

PJSC Enel Russia

Unaudited 9 months 2022 financial results prepared in accordance with International financial reporting standards

(Thousand of Russian roubles)

	30 September 2022 (unaudited)	31 December 2021
Assets		
Non-current assets		
Property, plant and equipment	60,895,039	69,778,627
Intangible assets	598,811	723,200
Financial investments into equity shares	4,880	4,880
Deferred income tax asset	2,698,713	–
Other non-current assets	496,847	1,990,833
Total non-current assets	64,694,290	72,497,540
Current assets		
Inventories	2,543,638	2,374,791
Trade and other receivables	5,003,661	5,892,277
Income tax receivable	712,770	459,614
Current derivative assets	–	77,817
Cash and cash equivalents	5,422,871	10,218,278
Non-current assets reclassified to held for sale category	567,292	–
Total current assets	14,250,232	19,022,777
Total assets	78,944,522	91,520,317
Equity and liabilities		
Equity		
Share capital	35,371,898	35,371,898
Share premium	6,818,747	6,818,747
Hedge reserve	(244,211)	(166,210)
(Accumulated losses)/retained earnings	(7,032,274)	993,118
Total equity attributable to equity holders of PJSC Enel Russia	34,914,160	43,017,553
Non-controlling interests	(129,939)	(119,170)
Total equity	34,784,221	42,898,383
Non-current liabilities		
Loans and borrowings	24,954,133	29,796,292
Deferred income tax liability	1,480,966	693,853
Employee benefits	1,107,440	1,103,730
Provisions	75,569	127,700
Other non-current liabilities	184,793	250,208
Total non-current liabilities	27,802,901	31,971,783
Current liabilities		
Loans and borrowings	10,312,600	6,378,640
Current derivative liabilities	–	40
Trade and other payables	4,999,415	8,491,150
Other taxes payable	419,411	426,395
Provisions	625,974	1,353,926
Total current liabilities	16,357,400	16,650,151
Total liabilities	44,160,301	48,621,934
Total equity and liabilities	78,944,522	91,520,317

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	For the nine months ended	
	30 September 2022 (unaudited)	30 September 2021 (unaudited)
Revenue	36,328,817	35,148,370
Operating expenses	(45,388,831)	(32,107,921)
Other operating income	242,071	208,990
Operating (loss)/profit	(8,817,943)	3,249,439
Finance income	522,497	536,280
Finance costs	(1,629,630)	(682,850)
(Loss)/Profit before income tax	(9,925,076)	3,102,869
Income tax benefit	1,870,218	(651,909)
(Loss)/Profit for the period	(8,054,858)	2,450,960
Other comprehensive (loss)/income		
<i>Other comprehensive income/(loss) to be reclassified to profit and loss in subsequent periods</i>		
Net movement on cash flow hedges	(97,501)	(359,425)
Income tax effect	19,500	71,885
Net other comprehensive (loss)/income to be reclassified to profit and loss in subsequent periods	(78,001)	(287,540)
Total comprehensive (loss)/ income for the period	(8,132,859)	2,163,420
(Loss)/Profit attributable to:		
Owners of PJSC Enel Russia	(8,044,089)	2,464,380
Non-controlling interests	(10,769)	(13,420)
Total comprehensive (loss)/income attributable to:		
Owners of PJSC Enel Russia	(8,122,090)	2,176,840
Non-controlling interests	(10,769)	(13,420)

	For the nine months ended	
	30 September 2022	30 September 2021
	(unaudited)	(unaudited)
Operating revenues breakdown		
Power	24,482,332	25,405,064
Capacity	9,146,946	7,162,144
Heat and other	2,699,539	2,581,162
Total	36,328,817	35,148,370
Operating expenses breakdown		
Fuel costs	(21,404,357)	(21,911,150)
Purchased electricity	(1,281,902)	(1,266,247)
Purchased electricity for own use	(1,334,132)	(1,438,183)
Depreciation and amortisation	(2,566,912)	(2,147,670)
Impairment loss of property, plant and equipment and other non-current assets	(13,173,252)	-
Allowance for impairment of trade and other receivables	11,058	(216,290)
Not manageable O&M costs	(1,703,432)	(1,836,550)
Manageable O&M costs	(1,256,254)	(1,160,370)
Personnel costs	(2,275,336)	(2,063,780)
Overhead costs	(265,425)	(279,493)
Other costs	(138,887)	211,812
Total	(45,388,831)	(32,107,921)
Financial income and expenses breakdown		
Net interest expenses	(426,617)	(300,810)
Exchange differences, including respective hedging transactions	(581,692)	221,200
Other financial expenses	(98,824)	(66,960)
Total	(1,107,133)	(146,570)