

DISPOSAL OF NON-CORE ASSETS AND CARRIAGES

Disposal of FPC's non-core assets (passenger carriages)

As of January 1, 2020, the company had 164 passenger cars recognized 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:

→ 79 baggage carriages, after FPC terminated its baggage transportation activities

Disposal of FPC's non-core assets (real estate)

No.	Real estate assets, including parts of structures – facilities, land plots (owned by subsidiaries), and rolling stock 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	The building of the luggage compartment, located at the address: Volgograd region, Volzhsky, Kirova Bld., 19a	2234_ 110000000002/0000	381.87	0.00
2.1	Service and technical building located at the address: Moscow, per. Industrial, d. 9	10008	43 524.01	7 605.79
2.2	Metal arched hangar, located at the address: Moscow, per. Industrial'niy, 9, p. 10	82162	29 439.79	1 590.37
2.3	The brick switchbox (post No. 2), located at the address: Moscow, per. Industrial'niy, 9, p. 3	10006	125.28	0.00
2.4	The entrance booth located at the address: Moscow, per. Industrial'niy, 9, p. 5	10009	1 460.45	122.66
2.5	Cable and air networks located at the address: Moscow, Industrialny per. Apt. 9	30002	0.00	0.00
2.6	Drainage collector with a diameter of 1 m, located at the address: Moscow, Industrialny per., Apt. 9	30011	41.09	0.00
3	Apartment located at the address: Sverdlovsk region, Nizhny Tagil, per. Nevyansky, 3, Apt. 48	103103	792.56	84.36
4	Apartment located at the address: Zabaykalsky Krai, Chita, Central Administrative District, Bogomyagkova Bld., 55, Apt. 32	500511	2 281.67	1 927.10
5	PTO building located at the address: 26, Tazi Bld., Gizzata, Kazan, Republic of Tatarstan	0100053/9843	13 518.51	0.00

- 79 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
- 6 carriages of a non-standard design (dining carriages and generator cars) with centralised power supply, which cannot be used for transportation since other types of carriages of this design were retired as they reached the end of their service life.

In 2020, 22 carriages that reached the end of their life, including 9 baggage and 13 RIC carriages, were retired from the fleet. FPC plans to write off 17 carriages in 2021; carriages are selected and sold to Russian Railways entities upon their requests.

Measures for managing non-core assets were developed for 2021–2023.

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
	Profit/loss before tax	Net profit/loss		
268.33	-135.04	-188.71	8,80	-113,54
38 736.50	-5 051.25	-11 262.45	2 389.47	-4 787.51
27 628.89	-2 050.63	-7 248.62	1 947.63	-1 810.90
160.11	-6.48	-30.70	10.00	34.83
1 280.06	-226.25	-449.81	71.92	-180.39
35.11	-3.88	-3.88	0.00	35.11
74.95	-6.66	-10.02	0.08	33.86
1 368.00	108.33	-53.15	39.51	575.44
5 000.00	2 633.33	2 035.75	86.26	2 718.33
10 880.83	-491.51	-2 661.68	660.29	-2 637.68

No.	Real estate assets, including parts of structures – facilities, land plots (owned by subsidiaries), and rolling stock 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
6.1	The luggage storage building located at the address: Kemerovo region, Novokuznetsk, Transportnaya Bld., 2	100770/9905	2 807.99	0.00
6.2	Apartment located at the address: Krasnoyarsk Krai, Krasnoyarsk, Svobodny Ave., 64 "Zh", Apt. 20	130000000057	8 191.87	0.00
6.3	Apartment located at the address: Vologda region, Vologda, Mayakovskiy Bld., 26, Apt. 25	514188	2 140.33	1 618.39
6.4	Apartment, located at: Ans republic, Izhevsk, Nizhnaya. Lokomotivnaya, Vyatskaya. 31, Apt. 1	300000000002/9844	1 241.31	0.00
6.5	Apartment located at the address: Stavropol Territory, Mineralnye Vody, Anjievskogo Bld., 124, Apt. 37	303/010101-1/1	765.48	760.82
6.6	Apartment located at the address: Stavropol Territory, Mineralnye Vody, Druzhby Bld., 45, Apt. 21	303/300102/1	1 234.62	2 282.12
6.7	Apartment located at the address: Ulyanovsk region, Ulyanovsk, ul. Lokomotivnaya, 72, Apt. 25	51000743	1 825.60	1 162.46
6.8	Apartment located at the address: Moscow, Bolshaya Akademicheskaya Bld., 67, Apt. 144	300000000000/9819H	13 798.31	7 607.71
6.9	Apartment located at the address: Moscow, Bolshaya Akademicheskaya Bld., 67, Apt. 58	300000000005/9819H	8 348.22	7 416.61
6.10	Premises located at the address: Vladimir region, Vladimir, Vokzalnaya Bld., 4	010046-6/2236	3 321.04	378.73
6.11	Metal hangar (office, warehouse), located at the address: St. Petersburg, Nevsky Prospekt, 85, lit. BL	010055/9814	0.00	0.00
6.12	The building of the technical inspection point, located at the address: 14/1, MPS Bld., Biysk, Altai Krai	010084/9905	532.83	0.00
6.13	Non-residential premises No. 2P (luggage compartment), located at the address: Omsk region, Omsk, Lenin street, 1	100031/9905	19 384.78	0.00
6.14	The station building located at the address: Republic of Tatarstan, Tukaevsky district, s / s Kruglopolsky, stan. Round Field, Vokzalnaya Street	010000260/9886	6 559.48	596.95
6.15	Passenger platform located at the address: Republic of Tatarstan, Tukaevsky district, s / s Krugopolsky, stan. Round Field	024000140/9886	2 437.90	132.79
6.16	Heating point located at the address: Republic of Khakassia, Abakan, 72 Stantsionnaya Bld., lit. B41	110000000022/0000/9918	727.48	0.00
6.17	Railway track No. 89, located at the address: Republic of Khakassia, Abakan, from the switch 425 to the stop east of the building on the street Station 72, letter B91	120000000013/0000/9918	290.44	0.00
6.18	Non-residential premises located at the address: Amur region, Blagoveshchensk, Stantsionnaya Bld., 47/1, 2	10005/9928	18 446.67	0.00
6.19	Garage located at the address: Amur region, Belogorsk, ul. 1-ya Vokzalnaya, 16	10038/9928	1 898.10	0.00

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
	Profit/loss before tax	Net profit/loss		
7 047.24	4 209.25	2 805.80	134.33	4 239.25
9 772.27	1 550.40	-171.53	234.25	1 580.40
3 865.87	1 695.54	1 252.04	355.93	1 725.54
2 516.87	1 245.55	748.18	38.00	1 275.56
2 684.00	1 888.51	1 509.87	148.88	1 918.52
2 569.91	1 305.29	1 253.73	93.48	1 335.29
2 753.05	897.69	585.57	96.95	927.45
16 403.20	2 574.88	821.79	384.63	2 604.89
16 344.15	7 965.93	6 186.42	308.34	7 995.93
6 494.83	3 143.79	1 926.57	73.06	3 173.79
1 927.43	1 897.43	1 517.94	31.17	1 927.43
1 471.09	908.26	620.04	12.31	938.26
71 541.20	52 126.42	37 824.18	2 655.18	52 156.42
3 621.69	-2 967.78	-3 566.73	1 051.93	-2 937.79
3 829.07	1 361.17	627.91	135.24	1 391.17
1 413.05	655.57	378.96	15.55	685.57
3 564.65	3 244.21	2 537.28	38.02	3 274.21
29 897.23	11 420.56	5 447.11	1 813.39	11 450.56
2 275.69	347.59	-101.55	44.26	377.59

No.	Real estate assets, including parts of structures – facilities, land plots (owned by subsidiaries), and rolling stock 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
6.20	Luggage compartment located at the address: Amur region, Magdagachinsky district, Tygda village, Stantsionnaya Bld., lit. A	10095/754G	765.25	0.00
6.21	Fuel storage hangar located at: 85 Nevsky Prospekt, lit. VB, Saint Petersburg	010141/9811/060	0.00	0.00
6.22	ABK, located at the address: Khabarovsk Krai, Kom-somolsk-on-Amur, Magistralnaya h. 2/2	024036/9934	35 098.84	1 210.39
7	The building of baggage storerooms of the Karasuk station, located at: Noosibirsk region, Karasuk district, Karasuk station	100231/9905	287.63	165.03
8.1	The building of mechanical workshops, located at the address: Saratov region, Saratov, Privokzalnaya Square, 1	9880_010073	924.50	0.00
8.2	The building of mechanical workshops, located at the address: Saratov region, Saratov, Privokzalnaya Square, 1	9880_010057	265.26	0.00
8.3	Non-residential premises located at the address: Saratov region, Saratov, Privokzalnaya Square, 1.	9880_215	1 785.07	60.49
8.4	Non-residential premises located at the address: Saratov region, Saratov, Privokzalnaya Square, 1.	9880_397	2 412.56	51.95
8.5	Non-residential premises located at the address: Saratov region, Saratov, Privokzalnaya Square, 1.	9880_212	1 785.90	16.68
8.6	The building located at the address: Saratov region, Saratov, Privokzalnaya Square, 1.	9880_213	4 148.57	225.54
8.7	The building located at the address: Saratov region, Saratov, Privokzalnaya Square, 1.	9880_214	3 718.84	20.82
9	Laundry building for laundry, located at the address: 27/1 Ugolnaya Bld., Biysk, Altai Krai, Russian Federation	010083/9911	2 613.05	0.00
10	Warehouse-1 for luggage, located at: Ivanovo region, Ivanovo, Vokzalnaya square, 3	010024	0.00	0.00
11.1	Fuel oil supply, located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	10037/1	455.78	250.38
11.2	Boiler house located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	10036/2	13 056.31	2 249.36
11.3	Car depot building; Paint shop, ASSOC; Wheel and roller shop; Trolley shop; Storage room for oxygen, spare parts; Extension to the procurement shop, located at: Kostroma region, Sharya, Maloe Belozero Bld., 1	10033/1 10031/1 10060/1 10001/1 10025/1 10015/1	134 276.66	9 795.91
11.4	Garage located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	10043/1	0.00	0.00
11.5	The building of the sanitary building, located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	10038/1	21 340.99	3 007.58

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
	Profit/loss before tax	Net profit/loss		
243.18	-552.07	-594.71	17.85	-522.07
4 167.00	4 137.00	3 308.88	0.00	4 167.00
1 210.39	3 467.58	-31 661.26	-32 106.70	0.00
165.03	360.00	72.37	111.36	6.76
0.00	0.00	-946.00	-946.00	21.85
0.00	0.00	-286.76	-286.76	6.27
60.49	0.00	-1 806.57	-1 806.57	41.35
51.95	0.00	-2 434.06	-2 434.06	55.88
0.00	-1 807.40	-1 807.40	41.51	-1 785.90
0.00	-4 170.07	-4 170.07	96.11	-4 148.57
0.00	-3 740.34	-3 740.34	86.34	-3 718.84
2 457.60	-185.46	-676.98	58.39	-155.45
2 824.80	2 768.80	2 215.04	0.00	2 824.80
27.50	-459.18	-459.18	20.08	-428.28
786.79	-12 300.43	-12 300.43	425.24	-12 269.52
8 096.10	-126 211.47	-126 211.47	4 554.19	-126 180.56
454.45	423.54	332.65	67.02	454.45
1 362.17	-20 009.73	-20 009.73	734.38	-19 978.82

No.	Real estate assets, including parts of structures – facilities, land plots (owned by subsidiaries), and rolling stock 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
11.7	Building: sentry box, located at: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	10009/1	120.07	0.00
11.8	Boiler depot located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	10002/1	2 140.12	164.51
11.9	Heating house, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	10048/1	0.00	0.00
11.10	Flototornaya, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20039	0.00	0.00
11.11	Condensate pumping station, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	30008/1	0.00	0.00
11.12	External telephone line located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	30006/1	0.00	0.00
11.13	Power supply, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	30007/1	0.00	0.00
11.14	Fence, fence, metal, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20002	1 942.80	120.30
11.15	Gravity sewage system, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20004/1	0.00	0.00
11.16	Air pipeline depot, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	30001/1	0.00	0.00
11.17	Collector with pumping station, located at: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	30003	374.25	461.16
11.18	Treatment facilities (oil catchers) located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20005	0.00	0.00
11.19	Artesian well, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20049	0.00	0.00
11.20	Highway of the depot territory, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20001	0.00	0.00
11.21	Access asphalt roads located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20048	1 061.05	0.00
11.22	Outdoor network tank, volume 200 cubic meters, located at: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20036/1	0.00	0.00
11.23	Outdoor network tank, volume 200 cubic meters, located at: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20036	0.00	0.00
11.24	Capacity, volume of 50 cubic meters, located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20033	0.00	0.00
11.25	The tank located at the address: Kostroma region, Sharya, Maloe Belozeroovo Bld., 1	20032	0.00	0.00

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
	Profit/loss before tax	Net profit/loss		
11.94	-139.03	-141.42	4.53	-108.13
130.56	-2 040.47	-2 040.47	71.93	-2 009.56
5.48	-25.43	-26.53	0.88	5.48
10.30	-20.61	-22.67	11.45	10.30
3.25	-27.66	-28.31	0.64	3.25
5.13	-25.78	-26.81	0.00	5.13
11.77	-19.14	-21.49	0.00	11.77
226.39	-1 747.32	-1 768.54	44.62	-1 716.41
75.59	44.68	29.56	0.00	75.59
23.69	-7.21	-11.95	0.00	23.69
99.22	-305.93	-305.93	8.51	-275.03
9.39	-21.52	-23.39	0.00	9.39
18.83	-12.08	-15.85	0.00	18.83
594.64	563.73	444.80	0.00	594.64
95.60	-996.35	-1 015.47	21.54	-965.45
133.33	102.42	75.76	0.00	133.33
133.33	102.42	75.76	0.00	133.33
53.33	22.42	11.76	0.00	53.33
53.33	22.42	11.76	0.00	53.33

No.	Real estate assets, including parts of structures – facilities, land plots (owned by subsidiaries), and rolling stock 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
11.26	Capacity, volume of 400 cubic meters, located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	20035	0.00	0.00
11.27	Outdoor network tank, volume 60 cubic meters, located at: Kostroma region, Sharya, Maloe Belozero Bld., 1	20036/3	483.22	0.00
11.28	Outdoor network tank, volume 60 cubic meters, located at: Kostroma region, Sharya, Maloe Belozero Bld., 1	20036/2	483.22	0.00
11.29	Oil reservoir, volume of 10 cubic meters, located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	20042	0.00	0.00
11.30	Tank (tank), volume of 50 cubic meters, located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	20016/1	0.00	0.00
11.31	Tank, volume of 50 cubic meters, located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	20050	322.59	0.00
11.32	Crane tracks of the gantry crane located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	20027	0.00	0.00
11.33	Internet network – cable lines located at the address: Kostroma region, Sharya, Maloe Belozero Bld., 1	30005/2	0.00	0.00

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
	Profit/loss before tax	Net profit/loss		
200.96	170.05	129.86	0.00	200.96
53.33	-460.80	-471.46	11.12	-429.89
53.33	-460.80	-471.46	11.12	-429.89
15.79	-15.12	-18.28	0.00	15.79
53.33	22.42	11.76	0.00	53.33
53.33	-300.17	-310.84	7.35	-269.26
18.58	-12.33	-16.04	0.00	18.58
0.49	-3992	-40.01	0.00	0.49