

DTEK Energy B.V.
Unaudited Consolidated Balance Sheet

<i>In millions of Ukrainian Hryvnia</i>	31 December 2020 (unaudited)	31 December 2019 (audited)
ASSETS		
Non-current assets		
Property, plant and equipment	32,649	48,799
Intangible assets	384	346
Goodwill	2,589	2,589
Financial investments	14,516	11,598
Income tax prepaid	46	48
Deferred income tax asset	3,627	3,134
Trade and other receivables	2,965	4
Total non-current assets	56,776	66,518
Current assets		
Inventories	2,985	4,275
Trade and other receivables	12,539	18,302
Income tax prepaid	16	74
Financial investments	20	362
Cash and cash equivalents	1,616	263
Non-current assets held for sale (or disposal groups)	3,404	-
Total current assets	20,580	23,276
TOTAL ASSETS	77,356	89,794
EQUITY		
Share capital	0	0
Share premium	9,909	9,909
Other reserves	6,521	15,187
Accumulated deficit	(33,012)	(17,480)
Equity attributable to owners of the parent	(16,582)	7,616
Non-controlling interest in equity	425	(439)
TOTAL EQUITY	(16,157)	7,177
LIABILITIES		
Non-current liabilities		
Borrowings	1,290	43,970
Other financial liabilities	548	2,933
Retirement benefit obligations	7,740	9,263
Provisions for other liabilities and charges	2,063	2,626
Deferred income tax liability	603	1,094
Total non-current liabilities	12,244	59,886
Current liabilities		
Borrowings	58,283	1,286
Other financial liabilities	3,043	810
Prepayments received	845	1,832
Trade and other payables	8,509	12,261
Current income tax payable	1,940	1,690
Other taxes payable	5,413	4,852
Liabilities of disposal group classified as held for sale	3,236	-
Total current liabilities	81,269	22,731
TOTAL LIABILITIES	93,513	82,617
TOTAL LIABILITIES AND EQUITY	77,356	89,794

DTEK Energy B.V.
Unaudited Consolidated Income Statement

<i>In millions of Ukrainian Hryvnia</i>	2020 (unaudited)
Revenue	47,235
Cost of sales	(39,723)
Impairment of property, plant and equipment	(2,729)
Gross profit	4,783
Other operating income	512
Distribution costs	(724)
General and administrative expenses	(2,710)
Net impairment losses on financial instruments	(7,613)
Other operating expenses	(2,468)
Net operating foreign exchange gain	27
Gain on loss of control	2,725
Operating loss	(5,468)
Net foreign exchange losses on financing and investing activities	(7,125)
Finance income	1,142
Finance costs	(7,222)
Loss before income tax	(18,673)
Income tax expenses	(605)
Loss for the period from continuing operations	(19,278)
Discontinued operations:	
Profit for the period from discontinued operations	148
Loss for the period	(19,130)
Loss is attributable to:	
Equity holders of the Company	(19,132)
Non-controlling interest	2

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

Year ended
31 December 2020
(unaudited)

In millions of Ukrainian Hryvnia

Cash flows from operating activities	
Loss before income tax from continued and discontinued operations	(18,525)
Adjustments for:	
Depreciation of property, plant and equipment and amortisation of intangible assets	7,194
Impairment of property, plant and equipment, intangible assets and goodwill	2,729
Loss of Control	(2,725)
Net gain on disposals of property, plant and equipment and intangible assets	(189)
Assets received free of charge	(89)
Net change in provision for financial investments, trade and other receivables, including non-financial assets and guarantee under the borrowings of related parties	7,615
Change in provisions for other liabilities and charges	93
Non-cash operating charge to retirement benefit obligation	192
Unrealised foreign exchange differences on operating activity	(74)
Foreign exchange gains less losses on financing and investing activities	7,125
Finance costs, net	6,080
Operating cash flows before working capital changes	9,426
Changes in:	
Trade and other receivables	(6,135)
Inventories	1,366
Prepayments received	(577)
Trade and other payables	773
Other financial liabilities	(292)
Other taxes payable and tax provision, other than income tax	860
Cash generated from operations	5,421
Income taxes paid	(215)
Defined employee benefits paid	(744)
Repayment of restructured obligations	(91)
Interest paid	(313)
Interest received	21
Provisions utilised	(55)
Net cash generated from operating activities	4,024
Cash flows from investing activities	
Purchase of property, plant and equipment and intangible assets	(3,127)
Cash consideration received from disposal of subsidiary net of cash disposed and proceeds from sale of equity securities	111
Placement of restricted cash	(47)
Placement of deposits	(17)
Dividends received from related parties originated as a result of discontinued operations in 2018	190
Proceeds from financial aids provided to related parties	201
Net cash used in investing activities	(2,689)
Cash flows from financing activities	
Payment for lease liabilities	(21)
Net cash used in financing activities	(21)
Net increase/(decrease) in cash and cash equivalents	1,314
Cash and cash equivalents at the beginning of the year	245
Exchange gains on cash and cash equivalents	(8)
Cash and cash equivalents at the end of the year	1,551