DTEK Energy B.V.
Unaudited Consolidated Balance Sheet

In millions of Ukrainian Hryvnia	**30 June 2019 (unaudited)**	**31 December 2018 (audited)**
ASSETS		
Non-current assets		
Property, plant and equipment	56,695	58,648
Intangible assets	1,020	1,051
Goodwill	3,854	3,854
Financial investments	12,221	12,469
Income tax prepaid	48	44
Deferred income tax asset	1,286	1,210
Trade and other receivables	5	8
Total non-current assets	**75,129**	**77,284**
Current assets		
Inventories	3,319	3,328
Trade and other receivables	17,148	14,932
Income tax prepaid	179	220
Financial investments	257	283
Cash and cash equivalents	942	3,582
Total current assets	**21,845**	**22,345**
TOTAL ASSETS	**96,974**	**99,629**
EQUITY		
Share capital	0	0
Share premium	9,909	9,909
Other reserves	20,782	23,263
Accumulated deficit	(15,708)	(20,992)
Equity attributable to owners of the parent	**14,983**	**12,180**
Non-controlling interest in equity	**(75)**	**348**
TOTAL EQUITY	**14,908**	**12,528**
LIABILITIES		
Non-current liabilities		
Borrowings	44,411	48,479
Other financial liabilities	3,279	3,566
Retirement benefit obligations	6,155	5,987
Provisions for other liabilities and charges	1,583	974
Deferred income tax liability	2,451	3,272
Total non-current liabilities	**57,879**	**62,278**
Current liabilities		
Borrowings	7,216	7,520
Other financial liabilities	693	398
Prepayments received	1,088	2,722
Trade and other payables	10,294	10,275
Current income tax payable	964	1,029
Other taxes payable and tax provision	3,932	2,879
Total current liabilities	**24,187**	**24,823**
TOTAL LIABILITIES	**82,066**	**87,101**
TOTAL LIABILITIES AND EQUITY	**96,974**	**99,629**

DTEK Energy B.V.
Unaudited Consolidated Income Statement

In millions of Ukrainian Hryvnia	**Six months ended 30 June 2019 (unaudited)**
Revenue	53,426
Cost of sales	(43,882)
Gross profit	**9,544**
Other operating income	155
Distribution costs	(757)
General and administrative expenses	(1,383)
Net impairment losses on financial assets	(1,556)
Other operating expenses	(1,821)
Net operating foreign exchange loss	241
Operating profit	**4,423**
Net foreign exchange gains on financing and investing activities	2,327
Finance income	731
Finance costs	(3,327)
Profit before income tax	**4,154**
Income tax expenses	(812)
Profit for the period	**3,342**
Profit is attributable to:	
Equity holders of the Company	3,765
Non-controlling interest	(423)
Profit for the period	**3,342**

DTEK Energy B.V.
Unaudited Consolidated Statement of Cash Flows

In millions of Ukrainian Hryvnia	**Six months ended 30 June 2019 (unaudited)**
Cash flows from operating activities	
Profit before income tax	**4,154**
Adjustments for:	
Depreciation and impairment of property, plant and equipment and amortisation of intangible assets	4,830
Net gain on disposals of property, plant and equipment and intangible assets	(21)
Assets received free of charge	(46)
Net change in provision for financial investments and trade and other receivables, including non-financial assets	1,599
Non-cash operating charge to retirement benefit obligation	82
Foreign exchange gains on financing and investing activities	(2,327)
Unrealised foreign exchange gains on operating activity	(353)
Finance costs, net	2,596
Change in provisions for other liabilities and charges	580
Operating cash flows before working capital changes	**11,094**
Changes in:	
Inventories	36
Trade and other receivables	(4,014)
Prepayments received	(1,634)
Trade and other payables	210
Other financial liabilities	157
Other taxes payable and tax provision, other than income tax	1,034
Cash generated from operations	**6,883**
Income taxes paid	(1,705)
Defined employee benefits paid	(313)
Repayment of restructured obligations	(10)
Interest cost paid	(2,463)
Interest received	105
Provisions utilised	(28)
Net cash generated from operating activities	**2,469**
Cash flows from investing activities	
Purchase of property, plant and equipment	(2,829)
Acquisition of entities under common control	(653)
Placement of restricted cash	(1)
Deposits withdrawal including restricted deposits	27
Deferred consideration and finance lease related to acquisitions paid	(107)
Net cash used in investing activities	**(3,563)**
Cash flows from financing activities	
Repayment of borrowings	(1,527)
Payment for lease liabilities	(29)
Net cash used in financing activities	**(1,556)**
Net change in cash and cash equivalents	**(2,650)**
Cash and cash equivalents at the beginning of the period	**3,568**
Exchange gain on cash and cash equivalents	9
Cash and cash equivalents at the end of the period	**927**

Note:

Due to a procedural delay, a legal ownership over interest held by DTEK Energy in DTEK Donetsk Grids entity was not transferred as at 30 June 2019 together with the other entities of Distribution business. At the same time, DTEK Energy stopped to be exposed to variable returns from its involvement into the operations of DTEK Donetsk Grids and therefore DTEK Donetsk Grids was discontinued together with the whole Distribution business in December 2018. Therefore, operational and financial results for the six months 2019 and balances as at 30 June 2019 are presented excluding DTEK Donetsk Grids.