

DISPOSAL OF NON-CORE ASSETS

DISPOSAL OF FPC'S NON-CORE ASSETS (PASSENGER CARRIAGES)

As of 1 January 2021, the Company had 168 passenger cars recognised as non-core assets. Criteria of non-profile: not used in the transportation process for more than 3 years and no prospects for use in the activities of FPC.

The general list included:

- 89 baggage carriages, after FPC terminated its baggage transportation activities
- 70 RIC carriages manufactured in 1980–1994 intended for passenger transportation on international routes not suitable for operation on domestic routes and not required on international routes due to lower demand, and failing to meet modern requirements
- 9 carriages of other types not required in transportation in view of design features

According to the plans for disposal of non-core assets for 2021–2023, FPC was supposed to write off 31 carriages in 2021. Actually, the Company has disposed of 53 carriages: 21 carriages were written off while 32 carriages were sold.

DISPOSAL OF FPC'S NON-CORE ASSETS (REAL ESTATE)

| Item | Real estate assets, including parts of structures – facilities, land plots (owned by subsidiaries), and movable estate disposed of together with real estate assets | Accounting inventory No. | Book value as at transaction date, '000 RUB | |
|--------------|---|--------------------------|---|--------------------------|
| | | | According to accounting records | According to tax records |
| 1.1 | Premises 1H of the advance booking office, located at 24, Griboyedova Canal Embankment, St. Petersburg | 010002/9809 M | 572,026.18 | 20,034.08 |
| 1.2 | Land plot, located at 24 Lit. A, Griboyedova Canal Embankment, St. Petersburg | 090001/9809 | 25,418.19 | 0.00 |
| 2 | One-storey pantry building, Lit. Z, located at 1 Zelyonaya Roscha Str., Barnaul, Altai Territory | 010018/9911 | 1,104.51 | 0.00 |
| 3 | Flat 172 located 88 Tsvillinga Str., Chelyabinsk, Chelyabinsk Region | 511894* | 2,349.83 | 570.00 |
| 4 | Flat 133 located at 8 Profsoyuznaya Str., Astrakhan | 9878_100967 | 3,092.00 | 446.00 |
| 5 | Warehouse No. 3, located at 17A, Rylskaya Str., Promyshlenny District, Samara Region | 010091/9884 | 1,383.72 | 0.00 |
| 6 | Passenger warehouse unnumbered building located at Privokzalnaya Square, Nalchik, Kabardino-Balkarian Republic | 302/110000000038/0000 | 873.17 | 21.00 |
| 7 | Non-residential building (luggage room), located at 30A Zheleznodorozhnaya Str., Kanash, Republic of Chuvashia | 100011-1/2236 | 4,774.68 | 946.70 |
| 8.1 | Premises located at building 2, 5 Komsomolskaya Square, Moscow | 100050/9837240220/9837 | 612,131.52 | 33,798.21 |
| 8.2 | Paved area around the booking office, Lit 3, located at 5, Komsomolskaya Square, Moscow | 120000000337/9837 | 0.00 | 0.00 |
| 8.3 | Paved area around the booking office, Lit 3.1, located at 5, Komsomolskaya Square, Moscow | 200010/9837 | 0.00 | 0.00 |
| 8.4 | Paved area around the booking office, Lit 3.2, located at 5, Komsomolskaya Square, Moscow | 120000000338/9837 | 0.00 | 0.00 |
| 8.5 | Paved area around the booking office, Lit 3.3, located at 5, Komsomolskaya Square, Moscow | 120000000339/9837 | 0.00 | 0.00 |
| 9 | One-storey recreation and official meeting building, Lit. L, L1, located at 1 Zelyonaya Roscha Str., Barnaul, Altai Territory | 010022/9911 | 10,390.29 | 0.00 |
| 10 | Two-storey administration building, Lit. M, located at 1 Zelyonaya Roscha Str., Barnaul, Altai Territory | 010035/9911 | 13,859.34 | 1,631.52 |
| TOTAL | | - | 1,247,403.44 | 57,447.51 |

| Actual cash received (net of VAT), '000 RUB | Financial result, '000 RUB | | Maintenance costs for the past 12 months, '000 RUB | Actual cost of sale vs book value, '000 RUB | Reasons for the deviation of the actual cost of sale from book value |
|---|----------------------------|--------------------|---|---|---|
| | Profit/loss before tax | Net profit/loss | | | |
| 652,233.33 | 81,680.26 | -44,759.59 | 31,600.75 | 80,207.15 | |
| 368,320.00 | 342,826.81 | 269,162.81 | 82.24 | 342,901.81 | Sale made at a commercial value (raising bid) |
| 1,955.20 | 820.69 | 429.65 | 283.53 | 850.69 | Sale made at a commercial value reduced by approximately 15% |
| 4,021.00 | 1,641.17 | 950.86 | 151.31 | 1,671.17 | Sale made at a commercial value |
| 1,641.00 | -1,527.44 | -1,766.40 | 71.86 | -1,451.00 | Sale made at a commercial value |
| 420.00 | -993.72 | -1,077.72 | 581.87 | -963.72 | Sale commenced without price declaration |
| 1,801.60 | 901.76 | 545.87 | 26.04 | 928.43 | Sale commenced at a minimum price to any entity to declare (within six months) the intention to purchase the property at a minimum cost |
| 4,377.49 | -427.19 | -1,113.35 | 105.04 | -397.19 | Sale made at a commercial (original) value |
| 586,216.36 | -25,923.17 | -136,406.80 | 16,564.72 | -25,915.17 | |
| 4,645.85 | 4,637.85 | 3,708.68 | 0.00 | 4,645.85 | |
| 26,454.99 | 26,446.99 | 21,155.99 | 0.00 | 26,454.99 | Sale made at a commercial (original) value |
| 1,809.08 | 1,801.08 | 1,439.26 | 0.00 | 1,809.08 | |
| 639.83 | 631.83 | 503.86 | 0.00 | 639.83 | |
| 8,593.00 | -1,827.29 | -3,545.89 | 264.85 | -1,797.29 | Sale made at an original (commercial) value |
| 9,607.00 | -4,282.34 | -5,877.44 | 441.36 | -4,252.34 | Sale made at an original (commercial) value |
| 1,672,735.74 | 426,407.30 | 103,349.81 | 50,173.57 | 425,332.30 | |