

Notes and Explanations

1. Inventory revaluation write-offs

In the accounting year 2018, the Company did not make any fixed assets revaluation write-offs.

As of 31 December 2018, fixed assets revaluation write-offs on totaled PLN 192 thousand and it remained unchanged compared to the previous year.

The balance of inventory revaluation write-downs totaled PLN 314 thousand:

- for products PLN 0 thous.,
- for materials PLN 314 thous.

The balance of inventory revaluation write-downs in 2017 totaled PLN 1 082 thousand.

2. Costs of completed development works and goodwill amount, as well as explanation for their write-off period, as specified in Art. 33, par. 3 and Art. 44b, par. 10.

None.

3. Information on the number and value of securities or rights held, including share certificates, convertible debt securities, warrants and options, with the specification of underlying rights.

None.

4. Liabilities secured with Company assets

None.

5. Contingent liabilities including guarantees and sureties

In the 2018 accounting year the Company did not extend any guarantees or sureties. There are no other material contingent liabilities except for those described below.

- Contingent liability under the bill of exchange discount programme.

Based on agreements concluded by and between Coface Poland Factoring Sp. z o.o. and Tire Company Dębica SA, the value of discounted bills of exchange at the balancing date was PLN 82,481 thousand.

According to the Report received by the Company from Coface Poland Factoring Sp z o.o., as of the date of financial statements, the outstanding amount of bills of exchange not repaid by customers equals PLN 0 thousand.

The Management Board believes that, in addition to the necessity to disclose the above events in the financial statements, there are no reasons why these events should be included in the Company's accounts.

6. Assets that are not financial instruments measured at fair value.

The company does not measure non-financial assets at fair value.

7. Discontinued activities

In the accounting year 2018, no business activity was liquidated or discontinued in full or in part, hence there were no costs of discontinued activities.

8. Interest and FX gains/losses increasing the purchase price of commodities or the cost of manufacturing products during the accounting year

None.

9. Information about extraordinary or incidental revenues or costs

None.

10. Costs related to R&D efforts, which were not classified pursuant to Art. 33, par. 2 in the intangible assets.

None.

11. Information about the nature and business purpose of agreements entered into by the issuer not included in the balance sheet to the extent necessary to evaluate their impact on the assets, financial position and the net financial income of the Company

In the year covered by the Financial Statement the Company was not a party to any material agreements other than specified in the balance sheet.

12.1 Transactions with related entities

During the financial year covered by the financial statements, the Company did not enter into any significant transactions with related parties other than at arms-length.

12.2 Figures regarding subordinated entities

The Company has no subordinated entities.

13. Information about any liabilities under pensions and similar benefits payable to former managerial or supervisory personnel or former members of the administration bodies, as well as liabilities related to such pensions, indicating the total amount for each category of a given body.

None.

14. Advances, credits, loans, guarantees, sureties for the management and supervisory personnel.

In the accounting period there were no settlements of accounts with the Management and Supervisory Board members in relation to loans and loan equivalents.

The Company did not enter into transactions with Management and Supervisory Board members, nor with persons having ties with them understood as spouses, relatives or direct affinity up to the second degree or having ties in relation to guardianship, adoption or custody with the management members or persons sitting on the supervisory bodies of the company or in the companies where they have significant stakes, shareholding or are partners.

15. Income and expenses due to mistakes made in previous years

None.

16. Information on material events which occurred after the balance sheet date, but were not included in the financial statements

None.

17. Changes in the accounting principles used and the method for drawing up the financial statement

None.

18. Joint venture

Joint ventures that are not consolidated using the full method or the property rights method did not occur.

19. Consolidation of financial statements

The Company is not a controlling entity and does not draw up consolidated financial statements. The Company is a co-controlled entity in the Group where the consolidated financial statement is drawn up by The Goodyear Tire & Rubber Company with its registered office in Akron (the United States of North America).

20. Financial statements for the period during which a merger took place.

In the accounting year 2018 no merger took place to which the Company would be a party.

21. Uncertainties regarding the possibility of the Company continuing as a going concern, description of such uncertainties and a statement confirming that there are no such uncertainties, as well as indication whether the financial statement contains adjustment related thereto. Such information should also include a list of actions, undertaken or planned to be undertaken, aimed at eliminating such uncertainties.

None.

22. Other information – loans granted

In 2018, the Company extended five short-term loans to Goodyear S.A. Luxembourg. Detailed information about loans extended to Goodyear S.A. is provided in table below:

Agreement Date	23.12. 2016	29.06.2017	22.09.2017	18.12.2017	22.12.2017
maturity date (loan repayment)	22.12.2017	29.06.2018	21.09.2018	03.01.2018	01.03.2018
contractual compensation	WIBOR 1M +0,1%				
loan amount ('000 PLN)	85,000	55,000	70,000	60,000	65,000
interest realized in 2018 ('000 PLN)	90.2	555.5	987.3	46.2	212.1
principal of the loans as of 31 Dec. 2018	0	0	0	0	0
interest accrued as of 31.12.2018	0	0	0	0	0

Agreement Date	22.12.2017	29.06.2018	27.09.2018	14.12.2018	21.12.2018	21.12.2018
maturity date (loan repayment)	22.12.2017	29.06.2018	27.09.2018	14.12.2018	21.12.2018	21.12.2018
contractual compensation	WIBOR 1Y+0,1%					
loan amount ('000 PLN)	100,000	55,000	70,000	40,000	45,000	140,000
interest realized in 2018 ('000 PLN)	1,830.2	452.4	241.8	0.00	0,00	0,00
principal of the loans as of 31 Dec. 2018 (in '000 PLN)	0	55,000	70,000	40,000	45,000	140,000
interest accrued as of 31 Dec. 2018 (in '000 PLN)	107.9	92.0	117.1	38.9	26,7	83,1

The interest payment date falls due on the 14th day of the month following the month to which the interest refers to.

23. Selected financial data and average PLN exchange rates

Average PLN exchange rates used for relevant items of the statement in the periods covered by the report.

Balance sheet items: National Bank of Poland exchange rates, as at:

31.12.2018	1 EUR = PLN 4,3000
31.12.2017	1 EUR = PLN 4,1709

Profit and loss and cash flow statements: average rates of the National Bank of Poland calculated as the arithmetic mean of the rates valid last day of each month

in 2018, EUR 1 = PLN 4.2669

in 2017, 1 EUR = PLN 4.2447

Selected financial data	K PLN		K EUR	
	2018	2017	2018	2017
Net revenues from sales of products, goods and materials	1 932 268	1 963 453	452 849	462 570
Operating Profit (Loss)	99 622	122 391	23 347	28 834
Gross Profit (Loss)	102 589	121 569	24 042	28 640
Net Profit (Loss)	89 752	119 574	21 034	28 170
Cash Flows from Operational activity	184 991	212 405	43 355	50 040
Cash flows from investment activity	-70 495	-192 349	-16 521	-45 315
Cash flow from financial activity	-92 631	-35 100	-21 709	-8 269
Total cash flow	21 865	-15 044	5 124	-3 544
Total Assets	1 691 457	1 648 632	393 362	395 270
Liabilities and accruals	579 205	536 414	134 699	128 609
Long term liabilities	3 995	3 105	929	744
Short term liabilities	512 700	478 339	119 233	114 685
Equity	1 112 252	1 112 218	258 663	266 661
Share equity	110 422	110 422	25 680	26 474
No of shares (psc)	13 802 750	13 802 750	13 802 750	13 802 750
Income (loss) per share (zł/EUR)	6,50	8,66	1,52	2,04
Diluted income (loss) per share (zł/EUR)	6,50	8,66	1,52	2,04
Book value per share (zł/EUR)	80,58	80,58	18,74	19,32
Diluted book value per share (zł/EUR)	80,58	80,58	18,74	19,32
Dividend paid per share in respective year (zł/EUR)	6,50	2,35	1,49	0,56

24. Other information - start of tax inspection

On April 4th 2019, the tax audit in respect of correctness and reliability of the settlement of corporate income tax for 2017 began in the Company. The expected date of completion of the audit carried out on the basis of the authorization of the Head of the Podkarpacki Tax Office in Rzeszów is July, 31st 2019

25. Areas of significant differences in the scope of adopted accounting principles and methods and disclosed data between the financial report prepared in accordance with Polish accounting principles and the report that would have been prepared in accordance with IFRS

T. C. Dębica S.A. prepare a reporting package based on the Goodyear Group principles based on US GAAP for the strategic investor, The Goodyear Tires & Rubber Company, to prepare a consolidated report. Therefore, it is not possible to indicate in a complete and reliable manner differences in the value

of disclosed data between the financial statements prepared in accordance with Polish accounting principles and the financial statements prepared in accordance with IFRS.

The Company identified the most significant areas of occurrence of differences and their impact on the value of equity (net assets) and the financial result between the presented financial information prepared in accordance with Polish accounting principles and financial information that would have been prepared in accordance with IFRS.

For this purpose, the Management Board used the best knowledge about standards and interpretations and accounting principles that would apply to the preparation of financial statements in accordance with IFRS.

As at the balance sheet date, 31/12/2018, the following differences were identified in relation to IFRS

- The way of recognizing the tax relief due to investments in the Special Economic Zone; in the financial statements prepared in accordance with IFRS, the tax relief due would be recognized as deferred tax asset as at the moment of obtaining the right to this relief. In the adopted accounting principles, the Company showed the impact of the discount through current tax items and adopted a zero rate of deferred tax for temporary differences realized in the period of using the discount. As at the balance sheet date 31/12/2018, it is not possible to clearly assess the impact of the above difference on the net financial result and equity of the Company for 2018
- The method of initial recognition and depreciation of property, plant and equipment; according to IFRS, the valuation of property, plant and equipment as at the reporting date is made according to the cost model or based on revaluation to fair value. As at the balance sheet date 31/12/2018, it is not possible to clearly assess the impact of the application of IFRS on the balance sheet total, net financial result and equity of the Company for 2018
- The manner of recognition of bill of exchange discount transactions; in the financial statements prepared in accordance with IFRS, the following items: Trade receivables and Current liabilities - other financial liabilities would be higher by PLN 82.5 million as at the balance sheet date December 31, 2018 and by PLN 68.4 million as at the balance sheet date December 31, 2017. The above difference would have no impact on the net financial result and equity of the Company
- The method of recognition and measurement of financial assets: IFRS 9 introduces new classification criteria, including the concept of expected credit losses. The company analyzed the classification at the level of particular items of financial instruments in the balance sheet. The SPPI test (cash flow test) and the assessment of the business model classify financial instruments, ie trade receivables and short-term loans as valued at amortized cost. The impairment test showed no significant differences requiring a write-down for credit losses expected to be due. According to the adopted accounting principles, the Company discloses financial assets in the amount of due payment with due care. The measurement according to IFRS 9 would make it necessary to record a write-down for expected credit losses for items receivable for deliveries and services and loans granted, the write-down would not be significant from the point of view of the statement as a whole.

26. Balance sheet and P&L account broken down by energy trading and heat generation, energy and heat distribution and other activities in 2018 and comparative data

A. 2018 Balance Sheet by energy trading and heat generation, energy and heat distribution and other activities

Balance Sheet as of 31 Dec. 2018	energy and heat distribution	heat generation & energy trading	other activities
ASSETS			
I. Fixed assets	61	126	798 995
1. Intangible assets, of which:	0	0	0
- goodwill			
2. Tangible fixed assets	61	126	789 515
3. Long-term receivables	0	0	0
3.1. From related entities			
3.2. From non-related entities where the issuer holds an equity stake			
3.3. From non-related entities			
4. Long-term investments	0	0	144
4.1. Real property	0	0	0
4.2. Intangible assets	0	0	0
4.3. Long-term financial assets	0	0	144
a) in related entities, of which:	0	0	0
- Shares or interests in subordinated entities measured by equity method	0	0	0
b) in other entities where the issuer ³ holds an equity stake including:	0	0	0
- Shares or interests in subordinated or affiliated entities measured by equity method	0	0	0
- shares or interests in other entities	0	0	0
c) in other entities	0	0	144
4.4. Other long-term investments	0	0	0
5. Long-term prepayments	0	0	9 336
5.1. Deferred income tax assets	0	0	9 328
5.2. Other prepayments and accruals	0	0	8
II. Current assets	19	43	892 213
1. Inventory	0	0	93 806
2. Short-term receivables	19	43	354 489
2.1. From related entities	0	0	319 412
2.2. From non-related entities where the issuer has equity stakes	0	0	0
2.3. From non-related entities	19	43	35 076
3. Short-term investments	0	0	442 419
3.1. Short-term financial assets	0	0	442 419
a) in related entities	0	0	350 000
b) in other entities	0	0	0
c) cash and other cash assets	0	0	92 419
3.2. Other short-term investments	0	0	0

4. Short-term prepayments	0	0	1 499
5. Called up share capital	0	0	0
6. Own shares (interests)	0	0	0
Total assets	80	169	1 691 208
LIABILITIES			
I. Equity	42	84	1 112 126
1. Share capital	0	0	110 422
2. Supplementary capital	42	84	327 052
3. Revaluation capital	0	0	65 380
4. Other reserve capitals	0	0	519 520
5. Retained earnings (profit/loss)	0	0	0
6. Gross profit/loss	0	0	89 752
7. Write-offs from net profit during accounting year (negative value)			
II. Liabilities and provisions for liabilities	38	85	579 082
1. Provisions for liabilities	1	2	62 508
1.1. Provision for deferred income tax	0	0	25 532
1.2. Provision for retirement gratuities and equivalent	1	2	36 044
a) long-term	0	0	9 707
b) short-term	1	2	26 337
1.3. Other provisions	0	0	932
a) long-term	0	0	139
b) short-term	0	0	793
2. Long-term liabilities	0	0	3 995
2.1. Vis-a-vis related entities			
2.2. Vis-a-vis non-related entities where the issuer has equity stakes	0	0	0
2.3. Vis-a-vis other entities	0	0	3 995
3. Short-term liabilities	37	84	512 579
3.1. Vis-a-vis related entities	0	0	85 012
3.2. Vis-a-vis non-related entities where the issuer has equity stakes	0	0	0
3.3. Vis-a-vis other entities	37	84	426 768
3.3. Special funds	0	0	799
4. Accruals	0	0	0
4.1. Negative goodwill	0	0	0
4.2. Other prepayments	0	0	0
a) long-term	0	0	0
b) short-term	0	0	0
Total liabilities	80	169	1 691 208

B. 2017 balance sheet by energy trading and heat generation, energy and heat distribution and other activities

Balance as of 31 Dec. 2017	energy and heat distribution	heat generation & energy trading	other activities
ASSETS			
I. Fixed assets	59	141	815 861
1. Intangible assets, of which:	0	0	0
- goodwill			
2. Tangible fixed assets	59	141	808 835
3. Long-term receivables			
3.1. From related entities			
3.2. From non-related entities			
4. Long-term investments	0	0	144
4.1. Real property			
4.2. Intangible assets			
4.3. Long-term financial assets	0	0	144
a) in related entities, of which:			
- Shares or interests in subordinated entities measured by equity method			
b) in other entities	0	0	0
4.4. Other long-term investments			
5. Long-term prepayments	0	0	6 882
5.1. Deferred income tax assets	0	0	6 844
5.2. Other prepayments			38
II. Current assets	26	57	832 488
1. Inventory	0	0	107 145
2. Short-term receivables	26	57	303 661
2.1. From related entities	0	0	277 513
2.2. From non-related entities	26	57	26 148
3. Short-term investments	0	0	420 481
3.1. Short-term financial assets	0	0	420 481
a) in related entities	0	0	350 000
b) in other entities			
c) cash and other cash assets	0	0	70 481
3.2. Other short-term investments	0	0	0
4. Short-term prepayments	0	0	1 201
Total assets	85	198	1 648 349
LIABILITIES			
I. Equity	49	107	1 112 062
1. Share capital	0	0	110 422
2. Called up share capital (negative value)	0	0	0
3. Own shares (stocks) (negative value)	0	0	0

4. Supplementary capital	49	107	325 988
5. Revaluation capital	0	0	66 414
6. Other reserve capitals	0	0	489 664
7. Retained earnings (profit/loss)			
8. Gross profit/loss	0	0	119 574
9. Write-offs from net profit during accounting year (negative value)			
II. Liabilities and provisions for liabilities	37	90	536 287
1. I. Provisions for liabilities	1	2	54 967
1.1. Provision for deferred income tax	0	0	17 251
1.2. Provision for retirement gratuities and equivalent	1	2	34 371
a) long-term	0	0	9 983
b) short-term	1	2	24 388
1.3. Other provisions	0	0	3 345
a) long-term	0	0	140
b) short-term	0	0	3 205
2. Long-term liabilities	0	0	3 105
2.1. Vis-a-vis related entities			
2.2. Vis-a-vis other entities	0	0	3 105
3. Short-term liabilities	36	88	478 215
3.1. Vis-a-vis related entities	0	0	119 840
3.2. Vis-a-vis other entities	36	88	357 820
3.3. Special funds	0	0	555
4. Accruals and prepayments	0	0	0
4.1. Negative goodwill	0	0	0
4.2. Other accrued liabilities	0	0	0
a) long-term	0	0	0
b) short-term	0	0	0
Total liabilities	86	198	1 648 349

C. 2018 Profit and Loss Account by energy trade and heat generation, energy and heat distribution and other activities

2018 Profit and Loss Account	energy and heat distribution	heat generation & energy trading	other activities
I. Net sales of products, merchandise and materials	167	381	1 931 720
- including from related entities	0	0	1 713 841
1. Net revenues from products sold	167	381	1 727 422
2. Net sales of merchandise and materials	0	0	204 298
II. Costs of products, merchandise and materials sold	173	453	1 808 030
- including from related entities	0	0	1 633 230

1. Manufacturing costs of products sold	173	453	1 635 242
2. Value of products and materials sold	0	0	172 788
III. Gross profit/(loss) on sales	- 6	- 72	123 690
IV. Costs of sales	0	0	12 706
V. General administrative expenses	1	10	10 748
VI. Gross profit/(loss) on sales	- 7	- 82	100 235
VII. Other operating income	0	0	2 143
1. I. Proceeds from the sales of non-financial fixed assets	0	0	1 975
2. Subsidies	0	0	0
3. Revaluation of non-financial assets	0	0	55
4. Other operating revenues	0	0	113
VIII. Other operating expenses	0	0	2 667
1. Loss on the disposal of non-financial fixed assets	0	0	0
2. Revaluation of non-financial assets	0	0	35
3. Other operating costs	0	0	2 632
IX. Operating profit /loss	- 7	- 82	99 711
X. Financial income	0	0	6 218
1. Dividends and shares in profits, of which:	0	0	452
- from related entities	0	0	0
in which the issuer hold equity stake	0	0	0
From non-related entities, of which:	0	0	452
in which the issues hold equity stake	0	0	452
2. Interest, of which:	0	0	5 766
- from related entities	0	0	4 490
3. Proceeds from disposal of financial assets, of which:	0	0	0
- in related entities	0	0	0
4. Revaluation of financial assets	0	0	0
5. Other	0	0	0
XI. Financial costs	0	0	3 251
1. Interest, of which:	0	0	2 834
- for related entities	0	0	0
2. Loss on the disposal of financial assets, of which:	0	0	0
- in related entities	0	0	0
3. Revaluation of financial assets	0	0	0
4. Other	0	0	417
XII. Share in profits/losses of equity-accounted subsidiaries	0	0	0

XIII. Gross profit/loss	- 7	- 82	102 678
XIV. Income tax	0	0	12 837
a) current portion	0	0	7 040
b) deferred portion	0	0	5 797
XV. Other mandatory profit decrease (loss increase)	0	0	0
XVIII. Gross profit/loss	- 7	- 82	89 841

D. 2017 Profit and Loss Account by energy trading and heat generation, energy and heat distribution and other activities

2017 Profit and Loss Account	energy and heat distribution	heat generation & energy trading	other activities
I. Net sales of products, merchandise and materials	197	490	1 962 766
- including from related entities	0	0	1 764 001
1. Net revenues from products sold	197	490	1 832 167
2. Net sales of merchandise and materials	0	0	130 599
II. Costs of products, merchandise and materials sold	207	416	1 783 927
- including from related entities	0	0	1 621 740
1. Manufacturing costs of products sold	207	416	1 662 335
2. Value of products and materials sold	0	0	121 592
III. Gross profit/(loss) on sales	-10	74	178 838
IV. Costs of sales	0	0	14 020
V. General administrative expenses	4	13	40 373
VI. Profit/(loss) on sales	-14	61	124 445
VII. Other operating income	0	0	4 298
1. Proceeds from the sales of non-financial fixed assets	0	0	753
2. Subsidies	0	0	0
3. Revaluation of non-financial assets	0	0	0
4. Other operating revenues	0	0	3 545
VIII. Other operating expenses	0	0	6 399
1. Loss on the disposal of non-financial fixed assets	0	0	0
2. Revaluation of non-financial assets	0	0	2 654
3. Other operating costs	0	0	3 745
IX. Operating profit /loss	-14	61	122 344
X. Financial income	0	0	4 475
1. Dividends and shares in profits, of which:	0	0	190
- from related entities	0	0	0
in which the issuer holds equity stake	0	0	0
from other entities, of which:	0	0	190
in which the issuer holds equity stake	0	0	190

2. Interest, of which:	0	0	4 285
- from related entities	0	0	3 517
3. Proceeds from disposal of financial assets, of which:	0	0	0
- in related entities	0	0	0
4. Revaluation of financial assets	0	0	0
5. Other	0	0	0
XI. Financial costs	0	0	5 297
1. Interest, of which:	0	0	2 396
- for related entities	0	0	0
2. Loss on the disposal of financial assets, of which:	0	0	0
- in related entities	0	0	0
3. Revaluation of financial assets	0	0	0
4. Other	0	0	2 901
XII. Share in profits/losses of equity-accounted subsidiaries	0	0	0
XIII. Gross profit/loss	-14	61	121 522
XIV. Income tax	0	0	1 995
a) current portion	0	0	4 561
b) deferred portion	0	0	-2 566
XV. Other mandatory profit decrease (loss increase)	0	0	0
XVIII. Gross profit/loss	-14	61	119 527

E. Method used to separate individual activities

Separated data to break down Profit and Loss Account and Balance Sheet into individual activities was obtained by means of:

- Data posted into accounts directly assigned to individual business lines.
- Cost Center Numbers assigned directly to individual business lines or assigned to the positions of overhead costs applicable to all business lines.
- Unit values posted into accounts and using additional specifications assigned directly or indirectly to individual business lines using keys;
- Breakdown keys applied when it is not possible to assign directly an account to a certain business line, Cost Center or unit values.

The application of keys does not have significant adverse impact in reliable and clear presentation of property and financial status, nor on the net income of individual business lines of the Company.

F. Breakdown keys used to break down balance sheet and P&L Account items

Balance Sheet

Tangible fixed assets

Items assigned in the property registers jointly to energy-related activities on a separated account, were broken down into energy trading and energy distribution and Other activities by means of the percentage share of power contracted by third party customers in the total power contracted by the Company from the Supplier. At the second settlement stage, breakdown into energy trading and distribution was

performed using revenue key (i.e. the share of revenues from the sale and distribution in the total revenues for energy supplies).

In the property registered the heat-related items are broken down into heat generation and distribution. Settlement of the assets for the Company's own consumption and the third party customers with regard to heat generation and distribution was performed directly by means of the key involving the share of the energy ordered by third-party customers in the total energy used by the Company.

Short-term receivables

The short-term receivables items were assigned directly to individual business lines.

Provisions for liabilities and Special funds

For provisions for retirement gratuities and equivalent a technical and personnel key was used.

Short-term liabilities

A key based on revenues from individual business lines was applied to short-term liabilities.

Equity

The calculation basis for reserve capital for energy trading and energy distribution are net assets assigned to energy trading and distribution as well as to heat generation and distribution.

Profit and Loss Account

Net sales revenues

Net sales revenues are assigned directly to individual business lines.

Costs of products, merchandise and materials sold

Costs of products sold (energy trading and energy distribution) were assigned directly based on the cost records of the energy department taking into account of 2.356% percentage index of power contracted by third party customers in the total power contracted by the Company. External costs of purchasing distribution services for third party customers are calculated directly using Tauron Dystrybucja S.A. tariff based on the volume of taken energy and contracted power. The transfer fee was determined on the basis of invoices issued by PSE transmission system operator and referring directly to the third-party customers.

Costs of products sold (heat generation and distribution) were assigned directly based on the cost records of the energy department taking into account: for fixed costs - 0.405% percentage index of power contracted by third party customers in the total power contracted by the Company for auxiliaries and third- party customers and for variable costs - percentage index of 0.530% of the heat supplied to the third party customers in the total heat consumption.

General administrative expenses

The key applied to break down these costs is the revenue-based key. Revenues from energy trading and energy distribution accounted for 0.021% of total revenues in 2018 (0.025% in 2017). Revenues from heat generation and distribution accounted for 0.011% of total revenues in 2018 (0.010% in 2017).

Income tax

The income tax was assigned to individual business lines proportionally to the gross profit generated by a certain business line.