

DTEK Energy B.V.
Unaudited Consolidated Balance Sheet

<i>In millions of Ukrainian Hryvnia</i>	30 September 2018 (unaudited)	31 December 2017 (audited)
ASSETS		
Non-current assets		
Property, plant and equipment	71,524	77,049
Intangible assets	1,620	1,592
Goodwill	4,384	4,384
Financial investments	12,549	11,857
Income tax prepaid	127	171
Deferred income tax asset	1,189	947
Trade and other receivables	334	407
Total non-current assets	91,727	96,407
Current assets		
Inventories	4,812	4,814
Trade and other receivables	18,853	24,600
Income tax prepaid	185	46
Financial investments	312	136
Cash and cash equivalents	5,496	5,611
Total current assets	29,658	35,207
TOTAL ASSETS	121,385	131,614
EQUITY		
Share capital	0	0
Share premium	9,909	9,909
Other reserves	24,863	29,789
Accumulated deficit	(21,549)	(28,366)
Equity attributable to owners of the parent	13,223	11,332
Non-controlling interest in equity	5,540	7,729
TOTAL EQUITY	18,763	19,061
LIABILITIES		
Non-current liabilities		
Borrowings	52,115	47,898
Other financial liabilities	4,183	5,516
Retirement benefit obligations	6,122	5,992
Provisions for other liabilities and charges	1,486	1,159
Deferred income tax liability	3,796	4,724
Total non-current liabilities	67,702	65,289
Current liabilities		
Borrowings	7,731	16,384
Other financial liabilities	1,908	453
Prepayments received	6,268	7,008
Trade and other payables	15,361	19,072
Current income tax payable	601	793
Other taxes payable and tax provision	3,051	3,554
Total current liabilities	34,920	47,264
TOTAL LIABILITIES	102,622	112,553
TOTAL LIABILITIES AND EQUITY	121,385	131,614

DTEK Energy B.V.
Unaudited Consolidated Income Statement

Nine months ended
30 September 2018
(unaudited)

In millions of Ukrainian Hryvnia

Revenue	119,812
Cost of sales	(105,388)
Gross profit	14,424
Other operating income	347
Distribution costs	(769)
General and administrative expenses	(2,054)
Other operating expenses	(2,642)
Net operating foreign exchange loss	(271)
Operating profit	9,035
Net foreign exchange gains / (losses) on financing and investing activities	(365)
Finance income	1,736
Finance costs	(5,523)
Profit before income tax	4,883
Income tax expenses	(1,488)
Profit for the period	3,395
Profit is attributable to:	
Equity holders of the Company	3,555
Non-controlling interest	(160)
Profit for the period	3,395

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

**Nine months ended 30
September 2018
(unaudited)**

In millions of Ukrainian Hryvnia

Cash flows from operating activities	
Profit/(loss) before income tax	4,883
Adjustments for:	
Depreciation and impairment of property, plant and equipment and amortisation of intangibles	9,414
Losses less gains on disposals of property, plant and equipment	60
Assets received free of charge	(146)
Net change in provision for financial investments and trade and other receivables, including non-financial	633
Non-cash operating charge to retirement benefit obligation	38
Foreign exchange gains on financing and investing activities	365
Unrealised foreign exchange losses on operating activity	77
Finance costs, net	3,787
Operating cash flows before working capital changes	19,111
Changes in:	
Inventories	146
Trade and other receivables	4,777
Prepayments received	(741)
Trade and other payables	(3,035)
Other financial liabilities	(78)
Repayment of restructured obligations	(401)
Other taxes payable and tax provision, other than income tax	(909)
Cash generated from operations	18,870
Income taxes paid	(2,345)
Defined employee benefits paid	(464)
Interest costs paid	(4,058)
Interest received	212
Provisions utilised	(96)
Net cash generated from operating activities	12,119
Cash flows from investing activities	
Purchase of property, plant and equipment	(4,705)
Withdrawal/(placement) of restricted cash	71
Deposits withdrawal/(placement) including restricted deposits	(183)
Deferred consideration and finance lease related to acquisitions paid	(186)
Net cash used in investing activities	(5,003)
Cash flows from financing activities	
Acquisition of non-controlling interest	(2,589)
Repayment of borrowings	(4,655)
Dividends paid to non-controlling participants	(1)
Net cash used in financing activities	(7,245)
Net change in cash and cash equivalents	(129)
Cash and cash equivalents at the beginning of the period	5,524
Exchange gain/(loss) on cash and cash equivalents	85
Cash and cash equivalents at the end of the period	5,480