

Balance sheet as of 01.10.2000

(thousand RUR)

A S S E T S		January 1, 2000	October 1, 2000
I. Non-current assets			
Intangible assets (04, 05)	110	150,067	1,543,346
including: patents, licences, trade marks (marks of service), other similar rights and assets	111	150,067	1,543,346
organization expenses	112		
business reputation	113		
Fixed assets (01, 02, 03)	120	50,173,146	60,053,709
including: land and natural objects in use	121		
buildings, machinery and equipment	122	50,173,146	60,053,709
Construction in progress (07, 08, 16, 61)	130	3,570,195	9,157,426
Investment in material values (03)	135		
including: property for leasing	136		
property for hire	137		
Long-term financial investments (06, 82)	140	10,418,159	52,415,056
including: investment in subsidiaries	141	200,929	6,257,646
investment in subordinated companies	142		
investment in other entities	143		
loans granted to entities for over 12 months	144		
other long-term financial investments	145	10,217,230	46,157,410
Other non- current assets	150		
Total for Section I	190	64,311,567	123,169,537
II. Current assets			
Stocks	210	7,929,794	10,936,603
including: raw and other materials, other similar stocks (10, 12, 13, 16)	211	4,219,790	6,899,975
livestock (11)	212	24,129	11,765
work in progress (20, 21, 23, 29, 30, 36, 44)	213	71,625	173,784
finished goods and goods for resale (16, 40, 41)	214	454,098	514,239
dispatched goods (45)	215	2,191,374	1,638,629
deferred expenses (31)	216	402,448	598,945
other stocks and costs	217	566,330	1,099,266
Value added tax on acquired assets (19)	220	415,517	515,761
Accounts receivable (due in more than 12 months after balance sheet date)	230	61,164	15,767
including: buyers and customers (62, 76, 82)	231	42,320	
notes receivable (62)	232		
debts of subsidiaries and subordinated companies (78)	233		
advances issued (61)	234		
other debtors	235	18,844	15,767
Accounts receivable (due within 12 months after balance sheet date)	240	18,498,744	23,223,977
including: buyers and customers (62, 76, 82)	241	4,643,135	9,024,475
notes receivable (62)	242	550,989	151
debts of subsidiaries and subordinated companies (78)	243		
debts of participants (constitutors) for charter capital installments (75)	244		
advances issued (61)	245	1,919,450	3,116,609
other debtors	246	11,385,170	11,082,742
Short-term financial investments (56, 58, 82)	250	43,716,361	70,950,088
Including:			
loans granted to entities for less than 12 months	251		
own shares repurchased from shareholders	252		
other short-term financial investments	253	43,716,361	70,950,088
Cash	260	2,447,361	7,185,786

including: petty cash (50)	261	249	374
settlement accounts (51)	262	1,113,371	4,573,970
foreign currency accounts (52)	263	598,817	573,204
other cash (55, 56, 57)	264	734,924	2,038,238
Other current assets	270		
Total for Section II	290	73,068,941	112,827,982
TOTAL ASSETS (lines 190+290)	300	137,380,508	235,997,519

LIABILITIES			
III. Capital and reserves			
Charter capital (85)	410	31,427,993	43,427,993
Additional capital (87)	420	30,875,979	68,215,723
Reserve capital (86)	430	3,411,349	3,411,349
including: reserve funds created in accordance with the legislation	431	3,411,349	3,411,349
reserve funds created in accordance with the charter documents	432		
Accumulation fund (88)	435	21,738,166	21,701,757
Social fund (88)	440	284,665	253,091
Special-purpose financing and receipts (96)	450	2,970,439	7,592,383
Prior years retained earnings (88)	460	30,924,875	5,378,569
Prior years retained earnings (88) – exchange rate difference basis	461	28,277,795	28,277,795
Prior years profit expenditure (88)	462	24,171,104	
Prior years uncovered losses (88)	465		
Current year retained earnings	470	X	53,334,726
Current year retained earnings- exchange rate difference basis	471		1,407,183
Current year profit expenditure (88)	472		9,384,196
Current year uncovered losses (88)	475	X	
Total for Section III	490	125,740,157	223,616,373
IV. Long-term liabilities			
Borrowings (92, 95)	510	184,781	555,800
including: bank loans due in more than 12 months after balance sheet date	511	7,220	7,220
borrowings due in more than 12 months after balance sheet date	512	177,561	548,580
Other long-term liabilities	520		
Total for Section IV	590	184,781	555,800
V. Current liabilities			
Borrowings (90, 94)	610	1,380,700	50,500
including: bank loans due within 12 months after balance sheet date	611	26,700	44,000
borrowings due within 12 months after balance sheet date	612	1,354,000	6,000
Accounts payable	620	9,192,532	10,244,764
including: suppliers and contractors (60, 76)	621	2,438,532	2,393,801
notes payable (60)	622		
due to subsidiaries and subordinated companies (78)	623		
due to employees (70)	624	625,276	1,077,197
social insurance and social security (69)	625	406,649	567,215
due to the budget (68)	626	4,793,474	2,515,733
advances received (64)	627	47,381	2,224,099
other payables	628	881,220	1,466,719
Dividends (75)	630	36,253	770,216
Deferred revenues (83)	640		31,656
Reserves for future expenses (89)	650	845,957	728,710
Other current liabilities	660	128	
Total for Section V	690	11,455,570	11,825,346
TOTAL LIABILITIES (lines 490+590+690)	700	137,380,508	235,997,519

Profit and loss account as of 01.10.2000

(thousand RUR)

		9M 2000	9M 1999
I. Revenues and expenses of usual types of activities			
Net revenue from the sale of goods, products, work and services (less VAT, excise duties and similar obligatory payments)	.010	112,731,517	51,281,574
including from sales of:	.011	112,731,517	51,281,574
	.012		
	.013		
Cost of sold goods, work, services	.020	41,217,945	22,018,283
including sold:	.021	41,217,945	22,018,283
	.022		
	.023		
Gross profit	.029		
Selling expenses	.030	4,615,597	3,697,644
Management expenses	.040		
Profit (loss) from sales (lines 010-020-030-040)	.050	66,897,966	25,565,647
II. Operating revenues and expenses			
Interest receivable	.060	2,439,357	1,460,927
Interest payable	.070	13,366	353
Minority interests	.080	32,838	14,926
Other operating revenues	.090	1,531,180	97,098
Other operating expenses	100	2,484,613	1,338,534
III. Non-sales revenues and expenses			
Non-sales revenues	120	5,690,538	88,866
including exchange rate difference	121	4,448,366	
Non-sales expenses	130	3,429,683	34,237
including exchange rate difference	131	3,041,183	
Profit (loss) before tax (lines 050+060-070+080+090-100+120-130)	140	70,664,217	25,854,340
Profit tax and other similar obligatory payments	150	15,922,308	5,697,098
Profit (loss) from usual activity	160	54,741,909	20,157,242
IV. Extraordinary revenues and losses			
Extraordinary revenues	170		
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