

Depreciation of an item of property, plant and equipment (intangible assets) begins on the first day of the month following the month in which the item of property, plant and equipment (intangible assets) is recognized in accounting and ceases on the first day of the month following the month in which the item of property, plant and equipment (intangible assets) is derecognized from accounting.

Depreciation of property, plant and equipment (intangible assets) is charged using the straight-line method for all groups of property, plant and equipment (intangible assets).

The Company does not revalue property, plant and equipment.

Depreciation components were not changed during the reporting period.

5. Inventories

The organization does not include among inventories items intended for administrative needs that are used (put into operation) directly upon acquisition, such as

- office equipment and consumables for it
- office furniture
- stationery.

The organization applies simplified inventory accounting methods provided for by clause 17 of FSBU 5/2019 "Inventories".

The inventory accounting unit is an item number.

The organization measures inventories as at the reporting date at actual cost, without creating an allowance for inventory impairment.

The measurement of inventories available as at the reporting date is determined using the weighted average cost method. The weighted average cost is calculated periodically, for all transactions during the month.

8. Equity and settlements with shareholders

The share capital amounts to RUB 12,915 thousand.

The Company's share capital consists of the nominal value of 3,229 thousand rubles of ordinary shares of the Company, with a nominal value of RUB 4 00 kopecks each (issued shares)

9. Governing bodies

The Company's governing bodies:

The source literally states «3 229 тыс.руб» of ordinary shares at 4 rubles 00 kopecks each. The unusual source wording is retained; it is not converted into a share count.

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