

Consolidated statement of changes in equity

(in millions of Russian roubles unless otherwise stated)

	Attributable to owners of the Company						Non-controlling interest	Total equity
	Share capital	Share premium	Treasury shares	Reserves	Retained earnings	Total		
Balance at 1 January 2023	200,903	213,098	(1,142)	8,980	775,827	1,197,666	409,586	1,607,252
<i>Reorganization of the head parent company:</i>								
Transactions, related to the shares of the head parent company – the universal assignee and the predecessor	855,827	(202,597)	(38,772)	3,681	(443,737)	174,402	(174,402)	–
Acquisition of assets of the Joint-Stock Company "Far Eastern Energy Management Company – ENES"	–	–	–	–	46,210	46,210	(4,635)	41,575
<i>Total for reorganization operations (Notes 1, 23)</i>	<i>855,827</i>	<i>(202,597)</i>	<i>(38,772)</i>	<i>3,681</i>	<i>(397,527)</i>	<i>220,612</i>	<i>(179,037)</i>	<i>41,575</i>
Equity due to the owners of the Company and non-controlling interest following the reorganization	1,056,730	10,501	(39,914)	12,661	378,300	1,418,278	230,549	1,648,827
Profit for the period	–	–	–	–	126,020	126,020	35,301	161,321
Other comprehensive income	–	–	–	8,397	–	8,397	655	9,052
Income tax related to other comprehensive income (Note 13)	–	–	–	(942)	–	(942)	(94)	(1,036)
Total comprehensive income for the period	–	–	–	7,455	126,020	133,475	35,862	169,337
Dividends declared	–	–	–	–	–	–	(2,560)	(2,560)
Write-off of unclaimed debt on previously declared dividends	–	–	–	–	234	234	83	317
Acquisition of shares of JSC "RES", JSC "Elektromagistral", JSC "Energetik" (Note 23)	–	–	–	–	13,196	13,196	1,301	14,497
Change of non-controlling interests in subsidiaries	–	–	–	–	(907)	(907)	907	–
Derecognition of subsidiary (Note 5)	–	–	–	–	–	–	21,442	21,442
Other	–	–	–	(21)	(146)	(167)	223	56
Balance at 31 December 2023	1,056,730	10,501	(39,914)	20,095	516,697	1,564,109	287,807	1,851,916

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	Share capital	Share premium	Treasury shares	Reserves	Retained earnings	Total		
Balance at 1 January 2022	200,903	213,098	(109)	14,344	675,669	1,103,905	391,923	1,495,828
Profit for the period	–	–	–	–	101,173	101,173	31,652	132,825
Other comprehensive loss	–	–	–	(6,136)	–	(6,136)	(1,506)	(7,642)
Related income tax (Note 13)	–	–	–	852	–	852	210	1,062
Other movement	–	–	–	(80)	80	–	–	–
Total comprehensive (loss)/income for the period	–	–	–	(5,364)	101,253	95,889	30,356	126,245
Redemption of treasury shares	–	–	(1,033)	–	–	(1,033)	–	(1,033)
Dividends declared	–	–	–	–	–	–	(15,099)	(15,099)
Write-off of unclaimed debt on previously declared dividends	–	–	–	–	11	11	75	86
Change of non-controlling interest in subsidiaries	–	–	–	–	(1,315)	(1,315)	456	(859)
Derecognition of subsidiaries	–	–	–	–	209	209	1,875	2,084
Balance at 31 December 2022	200,903	213,098	(1,142)	8,980	775,827	1,197,666	409,586	1,607,252