

No material errors of prior reporting periods were identified in the reporting year.

Estimates used in preparing the accounting statements were not revised during the reporting period.

2. Principal activities

The Company's principal economic activities according to OKVED:

77.34 Rental and leasing of water transport vehicles and equipment

Additional activities:

42.91.2 Construction of hydraulic engineering structures

42.91.4 Dredging, bottom-cleaning and bank protection works

42.91.5 Underwater works, including diving works

46.9 Non-specialized wholesale trade

49.4 Freight road transport activities and transportation services

50.30 Inland water passenger transport activities

50.30.2 Rental of inland water transport vessels for the carriage of passengers with crew

50.40 Inland water freight transport activities

50.40.2 Towing and maneuvering services on inland waterways

77.39.1 Rental and leasing of other land transport vehicles and equipment

3. Accounting policy

Accounting at the Company is maintained in an automated manner using the «1C:Enterprise 8.3» software product.

An error amounting to 5% of the total amount of the respective line item of the financial statements is deemed material

No changes were made to the accounting policy during the reporting period.

4. Property, plant and equipment

Property, plant and equipment includes assets with a value exceeding RUB 100,000, provided that the conditions established by FSBU 6/2020 «Property, Plant and Equipment» are simultaneously met.

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