

**DTEK Energy B.V.**  
**Unaudited Consolidated Balance Sheet**

<i>In millions of Ukrainian Hryvnia</i>	<b>30 September 2020 (unaudited)</b>	<b>31 December 2019 (audited)</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	38,502	48,799
Intangible assets	343	346
Goodwill	2,589	2,589
Financial investments	13,845	11,598
Income tax prepaid	100	48
Deferred income tax asset	2,382	3,134
Trade and other receivables	2,463	4
<b>Total non-current assets</b>	<b>60,224</b>	<b>66,518</b>
<b>Current assets</b>		
Inventories	5,370	4,275
Trade and other receivables	14,975	18,302
Income tax prepaid	111	74
Financial investments	234	362
Cash and cash equivalents	436	263
<b>Total current assets</b>	<b>21,126</b>	<b>23,276</b>
<b>TOTAL ASSETS</b>	<b>81,350</b>	<b>89,794</b>
<b>EQUITY</b>		
Share capital	-	-
Share premium	9,909	9,909
Other reserves	10,602	15,187
Accumulated deficit	(35,042)	(17,480)
<b>Equity attributable to owners of the parent</b>	<b>(14,531)</b>	<b>7,616</b>
<b>Non-controlling interest in equity</b>	<b>(596)</b>	<b>(439)</b>
<b>TOTAL EQUITY</b>	<b>(15,127)</b>	<b>7,177</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Borrowings	1,281	43,970
Other financial liabilities	2,705	2,933
Retirement benefit obligations	9,620	9,263
Provisions for other liabilities and charges	2,756	2,626
Deferred income tax liability	311	1,094
<b>Total non-current liabilities</b>	<b>16,673</b>	<b>59,886</b>
<b>Current liabilities</b>		
Borrowings	56,553	1,286
Other financial liabilities	3,496	810
Prepayments received	1,827	1,832
Trade and other payables	10,838	12,261
Current income tax payable	1,526	1,690
Other taxes payable and tax provision	5,564	4,852
<b>Total current liabilities</b>	<b>79,804</b>	<b>22,731</b>
<b>TOTAL LIABILITIES</b>	<b>96,477</b>	<b>82,617</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>81,350</b>	<b>89,794</b>

**DTEK Energy B.V.**  
**Unaudited Consolidated Income Statement**

**9 months ended**  
**30 September 2020**  
**(unaudited)**

*In millions of Ukrainian Hryvnia*

Revenue	31,614
Cost of sales	(27,358)
Impairment of property, plant and equipment	(2,174)
<b>Gross profit</b>	<b>2,082</b>
Other operating income	490
Distribution costs	(440)
General and administrative expenses	(1,859)
Net impairment losses on financial instruments	(4,859)
Other operating expenses	(1,857)
Net operating foreign exchange loss	(1,032)
<b>Operating loss</b>	<b>(7,475)</b>
Net foreign exchange losses on financing and investing activities	(6,908)
Finance income	842
Finance costs	(5,096)
<b>Loss before income tax</b>	<b>(18,637)</b>
Income tax expenses	(700)
<b>Loss for the period from continuing operations</b>	<b>(19,337)</b>
<b>Discontinued operations:</b>	
Profit for the period from discontinued operations	218
<b>Loss for the period</b>	<b>(19,119)</b>
<b>Loss is attributable to:</b>	
Equity holders of the Company	(19,081)
Non-controlling interest	(38)

**DTEK Energy B.V.**  
**Unaudited Consolidated Statement of Cash Flows**

**9 months ended**  
**30 September 2020**  
**(unaudited)**

*In millions of Ukrainian Hryvnia*

<b>Cash flows from operating activities</b>	
Loss before income tax	<b>(18,419)</b>
Adjustments for:	
Depreciation and impairment of property, plant and equipment and amortisation of intangible assets	7,939
Net gain on disposals of property, plant and equipment and intangible assets	(42)
Assets received free of charge	(97)
Net change in provision for financial investments, trade and other receivables, including non-financial assets and guarantee under the borrowings of related parties	4,885
Change in provisions for other liabilities and charges	98
Non-cash operating charge to retirement benefit obligation	200
Unrealised foreign exchange losses on operating activity	(10)
Foreign exchange losses on financing and investing activities	6,910
Finance costs, net	4,254
<b>Operating cash flows before working capital changes</b>	<b>5,718</b>
Changes in:	
Trade and other receivables	(972)
Inventories	(782)
Prepayments received	(5)
Trade and other payables	(1,168)
Other financial liabilities	(238)
Other taxes payable and tax provision, other than income tax	731
<b>Cash generated from operations</b>	<b>3,284</b>
Income taxes paid	(191)
Defined employee benefits paid	(572)
Repayment of restructured obligations	(15)
Interest cost paid	(283)
Interest received	16
Provisions utilised	(32)
<b>Net cash generated from operating activities</b>	<b>2,207</b>
<b>Cash flows from investing activities</b>	
Purchase of property, plant and equipment	(2,062)
Proceeds from sale of equity securities	87
Cash consideration received from disposal of subsidiaries net of cash sold	(39)
Withdrawal of restricted cash	3
<b>Net cash used in investing activities</b>	<b>(2,011)</b>
<b>Cash flows from financing activities</b>	
Payment for lease liabilities	(13)
<b>Net cash used in financing activities</b>	<b>(13)</b>
<b>Net change in cash and cash equivalents</b>	<b>183</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>245</b>
Exchange losses on cash and cash equivalents	(7)
<b>Cash and cash equivalents at the end of the period</b>	<b>421</b>