

Notes to the balance sheet and statement of financial results for 2025

Joint-Stock Company " Nizhny Novgorod Expeditionary Unit for Underwater Technical and Emergency Rescue Operations "

TIN 5260000795 KPP 526001001, PSRN 1025203014187

Address: 603163, Nizhny Novgorod Region, Nizhny Novgorod, Grebnogo Kanala Embankment, building No. 6

1. General information about the organization

Joint-Stock Company «Nizhny Novgorod Expeditionary Unit for Underwater Technical and Emergency Rescue Operations» (abbreviated name – JSC "NIZHEGORODPODVODSTROY") is a non-public joint-stock company, established and operating in accordance with the legislation of the Russian Federation.

The annual accounting (financial) statements have been prepared in accordance with the procedure established by the relevant federal accounting standards of the Russian Federation. Information disclosed in the accounting (financial) statements (included in the accounting (financial) statements) is prepared in accordance with the procedure established by the relevant federal accounting standards and industry-specific standards adopted pursuant to Federal Law No. 402-FZ of 6 December 2011 «On Accounting».

When preparing the accounting (financial) statements, the management of the Company proceeded from the assumption that the Company would continue its operations in the foreseeable future and has neither the intention nor the need to liquidate or substantially reduce its operations and, therefore, liabilities will be settled in the prescribed manner.

When preparing the accounting (financial) statements, the Company consistently adheres to the adopted contents and formats of reporting from one reporting period to another. All monetary indicators in the tables are presented in thousands of rubles. Negative figures are shown in parentheses.

Adjustments to the indicators of the financial statements for prior reporting periods were not applied retrospectively.

Translation of the legible original. Signatures and seals remain in the original document.