Financial statements

for January - June 20 26

Organization	Public Joint stock company «Rosseti Centre»	under ARCBO	75720657
Taxpayer Identification Number		TIN	6901067107
Type of activity	transmission of electric power and grid connection to distribution networks	under ADCEA 2	35.12
Organizational and legal form	Public Joint Stock Company	under ARCFI	12247
Form of ownership	mixed Russian ownership with federal ownership shares	under ARCFO	41

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	
Primary state registration number of the audit organization	PSRN	

Financial statements are subject to approval ☐ YES ☑ NO

Name of the body approving the financial statements

STATEMENT OF FINANCIAL POSITION

as at 30 June 20 26

	Codes
Form under ARCMD	0710001
Reporting date (day, month, year)	30 06 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	As at 30 June 20 26	As at 31 December 20 25	As at 31 December 20 24
	ASSETS				
	I. NON-CURRENT ASSETS				
n. 1.1-1.2	Intangible assets	1110	2 505 821	2 467 987	1 992 173
n. 2-3	Property, plant and equipment	1150	134 484 793	132 354 169	123 931 973
	Investment property	1160	-	-	-
n. 4	Financial investments	1170	945 796	978 007	1 000 687
	Deferred tax assets	1180	6 613 098	6 912 247	6 686 586
n. 5	Other non-current assets	1190	956 022	1 319 901	1 989 920
	TOTAL for section I	1100	145 505 530	144 032 311	135 601 339
	II. CURRENT ASSETS				
	Inventories	1210	5 641 328	5 059 892	4 424 465
	Long-term assets held for sale	1215	694	1 400	1 671
	Value Added Tax on purchased items	1220	106	8 789	8 412
n.7	Accounts receivable	1230	10 578 215	12 953 166	11 425 523
n. 4	Financial investments (except cash equivalents)	1240	-	-	840 204
n. 6	Cash and cash equivalents	1250	8 473 841	6 243 096	3 926 880
	Other current assets	1260	2 887 640	2 564 182	1 989 985
	TOTAL for Section II	1200	27 581 824	26 830 525	22 617 140
	BALANCE	1600	173 087 354	170 862 836	158 218 479

Notes	Name of the indicator	Code	As at 30 June 20 26	As at 31 December 20 25	As at 31 December 20 24
	LIABILITIES				
	III. EQUITY AND RESERVES				
	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
n. 8	Retained earnings (uncovered loss)	1370	74 189 820	67 882 941	60 546 629
	TOTAL for Section III	1300	78 622 704	72 315 825	64 979 513
	IV. LONG-TERM LIABILITIES				
n.9	Borrowed funds	1410	22 489 904	22 839 904	30 844 371
	Deferred tax liabilities	1420	15 409 370	15 033 554	13 529 082
n. 11	Provisions	1430	1 057	1 057	-
n. 10	Other long-term liabilities	1450	8 088 146	8 984 134	9 323 374
	TOTAL for Section IV	1400	45 988 477	46 858 649	53 696 827
	V. SHORT-TERM LIABILITIES				
n. 9	Borrowed funds	1510	13 524 918	13 184 718	4 444 224
n. 10	Accounts payable	1520	31 410 307	34 503 596	30 299 913
	Deferred income	1530	-	-	-
n.11	Provisions	1540	3 227 182	3 854 725	4 798 002
	Other current liabilities	1550	313 766	145 323	-
	TOTAL for section V	1500	48 476 173	51 688 362	39 542 139
	BALANCE	1700	173 087 354	170 862 836	158 218 479

General Director ____________ (signature) B.B. Ebzeev (print full name)

Chief Accountant ____________ (signature) L.A. Sklyarova (print full name)

" 29 " July 20 26

STATEMENT OF FINANCIAL RESULTS

for January - June 20 26

	Codes
Form under ARCMD	0710002
Reporting date (day, month, year)	30 | 06 | 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	For January-June 2026 (1)	For January-June 2025 (2)
1	2	3	4	5
n. 13.1	Revenue	2110	74 131 572	69 627 045
n. 13.2	Cost of sales	2120	(66 490 438)	(58 987 209)
	Gross profit (loss)	2100	12 889 388	10 639 836
	Selling expenses	2210	(-)	(-)
n. 13.2	Management expenses	2220	(1 066 014)	(796 679)
	Profit (loss) from sales	2200	11 823 374	9 843 157
	Income from participation in other organizations	2310	13 919	20 764
n. 13.3	Interest receivable	2320	735 067	746 782
n. 13.4	Interest payable	2330	(2 824 354)	(3 405 028)
n. 13.5	Other income	2340	2 474 278	1 356 743
n. 13.5	Other expenses	2350	(1 583 204)	(1 681 913)
	Profit (loss) from continuing operations before tax	2300	10 639 080	6 880 505
	Income tax, including	2410	(2 772 506)	(2 127 651)
	Current income tax	2411	(2 097 541)	(1 356 254)
	Deferred income tax	2412	(674 965)	(771 397)
	Profit (loss) from discontinued operations (less related corporate income tax)	2420	-	-
	Other	2460	40 480	(67 218)
	Net profit (loss)	2400	7 907 054	4 685 636

Notes	Name of the indicator	Code	For January-June 2026 (1)	For January-June 2025 (2)
	FOR REFERENCE			
	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	7 907 054	4 685 636
	Basic earnings (loss) per share, RUB/kopeck	2900	0.19	0.11
	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

" 29 " July 20 26

Statement of Changes in Equity
for January-June 2026

		Codes
	Form under ARCMD	0710004
	Reporting date (day, month, year)	30 06 2026
Organization	**Public Joint stock company «Rosseti Centre»** under ARCBO	75720657
Unit of measurement: **thous. RUB**	under ARCM	384

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
	As at 31 December 20 24	**3100**	4 221 794	(-)	-	-	211 090	60 546 629	64 979 513
	Adjustment due to: change in accounting policy	3110	-	-	-	-	-	-	-
	correction of errors	3120	-	-	-	-	-	-	-
	As at 31 December 20 24 after adjustment	**3130**	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
	For January-June 2025 Net profit (loss)	**3211**	-	(-)	-	-	-	4 685 636	4 685 636
	Dividends	**3227**	-	-	-	-	-	(2 855 537)	(2 855 537)
	As at 30 June 2025	**3250**	4 221 794	-	-	-	211 090	62 376 728	66 809 612
	As at 31 December 20 25	**3200**	4 221 794	(-)	-	-	211 090	67 882 941	72 315 825
	Adjustment due to: change in accounting policy	3210	-	-	-	-	-	-	-
	correction of errors	3220	-	-	-	-	-	-	-
	As at 31 December 2025 after adjustment	**3230**	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
	For January-June 2026 Net profit (loss)	**3311**	-	(-)	-	-	-	7 907 054	7 907 054
	Revaluation of non-current assets	3312	-	-	-	-	-	-	-
n.8	Dividends	3327	-	-	-	-	-	(1 625 391)	(1 625 391)
n.8	Other changes - total	3340	-	-	-	-	-	25 216	25 216
n.8	including: restored unpaid dividends	**3341**	-	-	-	-	-	25 216	25 216
	As at 30 June 2026	**3300**	4 221 794	(-)	-	-	211 090	74 189 820	78 622 704

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

" 29 " July 20 26

CASH FLOW STATEMENT
for January-June 2026

		Codes		
	Form under ARCMD	0710005		
	Reporting date (day, month, year)	30	06	2026
Organization **Public Joint stock company «Rosseti Centre»**	under ARCBO	75720657		
Unit of measurement: **thous. RUB**	under ARCM	384		

Notes	Name of the indicator	Code	for January-June 20 26	for January-June 20 25
	Cash flows from operating activities			
	Receipts - total	4110	79 723 801	69 930 286
	including:			
	from the sale of products, goods, performance of work, provision of services	4111	77 262 418	67 947 693
	rental payments, royalties, commissions and other similar payments	4112	62 950	60 612
	from the resale of financial investments	4113	-	-
	interest on accounts receivable from customers	4114	53 248	83 946
	other receipts	4119	2 345 185	1 838 035
	Payments - total	4120	(64 646 041)	(55 585 473)
	including:			
	to suppliers (contractors) for raw materials, materials, completed work, rendered services	4121	(41 520 287)	(34 806 540)
	in connection with the payment of wages to employees	4122	(16 656 970)	(14 567 948)
	interest on debt obligations	4123	(2 828 257)	(3 408 363)
	corporate income tax	4124	(2 275 581)	(1 810 240)
	other payments	4129	(1 364 946)	(992 382)
	Cash balance from operating activities	**4100**	15 077 760	14 344 813

Notes	Name of the indicator	Code	for January-June 20 26	for January-June 20 25
	Cash flows from investing activities			
	Receipts - total	4210	2 014	95 419
	including:			
	from the sale of non-current assets (except financial investments)	4211	2 014	4 184
	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	-	91 235
	other receipts	4219	-	-
	Payments - total	4220	(12 461 791)	(11 954 100)
	including:			
	in connection with the acquisition, creation, modernization, reconstruction and preparation for use of non-current assets	4221	(12 327 271)	(11 535 853)
	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	(134 520)	(418 247)
	other payments	4229	(-)	(-)
	Cash balance from investing activities	**4200**	(12 459 777)	(11 858 681)
	Cash flows from financing activities	4310	18 756 366	1 000 000
	including:			
	obtaining loans and credits	4311	18 615 406	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	140 960	-

Notes	Name of the indicator	Code	for January-June 20 26	for January-June 20 25
	Payments - total	4320	(19 143 604)	(1 711 140)
	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	(1 600)	(472)
	in connection with the repayment (redemption) of bills of exchange and other debt securities, repayment of loans and credits	4323	(18 615 406)	(1 000 000)
	other payments	4329	(526 598)	(710 668)
	Cash balance from financing activities	4300	(**387 238**)	(**711 140**)
	Cash balance for the reporting period	**4400**	**2 230 745**	**1 774 992**
n. 6	**Cash and cash equivalents at the beginning of the period**	**4450**	**6 243 096**	**3 926 880**
n. 6	**Cash and cash equivalents at the end of the period**	**4500**	**8 473 841**	**5 701 872**
	Size of the impact of changes in the exchange rate of foreign currencies against the ruble	**4490**	-	-

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

" 29 " July 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 – JUNE 2026

CONTENT

I. General information

Information about the Company

The primary activity of Rosseti Centre, PJSC 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 30 June 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 30 June 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 30 June 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
						Initial cost	Accumulated depreciation and impairment					
1	2	3	4	5	6	7	8	9	10	11	12	13
Intangible assets, total	**01.01.2026-30.06.2026**	**2 123 414**	**(382 219)**	**1 741 195**	**130 210**	**(730)**	**655**	–	**(132 399)**	**2 252 894**	**(513 963)**	**1 738 931**
	01.01.2025-30.06.2025	**1 394 358**	**(175 420)**	**1 218 938**	**159 537**	**(266)**	**266**	–	**(63 101)**	**1 553 629**	**(238 255)**	**1 315 374**
including:												
results of intellectual activity: invention, industrial design, utility model	01.01.2026-30.06.2026	56 198	(20 092)	36 106	–	74	314	–	(2 376)	56 272	(22 154)	34 118
	01.01.2025-30.06.2025	55 900	(15 043)	40 857	299	–	–	–	(2 368)	56 199	(17 411)	38 788
results of intellectual activity: software - computer programs, databases	01.01.2026-30.06.2026	704 009	(166 298)	537 711	5 451	–	–	–	(26 111)	709 460	(192 409)	517 051
	01.01.2025-30.06.2025	366 347	(71 049)	295 298	23 661	–	–	–	(15 682)	390 008	(86 731)	303 277
means of individualization: trade names, trademarks, service marks, name of place of origin of goods	01.01.2026-30.06.2026	–	–	–	–	–	–	–	–	–	–	–
	01.01.2025-30.06.2025	–	–	–	–	–	–	–	–	–	–	–
other items that meet the criteria for classification as intangible assets	01.01.2026-30.06.2026	1 363 207	(195 829)	1 167 378	124 759	(804)	341	–	(103 912)	1 487 162	(299 400)	1 187 762
	01.01.2025-30.06.2025	972 111	(89 328)	882 783	135 577	(266)	266	–	(45 051)	1 107 422	(134 113)	973 309

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	01.01.2026-30.06.2026	720 386	42 381	–	(1 385)	–	761 382
	01.01.2025-30.06.2025	711 390	66 554	–	(56 205)	–	721 739
Capital investments for the acquisition of intangible assets	01.01.2026-30.06.2026	6 406	122 673	–	(128 825)	–	254
	01.01.2025-30.06.2025	61 845	74 930	–	(103 332)	–	33 443

Advances in connection with capital investments in intangible assets as of 30 June 2026 amounted to RUB 5,254 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	01.01.2026-30.06.2026	**291 079 762**	**(173 606 493)**	**117 473 269**	**7 326 725**	**(172 454)**	**(170 467)**	**144 088**	**(6 329 531)**	–	**298 236 020**	**(179 964 390)**	**118 271 630**
	01.01.2025-30.06.2025	**265 379 066**	**(157 877 037)**	**107 502 029**	**8 393 153**	**(91 337)**	**(153 957)**	**90 485**	**(6 300 204)**	–	**273 618 262**	**(164 178 093)**	**109 440 169**
including:													
Buildings	01.01.2026-30.06.2026	14 153 371	(6 527 206)	7 626 165	301 527	(9)	(622)	621	(199 951)	–	14 454 276	(6 726 545)	7 727 731
	01.01.2025-30.06.2025	12 714 946	(5 980 381)	6 734 565	963 880	(28 269)	(13 439)	4 845	(176 015)	–	13 665 387	(6 179 820)	7 485 567
Structures other than power transmission lines	01.01.2026-30.06.2026	50 600 574	(27 084 912)	23 515 662	1 095 168	(4 190)	(40 697)	27 022	(980 262)	–	51 655 045	(28 042 342)	23 612 703
	01.01.2025-30.06.2025	45 724 568	(23 754 579)	21 969 989	1 994 845	(43 434)	(13 881)	10 053	(956 953)	–	47 705 532	(24 744 913)	22 960 619
Power lines and devices for them	01.01.2026-30.06.2026	107 477 105	(72 098 268)	35 378 837	1 604 780	(2 278)	(9 850)	7 852	(2 254 816)	–	109 072 035	(74 347 510)	34 724 525
	01.01.2025-30.06.2025	100 868 692	(67 069 332)	33 799 360	1 834 664	(15 065)	(12 485)	9 385	(2 367 177)	–	102 690 871	(69 442 189)	33 248 682
Machines and equipment	01.01.2026-30.06.2026	62 655 109	(35 799 128)	26 855 981	1 902 245	(2 035)	(25 557)	19 322	(1 275 328)	–	64 531 797	(37 057 169)	27 474 628
	01.01.2025-30.06.2025	56 107 521	(32 325 703)	23 781 818	2 078 311	(815)	(61 562)	13 791	(1 288 931)	–	58 124 270	(33 601 658)	24 522 612
Production and business inventory, including other items	01.01.2026-30.06.2026	55 833 420	(32 034 088)	23 799 332	2 422 377	(163 942)	(93 741)	89 271	(1 619 174)	–	58 162 056	(33 727 933)	24 434 123
	01.01.2025-30.06.2025	49 608 933	(28 705 840)	20 903 093	1 516 460	(3 754)	(52 590)	52 411	(1 511 128)	–	51 072 803	(30 168 311)	20 904 492
Land plots and natural resource management facilities	01.01.2026-30.06.2026	360 183	(62 891)	297 292	628	–	–	–	–	–	360 811	(62 891)	297 920
	01.01.2025-30.06.2025	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
Depreciation	01.01.2026-30.06.2026	**(160 976 165)**	**(162 363)**	**136 917**	**(6 947 184)**	**(167 948 795)**
	01.01.2025-30.06.2025	**(148 328 529)**	–	**87 273**	**(6 805 907)**	**(155 047 163)**
including:						
Buildings	01.01.2026-30.06.2026	(5 664 877)	–	620	(226 069)	(5 890 326)
	01.01.2025-30.06.2025	(5 271 602)	–	4 838	(198 763)	(5 465 527)
Structures other than power transmission lines	01.01.2026-30.06.2026	(23 427 972)	–	19 972	(1 129 023)	(24 537 023)
	01.01.2025-30.06.2025	(21 331 973)	–	9 457	(1 073 110)	(22 395 626)
Power lines and devices for them	01.01.2026-30.06.2026	(68 844 170)	–	7 793	(2 452 084)	(71 288 461)
	01.01.2025-30.06.2025	(64 194 984)	–	9 328	(2 544 320)	(66 729 976)
Machines and equipment	01.01.2026-30.06.2026	(33 021 999)	–	19 279	(1 431 460)	(34 434 180)
	01.01.2025-30.06.2025	(30 344 070)	–	13 684	(1 403 709)	(31 734 095)
Production and business inventory, including other items	01.01.2026-30.06.2026	(30 017 147)	(162 363)	89 253	(1 708 548)	(31 798 805)
	01.01.2025-30.06.2025	(27 185 900)	–	49 966	(1 586 005)	(28 721 939)

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
Impairment	01.01.2026-30.06.2026	**(12 630 328)**	**617 653**	**(10 091)**	**7 171**	–	–	**(12 015 595)**
	01.01.2025-30.06.2025	**(9 548 508)**	**505 703**	**(91 337)**	**3 212**	–	–	**(9 130 930)**
including:								
Buildings	01.01.2026-30.06.2026	(862 329)	26 118	(9)	1	–	–	(836 219)
	01.01.2025-30.06.2025	(708 779)	22 748	(28 269)	7	–	–	(714 293)
Structures other than power transmission lines	01.01.2026-30.06.2026	(3 656 940)	148 761	(4 190)	7 050	–	–	(3 505 319)
	01.01.2025-30.06.2025	(2 422 606)	116 157	(43 434)	596	–	–	(2 349 287)
Power lines and devices for them	01.01.2026-30.06.2026	(3 254 098)	197 268	(2 278)	59	–	–	(3 059 049)
	01.01.2025-30.06.2025	(2 874 348)	177 143	(15 065)	57	–	–	(2 712 213)
Machines and equipment	01.01.2026-30.06.2026	(2 777 129)	156 132	(2 035)	43	–	–	(2 622 989)
	01.01.2025-30.06.2025	(1 981 633)	114 778	(815)	107	–	–	(1 867 563)
Production and business inventory, including other items	01.01.2026-30.06.2026	(2 016 941)	89 374	(1 579)	18	–	–	(1 929 128)
	01.01.2025-30.06.2025	(1 519 940)	74 877	(3 754)	2 445	–	–	(1 446 372)
Land plots and natural resource management facilities	01.01.2026-30.06.2026	(62 891)	–	–	–	–	–	(62 891)
	01.01.2025-30.06.2025	(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
Unfinished construction and unfinished transactions for the acquisition, modernization and technical re-equipment of property, plant and equipment	01.01.2026-30.06.2026	**4 075 800**	**7 973 066**	–	–	**(6 577 882)**	**10 091**	–	**5 481 075**
	01.01.2025-30.06.2025	**5 401 527**	**8 616 172**	**(1 782)**	–	**(9 100 232)**	**91 337**	–	**5 007 022**
including:									
Unfinished construction	01.01.2026-30.06.2026	2 348 547	7 045 533	–	–	(6 003 068)	435	–	3 391 447
	01.01.2025-30.06.2025	3 023 738	7 166 289	(1 517)	–	(7 399 145)	73 002	–	2 862 367
Acquisition of property, plant and equipment	01.01.2026-30.06.2026	767	169 576	–	–	(170 343)	–	–	–
	01.01.2025-30.06.2025	–	684 241	–	–	(683 941)	–	–	300
Unfinished design and survey work	01.01.2026-30.06.2026	780 679	439 757	–	–	(178 099)	9 656	–	1 051 993
	01.01.2025-30.06.2025	952 796	365 738	–	–	(304 037)	18 335	–	1 032 832
Equipment for installation	01.01.2026-30.06.2026	945 807	318 200	–	–	(226 372)	–	–	1 037 635
	01.01.2025-30.06.2025	1 424 993	399 904	(265)	–	(713 109)	–	–	1 111 523

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	01.01.2026-30.06.2026	1 488 977	(26 469)	1 462 508	2 103 870	(26 469)	2 077 401
	01.01.2025-30.06.2025	543 439	(26 469)	516 970	844 098	(26 469)	817 629

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	01.01.2026-30.06.2026	**1 105 428**	**(127 421)**	**978 007**	**–**	–	–	**(32 211)**	**1 105 428**	**(159 632)**	**945 796**
	01.01.2025-30.06.2025	**1 105 428**	**(104 741)**	**1 000 687**	**–**	–	**(76)**	**(18 880)**	**1 105 428**	**(123 697)**	**981 731**
including:											
Investments in subsidiaries	01.01.2026-30.06.2026	257 355	–	257 355	–	–	–	–	257 355	–	257 355
	01.01.2025-30.06.2025	257 355	–	257 355	–	–	–	–	257 355	–	257 355
Contributions to other organizations	01.01.2026-30.06.2026	237 429	(127 421)	110 008	–	–	–	(32 211)	237 429	(159 632)	77 797
	01.01.2025-30.06.2025	237 429	(104 741)	132 688	–	–	(76)	(18 880)	237 429	(123 697)	113 732
Loans issued	01.01.2026-30.06.2026	610 644	–	610 644	–	–	–	–	610 644	–	610 644
	01.01.2025-30.06.2025	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
Short-term financial investments, total	01.01.2026-30.06.2026	–	–	–	–	–	–	–	–	–	–
	01.01.2025-30.06.2025	**840 204**	**–**	**840 204**	**–**	**–**	**–**	**–**	**840 204**	**–**	**840 204**
including:											
Loans issued	01.01.2026-30.06.2026	–	–	–	–	–	–	–	–	–	–
	01.01.2025-30.06.2025	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-June 2026			For January-June 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	(32 458)	(32 211)	535	(19 491)	(18 956)

5. Other non-current assets

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

thous. RUB

Name of the indicator	As at 30 June 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	153 503	192 368	269 957
Preparatory work due to seasonality	47 896	–	–
Facilities under the concession agreement	475 313	500 003	549 382
Long-term accounts receivable	279 077	627 297	1 170 348
Total other non-current assets	**956 022**	**1 319 901**	**1 989 920**

6. Cash and cash equivalents

Composition of cash and cash equivalents

thous. RUB

Name of the indicator	As at 30 June 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Cash in current accounts	1 558 642	5 276 531	2 641 419
Cash in foreign currency accounts	–	–	–
Cash in special accounts in banks	1 114 135	966 394	1 284 905
Cash in transit	1 064	171	556
Total cash	**2 673 841**	**6 243 096**	**3 926 880**
Short-term bank deposits (with a maturity of up to three months)	5 800 000	–	**–**
Total cash equivalents	5 800 000	**–**	**–**
Total cash and cash equivalents	**8 473 841**	**6 243 096**	**3 926 880**

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

As of 30 June 2026, targeted funds in the accounts of the Federal Treasury Department amounted to RUB 836,869 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 30 June 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Accounts receivable, total	***10 857 292***	***13 580 463***	***12 595 871***
Long-term accounts receivable (as part of line 1190 of the Balance Sheet)	***279 077***	***627 297***	***1 170 348***
Buyers and customers, including:	***13 268***	***330 451***	***771 922***
Electricity transmission settlements	*4 013*	*323 393*	*767 324*
Settlements for grid connection	*9 244*	*6 535*	*4 075*
Other buyers and customers	*11*	*523*	*523*
Advances issued, including:	***12 146***	***9 764***	***2 053***
Advance payments to suppliers for other work/services	12 146	*9 764*	*2 053*
Other debtors, including:	***253 663***	***287 082***	***396 373***
Settlements of interest due	*71 542*	*71 542*	*143 084*
Settlements on issued collateral	*16 792*	*18 979*	*12 625*
Penalties, fines, penalties under contracts	*665*	*20 714*	*42 791*
Net rental investment value (long term)	*155 467*	*167 945*	*190 638*
Other debtors	*9 197*	*7 902*	*7 235*
Short-term accounts receivable	***10 578 215***	***12 953 166***	***11 425 523***
Buyers and customers, including:	***9 413 816***	***11 508 272***	***10 035 461***
Electricity transmission settlements	*8 407 010*	*9 621 532*	*8 910 502*
Settlements for grid connection	*243 297*	*293 942*	*97 893*
Settlements for the sale of electricity	*47*	*82*	*377*
Settlements for additional services	*323 085*	*896 013*	*343 843*
Settlements for network removal services	*2 575*	*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	*33 123*	*44 153*	*10 344*
Other buyers and customers	*292 664*	*537 841*	*539 996*
Dividend payables of subsidiaries and affiliates	***13 919***	–	–
Advances issued, including:	***343 732***	***248 181***	***446 276***
Advance payments for subcontracting	–	–	*30 881*
Advance payments for the purchase of electricity for technological consumption	*8 819*	*6 949*	*42 775*
Advance payments for the purchase of electricity to compensate for losses	*165 717*	*82 548*	*260 960*
Advance payments for the purchase of supplies (excl. fuel)	*123 661*	*127 455*	*77 221*
Other advances issued	*45 535*	*31 229*	*34 439*
Other debtors, including:	***806 748***	***1 196 713***	***943 786***
Settlements with the budget for taxes, fees and insurance premiums	*199 124*	*719 105*	*263 534*
Settlements on interest due short-term	*178 318*	*104 414*	*269 972*
Settlements under agency agreements	*96 603*	*94 910*	*131 565*
Penalties, fines, forfeit under contracts	*100 585*	*82 272*	*52 499*
Settlements on issued collateral	*75 295*	*75 811*	*57 410*
Net rental investment value	*25 630*	*24 501*	*22 998*
Settlements with debtors for non-contractual consumption	*40 945*	*16 484*	*29 702*
Settlements for compensation of reconstruction costs	*11 931*	*6 830*	*32 834*
Settlements for compensation of other damage caused	*8 408*	*5 315*	*3 540*
Settlements for compensation of costs for grid connection	*2 228*	*2 376*	*3 125*
Settlements for the assignment of claims	*1 395*	*1 395*	*19 719*
Other debtors	*66 286*	*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	01.01.2026-30.06.2026	3 027 675	72 140	(241 774)	(57 655)	2 800 386
	01.01.2025-30.06.2025	4 650 915	65 607	(284 800)	(1 037 105)	3 394 617
Provision for doubtful accounts receivable for advances received for capital construction	01.01.2026-30.06.2026	31 663	–	–	–	31 663
	01.01.2025-30.06.2025	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.

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.

In the reporting period (Minutes # 01/26 dated 18 June 2026), a decision was made on the distribution of profits (including the payment (declaration) of dividends based on the results of 2025 in the amount of RUB 1,625,391 thousand.

9. Borrowed funds

9.1 Information on the movement of borrowed funds

thous. RUB

Name of the indicator	Long-term		Short-term	
	01.01.2026-30.06.2026	01.01.2025-30.06.2025	01.01.2026-30.06.2026	01.01.2025-30.06.2025
1	2	3	4	5
Remaining debt on loans at the beginning of the period	**22 839 904**	**30 844 371**	**13 184 718**	**4 444 224**
Bank loans received in the reporting year (including overdraft)	18 615 406	–	–	1 000 000
Transfer from long-term debt to short-term debt	(5 000 000)	(7 461 855)	5 000 000	7 461 855
Transfer of short-term debt to long-term debt	–	–	–	–
Interest accrued (including overdraft)	–	–	2 590 425	3 382 567
Repaid in part of the principal amount of the debt (including overdraft)	(13 965 406)	–	(4 650 000)	(1 000 000)
Repaid in part of accrued interest (including overdraft)	–	–	(2 600 225)	(3 401 530)
Remaining debt on loans at the end of the period	**22 489 904**	**23 382 516**	**13 524 918**	**11 887 116**

9.2 Information on types of borrowed funds

Borrowed funds included:

thous. RUB

Name of the indicator	Long-term		Short-term	
	As at 30 June 2026	As at 31 December 2025	As at 30 June 2026	As at 31 December 2025
1	2	3	4	5
Secured loans and credits	–	–	–	–
Unsecured loans and credits	22 489 904	17 839 904	8 508 018	13 158 018
Unsecured bond loans	–	5 000 000	5 000 000	–
Interest payable	–	–	16 900	26 700

As of 30 June 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 30 June 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-June 2026	For January-June 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	134 520	418 247
Interest on borrowed funds, attributed to other expenses	2 455 905	2 964 320
Total interest accrued on borrowed funds	**2 590 425**	**3 382 567**

10. Liabilities

10.1 Availability of liabilities (except for provisions)

thous. RUB

Name of the indicator	As at 30 June 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Other long-term liabilities, total (line 1450 of the Balance Sheet)	**8 088 146**	**8 984 134**	**9 323 374**
including:			
Deferred income	***25 777***	***53 787***	***58 961***
Funds received under the agreement on contribution to property (targeted financing)	***140 960***	***–***	***–***
Long-term liabilities, including:	***7 921 409***	***8 930 347***	***9 264 413***
Suppliers and contractors	***3 472***	***3 540***	***22 689***
Advances received, including:	***2 914 625***	***3 528 509***	***2 839 679***
for grid connection	*2 862 363*	*3 475 139*	*2 783 225*
for services related to the main type of activity (additional service)	*52 200*	*53 328*	*56 411*
other advances	*62*	*42*	*43*
Settlements – other	***9 796***	***6 378***	***61***
Settlements on lease liabilities	***4 993 516***	***5 391 920***	***6 401 984***
Short-term accounts payable (line 1520 of the Balance Sheet), including:	**31 410 307**	**34 503 596**	**30 299 913**
Suppliers and contractors	***8 515 137***	***16 899 544***	***12 925 017***
Payroll arrears to staff	***1 236 878***	***–***	***–***
Settlements with the budget for taxes and insurance premiums, including:	***3 811 764***	***2 929 872***	***2 464 765***

Name of the indicator	As at 30 June 2026	As at 31 December 2025	As at 31 December 2024
1	2	3	4
Property tax arrears	*77 733*	*48 513*	*264 267*
Insurance premium arrears	*769 117*	*965 572*	*782 299*
Value Added Tax debt	*2 672 984*	*1 640 986*	*1 026 306*
Income tax arrears	*–*	*255 812*	*373 058*
Personal income tax arrears	*273 379*	*–*	*–*
Other taxes and fees payable	*18 551*	*18 989*	*18 835*
Advances received, including:	***11 393 717***	***10 049 062***	***8 413 677***
From grid connection	*10 890 235*	*9 563 831*	*7 898 484*
For electricity transmission services	*27 952*	*132 071*	*68 954*
For services related to the main type of activity (additional service)	*144 548*	*84 188*	*148 007*
For services related to the main activity (removal of networks)	*277 737*	*235 117*	*234 396*
Other advances	*53 245*	*33 855*	*63 836*
Other creditors, including:	***3 948 012***	***3 730 499***	***4 845 775***
Payment for compensation of reconstruction costs	*3 624 656*	*3 449 911*	*4 543 608*
Settlements on received security	*132 629*	*144 359*	*40 207*
Settlements with employees under enforcement documents	*22 914*	*–*	*16*
Settlements under enforcement documents with organizations and third parties	*85 888*	*69 983*	*128 347*
Settlements on lease liabilities	*20 483*	*9 311*	*37 162*
Penalties, fines, forfeit under contracts	*–*	*–*	*6*
Other settlements with creditors	*570*	*60*	*60*
Health insurance settlements	*23 503*	*25 750*	*22 437*
Deductions to a non-state pension fund	*1 791*	*1 120*	*872*
Mistakenly transferred funds	*3 918*	*4 333*	*5 544*
Settlements under agency agreements	*7*	*2 243*	*3 731*
Advances received from various debtors	*–*	*–*	*38 792*
Settlements - other	*5 587*	*7 192*	*10 939*
Payments to the trade union	*26 066*	*16 237*	*14 054*
Debt to participants (founders) for income payments	***1 777 932***	***179 360***	***169 092***
Settlements on lease liabilities	***726 867***	***715 259***	***1 481 587***

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
Provisions, total	01.01.2026 - 30.06.2026	**3 855 782**	**1 360 267**	**(1 379 953)**	**(607 857)**	**3 228 239**
	01.01.2025 - 30.06.2025	**4 798 002**	**1 200 189**	**(1 826 707)**	**(57 333)**	**4 114 151**
including:						
Estimated liabilities for unfavourable litigation	01.01.2026 - 30.06.2026	1 544 712	32 276	(442 485)	(607 857)	526 646
	01.01.2025 - 30.06.2025	2 382 997	81 438	(389 579)	(57 333)	2 017 523

Name of the indicator	Period	Balance at the beginning of the period	Accrued	Used	Restored	Balance at the end of the period
Provisions for vacation pay	01.01.2026 - 30.06.2026	1 078 271	1 327 991	(937 468)	–	1 468 794
	01.01.2025 - 30.06.2025	864 192	1 118 470	(775 434)	–	1 207 228
Estimated liability for payment of remuneration (bonuses) to employees based on the results of work for the year	01.01.2026 - 30.06.2026	1 218 820	–	–	–	1 218 820
	01.01.2025 - 30.06.2025	1 547 955	–	(661 445)	–	886 510
Provisions for reforestation	01.01.2026 - 30.06.2026	13 979	–	–	–	13 979
	01.01.2025 - 30.06.2025	2 858	281	(249)	–	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 30 June 2026 in the amount of RUB 85,715 thousand (as of 31 December 2025: RUB 30,067 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-June 2026	For January-June 2025
1	2	3
Revenue (net) from provision of services/work (minus value added tax)	**79 379 826**	**69 627 045**
Electricity transmission services	74 131 572	64 640 322
Grid connection services	3 318 702	3 226 988
Other activities, including:	1 929 552	1 759 735
Services from property rental	44 264	52 718

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-June 2026	For January-June 2025
1	2	3
Cost of sales	**(66 490 438)**	**(58 987 209)**
Electricity transmission services	(64 933 829)	(57 616 180)
Grid connection services	(281 935)	(239 147)
Other activities, including:	(1 274 674)	(1 131 882)
Services from property rental	(30 165)	(40 063)
Management expenses	(1 066 014)	(796 679)

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

thous. RUB

Name of the indicator	For January-June 2026	For January-June 2025
1	2	3
Production costs:	**(66 490 438)**	**(58 987 209)**
Material costs	(40 286 100)	(35 348 038)
Labour costs	(13 040 461)	(11 135 227)
Social security contributions	(4 032 488)	(3 442 874)
Depreciation	(6 945 535)	(6 746 558)
Other expenses, including:	(2 185 854)	(2 314 512)
Taxes and fees included in cost price	(288 358)	(404 199)
Payment for works and services of third-party organizations	(1 318 323)	(1 335 737)
Other services and expenses included in cost price	(579 173)	(574 576)
Management expenses:	**(1 066 014)**	**(796 679)**
Material costs	(29 130)	(27 469)
Labour costs	(642 513)	(457 480)
Social security contributions	(211 071)	(153 464)
Depreciation	(94 197)	(73 777)
Other expenses	(89 103)	(84 489)

13.3.Interest receivable

thous. RUB

Name of the indicator	For January-June 2026	For January-June 2025
1	2	3
Interest on bank deposits	171 972	46 262

Interest on loans issued	51 651	163 258
Other interest receivable, including	511 444	537 262
Interest accrued on the balance of funds in the bank	4 708	5 577
Interest for the use of funds (minimum balance)	438 649	400 554
Interest income from rent	5 408	8 548
Interest on restructured accounts receivable	62 279	121 722
Interest for payment by installments	400	861
Total for the line "Interest receivable" in the Statement of Financial Results	**735 067**	**746 782**

13.4.Interest payable

thous. RUB

Name of the indicator	For January-June 2026	For January-June 2025
1	2	3
Interest on loans received	(2 051 305)	(2 423 261)
Interest on lease liabilities	(368 449)	(440 708)
Interest on bond loans	(404 600)	(541 059)
Other interest payable	–	–
Total for the line "Interest payable" in the Statement of Financial Results	**(2 824 354)**	**(3 405 028)**

13.5.Other income and expenses

thous. RUB

Name of the indicator	For January-June 2026		For January-June 2025	
	Income	Expenses	Income	Expenses
1	2	3	4	5
Profit (loss) of previous years identified in the reporting period	1 204 424	(368 240)	257 594	(460 879)
Penalties, fines and forfeits recognized or for which court (arbitration court) decisions have been received on their collection	57 045	(104 146)	42 273	(187 241)
Income from write-off of accounts payable	21 448	–	5 031	–
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	1 560	–	231	–
Cost of material assets remaining after write-off of assets unsuitable for restoration and further use / Residual value of written-off fixed assets	75 081	(33 184)	39 354	(61 896)
Revaluation of financial investments at current market value	247	(32 458)	535	(19 415)
Income/expense from reduction (restoration)/accrual of the provision for doubtful debts	241 774	(72 140)	284 800	(65 607)
Income/expense from reduction (restoration)/accrual of provisions	607 857	(32 538)	57 333	(13 827)
Income/expense of the provision for impairment of the value of inventories	393	–	96	(193)
Income (expense) from identified non-contractual electricity consumption	25 620	–	17 841	–
Insurance payments receivable / Reimbursable expenses for emergency restoration work and damage	63 134	(39 802)	153 871	(49 822)
Recovery of previously written-off accounts receivable / Write-off of accounts receivable	27 343	(747)	18 403	(2 269)

Name of the indicator	For January-June 2026		For January-June 2025	
	Income	Expenses	Income	Expenses
1	2	3	4	5
Income/expense from termination of a lease agreement	2 725	(4 090)	127 925	(114 176)
Income from certificates of cost compensation	54 093	–	146 894	–
Income from acceptance of fixed assets on the balance sheet (based on court decisions)	15 388	–	36 365	–
Income from subventions, grants, and appropriations	34 198	–	35 133	–
Income from compensation for other losses	18 282	(21 062)	10 451	(10 750)
From the sale of fixed assets, except apartments	1 750	–	2 573	–
From the sale of inventories	11 800	–	61 203	–
From the sale of other assets	–	–	–	(231)
Other taxes	–	(1 587)	–	(649)
Bank service charges	–	(2 996)	–	(3 395)
Financial investment servicing costs	–	(834)	–	(809)
Asset disposal without income	–	(5 923)	–	(3 370)
Non-refundable VAT	–	(88 721)	–	(74 800)
Contributions to associations and funds	–	(4 859)	–	(4 631)
Legal costs	–	(8 848)	–	(5 290)
Enforcement costs	–	(7 339)	–	(6 063)
Material (financial) assistance and other payments to employees	–	(361 180)	–	(303 361)
Material assistance to pensioners (including lump sum payments, reimbursement of utility bills)	–	(26 352)	–	(18 272)
Expenses for holding sporting events	–	(313)	–	(1 980)
Expenses for holding cultural and educational events	–	(595)	–	(755)
Charitable expenses	–	(88 000)	–	
Trade union contributions	–	(90 551)	–	(76 978)
Remuneration to members of the board of directors and the audit commission	–	(12 292)	–	(7 787)
Reversal of impairment on disposal and asset value adjustment	7 539	–	3 681	–
State duty payable	–	(36 714)	–	(31 222)
Expenses for holding a Meeting of Shareholders	–	(3 489)	–	(5 067)
Asset valuation expenses	–	(758)	–	(3 576)
Travel expenses from profits for sporting and other non-production events	–	(7 284)	–	(9 204)
Energy sector competitions and contests	–	(4 215)	–	(16 436)
Depreciation of property not included in primary activities	–	(7 557)	–	(5 663)
Depreciation of the right-of-use asset	–	(451)	–	(531)
Other	2 577	(113 939)	53 108	(115 768)
Total other income/expenses	**2 474 278**	**(1 583 204)**	**1 356 743**	**(1 681 913)**

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 on budget funds received

(thous. RUB)

Name of indicators	For January-June 2026	For January-June 2025
1	2	3
Budget funds received – total	**6 419**	**7 354**
Including:		
to finance capital expenditures		–
to finance current expenses	6 419	7 354

15. Information about 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 about Segments”*, the Company identifies the following reportable segments:

	Branch name
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 - June 2026 amounted to RUB 16,527,990,95 thousand, or 20.8% of the Company’s total revenue (for January - June 2025 – RUB 14,118,982.49 thousand, or 20.3% 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 - June 2026 amounted to RUB 14 483 429,73 thousand, or 18.2% of the Company’s total revenue (for January - June 2025 – RUB 12,253,688.21 thousand, or 17.6% of the Company’s total revenue) for the branches: Voronezhenergo, Yarenergo.

thous. RUB

	Period	Belgorodenergo	Bryanskenergo	Voronezhenergo	Kostromaenergo	Kurskenergo	Lipetskenergo	Orelenergo	Smolenskenergo	Tambovenergo	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-June 2026	9 732 501	6 070 839	13 517 012	3 984 482	7 303 129	7 043 141	3 640 480	6 159 038	5 270 955	8 293 350	7 986 529	378 370	79 379 826
	For January-June 2025	9 107 098	5 400 519	11 341 113	3 569 449	5 859 865	6 206 821	3 152 988	5 276 980	4 612 137	7 548 705	7 190 367	361 003	69 627 045
Intersegment sales revenue	For January-June 2026	–	–	–	–	–	–	–	–	–	–	–	–	–
	For January-June 2025	–	–	–	–	–	–	–	–	–	–	–	–	–
Total segment revenue	For January-June 2026	9 732 501	6 070 839	13 517 012	3 984 482	7 303 129	7 043 141	3 640 480	6 159 038	5 270 955	8 293 350	7 986 529	378 370	79 379 826
	For January-June 2025	9 107 098	5 400 519	11 341 113	3 569 449	5 859 865	6 206 821	3 152 988	5 276 980	4 612 137	7 548 705	7 190 367	361 003	69 627 045
incl.														
revenue from transmission	For January-June 2026	8 916 474	5 867 794	12 707 542	3 718 668	5 933 261	6 655 076	3 531 470	5 972 564	5 063 264	8 075 750	7 689 709	–	74 131 572
	For January-June 2025	8 042 300	5 178 019	10 708 025	3 311 869	4 986 336	5 915 803	3 066 263	5 133 423	4 371 616	7 191 543	6 735 125	–	64 640 322
revenue from grid connection	For January-June 2026	537 159	45 622	489 347	159 314	1 320 739	252 555	64 420	111 435	60 129	136 501	141 481	–	3 318 702
	For January-June 2025	702 595	77 461	446 375	158 380	814 174	209 420	36 421	82 599	127 809	276 873	294 881	–	3 226 988
other revenue	For January-June 2026	278 868	157 423	320 123	106 500	49 129	135 510	44 590	75 039	147 562	81 099	155 339	378 370	1 929 552
	For January-June 2025	362 203	145 039	186 713	99 200	59 355	81 598	50 304	60 958	112 712	80 287	160 363	361 003	1 759 735
Interest receivable	For January-June 2026	161	5 410	51 678	2	273	6	3	132	181	88	62 289	614 844	735 067
	For January-June 2025	391	101 168	68 658	6	2 551	31	2	4	2	2	121 737	452 230	746 782
Interest payable	For January-June 2026	(188 966)	(127 470)	(289 965)	(83 530)	(63 240)	(330 426)	(106 962)	(295 270)	(217 107)	(603 937)	(517 481)	–	(2 824 354)
	For January-June 2025	(192 217)	(156 809)	(275 707)	(110 493)	(98 945)	(374 074)	(153 370)	(385 933)	(216 583)	(775 643)	(665 254)	–	(3 405 028)
Income tax expense	For January-June 2026	(443 455)	(70 079)	(515 463)	(392 655)	(313 009)	(199 900)	(74 614)	(159 811)	(174 997)	(110 868)	(222 709)	(54 466)	(2 732 026)
	For January-June 2025	(331 165)	(81 831)	(392 825)	(121 673)	(250 753)	(173 668)	(64 839)	(123 021)	(189 442)	(163 678)	(261 698)	(40 276)	(2 194 869)
Segment profit/(loss)	For January-June 2026	895 364	(44 890)	1 905 682	785 998	1 779 665	215 393	275 969	677 375	623 183	(548 951)	772 222	570 044	7 907 054
	For January-June 2025	926 972	(115 016)	1 422 057	439 833	1 060 132	219 253	196 737	95 367	452 161	(543 562)	103 688	428 014	4 685 636
Segment assets	For January-June 2026	26 187 133	8 184 071	28 745 075	9 889 040	11 076 988	19 790 388	5 277 676	9 777 366	8 806 375	16 107 271	18 410 920	10 835 051	173 087 354
	For January-June 2025	27 054 278	7 889 615	24 670 927	9 634 968	8 941 644	19 866 561	5 050 625	9 259 437	7 799 065	13 334 371	17 701 369	8 610 611	159 813 471
incl. non-current assets	For January-June 2026	23 163 411	7 070 050	26 132 228	8 826 584	8 842 206	18 566 538	4 590 845	8 368 590	7 838 580	13 444 528	15 970 963	2 691 007	145 505 530
	For January-June 2025	24 307 158	6 512 592	22 421 989	8 621 840	6 527 641	18 700 207	4 390 343	8 078 953	6 933 029	11 359 215	15 906 304	2 829 273	136 588 544
Segment liabilities	For January-June 2026	9 999 366	3 389 188	10 136 509	3 125 387	4 103 495	8 792 358	2 414 795	5 897 407	4 687 930	22 366 901	11 840 476	7 710 838	94 464 650
	For January-June 2025	9 878 194	3 201 330	8 813 238	4 255 724	4 567 070	8 641 765	2 514 313	5 553 526	5 519 271	20 796 346	10 889 324	8 373 758	93 003 859
Depreciation	For January-June 2026	1 130 862	439 219	1 112 194	418 936	257 998	999 243	289 562	512 154	435 505	518 566	867 430	58 063	7 039 732
	For January-June 2025	1 342 133	414 001	939 559	387 736	235 161	1 017 985	246 669	503 484	284 183	547 752	845 643	56 029	6 820 335
Amount of impairment losses recognized (reversed) in the reporting period	For January-June 2026	7 233	–	–	–	246	–	–	–	60	–	–	–	7 539
	For January-June 2025	3 186	–	–	–	467	–	–	–	28	–	–	–	3 681
Information on cash flows from operating activities	For January-June 2026	3 966 005	1 112 863	4 629 608	1 296 520	1 732 022	2 138 460	1 099 684	2 330 404	2 147 651	1 792 987	3 433 490	(10 601 934)	15 077 760
	For January-June 2025	3 550 463	874 463	3 790 302	1 523 021	1 815 852	1 764 257	1 043 718	1 834 608	1 416 160	3 022 128	2 734 002	(9 024 161)	14 344 813
Information on cash flows from investing activities	For January-June 2026	(2 967 257)	(398 075)	(2 127 054)	(491 824)	(1 251 680)	(966 496)	(210 001)	(703 388)	(707 045)	(1 356 890)	(1 084 424)	(195 643)	(12 459 777)
	For January-June 2025	(1 862 722)	(525 050)	(2 450 687)	(418 458)	(965 471)	(1 780 513)	(237 968)	(811 034)	(715 061)	(586 639)	(1 047 034)	(458 044)	(11 858 681)
Information on cash flows from financing activities	For January-June 2026	(49 617)	(6 610)	(106 370)	(5 083)	(2 393)	(139 094)	(3 719)	(11 998)	(17 011)	(10 422)	(135 936)	101 015	(387 238)
	For January-June 2025	(95 421)	(8 825)	(124 098)	(4 805)	(2 137)	(134 020)	(3 563)	(11 907)	(16 700)	(7 106)	(268 838)	(33 720)	(711 140)

16. Events after the reporting date

Events after the reporting date – none.

General Director	B.B. Ebzeev
Chief Accountant	L.A. Sklyarova

« 29 » July 2026