|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | 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) | |  |  | |  |  |  | | |  | | | |  |  |
|  |  |  |  |  |  |  |  |  |  | |  |  |  | | |  | | | |  |  |