

Item	Branches	Business units	QMS processes
7	Gorky Branch	Gorky–Moskovsky PCD Kirov PCD Izhevsk CS Kazan CS RWA	Passenger, baggage and unaccompanied baggage transport Passenger assistance, customer service, and carriage servicing and maintenance on long-distance trains Issuance and sales of travel and carriage tickets and documents Carriage servicing before journey Depot repairs (DR) Stage one (KR-1) carriage overhaul Current repairs of coupled/uncoupled carriages Wheelset repairs Repairs of carriage components and assemblies Carriage maintenance and inspection (TO-1, TO-2, and TO-3)
8	Kuybyshev Branch	Samara PCD Ufa CS Penza CS Ulyanovsk CS RWA	Passenger, baggage and unaccompanied baggage transport Passenger assistance, customer service, and carriage servicing and maintenance on long-distance trains Issuance and sales of travel and carriage tickets and documents Carriage servicing before journey Depot repairs (DR) Stage one (KR-1) carriage overhaul Current repairs of coupled/uncoupled carriages Wheelset repairs Repairs of carriage components and assemblies Carriage maintenance and inspection (TO-1, TO-2, and TO-3)
9	Far East Branch	Vladivostok PCD Khabarovsk CS Tynda CS RWA	Passenger, baggage and unaccompanied baggage transport Passenger assistance, customer service, and carriage servicing and maintenance on long-distance trains Issuance and sales of travel and carriage tickets and documents Carriage servicing before journey Depot repairs (DR) Stage one (KR-1) carriage overhaul Current repairs of coupled/uncoupled carriages Wheelset repairs Repairs of carriage components and assemblies Carriage maintenance and inspection (TO-1, TO-2, and TO-3)
10	East Siberian Branch	Irkutsk PCD Krasnoyarsk PCD Chita CS Severobaikalsk CS RWA	Passenger, baggage and unaccompanied baggage transport Passenger assistance, customer service, and carriage servicing and maintenance on long-distance trains Issuance and sales of travel and carriage tickets and documents Carriage servicing before journey Depot repairs (DR) Stage one (KR-1) carriage overhaul Current repairs of coupled/uncoupled carriages Wheelset repairs Repairs of carriage components and assemblies Carriage maintenance and inspection (TO-1, TO-2, and TO-3)

MAJOR TRANSACTIONS

In 2022, JSC FPC made one transaction recognised as major transaction in accordance with Article 78, Federal law No. 208-FZ On Joint Stock Companies dated 26 December 1995,

namely it signed an additional agreement on purchasing rolling stock (Minutes of extraordinary General Meeting of FPC JSC Shareholders No. 51 dated 12 July 2022).

INTERESTED-PARTY TRANSACTIONS

There were no interested-party transactions in 2022.

DISPOSAL OF NON-CORE ASSETS

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

As of 1 January 2022, the Company had 115 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.

In 2022, 22 carriages were disposed of, of which six were written off, four were sold, and 12 were repaired and used for transport service.

The general list included:

- 41 baggage carriages, after FPC terminated its baggage transportation activities
- 66 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
- 8 carriages of other types not required in transportation in view of design features

Information on disposal of non-core assets (immovable property) for 12 months of 2022

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, RUB '000		Actual cash received (net of VAT), RUB '000	Financial result, RUB '000		Maintenance costs for the past 12 months, RUB '000	Actual cost of sale vs book value, RUB '000	Reasons for the deviation of the actual cost of sale from book value
			According to accounting records	According to tax records		Profit/loss before tax	Net profit/loss			
1	2	3	4	5	6	7	8	9	10	11
1	One-storey high voltage-heating point building, located at 1 Zelyonaya Roscha Str., Barnaul, Altai Territory	010089/9911	394.58	199.27	6,157.00	5,732.42	4,540.87	8.76	5,762.42	The final sale price is defined during an open tender procedure
2	The entire building located at Komsomolskaya Pl., track 13, Moscow	10016/9820	0.00	0.00	8,133.33	8,133.33	6,506.67	502.50	8,133.33	Agreement to seize property at market value
3	Non-residential premises (ticket offices Rtischevo), located at: 19 Zheleznodorozhnaya St., Rtischevo, Saratov Region	0100050_ЮБЖА	2,081.18	154.86	2,216.38	105.20	-307.10	235.76	135.20	The final sale price is defined during an open tender procedure
4	Flat located at: 32 Zheleznodorozhnaya Street, flat 1, Tambov, Tambov Region	5103060_ЛВЧД-14	1,137.35	0.00	2,058.00	890.57	478.97	33.88	920.65	The final sale price is defined during an open tender procedure
5.1	Cable lines up to 1 kV from the transformer station, located at Industrialny per., house and grounds 9, Moscow	30001	0.00	0.00	3,043.80	3,013.80	2,405.04	1,282.76	3,043.80	The sale was made at market value by the Parent Company
5.2	Outdoor lighting line, located at Industrialny per., house and grounds 9, Moscow	30003	0.00	0.00	382.71	352.71	276.17	1,282.76	382.71	
5.3	Heating networks, located at: Industrialny per., house and grounds 9, Moscow	30006	0.00	0.00	727.06	697.06	551.65	1,282.76	727.06	
5.4	Storm water sewage and drainage network, located at Industrialny per., house and grounds 9, Moscow	30010	443.42	0.00	1,264.36	790.94	538.06	1,298.25	820.94	
5.5	Water supply line to the repair and running depot, located at Industrialny per., house and grounds 9, Moscow	30016	0.00	0.00	198.01	168.01	128.40	1,282.76	198.01	
5.6	Concrete pole overhead contact line, located at Industrialny per., house and grounds 9, Moscow	30015	107.31	0.00	187.79	50.48	12.92	1,285.66	80.48	
6	One-storey building of the wood-working shop, located at 1 Zelyonaya Roscha Str., Barnaul, Altai Territory	010003/9911	4,836.36	852.88	22,500.27	17,634.01	13,304.54	374.53	17,663.91	The final sale price is defined during an open tender procedure
7	Baggage office building, Valuiki Station, located at: Privokzalna Pl, Valuiki, Belgorod Region	0100005_ЮБЖА	0.00	0.00	988.33	958.43	760.77	0.04	988.33	The final sale price is defined during an open tender procedure
8	Baggage office building located at 15a, 60 Let USSR Avenue, Severobaikalsk, Republic of Buryatia	110000000017/0000/9923	7,185.97	1,786.13	7,624.00	408.13	-759.44	1,070.98	438.03	The sale was made at market value by the Parent Company
9	One-storey building of the Mechet warehouse, located at 1 Zelyonaya Roscha Str., Barnaul, Altai Territory	010059/9911	1,599.61	0.00	6,161.00	4,531.49	3,299.29	128.73	4,561.39	The final sale price is defined during an open tender procedure
10	Non-residential one-storey building (three-box garage), located at: 21b Zheleznodorozhnaya St., Rtischevo, Saratov Region	0100030_ПТИ_ЛВЧД-14	456.60	0.00	458.00	-28.60	-120.20	11.50	1.40	The final sale price is defined during an open tender procedure

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			According to accounting records	According to tax records		Profit/loss before tax	Net profit/loss			
11	Garages located at 7 Vokzalnaya Pl., Ivanovo, Ivanovo Region	010014, 010054, 010056	14.41	0.00	550.83	506.52	396.36	0.97	536.42	The final sale price is defined during an open tender procedure
12.1	Brick building (dry-cleaning area) located at 130 Lenina Street, Shar'ya, Kostroma Region	10053	8,061.87	269.63	3,343.29	-4,748.58	-5,333.31	1,349.40	-4,718.58	The final sale price is defined during an open tender procedure
12.2	Boiler-house building (dry-cleaning area) located at 130 Lenina Street, Shar'ya, Kostroma Region	10054/1	1,717.06	97.33	262.00	-1,485.06	-1,487.99	225.30	-1,455.06	
12.3	Water pipeline (dry-cleaning area) located at 130 Lenina Street, Shar'ya, Kostroma Region	20047	0.00	0.00	21.60	-8.40	17.28	0.00	21.60	
12.4	Sewer pipes with a well located at 130 Lenina Street, Shar'ya, Kostroma Region	30010	0.00	0.00	127.56	97.56	102.05	0.00	127.56	
12.5	Land parcel located at 130 Lenina Street, Shar'ya, Kostroma Region	90014	3,376.30	0.00	1,774.60	-1,631.71	-1,956.63	553.30	-1,601.71	
13	Building of an auto-brake checking station located at: 18 Donbasskaya St., Voronezh, Leninsky district, Voronezh Region	0100180_ЛВЧД-8	0.00	0.00	6,173.33	6,143.33	4,938.67	0.76	6,173.33	The final sale price is defined during an open tender procedure
14	Battery charging building located at: Privokzalnaya Pl., Vorkuta, Komi Republic	100051	2,747.67	115.64	157.45	-2,620.22	-2,598.59	60.80	-2,590.22	The final sale price is defined during an open tender procedure
15	Beer bar building located at: 13a Milizioneer Bukhantsev Street, Volgograd, Volgograd Region	9879_0016	4,275.34	244.71	1,834.17	-2,471.17	-2,759.06	124.54	-2,441.17	The final sale price is defined during an open tender procedure
16	Stary Oskol technical station building, located at: Pobedy St., Stary Oskol, Belgorod Region	0100017_БЧ-6	1,260.55	266.98	1,334.21	43.65	-139.79	28.04	73.65	The final sale price is defined during an open tender procedure
17	Laundry building located at: 1 Yanalova St., Yoshkar-Ola, Republic of Mari El.	0100095/9843	20,945.41	4,511.47	5,934.57	-15,040.84	-15,295.46	1,182.69	-15,010.84	The final sale price is defined during an open tender procedure
18	Wood-working shop building, located at: 50 Stantsionnaya St., Abakan, Republic of Khakassia	110000000007/0000/9918	0.00	83.82	1,549.00	1,519.00	1,255.96	37.15	1,549.00	The final sale price is defined during an open tender procedure
19.1	Air line located at: (Passenger car depot) Zapadny Park, Yudino station, Kirovsky district, Kazan, Republic of Tatarstan	0300010/9843	0.00	0.00	23.69	-6.31	-11.05	0.00	23.69	The final sale price is defined during an open tender procedure
19.2	Building of a car assembly shop located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100074/9843	7,306.54	501.99	1,684.47	-5,652.06	-5,888.56	1,079.77	-5,622.06	
19.3	Extension of the wheel and bogie workshop with a washing facility, located at: (Passenger Carriage Depot), Kirovsky district, Kazan, Republic of Tatarstan	0100073.1/9843	27,713.53	0.00	1,000.73	-26,742.81	-26,942.95	1,812.38	-26,712.81	

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19.4	Extension of wood-working warehouse building and garage extension located at: (Passenger carriage depot), Kirovsky district, Kazan, Republic of Tatarstan	0100063/9843	848.05	93.30	27.34	-850.71	-850.71	19.31	-820.71	
19.5	Building of a condensate transfer station located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100070/9843	104.91	14.95	3.70	-131.21	-131.21	2.18	-101.21	
19.6	Building of an office building located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100065/9843	0.00	0.00	146.24	116.24	86.99	35.28	146.24	
19.7	Building of gas welding and tinning shop extension located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100077/9843	0.00	0.00	24.19	-5.81	-10.65	26.70	24.19	
19.8	Accommodation building located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100061/9843	11,502.75	0.00	410.95	-11,121.80	-11,203.99	278.77	-11,091.80	
19.9	Building (dinning extension) located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100112/9843	461.68	853.32	14.84	-476.84	-476.84	8.93	-446.84	
19.10	Building of a mechanical shop extension located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100075/9843	14,370.19	0.00	470.51	-13,929.68	-14,023.78	308.02	-13,899.68	
19.11	Building of a spring-forge shop extension located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100076/9843	5,879.97	0.00	228.81	-5,681.16	-5,726.92	134.11	-5,651.15	
19.12	Building of depot compressor room located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100067/9843	2,498.99	0.00	100.61	-2,428.38	-2,448.50	52.09	-2,398.37	
19.13	Building of depot workshops extension located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100062/9843	2,654.93	970.33	83.70	-2,601.23	-2,601.23	63.20	-2,571.23	
19.14	Warehouse building located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100078/9843	13,068.21	37.15	420.57	-12,677.64	-12,754.33	265.49	-12,647.64	
19.15	Building of a work-working shop located at: (Passenger car depot), Kirovsky district, Kazan, Republic of Tatarstan	0100064/9843	6,995.06	0.00	244.75	-6,780.31	-6,829.26	171.31	-6,750.31	
19.16	Heating pipe main located at: (Passenger car depot) Zapadny Park, Yudino station, Kirovsky district, Kazan, Republic of Tatarstan	0300012/9843	0.00	0.00	76.73	46.73	31.39	0.00	76.73	
20.1	Building (administrative) located at 113 Kutuyakov St., Saratov	9880_210	18,345.94	2,437.77	3,653.00	-14,722.95	-14,965.99	392.16	-14,692.95	The final sale price is defined during an open tender procedure
20.2	Dining place located at 113 Kutuyakov St., Saratov	9880_211	6,593.19	165.43	490.77	-6,132.42	-6,197.49	154.62	-6,102.42	
20.3	Carpenter workshop located at 113 Kutuyakov St., Saratov	9880_2104	440.72	76.15	134.27	-336.45	-348.08	10.15	-306.45	
20.4	Building (warehouse No. 2) located at 113 Kutuyakov St., Saratov	9880_2103	55.68	15.24	13.89	-71.79	-71.79	1.28	-41.79	
20.5	Building (warehouse No. 1) located at 113 Kutuyakov St., Saratov	9880_2102	0.00	0.00	175.94	145.94	110.75	0.00	175.94	
20.6	Fence located at 113 Kutuyakov St., Saratov	9880_2105	0.00	0.00	162.05	132.05	99.64	0.70	162.05	

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			According to accounting records	According to tax records		Profit/loss before tax	Net profit/loss			
21.1	Entire building located at 63 Dubinskaya St., bld. 6, Moscow	100051/9836-9822	0.00	0.00	21,800.00	21,800.00	17,440.00	189.67	21,800.00	The sale price is set by the Board of Directors of JSC FPC
21.2	Entire building located at 12a Khodynская St., bld. 4, Moscow	10013/9821/9822	0.00	0.00	22,586.00	22,586.00	18,068.80	115.36	22,586.00	
21.3	Entire building located at 12a Khodynская St., bld. 3, Moscow	10031/9821/9822	0.00	0.00	3,114.00	3,114.00	2,491.20	20.10	3,114.00	
22.1	Garage (dry-cleaning area) located at 130 Lenina Street, Shar'ya, Kostroma Region	10055/1	3,223.03	121.48	1,042.20	-1,823.89	-2,010.48	12.46	-2,180.83	The final sale price is defined during an open tender procedure
22.2	Land parcel located at 130c Lenina Street, Shar'ya, Kostroma Region	90014/1	3,071.90	3,071.90	749.35	-2,352.55	-2,502.42	88.33	-2,322.55	
23.1	Base (Construction Department), warehouse building, located at: Vostochny Park, Yudino station, Kirovsky district, Kazan, Republic of Tatarstan	0100102/9843	15,574.02	1,423.07	601.04	-15,002.99	-15,002.99	612.37	-14,972.99	The final sale price is defined during an open tender procedure
23.2	Building (garage) located at: Vostochny Park, Yudino station, Kirovsky district, Kazan, Republic of Tatarstan	0100004/9843	14,682.41	112.97	647.58	-14,064.83	-4,171.75	501.02	-14,034.83	
23.3	Building (administration building) located at: Vostochny Park, Yudino station, Kirovsky district, Kazan, Republic of Tatarstan	0100101/9843	13,275.54	4,447.10	514.77	-12,790.77	-12,790.77	451.73	-12,760.76	
23.4	Building (wood-working shop) located at: Vostochny Park, Yudino station, Kirovsky district, Kazan, Republic of Tatarstan	0100100/9843	22,714.27	5,069.69	1,106.34	-21,637.92	-21,637.92	767.29	-21,607.92	
23.5	Structure (approach line) located at: Vostochny Park, Yudino station, Kirovsky district, Kazan, Republic of Tatarstan	0240047/9843	1,012.15	3.36	305.13	-737.03	-797.38	238.58	-707.03	
23.6	Warehouse building (sewing shop) located at: Vostochny Park, Yudino station, Kirovsky district, Kazan, Republic of Tatarstan	0100003/9843	2,782.25	365.45	158.47	-2,653.78	-2,653.78	127.93	-2,623.78	
24	Non-residential building (warehouse) located at: 1 Privokzalnaya St., Chelyabinsk, Sovetsky district, Chelyabinsk Region	0100081/9899	0.00	0.00	424.31	394.31	309.44	0.00	424.31	The final sale price is defined during an open tender procedure
25	Flat located at: 32 Zheleznodorozhnaya Street, flat 19, Tambov, Tambov Region	5103260_ЛВЧД-14	2,326.47	1,469.48	3,860.00	1,503.45	1,025.34	62.50	1,533.53	The final sale price is defined during an open tender procedure
26	Attendant pool building at 16/2 Privokzalnaya Street, Liski, Liskinsky district, Voronezh Region	0100680_ЛВЧД-8	6,195.13	842.46	57.04	-6,168.09	-6,168.09	646.97	-6,138.09	The final sale price is defined during an open tender procedure
27	Laundry plant building located at: 21 Milizioneer Bukhantsev Street, Volgograd, Volgograd Region	9879_10010	0.00	0.00	3,048.75	3,038.75	2,429.00	14,136.90	3,048.75	The final sale price is defined during an open tender procedure
28	Research-and-development shop building located at: 21 Milizioneer Bukhantsev Street, Volgograd, Volgograd Region	9879_10042	0.00	0.00	3,000.00	2,990.00	2,390.00	3,268.78	3,000.00	The final sale price is defined during an open tender procedure

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29	Accommodation building located at: 21 Milizioneer Bukhantsev Street, Volgograd, Volgograd Region	9879_10069	7,576.38	599.17	2,638.00	-4,968.46	-5,376.22	1,131.03	-4,938.38	The final sale price is defined during an open tender procedure
30	Garage for car and tractor machinery located at 7 Vokzalnaya Pl., Ivanovo, Ivanovo Region	10026	0.00	0.00	2,832.03	2,802.03	2,235.62	270.66	2,832.03	The final sale price is defined during an open tender procedure
31	Coal storage warehouse located at 3 Vokzalnaya Pl., Ivanovo, Ivanovo Region	10043	121.84	0.00	721.67	691.67	547.33	224.81	599.83	The final sale price is defined during an open tender procedure
32	ETP premise located at 3 Vokzalnaya Pl., Ivanovo, Ivanovo Region	10020	614.72	0.00	800.75	181.56	60.21	161.01	186.03	The final sale price is defined during an open tender procedure
33	Heating station building, located at 1 Zelyonaya Roscha Str., Barnaul, Altai Territory	010090/9911	73.56	22.53	87.00	-16.46	-29.36	89.85	13.44	The final sale price is defined during an open tender procedure
34	Non-residential premise, lit. A, located at: 22a Plekhanovskaya St., Voronezh, Voronezh Region	2326.47397	47,061.84	3,767.10	77,365.00	30,273.16	15,553.58	3,756.10	30,303.16	The final sale price is defined during an open tender procedure
Total			319,786.83	35,064.12	242,213.81	-79,008.39	-122,989.11	45,334.47	-77,573.02	