

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 21

| | | | | |
|---|--|------------|----|------|
| | | Codes | | |
| | | 0710001 | | |
| Form of OKUD | | 31 | 12 | 2021 |
| Date (day, month, year) | | 00220931 | | |
| Organization <u>OJSC Volzhsky abrasive works</u> per OKPO | | 3435000467 | | |
| Taxpayer identification number INN | | 23.91 | | |
| Type of economic activity <u>Production of abrasive products</u> OKVED | | 47 | | |
| Organizational-legal form/shape property <u>Open joint-stock company</u> | | 34 | | |
| Joint private and foreign property as per OKOPF/OKFS | | 384 | | |
| Unit of measurement: thousands rub as per OKEI | | | | |
| Location (address) <u>404130, Volgograd reg., Volzhsky, Avtodoroga 6, 18</u> | | | | |
| The financial statements are subject to mandatory audit <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO | | | | |
| Name of the audit organization/last name, first name, patronymic (if any) of the individual auditor <u>Audit-NV LLC</u> | | | | |

| | | |
|---|-----------------|---------------|
| Taxpayer identification number of the audit organization/individual auditor | INN | 34445076183 |
| The main state registration number of the audit organization/individual auditor | OGRN/ OGRNIP | 1053460073655 |

| Explanati on | Name of indicator | Code | At 31 December | | |
|------------------------------|---|------|----------------|-----------|-----------|
| | | | 20 21 | 20 20 | 20 19 |
| ASSET | | | | | |
| I. NON-CURRENT ASSETS | | | | | |
| | Intangible assets | 1110 | 867 | 956 | 1,041 |
| | 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 | 1,958,159 | 1,505,868 | 1,457,090 |
| | including investments in non-current assets | 1151 | 189,621 | 72,605 | 291,397 |
| | Profitable investments in tangible assets | 1160 | 0 | 0 | 0 |
| | Financial investments | 1170 | 89 | 96 | 93 |
| | Deferred tax assets | 1180 | 101,178 | 107,029 | 49,498 |
| | Other non-current assets | 1190 | 68,120 | 77,813 | 42,914 |
| | Total for section I | 1100 | 2,128,413 | 1,691,762 | 1,550,636 |
| II. CURRENT ASSETS | | | | | |
| | Stocks | 1210 | 1,252,251 | 1,016,951 | 1,285,051 |
| | including materials | 1211 | 921,319 | 730,086 | 907,000 |
| | work in progress | 1212 | 142,853 | 112,298 | 125,750 |
| | finished products | 1213 | 170,071 | 154,323 | 211,951 |
| | goods shipped | 1214 | 4,232 | 8,052 | 12,849 |
| | goods for resale | 1215 | 13,776 | 12,192 | 27,501 |
| | Value added tax on acquired valuables | 1220 | 33,849 | 18,417 | 44,263 |

| | | | | | |
|--|---|------|------------------|------------------|------------------|
| | Accounts receivable | 1230 | 1,289,866 | 1,000,209 | 983,018 |
| | from it: buyers and customers | 1231 | 877,405 | 802,506 | 706,641 |
| | advances issued | 1232 | 217,095 | 102,075 | 127,403 |
| | calculations on taxes, fees and insurance fees | 1233 | 172,968 | 74,641 | 131,232 |
| | other debtors | 1234 | 22,398 | 20,987 | 17,742 |
| | Financial investments (other than cash equivalents) | 1240 | 0 | 0 | 0 |
| | Cash and cash equivalents | 1250 | 1,426,454 | 1,570,946 | 752,926 |
| | Other current assets | 1260 | 59,402 | 37,829 | 31,123 |
| | Total for section II | 1200 | 4,061,822 | 3,644,352 | 3,096,381 |
| | BALANCE | 1600 | 6,190,235 | 5,336,114 | 4,647,017 |

| Explanation | Name of indicator | Code | At 31 December 20 21 | At 31 December 20 20 | At 31 December 20 19 |
|-------------|--|------|-------------------------|-------------------------|-------------------------|
| | 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 | 191,464 |
| | Reserve capital | 1360 | 600 | 600 | 600 |
| | Retained earnings (uncovered loss) | 1370 | 5,684,372 | 4,901,888 | 4,059,588 |
| | Total for section III | 1300 | 5,688,573 | 4,906,089 | 4,255,253 |
| | IV. LONG-TERM LIABILITIES | | | | |
| | Borrowed funds | 1410 | 0 | 0 | 0 |
| | Deferred tax liabilities | 1420 | 84,065 | 68,519 | 80,948 |
| | Performance obligations | 1430 | 0 | 0 | 0 |
| | Other liabilities | 1450 | 3,580 | 0 | 0 |
| | Total for section IV | 1400 | 87,645 | 68,519 | 80,948 |
| | V. SHORT-TERM LIABILITIES | | | | |
| | Borrowed funds | 1510 | 0 | 0 | 0 |
| | Accounts payable | 1520 | 316,364 | 279,255 | 232,891 |
| | from it: suppliers and contractors | 1521 | 181,396 | 152,481 | 128,289 |
| | arrears to staff on remuneration | 1522 | 42,602 | 35,677 | 37,133 |
| | insurance fees arrears | 1523 | 42,913 | 38,017 | 29,912 |
| | arrears of taxes and fees | 1524 | 15,677 | 12,855 | 12,207 |
| | accounts payable to shareholders | 1525 | 8,404 | 7,905 | 7,512 |
| | other creditors | 1526 | 25,372 | 32,320 | 17,838 |
| | Deferred income | 1530 | 0 | 0 | 0 |
| | Contingent liabilities | 1540 | 96,888 | 82,251 | 77,925 |
| | Other liabilities | 1550 | 765 | 0 | 0 |
| | Total for section V | 1500 | 414,017 | 361,506 | 310,816 |
| | BALANCE | 1700 | 6,190,235 | 5,336,114 | 4,647,017 |

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

" 30 " _____ March 20 22

The Profit and Loss Account

for _____ year _____ 20 21

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 _____
Joint-Stock Company / Joint private and foreign property as per OKOPF/OKFS
 Units: thousand rubles as per OKEI

OKUD form
 Data (year, month, day)
 as per OKPO
 INN
 as per
 OKVED 2
 as per OKOPF/OKFS
 as per OKEI

| Codes | | |
|------------|----|------|
| 0710002 | | |
| 31 | 12 | 2021 |
| 00220931 | | |
| 3435000467 | | |
| 23.91 | | |
| 47 | 34 | |
| 384 | | |

| Clarification | Name of indicator | For _____ year 20 21 | For _____ year 20 20 |
|---------------|--|-------------------------|-------------------------|
| | Revenue | 7,046,756 | 6,451,247 |
| | Cost of sales | (4,471,078) | (4,074,652) |
| | Overall profit (loss) | 2,575,678 | 2,376,595 |
| | Commercial Expenses | (483,600) | (382,102) |
| | Management Expenses | (638,583) | (584,888) |
| | Profit (Loss) on sales | 1,453,495 | 1,409,605 |
| | Income from participation in other organizations | 0 | 0 |
| | Interest receivable | 59,767 | 49,410 |
| | Interest expense | (0) | (0) |
| | Other income | 92,233 | 199,102 |
| | Other costs | (264,696) | (393,162) |
| | Profit(Loss) before tax | 1,340,799 | 1,264,955 |
| | Profit tax | (301,916) | (281,158) |
| | including | | |
| | current income tax | (280,519) | (351,118) |
| | deferred income tax | (21,397) | 69,960 |
| | Miscellaneous | 0 | (2,547) |
| | Net profit (loss) | 1,038,883 | 981,250 |

| Clarification | Name of indicator | For _____ year 20 21 | For _____ year 20 20 |
|---------------|---|-------------------------|-------------------------|
| | 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 | | 191,464 |
| | Income tax on transactions that are not included in the net profit (loss) of the period | | (38,293) |
| | Total financial result period | 1,038,883 | 1,134,421 |
| | Reference | | |
| | Basic earnings (loss) per share | 2 | 2 |
| | Diluted earnings (loss) per share | | |

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

" 30 " _____ March _____ 20 22

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

Statement of cash flows
for year 20 21

| | | | |
|--|-------------------------|------------|---------|
| | OKUD Form | Codes | |
| | Date (year, month, day) | 0710004 | |
| Organization <u>OJSC Volzhsky abrasive works</u> | per OKPO | 31 | 12 2021 |
| Taxpayer identification number | INN | 00220931 | |
| Type of economic activity <u>Production of abrasive products</u> | per OKVED | 3435000467 | |
| Organizational-legal form/shape property <u>Open joint-stock company</u> | | 26.81 | |
| Joint private and foreign property | s per OKOPF/OKFS | 47 | 34 |
| Units: thousand rubles | as per OKEI | 384 | |

| Name of indicator | Code | For <u> </u> year 20 <u>21</u> | For <u> </u> year 20 <u>20</u> |
|---|-------------|------------------------------------|------------------------------------|
| Cash flow from current operations | | | |
| Received funds - total | 4110 | 7,046,127 | 6,667,890 |
| including: | | | |
| from the sale of products, goods, works and services | 4111 | 7,000,555 | 6,429,617 |
| rental payments, royalties, fees, commission payments, etc. | 4112 | 827 | 645 |
| other receipts | 4113 | 44,745 | 237,628 |
| Funds sent - total | 4120 | (6,581,126) | (5,516,892) |
| including: | | | |
| for payment of goods, works, services | 4121 | (4,638,204) | (3,739,857) |
| for labor remuneration | 4122 | (1,363,446) | (1,184,717) |
| for the payment of interest on debt obligations | 4123 | (0) | (0) |
| on income tax calculations | 4124 | (315,231) | (350,896) |
| for other payments, transfers | 4129 | (264,245) | (241,422) |
| Result of cash flow from current activities | 4100 | 465,001 | 1,150,998 |
| Cash flow from investment operations | | | |
| Received funds - total | 4210 | 313 | 391 |
| including: | | | |
| from the sale of fixed assets and other property | 4211 | 313 | 391 |
| dividends, interest on financial investments | 4212 | 0 | 0 |
| other receipts | 4213 | 0 | 0 |
| Funds sent - total | 4220 | (257,853) | (127,398) |
| including: | | | |
| for the acquisition of fixed assets (including profitable investments in tangible assets) and intangible assets | 4221 | (257,853) | (127,398) |
| for financial investments | 4222 | (0) | (0) |
| for other payments, transfers | 4223 | (0) | (0) |
| Result of cash flow from investing activities | 4200 | (257,540) | (127,007) |

| Name of indicator | Code | For <u> </u> year 20 <u> </u> <u> </u> | For <u> </u> year 20 <u> </u> <u> </u> |
|---|-------------|--|--|
| Cash flows from financial transactions | | | |
| Received funds - total | 4310 | 59,769 | 51,550 |
| including: | | | |
| credit and loans | 4311 | 0 | 0 |
| budget allocations and other targeted financing | 4312 | 0 | 0 |
| shareholders' deposits | 4313 | 0 | 0 |
| other receipts | 4314 | 59,769 | 51,550 |
| Funds sent - total | 4320 | (385,517) | (315,122) |
| including: | | | |
| for repayment of loans and borrowings | 4321 | (0) | (0) |
| for the payment of dividends | 4322 | (385,517) | (315,122) |
| for other payments, transfers | 4323 | (0) | (0) |
| Result of cash flow from financial operations | 4300 | (325,748) | (263,572) |
| Result of cash flow for the reporting period | 4400 | (118,287) | 760,419 |
| Cash balance at the beginning of the reporting period | 4450 | 1,570,946 | 752,926 |
| Cash balance at the end of the reporting period | 4500 | 1,426,454 | 1,570,946 |
| The magnitude of the impact of changes in the exchange rate of foreign currency against the ruble | 4490 | (26,205) | 57,601 |

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

Chief
accountant _____
(signed)

Lukina M. V.
(signature)

" 30 " March 20 22