

**Financial statements**  
**for January - March 20 26**

Organization Public Joint stock company «Rosseti Centre»

under ARCBO 

75720657
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Taxpayer Identification Number \_\_\_\_\_

TIN 

6901067107
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Type of activity transmission of electric power and grid connection to distribution networks

under ADCEA 2 

35.12
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Organizational and legal form Public Joint Stock Company

under ARCFI 

12247
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Form of ownership mixed Russian ownership with federal ownership shares

under ARCFO 

41
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Address within the location \_\_\_\_\_

Malaya Ordynka st., 15, Moscow, Russia, 119017

Financial statements are subject to mandatory audit

YES  NO

Name of the audit organization that conducted the mandatory audit \_\_\_\_\_

Taxpayer identification number of the audit organization

TIN 

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Primary state registration number of the audit organization

PSRN 

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Financial statements are subject to approval

YES  NO

Name of the body approving the financial statements \_\_\_\_\_

**STATEMENT OF FINANCIAL POSITION**

as at 31 March 20 26

Organization Public Joint stock company «Rosseti Centre»

Form under ARCMD  
Reporting date (day,  
month, year)  
under ARCBO  
under ARCM

Codes		
0710001		
31	03	2026
75720657		
384		

Unit of measurement: thous. RUB

Notes	Name of the indicator	Code	As at 31 March 20 26	As at 31 December 20 25	As at 31 December 20 24
	<b>ASSETS</b>				
	<b>I. NON-CURRENT ASSETS</b>				
n. 1.1-1.2	Intangible assets	1110	2 424 229	2 467 987	1 992 173
n. 2-3	Property, plant and equipment	1150	132 114 426	132 354 169	123 931 973
	Investment property	1160	-	-	-
n. 4	Financial investments	1170	975 247	978 007	1 000 687
	Deferred tax assets	1180	6 883 708	6 912 247	6 686 586
n. 5	Other non-current assets	1190	973 564	1 319 901	1 989 920
	TOTAL for section I	1100	143 371 174	144 032 311	135 601 339
	<b>II. CURRENT ASSETS</b>				
	Inventories	1210	5 514 896	5 059 892	4 424 465
	Long-term assets held for sale	1215	607	1 400	1 671
	Value Added Tax on purchased items	1220	25 932	8 789	8 412
n.7	Accounts receivable	1230	12 041 476	12 953 166	11 425 523
n. 4	Financial investments (except cash equivalents)	1240	-	-	840 204
n. 6	Cash and cash equivalents	1250	8 886 229	6 243 096	3 926 880
	Other current assets	1260	2 827 304	2 564 182	1 989 985
	TOTAL for Section II	1200	29 296 444	26 830 525	22 617 140
	<b>BALANCE</b>	1600	172 667 618	170 862 836	158 218 479
	<b>LIABILITIES</b>				
	<b>III. EQUITY AND RESERVES</b>				
	Authorized capital	1310	4 221 794	4 221 794	4 221 794
	Own shares owned by the company, shareholders' debt on shares	1320	-	-	-
	Accumulated revaluation of non-current assets	1340	-	-	-
	Additional capital (excluding accumulated revaluation))	1350	-	-	-
	Reserve capital	1360	211 090	211 090	211 090
	Retained earnings (uncovered loss)	1370	71 587 076	67 882 941	60 546 629
	TOTAL for Section III	1300	76 019 960	72 315 825	64 979 513
	<b>IV. LONG-TERM LIABILITIES</b>				
n.9	Borrowed funds	1410	22 839 904	22 839 904	30 844 371
	Deferred tax liabilities	1420	15 336 775	15 033 554	13 529 082
n. 11	Provisions	1430	1 057	1 057	-
n. 10	Other long-term liabilities	1450	9 896 098	8 984 134	9 323 374
	TOTAL for Section IV	1400	48 073 834	46 858 649	53 696 827
	<b>V. SHORT-TERM LIABILITIES</b>				
n. 9	Borrowed funds	1510	13 173 768	13 184 718	4 444 224
n. 10	Accounts payable	1520	31 256 153	34 503 596	30 299 913
	Deferred income	1530	-	-	-
n.11	Provisions	1540	3 967 597	3 854 725	4 798 002
	Other current liabilities	1550	176 306	145 323	-
	TOTAL for section V	1500	48 573 824	51 688 362	39 542 139
	<b>BALANCE</b>	1700	172 667 618	170 862 836	158 218 479

General Director

(signature)

B.B. Ebzeev

(print full name)

Chief

Accountant

(signature)

L.A. Sklyarova

(print full name)

" 28 " April 20 26

## STATEMENT OF FINANCIAL RESULTS

for January-March 20 26

Organization Public Joint stock company «Rosseti Centre»

Unit of measurement: thous. RUB

Codes		
710002		
31	03	2026
75720657		
384		

Notes	Name of the indicator	Code	January-March	
			For <u>20 26</u>	For <u>January-March 20 25</u>
n. 13.1	Revenue	2110	41 939 945	36 932 906
n. 13.2	Cost of sales	2120	( 35 126 074 )	( 30 630 321 )
	Gross profit (loss)	2100	6 813 871	6 302 585
	Selling expenses	2210	( - )	( - )
n. 13.2	Management expenses	2220	( 529 736 )	( 394 175 )
	Profit (loss) from sales	2200	6 284 135	5 908 410
	Income from participation in other organizations	2310	-	-
n. 13.3	Interest receivable	2320	363 710	356 683
n. 13.4	Interest payable	2330	( 1 473 335 )	( 1 739 158 )
n. 13.5	Other income	2340	384 278	372 938
n. 13.5	Other expenses	2350	( 484 290 )	( 572 112 )
	<b>Profit (loss) from continuing operations before tax</b>	2300	5 074 498	4 326 761
	Income tax, including	2410	( 1 410 166 )	( 1 281 674 )
	<i>Current income tax</i>	2411	( 1 078 406 )	( 734 848 )
	<i>Deferred income tax</i>	2412	( 331 760 )	( 546 826 )
	Profit (loss) from discontinued operations (less related corporate income tax)	2420	-	-
	Other	2460	14 587	(130 651)
	<b>Net profit (loss)</b>	2400	3 678 919	2 914 436

Notes	Name of the indicator	Code	For <u>January-March 20 26</u>	For <u>January-March 20 25</u>
	<b>FOR REFERENCE</b>			
	Result of revaluation of non-current assets not included in net profit (loss)	2510	-	-
	Result of other operations not included in net profit (loss)	2520	-	-
	Corporate income tax related to the results of the revaluation of non-current assets and other transactions not included in net profit (loss)	2530	-	-
	Total financial result	2500	3 678 919	2 914 436
	Basic earnings (loss) per share, RUB/kopeck	2900	0,09	0,07
	Diluted earnings (loss) per share, RUB/kopeck	2910	-	-

General Director

(signature)

B.B. Ebzeev

(print full name)

Chief

Accountant

(signature)

L.A. Sklyarova

(print full name)

" 28 " April 20 26

**Statement of Changes in Equity  
for January-March 2026**

Form under ARCMD	0710004		
Reporting date (day, month, year)	31	03	2026
under ARCBO	75720657		
under ARCM	384		

Organization **Public Joint stock company «Rosseti Centre»**  
Unit of measurement: **thous. RUB**

Notes	Name of the indicator	Code	Authorized capital	Own shares owned by the company, shareholders' debt	Accumulated revaluation of non-current assets	Additional capital (excluding accumulated revaluation)	Reserve capital	Retained earnings (uncovered loss)	Total
	<b>As at 31 December 2024</b>	<b>3100</b>	4 221 794	( - )	-	-	211 090	60 546 629	64 979 513
	Adjustment due to:								
	correction of errors	3110	-	-	-	-	-	-	-
	Adjustment due to:								
		3120	-	-	-	-	-	-	-
	<b>As at 31 December 2024 after adjustment</b>	<b>3130</b>	4 221 794	( - )	-	-	211 090	60 546 629	64 979 513

Notes	Name of the indicator	Code	Authorized capital	Own shares owned by the company, shareholders' debt	Accumulated revaluation of non-current assets	Additional capital (excluding accumulated revaluation)	Reserve capital	Retained earnings (uncovered loss)	Total
	<b>For January-March 2025</b>								
	Net profit (loss)	3211	-	( - )	-	-	-	2 914 436	2 914 436
	<b>As at 31 March 2025</b>	<b>3250</b>	4 221 794	-	-	-	211 090	63 461 065	67 893 949
	<b>As at 31 December 2025</b>	<b>3200</b>	4 221 794	( - )	-	-	211 090	67 882 941	72 315 825
	Adjustment due to:								
	change in accounting policy	3210	-	-	-	-	-	-	-
	correction of errors	3220	-	-	-	-	-	-	-
	<b>As at 31 December 2024 after adjustment</b>	<b>3230</b>	4 221 794	( - )	-	-	211 090	67 882 941	72 315 825

Notes	Name of the indicator	Code	Authorized capital	Own shares owned by the company, shareholders' debt	Accumulated revaluation of non-current assets	Additional capital (excluding accumulated revaluation)	Reserve capital	Retained earnings (uncovered loss)	Total
	<b>For January-March 2026</b>								
	Net profit (loss)	3311	-	( - )	-	-	-	3 678 919	3 678 919
	Revaluation of non-current assets	3312	-	-	-	-	-	-	-
	Dividends	3327	-	-	-	-	-	-	-
n.8	Other changes - total	3340	-	-	-	-	-	25 216	25 216
n.8	including: restored unpaid dividends	3341	-	-	-	-	-	25 216	25 216
	<b>As at 31 March 2026</b>	<b>3300</b>	4 221 794	( - )	-	-	211 090	71 587 076	76 019 960

General Director \_\_\_\_\_  
(signature)

B.B. Ebzeev \_\_\_\_\_  
(print full name)

Chief Accountant \_\_\_\_\_  
(signature)

L.A. Sklyarova \_\_\_\_\_  
(print full name)

" 28 " April 20 26

**CASH FLOW STATEMENT**  
**for January-March 2026**

Organization **Public Joint stock company «Rosseti Centre»**

Unit of measurement: **thous. RUB**

Codes		
0710005		
31	03	2026
75720657		
384		

Notes	Name of the indicator	Code	for January-March 20 26	for January-March 20 25
	<b>Cash flows from operating activities</b>			
	Receipts - total	4110	42 734 527	37 730 436
	including:			
	from the sale of products, goods, performance of work, provision of services	4111	40 831 376	35 971 931
	rental payments, royalties, commissions and other similar payments	4112	21 699	24 981
	from the resale of financial investments	4113	-	-
	interest on accounts receivable from customers	4114	34 441	63 988
	other receipts	4119	1 847 011	1 669 536
	Payments - total	4120	( 32 780 258 )	( 28 430 598 )
	including:			
	to suppliers (contractors) for raw materials, materials, completed work, rendered services	4121	( 22 645 780 )	( 18 199 760 )
	in connection with the payment of wages to employees	4122	( 7 556 267 )	( 6 813 579 )
	interest on debt obligations	4123	( 1 468 033 )	( 1 743 203 )
	corporate income tax	4124	( 391 671 )	( 840 129 )
	other payments	4129	( 718 507 )	( 833 927 )
	<b>Cash balance from operating activities</b>	<b>4100</b>	<b>9 954 269</b>	<b>9 299 838</b>

Notes	Name of the indicator	Code	for January-March 20 26	for January-March 20 25
	<b>Cash flows from investing activities</b>			
	Receipts - total	4210	1 241	47 946
	including:			
	from the sale of non-current assets (except financial investments)	4211	1 241	2 851
	from the sale of shares of other organizations (participatory interests)	4212	-	-
	from the return of loans provided, from the sale of debt securities (rights to claim funds from other persons)	4213	-	-
	dividends, interest on debt financial investments and similar income from equity participation in other organizations	4214	-	45 095
	other receipts	4219	-	-
	Payments - total	4220	( 7 028 580 )	( 6 464 774 )
	including:			
	in connection with the acquisition, creation, modernization, reconstruction and preparation for use of non-current assets	4221	( 6 978 686 )	( 6 293 883 )
	in connection with the acquisition of shares of other organizations (participatory interests)	4222	( - )	( - )
	in connection with the acquisition of debt securities (rights to claim funds from other persons), the provision of loans to other persons	4223	( - )	( - )
	interest on debt obligations included in the cost of an investment asset	4224	( 49 894 )	( 170 891 )
	other payments	4229	( - )	( - )
	<b>Cash balance from investing activities</b>	<b>4200</b>	<b>( 7 027 339 )</b>	<b>( 6 416 828 )</b>
	<b>Cash flows from financing activities</b>			
	Receipts - total	4310	-	1 000 000
	including:			
	obtaining loans and credits	4311	-	1 000 000
	cash contributions of owners (participants)	4312	-	-
	from the issue of shares, increase in participation shares	4313	-	-
	from the issue of bonds, bills and other debt securities	4314	-	-
	other receipts	4319	-	-

Notes	Name of the indicator	Code	for January-March 20 26	for January-March 20 25
	Payments - total	4320	( 283 797 )	( 1 473 135 )
	including: to owners (participants) in connection with the buyout of their shares (participatory interests) in the organization or their withdrawal from the membership	4321	( - )	( - )
	for the payment of dividends and other payments for the distribution of profits in favour of the owners (participants)	4322	( 943 )	( 350 )
	in connection with the repayment (redemption) of bills of exchange and other debt securities, repayment of loans and credits	4323	( - )	( 1 000 000 )
	other payments	4329	( 282 854 )	( 472 785 )
	<b>Cash balance from financing activities</b>	4300	( 283 797 )	( 473 135 )
	<b>Cash balance for the reporting period</b>	<b>4400</b>	<b>2 643 133</b>	<b>2 409 875</b>
n. 6	<b>Cash and cash equivalents at the beginning of the period</b>	<b>4450</b>	<b>6 243 096</b>	<b>3 926 880</b>
n. 6	<b>Cash and cash equivalents at the end of the period</b>	<b>4500</b>	<b>8 886 229</b>	<b>6 336 755</b>
	Size of the impact of changes in the exchange rate of foreign currencies against the ruble	<b>4490</b>	-	-

General Director \_\_\_\_\_ (signature)      B.B. Ebzeev \_\_\_\_\_ (print full name)      Chief Accountant \_\_\_\_\_ (signature)      L.A. Sklyarova \_\_\_\_\_ (print full name)

" 28 " \_\_\_\_\_ April 20 26

**NOTES TO THE STATEMENT OF FINANCIAL POSITION  
AND STATEMENT OF FINANCIAL RESULTS  
OF PUBLIC JOINT STOCK COMPANY «ROSSETI CENTRE»  
FOR THE INTERIM REPORTING PERIOD  
JANUARY – MARCH 2026**

**CONTENT**

- I. General information ..... 3**
  - Information about the Company ..... 3
  - The economic environment in which the Company operates ..... 3
- II. Basis of preparation..... 3**
- III. Disclosure of material indicators ..... 4**
  - 1. Intangible assets..... 4
  - 2. Property, plant and equipment ..... 6
  - 3. Capital investments ..... 9
  - 4. Financial investments ..... 10
  - 5. Other non-current assets ..... 12
  - 6. Cash and cash equivalents ..... 12
  - 7. Accounts receivable..... 13
  - 8. Equity and reserves..... 14
  - 9. Borrowed funds ..... 14
  - 10. Liabilities ..... 15
  - 11. Provisions ..... 16
  - 12. Contingent liabilities and contingent assets ..... 17
  - 13. Information on income and expenses ..... 18
  - 14. Information by segments ..... 21
  - 15. Events after the reporting date ..... 24

## **I. General information**

### **Information about the Company**

The primary activity of Public Joint stock company «Rosseti Centre» is the provision of services for the transmission and distribution of electricity and grid connection to electrical networks in 11 regions of the Russian Federation.

Address (location) of the Company: Malaya Ordynka st., 15, Moscow, 119017, Russia.

The main shareholder of the Company as of 31 March 2026, 31 December 2025 and 31 December 2024 is Public Joint Stock Company Federal Grid Company - Rosseti (hereinafter referred to as PJSC Rosseti or the parent company).

As of 31 March 2026, the share of PJSC Rosseti in the share capital of the Company amounted to 50.7% (as of 31 December 2025 – 50.7%, as of 31 December 2024 – 50.7%).

As of 31 March 2026, the Company has 11 branches. The branches at their location perform part of the Company's functions, determined by their production capacity, within the limits established by the legislation of the Russian Federation and the internal regulatory documents of the Company.

### **The economic environment in which the Company operates**

The Company operates in the Russian Federation and is therefore exposed to risks associated with the state of the economy and financial markets of the Russian Federation.

The economy of the Russian Federation exhibits some characteristics typical of emerging markets.

The legal, tax and regulatory systems continue to evolve and are subject to frequent changes and varying interpretations.

Ongoing geopolitical tensions, as well as sanctions imposed by a number of countries on certain sectors of the Russian economy, Russian organizations and individuals, have led to increased economic uncertainty, including reduced liquidity and greater volatility in capital markets, volatility of the Russian ruble and key rate, and a significant reduction in the availability of debt financing sources. It is difficult to assess the consequences of the imposed and possible additional sanctions in the long term; the sanctions may have a significant negative impact on the Russian economy.

The Company takes all necessary measures to ensure the sustainability of its operations. The presented financial statements reflect the management's viewpoint on the impact of business conditions in the Russian Federation on the Company's operations and financial position. The actual impact of future business conditions may differ from management's assessments.

## **II. Basis of preparation**

The interim financial statements are compiled in accordance with federal and industry accounting standards, the Federal Law "On Accounting" and other regulatory legal acts on accounting, approved by the Ministry of Finance of the Russian Federation.

The interim financial statements should be considered together with the Company's financial statements for the year ended 31 December 2025.

Certain selected notes are included in the interim financial statements to disclose information:

- regarding material facts in the Company's economic activity that occurred during the interim reporting period,
- updating the information disclosed in the Company's financial statements for the year ended 31 December 2025.

### III. Disclosure of material indicators

#### 1. Intangible assets

##### 1.1 Availability and movement of intangible assets

thous. RUB

Name of the indicator	Period	At the beginning of the period			Added	Changes for the period				At the end of the period		
		Initial cost	Accumulated depreciation and impairment	Carrying amount		Disposed		Accrual (recovery) of impairment	Accrual of depreciation (including impairment depreciation)	Initial cost	Accumulated depreciation and impairment	Carrying amount
						Initial cost	Accumulated depreciation and impairment					
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>Intangible assets, total</b>	01.01.2026-31.03.2026	2 123 414	(382 219)	1 741 195	10 570	–	–	–	(66 179)	2 133 984	(448 398)	1 685 586
	01.01.2025-31.03.2025	1 394 358	(175 420)	1 218 938	75 774	–	–	–	(30 961)	1 470 132	(206 381)	1 263 751
including:												
results of intellectual activity: invention, industrial design, utility model	01.01.2026-31.03.2026	56 198	(20 092)	36 106	–	388	–	–	(1 185)	56 586	(21 277)	35 309
	01.01.2025-31.03.2025	55 900	(15 043)	40 857	–	–	–	–	(1 182)	55 900	(16 225)	39 675
results of intellectual activity: software - computer programs, databases	01.01.2026-31.03.2026	704 009	(166 298)	537 711	–	–	–	–	(13 056)	704 009	(179 354)	524 655
	01.01.2025-31.03.2025	366 347	(71 049)	295 298	23 662	–	–	–	(7 850)	390 009	(78 899)	311 110
means of individualization: trade names, trademarks, service marks, name of place of origin of goods	01.01.2026-31.03.2026	–	–	–	–	–	–	–	–	–	–	–
	01.01.2025-31.03.2025	–	–	–	–	–	–	–	–	–	–	–
other items that meet the criteria for classification as intangible assets	01.01.2026-31.03.2026	1 363 207	(195 829)	1 167 378	10 570	(388)	–	–	(51 938)	1 373 389	(247 767)	1 125 622
	01.01.2025-31.03.2025	972 111	(89 328)	882 783	52 112	–	–	–	(21 929)	1 024 223	(111 257)	912 966

## 1.2 Capital investments in intangible assets

thous. RUB

Name of the indicator	Period	At the beginning of the period (actual costs taking into account accumulated impairment)	Changes for the period				At the end of the period (actual costs taking into account accumulated impairment)
			Costs for the period	Written off (disposed of) expenses and accumulated impairment	Accepted for accounting as intangible assets, property, plant and equipment	Recognition (-) / reversal (+) of impairment	
1	2	3	4	5	6	7	8
Capital investments for the creation and improvement of intangible assets	01.01.2026-31.03.2026	720 386	19 642	–	(1 385)	–	738 643
	01.01.2025-31.03.2025	711 390	61 631	–	(36 461)	–	736 560
Capital investments for the acquisition of intangible assets	01.01.2026-31.03.2026	6 406	2 779	–	(9 185)	–	–
	01.01.2025-31.03.2025	61 845	868	–	(39 313)	–	23 400

Advances in connection with capital investments in intangible assets as of 31 March 2026 amounted to RUB 0 thousand (as of 31 December 2025 they were RUB 0 thousand; 31 December 2024 – RUB 87 thousand).

Costs for unfinished capital investments in intangible assets in the financial statements are reflected in line 1110 “Intangible assets”.

## 2. Property, plant and equipment

Information on the availability and movement of property, plant and equipment other than investment property is provided in tabular Note 2.1. “Availability and movement of property, plant and equipment”.

### 2.1 Availability and movement of property, plant and equipment (excluding right-of-use asset)

*thous. RUB*

Name of the indicator	Period	At the beginning of the period			Changes for the period						At the end of the period		
		Initial cost	Accumulated depreciation and impairment	Carrying amount	Added		Disposed		Accrual of depreciation including depreciation of impairment	Recognition (-) Reversal (+) of impairment	Initial cost	Accumulated depreciation and impairment	Carrying amount
					Initial cost	Accumulated depreciation and impairment	Initial cost	Accumulated depreciation and impairment					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Property, plant and equipment	01.01.2026-31.03.2026	291 079 762	(173 606 493)	117 473 269	2 633 169	(75 369)	(55 749)	41 387	(3 187 339)	–	293 657 182	(176 827 814)	116 829 368
	01.01.2025-31.03.2025	265 379 066	(157 877 037)	107 502 029	3 003 345	(13 139)	(77 180)	30 379	(3 159 402)	–	268 305 231	(161 019 199)	107 286 032
including:													
Buildings	01.01.2026-31.03.2026	14 153 371	(6 527 206)	7 626 165	7 717	(8)	–	–	(101 137)	–	14 161 088	(6 628 351)	7 532 737
	01.01.2025-31.03.2025	12 714 946	(5 980 381)	6 734 565	37 845	–	(1 949)	1 396	(88 968)	–	12 750 842	(6 067 953)	6 682 889
Structures other than power transmission lines	01.01.2026-31.03.2026	50 600 574	(27 084 912)	23 515 662	375 345	(561)	(20 854)	13 689	(491 862)	–	50 955 065	(27 563 646)	23 391 419
	01.01.2025-31.03.2025	45 724 568	(23 754 579)	21 969 989	421 503	(356)	(5)	5	(477 652)	–	46 146 066	(24 232 582)	21 913 484
Power lines and devices for them	01.01.2026-31.03.2026	107 477 105	(72 098 268)	35 378 837	642 927	(420)	(5 151)	4 798	(1 140 424)	–	108 114 881	(73 234 314)	34 880 567
	01.01.2025-31.03.2025	100 868 692	(67 069 332)	33 799 360	708 043	(8 586)	(4 710)	4 155	(1 200 288)	–	101 572 025	(68 274 051)	33 297 974
Machines and equipment	01.01.2026-31.03.2026	62 655 109	(35 799 128)	26 855 981	545 717	(319)	(7 511)	3 186	(641 935)	–	63 193 315	(36 438 196)	26 755 119
	01.01.2025-31.03.2025	56 107 521	(32 325 703)	23 781 818	871 848	(799)	(51 742)	8 261	(643 230)	–	56 927 627	(32 961 471)	23 966 156
Production and business inventory, including other items	01.01.2026-31.03.2026	55 833 420	(32 034 088)	23 799 332	1 060 835	(74 061)	(22 233)	19 714	(811 981)	–	56 872 022	(32 900 416)	23 971 606
	01.01.2025-31.03.2025	49 608 933	(28 705 840)	20 903 093	959 113	(3 398)	(18 774)	16 562	(749 264)	–	50 549 272	(29 441 940)	21 107 332
Land plots and objects of natural resource management	01.01.2026-31.03.2026	360 183	(62 891)	297 292	628	–	–	–	–	–	360 811	(62 891)	297 920
	01.01.2025-31.03.2025	354 406	(41 202)	313 204	4 993	–	–	–	–	–	359 399	(41 202)	318 197

## 2.2 Depreciation of property, plant and equipment (excluding impairment)

thous. RUB

Name of the indicator	Period	At the beginning of the period (-)	Change for the period			At the end of the period
			Added (-)	Disposed (+)	Accrued for the period (-)	
1	2	3	4	5	6	7
<b>Depreciation</b>	01.01.2026-31.03.2026	(160 976 165)	(73 525)	37 707	(3 502 764)	(164 514 747)
	01.01.2025-31.03.2025	(148 328 529)	-	30 326	(3 416 628)	(151 714 831)
including:						
Buildings	01.01.2026-31.03.2026	(5 664 877)	-	-	(114 225)	(5 779 102)
	01.01.2025-31.03.2025	(5 271 602)	-	1 396	(99 375)	(5 369 581)
Structures other than power transmission lines	01.01.2026-31.03.2026	(23 427 972)	-	10 019	(567 729)	(23 985 682)
	01.01.2025-31.03.2025	(21 331 973)	-	5	(533 892)	(21 865 860)
Power lines and devices for them	01.01.2026-31.03.2026	(68 844 170)	-	4 795	(1 242 603)	(70 081 978)
	01.01.2025-31.03.2025	(64 194 984)	-	4 144	(1 293 313)	(65 484 153)
Machines and equipment	01.01.2026-31.03.2026	(33 021 999)	-	3 179	(721 388)	(33 740 208)
	01.01.2025-31.03.2025	(30 344 070)	-	8 259	(702 799)	(31 038 610)
Production and business inventory, including other items	01.01.2026-31.03.2026	(30 017 147)	(73 525)	19 714	(856 819)	(30 927 777)
	01.01.2025-31.03.2025	(27 185 900)	-	16 522	(787 249)	(27 956 627)

## 2.3 Impairment of property, plant and equipment

thous. RUB

Name of the indicator	Period	At the beginning of the period (-)	Change for the period				At the end of the period	
			Impairment amortization (+)	Added (-)	Disposed (+)	Recognition of impairment losses (-)		Reversal of previously recognized impairment losses (+)
1	2	3	4	5	6	7	8	9
<b>Impairment</b>	01.01.2026-31.03.2026	(12 630 328)	315 425	(1 844)	3 680	-	-	(12 313 067)
	01.01.2025-31.03.2025	(9 548 508)	257 226	(13 139)	53	-	-	(9 304 368)
including:								
Buildings	01.01.2026-31.03.2026	(862 329)	13 088	(8)	-	-	-	(849 249)
	01.01.2025-31.03.2025	(708 779)	10 407	-	-	-	-	(698 372)
Structures other than power transmission lines	01.01.2026-31.03.2026	(3 656 940)	75 867	(561)	3 670	-	-	(3 577 964)
	01.01.2025-31.03.2025	(2 422 606)	56 240	(356)	-	-	-	(2 366 722)
Power lines and devices for them	01.01.2026-31.03.2026	(3 254 098)	102 179	(420)	3	-	-	(3 152 336)
	01.01.2025-31.03.2025	(2 874 348)	93 025	(8 586)	11	-	-	(2 789 898)
Machines and equipment	01.01.2026-31.03.2026	(2 777 129)	79 453	(319)	7	-	-	(2 697 988)
	01.01.2025-31.03.2025	(1 981 633)	59 569	(799)	2	-	-	(1 922 861)
Production and business inventory, including other items	01.01.2026-31.03.2026	(2 016 941)	44 838	(536)	-	-	-	(1 972 639)
	01.01.2025-31.03.2025	(1 519 940)	37 985	(3 398)	40	-	-	(1 485 313)
Land plots and natural resource management facilities	01.01.2026-31.03.2026	(62 891)	-	-	-	-	-	(62 891)
	01.01.2025-31.03.2025	(41 202)	-	-	-	-	-	(41 202)

### 3. Capital investments

Information on capital investments is disclosed in tabular Note 3.1. “Availability and movement of capital investments” and tabular Note 3.2. “Advances issued for capital construction and acquisition of property, plant and equipment”.

#### 3.1 Availability and movement of capital investments

*thous. RUB*

Name of the indicator	Period	At the beginning of the period	Changes for the period					At the end of the period	
			Costs for the period	Written off		Accepted for accounting as property, plant and equipment or increased capital investment value			Recognition (-) Reversal (+) of impairment
				initial cost	impairment	initial cost	impairment		
1	2	3	4	5	6	7	8	9	10
<b>Unfinished construction and unfinished transactions for the acquisition, modernization and technical re-equipment of property, plant and equipment</b>	01.01.2026-31.03.2026	4 075 800	3 213 652	–	–	(2 319 543)	1 844	–	4 971 753
	01.01.2025-31.03.2025	5 401 527	4 417 970	(1 559)	–	(3 559 047)	13 138	–	6 272 029
including:									
Unfinished construction	01.01.2026-31.03.2026	2 348 547	2 819 090	–	–	(2 083 335)	194	–	3 084 496
	01.01.2025-31.03.2025	3 023 738	3 483 625	(1 517)	–	(2 388 476)	11 158	–	4 128 528
Acquisition of property, plant and equipment	01.01.2026-31.03.2026	767	32 247	–	–	(33 014)	–	–	–
	01.01.2025-31.03.2025	–	541 846	–	–	(541 846)	–	–	–
Unfinished design and survey work	01.01.2026-31.03.2026	780 679	273 042	–	–	(57 193)	1 650	–	998 178
	01.01.2025-31.03.2025	952 796	219 176	–	–	(79 935)	1 980	–	1 094 017
Equipment for installation	01.01.2026-31.03.2026	945 807	89 273	–	–	(146 001)	–	–	889 079
	01.01.2025-31.03.2025	1 424 993	173 323	(42)	–	(548 790)	–	–	1 049 484

Costs for unfinished capital investments are reflected in the financial statements in line 1150 “Property, plant and equipment”.

### 3.2 Advances issued for capital construction and acquisition of property, plant and equipment

thous. RUB

Name of the indicator	Period	At the beginning of the period			At the end of the period		
		taken into account under the terms of the contract	amount of reserve for doubtful debts	carrying amount	taken into account under the terms of the contract	amount of reserve for doubtful debts	carrying amount
1	2	3	4	5	6	7	8
Advances issued for capital construction and acquisition of property, plant and equipment	01.01.2026-31.03.2026	1 488 977	(26 469)	1 462 508	1 519 618	(26 469)	1 493 149
	01.01.2025-31.03.2025	543 439	(26 469)	516 970	880 433	(26 469)	853 964

Advances issued for capital construction and acquisition of property, plant and equipment are reflected in the financial statements in line 1150 "Property, plant and equipment".

## 4. Financial investments

### 4.1. Availability and movement of financial investments

#### Movement of long-term financial investments

thous. RUB

Name of the indicator	Period	At the beginning of the period			Changes for the period				At the end of the period		
		Initial cost	Revaluation, reserve	Carrying amount	Added	Disposal of initial cost	Disposal of revaluation, reserve	Revaluation, reserve	Initial cost	Revaluation, reserve	Carrying amount
1	2	3	4	5	6	7	8	9	10	11	12
Long-term financial investments, total	01.01.2026-31.03.2026	1 105 428	(127 421)	978 007	–	–	–	(2 760)	1 105 428	(130 181)	975 247
	01.01.2025-31.03.2025	1 105 428	(104 741)	1 000 687	–	–	–	(2 766)	1 105 428	(107 507)	997 921
including:											
Investments in subsidiaries	01.01.2026-31.03.2026	257 355	–	257 355	–	–	–	–	257 355	–	257 355
	01.01.2025-31.03.2025	257 355	–	257 355	–	–	–	–	257 355	–	257 355
Contributions to other organizations	01.01.2026-31.03.2026	237 429	(127 421)	110 008	–	–	–	(2 760)	237 429	(130 181)	107 248
	01.01.2025-31.03.2025	237 429	(104 741)	132 688	–	–	–	(2 766)	237 429	(107 507)	129 922
Loans issued	01.01.2026-31.03.2026	610 644	–	610 644	–	–	–	–	610 644	–	610 644
	01.01.2025-31.03.2025	610 644	–	610 644	–	–	–	–	610 644	–	610 644

#### Movement of short-term financial investments

thous. RUB

Name of the indicator	Period	At the beginning of the period			Changes for the period				At the end of the period		
		Initial cost	Revaluation, reserve	Carrying amount	Added	Disposal of initial cost	Disposal of revaluation, reserve	Revaluation, reserve	Initial cost	Revaluation, reserve	Carrying amount
1	2	3	4	5	6	7	8	9	10	11	12
<b>Short-term financial investments, total</b>	01.01.2026-31.03.2026	–	–	–	–	–	–	–	–	–	–
	01.01.2025-31.03.2025	<b>840 204</b>	–	<b>840 204</b>	–	–	–	–	<b>840 204</b>	–	<b>840 204</b>
including:											
Loans issued	01.01.2026-31.03.2026	–	–	–	–	–	–	–	–	–	–
	01.01.2025-31.03.2025	840 204	–	840 204	–	–	–	–	840 204	–	840 204

**4.2 Information on the revaluation of financial investments, for which the current market value is determined**  
*thous. RUB*

Name of the group of financial investments	For January-March 2026			For January-March 2025		
	Income	Expenses	The difference between income and expenses	Income	Expenses	The difference between income and expenses
1	2	3	4	5	6	7
Contributions to other organizations	247	(3 007)	(2 760)	132	(2 898)	(2 766)

**5. Other non-current assets**

Line 1190 "Other non-current assets" in the balance sheet reflects:

*thous. RUB*

Name of the indicator	As at 31 March 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Settlements under the property management agreement	233	233	233
Costs under energy service contracts	172 847	192 368	269 957
Preparatory work due to seasonality	32 906	–	–
Facilities under the concession agreement	487 658	500 003	549 382
Long-term accounts receivable	279 920	627 297	1 170 348
<b>Total other non-current assets</b>	<b>973 564</b>	<b>1 319 901</b>	<b>1 989 920</b>

**6. Cash and cash equivalents**

**Composition of cash and cash equivalents**

*thous. RUB*

Name of the indicator	As at 31 March 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Cash in current accounts	5 008 208	5 276 531	2 641 419
Cash in foreign currency accounts	–	–	–
Cash in special accounts in banks	875 984	966 394	1 284 905
Cash in transit	2 037	171	556
<b>Total cash</b>	<b>5 886 229</b>	<b>6 243 096</b>	<b>3 926 880</b>
Short-term bank deposits (with a maturity of up to three months)	3 000 000	–	–
<b>Total cash equivalents</b>	<b>3 000 000</b>	<b>–</b>	<b>–</b>
<b>Total cash and cash equivalents</b>	<b>8 886 229</b>	<b>6 243 096</b>	<b>3 926 880</b>

Deposits are placed with financial institutions considered reliable counterparties with a stable financial position in the Russian financial market.

As of 31 March 2026, targeted funds in the accounts of the Federal Treasury Department amounted to RUB 705,287 thousand (as of 31 December 2025: RUB 756,698 thousand; as of 31 December 2024: RUB 1,136,356 thousand).

## 7. Accounts receivable

### 7.1. Availability of accounts receivable

thous. RUB

Name of the indicator	As at 31 March 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
<b>Accounts receivable, total</b>	<b>12 321 396</b>	<b>13 580 463</b>	<b>12 595 871</b>
<b>Long-term accounts receivable (as part of line 1190 of the Balance Sheet)</b>	<b>279 920</b>	<b>627 297</b>	<b>1 170 348</b>
<b>Buyers and customers, including:</b>	<b>10 332</b>	<b>330 451</b>	<b>771 922</b>
Electricity transmission settlements	5 963	323 393	767 324
Settlements for grid connection	3 835	6 535	4 075
Other buyers and customers	534	523	523
<b>Advances issued, including:</b>	<b>9 764</b>	<b>9 764</b>	<b>2 053</b>
Advance payments to suppliers for other work/services	9 764	9 764	2 053
<b>Other debtors, including:</b>	<b>259 824</b>	<b>287 082</b>	<b>396 373</b>
Settlements of interest due	71 542	71 542	143 084
Settlements on issued collateral	16 769	18 979	12 625
Penalties, fines, penalties under contracts	935	20 714	42 791
Net rental investment value (long term)	161 511	167 945	190 638
Other debtors	9 067	7 902	7 235
<b>Short-term accounts receivable</b>	<b>12 041 476</b>	<b>12 953 166</b>	<b>11 425 523</b>
<b>Buyers and customers, including:</b>	<b>10 956 602</b>	<b>11 508 272</b>	<b>10 035 461</b>
Electricity transmission settlements	9 537 222	9 621 532	8 910 502
Settlements for grid connection	289 926	293 942	97 893
Settlements for the sale of electricity	47	82	377
Settlements for additional services	688 073	896 013	343 843
Settlements for network removal services	1 994	9 896	41 365
Settlements under the agreement of the sole executive body	112 015	104 813	91 141
Settlements for the provision of property for rent	47 734	44 153	10 344
Other buyers and customers	279 591	537 841	539 996
<b>Advances issued, including:</b>	<b>328 211</b>	<b>248 181</b>	<b>446 276</b>
Advance payments for subcontracting	-	-	30 881
Advance payments for the purchase of electricity for technological consumption	15 565	6 949	42 775
Advance payments for the purchase of electricity to compensate for losses	98 235	82 548	260 960
Advance payments for the purchase of supplies (excl. fuel)	137 544	127 455	77 221
Other advances issued	76 867	31 229	34 439
<b>Other debtors, including:</b>	<b>756 663</b>	<b>1 196 713</b>	<b>943 786</b>
Settlements with the budget for taxes, fees and insurance premiums	153 019	719 105	263 534
Settlements on interest due short-term	143 226	104 414	269 972
Settlements under agency agreements	102 715	94 910	131 565
Penalties, fines, forfeit under contracts	123 565	82 272	52 499
Settlements on issued collateral	111 460	75 811	57 410
Net rental investment value	28 079	24 501	22 998
Settlements with debtors for non-contractual consumption	15 181	16 484	29 702
Settlements for compensation of reconstruction costs	5 771	6 830	32 834
Settlements for compensation of other damage caused	4 272	5 315	3 540
Settlements for compensation of costs for grid connection	2 266	2 376	3 125
Settlements for the assignment of claims	1 395	1 395	19 719
Other debtors	65 714	63 300	56 888

Accounts receivable that have not been repaid or are highly likely not to be repaid within the timeframes established by the contract and are not secured by appropriate guarantees, sureties or other means are shown in the balance sheet minus reserves for doubtful debts.

## 7.2. Provision for doubtful debts

*thous. RUB*

Name of the indicator	Period	At the beginning of the period	Accrued	Restored	Used	At the end of the period
1	2	3	4	5	6	7
Provision for doubtful debts	01.01.2026-31.03.2026	3 027 675	8 594	(101 256)	(16 874)	2 918 139
	01.01.2025-31.03.2025	4 650 915	9 079	(45 990)	(43 273)	4 570 731
Provision for doubtful accounts receivable for advances received for capital construction	01.01.2026-31.03.2026	31 663	–	–	–	31 663
	01.01.2025-31.03.2025	31 663	–	–	–	31 663

## 8. Equity and reserves

### 8.1 Dividends

The source of dividend payment is the net profit of Rosseti Centre, PJSC, determined in accordance with the requirements established by the current legislation of the Russian Federation.

The decision on the payment of dividends and their amount as of the day of signing the interim financial statements has not been made.

On 31 March 2026, accounts payable to participants (founders) for income payments were restored as part of retained earnings due to the expiration of the debt collection period in terms of unclaimed dividends in the amount of RUB 25,216 thousand.

## 9. Borrowed funds

### 9.1 Information on the movement of borrowed funds

*thous. RUB*

Name of the indicator	Long-term		Short-term	
	01.01.2026-31.03.2026	01.01.2025-31.03.2025	01.01.2026-31.03.2026	01.01.2025-31.03.2025
1	2	3	4	5
<b>Remaining debt on loans at the beginning of the period</b>	<b>22 839 904</b>	<b>30 844 371</b>	<b>13 184 718</b>	<b>4 444 224</b>
Bank loans received in the reporting year (including overdraft)	–	–	–	1 000 000
Transfer from long-term debt to short-term debt	–	(600 000)	–	600 000
Transfer of short-term debt to long-term debt	–	–	–	–
Interest accrued (including overdraft)	–	–	1 331 934	1 687 906
Repaid in part of the principal amount of the debt (including overdraft)	–	–	–	(1 000 000)
Repaid in part of accrued interest (including overdraft)	–	–	(1 342 884)	(1 708 118)
<b>Remaining debt on loans at the end of the period</b>	<b>22 839 904</b>	<b>30 244 371</b>	<b>13 173 768</b>	<b>5 024 012</b>

## 9.2 Information on types of borrowed funds

Borrowed funds included:

thous. RUB

Name of the indicator	Long-term		Short-term	
	As at 31 March 2026	As at 31 December 2025	As at 31 March 2026	As at 31 December 2025
1	2	3	4	5
Secured loans and credits	–	–	–	–
Unsecured loans and credits	17 839 904	17 839 904	13 158 018	13 158 018
Unsecured bond loans	5 000 000	5 000 000	–	–
Interest payable	–	–	15 750	26 700

As of 31 March 2026, the amount of the free limit on open but unused credit lines of the Company amounted to RUB 155,245,201 thousand (as of 31 December 2025: RUB 115,245,201 thousand).

As of 31 March 2026 and 31 December 2025, there are no funds available for the Company to receive under overdraft conditions.

The Company has the opportunity to attract additional financing within the relevant limits, including to ensure the fulfillment of its short-term liabilities.

## 9.3 Interest on borrowed funds

thous. RUB

Name of the indicator	For January-March 2026	For January-March 2025
1	2	3
Interest on borrowed funds taken for purposes not related to the acquisition, construction or production of investment assets included in the cost of investment assets	49 894	170 891
Interest on borrowed funds, attributed to other expenses	1 282 040	1 517 015
<b>Total interest accrued on borrowed funds</b>	<b>1 331 934</b>	<b>1 687 906</b>

## 10. Liabilities

### 10.1 Availability of liabilities (except for provisions)

thous. RUB

Name of the indicator	As at 31 March 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
<b>Other long-term liabilities, total (line 1450 of the Balance Sheet)</b>	<b>9 896 098</b>	<b>8 984 134</b>	<b>9 323 374</b>
<i>including:</i>			
<i>Deferred income</i>	<i>39 782</i>	<i>53 787</i>	<i>58 961</i>
<b>Long-term liabilities, including:</b>	<b>9 856 316</b>	<b>8 930 347</b>	<b>9 264 413</b>
<i>Suppliers and contractors</i>	<i>3 506</i>	<i>3 540</i>	<i>22 689</i>
<i>Advances received, including:</i>	<i>4 435 026</i>	<i>3 528 509</i>	<i>2 839 679</i>
<i>for grid connection</i>	<i>4 382 430</i>	<i>3 475 139</i>	<i>2 783 225</i>
<i>for services related to the main type of activity (additional service)</i>	<i>52 523</i>	<i>53 328</i>	<i>56 411</i>
<i>other advances</i>	<i>73</i>	<i>42</i>	<i>43</i>
<i>Settlements – other</i>	<i>158 326</i>	<i>6 378</i>	<i>61</i>
<i>Settlements on lease liabilities</i>	<i>5 259 458</i>	<i>5 391 920</i>	<i>6 401 984</i>
<b>Short-term accounts payable (line 1520 of the Balance Sheet), including:</b>	<b>31 256 153</b>	<b>34 503 596</b>	<b>30 299 913</b>
<i>Suppliers and contractors</i>	<i>9 185 072</i>	<i>16 899 544</i>	<i>12 925 017</i>
<i>Payroll arrears to staff</i>	<i>1 288 358</i>	–	–

Name of the indicator	As at 31 March 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
<b>Settlements with the budget for taxes and insurance premiums, including:</b>	<b>5 621 173</b>	<b>2 929 872</b>	<b>2 464 765</b>
<i>Property tax arrears</i>	58 613	48 513	264 267
<i>Insurance premium arrears</i>	691 295	965 572	782 299
<i>Value Added Tax debt</i>	3 801 784	1 640 986	1 026 306
<i>Income tax arrears</i>	786 120	255 812	373 058
<i>Personal income tax arrears</i>	264 679	–	–
<i>Other taxes and fees payable</i>	18 682	18 989	18 835
<b>Advances received, including:</b>	<b>10 478 538</b>	<b>10 049 062</b>	<b>8 413 677</b>
<i>From grid connection</i>	10 030 392	9 563 831	7 898 484
<i>For electricity transmission services</i>	26 586	132 071	68 954
<i>For services related to the main type of activity (additional service)</i>	131 623	84 188	148 007
<i>For services related to the main activity (removal of networks)</i>	241 244	235 117	234 396
<i>Other advances</i>	48 693	33 855	63 836
<b>Other creditors, including:</b>	<b>3 769 894</b>	<b>3 730 499</b>	<b>4 845 775</b>
<i>Payment for compensation of reconstruction costs</i>	3 473 720	3 449 911	4 543 608
<i>Settlements on received security</i>	132 455	144 359	40 207
<i>Settlements with employees under enforcement documents</i>	21 523	–	16
<i>Settlements under enforcement documents with organizations and third parties</i>	54 692	69 983	128 347
<i>Settlements on lease liabilities</i>	22 425	9 311	37 162
<i>Penalties, fines, forfeit under contracts</i>	–	–	6
<i>Other settlements with creditors</i>	753	60	60
<i>Health insurance settlements</i>	25 058	25 750	22 437
<i>Deductions to a non-state pension fund</i>	1 700	1 120	872
<i>Mistakenly transferred funds</i>	5 040	4 333	5 544
<i>Settlements under agency agreements</i>	41	2 243	3 731
<i>Advances received from various debtors</i>	–	–	38 792
<i>Settlements - other</i>	8 861	7 192	10 939
<i>Payments to the trade union</i>	23 626	16 237	14 054
<b>Debt to participants (founders) for income payments</b>	<b>153 203</b>	<b>179 360</b>	<b>169 092</b>
<b>Settlements on lease liabilities</b>	<b>759 915</b>	<b>715 259</b>	<b>1 481 587</b>
<b>Other current liabilities (line 1550 of the Balance Sheet)</b>	<b>176 306</b>	<b>145 323</b>	<b>–</b>

## 11. Provisions

The Company reflects the provision while simultaneously meeting the recognition conditions established in PBU 8/2010 “Provisions, Contingent Liabilities and Contingent Assets”.

thous. RUB

Name of the indicator	Period	Balance at the beginning of the period	Accrued	Used	Restored	Balance at the end of the period
1	2	3	4	5	6	7
<b>Provisions, total</b>	01.01.2026-31.03.2026	3 855 782	689 743	(457 193)	(119 678)	3 968 654
	01.01.2025-31.03.2025	4 798 002	612 006	(1 111 319)	(3 029)	4 295 660
including:						
Estimated liabilities for unfavourable litigation	01.01.2026-31.03.2026	1 544 712	5 684	(220 393)	(119 678)	1 210 325

Name of the indicator	Period	Balance at the beginning of the period	Accrued	Used	Restored	Balance at the end of the period
	01.01.2025-31.03.2025	2 382 997	49 293	(261 494)	(3 029)	2 167 767
	01.01.2026-31.03.2026	1 078 271	684 059	(236 800)	–	1 525 530
Provisions for vacation pay	01.01.2025-31.03.2025	864 192	562 681	(188 379)	–	1 238 494
Estimated liability for payment of remuneration (bonuses) to employees based on the results of work for the year	01.01.2026-31.03.2026	1 218 820	–	–	–	1 218 820
	01.01.2025-31.03.2025	1 547 955	–	(661 446)	–	886 509
	01.01.2026-31.03.2026	13 979	–	–	–	13 979
Provisions for reforestation	01.01.2025-31.03.2025	2 858	32	–	–	2 890

## 12. Contingent liabilities and contingent assets

### Contingent tax liabilities

The Company is a defendant in a number of lawsuits. However, in the opinion of the Company's management, the results of these lawsuits will not have a significant impact on the Company's financial position.

The tax legislation of the Russian Federation, effective or effective at the end of the reporting period, allows for different interpretations of individual facts of the Company's business life. In this regard, the management's position on taxes and the documents substantiating this position may be challenged by the tax authorities.

Tax control in the Russian Federation is becoming more stringent, which increases the risk of tax authorities checking the impact on the taxable base of transactions that do not have a clear financial and economic purpose or transactions with counterparties that do not comply with tax legislation. Tax audits may cover three calendar years preceding the year in which the decision to conduct the audit is made. Under certain circumstances, earlier periods may also be audited.

Management currently believes that its tax position and the Company's interpretations of the legislation can be sustained; however, there is a risk that the Company will incur additional costs if management's tax position and the Company's interpretations of the legislation are challenged by the tax authorities. The impact of such a development cannot be estimated with sufficient reliability, but may be significant in terms of the financial position and results of operations of the Company.

### Litigation

The Company is a party to a number of legal proceedings (both as a plaintiff and defendant) arising in the course of ordinary business activities.

According to the management's assessment, the probability of an unfavourable outcome for the Company and the corresponding outflow of financial resources is not high in relation to lawsuits/unsettled claims regarding disagreements with counterparties as of 31 March 2026 in the amount of RUB 146,264 thousand (as of 31 December 2025: RUB 154,708 thousand; as of 31 December 2024: RUB 224,247 thousand).

In the opinion of the management, there are currently no other unresolved claims or lawsuits that could have a material impact on the results of operations or financial position of the Company and would not be recognized or disclosed in the interim financial statements.

### 13. Information on income and expenses

#### 13.1. Revenue

The Company's revenue is generated in connection with the provision of services/works by type:

thous. RUB

Name of the indicator	For January-March 2026	For January-March 2025
1	2	3
<b>Revenue (net) from provision of services/work (minus value added tax)</b>	<b>41 939 945</b>	<b>36 932 906</b>
Electricity transmission services	40 299 935	34 839 192
Grid connection services	801 390	1 285 268
Other activities, including:	838 620	808 446
<i>Services from property rental</i>	22 652	25 264

#### 13.2. Expenses for ordinary activities

The cost of sales of the Company is formed in connection with the provision of services/ work by type:

thous. RUB

Name of the indicator	For January-March 2026	For January-March 2025
1	2	3
<b>Cost of sales</b>	<b>(35 126 074)</b>	<b>(30 630 321)</b>
Electricity transmission services	(34 425 252)	(30 027 030)
Grid connection services	(145 480)	(119 957)
Other activities, including:	555 342	483 334
<i>Services from property rental</i>	<i>(15 514)</i>	<i>(19 264)</i>
<b>Management expenses</b>	<b>(529 736)</b>	<b>(394 175)</b>

#### Distribution of the Company's expenses by cost elements recognized in the Statement of Financial Results

thous. RUB

Name of the indicator	For January-March 2026	For January-March 2025
1	2	3
<b>Production costs:</b>		
Material costs	(21 851 300)	(18 840 147)
Labour costs	(6 592 014)	(5 546 247)
Social security contributions	(2 037 428)	(1 713 726)
Depreciation	(3 501 390)	(3 386 894)
Other expenses, including:	(1 143 942)	(1 143 307)
<i>Taxes and fees included in cost price</i>	<i>(145 396)</i>	<i>(202 095)</i>
<i>Payment for works and services of third-party organizations</i>	<i>(699 369)</i>	<i>(644 522)</i>
<i>Other services and expenses included in cost price</i>	<i>(299 177)</i>	<i>(296 690)</i>
<b>Total by elements</b>	<b>(35 126 074)</b>	<b>(30 630 321)</b>
<b>Management expenses:</b>		
Material costs	(10 676)	(14 601)
Labour costs	(320 950)	(228 283)
Social security contributions	(111 786)	(78 045)
Depreciation	(47 111)	(33 757)
Other expenses	(39 213)	(39 489)
<b>Total by elements</b>	<b>(529 736)</b>	<b>(394 175)</b>

### 13.3. Interest receivable

thous. RUB

Name of the indicator	For January- March 2026	For January- March 2025
1	2	3
Interest on bank deposits	36 466	6 909
Interest on loans issued	26 545	81 351
Other interest receivable, including	300 699	268 423
<i>Interest accrued on the balance of funds in the bank</i>	3 013	3 796
<i>Interest for the use of funds (minimum balance)</i>	260 845	197 770
<i>Interest income from rent</i>	2 730	3 865
<i>Interest on restructured accounts receivable</i>	33 859	62 654
<i>Interest for payment by installments</i>	252	338
<b>Total for the line "Interest receivable" in the Statement of Financial Results</b>	<b>363 710</b>	<b>356 683</b>

### 13.4. Interest payable

thous. RUB

Name of the indicator	For January- March 2026	For January- March 2025
1	2	3
Interest on loans received	(1 074 640)	(1 247 015)
Interest on bond loans	(207 400)	(270 000)
Interest on lease liabilities	(191 295)	(222 143)
Other interest payable	–	–
<b>Total for the line "Interest payable" in the Statement of Financial Results</b>	<b>(1 473 335)</b>	<b>(1 739 158)</b>

### 13.5. Other income and expenses

thous. RUB

Name of the indicator	For January-March 2026		For January-March 2025	
	Income	Expenses	Income	Expenses
1	2	3	4	5
Profit (loss) of previous years identified in the reporting period	17 582	(26 690)	71 086	(79 954)
Penalties, fines and forfeits recognized or for which court (arbitration court) decisions have been received on their collection	36 896	(21 837)	17 239	(94 234)
Income from write-off of accounts payable	4 757	–	2 142	–
Assets found to be in surplus as a result of inventory	–	–	2 048	–
Income from fixed assets received free of charge, determined in accordance with the established procedure	116	–	116	–
Cost of material assets remaining after write-off of assets unsuitable for restoration and further use / Residual value of written-off fixed assets	32 300	(17 854)	16 160	(45 434)
Revaluation of financial investments at current market value	247	(3 007)	132	(2 898)
Income/expense from reduction (restoration)/accrual of the provision for doubtful debts	101 256	(8 594)	45 990	(9 079)
Income/expense from reduction (restoration)/accrual of provisions	119 678	(5 800)	3 029	(13 608)
Income/expense of the provision for impairment of the value of inventories	389	–	62	(193)
Income (expense) from identified non-contractual electricity consumption	4 214	–	5 817	–

Name of the indicator	For January-March 2026		For January-March 2025	
	Income	Expenses	Income	Expenses
1	2	3	4	5
Insurance payments receivable / Reimbursable expenses for emergency restoration work and damage	1 735	(32 793)	39 758	(31 469)
Recovery of previously written-off accounts receivable / Write-off of accounts receivable	183	(320)	7 991	(808)
Income/expense from termination of a lease agreement	1 265	(1 177)	540	(375)
Income from certificates of cost compensation	19 296	–	66 907	–
Income from acceptance of fixed assets on the balance sheet (based on court decisions)	12 998	–	12 304	–
Income from subventions, grants, and appropriations	13 890	–	13 890	–
Income from compensation for other losses	4 514	–	5 028	–
From the sale of fixed assets, except apartments	907	–	1379	–
From the sale of inventories	6 369	–	55 884	–
From the sale of other assets	–	–	–	(231)
Other taxes	–	(432)	–	(271)
Bank service charges	–	(1 108)	–	(1 737)
Financial investment servicing costs	–	(405)	–	(422)
Asset disposal without income	–	(733)	–	(1 076)
Non-refundable VAT	–	(40 693)	–	(24 935)
Contributions to associations and funds	–	(3 421)	–	(3 279)
Legal costs / Enforcement costs	–	(4 359)	–	(2 701)
Enforcement costs	–	(1 890)	–	(1 885)
Material (financial) assistance and other payments to employees	–	(178 531)	–	(139 895)
Material assistance to pensioners (including lump sum payments, reimbursement of utility bills)	–	(8 191)	–	(8 742)
Expenses for holding sporting events	–	(92)	–	(83)
Expenses for holding cultural and educational events	–	(247)	–	(19)
Charitable expenses	–	–	–	–
Trade union contributions	–	(41 479)	–	(34 566)
Remuneration to members of the board of directors and the audit commission	–	(5 710)	–	(667)
Asset impairment accrual/recovery	3 830	–	61	–
Indemnification	–	(6 623)	–	(3 295)
State duty payable	–	(14 729)	–	(14 748)
Expenses for holding a Meeting of Shareholders	–	–	–	–
Asset valuation expenses	–	–	–	(1 055)
Travel expenses from profits for sporting and other non-production events	–	(2 846)	–	(1 907)
Energy sector competitions and contests	–	–	–	–
Depreciation of property not included in primary activities	–	(4 014)	–	(2 954)
Other	1 856	(50 715)	5 375	(49 592)
<b>Total other income/expenses</b>	<b>384 278</b>	<b>(484 290)</b>	<b>372 938</b>	<b>(572 112)</b>

In the Statement of Financial Results, other income and other expenses related to one or more similar business events are netted off, except in cases where:

- separate presentation of such income and expenses could influence the decisions of users of the financial statements;

In particular, the following income is shown net of the corresponding expenses:

- income from the sale of fixed assets,
- income from the sale of inventories,

- income from the sale of securities;
- income from the sale of other assets

#### 14. Information by segments

The Company's internal management reporting system is based on segments (branches formed on a territorial basis) related to the transmission and distribution of electric power, grid connection to electric networks and the sale of electric power to the end consumer in the regions of the Russian Federation. In accordance with the requirements of PBU 12/2010 "Information on Segments", the Company identifies the following reportable segments:

	<b>Branch name</b>
Segment 1	Branch of Rosseti Centre, PJSC - Belgorodenergo
Segment 2	Branch of Rosseti Centre, PJSC - Bryanskenergo
Segment 3	Branch of Rosseti Centre, PJSC - Voronezhenergo
Segment 4	Branch of Rosseti Centre, PJSC - Kostromaenergo
Segment 5	Branch of Rosseti Centre, PJSC - Kurskenergo
Segment 6	Branch of Rosseti Centre, PJSC - Lipetskenergo
Segment 7	Branch of Rosseti Centre, PJSC - Orelenergo
Segment 8	Branch of Rosseti Centre, PJSC - Tambovenergo
Segment 9	Branch of Rosseti Centre, PJSC - Smolenskenergo
Segment 10	Branch of Rosseti Centre, PJSC - Tverenergo
Segment 11	Branch of Rosseti Centre, PJSC - Yarenergo

The performance indicators of the Company's executive office, which is not an operating segment, are presented separately.

Total revenue for electricity transmission services received from the counterparty JSC Rosatom Energosbyt for January-March 2026 amounted to RUB 9,212,857.53 thousand, or 22.0% of the Company's total revenue (for January-March 2025 – RUB 7,676,825.00 thousand, or 20.8% of the Company's total revenue) for the branches: Kurskenergo, Lipetskenergo, Smolenskenergo, Tverenergo.

Total revenue for electricity transmission services received from TNS energo Group of Companies for January-March 2026 amounted to RUB 8,011,891.80 thousand, or 19.1% of the Company's total revenue (for January-March 2025 – RUB 6,676,548 thousand, or 18.1% of the Company's total revenue) for the branches: Voronezhenergo, Yarenergo.

thous. RUB

	Period	Belgorodene rgo	Bryanskene rgo	Voronezhen ergo	Kostromaen ergo	Kurskenerg o	Lipetskener go	Orelenergo	Smolnsken ergo	Tambovener go	Tverenergo	Yarenergo	Executive Office	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue from external customers	For January-March 2026	5 078 613	3 310 890	7 172 770	2 089 039	3 287 054	3 686 790	1 978 479	3 343 435	2 826 768	4 588 371	4 388 514	189 222	41 939 945
	For January-March 2025	4 715 591	2 892 813	6 121 310	1 890 625	2 703 580	3 324 015	1 710 602	2 841 006	2 436 986	4 147 648	3 968 244	180 486	36 932 906
Intersegment sales revenue	For January-March 2026	-	-	-	-	-	-	-	-	-	-	-	-	-
	For January-March 2025	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total segment revenue</b>	For January-March 2026	5 078 613	3 310 890	7 172 770	2 089 039	3 287 054	3 686 790	1 978 479	3 343 435	2 826 768	4 588 371	4 388 514	189 222	41 939 945
	For January-March 2025	4 715 591	2 892 813	6 121 310	1 890 625	2 703 580	3 324 015	1 710 602	2 841 006	2 436 986	4 147 648	3 968 244	180 486	36 932 906
incl.														-
<i>revenue from transmission</i>	For January-March 2026	4 751 475	3 221 196	6 856 998	2 002 691	3 232 102	3 612 753	1 930 724	3 272 104	2 725 972	4 460 060	4 233 860	-	40 299 935
	For January-March 2025	4 335 185	2 808 834	5 759 486	1 773 101	2 637 192	3 177 259	1 656 736	2 773 043	2 362 605	3 891 284	3 664 467	-	34 839 192
<i>revenue from grid connection</i>	For January-March 2026	195 733	23 054	213 037	49 280	38 060	16 155	28 758	44 244	30 694	94 244	68 131	-	801 390
	For January-March 2025	222 462	26 851	277 508	78 382	47 277	111 237	18 088	42 569	33 057	225 117	202 720	-	1 285 268
<i>other revenue</i>	For January-March 2026	131 405	66 640	102 735	37 068	16 892	57 882	18 997	27 087	70 102	34 067	86 523	189 222	838 620
	For January-March 2025	157 944	57 128	84 316	39 142	19 111	35 519	35 778	25 394	41 324	31 247	101 057	180 486	808 446
Interest receivable	For January-March 2026	131	2 731	26 563	1	152	5	1	71	121	60	33 866	300 008	363 710
	For January-March 2025	110	50 412	34 243	5	878	30	1	2	1	-	62 667	208 334	356 683
Interest payable	For January-March 2026	(105 382)	(65 323)	(149 406)	(41 969)	(38 659)	(170 655)	(55 319)	(151 812)	(110 051)	(316 527)	(268 232)	-	(1 473 335)
	For January-March 2025	(100 188)	(77 519)	(143 777)	(55 524)	(49 390)	(192 565)	(77 527)	(194 703)	(110 721)	(406 936)	(330 308)	-	(1 739 158)
Income tax expense	For January-March 2026	(218 263)	(41 252)	(337 328)	(158 900)	(123 864)	(93 041)	(40 580)	(79 465)	(97 775)	(53 452)	(122 992)	(28 667)	(1 395 579)
	For January-March 2025	(219 017)	(69 615)	(237 570)	(78 681)	(124 934)	(99 051)	(45 357)	(84 878)	(146 732)	(55 275)	(231 131)	(20 084)	(1 412 325)
<b>Segment profit/(loss)</b>	For January-March 2026	334 112	109 451	950 209	292 930	394 457	39 182	197 385	380 814	463 018	(242 495)	483 367	276 489	3 678 919
	For January-March 2025	460 676	50 470	987 338	299 476	191 068	146 120	191 512	40 116	295 904	(156 650)	212 143	196 263	2 914 436
<b>Segment assets</b>	For January-March 2026	25 700 819	8 181 697	28 511 944	10 115 064	10 512 920	19 984 313	5 267 440	9 955 702	8 959 020	15 396 277	18 864 783	11 217 639	172 667 618
	For January-March 2025	26 843 676	8 151 303	24 237 456	9 619 334	8 769 249	19 851 674	5 077 153	9 698 374	7 656 250	13 462 544	18 445 778	8 943 914	160 756 705
incl. non-current assets	For January-March 2026	22 511 233	7 045 612	25 913 180	8 936 708	7 903 700	18 742 958	4 589 192	8 396 513	7 843 191	12 721 273	16 021 532	2 746 082	143 371 174
	For January-March 2025	22 514 115	7 161 199	25 872 886	9 076 205	7 917 431	18 717 158	4 645 572	8 456 837	7 866 500	12 427 725	16 601 759	2 774 924	144 032 311
<b>Segment liabilities</b>	For January-March 2026	9 728 015	3 369 667	10 610 504	3 719 837	5 525 774	9 097 769	2 425 176	5 755 983	4 687 820	21 862 708	11 758 615	8 105 790	96 647 658
	For January-March 2025	9 492 133	3 321 875	9 465 794	4 245 748	5 218 506	8 993 709	2 414 397	5 933 885	5 583 068	20 407 948	11 475 015	6 310 678	92 862 756

<b>Depreciation</b>	For January-March 2026	570 998	221 563	559 437	206 988	128 952	505 171	147 719	269 998	210 592	261 170	436 881	29 032	3 548 501
	For January-March 2025	670 143	208 277	472 288	191 801	121 476	512 917	122 118	255 133	140 033	269 638	428 813	28 014	3 420 651
Amount of impairment losses recognized (reversed) in the reporting period	For January-March 2026	3 760	-	-	-	69	-	-	-	1	-	-	-	3 830
	For January-March 2025	42	-	-	-	8	-	-	-	11	-	-	-	61
Information on cash flows from operating activities	For January-March 2026	1 929 226	836 927	2 585 866	625 295	1 053 818	1 129 448	697 051	1 011 684	1 206 223	726 212	1 661 188	(3 508 669)	9 954 269
	For January-March 2025	1 689 561	511 332	2 334 328	881 670	795 429	816 042	551 188	943 312	806 143	1 820 252	1 783 673	(3 633 092)	9 299 838
Information on cash flows from investing activities	For January-March 2026	(2 057 462)	(210 006)	(1 211 038)	(267 448)	(240 504)	(553 313)	(98 886)	(608 108)	(457 357)	(396 969)	(828 392)	(97 856)	(7 027 339)
	For January-March 2025	(1 263 335)	(309 176)	(1 009 315)	(186 286)	(458 353)	(914 323)	(105 235)	(551 527)	(398 710)	(290 210)	(740 017)	(190 341)	(6 416 828)
Information on cash flows from financing activities	For January-March 2026	(24 246)	(3 169)	(69 412)	(2 529)	(1 171)	(72 323)	(2 033)	(6 549)	(9 162)	(3 918)	(70 013)	(19 272)	(283 797)
	For January-March 2025	(77 922)	(3 593)	(56 212)	(2 401)	(1 394)	(66 731)	(1 997)	(7 069)	(8 343)	(3 757)	(226 843)	(16 873)	(473 135)

**15. Events after the reporting date**

Events after the reporting date – none.

General Director

B.B. Ebzeev

Chief Accountant

L.A. Sklyarova

«28» April 2026