

Consolidated statement of financial position

(in millions of Russian roubles unless otherwise stated)

	Notes	31 December 2023	31 December 2022
ASSETS			
Non-current assets			
Property, plant and equipment	14	2,651,474	2,306,995
Intangible assets	15	28,642	23,373
Right-of-use assets	16	36,710	38,902
Investments in associates and joint ventures		3,468	1,651
Trade and other receivables	20	45,146	58,597
Assets related to employee benefits plans	27	6,002	5,676
Other non-current financial assets	17	42,886	66,709
Deferred tax assets	18	7,585	8,669
Advances issued and other non-current assets	21	15,861	7,656
Total non-current assets		2,837,774	2,518,228
Current assets			
Inventories	19	51,372	45,262
Other current financial assets	17	32,751	20,658
Current income tax prepayments		3,522	3,342
Windfall income tax security payment	13	1,646	–
Trade and other receivables	20	124,979	141,349
Cash and cash equivalents	22	166,115	128,264
Advances issued and other current assets	21	66,652	67,166
		447,037	406,041
Assets of disposal group classified as held for sale	36	5,991	–
Total current assets		453,028	406,041
Total assets		3,290,802	2,924,269

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	Notes	31 December 2023	31 December 2022
EQUITY AND LIABILITIES			
Equity			
Share capital	23	1,056,730	200,903
Share premium	23	10,501	213,098
Treasury shares	23	(39,914)	(1,142)
Reserves	23	20,095	8,980
Retained earnings	23	516,697	775,827
Total equity attributable to owners of the Company		1,564,109	1,197,666
Non-controlling interests	6	287,807	409,586
Total equity		1,851,916	1,607,252
Non-current liabilities			
Non-current borrowings	25	512,929	465,214
Non-current trade and other payables	28	28,088	43,018
Non-current advances received	30	109,065	47,523
Employee benefit liabilities	27	26,609	27,178
Deferred tax liabilities	18	85,952	74,126
Total non-current liabilities		762,643	657,059
Current liabilities			
Accounts payable on issued shares	23	89,637	–
Current borrowings and current portion of non-current borrowings	25	133,620	184,081
Trade and other payables	28	219,894	266,101
Taxes other than income tax	29	30,301	38,641
Advances received	30	148,176	125,783
Provisions	31	40,909	41,800
Current income tax liabilities		8,898	3,552
Windfall income tax payable	13	1,644	–
		673,079	659,958
Liabilities of disposal group classified as held for sale	36	3,164	–
Total current liabilities		676,243	659,958
Total liabilities		1,438,886	1,317,017
Total equity and liabilities		3,290,802	2,924,269