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Form per KND 0710099

Accounting (financial) statements

Revision number - - Code of reporting period Reporting year

LIMITED LIABILITY COMPANY FRIGOGLOSS EURASIA
(organization)

Accounting statements approval date
 Activity type according to OKVED
 OKPO code
 Form of business ownership as per OKFS
 Legal organizational form as per OKOPF
 Unit of measurement (Thous. RUR / Mln. RUR) as per OKEI
 Includes 17 pages

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384							
with the documents or their copies attached							
on <input type="text"/> pages							

I hereby certify that to the best of my knowledge and belief the above information is true and correct

Filled in by the tax official

- 1- managing director
 2- authorized representative

Document submission information

The document (code)
 includes pages
 composed of (mark with V)

<input type="checkbox"/> 0710001	<input type="checkbox"/> 0710002	<input type="checkbox"/>
<input type="checkbox"/> 0710003	<input type="checkbox"/> 0710004	<input type="checkbox"/>
<input type="checkbox"/> 0710005	<input type="checkbox"/> 0710006	<input type="checkbox"/>

Geragidis Andreas
 Surname, First Name, Patronymic* of the managing director (representative)
 Signature 
 Date 30.03.2017
 SEAL

with the documents or their copies attached
 on pages

Authorized representative credential

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*Patronymic if applicable
 **If applicable

The document is submitted on
 Reg.No

Full Name of Auditor who translate: A.N. Belousov, LLC "AKF NIKA"
 The statutory financial statements have been translated in English from the original version in Russian

In the event that differences exist between this translation and the original Russian language financial statements, the Russian language financial statements will prevail over this document



Tax official Surname, First Name, Patronymic*
 Signature

INN
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5	7	5	2	0	1	9	8	5	7	-	-	
5	7	5	1	0	1	0	0	1	Page	0	0	3

OKUD form 0710001

BALANCE SHEET**ASSET**

<i>Comments¹</i>	<i>Item</i>	<i>Line code</i>	<i>As of the reporting date</i>	<i>As of the 31st December of the previous year</i>	<i>As of the 31st December of the year before previous</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
I. NON-CURRENT ASSETS					
-	Intangible assets	1110	-	-	-
-	Results of research and development	1120	-	-	-
-	Intangible development assets	1130	-	-	-
-	Tangible development assets	1140	-	-	-
-	Fixed assets	1150	572491	583135	574786
-	Income yielding investments into tangible assets	1160	-	-	-
-	Financial investments	1170	-	-	-
-	Deferred tax assets	1180	4363	3929	2278
-	Other non-current assets	1190	96777	111405	29888
-	Total of section I	1100	673631	698469	606952
II. CURRENT ASSETS					
-	Inventories	1210	710232	917306	605518
-	VAT on purchased items	1220	14388	85510	100420
-	Accounts receivable	1230	2200707	1965052	1577912
-	Financial investments (except cash equivalents)	1240	-	-	-
-	Cash and equivalents	1250	531387	43873	393132
-	Other current assets	1260	11383	11620	9580
-	Total of section II	1200	3468097	3023361	2686562
	TOTAL ASSETS	1600	4141728	3721830	3293514



INN

5 7 5 2 0 1 9 8 5 7 - -

KPP

5 7 5 1 0 1 0 0 1 Page 0 0 4

EQUITY & LIABILITIES

<i>Comments¹</i>	<i>Item</i>	<i>Line code</i>	<i>As of the reporting date</i>	<i>As of the 31st December of the previous year</i>	<i>As of the 31st December of the year before previous</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
III. EQUITY					
-	Registered capital (share capital, registered fund, partners' contributions)	1310	154141	154141	154141
-	Shares repurchased ²	1320	(-)	(-)	(-)
-	Revaluation of non-current assets	1340	-	-	-
-	Additional capital	1350	1561	1561	1561
-	Reserve capital	1360	-	-	-
-	Retained earnings (undistributed loss)	1370	1339479	873682	587903
-	Total of section III	1300	1495181	1029384	743605
III. TARGETED FINANCING³					
-	Unit trust	1310	-	-	-
-	Special-purpose capital	1320	-	-	-
-	Targeted funds	1350	-	-	-
-	Immovable (and the most valuable movable) estate fund	1360	-	-	-
-	Reserve and other targeted funds	1370	-	-	-
-	Total of section III	1300	-	-	-
IV. LONG-TERM LIABILITIES					
-	Borrowed funds	1410	0	0	112765
-	Deferred tax liabilities	1420	10643	7597	38203
-	Estimated liability	1430	-	-	-
-	Other liabilities	1450	-	-	-
-	Total of section IV	1400	10643	7597	150968



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5	7	5	2	0	1	9	8	5	7	-	-	
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<i>Comments¹</i>	<i>Item</i>	<i>Line code</i>	<i>As of the reporting date</i>	<i>As of the 31st December of the previous year</i>	<i>As of the 31st December of the year before previous</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

V. SHORT-TERM LIABILITIES

-	Borrowed funds	1510	1914333	1580395	267904
-	Accounts payable	1520	705020	1084809	2119650
-	Deferred revenue	1530	-	-	-
-	Estimated liability	1540	16551	19645	11387
-	Other short-term liabilities	1550	0	0	0
-	Total of section V	1500	2635904	2684849	2398941
-	TOTAL ASSETS	1700	4141728	3721830	3293514

Notes:

1. The number of the corresponding comment to the Balance Sheet and Profit and Loss Statement.
2. The negative or deducted figures are shown in round brackets in this and other forms of reports.
3. Shall be filled in by nonprofit-making bodies.



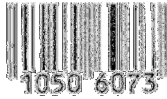
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NOTES TO PARTICULAR ITEMS OF THE BALANCE SHEET*The page shall be provided if there are any notes*

<i>Comment</i>	<i>Item</i>	<i>Line code</i>	<i>As of the reporting date</i>	<i>As of the 31st December of the previous year</i>	<i>As of the 31st December of the year before previous</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Intangible assets (line code 1110) including					
		11101	-	-	-
		11102	-	-	-
		11103	-	-	-
Results of research and development (line code 1120) including					
		11201	-	-	-
		11202	-	-	-
Intangible development assets (line code 1130) including					
		11301	-	-	-
		11302	-	-	-
Tangible development assets (line code 1140) including					
		11401	-	-	-
		11402	-	-	-
Fixed assets (line code 1150) including					
	fixed asset objects	11501	572491	583135	574786
		11502	-	-	-
		11503	-	-	-
Income yielding investments into tangible assets (line code 1160) including					
		11601	-	-	-
		11602	-	-	-
Financial investments (line code 1170) including					
		11701	-	-	-
		11702	-	-	-
		11703	-	-	-
	Other non-current assets	11704	-	-	-
Deferred tax assets (line code 1180) including					
		11801	-	-	-
		11802	-	-	-
Entered data (line code 1185) including					
		11851	-	-	-
		11852	-	-	-



INN

5 7 5 2 0 1 9 8 5 7 - -

KPP

5 7 5 1 0 1 0 0 1 Page 0 0 7

NOTES TO PARTICULAR ITEMS OF THE BALANCE SHEET

The page shall be provided if there are any notes

<i>Comment</i>	<i>Item</i>	<i>Line code</i>	<i>As of the reporting date</i>	<i>As of the 31st December of the previous year</i>	<i>As of the 31st December of the year before previous</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Other non-current assets (line code 1190) including					
	equipment to be installed	11901	244	30760	0
	prepaid expenses	11902	96533	80645	29888
	construction-in-progress	11903	0	-	-
Inventories (line code 1210) including					
	raw materials	12101	478815	471168	427753
	expenses of in-process inventory	12102	5302	33090	6546
	final products and goods for resale	12103	225893	412817	170489
	short-term prepaid expenses	12104	222	231	730
		12105	-	-	-
VAT on purchased items (line code 1220) including					
		12201	-	-	-
Accounts receivable (line code 1230) including					
	customers	12301	1974253	1572762	1388218
	advance paid to suppliers and contractors	12302	43556	35241	54298
	payments to the budget of taxes and charges	12303	172540	340547	126180
	payments to reporting persons	12304	1630	211	564
	payments to employees on other operations	12305	2297	3818	3168
	other accounts receivable	12306	6431	12473	5484
Financial investments (except cash equivalents) (line code 1240) including					
		12401	-	-	-
		12402	-	-	-
		12403	-	-	-
Cash and equivalents (line code 1250) including					
		12501	-	-	-
		12502	-	-	-
Entered data (line code 1255) including					
		12551	-	-	-
		12552	-	-	-
Other current assets (line code 1260) including					
	VAT imposed on advance provided	12601	11383	11604	9560
	other	12602	0	16	0
		12603	-	-	-



INN

5 7 5 2 0 1 9 8 5 7 - -

KPP

5 7 5 1 0 1 0 0 1 Page 0 0 8

NOTES TO PARTICULAR ITEMS OF THE BALANCE SHEET

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<i>Comment</i>	<i>Item</i>	<i>Line code</i>	<i>As of the reporting date</i>	<i>As of the 31st December of the previous year</i>	<i>As of the 31st December of the year before previous</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Share capital (contributed capital, legal capital, contributions of partners)/ Unit trust (line code 1310) including					
		13101	-	-	-
Shares repurchased (line code 1320) including					
		13102	(-)	(-)	(-)
Targeted funds (line code 1320) including					
		13102	-	-	-
Revaluation of non-current assets (line code 1340) including					
		13401	-	-	-
Additional capital (without reevaluation)/Targeted funds (line code 1350) including					
		13501	-	-	-
		13502	-	-	-
Reserve capital/ Immovable (and the most valuable movable) estate fund (line code 1360) including					
		13601	-	-	-
		13602	-	-	-
Retained earnings (undistributed loss)/Reserve and other targeted funds (line code 1370) including					
		13701	-	-	-
		13702	-	-	-
Entered data (line code 1375) including					
		13751	-	-	-
		13752	-	-	-
Borrowed funds (line code 1410) including					
		14101	-	-	-
		14102	-	-	-
Deferred tax liabilities (line code 1420) including					
		14201	-	-	-
Estimated liability (line code 1430) including					
		14301	-	-	-
		14302	-	-	-



INN

KPP

5	7	5	2	0	1	9	8	5	7	-	-	
5	7	5	1	0	1	0	0	1	Page	0	0	9

NOTES TO PARTICULAR ITEMS OF THE BALANCE SHEET

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<i>Comment</i>	<i>Item</i>	<i>Line code</i>	<i>As of the reporting date</i>	<i>As of the 31st December of the previous year</i>	<i>As of the 31st December of the year before previous</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Entered data (line code 1475) including					
		14351	-	-	-
		14352	-	-	-
Other long-term liabilities (line code 1450) including					
		14501	-	-	-
Borrowed funds (line code 1510) including					
		15101	-	-	-
Accounts payable (line code 1520) including					
	suppliers and contractors	15201	645376	938711	1765375
	wages and salaries payable	15202	18950	19960	21637
	non-budgetary funds payable	15203	5371	6564	7474
	taxes and fees payable	15204	8140	26210	172319
	advance received	15205	7925	9704	23687
	other payables	15206	19258	83660	129158
		15207	-	-	-
Deferred revenue (line code 1530) including					
		15301	-	-	-
Estimated liability (line code 1540) including					
	reserves for future expenses and payments	15401	16551	19645	11387
		15402	-	-	-
Entered data (line code 1545) including					
		15451	-	-	-
		15452	-	-	-
Other short-term liabilities (line code 1550) including					
		15501			



INN

KPP

5 7 5 2 0 1 9 8 5 7 - -

5 7 5 1 0 1 0 0 1 Page 0 1 0

OKUD form 071002

Profit and Loss Statement

<i>Comments¹</i>	<i>Item</i>	<i>Line code</i>	<i>For the reporting period</i>	<i>For the same period last year</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
-	Revenues ²	2110	6058909	5687564
-	Cost of goods sold	2120	(3863787)	(4148474)
-	Gross profit (loss)	2100	2195122	1539090
-	Selling and marketing costs	2210	(88666)	(189536)
-	Administrative expenses	2220	(967195)	(925042)
-	Operating profit (loss)	2200	1139261	424512
-	Share of profit (loss) of associates	2310	-	-
-	Interests receivable	2320	245	184
-	Interests payable	2330	(75161)	(56266)
-	Other gains	2340	963710	2860169
-	Other expenses	2350	(952250)	(2860372)
-	Profit (loss) before income tax	2300	1075805	368227
-	Income tax expense	2410	(219849)	(114527)
-	Constant Tax Liabilities (Assets)	2421	7300	8625
-	Revising the deferred income tax liabilities	2430	(3045)	30605
-	Revising the deferred income tax assets	2450	433	1652
-	Other	2460	(4)	(178)
-	Net profit (loss) for the year	2400	853340	285779
-	Surplus on revaluation of non-current assets not included in the net profit of the period	2510	-	-
-	Surplus on other operations not included in the net profit of the period	2520	-	-
-	Total profit / loss for the period ³	2500	853340	285779
FOR REFERENCE				
-	Earnings per share for profit attributable to the equity holders of the Company during the year (expressed in \$ per share) – basic	2900	-	-
-	Earnings per share for profit attributable to the equity holders of the Company during the year (expressed in \$ per share) – diluted	2910	-	-

Notes:

1. Number of the corresponding comment to the Balance Sheet and Profit and Loss Statement.
2. The negative or deducted figures are shown in round brackets in this and other forms of reports.
3. Shall be filled in by nonprofit-making bodies.



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5	7	5	2	0	1	9	8	5	7	-	-	
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NOTES TO PARTICULAR ITEMS OF PROFIT AND LOSS STATEMENT*The page shall be provided if there are any notes*

<i>Comment</i>	<i>Item</i>	<i>Line code</i>	<i>For the reporting period</i>	<i>For the same period last year</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
Revenues (line code 2110) including				
		21101	-	-
		21102	-	-
Cost of goods sold (line code 2120) including				
		21201	(-)	(-)
		21202	(-)	(-)
Gross profit (loss) (line code 2100) including				
		21001	-	-
		21002	-	-
Selling and marketing costs (line code 2210) including				
		22101	(-)	(-)
Administrative expenses (line code 2220) including				
		22201	(-)	(-)
Operating profit (loss) (line code 2200) including				
		22001	-	-
		22002	-	-
Share of profit (loss) of associates (line code 2310) including				
		23101		
Interests receivable (line code 2320) including				
		23201		
Interests payable (line code 2330) including				
		23301	(-)	(-)
Other gains (line code 2340) including				
		23401	-	-
		23402	-	-
		23403	-	-
Other expenses (line code 2350) including				
		23501	(-)	(-)
		23502	(-)	(-)
		23503	(-)	(-)



INN

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5	7	5	2	0	1	9	8	5	7	-	-	
5	7	5	1	0	1	0	0	1	Page	0	1	2

NOTES TO PARTICULAR ITEMS OF PROFIT AND LOSS STATEMENT*The page shall be provided if there are any notes*

<i>Comment</i>	<i>Item</i>	<i>Line code</i>	<i>For the reporting period</i>	<i>For the same period last year</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
Profit (loss) before income tax (line code 2300) including				
		23001	-	-
		23002	-	-
Constant Tax Liabilities (Assets) (line code 2421) including				
		24211	-	-
Revising the deferred income tax liabilities (line code 2430) including				
		24301	-	-
Revising the deferred income tax assets (line code 2450) including				
		24501		
Other (line code 2460) including				
	Penalties	24601	4	178
		24602	-	-
		24603	-	-
Surplus on revaluation of non-current assets not included in the net profit of the period (line code 2510) including				
		25101	-	-
Surplus on other operations not included in the net profit of the period (line code 2520) including				
		25201	-	-



INN

5 7 5 2 0 1 9 8 5 7 - -

KPP

5 7 5 1 0 1 0 0 1 Page 0 1 3

Statement of Changes in Equity

Form per OKUD 0710003

<i>Share capital</i>	<i>Shares repurchased</i>	<i>Additional capital</i>	<i>Reserve capital</i>	<i>Retained earnings (undistributed loss)</i>	<i>Total</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
154141	(-)	1561	-	587903	743605
(PREVIOUS YEAR)					
Increase in capital, total: (3210)					
0	0	0	0	285779	285779
Including:				285779	285779
Net profit (3211)					
Revaluation of assets (3212)		-		-	0
Proceeds attributed directly to the increase in capital (3213)		-		-	0
Additional issue of shares (3214)					
0	-	-			0
Increase in the nominal value of shares (3215)					
0	-	-		-	
Reorganization of the legal entity (3216)					
0	-	-	-	-	0
Increase in capital, total: (3220)					
(0)	0	(0)	(0)	(-)	(0)
Including:				(-)	(0)
Loss (3221)					
Revaluation of assets (3222)		(-)		(-)	(0)
Expenses attributed directly to the decrease in capital (3223)		(-)		(-)	(0)
Decrease in the nominal value of shares (3224)					
(0)	-	-		-	0
Decrease in the amount of shares (3225)					
(0)	-	-		-	0
Reorganization of the legal entity (3226)					
0	-	-	-	-	(0)
Dividends (3227)				(-)	(-)
Changes in the additional capital (3230)		-	-	-	
Changes in the reserve capital (3240)			-	-	



Statement of Changes in Equity
Form per OKUD 0710003

<i>Share capital</i>	<i>Shares repurchased</i>	<i>Additional capital</i>	<i>Reserve capital</i>	<i>Retained earnings (undistributed loss)</i>	<i>Total</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Amount of capital as of the 31st December of the previous year (3310)					
154141	(0)	1561	0	873682	1029384
(REPORTING YEAR)					
Increase in capital, total: (3310)					
0	0	0	0	853340	853340
including:				853340	853340
Net profit (3311)					
Revaluation of assets (3312)		-		-	0
Proceeds attributed directly to the increase in capital (3313)		-		-	0
Additional issue of shares (3314)					0
0	-	-			0
Increase in the nominal value of shares (3315)					
0	-	-		-	
Reorganization of the legal entity (3316)					
0	-	-	-	-	0
Increase in capital, total: (3320)					
(0)	0	(0)	(0)	(387543)	(387543)
including:				(-)	(0)
Loss (3321)					
Revaluation of assets (3322)		(-)		(-)	(0)
Expenses attributed directly to the decrease in capital (3323)		(-)		(-)	(0)
Decrease in the nominal value of shares (3324)					
(0)	-	-		-	(0)
Decrease in the amount of shares (3325)					
(0)	-	-		-	(0)
Reorganization of the legal entity (3326)					
0	-	-	-	-	(0)
Dividends (3327)				(387543)	(387543)
Changes in the additional capital (3330)		-	-	-	
Changes in the reserve capital (3340)			-	-	
Amount of capital as of the 31st December of the reporting year (3300)					
154141	(0)	1561	0	1339479	1495181



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5	7	5	1	0	1	0	0	1	Page	0	1	5
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2. Adjustment due to change in accounting policy and correction of errors

Item 1	Line code 2	As of the 31 st December of the year before previous 3	Change in capital over the previous year		As of the 31 st December of the previous year 6
			from net profit (loss) 4	due to other factors 5	
Total capital:					
Before adjustment	3400	-	-	-	-
Adjustment due to: change in the accounting policy	3410	-	-	-	-
correction of errors	3420	-	-	-	-
after adjustment	3500	-	-	-	-
Including:					
Retained earnings (undistributed loss):					
Before adjustment	340	-	-	-	-
Adjustment due to: change in the accounting policy	3411	-	-	-	-
correction of errors	3421	-	-	-	-
after adjustment	3501	-	-	-	-
For other capital items:					
Before adjustment	3402	-	-	-	-
Adjustment due to: change in the accounting policy	3412	-	-	-	-
correction of errors	3422	-	-	-	-
after adjustment	3502	-	-	-	-

2. Net Assets

Item 1	Line code 2	As of the 31 st December of the reporting year 3	As of the 31 st December of the previous year 4	As of the 31 st December of the year before previous 5
Net assets	3600	1495180	1029384	743605



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2. Cash Flow Statement

<i>Item</i> 1	<i>Line code</i> 2	<i>For the reporting year</i> 3	<i>For the previous year</i> 4
Cash flow from current operations			
Total proceeds	4110	5428817	5825886
Including:			
from sales of goods, products, works, services	4111	5415181	5804956
rent fees, license fees, royalty, commissions and other similar payments	4112	-	-
from sales of financial investments	4113	-	-
other proceeds	4119	13636	20930
Total paid	4120	(5259037)	(5058525)
Including:			
amounts paid to suppliers (contractors) for raw materials, components, works and services	4121	(4240635)	(3964775)
amounts paid to employees	4122	(653783)	(464320)
debenture interests	4123	(72843)	(63573)
tax on profits	4124	(151017)	(226827)
other amounts paid	4129	(140759)	(339030)
Cash flow balance from current operations	4100	169780	767361
Cash flow from investment operations			
Total proceeds	4210	535	970
Including:			
from sales of non-current assets (excl. financial investments)	4211	535	970
from sales of shares (equities) of other entities	4212	-	-
from loan repayments, sales of debt securities (debt claims to third parties)	4213	-	-
dividends, interests on debt financial investments and other similar proceeds from equity investments in other entities	4214	-	-
Total paid	4220	(78018)	(181980)
Including:			
on purchase, creation, upgrade, reconstruction and preparation for use of non-current assets	4221	(78018)	(181980)
on purchase of shares (equities) of other entities	4222	(-)	(-)
on purchase of debt securities (debt claims to third parties), granting loans to other parties	4223	(-)	(-)
debenture interests included in the cost of an investment asset	4224	(-)	(-)
other amounts paid	4229	(-)	(-)
Cash flow balance from investment operations	4200	(77483)	(181010)



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<i>Item</i> <i>1</i>	<i>Line</i> <i>code</i> <i>2</i>	<i>For the reporting</i> <i>year</i> <i>3</i>	<i>For the previous</i> <i>year</i> <i>4</i>
Cash flow from financial operations			
Total proceeds	4310	6092413	3634637
Including:			
credits and loans received	4311	6092413	3634637
contributions made by owners (shareholders)	4312	-	-
from issue of shares, increase of equities	4313	-	-
from issue of bonds, bills of exchange and other debt securities and etc.	4314	-	-
other proceeds	4319	-	-
Total paid	4320	(5755315)	(4552738)
Including:			
to owners (shareholders) due to repurchase of shares (equities) s or their cessation of membership	4321	(-)	(-)
dividends and other amounts attributed to distributed profit in favor of owners (shareholders)	4322	(387543)	(0)
due to redemption (repurchase) of bills of exchange and other debt securities, repayment of loans and credits	4323	(5367772)	(4552738)
other amounts paid	4329	(-)	(-)
Cash flow balance from financial operations	4300	337098	(918101)
Cash flow balance for the reporting period	4400	429395	(331750)
Cash (bank overdrafts) at beginning of the reporting period	4450	43873	393132
Cash (bank overdrafts) at the end of the reporting period	4500	531387	43873
Exchange gains/(losses) on cash and bank overdrafts	4490	58119	(17509)

Attention of members of
Limited Liability Company
'Frigoglass Eurasia'

AUDIT REPORT

Audited person	Limited Liability Company 'Frigoglass Eurasia' (LLC 'Frigoglass Eurasia')
Location:	302011, Oryol city, Novosilskoye shosse, 20 A
Registration certificate	16.09.1977 №P-9098.17.1 State Registration Chamber at the RF Ministry of Economy OGRN 1025700785703
Auditor	Limited Liability Company 'Auditing and Consulting firm "NIKA"'
Location:	125364, Moscow, Svobody street, 61-1
Registration certificate	БГ №563.617 issued by the Ministry of Industrial Development, Registered in the Unified State Register of Legal Entities on 09.09.2002 OGRN 1027739103743
Membership in self-regulatory associations of auditors	Russian Union of Auditors
Primary registration number in the register of self-regulatory associations of auditors	OPH3 11603049570

Incoming number: 55066025
Date: 25.04.2017

We have performed an audit of the attached accounting (financial) statements of LLC 'Frigoglass Eurasia' consisting of:

- Balance Sheet as of 31st of December, 2016;
- Statement of Financial results for the year 2016;
- Annexes to the Balance Sheet and Report on Financial results, including:
 - Statement of Changes in Equity for the year 2016;
 - Cash Flow Statement for the year 2016;
- Notes to the Balance Sheet and Statement of Financial results.

Responsibility of the Audited Person for annual accounting (financial) statements

Executive managers of the audited person are responsible for the preparation and accuracy of the above accounting (financial) statements in compliance with the Russian accounting regulations and for establishing an internal control system ensuring preparation of annual accounting (financial) statements without significant misstatements caused by improper actions or mistakes.

Auditor's Responsibility

We are responsible for expressing our opinion with regard to the accuracy of annual accounting (financial) statements based on the conducted audit. We have performed audit in compliance with Federal Standards for auditing activities. These standards include compliance with ethical standards, as well as planning and conducting the audit in such a way so as to gain sufficient confidence to conclude that the provided annual accounting (financial) statements do not contain any significant misstatements.

The audit included auditing procedures aimed at obtaining evidence to verify numerical values shown on the annual accounting (financial) statements and disclosure of information therein. Selection of auditing procedures is made at our discretion based on the assessment of risk of significant misstatements which can be made as a result of improper actions or mistakes. In the course of this assessment, we have considered the internal control system which ensures the preparation and accuracy of annual accounting (financial) statements, with the purpose to select appropriate auditing procedures and not to express an opinion of its efficiency.

The audit also included assessment of the applicability of the accounting policy in force and assessment criteria obtained by the executives of the audited person, as well as assessment of the provision of annual accounting (financial) statements in whole.

We believe that the evidence obtained in the course of the audit is sufficient for expressing an opinion on the accuracy of the annual accounting (financial) statements.

Opinion

In our opinion, the annual accounting (financial) statements reflect with accuracy in all essential aspects the actual financial status of LLC 'Frigoglass Eurasia' as of the 31st December, 2016, the results of the financial and business activities and cash flow in the year 2016 in compliance with the Russian accounting (financial) principles.

/Signed by A.N. Belousov, Director General of LLC "AKF NIKA" on April 07, 2017/