

CDNvideo LLC & Subsidiaries

Independent Auditor's Report of Special Purpose Financial Statements for the Year ended 31 December 2021 and the 9 Months Ended 30 September 2022

CDNvideo LLC 及其子公司

**截至 2021 年 12 月 31 日的年度和截至 2022 年 9 月 30 日的 9
个月的特殊目的财务报表的独立审计师报告**



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CDNVIDEO LLC AND SUBSIDIARIES

STATEMENT OF MANAGEMENT'S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 AND 9 MONTHS ENDED 30 SEPTEMBER 2022

管理层对编制和批准特殊目的财务报表的责任声明

截至 2021 年 12 月 31 日的年度和截至 2022 年 9 月 30 日的 9 个月的财务报表

Management is responsible for the preparation of the special purpose financial statements of CDNvideo LLC and his Subsidiaries (hereinafter, the "Group") as of 30 September 2022, 31 December 2021 and 1 January 2021, for the year ended 31 December 2021 and the 9 months ended 30 September 2022, in accordance with the basis of accounting set out in Note 2 to the special purpose financial statements (collectively – the "Special purpose financial statements").

管理层负责按照特殊目的财务报表附注 2 中规定的会计基础，编制 CDNvideo LLC 及其子公司（以下简称"集团"）截至 2021 年 12 月 31 日的年度和 2022 年 9 月 30 日的 9 个月的特殊目的财务报表（统称"特殊目的财务报表"）。

In preparing the Special purpose financial statements, management is responsible for:

在编制特殊目的财务报表时，管理层负责

- Properly selecting and applying accounting policies;
- 正确地选择和应用会计政策
- Presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- 以提供相关、可靠、可比较和可理解的信息的方式呈现信息，包括会计政策
- Making an assessment of the Company's ability to continue as a going concern.
- 对公司持续经营的能力做出评估

Management is also responsible for:

管理层还负责

- Designing, implementing and maintaining an effective and sound system of internal controls;
- 设计、实施和维持一个有效和健全的内部控制系统
- Maintaining adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the consolidated financial position of the Company, and which enable them to ensure that the Special purpose financial statements of the Company comply with the basis of accounting set out in Note 2 to the Special purpose financial statements;
- 保持足够的会计记录，足以显示和解释公司的交易，并在任何时候合理准确地披露公司的综合财务状况，使他们能够确保公司的特殊目的财务报表符合特殊目的财务报表附注 2 中的会计基础。
- Maintaining statutory accounting records in compliance with legislation and accounting standards of the countries of the Company's activities;
- 保持法定会计记录，以符合公司活动所在国的立法和会计准则。
- Taking such steps as are reasonably available to them to safeguard the assets of the Company; and
- 采取合理可用的步骤，保护公司的资产；以及
- Preventing and detecting fraud and other irregularities.
- 防止和发现欺诈和其他违规行为

The Special purpose financial statements of the Company for the year ended 31 December 2021 and the 9 months ended 30 September 2022 were approved by management on 23 December 2022.

公司截至 2021 年 12 月 31 日的年度和截至 2022 年 9 月 30 日的 9 个月的特殊目的财务报表已于 2022 年 12 月 23 日获得管理层批准。

On behalf of the Management:

谨代表管理层

Yaroslav Gorodetsky

General director

董事总经理

CDNvideo LLC

Olesya Gorodetskaya

Finance director

财务总监

CDNvideo LLC

Independent Auditor's Report

独立审计师报告

To: Hong Kong Wangsu Science & Technology Company Limited

呈：香港网宿科技有限公司

Opinion

We have audited the special purpose financial statements of CDN-video LLC (further – the “Company”) and its subsidiaries (hereinafter – the Group), prepared in accordance with the principles of Group accounting policies based on International Financial Reporting Standards (hereinafter – IFRS), and comprise the statements of financial position as at 30 September 2022, 31 December 2021 and 1 January 2021, and the related statements of comprehensive income for the year ended 31 December 2021 and the 9 months ended 30 September 2022, and notes to the special purpose financial statements, including a summary of significant accounting policies (collectively – the “Special purpose financial statements”).

In our opinion, the accompanying Special purpose financial statements present fairly, in all material respects, the financial position of the Group as at 30 September 2022, 31 December 2021, its financial performance for the year then ended in accordance with the principles of Group accounting policies based on International Financial Reporting Standards

审计意见

我们审计了 CDN-video LLC（以下简称“公司”）及其子公司（以下简称“集团”）的特殊目的财务报表，这些报表是根据基于国际财务报告准则（以下简称“IFRS”）的集团会计政策原则编制的，包括截至 2022 年 9 月 30 日的资产负债表、截止 2021 年 12 月 31 日和 2021 年 1 月 1 日的资产负债表，以及截至 2021 年 12 月 31 日的年度和截至 2022 年 9 月 30 日的 9 个月的相关损益表，以及特殊目的财务报表附注，包括重要会计政策（统称为“特殊目的财务报表”）。

我们认为，所附的特殊目的财务报表在所有重大方面真实而公允地反映了集团于 2022 年 9 月 30 日和 2021 年 12 月 31 日的财务状况，以及截至该日止的财务表现及现金流量，符合基于国际财务报告准则的集团会计政策原则。

Basis for opinion

Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the audit procedures of the Financial Statements* section of our report. We are independent of the Group in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (the “IESBA Code”) and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

意见的基础

我们在这些准则下的责任在我们报告的财务报表审计程序的审计师责任部分有进一步描述。根据国际会计师职业道德标准委员会的《专业会计师职业道德守则》（“IESBA 守则”），我们是独立于集团的，我们已经按照这些要求和 IESBA 守则履行了我们的其他道德责任。我们相信，我们所获得的证据是充分和适当的，可以为我们的结论提供依据。

Restriction on Use

This report is intended solely for use by Hong Kong Wangsu Science & Technology Company Limited in connection with its use of the Special purpose financial statements of the Group for business combination accounting. This report is not intended for the benefit of any third parties and we accept no responsibility or liability to any party other than Hong Kong Wangsu Science & Technology Company Limited in respect of the report. Should any third party take decisions based on the contents of the report, the responsibility for such decisions shall remain with those third parties.

报告使用限制

本报告仅供香港网宿科技有限公司在使用本集团的特殊目的财务报表进行企业合并会计时使用。本报告的目的不是为了任何第三方的利益，我们不对香港网宿科技有限公司以外的任何一方就本报告承担任何责任或义务。如果任何第三方根据本报告的内容作出决定，这些决定的责任应由这些第三方承担。

Responsibilities of Management and Those Charged with Governance for the Special Purpose Financial Statements

Management is responsible for the preparation of the Special purpose financial statements, in accordance with the basis of accounting set out in Note 2 and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Special purpose financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

管理层和负责治理的人对特殊目的财务报表的责任

管理层负责按照附注 2 所列的会计基础编制特殊目的财务报表，并负责进行管理层认为必要的内部控制，以使编制的特殊目的财务报表不存在由于欺诈或错误造成的重大错报。

在编制特殊目的财务报表时，管理层负责评估本集团持续经营的能力，披露（如适用）与持续经营有关的事项，并采用持续经营的会计基础，除非管理层打算清算本集团或停止经营，或除了这样做没有其他现实的选择。

公司管理层负责监督集团的财务报告过程。

Auditor's Responsibilities for the Audit of the Special Purpose Financial Statements

Our objectives are to obtain reasonable assurance about whether the Special purpose preliminary consolidated financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our conclusion. Reasonable assurance is a high level of assurance, but is not guarantee that an audit procedures will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Special purpose financial statements.

审计师对特殊目的财务报表的审计责任

我们的目标是合理保证特殊目的初步合并财务报表整体上不存在由于欺诈或错误造成的重大错报，并出具包含我们结论的审计报告。合理保证是一种高水平的保证，但并不保证审计程序一定能发现存在的重大错报。错报可能来自欺诈或错误，如果单独或合计，可以合理地预期它们会影响用户在这些特殊目的财务报表基础上作出的经济决定，则被视为重大错报。

We exercise professional judgement and maintain professional skepticism throughout the audit procedures. We also:

我们在整个审计程序中作出专业判断并保持专业审慎态度。我们还

- Identify and assess the risks of material misstatement of the Special purpose financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of control.

- 识别和评估特别目的财务报表的重大错报风险，不论是由于欺诈还是错误，设计和执行针对这些风险的审计程序，并获得充分和适当的审计证据，为我们的意见提供依据。未能发现因欺诈导致的重大错报的风险高于因错误导致的错报，因为欺诈可能涉及串通、伪造、故意遗漏、虚假陈述，或推翻控制。
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- 了解与审计有关的内部控制，以便设计适合具体情况的审计程序，但目的不是为了对集团内部控制的有效性发表意见。
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 评价所使用的会计政策是否恰当，以及管理层作出的会计估计和相关披露的合理性。
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may significant doubt on Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements, or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- 就管理层使用持续经营会计基础的适当性得出结论，并根据所获得的审计证据，就可能对公司持续经营的能力产生重大疑问的事件或条件是否存在重大不确定性得出结论。如果我们的结论是存在重大不确定性，我们必须在审计报告中提请注意财务报表中的相关披露，或者如果这些披露不充分，则修改我们的意见。我们的结论是基于截至我们的审计报告之日所获得的证据。然而，未来的事件或条件可能导致该集团不再继续作为一个持续经营机构。

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit procedures and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

我们就审计程序的计划范围和时间以及重要的审计结果，包括我们在审计过程中发现的内部控制的任何重大缺陷等事项与负责治理的人进行沟通。

Head on the audit resulting in this independent auditor's report, on behalf of the audit company, power of attorney No. 100/22 dated April 25, 2022

Antonov S.S. (audit qualification certificate No. 03-001225, registration number (ORNZ 22006050030)

出具此独立审计师报告的审计主管
以独立授权书形式以代表审计事务所
授权书号码：100/22
授权书日期：2022年4月25日

Date of the independent auditor's report:
23 December 2022

独立审计师报告日
2022年12月23日

Audited entity

被审计单位

Name:

名称

CDN-video LLC

Address of the legal entity within its location:

审计单位地址

7, Nobelya street, Skolkovo Innovation Center, Moscow city, 143026, Russian Federation.

State registration:

被审计单位注册州

The registration entry was made in the Unified State Register of Legal Entities on 19 March 2010, with the unified state register number 1107746205841.

Auditor

审计师

Name:

名称

FBK, LLC.

Address of the legal entity within its location:

注册所在地

44/1 Myasnitskaya St, Bldg 2AB, Moscow, 101990, Russian Federation.

State registration:

涉及单位注册所在州

The registration entry was made in the Unified State Register of Legal Entities on 24 July 2002 under primary state registration number 1027700058286.

Membership in a self-regulatory organization of auditors:

审计师自律组织成员

Primary number of registration entry in the register of auditors and audit organizations of the self-regulatory organization of auditors 11506030481.

CDNVIDEO LLC

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022
(All amounts in thousands of Russian Rubles, unless otherwise stated)

损益表

截至 2021 年 12 月 31 日的年度和截至 2022 年 9 月 30 日的 9 个月

(除非另有说明，所有金额以千俄罗斯卢布为单位)

Description 报表项	9 months ended 30 September 2022 2022 年 9 个月 (截止 9 月 30 日)	12 months ended 31 December 2021 2021 年 (截止 12 月 31 日)
Continuing operations		
持续经营		
Revenue	485 106	466 176
收入		
Cost of sales	(302 892)	(325 463)
营业成本		
Gross profit	182 214	140 713
毛利		
Other production expenses	-	-
其他制造费用		
Selling expenses	(65 646)	(72 795)
销售费用		
Administrative expenses	(44 463)	(57 731)
管理费用		
Other operating income	4 127	29
其他业务收入		
Other operating expenses	(14 655)	(8 826)
其他业务支出		
Operating profit	61 577	1 390
营业利润		
Interest expense	-	-
利息费用		
Other income	-	-
其他收益		
Other non-operating expenses	11 427	245
其他非经营性支出		
Income from associate	7 049	3 616
联营公司分占收益		
Exchange losses	-	-
汇兑损失		
Profit before tax	80 053	5 251
利润总额		
Income tax expense	(13 441)	-
所得税费用		
PROFIT FOR THE YEAR	66 612	5 251
净利润		

CDNVIDEO LLC

STATEMENTS OF FINANCIAL POSITION
AT 30 SEPTEMBER 2022, 31 DECEMBER 2021 AND 1 JANUARY 2021
(All amounts in thousands of Russian Rubles, unless otherwise stated)

资产负债表

截至 2022 年 9 月 30 日、2021 年 12 月 31 日和 2021 年 1 月 1 日

(除另有说明外，所有金额以千俄罗斯卢布为单位)

Description 报表项	30.09.2022 IFRS	31.12.2021 IFRS	01.01.2021 IFRS
Assets			
Non-current assets 非流动资产			
Property, plant and equipment 物业、厂房及设备	63 729	42 579	44 009
Other intangible assets including Software development in progress 其他无形资产，包括正在开发的软件	40 346	48 035	30 997
Other non-current assets, including investment in associate 其他非流动资产，包括对联营公司的投资	16 841	6 807	3 191
Total non-current assets	120 916	97 421	78 197
非流动资产总额			
Current assets 流动资产			
Inventories 存货	62	-	717
Trade and other receivables 应收账款及其他应收款	64 972	40 607	35 847
Other financial assets 其他金融资产	-	-	-
Other assets 其他资产	0	0	-
Cash and bank balances 现金及银行存款	51 800	27 657	20 112
Total current assets	116 834	68 264	56 676
流动资产总额			
Total assets 资产总额	237 750	165 685	134 873
Equity and liabilities			
权益及负债			
Capital and reserves 资本及储备金			
Share capital 股本	(800)	(800)	(800)
Translation reserve 外币报表折算	220	(66)	261
Additional paid-in capital 资本公积	(149 800)	(149 800)	(149 800)
Retained earnings 期初未分配利润	23 262	51 378	60 488
PL_Current year 当期净利润	(66 612)	(5 251)	(10 535)
Total equity 权益总额	(193 730)	(104 539)	(100 386)

Non-current liabilities			
非流动负债			
Deferred tax liabilities	(2 876)		
递延所得税负债			
Total non-current liabilities	(2 876)		-
非流动负债总额			
Current liabilities			
流动负债			
Trade and other payables	(21 262)	(44 513)	(25 401)
应付账款及其他应付款			
Short-term borrowings			
短期借款			
Other financial liabilities	0	0	-
其他金融负债			
Current tax liabilities	(8 745)	(1 633)	-
应交税费			
Provisions	(11 137)	(15 000)	(9 086)
应计开支			
Other liabilities			
其他负债			
Total current liabilities	(41 144)	(61 146)	(34 487)
流动负债总额			
Total liabilities	(44 020)	(61 146)	(34 487)
负债总额			
Total equity and liabilities	(237 750)	(165 685)	(134 873)
负债及所有者权益总额			

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022
(All amounts in thousands of Russian Rubles, unless otherwise stated)**

1. GENERAL INFORMATION

These special purpose financial statements represent the financial position and results of CDNvideo LLC (hereinafter, the “Company”) and its subsidiaries (hereinafter – the Group).

The Company was incorporated under the laws of the Russian Federation (hereinafter, “Russia” or the “RF”) on 19 March 2010, with the unified state register number 1107746205841. Registered address is: 7, Nobelya street, Skolkovo Innovation Center, Moscow city, 143026, the RF. The principal place of business is the RF.

The principal activity of the Group is the provision of content delivery network (CDN) services to clients in Russia, the Commonwealth of Independent States (CIS) and other countries. CDN services increase the speed of customer’s websites, mobile applications, delivering customer’s video content or organizing customer’s broadcasts, including on-line. CDN is a globally distributed system of data centers that uses intelligent caching and cache control options, as well as content and network optimization to make customer’s websites and web-based assets run faster enabling delivery of broadcast quality video.

The shareholders’ structure as of 30 September 2022, 31 December 2021 and 1 January 2021 is disclosed in Note 17, “Share capital and additional paid-in capital”.

As of 30 September 2022, 31 December 2021 and 1 January 2021 the Company holds 100% shares of CDN-Video Ukraine LLC, an entity incorporated in Ukraine. The subsidiary’s balances and operations are insignificant.

There were no acquisitions and disposals of businesses during the year ended 31 December 2021 or the 9 months ended 30 September 2022.

1. 一般信息

这些特殊目的财务报表代表 CDNvideo LLC（以下简称“公司”）及其子公司（以下简称集团）的财务状况和经营成果。

本公司于 2010 年 3 月 19 日根据俄罗斯联邦（以下简称“俄罗斯”或“RF”）法律成立，统一国家注册号为 1107746205841。注册地址：莫斯科市斯科尔科沃创新中心诺贝利亚街 7 号，邮编：143026，RF。主要营业地点是 RF。

本集团的主要活动是向俄罗斯、独立国家联合体（独联体）和其他国家的客户提供内容交付网络（CDN）服务。CDN 服务提高了客户网站、移动应用程序、交付客户视频内容或组织客户广播（包括在线广播）的速度。CDN 是一个全球分布的数据中心系统，它使用智能缓存和缓存控制选项，以及内容和网络优化，以使客户的网站和基于 web 的资产更快地运行，从而实现广播质量视频的交付。

截至 2022 年 9 月 30 日、2021 年 12 月 31 日和 2021 年 1 月 1 日的股东结构见附注 17“股本和资本公积”。

截至 2022 年 9 月 30 日、2021 年 12 月 31 日和 2021 年 1 月 1 日，公司持有在乌克兰注册成立的 CDN-Video Ukraine LLC 的 100% 股份。该子公司的余额和运营不重大。

截至 2021 年 12 月 31 日的年度或截至 2022 年 9 月 30 日的 9 个月，未发生任何业务收购和处置。

2. Basis for preparation and Summary of significant accounting policies

These special purpose financial statements have been prepared for use by the shareholder, Hong Kong Wangsu Science & Technology Company Limited in business combination accounting for acquisition of the Company by Wangsu Group. In connection with that purpose, the financial statements have been prepared as at 30 September 2022 and for the 9 months then ended and contain only selected disclosures relevant to business combination accounting.

Apart from the above-indicated matters, these special purpose financial statements have been prepared in accordance with the measurement and recognition requirements of International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (the “IASB”) and the Wangsu Group accounting policy.

The Company and its subsidiary prepare financial statements in compliance with the legislation requirements and national standards of accounting of the Russian Federation and Ukraine, respectively. Those accounting standards substantially differ from IFRS. To present these special purpose financial statements in accordance with the above-described basis of accounting, adjustments have been made to the financial statements, which were prepared on the basis of national standards of accounting.

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In preparation of the special purpose financial statements, the Company's management assumed that the Company would continue as a going concern in the foreseeable future. Management had no intention nor need to discontinue or significantly reduce the Company's operations, and, therefore, its obligations will be discharged appropriately and assets would be realized in the due course of business.

The special purpose financial statements have been prepared on the historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

Significant accounting policies are presented below.

2. 编制和汇总重要会计政策的依据

这些特殊目的财务报表是为股东香港网宿科技有限公司在网宿集团收购公司的企业合并会计中使用而编制的。为此，截至 2022 年 9 月 30 日以及截至该日的 9 个月，财务报表已编制完毕，仅包含与企业合并会计相关的选定披露。

除上述事项外，这些特殊目的财务报表是根据国际会计准则委员会（“IASB”）发布的《国际财务报告准则》（“IFRS”）的计量和确认要求以及网宿集团的会计政策编制的。

公司及其子公司分别按照俄罗斯联邦和乌克兰的立法要求和国家会计标准编制财务报表。这些会计准则与 IFRS 有很大不同。为了按照上述会计基础编制这些特殊用途财务报表，对根据国家会计准则编制的财务报表进行了调整。

在编制特殊目的财务报表时，公司管理层假设公司将在可预见的未来继续经营。管理层无意也无需中断或大幅减少公司的运营，因此，其义务将得到适当履行，资产将在适当的业务过程中变现。

特殊目的财务报表是以历史成本为基础编制的。历史成本通常基于商品和服务交换对价的公允价值。

公允价值是指在计量日，在市场参与者之间的有序交易中，出售资产或转移负债所收到的价格，无论该价格是直接可观察到的还是使用另一种估值技术估计的。在估计资产或负债的公允价值时，如果市场参与者在计量日对资产或负债定价时会考虑这些特征，则公司会考虑资产或负债特征。

重要会计政策如下。

Functional and presentation currency

The Company's functional and presentation currency is the Russian Ruble ("RUB"), the national currency of Russian Federation, the primary economic environment where the Company performs its business. Functional currency of the Company's Ukrainian subsidiary is the Ukrainian Hryvnia ("UAH").

Transactions in currencies other than the Company's functional currency are initially recorded at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities denominated in such currencies are translated at the rates prevailing at the reporting date. Gains and losses arising on exchange are included in profit or loss.

功能货币和列报货币

公司的功能货币和列报货币为俄罗斯卢布（“RUB”），俄罗斯联邦的国家货币，是公司开展业务的主要经济环境。公司乌克兰子公司的功能货币为乌克兰 Hryvnia（“UAH”）。

以本公司功能货币以外的货币进行的交易最初以交易日的现行汇率记录。以此类货币计价的货币资产和负债按报告日的现行汇率折算。汇兑损益计入损益。

The exchange rates of the Central Bank of Russia effective at 30 September 2022, 31 December 2021 and 1 January 2021 were:

2022 年 9 月 30 日、2021 年 12 月 31 日和 2021 年 1 月 1 日生效的俄罗斯中央银行汇率为：

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	30 September 2022 2022 年 9 月 30 日	31 December 2021 2021 年 12 月 31 日	1 January 2021 2021 年 1 月 1 日
Russian Rubles per 1 US Dollar	57,4130	74,2926	73,8757
Russian Rubles per 1 EURO	55,4064	84,0695	90,7932
Russian Rubles per 1 UAH	1,55448	2,72584	2,60711

Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and is recorded without VAT. The Company provides the following services:

- **Content delivery network (CDN) services for corporate customers.** Includes revenues generated under agreements with corporate customers: media, broadcasting, video on demand, internet-shops and other companies. Services are invoiced within 10 days after the end of each month. Revenue is recognised at the time when the services have been provided.
- **Content delivery network (CDN) services for individuals paid in cash.** Includes revenues from individuals under the public offer for consideration received in advance. Revenue is recognized at the time when the services have been provided.

收入确认

收入按收到或应收对价的公允价值计量，不计入增值税。公司提供以下服务：

- 面向公司客户的内容交付网络（CDN）服务。包括根据与公司客户的协议产生的收入：媒体、广播、视频点播、互联网商店和其他公司。服务将在每月结束后的 10 天内开具发票。收入在提供服务时确认。
- 以现金支付的个人内容交付网络（CDN）服务。包括提前收到的公开报价中的个人收入。收入在提供服务时确认。

Machinery and equipment

Items of machinery and equipment are stated at acquisition cost less accumulated depreciation and impairment losses, if applicable.

Additions to machinery and equipment are recorded at cost. Cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs, including capital repairs, are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

Capitalized costs include major expenditures for improvements and replacements that extend the useful lives of the assets or increase their revenue generating capacity. Repairs and maintenance expenditures that do not meet the foregoing criteria for capitalization are charged to the profit or loss as incurred.

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Depreciation is computed using the straight-line method over the economic useful lives of machinery and equipment, assessed to be 5 years. The estimated useful lives and depreciation method are reviewed at each year end, with the effect of any changes in estimates being accounted for on a prospective basis.

设备

机器和设备项目按购置成本减去累计折旧和减值损失（如适用）列示。

机械和设备的增加按成本记录。成本包括直接归因于购买物品的支出。后续成本（包括资本维修）包括在资产的账面价值中，或视情况确认为单独资产，只有在与该项目相关的未来经济利益可能流入公司且该项目的成本能够可靠计量时。

资本化成本包括延长资产使用寿命或增加其创收能力的改进和更换的主要支出。不符合上述资本化标准的维修和维护支出在发生时计入损益。

折旧采用直线法计算机械和设备的经济使用寿命，估计为 5 年。估计使用寿命和折旧方法在每年年底进行审查，并在未来基础上说明估计中的任何变化的影响。

Intangible assets

无形资产

Acquired intangible assets

收购的无形资产

Intangible assets acquired separately are reported at cost less accumulated amortization and accumulated impairment losses.

单独收购的无形资产按成本减去累计摊销和累计减值损失列报。

Internally-generated intangible assets – development costs

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following have been demonstrated:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- The intention to complete the intangible asset and use or sell it;
- The ability to use or sell the intangible asset;
- How the intangible asset will generate probable future economic benefits;
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

内部产生的无形资产——开发成本

研究活动支出在发生期间确认为费用。

开发（或内部项目开发阶段）产生的内部产生的无形资产在以下所有情况均已证明的情况下才予以确认：

- 完成无形资产以使其可供使用或出售的技术可行性；
- 完成无形资产并使用或出售的意图；
- 使用或出售无形资产的能力；
- 无形资产如何产生未来可能的经济效益；
- 是否有足够的技术、财务和其他资源来完成开发和使用或出售无形资产；和
- 在无形资产开发过程中可靠计量其支出的能力。

The amount initially recognized for internally-generated intangible assets is the sum of the costs incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally-generated intangible asset can be recognized, development expenditure is recognized in profit or loss in the period in which it is incurred.

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内部产生无形资产的初始确认金额为无形资产首次满足上述确认标准之日起产生的成本之和。如果无法确认内部产生的无形资产，则开发支出在其发生期间计入损益。

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortization and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

初始确认后，内部产生的无形资产按照与单独收购的无形资产相同的基础，按成本减去累计摊销和累计减值损失进行报告。

The Company capitalizes compensation of employees involved in the development stage and third party services directly attributable to developing or significant improving software used to provide CDN services to the Company's customers. Capitalization of software development costs begins upon establishment of technological feasibility and ceases when the software product is available for general release. Technological feasibility is demonstrated by the completion of a working model.

公司将参与开发阶段的员工薪酬和直接归因于开发或显著改进用于向公司客户提供 CDN 服务的软件的第三方服务资本化。软件开发成本的资本化从技术可行性确定时开始，当软件产品可用于一般发布时停止。通过完成工作模型来证明技术可行性。

Amortization on both acquired intangible assets and software development costs is charged on a straight-line basis over the assets' estimated useful lives, which range from 3 to 5 years. The estimated useful lives and amortization method are reviewed at each year end, with the effect of any changes in estimate being accounted for on a prospective basis.

收购的无形资产和软件开发成本的摊销在资产的预计使用寿命（3 至 5 年）内按直线法进行。估计使用寿命和摊销方法在每年年底进行审查，并在预期基础上说明估计变化的影响。

Impairment of tangible and intangible assets

At each reporting date, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

有形和无形资产减值

在每个报告日，公司审查其有形和无形资产的账面价值，以确定是否有迹象表明这些资产遭受了减值损失。如果存在任何此类迹象，则估计资产的可收回金额，以确定减值损失的程度（如有）。如果无法估计单个资产的可收回金额，则本公司估计该资产所属的现金产生单位的可收回额。如果能够确定合理且一致的分配基础，则公司资产也会分配给各个现金产生单位，或者分配给能够确定合理而一致的分配依据的最小一组现金产生单位。

可收回金额是公允价值减去销售成本和使用价值的较高值。在评估使用价值时，使用税前折现率将估计的未来现金流折现为其现值，该折现率反映了当前市场对货币时间价值的评估以及未调整未来现金流估计的资产的特定风险。

Cash

Cash comprise readily available balances with banking institutions subject to an insignificant risk of changes in value.

现金

现金包括银行机构随时可用的余额，其价值变动风险很小。

Loans and receivables, including trade and other receivables

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Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables (including trade and other receivables) are measured at amortized cost using the effective interest method less any impairment. Interest income is recognized by applying the effective interest rate, except for short-term receivables when the effect of discounting is immaterial.

贷款和应收款项，包括应收账款和其他应收款

贷款和应收款项是非衍生金融资产，具有固定或可确定的付款，在活跃市场中没有报价。贷款和应收款（包括应收账款和其他应收款）采用实际利率法减去任何减值后按摊余成本计量。利息收入采用实际利率确认，但贴现影响不大的短期应收款除外。

Trade and other payables

Trade and other accounts payable, including borrowings, are stated at their nominal value, except for long-term payables which are measured at amortised cost using the effective interest method.

应付账款和其他应付款

应付账款和其他应付账款（包括借款）按其名义价值列示，但长期应付账款除外，长期应付账款采用实际利率法按摊销成本计量。

Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

应计开支

当公司因过去事件而承担当前义务（法定或推定义务），公司可能需要清偿该义务，并且可以对该义务的金额作出可靠估计时，确认应计开支。

确认为应计开支的金额是结算所需对价的最佳估计

报告日的当前义务，考虑到义务的风险和不确定性。如果应计开支是使用估计用于清偿当前债务的现金流量来计量的，其账面价值就是这些现金流量的现值。

Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

租赁

只要租赁条款将所有权的所有风险和报酬实质上转移给承租人，租赁就被归类为融资租赁。所有其他租赁均归类为经营租赁。

经营租赁付款在租赁期内按直线法确认为费用，除非另一个系统性基础更能代表租赁资产的经济利益被消耗的时间模式。

Taxes payable

The Company's taxes payable are stated at their nominal values.

应交税金

公司的应交税款按其名义价值列示。

Retirement benefit costs

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The Company contributes to the state pension, medical and social insurance funds on behalf of all its current employees. Any related expenses are recognized in the profit or loss as incurred. The Company does not maintain any supplemental post-retirement benefit plans for its employees.

退休福利成本

公司代表其所有现有员工向国家养老金、医疗和社会保险基金缴款。任何相关费用在发生时计入损益。公司不为其员工制定任何补充退休后福利计划。

Dividends declared

Dividends and related taxation thereon are recognized as a liability in the period in which they are declared and become legally payable.

Dividends are recognized at the date they are approved by the shareholders at the general meeting. Accumulated profits legally distributable by the Company are based on amounts available for distribution in accordance with applicable legislation and as reflected in the statutory financial statements of the Company. These amounts may differ significantly from the amounts calculated on the basis of IFRS.

宣布的股息

股息和相关税费在其宣布并合法支付的期间被确认为负债。

股息在股东大会批准之日确认。公司可合法分配的累计利润基于适用法律规定的可分配金额，并反映在公司法定财务报表中。这些金额可能与根据 IFRS 计算的金额有很大差异。

3. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Company's accounting policies, which are described in Note 2, "Basis for preparation and significant accounting policies", management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Judgments that have the most significant effect on the amounts recognized in the financial statements and estimates that can cause a significant adjustment to the carrying amount of assets and liabilities within the next financial year include the following.

3. 关键会计判断和估计不确定性的主要来源

在应用附注 2“编制基础和重要会计政策”中所述的公司会计政策时，管理层需要对其他来源不明显的资产和负债的账面价值作出判断、估计和假设。估算和相关假设基于历史经验和其他相关因素。实际结果可能与这些估计值不同。

对估算和基本假设进行持续审查。如果会计估计的修订仅影响该期间，则在会计估计修订期间予以确认；如果会计估计修订同时影响当前和未来期间，则会计估计修订在修订期间和未来期间予以确认。

对财务报表中确认的金额有最重大影响的判断以及可能导致下一财政年度资产和负债账面金额发生重大调整的估计包括以下内容。

Capitalization of development costs

The Company capitalizes wages of employees involved into and third party services directly attributable to developing or improving software application used to provide CDN services to the Company's customers. Capitalization of software development costs begins upon establishment of technological feasibility and ceases when the software product is available for general release. The establishment of technological feasibility and the ongoing assessment of the recoverability of these costs require considerable judgement by management with respect to software working model and software completion plan, anticipated future revenue, estimated economic life, changes in software and hardware technologies. Technological feasibility is demonstrated by completion of software working model. The development stage involves software configuration, coding, testing and installation.

开发成本资本化

公司将参与开发或改进用于向公司客户提供 CDN 服务的软件应用程序所直接导致的第三方服务的员工工资资本化。软件开发成本的资本化从技术可行性确定时开始，当软件产品可用于一般发布时停止。技术可行性的确定和对这

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些成本可回收性的持续评估需要管理层对软件工作模式和软件完成计划、预期未来收入、预计经济寿命、软件和硬件技术的变化做出大量判断。软件工作模型的完成证明了技术的可行性。开发阶段包括软件配置、编码、测试和安装。

4. REVENUE

Customer profile	9 months ended 30 September 2022	Year ended 31 December 2021
Related parties within the group	16 275	16 287
Third parties	468 831	449 889
Total	485 106	466 176

4、收入

客户概况	2022 年 9 个月 (截止 9 月 30 日)	2021 年
集团关联方	16 275	16 287
第三方	468 831	449 889
总计	485 106	466 176

CDNVIDEO LLC

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5. COST OF SALES

Cost Classification	Vendor Class	9 months ended 30 September 2022	Year ended 31 December 2021
Resource cost	Related parties within the group	-	-
Resource cost	External affiliated parties of the group	44 181	51 390
Resource cost	Non-affiliate	183 157	214 399
Depreciation and amortization	N/A	33 997	16 559
Salary and Bonus	N/A	41 557	43 115
Total		302 892	325 463

5、营业成本

成本分类	供应商分类	2022 年 9 个月 (截止 9 月 30 日)	2021 年
资源费用	集团关联方	-	-
资源费用	集团外部关联合作方	44 181	51 390
资源费用	非关联合作方	183 157	214 399
折旧与摊销	N/A	33 997	16 559
工资薪金与奖金	N/A	41 557	43 115
总计		302 892	325 463

6. SELLING EXPENSES

Item	9 months ended 30 September 2022	Year ended 31 December 2021
Salary and bonus	40 672	42 650
Rent and management fees	7 411	9 872
Social insurance	3 830	3 763
Advertising expenditure	2 273	7 508
Sales commission	2 904	6 135
BD provision expense	7 633	(117)
Others	923	2 984
Total	65 646	72 795

6、销售费用

项目分类	2022 年 9 个月 (截止 9 月 30 日)	2021 年
工资薪金与奖金	40 672	42 650
租金及管理费	7 411	9 872
社会保险	3 830	3 763
广告宣传费	2 273	7 508
销售佣金	2 904	6 135
项目拓展准备金	7 633	(117)
其他	923	2 984
总计	65 646	72 795

7. ADMINISTRATIVE EXPENSES

Item	9 months ended 30 September 2022	Year ended 31 December 2021
Salary and bonus	25 905	30 343
Consultation and service fee	1 366	1 565

CDNVIDEO LLC

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022 (All amounts in thousands of Russian Rubles, unless otherwise stated)

Social insurance	3 830	3 068
Staff education expenses	168	776
The membership fee	457	69
Cost of office	8 910	13 458
Others	3 827	8 452
Total	44 463	57 731

7、管理费用

项目分类	2022 年 9 个月 (截止 9 月 30 日)	2021 年
工资薪金与奖金	25 905	30 343
咨询服务费	1 366	1 565
社会保险	3 830	3 068
员工培训费	168	776
会员费	457	69
办公费	8 910	13 458
其他	3 827	8 452
总计	44 463	57 731

8. OTHER NON-OPERATING EXPENSES

ITEMS	9 months ended 30 September 2022	Year ended 31 December 2021
Exchange losses	(11 427)	(245)
Total	(11 427)	(245)

8、营业外支出

项目分类	2022 年 9 个月 (截止 9 月 30 日)	2021 年
外汇损失	(11 427)	(245)
总计	(11 427)	(245)

CDNVIDEO LLC

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022 (All amounts in thousands of Russian Rubles, unless otherwise stated)

9. PROPERTY, PLANT & EQUIPMENT

Items	Office furnitures	Electronic devices	Dedicated devices	Total
Cost :				
Opening balance on 1 January 2021	1 334	2 445	118 184	121 963
Additions	-	1 678	7 753	9 431
(1) Purchase	-	1 678	7 753	9 431
(2) Transfer from construction in progress	-	-	-	-
(3) Merge& acquisition	-	-	-	-
(4) Others	-	-	-	-
Reduction	(193)	-	-	(193)
(1) Disposals	(193)	-	-	(193)
(2) Others	-	-	-	-
Ending balance on 31 December 2021	1 141	4 123	125 937	131 201
Additions	-	730	16 242	16 972
(1) Purchase	-	730	16 242	16 972
(2) Transfer from construction in progress	-	-	-	-
(3) Merge& acquisition	-	-	-	-
(4) Others	-	-	-	-
Reduction	-	-	(493)	(493)
(1) Disposals	-	-	(493)	(493)
(2) Others	-	-	-	-
Ending balance on 30 September 2022	1 141	4 853	141 686	147 680
Depreciation				
Opening balance on 1 January 2021	993	2 012	74 949	77 954
Provided for the year	9	393	10 459	10 861
(1) Accrual	9	393	10 459	10 861
(2) Others	-	-	-	-
Deduction	(193)	-	-	(193)
(1) Eliminated on disposals	(193)	-	-	(193)
(2) Others	-	-	-	-
Ending balance on 31 December 2021	809	2 405	85 408	88 622
Provided for the year	76	551	16 333	16 960

CDNVIDEO LLC

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022 (All amounts in thousands of Russian Rubles, unless otherwise stated)

(1) Accrual	76	551	16 333	16 960
(2) Others	-	-	-	-
Deduction	-	-	(429)	(429)
(1) Eliminated on disposals	-	-	(429)	(429)
(2) Others	-	-	-	-
Ending balance on 30 September 2022	885	2 956	101 312	105 153
Impairment				
Opening balance on 1 January 2021	-	-	-	-
Provided for the year	-	-	-	-
(1) Accrual	-	-	-	-
(2) Others	-	-	-	-
Deduction	-	-	-	-
(1) Eliminated on disposals	-	-	-	-
(2) Others	-	-	-	-
Exchange difference	-	-	-	-
Ending balance on 31 December 2021	-	-	-	-
Provided for the year	-	-	-	-
(1) Accrual	-	-	-	-
(2) Others	-	-	-	-
Deduction	-	-	(21 202)	(21 202)
(1) Eliminated on disposals	-	-	-	-
(2) Others	-	-	(21 202)	(21 202)
Exchange difference	-	-	-	-
Ending balance on 30 September 2022	-	-	(21 202)	(21 202)
Net book value				
Opening balance on 1 January 2021	341	433	43 235	44 009
Ending balance on 31 December 2021	332	1 718	40 529	42 579
Ending balance on 30 September 2022	256	1 897	61 576	63 729

CDNVIDEO LLC

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022 (All amounts in thousands of Russian Rubles, unless otherwise stated)

9、物业、厂房及设备

项目分类	办公家具	电子设备	专用设备	总计
账面原值：				
2021 年 1 月 1 日	1 334	2 445	118 184	121 963
增加	-	1 678	7 753	9 431
(1) 购入	-	1 678	7 753	9 431
(2) 在建工程转入	-	-	-	-
(3) 并购	-	-	-	-
(4) 其他	-	-	-	-
减少	(193)	-	-	(193)
(1) 处置	(193)	-	-	(193)
(2) 其他	-	-	-	-
2021 年 12 月 31 日	1 141	4 123	125 937	131 201
增加	-	730	16 242	16 972
(1) 购入	-	730	16 242	16 972
(2) 在建工程转入	-	-	-	-
(3) 并购	-	-	-	-
(4) 其他	-	-	-	-
减少	-	-	(493)	(493)
(1) 处置	-	-	(493)	(493)
(2) 其他	-	-	-	-
2022 年 9 月 30 日	1 141	4 853	141 686	147 680
累计折旧				
2021 年 1 月 1 日	993	2 012	74 949	77 954
当期增加	9	393	10 459	10 861
(1) 折旧计提	9	393	10 459	10 861
(2) 其他	-	-	-	-
当期减少	(193)	-	-	(193)
(1) 处置减少	(193)	-	-	(193)
(2) 其他	-	-	-	-
2021 年 12 月 31 日	809	2 405	85 408	88 622
当期增加	76	551	16 333	16 960
(1) 折旧计提	76	551	16 333	16 960

CDNVIDEO LLC

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022
(All amounts in thousands of Russian Rubles, unless otherwise stated)**

(2) 其他	-	-	-	-
当期减少	-	-	(429)	(429)
(1) 处置减少	-	-	(429)	(429)
(2) 其他	-	-	-	-
2022 年 9 月 30 日	885	2 956	101 312	105 153
减值准备				
2021 年 1 月 1 日	-	-	-	-
当期增加	-	-	-	-
(1) 计提减值准备	-	-	-	-
(2) 其他	-	-	-	-
当期减少	-	-	-	-
(1) 处置减少	-	-	-	-
(2) 其他	-	-	-	-
汇兑损益	-	-	-	-
2021 年 12 月 31 日	-	-	-	-
当期增加	-	-	-	-
(1) 折旧减值准备	-	-	-	-
(2) 其他	-	-	-	-
当期减少	-	-	(21 202)	(21 202)
(1) 处置减少	-	-	-	-
(2) 其他	-	-	(21 202)	(21 202)
汇兑损益	-	-	-	-
2022 年 9 月 30 日	-	-	(21 202)	(21 202)
账面价值				
于 2021 年 1 月 1 日	341	433	43 235	44 009
于 2021 年 12 月 31 日	332	1 718	40 529	42 579
于 2022 年 9 月 30 日	256	1 897	61 576	63 729

CDNVIDEO LLC
**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022
(All amounts in thousands of Russian Rubles, unless otherwise stated)**
10. INTANGIBLE ASSETS

Items	Patent right	Independent research and development software	Purchased software	Trade mark	Others	Total
Cost :						
Opening balance on 1 January 2021	-	93 364	4 336	205	752	98 657
Additions	-	24 841	2 199	111	-	27 151
(1) Purchase	-	-	2 199	111	-	2 310
(2) Internal research and development	-	24 841	-	-	-	24 841
(3) Merge & acquisition	-	-	-	-	-	-
(4) Others	-	-	-	-	-	-
Reduction	-	(2 286)	(1 140)	-	-	(3 426)
(1) Disposal	-	(2 286)	(1 140)	-	-	(3 426)
(2) Others	-	-	-	-	-	-
Exchange difference	-	-	-	-	-	-
Ending balance on 31 December 2021	-	115 919	5 395	316	752	122 382
Additions	105	21 882	1 017	46	-	23 050
(1) Purchase	105	-	1 017	46	-	1 168
(2) Internal research and development	-	21 882	-	-	-	21 882
(3) Merge & acquisition	-	-	-	-	-	-
(4) Others	-	-	-	-	-	-
Reduction	-	(10 271)	(1 876)	-	-	(12 147)
(1) Disposal	-	(10 271)	(1 876)	-	-	(12 147)
(2) Others	-	-	-	-	-	-
Exchange difference	-	-	-	-	-	-
Ending balance on 30 September 2022	105	127 530	4 536	362	752	133 285
Accumulated amortisation						
Opening balance on 1 January 2021	-	64 100	3 016	22	522	67 660
Additions	-	6 188	369	130	-	6 687
(1) Accrual	-	6 188	369	130	-	6 687
(2) Merge & acquisition	-	-	-	-	-	-
(3) Others	-	-	-	-	-	-

CDNVIDEO LLC

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(All amounts in thousands of Russian Rubles, unless otherwise stated)**

Reduction	-	-	-	-	-	-
(1) Disposal	-	-	-	-	-	-
(2) Others	-	-	-	-	-	-
Exchange difference	-	-	-	-	-	-
Ending balance on 31 December 2021	-	70 288	3 385	152	522	74 347
Additions	142	17 351	1 006	7	86	18 592
(1) Accrual	142	17 351	1 006	7	86	18 592
(2) Merge& acquisition	-	-	-	-	-	-
(3) Others	-	-	-	-	-	-
Reduction	-	-	-	-	-	-
(1) Disposal	-	-	-	-	-	-
(2) Others	-	-	-	-	-	-
Exchange difference	-	-	-	-	-	-
Ending balance on 30 September 2022	142	87 639	4 391	159	608	92 939
(Net book value)						
Opening balance on 1 January 2021	-	29 264	1 320	183	230	30 997
Ending balance on 31 December 2021	-	45 631	2 010	164	230	48 035
Ending balance on 30 September 2022	(37)	39 891	145	203	144	40 46

10、无形资产

项目分类	专利	自研软件著作权	外购软件著作权	商标	其他	总计
账面原值：						
2021年1月1日	-	93 364	4 336	205	752	98 657
增加	-	24 841	2 199	111	-	27 151
(1) 购入	-	-	2 199	111	-	2 310
(2) 内部研发费用	-	24 841	-	-	-	24 841
(3) 并购	-	-	-	-	-	-
(4) 其他	-	-	-	-	-	-
减少	-	(2 286)	(1 140)	-	-	(3 426)

CDNVIDEO LLC

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS
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(All amounts in thousands of Russian Rubles, unless otherwise stated)**

(1) 处置	-	(2 286)	(1 140)	-	-	(3 426)
(2) 其他	-	-	-	-	-	-
汇兑损益	-	-	-	-	-	-
2021 年 12 月 31 日	-	115 919	5 395	316	752	122 382
增加	105	21 882	1 017	46	-	23 050
(1) 购入	105	-	1 017	46	-	1 168
(2) 内部研发费用	-	21 882	-	-	-	21 882
(3) 并购	-	-	-	-	-	-
(4) 其他	-	-	-	-	-	-
减少	-	(10 271)	(1 876)	-	-	(12 147)
(1) 处置	-	(10 271)	(1 876)	-	-	(12 147)
(2) 其他	-	-	-	-	-	-
汇兑损益	-	-	-	-	-	-
2022 年 9 月 30 日	105	127 530	4 536	362	752	133 285
累计摊销						
2021 年 1 月 1 日	-	64 100	3 016	22	522	67 660
增加	-	6 188	369	130	-	6 687
(1) 计提	-	6 188	369	130	-	6 687
(2) 并购	-	-	-	-	-	-
(3) 其他	-	-	-	-	-	-
减少	-	-	-	-	-	-
(1) 处置	-	-	-	-	-	-
(2) 其他	-	-	-	-	-	-
汇兑损益	-	-	-	-	-	-
2021 年 12 月 31 日	-	70 288	3 385	152	522	74 347
增加	142	17 351	1 006	7	86	18 592
(1) 计提	142	17 351	1 006	7	86	18 592
(2) 并购	-	-	-	-	-	-
(3) 其他	-	-	-	-	-	-
减少	-	-	-	-	-	-
(1) 处置	-	-	-	-	-	-
(2) 其他	-	-	-	-	-	-

CDNVIDEO LLC

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022 (All amounts in thousands of Russian Rubles, unless otherwise stated)

汇兑损益	-	-	-	-	-	-
2022 年 9 月 30 日	142	87 639	4 391	159	608	92 939
(账面价值)						
于 2021 年 1 月 1 日	-	29 264	1 320	183	230	30 997
于 2021 年 12 月 31 日	-	45 631	2 010	164	230	48 035
于 2022 年 9 月 30 日	(37)	39 891	145	203	144	40 346

11. OTHER NON-CURRENT ASSETS

Items	As of 30 September 2022	As of 31 December 2021	As of 1 January 2021
Investment in associate	16 841	6 807	3 191
Total	16 841	6 807	3 191

Invested company	As of 1 January 2021	Investment gains and losses recognized under the equity method	As of 31 December 2021	Investment gains and losses recognized under the equity method	As of 30 September 2022
Joint venture					
Platform Kraft LLC	3 191	3 616	6 807	10 034	16 841
Total	3 191	3 616	6 807	10 034	16 841

11. 其他非流动资产

项目分类	截至 2022 年 9 月 30 日	截至 2021 年 12 月 31 日	截至 2021 年 1 月 1 日
联营公司投资	16 841	6 807	3 191
总计	16 841	6 807	3 191

被投资公司	截至 2021 年 1 月 1 日	权益法确认的投资损益	截至 2021 年 12 月 31 日	权益法确认的投资损益	截至 2022 年 9 月 30 日
Platform Kraft LLC	3 191	3 616	6 807	10 034	16 841
合计	3 191	3 616	6 807	10 034	16 841

12. INVENTORIES

Items	As of 30 September 2022	As of 31 December 2021	As of 1 January 2021
	Book balance	Book value	Book balance
Low value consumables	62	62	717
Total	62	62	717

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS
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(All amounts in thousands of Russian Rubles, unless otherwise stated)

12. 存货

项目分类	截至 2022 年 9 月 30 日		截至 2021 年 12 月 31 日		截至 2021 年 1 月 1 日	
	账面余额	账面价值	账面余额	账面价值	账面余额	账面价值
低值易耗品	62	62	-	-	717	717
总计	62	62	-	-	717	717

13. TRADE AND OTHER RECEIVABLES

As of 30 September 2022

Aging	Trade and other receivables	Provision by group policy	(CDNW) Provision by local policy	accrued %
Within 90 days	64 972			
Within 1 year	15 017	451	15 017	3,00%
1-2 years	-	-	-	1-%
2-3 years	-	-	-	5-%
Over 3 years	-	-	-	10-%
Total	79 989	451	15 017	0,01

As of 31 December 2021

Aging	Trade and other receivables	Provision by group policy	(CDNW) Provision by local policy	accrued %
Within 90 days	40 607			
Within 1 year	175	5	176	3,00%
1-2 years	542	54	542	1-%
2-3 years	839	420	839	5-%
Over 3 years	21	21	21	10-%
Total	42 185	500	1 578	0,01

As of 1 January 2021

Aging	Trade and other receivables	Provision by group policy	(CDNW) Provision by local policy	accrued %
Within 90 days	35 848			
Within 1 year	1 074	32	1 075	3,00%
1-2 years	517	52	517	1-%
2-3 years	97	49	97	5-%
Over 3 years	6	6	6	10-%
Total	37 542	139	1 695	-

CDN services rendered to individuals are usually paid in advance. The average credit period for the Company's corporate customers and other customers is 30-45 days. No interest is charged on the outstanding balances. The Company has provided for trade receivables on a debtor-by-debtor basis, and the allowance is regularly reassessed based on the facts and circumstances existing as at each reporting date. Trade receivables are generally assessed as impaired if overdue more than 90 days.

As at 30 September 2022, 31 December and 1 January 2021 the trade accounts receivable balances do not include balances which are past due and which the Company still considers recoverable (i.e. not impaired).

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022
(All amounts in thousands of Russian Rubles, unless otherwise stated)

13、应收账款及其他应收款

截至 2022 年 9 月 30 日				
帐龄	应收账款及其他应收款	集团政策下的减值准备	(CDNW)当地政策下的减值准备	计提比例 %
90 天内	64 972			
90 天-1 年	15 017	451	15 017	3,00%
1-2 年	-	-	-	1-%
2-3 年	-	-	-	5-%
3 年以上	-	-	-	10-%
总计	79 989	451	15 017	0,01

截至 2021 年 12 月 31 日				
帐龄	应收账款及其他应收款	集团政策下的减值准备	(CDNW)当地政策下的减值准备	计提比例%
90 天内	40 607			
90 天-1 年	175	5	176	3,00%
1-2 年	542	54	542	1-%
2-3 年	839	420	839	5-%
3 年以上	21	21	21	10-%
总计	42 185	500	1 578	0,01

截至 2021 年 1 月 1 日				
帐龄	应收账款及其他应收款	集团政策下的减值准备	(CDNW)当地政策下的减值准备	计提比例%
90 天内	35 848			
90 天-1 年	1 074	32	1 075	3,00%
1-2 年	517	52	517	1-%
2-3 年	97	49	97	5-%
3 年以上	6	6	6	10-%
总计	37 542	139	1 695	-

提供给个人的 CDN 服务通常是预先付费的。公司的企业客户和其他客户的平均信用期为 30-45 天。未偿还的余额不收取利息 本公司已按照每个债务人基础，计提应收账款，并定期根据每个报告日现有的事实和情况重新评估应收账款余额。逾期超过 90 天的应收款通常被评估为减值。

截至 2022 年 9 月 30 日、2021 年 12 月 31 日及 2021 年 1 月 1 日，应收款余额不包括已逾期、及本公司仍认为可收回的余额(即该部分未减值)。

Movement in the allowance for doubtful debts in respect of trade receivables:

Movement of bad debt provision :

Opening balance on 1 January 2021	Accrual	Ending balance on 31 December 2021	Accrual	Ending balance on 30 September 2022
1 695	(117)	1 578	13 439	15 017

对未明确的应收款坏账准备的变动情况:

坏账准备变动 :

截至 2021 年 1 月 1 日	计提金额	截至 2021 年 12 月 31 日	计提金额	截至 2022 年 9 月 30 日
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CDNVIDEO LLC

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022
(All amounts in thousands of Russian Rubles, unless otherwise stated)

14. CASH	1 695	(117)	1 578	13 439	15 017
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Items	Ending balance of original currency on 31 December 2021	conversion rate	Ending balance of standard money (RUB) on 31 December 2021	Beginning balance of original currency on 1 January 2021	conversion rate	Beginning balance of standard money (RUB) on 1 January 2021
Cash						
CNY	-	-	-	-	-	-
USD	52 178	74	3 877	18	57	1 014
EUR	39 895	84	3 354	5	91	452
RUR	19 736 234	-	19 736	18 577	-	18 576
KZT	4 085 169	-	690	396	-	70
Cash subtotal			27 657			20 112

Items	Ending balance of original currency on 30 September 2022	Conversion rate	Ending balance of standard money(RUB) on 30 September 2022	Beginning balance of original currency on 1 January 2022	Conversion rate	Beginning balance of standard money(RUB) on 1 January 2022
Cash						
CNY	-	-	-	-	-	-
USD	100 743	57	5 784	52 178	74	3 877
EUR	3 419	55	189	39 895	84	3 354
RUR	45 721 347	-	45 721	19 736 234	-	19 736
KZT	885 198	-	106	4 085 169	-	690
Cash subtotal			51 800			27 657

14、货币资金

项目分类	2021 年 12 月 31 日 原始货币	汇率	2021 年 12 月 31 日 基准货币 (卢布)	2021 年 1 月 1 日 原始货币	汇率	2021 年 1 月 1 日 基准货币 (卢布)
货币						
人民币	-	-	-	-	-	-
美元	52 178	74	3 877	18	57	1 014
欧元	39 895	84	3 354	5	91	452
卢布	19 736 234	-	19 736	18 577	-	18 576
哈萨克斯坦坚戈	4 085 169	-	690	396	-	70
货币资金合计			27 657			20 112

项目分类	2022 年 9 月 30 日 原始货币	汇率	2022 年 9 月 30 日 基准货币 (卢布)	2022 年 1 月 1 日 原始货币	汇率	2022 年 1 月 1 日 基准货币 (卢布)
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CDNVIDEO LLC

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货币						
人民币	-	-	-	-	-	-
美元	100 743	57	5 784	52 178	74	3 877
欧元	3 419	55	189	39 895	84	3 354
卢布	45 721 347	-	45 721	19 736 234	-	19 736
哈萨克斯坦坚戈	885 198	-	106	4 085 169	-	690
货币资金合计			51 800			27 657

15. TRADE AND OTHER PAYABLES

Currency	Ending balance of original currency on 31 December 2021	conversion rate	Ending balance of standard money on 31 December 2021, thousand RUR	Beginning balance of original currency on 1 January 2021	conversion rate	Beginning balance of standard money on 1 January 2021, thousand RUR
USD	479	74	35 622	200	75	14 916
EUR	-	-	-	6	64	403
KZT	1 432	-	238	1 146	-	199
SGD	-	-	-	5	35	182
RUB	8 653		8 653	9 943		9 701
Total	-	-	44 513	-	-	25 401

Currency	Ending balance of original currency on 30 September 2022	conversion rate	Ending balance of standard money on 30 September 2022, thousand RUR	Beginning balance of original currency on 1 January 2022	conversion rate	Beginning balance of standard money on 1 January 2022, thousand RUR
USD	227	58	13 135	479	74	35 622
EUR	15	-	816	-	-	-
KZT	1 275	-	153	1 432	-	238
SGD	-	-	-	-	-	-
RUB	7 158	-	7 158	8 653	-	8 653
Total	-	-	21 262	-	-	44 513

15、应付账款及其他应付款

币种	2021 年 12 月 31 日原始货币	汇率	2021 年 12 月 31 日基准货币, 卢布千元	2021 年 1 月 1 日原始货币	汇率	2021 年 1 月 1 日基准货币, 卢布千元
美元	479	74	35 622	200	75	14 916
欧元	-	-	-	6	64	403
哈萨克斯坦坚戈	1 432	-	238	1 146	-	199
新加坡元	-	-	-	5	35	182
卢布	8 653		8 653	9 943		9 701
总计	-	-	44 513	-	-	25 401

CDNVIDEO LLC

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 AND THE 9 MONTHS ENDED 30 SEPTEMBER 2022 (All amounts in thousands of Russian Rubles, unless otherwise stated)

币种	2022年9月30日原始 货币	汇率	2022年9月30日基 准货币, 卢布千元	2022年1月1 日原始货币	汇率	2022年1月1日基 准货币, 卢布千元
美元	227	58	13 135	479	74	35 622
欧元	15	-	816	-	-	-
哈萨克斯 坦坚戈	1 275	-	153	1 432	-	238
新加坡元	-	-	-	-	-	-
卢布	7 158	-	7 158	8 653	-	8 653
合计	-	-	21 262	-	-	44 513

16. CURRENT TAX LIABILITIES

Items	As for the 30 September 2022	As for the 31 December 2021	As for the 1 January 2021
VAT	(4 256)	(1 760)	(411)
Enterprise income tax	(1 995)	-	1 218
individual income tax	(2 058)	(126)	126
Other	(436)	253	(933)
Total	(8 745)	(1 633)	-

16. 应交税费

项目分类	截至 2022 年 9 月 30 日	截至 2021 年 12 月 31 日	截至 2021 年 1 月 1 日
增值税	(4 256)	(1 760)	(411)
企业所得税	(1 995)	-	1 218
个人所得税	(2 058)	(126)	126
其他	(436)	253	(933)
总计	(8 745)	(1 633)	-

17. SHARE CAPITAL AND ADDITIONAL PAID-IN CAPITAL

	At 30 September 2022	At 31 December 2021	At 1 January 2021
Hong Kong Wangsu Science & Technology Company Limited	88.00%	88.00%	70.00%
Gorodetsky Yaroslav Igorevich	10.00%	10.00%	18.75%
Ivlenkov Sergey Vladimirovich	2.00%	2.00%	11.25%
Total shares	100%	100%	100%

17. 股本及资本公积

	截至 2022 年 9 月 30 日	截至 2021 年 12 月 31 日	截至 2021 年 1 月 1 日
香港网宿科技有限公司	88.00%	88.00%	70.00%
Gorodetsky Yaroslav Igorevich	10.00%	10.00%	18.75%
Ivlenkov Sergey Vladimirovich	2.00%	2.00%	11.25%
股本总计	100%	100%	100%

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18. COMMITMENTS AND CONTINGENCIES

Russian Federation economic environment

Emerging markets such as the Russian Federation are subject to different risks than more developed markets, including economic, political and social, and legal and legislative risks. Laws and regulations affecting businesses in the Russian Federation continue to change rapidly; tax and regulatory frameworks are subject to varying interpretations. The future economic direction of the Russian Federation is heavily influenced by the government's fiscal and monetary policies, as well as new laws and regulatory norms and political changes.

Because the Russian Federation produces and exports large volumes of oil and gas, its economy is particularly sensitive to the price of oil and gas on the world market, that experienced significant fluctuations in 2021-2022.

The economic situation and inflation of the Russian Ruble may negatively affect buying attitude of individuals and corporate customers – consumers of CDN services, and in turn may affect the Company, its performance and further development perspectives.

Taxation contingencies in the Russian Federation

Russian tax, currency and customs legislation is subject to varying interpretations and frequent changes. Although the Company's management believes that the accompanying financial statements reflect fairly the Company's tax liabilities, there is a risk that the interpretation of the tax and customs legislation by the tax and customs authorities, as applied to the transactions and activity of the Company, may not coincide with that of the management. The tax authorities may be taking a more assertive position in their interpretation of the legislation and assessments, and it is possible that transactions and activities that have not been challenged in the past may be challenged. As a result, significant additional taxes, penalties and interest may be assessed. Fiscal periods remain open to review by the tax authorities in respect of taxes for the three calendar years prior to the year of tax review. Under certain circumstances reviews may cover longer periods.

The management of the Company is confident that applicable taxes have all been accrued and, consequently, recognition of additional tax provisions is not required.

Guarantees and contingencies

The Company did not issue or receive any guarantees as of 30 September 2022, 31 December 2021 and 1 January 2021.

As at 30 September 2022, 31 December 2021 and 1 January 2021 the Company does not participate in any litigations and the Company has no information on requirements, claims of counterparties, state and municipal bodies that could be brought against the Company in the near future.

Capital commitments

As at 30 September 2022, 31 December 2021 and 1 January 2021 the Company had no capital commitments.

18. 承诺和或有事项

俄罗斯联邦经济环境

俄罗斯联邦等新兴市场面临的风险与较发达市场不同，包括经济、政治和社会以及法律和立法风险。影响俄罗斯联邦企业的法律法规继续迅速变化；税收和监管框架的解释各不相同。俄罗斯联邦未来的经济方向受到政府财政和货币政策、新法律和监管规范以及政治变革的严重影响。

由于俄罗斯联邦生产和出口大量石油和天然气，其经济对 2021-2022 年世界市场上石油和天然气价的波动尤为敏感。

俄罗斯卢布的经济状况和通货膨胀可能会对个人和企业客户（CDN 服务的消费者）的购买态度产生负面影响，进而可能会影响公司、其业绩和未来发展前景。

俄罗斯联邦的税收意外开支

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俄罗斯的税收、货币和海关立法受到不同解释和频繁变化的影响。尽管公司管理层认为随附的财务报表公允反映了公司的纳税义务，但税务和海关当局对适用于公司交易和活动的税务和海关法规的解释可能与管理层的解释不一致。税务机关在解释立法和评估时可能采取了更为强硬的立场，过去没有受到质疑的交易和活动可能会受到质疑。因此，可能会评估大量额外的税收、罚款和利息。在税务审查年度之前的三个日历年内，税务机关仍可以对财政期间进行税务审查。在某些情况下，审查可能涵盖更长的时间。公司管理层确信所有适用税款均已计提，因此无需确认额外的税收规定。

担保和或有事项

截至 2022 年 9 月 30 日、2021 年 12 月 31 日和 2021 年 1 月 1 日，该公司未发行或收到任何担保。
截至 2022 年 9 月 30 日、2021 年 12 月 31 日和 2021 年 1 月 1 日，公司未参与任何诉讼，且公司没有关于交易对手、州和市政机构在近期可能对公司提出的要求、索赔的信息。

资本承诺

截至 2022 年 9 月 30 日、2021 年 12 月 31 日和 2021 年 1 月 1 日，公司无资本承诺。