

Supplement 1
to the National Regulation (Standard) of
Accounting 1
“General requirements for financial reporting”

			Codes		
			2020	01	01
Enterprise	Public Joint Stock Company Odessa Port Plant	Date (year, month, day)	EDROPU		
Region	Odessa		KOATUU		
Type of ownership	State Corporate Ownership		KOPFG		
Nature of business	Production of fertilizers and nitrogen compounds		KVED		
Average employees	2 656		20.15		
Address, phone Nr	3, Zavodska Str., Yuzhne 65481, Odessa region	758-60-71			
Unit of measure	thousand UAH without decimal signs (except Section IV of the Statement on financial results (Statement on total income) (Format No2), its money indicators are expressed in hryvnia and kops)				
Prepared (place mark "v" in the corresponding space):					
in accordance with the Accounting Statements (Standards)					
in accordance with the International Standards of Financial Reporting					

Balance Sheet

as of December, 31, 2019

Format No1, DKUD code			1801001
Assets	Code line	At the beginning of accounting period	At the end of accounting period
1	2	3	4
I. Non –current assets			
Intangible assets:	1000	22 081	18 403
original cost	1001	63 179	65 228
accumulated amortization	1002	43098	46 825
Capital investments in progress	1005	104 016	60 340
Fixed assets:	1010	3 592 924	3 488 274
original cost	1011	4 216 649	4 267 248
depreciation	1012	623 725	778 974
Investment property	1015	11 614	11 614
original cost of investment property	1016	11 614	11 614
depreciation of investment property	1017	-	-
Long-term biological assets	1020	-	-
Original cost of long-term biological assets	1021	-	-
Accumulated amortization of long-term biological assets	1022	-	-
Long-term financial investments:			
registered of other enterprise capital contribution	1030	350 900	345 218
other financial investments	1035	-	-
Long-term receivables	1040	1 065	583
Deferred tax assets	1045	-	-

Goodwill	1050	-	-
Deferred acquisition costs	1060	-	-
Remaining balance in the centralized provident reserve funds	1065	-	-
Other non-current assets	1090	563 597	394 383
Total Section I	1095	4 646 197	4 318 815
II. Current assets			
Inventory	1100	289 282	344 133
Production supplies	1101	239 745	254 166
Construction in progress	1102	47 161	86 145
Finished Products	1103	355	1763
Goods	1104	2 021	2 059
Current biological assets	1110	-	-
Reinsurance deposits	1115	-	-
Notes receivable	1120	-	-
Receivables for products, goods, works, services	1125	6 265	37 222
Receivables by calculation: with advance expenses	1130	3 722	23 861
with budget	1135	118 824	37
including against income tax	1136	-	-
Accrued revenue receivables	1140	-	-
Internal receivables	1145	-	-
Other current receivables	1155	24 053	1 217
Current financial investments	1160	-	-
Money and its equivalents	1165	10 861	71 425
Cash	1166	124	183
Accounts in banks	1167	10 737	71 242
Expenses of future periods	1170	-	-
Reinsured portion in insurance reserves	1180	-	-
including in: noncurrent liabilities reserves	1181	-	-
loss reserves or appropriate payment reserves	1182	-	-
unearned premium reserves	1183	-	-
other insurance reserves	1184	-	-
Other current assets	1190	25 247	2 214
Total section II	1195	478 254	480 109
III. Deferred expenses	1200	-	-
Total	1300	5 124 451	4 798 924

Liabilities and shareholder's equity	Code line	At the beginning of accounting period	At the end of accounting period
1	2	3	4
I. Shareholder's equity			
Authorized (share) capital	1400	798 544	798 544
Contributions to unregistered statutory capital	1401	-	-
Capital in revaluations	1405	2 327 283	2 248 958
Additional capital	1410	1 134 091	1 129 311
Capital surplus	1411	-	-
Accrued exchange differences	1412	-	-
Capital reserves	1415	21 144	21 144
Retained earnings (accumulated deficit)	1420	(10 009 247)	(10 002 743)
Unpaid capital	1425	(-)	(-)
Withdrawn capital	1430	(-)	(-)
Other reserves	1435	-	-

Total section I	1495	(5 728 185)	(5 804 786)
II. Long-term liabilities and provisions			
Deferred tax liabilities	1500	451 616	427 553
Pension liabilities	1505	-	-
Long-term bank loans	1510	-	-
Other long-term liabilities	1515	-	-
Long-term provision	1520	-	-
Long-term provisions for employee expenses	1521	-	-
Special purpose funding	1525	-	-
Charitable support	1526	-	-
Insurance reserves	1530	-	-
including:		-	-
long-term liability reserve	1531		
loss reserves or appropriate payment reserves	1532	-	-
unearned premium reserves	1533	-	-
other insurance reserves	1534	-	-
Investment contracts	1535	-	-
Prize fund	1540	-	-
Reserve for jackpot payment	1545	-	-
Total section II	1595	451 616	427 553
III. Current liabilities			
Short-term bank loans	1600	-	-
Notes payable	1605	-	-
Current payables for:			
long-term liabilities	1610	-	-
goods, works and services	1615	7 032 969	6 199 642
budget	1620	16 690	16124
including from tax income	1621	-	-
from insurance payments	1625	10 408	3 978
from payment for labor	1630	30 752	15 822
Current payables for advance payment	1635	34 451	7 641
Current payables for settlement payments with participants	1640	58	58
Current payables from internal settlements	1645	-	-
Current payables for insurance activities	1650	-	-
Current provisions	1660	15 211	68 115
Deferred incomes	1665	-	-
Deferred F&C income from reinsurers	1670		
Other current liabilities	1690	3 260 481	3 864 777
Total section III	1695	10 401 020	10 176 157
IV. Liabilities related to non-current assets, retention for sale and to disposal groups	1700	-	-
V. Net asset value of private pension fund	1800	-	-
Total	1900	5 124 451	4 798 924

Director /signature/
Chief Accountant /signature/

Synytsia Mykola Ivanovych
Fedorova Liudmyla Ivanivna

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¹ determined in accordance with the procedure established by the central authority implementing the state policy in the field of statistics

Enterprise

Public Joint Stock Company Odessa
Port Plant

Date (year, month, day)

EDROPU

Codes		
2020	01	01
00206539		

Profit and Loss Account (Statement of comprehensive income)

for the year 2019

Format No 2, DKUD code

1801003

I. Financial Results

Item	Code line	For accounting period	For relevant period of past year
1	2	3	4
Net profit from the sale of products (goods, work, services)	2000	1 299 271	1 118 922
<i>Net earned insurance premiums</i>	2010	-	-
<i>premiums signed , gross amount</i>	2011	-	-
<i>premiums transferred to reinsurance</i>	2012	-	-
<i>change of reserve for unearned premiums, gross amount</i>	2013	-	-
Cost of products sold (goods, work, services)	2050	(1 051 516)	(1 033 063)
<i>Net losses incurred on insurance payments</i>	2070	-	-
Gross:			
profit	2090	247 755	85 859
loss	2095	(-)	(-)
<i>Profit (loss) from changes in reserves of long-term liabilities</i>	2105	-	-
<i>Profit (loss) from changes in other insurance reserves</i>	2110	-	-
<i>change in other insurance reserves, gross amount</i>	2111	-	-
<i>change in the share of reinsurers in other insurance reserves</i>	2112	-	-
Other operating profits	2120	1 303 253	171 401
<i>including:</i>	2121	-	-
<i>profit from changes in the value of assets measured at fair value</i>			
<i>income from the initial recognition of biological assets and agricultural products</i>	2122	-	-
<i>profit from the use of funds released from taxation</i>	2123	-	-
Administrative losses	2130	(141 819)	(127 609)
Selling losses	2150	(5 701)	(5 518)
Other operating losses	2180	(1 338 949)	(673 025)
<i>including:</i>			
<i>loss from changes in the value of assets measured at fair value</i>	2181	-	-
<i>loss from the initial recognition of biological assets and agricultural products</i>	2182	-	-
Financial result from operating activity	2190	64 539	-
Profit			
Loss	2195	(-)	(548 892)
Profit from interest in capital	2200	-	-
Other financial profits	2220	260	313
Other profits	2240	8 034	990
<i>including:</i>	2241	-	-

<i>profit from charitable support</i>			
Financial losses	2250	(-)	(-)
Losses from interest in capital	2255	(5 682)	(7 369)
Other losses	2270	(163 035)	(212 054)
<i>Profit (loss) from the impact of inflation on monetary items</i>	2275	-	-
Financial result before taxation:	2290	-	-
profit			
loss	2295	(95 884)	(767 012)
Income tax loss (profit)	2300	24 063	16 555
Profit (loss) from discontinued activity after taxation	2305	-	-
Net financial result:			
Profit	2350	-	-
Loss	2355	(71 821)	(750 457)

II. Comprehensive income

Item	Code line	For accounting period	For relevant period of past year
1	2	3	4
Revaluation (depreciation) of non-current assets	2400	-	-
Revaluation (depreciation) of financial instruments	2405	-	-
Accrued exchange differences	2410	-	-
Share of other comprehensive income of associates and joint ventures	2415	-	-
Other comprehensive income	2445	(4 780)	(4 780)
Other comprehensive income before taxation	2450	(4 780)	(4 780)
Income tax related to other comprehensive income	2455	-	-
Other comprehensive income after taxation	2460	(4 780)	(4 780)
Comprehensive income (sum of the lines 2350,2355 and 2460)	2465	(75 601)	(755 237)

II. Operating expenses

Item	Code line	For accounting period	For relevant period of past year
1	2	3	4
Materials costs	2500	572 734	619 743
Labor costs	2505	483 246	404 959
Social costs	2510	103 478	88 222
Amortization	2515	162 158	159 239
Other operating expenses	2520	1 401 847	731 183
Total	2550	2 723 463	2 003 346

III. Shares profitability

Item	Code line	For accounting period	For relevant period of past year
1	2	3	4
Average annual quantity of ordinary shares	2600	798544000	798544000

Adjusted average annual quantity of ordinary shares	2605	798544000	798544000
Net profit for an ordinary share	2610	(0,08994)	(0,93978)
Adjusted net profit for an ordinary share	2615	(0,08994)	(0,93978)
Dividends for an ordinary share	2650	-	-

Director

/signature/

Synytsia Mykola Ivanovych

Chief Accountant

/signature/

Fedorova Liudmyla Ivanivna

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Enterprise

Public Joint Stock Company Odessa
Port Plant

Date (year, month, day)

EDROPU

Codes		
2020	01	01
00206539		

Statement of Cash Flow (by the direct method)

for the year 2019

Format No 3, DKUD code			1801004
Item	Code line	For accounting period	For prior period
1	2	3	4
I. Cash flow from operating activities			
Incomings from:			
Product sale (goods, work, services)	3000	19 791	31 958
Refund of taxes and fees	3005	169 213	12 086
Including income tax	3006	-	12 086
Target financing	3010	8 503	8 827
Incomings from receipt of subsidies and subventions	3011	-	-
Incomings of advance payments from buyers and customers	3015	2 070 196	1 561 444
Incomings from advance payments returns	3020	1345	75
Incomings from interest on balances of current accounts	3025	818	953
Incomings from penalty (charge, fee) debtors	3035	411	10 510
Incomings from operating lease	3040	126	72
Incomings from royalties and creator's remuneration	3045	-	-
Incomings from insurance premiums	3050	-	-
Incomings of financial institutions from repayment of loans	3055	-	-
Other incomings	3095	1121	1212
Payment costs for:			
Goods (works, services)	3100	(460 717)	(453 694)
Labor	3105	(364 373)	(315 826)
Deductions for social activities	3110	(117 351)	(97 983)
Liabilities for taxes and fees	3115	(145 648)	(116 529)
Expenses for the payment of income tax liabilities	3116	(-)	(-)
Expenses for the payment of value added tax liabilities	3117	(4 737)	(-)
Expenses for the payment of other tax and fee liabilities	3118	(140 911)	(116 529)
Expenses for payment of advances	3135	(1 004 915)	(456 614)
Expenses for payment of advance refund	3140	(46 436)	(3 984)
Expenses for payment of target contributions	3145	(60 518)	(47 715)
Expenses for payment of the liabilities under insurance contracts	3150	(-)	(-)
Expenses of financial institutions for provision of loans	3155	(-)	(-)
Other expenses	3190	(13 943)	(114 172)
Net cash flow from operating activity	3195	57 623	20 620
II. Cash flow from investment activity			
Incomings from sale:			
Financial investments	3200	-	-
Non-current assets	3205	9 225	-
Incomings from received:			
Interests	3215	-	-

Dividends	3220	-	-
Incomings from derivatives	3225	-	-
Incomings from disposal of a subsidiary and other business units	3235	-	-
Other incomings	3250	-	-
Expenses for acquisition of: Financial investments	3255	-	-
Non-current assets	3260	(5 445)	(18 009)
Derivative payments	3270	(-)	(-)
Expenses for provision of loans	3275	(-)	(-)
Expenses for acquisition of a subsidiary and other business units	3280	(-)	(-)
Other payments	3290	3 780	-18 009
III. Cash flow from financial activity			
Incomings from: Equity capital	3300	-	-
Acquisition of loans	3305	-	-
Incomings from sale of the subsidiary share	3310	-	-
Other incomings	3340	-	7
Expenses for: Repurchase of own shares	3345	(-)	(-)
Repayment of loans	3350	-	-
Dividend payment	3355	(-)	(-)
Expenses for interest payment	3360	(-)	(-)
Expenses for payment of financial lease arrears	3365	(-)	(-)
Expenses for acquisition of a subsidiary share	3370	(-)	(-)
Expenses for payment to uncontrolled shares of subsidiaries	3375	(-)	(-)
Net cash flow from financial activity	3395	-	7
Net cash flow for accounting period	3400	61 403	2 618
Balance of funds at the beginning of the year	3405	10 861	8 146
Impact of changes in exchange rates on the balance of funds	3410	(839)	97
Balance of funds at the end of the year	3415	71 425	10861

Director /signature/
Chief Accountant /signature/

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Enterprise

Public Joint Stock Company Odessa
Port Plant EDROPU

Date (year, month, day)

Codes		
2020	01	01
00206539		

Statement of equity capital for the year 2019

Format No 3, DKUD code

1801004

Item	Code line	Registered (share) capital	Capital in revaluations	Add. capital	Reserve capital	Undivided profit (uncovered loss)	Unpaid capital	Excluded capital	Total
1	2	3	4	5	6	7	8	9	10
Balance at the beginning of the year	4000	798 544	2 327 283	1 134 091	21 144	(10 450 632)	-	-	(6 169 570)
Correction: Changing of accounting policies	4005								
Error correction	4010		-	-	-	441 385	-	-	441 385
Other changes	4090	-	-	-	-	-	-	-	-
Adjusted balance at the beginning of the year	4095	798 544	2 327 283	1 134 091	21 144	(10 009 247)	-	-	(5 728 185)
Net profit (loss) for the accounting period	4100	-	-	-	-	(71 821)	-	-	(71 821)
Other comprehensive income for the accounting period	4110	-	-	(4 780)	-	-	-	-	(4 780)
Revaluation (depreciation) of non-current assets	4111	-	-	-	-	-	-	-	-
Revaluation (depreciation) of financial instruments	4112	-	-	-	-	-	-	-	-
Accrued exchange differences	4113	-	-	-	-	-	-	-	-
Share of other comprehensive income associates and joint ventures	4114	-	-	-	-	-	-	-	-
Other comprehensive income	4116	-	-	-	-	-	-	-	-
Profit distribution: Payments to owners (dividends)	4200	-	-	-	-	-	-	-	-
Sending of profit to the registered capital	4205	-	-	-	-	-	-	-	-
Deductions to reserve capital	4210	-	-	-	-	-	-	-	-

amount of net profit due to the budget in accordance with the law	4215	-	-	-	-	-	-	-	-
amount of net income to create special (trust) funds	4220	-	-	-	-	-	-	-	-
amount of net income for financial incentives	4225	-	-	-	-	-	-	-	-
Participants' contributions; Capital contributions	4240	-	-	-	-	-	-	-	-
Repayment of debt on capital	4245	-	-	-	-	-	-	-	-
Withdrawal of capital; Redemption of shares (shares)	4260	-	-	-	-	-	-	-	-
Resale of repurchased shares (shares)	4265	-	-	-	-	-	-	-	-
Cancellation of repurchased shares (shares)	4270	-	-	-	-	-	-	-	-
Withdrawal of a share in the capital	4275	-	-	-	-	-	-	-	-
Decrease in the nominal value of shares	4280	-	-	-	-	-	-	-	-
Other changes in the capital	4290	-	(78 325)	-	-	78 325	-	-	-
Acquisition (sale) of an uncontrolled share in a subsidiary	4291	-	-	-	-	-	-	-	-
Total changes in capital	4295	-	(78 325)	(4 780)	-	6 504	-	-	(76 601)
Balance at the end of the year	4300	798 544	2 248 598	1 129 311	21 144	(10 002 743)	-	-	(5 804 786)

Director /signature/
Chief Accountant /signature/

Synytsia Mykola Ivanovych
Fedorova Liudmyla Ivanivna

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Joint Stock Company Odessa Port Plant

BACKGROUND INFORMATION ON CERTAIN INDICATORS OF FINANCIAL AND ECONOMIC ACTIVITY OF ENTERPRISES

for the nine months of 2020

I. Payments to the budget and other funds

(thousand UAH)

[illegible]

item name	Code line	Debts at the beginning of the accounting period			against calculation	actually recalculated	reimbursed	debts restruct ured or written off	Debts at the end of accounting period		
		on the debit side	on the credit side						on debit	on credit	
			Total	including expired debts						Total	including expired debts
		1	2	3	4	5	6	7	8	9	10
Property rental amount	660	-	-	-	-	-	-	-	-	-	-
Local taxes and charges:	670	-	68	-	236	230	-	-	-	74	-
ibcluding single tax	671	-		-			-	-	-		-
Other taxes and charges	672	-	68	-	236	230	-	-	-	74	-
Extrabudgetary payments	680	-	-	-	-	-	-	-	-	-	-
including fines, penalties, forfeits	681	-	-	-	-	-	-	-	-	-	-
For reference: deferred payments to extrabudgetary funds	682	-	-	-	-	-	-	-	-	-	-
Single social contribution	800	52	3 978	-	111 967	113 185	-	-	307	3 015	-
For reference: deferred payments to trust funds	810	-	-	-	-	-	-	-	-	-	-
Salary payment	820	-	15 822	-	530 410	529 544	-	-	-	16 688	-
Part of the profit to the State budget	830	-	-	-	-	-	-	-	-	-	-

Acting Head of the Board - Director

M.I. Synytsia

Chief accountant

L.I. Fedorofa

Person responsible for preparation of background information

Deputy Chief Accountant _____ Gribeniuk T.A.

phone No: 048-758-63-13