

Major Transactions

There were no major transactions in 2024.

Related-Party Transactions

There were no related-party transactions in 2024.

Disposal of Non-Core Assets

Information on disposal of non-core assets (passenger carriages)

As at 1 January 2024, the Company had 110 passenger carriages recognised as non-core assets. Criteria of non-profile category: not used in the transportation process for more than 3 years and no prospects for use for core activities of JSC FPC.

The general list included:

- 15 baggage carriages, after JSC FPC terminated its baggage transportation service;
- 77 soft-seated carriages, mainly RIC manufactured in 1980–1994, and carriages intended for international passenger service, not meeting the domestic operating conditions, not in demand due to a decline in international traffic and failing to meet modern requirements;
- 18 carriages of other types, not demanded for transportation due to their design features.

In 2024, 14 carriages were retired, including 12 carriages written off, and two carriages were transferred as dividends of OJSC Russian Railways.

Information on the sale of non-core assets (immovable property)

Pursuant to the Methodological Recommendations for the Identification and Disposal of Non-Core Assets approved by Russian Government Order No. 894-r dated 10 May 2017, the Programme for the Disposal of Non-Core Assets of JSC FPC was approved (Minutes of the Board of Directors of JSC FPC No. 4 dated 6 October 2023).

The programme regulates the management of non-core assets of JSC FPC only in terms of immovable property with related movable property, as well as shares (stakes) in business entities.

The register of non-core assets of JSC FPC was approved by Minutes of the Board of Directors of JSC FPC No. 9 dated 22 December 2023 and No. 12 dated 12 February 2024.

The action plan for the disposal of non-core assets of JSC FPC for 2024 provides for the disposal of 30 non-core assets with a book (residual) value of RUB 88.28 million.

At the end of 2024, 35 non-core assets were disposed (117% of the annual plan) with a book (residual) value of RUB 64.58 million with proceeds of RUB 283.4 million against the plan of RUB 98.44 million (288% of the annual plan).

The financial result from the sale of non-core assets of JSC FPC for 2024 totalled RUB 162.14 million

Information on disposal of non-core assets (immovable property) for 12 months of 2024 Joint Stock Company Federal Passenger Company

Sr. No.	Real estate assets, including parts of structures such as facilities, land plots (owned by subsidiaries), and movable assets 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		Total 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	Baggage department building located at Smolensk station, Smolensk Region, Smolensk	110000000009/9838/9837	968.81	0.00	4,037.00	3,034.44	2,227.04	109.22	3,068.19	The final price was based on the results of open tenders
2	Single-storey distribution building located at 110 V. Maksimova Ul., Biysk, Altai Territory	010087/9911	0.00	0.00	1,716.67	1,686.77	1,343.43	102.43	1,716.67	The final price was based on the results of open tenders
3	Baggage department of Bureya station located at 3 Vokzalnaya Ul., Bureya settlement, Bureysky district, Amur Region	10010/754G	0.00	0.00	365.00	335.10	262.10	0.00	365.00	The final price was based on the results of open tenders
4	Garage building located at 14 Vokzalnaya Ul., Zima, Irkutsk Region	011026/703G	912.06	964.65	497.00	−444.96	−444.96	0.00	−415.06	The final price was based on the results of open tenders
5	Non-residential building – baggage department located at Privokzalnaya Square, lit. B, Gudermes, Chechen Republic	302G/110000000248/0000	1,646.37	0.00	180.42	−1,499.70	−1,535.79	88.76	−1,465.95	The final price was based on the results of open tenders
6	Administrative building located at 5e Sverdlova Ul., lit. A, A1, A2, Voronezh	0100010_RDOP	22,730.64	1,026.06	10,419.50	−12,344.89	−14,223.58	253.56	−12,311.14	The final price was based on the results of open tenders
7	Building – storage room of the Central Processing Centre located at 12 Dvizhenchesky Per., Vologda Region, Vologda	110000000045	0.00	12.89	3,675.40	3,641.65	2,909.15	0.01	3,675.40	The final price was based on the results of open tenders
8	Administrative building located at Nikolayevsky Tup., house and grounds 1, bld 1, Moscow	100010/9820/9837	0.00	0.00	55,693.33	55,693.33	44,554.66	838.88	55,693.33	The final price is defined by the resolution of the Board of Directors of JSC FPC
9	Building for pre-packing room, shop and confectionery shop located at Nikolayevsky Tup., house and grounds 1, bld 7, Moscow	100130/9820 100050/9820 100040/9820	4,813.03	9.81	51,898.48	47,085.45	36,707.72	2,165.76	47,085.45	
10	Boiler building located at Nikolayevsky Tup., house and grounds 1, bld 6, Moscow	100060/9820	0.00	6.54	2,145.02	2,145.02	1,717.32	64.93	2,145.02	
11	Garage located at Nikolayevsky Tup., house and grounds 1, bld 9, Moscow	10009/9820	0.00	0.00	27,230.17	27,230.17	21,784.14	810.20	27,230.17	
12	Construction group warehouse located at Nikolayevsky Tup., house and grounds 1, bld 11, Moscow	100110/9820	0.00	0.00	12,291.48	12,291.48	9,833.18	319.49	12,291.48	
13	Garage building located at Nikolayevsky Tup., house and grounds 1, bld 5, Moscow	10008/9820	0.00	0.00	8,417.91	8,417.91	6,734.33	251.43	8,417.91	
14	Logistics warehouse located at Nikolayevsky Tup, house and grounds 1, bld 12, Moscow	100070/9820	0.00	0.00	5,803.85	5,803.85	4,643.08	272.17	5,803.85	
15	Logistics warehouse located at Nikolayevsky Tup., house and grounds 1, bld 3, Moscow	100210/9820 100200/9820	0.00	0.00	10,474.09	10,474.09	8,379.27	262.22	10,474.09	
16	Quonset hut located at Nikolayevsky Tup., house and grounds 1, bld 2, Moscow	10022/9820/9837	0.00	0.00	13,312.09	13,312.09	10,649.67	413.39	13,312.09	
17	Garage located at Cherepovets-1 Ul., Cherepovets, Vologda Region	10027/3	750.96	30.98	765.10	−19.61	−166.43	69.54	14.14	

Sr. No.	Real estate assets, including parts of structures such as facilities, land plots (owned by subsidiaries), and movable assets 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		Total 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)			
18	Garage located at Cherepovets-1 Ul., Cherepovets, Vologda Region	10027/7	244.36	9.85	260.25	−17.86	−67.94	22.63	15.89	The final price was based on the results of open tenders
19	Garage located at Cherepovets-1 Ul., Cherepovets, Vologda Region	10027/4	244.36	10.06	248.50	−29.61	−77.30	22.63	4.14	The final price was based on the results of open tenders
20	Maintenance building of the attendant pool located at Privokzalnaya Pl., lit. Z, entrance 3, Elets, Lipetsk Region	0100230_VCh4_LVChD-8	7,087.60	2,617.29	666.67	−6,454.68	−6,454.68	298.05	−6,420.93	The final price was based on the results of open tenders
21	Sewerage network with wells located at 4a Depovskaya Ul., Lit. Z, Velikie Luki, Pskov Region	0300008/9803/059/052	0.00	0.00	171.00	137.25	103.05	0.00	171.00	The final price was based on the results of open tenders
22	Two-storey machining workshop building located at 1 Zelenaya Roshcha Ul., Barnaul, Altai Territory	010002/9911	8,577.15	591.72	33,198.00	24,590.95	18,069.69	2,539.27	24,620.85	The final price was based on the results of open tenders
23	One-storey garage building located at 1 Zelenaya Roshcha Ul., Barnaul, Altai Territory	010017/9911	3,077.47	0.00	16,854.00	13,746.63	10,375.83	1,261.21	13,776.53	The final price was based on the results of open tenders
24	One-storey timber drier building located at 1 Zelenaya Roshcha Ul., Barnaul, Altai Territory	010004/9911	0.00	0.00	2,643.00	2,613.10	2,084.50	226.28	2,643.00	The final price was based on the results of open tenders
25	Facility – external sewerage networks located at 1 Zelenaya Roshcha Ul., Barnaul, Altai Territory	030004/9911	0.00	0.00	1,414.00	1,384.10	1,101.30	1.49	1,414.00	The final price was based on the results of open tenders
26	External sewerage network with wells located at 1 Zelenaya Roshcha Ul., Barnaul, Altai Territory	030005/9911	0.00	0.00	3,920.00	3,890.10	3,106.10	1.69	3,920.00	The final price was based on the results of open tenders
27	Water pipeline located at 1 Zelenaya Roshcha St., Barnaul, Altai Territory	030009/9911	0.00	0.00	4,286.00	4,222.35	3,398.90	6.82	4,286.00	The final price was based on the results of open tenders
28	Communications line located at 1 Zelenaya Roshcha St., Barnaul, Altai Territory	030023/9911	14.50	0.00	103.00	58.60	38.00	10.65	88.50	The final price was based on the results of open tenders
29	Facility – power line located at 1 Zelenaya Roshcha Ul., Barnaul, Altai Territory	030003/9911	0.00	0.00	275.00	245.10	190.10	3.81	275.00	The final price was based on the results of open tenders
30	Baggage department building located at 21 Ostrovskogo Ul., bld 1, lit. B, Tulun, Irkutsk Region	010009/9923	1,100.63	585.94	142.50	−988.03	−988.03	0.00	−958.13	The final price was based on the results of open tenders

Sr. No.	Real estate assets, including parts of structures such as facilities, land plots (owned by subsidiaries), and movable assets 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		Total 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)			
31	Charging station with garages located at 25g Vokzalnaya Ul, Lit. A, Pskov, Pskov Region	0100127/9803	0.00	0.00	1,420.60	1,420.60	1,136.48	0.00	1,420.60	The final price is defined under an agreement between the parent company and JSC FPC when concluding an exchange agreement
32	Garage building located at 3a Privokzalnaya Ul., lit. M, Pechora, Komi Republic	100063	0.00	0.00	2,930.70	2,896.95	2,310.81	0.00	2,930.70	
33	Linear passenger service base located at 1/4 Staro-Depovskaya Ul., Tomsk, Tomsk Region	100043/9912	8,370.11	0.00	1,730.22	−6,669.79	−7,015.84	255.34	−6,639.89	The final price was based on the results of open tenders
34	Facility – heating network located at 1/4 Staro-Depovskaya Ul., Tomsk, Tomsk Region	030003/9912	0.00	0.00	29.28	−0.62	−6.48	0.00	29.28	The final price was based on the results of open tenders
35	Baggage department located at 13 Perronnaya Ul., Lit. B, Belorechensk, Belorechensk district, Krasnodar Region	302/10085/9857	4,037.10	951.27	4,177.60	106.75	−538.52	144.34	140.50	The final price was based on the results of open tenders
Total	–	–	64,575.17	6,817.05	283,392.81	217,994.04	162,140.29	10,816.22	218,817.64	–