

Annex No. 1
to the order of the Ministry of finance
Of The Russian Federation
from 02.07.2010 № 66n
(in the order of the Ministry of Finance of the Russian Federation
from 05.10.2011 No. 124n, from 06.04.2015 No. 57n, from 06.03.2018 No. 41n, from 19.04.2019 No. 61n)

Form
balance sheet and profit and loss

Balance sheet
at **31 December 20 23**

Organization	OJSC Volzhsky abrasive works	per OKPO	Codes		
Taxpayer identification number		INN	0710001		
Type of economic activity	Production of abrasive products	OKVED	31	12	2023
Organizational-legal form/shape property	Open joint-stock company		00220931		
Joint private and foreign property		as per OKOPF/OKFS	3435000467		
Unit of measurement: thousands rub		as per OKEI	23.91		
Location (address)	404130, Volgograd reg., Volzhsky, Avtodoroga 6, 18		47	34	
The financial statements are subject to mandatory audit	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		384		
Name of the audit organization/last name, first name, patronymic (if any) of the individual auditor	Erkon LLC				

Taxpayer identification number of the audit organization/individual auditor	INN	6161029717
The main state registration number of the audit organization/individual auditor	OGRN/ OGRNIP	1026102904288

Explanation	Name of indicator	Code	At 31 December 20 23	At 31 December 20 22	At 31 December 20 21
	ASSET				
	I. NON-CURRENT ASSETS				
	Intangible assets	1110	1,011	778	867
	Research and development results	1120	0	0	0
	Intangible search assets	1130	0	0	0
	Tangible search assets	1140	0	0	0
	Property, plant and equipment	1150	25,03,705	22,92,563	19,58,159
	including investments in non-current assets	1151	3,05,266	3,05,316	1,89,621
	Profitable investments in tangible assets	1160	0	0	0
	Financial investments	1170	72	61	89
	Deferred tax assets	1180	2,98,154	1,69,158	1,01,178
	Other non-current assets	1190	1,56,105	84,839	68,120
	Total for section I	1100	29,59,047	25,47,399	21,28,413
	II. CURRENT ASSETS				
	Stocks	1210	19,14,174	20,82,800	12,52,251
	including materials	1211	12,26,660	13,64,441	9,21,319
	work in progress	1212	2,50,341	2,19,949	1,42,853
	finished products	1213	3,76,723	4,54,963	1,70,071
	goods shipped	1214	15,446	0	4,232
	goods for resale	1215	45,004	13,447	13,776
	Value added tax on acquired valuables	1220	11,263	13,288	33,849
	Accounts receivable	1230	12,73,225	8,80,291	12,89,866
	from it: buyers and customers	1231	8,12,630	5,69,380	8,77,405
	advances issued	1232	3,17,870	2,54,456	2,17,095
	calculations on taxes, fees and insurance fees	1233	1,20,195	35,117	1,72,968
	other debtors	1234	22,530	21,338	22,398
	Financial investments (other than cash equivalents)	1240	0	0	0
	Cash and cash equivalents	1250	21,47,261	19,97,780	14,26,454
	Other current assets	1260	70,277	71,212	59,402
	Total for section II	1200	54,16,200	50,45,371	40,61,822
	BALANCE	1600	83,75,247	75,92,770	61,90,235

Explanation	Name of indicator	Code	At 31 December	At 31 December	At 31 December
			20 <u>23</u>	20 <u>22</u>	20 <u>21</u>
	LIABILITY				
	III. CAPITAL AND RESERVES				
	Authorized capital (capital are authorized Fund, contributions of friends)	1310	3,601	3,601	3,601
	Own shares repurchased from shareholders	1320	(0)	(0)	(0)
	Revaluation of fixed assets	1340	0	0	0
	Additional capital (without revaluation)	1350	0	0	0
	Reserve capital	1360	600	600	600
	Retained earnings (uncovered loss)	1370	76,49,580	64,46,705	56,84,372
	Total for section III	1300	76,53,781	64,50,906	56,88,573
	IV. LONG-TERM LIABILITIES				
	Borrowed funds	1410	0	0	0
	Deferred tax liabilities	1420	1,63,274	1,55,341	84,065
	Performance obligations	1430	0	0	0
	Other liabilities	1450	8,211	12,214	3,580
	Total for section IV	1400	1,71,485	1,67,550	87,645
	V. SHORT-TERM LIABILITIES				
	Borrowed funds	1510	0	0	0
	Accounts payable	1520	3,67,185	8,35,567	3,16,364
	from it: suppliers and contractors	1521	1,23,087	2,00,993	1,81,396
	arrears to staff on remuneration	1522	62,712	52,057	42,602
	insurance fees arrears	1523	62,382	51,325	42,913
	arrears of taxes and fees	1524	13,532	59,294	15,677
	accounts payable to shareholders	1525	9,233	4,24,495	8,404
	other creditors	1526	96,239	47,403	25,372
	Deferred income	1530	0	4,771	0
	Contingent liabilities	1540	1,79,458	1,30,553	96,888
	Other liabilities	1550	3,338	3,418	765
	Total for section V	1500	5,49,981	9,74,309	4,14,017
	BALANCE	1700	83,75,247	75,92,770	61,90,235

Head _____ Kostrov S. V.
(signed) (signature)

" 28 " _____ March _____ 20 24

Statement of Financial Results

for _____ year _____ 20 23

Organization JSC "Volzhsky Abrasive Works" as per OKPO
 Taxpayer's identification number _____ INN
 Type of economic activity Manufacturing of abrasive articles as per OKVED 2
 Organizational-legal form / property form _____ as per OKOPF/OKFS
 Joint-Stock Company / Joint private and foreign property _____ as per OKOPF/OKFS
 Units: thousand rubles _____ as per OKEI

Codes		
0710002		
31	12	2023
00220931		
3435000467		
23.91		
47		34
384		

Clarification	Name of indicator	For _____ year 20 23	For _____ year 20 22
	Revenue	95,39,016	79,27,441
	Cost of sales	(58,54,643)	(47,34,663)
	Overall profit (loss)	36,84,373	31,92,778
	Commercial Expenses	(6,39,092)	(5,57,769)
	Management Expenses	(8,90,515)	(7,61,860)
	Profit (Loss) on sales	21,54,766	18,73,149
	Income from participation in other organizations	0	0
	Interest receivable	1,30,557	1,21,438
	Interest expense	(1,793)	(1,863)
	Other income	7,25,477	2,75,430
	Other costs	(8,35,976)	(6,36,309)
	Profit(Loss) before tax	21,73,031	16,31,845
	Pofit tax	(4,82,096)	(4,17,588)
	including		
	current income tax	(6,03,159)	(4,14,291)
	deferred income tax	(1,21,063)	(3,297)
	Miscellaneous	(29,982)	0
	Net profit (loss)	16,60,953	12,14,257

Clarification	Name of indicator	For _____ year 20 23	For _____ year 20 22
	The result of revaluation of fixed assets not included in net income (loss) for period		
	The result of other operations that are not included in net income (loss) for period		
	Income tax on transactions that are not included in the net profit (loss) of the period		
	Total financial result period	16,60,953	12,14,257
	Reference		
	Basic earnings (loss) per share	3	2
	Diluted earnings (loss) per share		

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 (signed) (signature)

" 28 " _____ March _____ 20 24

(in red. of RF Ministry of finance Order No. 124n 05.10.2011)

Statement of cash flows
for _____ year **20 23**

	OKUD Form	0710004	
	Date (year, month, day)	31	12 2023
Organization <u>OJSC Volzhsky abrasive works</u>	per OKPO	00220931	
Taxpayer identification number	INN	3435000467	
Type of economic activity <u>Production of abrasive products</u>	per OKVED	26.81	
Organizational-legal form/shape property <u>Open joint-stock company</u>			
Joint private and foreign property _____	s per OKOPF/OKFS	47	34
Units: thousand rubles	as per OKEI	384	

Name of indicator	Code	For _____ year 20 23	For _____ year 20 22
Cash flow from current operations			
Received funds - total	4110	96,27,501	82,76,125
including:			
from the sale of products, goods, works and services	4111	92,62,540	79,71,071
rental payments, royalties, fees, commission payments, etc.	4112	983	693
other receipts	4113	3,63,978	3,04,361
Funds sent - total	4120	(89,59,685)	(75,78,276)
including:			
for payment of goods, works, services	4121	(58,72,964)	(54,43,608)
for labor remuneration	4122	(18,71,370)	(16,43,039)
for the payment of interest on debt obligations	4123	(0)	(0)
on income tax calculations	4124	(7,55,207)	(3,26,540)
for other payments, transfers	4129	(4,60,144)	(1,65,089)
Result of cash flow from current activities	4100	6,67,816	6,97,849
Cash flow from investment operations			
Received funds - total	4210	65	0
including:			
from the sale of fixed assets and other property	4211	65	0
dividends, interest on financial investments	4212	0	0
other receipts	4213	0	0
Funds sent - total	4220	(1,92,429)	(2,24,394)
including:			
for the acquisition of fixed assets (including profitable investments in tangible assets) and intangible assets	4221	(1,92,429)	(2,24,394)
for financial investments	4222	(0)	(0)
for other payments, transfers	4223	(0)	(0)
Result of cash flow from investing activities	4200	(1,92,364)	(2,24,394)

Name of indicator	Code	For <u> </u> year 20 <u>23</u>	For <u> </u> year 20 <u>22</u>
Cash flows from financial transactions			
Received funds - total	4310	0	0
including:			
credit and loans	4311	0	0
budget allocations and other targeted financing	4312	0	0
shareholders' deposits	4313	0	0
other receipts	4314	0	0
Funds sent - total	4320	(7,45,851)	(34,031)
including:			
for repayment of loans and borrowings	4321	(0)	(0)
for the payment of dividends	4322	(7,45,851)	(34,031)
for other payments, transfers	4323	(0)	(0)
Result of cash flow from financial operations	4300	(7,45,851)	(34,031)
Result of cash flow for the reporting period	4400	(2,70,399)	(4,39,424)
Cash balance at the beginning of the reporting period	4450	19,97,780	14,26,454
Cash balance at the end of the reporting period	4500	21,47,261	19,97,780
The magnitude of the impact of changes in the exchange rate of foreign currency against the ruble	4490	4,19,880	1,31,902

Head _____ Kostrov S. V.
(signed) (signature)

Chief
accountant _____
(signed)

Lukina M. V.
(signature)

" 28 " March 20 24