1 712 573	470	-1 712 573				-
TOTAL Section III	490	8 372 113	490	8 372 113				-
IV. LONG-TERM LIABILITIES								
Borrowings and loans	510	10 367 102	510	10 367 102	-	-	-	-
Deferred tax liabilities	515	162 178	515	162 178				-
Other long-term liabilities	520	-	520		-	-	-	-
TOTAL Section IV	590	10 529 280	590	10 529 280				-
V. SHORT-TERM LIABILITIES								
Borrowings and loans	610	2 052 261	610	2 052 261	-	-	-	-
Accounts payable	620	10 907 232	620	10 907 232	-	-	-	-
including:		-						
trade liabilities	621	3 155 618	621	3 155 618	-	-	-	-
wages payable	624	90 850	624	90 850	-	-	-	-
state non-budgetary fund liabilities	625	40 192	625	40 192	-	-	-	-
tax liabilities	626	45 731	626	45 731	-	-	-	-
other creditors	628	7 574 841	628	7 574 841	-	-	-	-
Income payable to members (founders)	630	-	630		-	-	-	-
Deferred income	640	18 822	640	18 822	-	-	-	-
Reserves for future expenses	650		650		-	-	-	-
Other short-term liabilities	660		660		-	-	-	-
TOTAL Section V	690	12 978 315	690	12 978 315	-	-	-	-
BALANCE	700	31 879 708	700	31 879 708				-

Chief accountant

L. V. Loskutova