

Company: State Company for export and import of military and special products and services "Ukrspesexport"

Territory: Kyiv

Business legal structure: State Company

Type of economic activity: non-specialized wholesale trade

Average number of employees: 435

Address, telephone: 36, Dehtiarivska St., Kyiv, 04109, Ukraine, 4584673

Measuring unit: UAH'000 without decimal point

Prepared (mark the respective cell with "v"):

*under Ukrainian Accounting Standards*

*under International Financial Reporting Standards*

Date (year, month, day)

per EDRPOU

per KOATUU

per KOPFG

per KVED

CODE

2019-01-01

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140

46.90

V

**BALANCE SHEET (STATEMENT OF FINANCIAL POSITION) AS  
AT 31 DECEMBER 2018**

Form # 1 Per DKUD

1801001

Assets	Line code	Opening balance for the period	Closing balance for the period
1	2	3	4
<b>I. Non-current assets</b>			
Intangible assets	1000	167	283
historical cost	1001	1 478	1 665
accumulated amortisation	1002	1 311	1 382
Construction in progress	1005	621	714
Property, plant and equipment	1010	39 495	34 522
historical cost	1011	123 722	102 717
Depreciation charge	1012	84 227	68 195
Investment property	1015	-	-
historical cost of investment property	1016	-	-
depreciation of investment property	1017	-	-
Long-term biological assets	1020	-	-
historical cost of long-term biological assets	1021	-	-
depreciation of long-term biological assets	1022	-	-
Long-term financial investments:		-	-
accounted for under the equity method	1030	-	-
other financial investments	1035	46 864	358 969
Long-term receivables	1040	-	-
Deferred tax asset	1045	-	-
Goodwill	1050	-	-
Deferred acquisition costs	1060	-	-
Balance on centralized insurance reserve fund account	1065	-	-
Other non-current assets	1090	-	-
<b>Total per section I</b>	<b>1095</b>	<b>87 147</b>	<b>394 488</b>

<b>II. Current assets</b>			
Inventories	1100	140 859	230 645
Production stock	1101	6 883	2 776
Work in progress	1102	158	5 417
Finished goods	1103	-	-
Merchandise	1104	133 818	222 452
Current biological assets	1110	-	-
Deposits of reinsurance	1115	-	-
Promissory notes received	1120	-	-
Accounts receivable for goods, works and services	1125	70 677	166 399
Accounts receivable for settlements:			
advance payments made	1130	649 189	398 670
with budget	1135	5 147	4 830
including income tax	1136	-	-
Accounts receivable on accrued income settlements	1140	4 189	1 922
Accounts receivable on intercompany settlements	1145	68 300	135 366
Other current receivables	1155	3 720 539	2 939 637
Current financial investments	1160	-	-
Cash and cash equivalents	1165	1 330 125	3 872 638
Cash on hand	1166	1	1
Accounts with banks	1167	1 330 124	3 872 637
Deferred expenses	1170	31 543	30 167
Reinsurer's share in insurance reserves	1180	-	-
including:			
long-term liabilities reserve	1181	-	-
claim reserves or due payment reserves	1182	-	-
unearned premium reserves	1183	-	-
other insurance reserves	1184	-	-
Other current assets	1190	26 017	5 587
<b>Total per section II</b>	<b>1195</b>	<b>6 046 585</b>	<b>7 785 861</b>
<b>III. Non-current assets held for sale and disposal groups</b>	<b>1200</b>	<b>-</b>	<b>-</b>
<b>BALANCE</b>	<b>1300</b>	<b>6 133 732</b>	<b>8 180 349</b>

<b>Liabilities</b>	<b>Line code</b>	<b>Opening balance for the period</b>	<b>Closing balance for the period</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>I. Equity</b>			
Registered (share) capital	1400	2 000	2 000
Contributions to unregistered share capital	1401	-	-
Revaluation surplus	1405	-	-
Additional capital	1410	127 641	132 186
Share premium	1411	-	-
Accumulated translation differences	1412	-	-
Reserve capital	1415	5 103	305 103
Retained earnings (accumulated deficit)	1420	304 660	165 096
Unpaid capital	1425	(-)	(-)
Withdrawn capital	1430	(-)	(-)
Other reserves	1435	-	-
<b>Total per section I</b>	<b>1495</b>	<b>439 404</b>	<b>604 385</b>

<b>II. Long-term liabilities and provisions</b>			
Deferred tax liabilities	1500	-	-
Pension liabilities	1505	-	-
Long-term bank loans	1510	-	-
Other long-term liabilities	1515	-	-
Long-term provisions	1520	-	-
Long-term provision for personnel expenses	1521	-	-
Special-purpose financing	1525	-	-
Charity	1526	-	-
Insurance reserves	1530	-	-
including:			
long-term liabilities reserve	1531	-	-
claim reserve or due payment reserve	1532	-	-
unearned premium reserve	1533	-	-
other insurance reserves	1534	-	-
Investment contracts	1535	-	-
Prize fund	1540	-	-
Jackpot payment reserve	1545	-	-
<b>Total per section II</b>	<b>1595</b>	-	-
<b>III. Current liabilities and provisions</b>			
Short-term bank loans	1600	-	-
Promissory notes issued	1605	-	-
Current accounts payable on:			
long-term liabilities	1610	-	-
goods, works, services	1615	5 642 763	7 511 182
settlements with the budget	1620	12 279	18 875
including income tax	1621	1 363	6 987
insurance	1625	-	-
payroll	1630	10	157
Current accounts payable on advance payments received	1635	-	-
Current accounts payable for settlements with participants	1640	-	-
Current accounts payable on intercompany settlements	1645	-	-
Current accounts payable on insurance activities	1650	-	-
Current provisions	1660	11 401	10 406
Deferred commission income from reinsurers	1670	-	-
Deferred income	1665	-	-
Other current liabilities	1690	27 875	35 344
<b>Total per Section III</b>	<b>1695</b>	<b>5 694 328</b>	<b>7 575 964</b>
<b>IV. Liabilities related to non-current assets held for sale and disposal groups</b>	<b>1700</b>	-	-
<b>BALANCE</b>	<b>1900</b>	<b>6 133 732</b>	<b>8 180 349</b>

General Director

S. Proskurkin

Chief accountant

N. Stakhorska

