|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | Appendix 1 to the National Accounting and Reporting Standard “Individual Accounting Statements” |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | Form |  |
|  | **BALANCE SHEET** |
|  | **as of January 1, 2024** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Organization |   |   |   | **Republican Unitary Enterprise "Belarusian State Accreditation Center"** |  |
|  | Payer account number |   | **191318134** |  |
|  | Type of economic activity | **Technical testing, research, analysis and certification** |  |
|  | Organizational and legal form | **Unitary enterprises based on the right of economic jurisdiction** |  |
|  | Government |   |   | **Gosstandart** |  |
|  | Unit |   |   | **thousand roubles .** |  |
|  | Address |   |   |   |   |  **Velozavodskaya st. , 6, room 2, 220033, Minsk** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | Approval date |   |  |
|  |  |  |  |  |  |  |  |  | Submission date |   |  |
|  |  |  |  |  |  |  |  |  | Acceptance date |   |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **ASSETS** | **Line code** | **as of December 31, 2023** | **as of December 31, 2022** |
|  | 1 | 2 | 3 | 4 |
|  | **I. LONG-TERM ASSETS** |   |   |   |
|  | Fixed assets: | 110 | 310 | 349 |
|  | Intangible assets: | 120 | 41 | 11 |
|  | Profitable investments in tangible assets | 130 | - | - |
|  |   | including: |   |   |   |
|  |   | investment property | 131 | - | - |
|  |   | items of financial lease (leasing) | 132 | - | - |
|  |   | other profitable investments in tangible assets | 133 | - | - |
|  | Investments in long-term assets | 140 | - | - |
|  | Long-term financial investments | 150 | - | - |
|  | Deferred tax assets | 160 | - | - |
|  | Long-term accounts receivable | 170 | - | - |
|  | Other long-term assets | 180 | - | - |
|  | **TOTAL for section I** | 190 | **351** | **360** |
|  | **II. SHORT-TERM ASSETS** |   |   |   |
|  | Reserves | 210 | 7 | 8 |
|  |   | including: |   |   |   |
|  |   | materials | 211 | 7 | 8 |
|  |   | animals for growing and fattening | 212 | - | - |
|  |   | unfinished production | 213 | - | - |
|  |   | finished products and goods | 214 | - | - |
|  |   | goods shipped | 215 | - | - |
|  |   | other supplies | 216 | - | - |
|  | Long-term assets intended for sale | 220 | - | - |
|  | Future expenses | 230 | 19 | 19 |
|  | Value added tax on purchased goods, works, services | 240 | 6 | 2 |
|  | Short-term receivables | 250 | 238 | 201 |
|  | Short-term financial investments | 260 | - | - |
|  | Cash and cash equivalents | 270 | 2 204 | 2,016 |
|  | Other current assets | 280 | - | - |
|  | **TOTAL for section II** | 290 | **2 474** | **2 246** |
|  | **BALANCE** | 300 | **2 825** | **2 606** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **EQUITY AND LIABILITIES** | **Line code** | **as of December 31, 2023** | **as of December 31, 2022** |
|  | 1 | 2 | 3 | 4 |
|  | **III. EQUITY** |   |   |   |
|  | Authorized capital | 410 | 2 | 2 |
|  | Unpaid part of the authorized capital | 420 | - | - |
|  | Own shares (shares in the authorized capital) | 430 | - | - |
|  | Reserve capital | 440 | 29 | 26 |
|  | Extra capital | 450 | 156 | 148 |
|  | Retained earnings (uncovered loss) | 460 | 791 | 819 |
|  | Net profit (loss) of the reporting period | 470 | - | - |
|  | Special-purpose financing | 480 | - | - |
|  | **TOTAL for section III** | 490 | **978** | **995** |
|  | **IV. LONG TERM DUTIES** |   |   |   |
|  | Long-term loans and borrowings | 510 | - | - |
|  | Long-term obligations for leasing payments | 520 | - | - |
|  | Deferred tax liabilities | 530 | - | - |
|  | revenue of the future periods | 540 | - | - |
|  | Reserves for upcoming payments | 550 | - | - |
|  | Other long-term liabilities | 560 | - | - |
|  | **TOTAL for section IV** | 590 | **-** | **-** |
|  | **V. SHORT-TERM LIABILITIES** |   |   |   |
|  | Short-term loans and borrowings | 610 | - | - |
|  | Short-term portion of long-term liabilities | 620 | - | - |
|  | Short-term accounts payable | 630 | 1 652 | 1,488 |
|  |   | including: |   |   |   |
|  |   | suppliers, contractors, performers | 631 | 141 | 106 |
|  |   | on advances received | 632 | 1,031 | 917 |
|  |   | on taxes and fees | 633 | 309 | 302 |
|  |   | on social insurance and welfare | 634 | 21 | 13 |
|  |   | on wages | 635 | 109 | 126 |
|  |   | on leasing payments | 636 | - | - |
|  |   | property owner (founders, participants) | 637 | 26 | 10 |
|  |   | other creditors | 638 | 15 | 14 |
|  | Obligations intended for implementation | 640 | - | - |
|  | revenue of the future periods | 650 | - | 23 |
|  | Reserves for upcoming payments | 660 | 195 | 100 |
|  | Other current liabilities | 670 | - | - |
|  | **TOTAL for Section V** | 690 | **1,847** | **1 611** |
|  | **BALANCE** | 700 | **2 825** | **2 606** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **Director** |  | **Berazhnykh Y.V.** |
|  |  |  |  |  |  | (signature) |  |  |  |  |  |  |  |  |
|  | **Chief Accountant** |  | **Petsukevich V.B.** |
|  |  |  |  |  |  | (signature) |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |