

**SEPARATION BALANCE SHEET  
of  
RAO UES of Russia:**

**RULES  
of allocation of assets, rights, and obligations in the  
period of reorganisation of  
RAO UES of Russia by spin-off  
with simultaneous takeover**

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## 1. Terms and definitions used in these Rules

<b>JSC</b>	Joint stock company, a legal entity established under the laws of the Russian Federation, shares in which are held by RAO UES of Russia
<b>RAO UES of Russia</b>	Unified Energy System of Russia
<b>OGK-5 Shareholding</b>	17,685,842,752 shares in OGK-5 held by RAO UES of Russia
<b>TGK-5 Shareholding</b>	583,798,247,818 shares in TGK-5 held by RAO UES of Russia
<b>Base Principles</b>	<p>Main principles of allocation of assets, rights, and obligations among RAO UES of Russia and the Spun-off (Taken-over) Companies, and among the Spun-off (Taken-over) Companies and the Target Companies. Those principles shall also be used in preparing the Separation Balance Sheet:</p> <ol style="list-style-type: none"><li>1.1. Assets reflected on the balance sheet of RAO UES of Russia as long-term financial investments, namely: shares in OGK-5, shares in TGK-5, to be allocated among RAO UES of Russia and the Spun-off (Taken-over) Companies as follows:<ul style="list-style-type: none"><li>• OGK-5 Shareholding shall be transferred to the Spun-off (Taken-over) Company OGK-5 Holding;</li><li>• TGK-5 Shareholding shall be transferred to the Spun-off (Taken-over) Company TGK-5 Holding;</li></ul></li><li>1.2. Other assets, rights, and obligations, except for those mentioned in paragraph 1.1., shall not be transferred to the Spun-off (Taken-over) Companies and shall remain on the balance sheet of RAO UES of Russia.</li><li>1.3. Assets transferred to the Spun-off (Taken-over) Companies shall be transferred from the Spun-off (Taken-over) Companies to the Target Companies as follows:<ul style="list-style-type: none"><li>• Assets transferred to OGK-5 Holding shall be transferred to OGK-5;</li><li>• Assets transferred to TGK-5 Holding shall be transferred to TGK-5</li></ul></li></ol>

<b>Spun-off (Taken-over) Companies</b>	<p>Legal entities in the form of open joint stock companies established as a result of reorganisation of RAO UES of Russia by spin-off with simultaneous takeover:</p> <ul style="list-style-type: none"> <li>• OGK-5 Holding (spun-off, taken-over company)</li> <li>• TKG-5 Holding (spun-off, taken-over company)</li> </ul>
<b>Russian CC</b>	Civil Code of the Russian Federation
<b>Russian LC</b>	Labour Code of the Russian Federation
<b>State Registration Body</b>	The body performing the state registration of rights - institution of justice for the registration of rights to and transactions with immovable property
<b>Date of State Registration</b>	Date of making an entry by the registration body in the Unified State Register of Legal Entities, concerning the state registration of a Spun-off (Taken-over) Company. Such entry shall be made in the Unified State Register of Legal Entities simultaneously with an entry concerning the dissolution of a Spun-off (Taken-over) Company in connection with reorganisation by way of takeover by a Target Company
<b>Date of Holding the General Meeting of shareholders of RAO UES of Russia</b>	Date of holding an extraordinary General Meeting of shareholders, at which a resolution has been passed, concerning the reorganisation of RAO UES of Russia by spin-off with simultaneous takeover.
<b>Date of Preparation of the Separation Balance Sheet</b>	Date as of which the Separation Balance Sheet has been prepared, 31 March 2006
<b>Date of Completion of Reorganisation</b>	Date of making an entry in the Unified State Register of Legal Entities, concerning the dissolution of the last of the companies established as a result of reorganisation of RAO UES of Russia by spin-off with simultaneous takeover by another company
<b>Management Bodies of RAO UES of Russia</b>	<p>Management Bodies of RAO UES of Russia:</p> <ul style="list-style-type: none"> <li>• General Meeting of Shareholders</li> <li>• Board of Directors</li> <li>• Management Board of RAO UES of Russia</li> <li>• Chairman of the Management Board</li> </ul>
<b>Rights and obligations of RAO UES of Russia untransferrable by operation of law of the Russian Federation</b>	Rights and obligations of RAO UES of Russia which, in accordance with the provisions of the current laws, are not subject to allocation and shall remain vested in RAO UES of Russia

<b>LLC</b>	Limited liability company - a legal entity established under the laws of the Russian Federation, a share in the share capital of which is held by RAO UES of Russia.
<b>Properties</b>	Registered or non-registered property items firmly connected with land, which cannot be removed without disproportionate damage to the designated use thereof (buildings, structures, constructions, premises, construction in progress, not being a subject of a current works contract), other facilities designated as immovable property in accordance with Article 130 of the Russian CC.
<b>Target Companies</b>	<p>Legal entities in the form of open joint stock companies, which shall take over the Spun-off (Taken-over) Companies established upon the reorganisation of RAO UES of Russia:</p> <ul style="list-style-type: none"> <li>• Generation Company Five of the Wholesale Electric Power Market (Open Joint-Stock Company), hereinafter, OGK-5, the company that shall take over OGK-5 Holding</li> <li>• Territorial Generation Company No. 5 (Open Joint-Stock Company), hereinafter, TGK-5, the company that shall take over TGK-5 Holding</li> </ul>
<b>Transitional Period</b>	Period between the Date of Preparation of the Separation Balance Sheet and Date of Completion of Reorganisation.
<b>Separation Balance Sheet</b>	<p>A set of documents adopted by the General Meeting of shareholders of RAO UES of Russia, containing legal succession provisions in respect of all assets, rights, and all obligations of RAO UES of Russia in respect of all its creditors and debtors, on the basis of which a part of assets, rights, and obligations of RAO UES of Russia shall be transferred to the Spun-off (Taken-over) Companies</p> <p>It shall also serve as a deed of assignment, under which the assets, rights, and obligations of RAO UES of Russia, attributed to the Spun-off (Taken-over) Companies, shall be simultaneously transferred to the Target Companies</p>
<b>Inventory lists for the purpose of reflecting assets and liabilities on the Separation Balance Sheet</b> <b>List of assets, rights, and obligations in respect of the Reorganised Company and Spun-off (Taken-over) Companies</b>	<p>Lists of assets, rights, and obligations of the Reorganised Company, prepared for the purpose of reflecting them on the Separation Balance Sheet</p> <p>Documents allocating the assets, rights, and obligations contained in the Inventory Lists for the purpose of reflecting them on the Separation Balance Sheet to the Reorganised Company or Spun-off (Taken-over) Companies.</p>

**Reorganisation**

Reorganisation of RAO UES of Russia by spin-off with simultaneous takeover of the Spun-off (Taken-over) Companies by the Target Companies  
RAO UES of Russia

**Reorganised Company**

## **2. Purposes and application of these Rules**

The Rules of allocation of assets, rights, and obligations among RAO UES of Russia and the Spun-off (Taken-over) Companies in the period of reorganisation of RAO UES of Russia by spin-off with simultaneous takeover (hereinafter, the **"Rules"**) form part of the Separation Balance Sheet of RAO UES of Russia, approved by the General Meeting of shareholders of RAO UES of Russia upon the passing of a resolution concerning the reorganisation of RAO UES of Russia by spin-off with simultaneous takeover, which also serves as a deed of assignment.

These Rules are in accordance with Article 19 of the Federal Law "On Joint Stock Companies" No. 208-FZ, adopted on 26 December 1995 (as amended on 27 July 2006), Article 58 of the Russian CC, and other provisions of the laws of the Russian Federation for the purpose of ensuring the continuity of the production process in RAO UES of Russia in the course of reorganisation, and for the purpose of securing the rights and interests of its creditors and other persons concerned.

These Rules cover the establishment of the principles and manner of allocating assets, rights, and obligations of RAO UES of Russia among RAO UES of Russia and the Spun-off (Taken-over) Companies, and of transferring assets, rights, and obligations of the Spun-off (Taken-over) Companies to the Target Companies, the takeover by which shall be performed during the Transitional Period.

These Rules govern the manner and principles of allocating assets, rights, and obligations of RAO UES of Russia, which existed on the Date of Preparation of the Separation Balance Sheet, but were changed and/or terminated during the Transitional Period, among RAO UES of Russia and the Spun-off (Taken-over) Companies, and the manner of allocating assets, rights, and obligations of RAO UES of Russia, which were acquired during the Transitional Period, among RAO UES of Russia and the Spun-off (Taken-over) Companies.

These Rules govern the manner and principles of allocating assets, rights, and obligations of RAO UES of Russia, not included in the "Lists of assets, rights, and obligations in respect of the Reorganised Company and Spun-off Companies", but owned or held by RAO UES of Russia or existing on the Date of Preparation of the Separation Balance Sheet.

These Rules do not govern any matters related to accounting and reflecting operations made by RAO UES of Russia during the Transitional Period.

These Rules shall be valid from the date of adoption thereof by the General Meeting of shareholders of RAO UES of Russia as a part of the Separation Balance Sheet and until the Date of Completion of Reorganisation. These Rules shall also cover the period from the Date of Preparation of the Separation Balance Sheet and until the Date of Holding the General Meeting of shareholders of RAO UES of Russia.

In the event of any changes in the laws of the Russian Federation and application of such changes to this document, in allocating assets, rights, and obligations of RAO UES of Russia among RAO UES of Russia and the Spun-off (Taken-over) Companies during the Transitional Period, the Management Bodies of RAO UES of Russia shall refer to the applicable regulations of the Russian Federation, as amended.

### **3. General principles of allocation of assets, rights, and obligations among RAO UES of Russia and the Spun-off (Taken-over) Companies during the Transitional Period**

One of the main objects of RAO UES of Russia during the Transitional Period is the carrying on of business activities, subject to the passed resolution concerning the reorganisation by spin-off with simultaneous takeover, by means of allocation of assets, rights, and obligations among RAO UES of Russia and the Spun-off (Taken-over) Companies in accordance with these Rules.

In allocating assets, rights, and obligations that arise or change during the Transitional Period among RAO UES of Russia and the Spun-off (Taken-over) Companies, the Base Principles shall be used, which are similar to those used in the preparation of the Separation Balance Sheet of RAO UES of Russia.

The Base Principles shall not apply in respect of the establishment of legal succession under contracts signed by RAO UES of Russia during the Transitional Period in connection with the use of federal property. The rights and obligations under such contracts shall not be subject to allocation and shall remain vested in RAO UES of Russia.



**4. Principles of allocation of assets, rights, and obligations of RAO UES of Russia, which existed before the Date of Preparation of the Separation Balance Sheet and changed during the Transitional Period, among RAO UES of Russia and the Spun-off (Taken-over) Companies**

During the Transitional Period, RAO UES of Russia shall not dispose of or pledge the assets, rights, and obligations allocated in accordance with the Separation Balance Sheet to the Spun-off (Taken-over) Companies. In the event of disposal of such assets by reasons beyond the control of RAO UES of Russia, the cash funds or any other assets received on account of such disposal shall be transferred to RAO UES of Russia.

Should any assets transferred by RAO UES of Russia in accordance with the Separation Balance Sheet to the Spun-off (Taken-over) Companies be subject to attachment during the Transitional Period, RAO UES of Russia shall transfer such assets after the release from attachment.

Should a party to an obligation present a claim to RAO UES of Russia, concerning the acceleration or termination of the obligation and compensation for damages, the obligation shall be performed and the damages shall be compensated by RAO UES of Russia.

## **5. Principles of allocation of assets, rights, and obligations that arise during the Transitional Period among RAO UES of Russia and the Spun-off (Taken-over) Companies**

### **5.1 Application of the Base Principles in allocating assets, rights, and obligations that arise during the Transitional Period**

In passing a resolution concerning the allocation of assets, rights, and obligations arising during the Transitional Period among RAO UES of Russia and the Spun-off (Taken-over) Companies, the Base Principles shall be used, unless otherwise provided by these Rules.

Assets, rights, and obligations arising during the Transitional Period and not included in the "Lists of assets, rights, and obligations in respect of the Reorganised Company and Spun-off Companies", but owned or held by RAO UES of Russia or existing on the Date of Preparation of the Separation Balance Sheet, shall be transferred to RAO UES of Russia.

### **5.2 Application of the Base Principles in signing contracts by OAO RAO UES of Russia during the Transitional Period**

In identifying the legal successor under contracts signed by RAO UES of Russia during the Transitional Period, the Base Principles shall be applied. If the legal successor cannot be identified, the contracts signed during the Transitional Period shall be attributed to RAO UES of Russia.

The rights and obligations under contracts signed by RAO UES of Russia during the Transitional Period shall be allocated in accordance with these Rules.

All Spun-off (Taken-over) Companies established in the course of reorganisation of RAO UES of Russia, as well as RAO UES of Russia shall be the legal successors under the Agreement for the Reference of Disputes for Resolution by the Arbitration Court at RAO UES of Russia, signed during the Transitional Period.

### **5.3 Rights and obligations of RAO UES of Russia untransferrable by operation of law of the Russian Federation**

Rights and obligations of RAO UES of Russia which shall not be transferred to the Spun-off (Taken-over) Companies by virtue of the laws of the Russian Federation and shall remain vested in RAO UES of Russia:

- obligation to pay taxes (according to the Tax Code of the Russian Federation, Part 1, Article 50, paragraph 8);
- liabilities arising from causing harm to life and health (according to Article 383 of the Russian CC)

## **6. Allocation of certain types of assets, rights, and obligations of RAO UES of Russia**

## **6.1 Allocation of assets, rights, and obligations of RAO UES of Russia, arising from labour relations**

Assets, rights, and obligations of RAO UES of Russia, arising from labour relations established during the Transitional Period, shall remain vested in RAO UES of Russia.

## **6.2 Allocation of rights and obligations arising from administrative relations**

In the event of administrative responsibility of RAO UES of Russia during the Transitional Period for an administrative violation committed by RAO UES of Russia prior to and/or after the Date of Preparation of the Separation Balance Sheet, the obligation of RAO UES of Russia to pay an administrative charge, return the instrument or object of the administrative violation (in the event of an administrative punishment in the form of confiscation or onerous seizure of the instrument or object of the administrative violation), compensate for the property damage and/or moral damages to the person(s) affected, and perform the obligation, non-performance of which has become the reason for the administrative punishment, shall be transferred to RAO UES of Russia.

## **6.3 Allocation of rights and obligations in respect of intellectual property**

Rights and obligations in respect of intellectual property (trademarks; license agreements related to the use of trademarks; patents; designs; computer programs, etc.) shall not be subject to allocation and shall remain vested in RAO UES of Russia

## **6.4 Allocation of rights and obligations in respect of movable and immovable property**

Rights and obligations in respect of movable and immovable property shall not be subject to allocation and shall remain vested in RAO UES of Russia.

## **6.5 Allocation of rights and obligations arising from the participation of RAO UES of Russia in other organisations**

### **6.5.1 Allocation of rights and obligations arising from the participation of RAO UES of Russia in commercial organisations**

In case of acquisition of shares in JSCs or other joint stock companies by RAO UES of Russia during the Transitional Period, such shares shall be transferred to RAO UES of Russia.

Any entitlements arising during the Transitional Period to dividends on shares allocated under the Separation Balance Sheet among RAO UES of Russia and the Spun-off (Taken-over) Companies shall not be subject to allocation and shall remain vested in RAO UES of Russia.

Any entitlements arising during the Transitional Period to a part of the value of assets remaining after the satisfaction of the claims of creditors, in case of liquidation of a JSC, shares in which are allocated among RAO UES of Russia and the Spun-off (Taken-over) Companies, shall not be subject to allocation and shall remain vested in RAO UES of Russia.

In case of acquisition of additional shares issued by a JSC, the cash funds or other assets transferred by RAO UES of Russia in accordance with the Separation Balance Sheet or these Rules shall be used to pay for such shares.

In case of purchase or acquisition of own shares by a JSC from RAO UES of Russia, the cash funds or other assets received as a result of such purchase shall be transferred to RAO UES of Russia.

In case of disposal of shares in a JSC by RAO UES of Russia, the cash funds or other assets received as a result of such disposal shall be transferred to RAO UES of Russia.

In case of acquisition of shares in the authorised capital of an LLC by RAO UES of Russia during the Transitional Period, such shares shall be transferred to RAO UES of Russia.

In case of disposal of shares in the authorised capital of an LLC by RAO UES of Russia, the cash funds or other assets received as a result of such disposal shall be transferred to RAO UES of Russia.

#### **6.5.2 Allocation of rights and obligations arising from the participation of RAO UES of Russia in non-commercial organisations**

The rights of RAO UES of Russia as a member/founder of non-commercial partnerships, unions/associations, foundations, autonomous non-commercial organisations, consumer co-operatives, and public associations shall remain vested in RAO UES of Russia and shall not be transferred to the Spun-off (Taken-over) Companies.

#### **6.5.3 Allocation of rights and obligations arising from the participation of RAO UES of Russia in production co-operatives**

In case of making a contribution by RAO UES of Russia to a production co-operative during the Transitional Period, the membership in the production co-operative shall not be subject to allocation among the Spun-off (Taken-over) Companies and shall be transferred to RAO UES of Russia.

#### **6.6 Allocation of rights and obligations arising from the participation of RAO UES of Russia in other corporate relations**

In case of making requests by shareholders of RAO UES of Russia in respect of redemption of shares in RAO UES of Russia in the manner provided by Articles 75, 76 of the Federal Law "On Joint Stock Companies", the shares shall be redeemed at the expense of the cash funds allocated in favour of RAO UES of Russia under the Separation Balance Sheet.

In case of passing a resolution by shareholders of RAO UES of Russia, concerning the payment of dividends, the dividends shall be paid at the expense of the cash funds or other assets of RAO UES of Russia, allocated in favour of RAO UES of Russia in accordance with the Separation Balance Sheet, including these Rules.

#### **6.7 Allocation of accounts payable and receivable, cash funds, short-term and long-term financial investments**

In case of any accounts payable or receivable arising during the Transitional Period, where the obligation (on the basis of a contract or other legal grounds), as a result of which such accounts payable or receivable arise, arises before the Date of Preparation of the Separation Balance Sheet, such accounts payable or receivable shall be subject to allocation among RAO UES of Russia and the Spun-off (Taken-over) Companies, according to the Base Principles.

If an obligation and, accordingly, accounts payable or receivable arise in RAO UES of Russia during the Transitional Period, such accounts payable or receivable shall be subject to

allocation among RAO UES of Russia and the Spun-off (Taken-over) Companies, according to the Base Principles.

In case of performance of obligations by a counterparty, arising during the Transitional Period, the cash funds (cash equivalents, for non-cash payments) earned by RAO UES of Russia as a result of such performance shall be subject to allocation among RAO UES of Russia and the Spun-off (Taken-over) Companies, according to the Base Principles.

Any accounts payable on the date of state registration of the Spun-off (Taken-over) Companies shall be subject to allocation among RAO UES of Russia and the Spun-off (Taken-over) Companies, according to the Base Principles.

Any accounts receivable on the date of state registration of the Spun-off (Taken-over) Companies shall be subject to allocation among RAO UES of Russia and the Spun-off (Taken-over) Companies, according to the Base Principles.

The cash balance of the settlement account as of the date of state registration shall not be subject to allocation and shall remain vested in RAO UES of Russia.

Any revenues during the Transitional Period shall not be subject to allocation among the Spun-off (Taken-over) Companies and shall be transferred to RAO UES of Russia.

#### **6.8. Allocation of rights and obligations arising from proceedings in civil causes.**

In case of bringing any actions against RAO UES of Russia during the Transitional Period in respect of obligations of RAO UES of Russia, arising before and/or after the Date of Preparation of the Separation Balance Sheet and not reflected on the Separation Balance Sheet, and initiating proceedings in respect thereof by an arbitration court or any other court, the obligations of RAO UES of Russia (if the decision of the relevant court has come into force) shall be transferred to RAO UES of Russia and shall not be transferred to the Spun-off (Taken-over) Companies.

### **7 Manner of transfer of assets, rights, and obligations of the Spun-off (Taken-over) Companies to the Target Companies**

Assets, rights, and obligations transferred on the basis of the Separation Balance Sheet and these Rules to the Spun-off (Taken-over) Companies shall simultaneously transfer to the Target Companies without any changes therein.

- Assets transferred to OGK-5 Holding shall transfer to OGK-5;
- Assets transferred to TGK-5 Holding shall transfer to TGK-5

**Member of the Management Board, Financial Director  
RAO UES of Russia**

**S.K. Dubinin**

## **8. APPENDIX No. 1**

Manner of allocation of assets, rights, and obligations among RAO UES of Russia and the Spun-off (Taken-over) Companies in the period of reorganisation of RAO UES of Russia by spin-off with simultaneous takeover on the basis of inventory lists prepared as a result of the performed extended inventory of RAO UES of Russia

<b>No.</b>	<b>Description of List</b>	<b>Succeeding company in respect of assets, rights, and obligations reflected on the relevant inventory list</b>
1	Inventory list of fixed assets	RAO UES of Russia
2	Inventory list of intangible assets	RAO UES of Russia
3	Inventory list of commodity and material valuables	RAO UES of Russia
4	Inventory list of commodity and material valuables shipped	RAO UES of Russia
5	Inventory list of deferred expenses	RAO UES of Russia
6	Inventory list of securities and registered high-security forms	RAO UES of Russia
7	Inventory list of settlements with buyers, suppliers, and other debtors and creditors (in respect of accounts receivable)	RAO UES of Russia
8	Inventory list of settlements with buyers, suppliers, and other debtors and creditors (in respect of accounts payable)	RAO UES of Russia
9	Inventory list of financial investments	RAO UES of Russia, except for the following shareholdings allocated to the Spun-off (Taken-over) Companies: <ul style="list-style-type: none"><li>• OGK-5 Holding – 17,685,842,752 shares in OGK-5</li><li>• TGK-5 Holding – 583,798,247,818 shares in TGK-5</li></ul>
10	Inventory list of investments in non-current assets	RAO UES of Russia
11	Inventory list of loans and credits	RAO UES of Russia
12	Inventory list of work-in-progress	RAO UES of Russia
13	Inventory list of deferred incomes	RAO UES of Russia
14	Inventory list of reserves for future expenses and payments	RAO UES of Russia
15	Inventory list of other current assets	RAO UES of Russia
16	Inventory list of other short-term liabilities	RAO UES of Russia
17	Inventory list of cash funds	RAO UES of Russia
18	List III of balance sheet section "Capital and Reserves"	RAO UES of Russia
19	Inventory list of commodity and material valuables accepted in safe custody	RAO UES of Russia
20	Inventory list of materials accepted for processing	RAO UES of Russia
21	Inventory list of goods accepted for commission	RAO UES of Russia
22	Inventory list of equipment accepted for installation	RAO UES of Russia
23	Inventory list of debts of insolvent debtors, attributed to losses	RAO UES of Russia
24	Inventory list of securities received in respect of obligations and payments	RAO UES of Russia
25	Inventory list of land plots	RAO UES of Russia
26	Inventory list of rights and obligations not specified in other lists	RAO UES of Russia
27	Inventory list of contracts	RAO UES of Russia

28	Inventory list of deferred tax assets and liabilities	RAO UES of Russia