

Balance sheet as of 01.10.2002

(thousand RUR)

A S S E T S		January 1, 2002	October 1, 2002
I. Non-current assets			
Intangible assets (04, 05)	110	113,087	102,760
including: patents, licences, trade marks (marks of service), other similar rights and assets	111	113,087	102,760
organization expenses	112		
goodwill	113		
Fixed assets (01, 02)	120	218,419,140	217,553,435
including: land and natural objects in use	121	3,514	3,514
buildings, machinery and equipment	122	218,415,626	217,549,921
Construction in progress (07, 08, 16, 60)	130	6,991,116	11,085,278
Investment in material values (03)	135		
including: property for leasing	136		
property for hire	137		
Long-term financial investments (58, 59)	140	62,938,390	57,533,123
including: investment in subsidiaries	141	40,314,340	40,315,511
investment in subordinated companies	142		
investment in other entities	143	4,843,183	4,175,065
loans granted to entities for over 12 months	144	1,993,323	2,000,877
other long-term financial investments	145	15,787,544	11,041,670
Other non- current assets	150		
Total for Section I	190	288,461,733	286,274,596
II. Current assets			
Stocks	210	15,413,213	15,655,841
including: raw and other materials, other similar stocks (10, 16)	211	9,483,672	9,561,726
livestock (11)	212	16,291	24,544
work in progress expenses(20, 21, 23, 29, 44)	213	162,240	493,697
finished goods and goods for resale (16, 41, 43)	214	1,029,158	738,985
dispatched goods (45)	215	429,285	413,038
deferred expenses (97)	216	4,074,202	4,159,805
other stocks and costs	217	218,365	264,046
Value added tax on acquired assets (19)	220	1,384,306	1,678,115
Accounts receivable (due in more than 12 months after balance sheet date)	230	25,955	70,731
including: buyers and customers (62, 63, 76)	231		
receivable (62)	232		
debts of subsidiaries and subordinated companies	233		
advances issued (60)	234		
other debtors	235	25,955	70,731
Accounts receivable (due within 12 months after balance sheet date)	240	14,926,784	18,272,146
including: buyers and customers (62, 63, 76)	241	9,000,860	15,728,191
notes receivable (62)	242	21,000	30,000
debts of subsidiaries and subordinated companies	243		
debts of participants (constitutors) for charter capital installments (75)	244		
advances issued (60)	245	2,497,510	2,036,127
other debtors	246	3,407,414	477,828
Short-term financial investments (58, 59)	250	24,254,744	92,490,452

Including:			
loans granted to entities for less than 12 months	251	55,643	59,682
own shares repurchased from shareholders (81)	252		
other short-term financial investments	253	24,199,101	92,430,770
Cash	260	91,661,977	65,567,619
including: petty cash (50)	261	544	688
settlement accounts (51)	262	3,234,017	1,481,536
foreign currency accounts (52)	263	987,505	8
other cash (50, 55, 57)	264	87,439,911	64,085,387
Other current assets	270		
Total for Section II	290	147,666,979	193,734,904
BALANCE (lines 190+290)	300	436,128,712	480,009,500

LIABILITIES		January 1, 2002	October 1, 2002
III. Capital and reserves			
Charter capital (80)	410	43,427,993	43,427,993
Additional capital (83)	420	236,021,546	235,980,615
Reserve capital (82)	430	6,514,198	6,514,198
including: reserve funds created in accordance with the legislation	431	6,514,198	6,514,198
reserve funds created in accordance with the charter documents	432		
Special-purpose financing and receipts (86)	450	6,179,551	2,983,258
Prior years retained earnings (84)	460	128,916,138	86,046,647
Prior years retained earnings (84) – exchange rate difference basis	461	38,635,649	38,635,649
Prior years profit expenditure (84)	462	(40,913,614)	
Prior years uncovered losses (84)	465		
Current year earnings from operating activities (84)	470	X	36,182,097
Current year earnings - exchange rate difference basis	471		6,655,114
Current year profit expenditure (84)	472		
Current year uncovered losses (84)	475		
Total for Section III	490	418,781,461	456,425,571
IV. Long-term liabilities			
Borrowings (67)	510	0	0
including: bank loans due in more than 12 months after balance sheet date	511		
borrowings due in more than 12 months after balance sheet date	512		
Other long-term liabilities	520		
Total for Section IV	590	0	0
V. Current liabilities			
Borrowings (66)	610	757,197	4,590,272
including: bank loans due within 12 months after balance sheet date	611	37,000	44,000
borrowings due within 12 months after balance sheet date	612	720,197	4,546,272
Accounts payable	620	7,549,401	8,332,241
including: suppliers and contractors (60, 76)	621	3,189,783	3,036,362
notes payable (62)	622		
due to subsidiaries and subordinated companies	623		
due to employees (70)	624	1,791,521	1,382,446
social insurance and social security (69)	625	386,869	306,268

due to the budget (68)	626	1,577,430	3,145,183
advances received (62)	627	371,574	43,895
other payables	628	232,224	418,087
Dividends (75)	630	1,203,758	1,361,549
Deferred revenues (98)	640	5,608,593	6,962,888
Deferred reserves (96)	650	2,228,302	2,336,979
Other current liabilities	660		
Total for Section V	690	17,347,251	23,583,929
BALANCE (lines 490+590+690)	700	436,128,712	480,009,500

Profit and loss account as of 01.10.2002

(thousand RUR)

		9M 2002	9M 2001
I. Revenues and expenses from operating activities			
Net revenue from the sale of goods, products, work and services (less VAT, excise duties and similar obligatory payments)	.010	135,539,187	116,670,260
including from sales of:	.011	135,539,187	116,670,260
	.012		
	.013		
Cost of sold goods, work, services	.020	80,255,809	51,530,621
including sold:	.021	80,255,809	51,530,621
	.022		
	.023		
Gross profit	.029	55,283,378	65,139,639
Selling expenses	.030	8,526,950	7,595,937
Management expenses	.040		
Profit (loss) from sales (lines 010-020-030-040)	.050	46,756,428	57,543,702
II. Operating revenues and expenses			
Interest receivable	.060	1,074,154	3,741,221
Interest payable	.070	8,346	10,160
Minority interests	.080	5,078	74
Other operating revenues	.090	80,933,121	530,024
Other operating expenses	100	83,371,662	1,725,927
III. Non-sales revenues and expenses			
Non-sales revenues	120	2,044,472	223,871
Non-sales revenues (exchange rate difference)	121	6,920,381	5,464,853
Non-sales expenses	130	1,118,524	2,082,383
Non-sales expenses (exchange rate difference)	131	265,267	862,170
Profit (loss) before tax (lines 050+060-070+080+090-100+120-130)	140	46,314,721	58,220,422
Profit (loss) - exchange rate difference basis (121-131)	141	6,655,114	4,602,683
Profit tax and other similar obligatory payments	150	10,132,624	14,357,435
Profit (loss) from usual activity	160	36,182,097	43,862,987
Profit (loss) - exchange rate difference basis (141)	161	6,655,114	4,602,683
IV. Extraordinary revenues and losses	170		
Extraordinary revenues			
Extraordinary expenses	180		
Current year profit expenditure	181		
Accrued revenues refer to future periods	182		
Current year undistributed profit (loss) (lines 160+170-180-181-182)	190		
FOR REFERENCE ONLY			
Dividend per share <*> per preferred share	201		
per ordinary share	202		
Next year estimated dividend per share <*> per preferred share	203		
per ordinary share	204		

<*> - filled out in annual accounts