

Calculation of net assets

PJSC "MegaFon" as of June 30, 2016

mln. RUR

Caption	Line code of balance sheet	As of December 31, 2015	As of June 30, 2016
I. ASSETS			
1 Intangible assets	1110	502	485
2 Property, plant and equipment	1150	197 386	189 651
3 Income-bearing investments in tangible assets	1160	-	-
4 Long-term and short-term Financial investments (excluding cash equivalents)	1170+1240	171 530	160 402
5 Other non-current assets	1180+1190+1120	46 121	53 737
6 Inventories	1210	1 764	2 228
7 Value-added tax on acquired assets	1220	586	972
8 Receivables	1230	15 317	19 675
9 Cash and cash equivalents	1250	14 415	35 054
10 Other current assets	1260	15 488	9 581
11 TOTAL Assets accepted to calculation (the sum of items 1 -10)		463 109	471 785
II. LIABILITIES			
12 Long-term loans and borrowings	1410	173 428	185 718
13 Other long-term liabilities	1420+1430+1450	22 716	22 451
14 Short-term loans and borrowings	1510	47 285	25 364
15 Payables	1520	38 614	36 920
16 Provisions	1540	2 789	2 023
17 Other short-term liabilities (including Settlements with shareholders)	1550	15 211	48 477
18 TOTAL liabilities accepted to calculation (the sum of items 12 - 17)		300 043	320 953
19 Calculation of the net asset value (TOTAL Assets accepted to calculation (items 11) deduct TOTAL liabilities accepted to calculation (items 18))		163 066	150 832

CEO

S.V. Soldatenkov

Chief Accountant

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