

«...»

«...»

«...»

«...»

«...»

Vorobyova Elena Ivanovna,
Doctor of Economics, Professor,
Professor of the Department of Finance and Credit,
Institute of Economics and Management,
V.I. Vernadsky Crimean Federal University,
Simferopol, Russian Federation

Shepelin Gennady Ilyich,
PhD in Economics, Associate Professor,
Applicant,
Institute of economics and management.
V.I. Vernadsky Crimean Federal University,
Simferopol, Russian Federation.

Burkaltseva Diana Dmitrievna,
Doctor of Economics, docent
Professor of the Department of Finance and Credit,
Institute of economics and management,
Director of the South-Eastern Academy (branch),
V.I. Vernadsky Crimean Federal University,
Simferopol, Russian Federation.

Blazhevich Oleg Georgievich,
PhD in Economics, Associate Professor,
Associate Professor of the Department of Finance and Credit,
Institute of economics and management,

V.I. Vernadsky Crimean Federal University,
Simferopol, Russian Federation.

**ASSESSMENT OF THE FINANCIAL CONDITION OF THE ECONOMIC ENTITY
OF WATER TRANSPORT, THE SHIPBUILDING INDUSTRY
IN THE COUNTRY'S SHIPPING SYSTEM**

The article provides a comprehensive assessment of the financial condition of the economic entity of water transport, the shipping industry in the country's shipping system. Assessing the financial condition of an economic entity in water transport, the shipbuilding industry in the country's shipping system allows us to determine the degree of financial development of the organization at the current time, as well as assess the dynamics of its condition and development over a long time series. The article shows the importance of a systematic approach in assessing the financial condition of an enterprise, which determines its monetary component, which is the basis not only for the current activities of a business entity, but also for determining the possibilities for its subsequent development, including using innovations.

The authors noted the role of the shipbuilding industry in the development of the national economy. An assessment of the financial condition of the enterprise using the methodology proposed by the authors was carried out using the example of JSC «Kostroma Ship Mechanical Plant» It should be noted that the financial condition of JSC Kostroma Ship Mechanical Plant was negatively affected, first of all, by indicators characterizing the level of financial results.

Also, coefficients reflecting the state of cash flows in the organization had a significant impact on the formation of the resulting indicator.

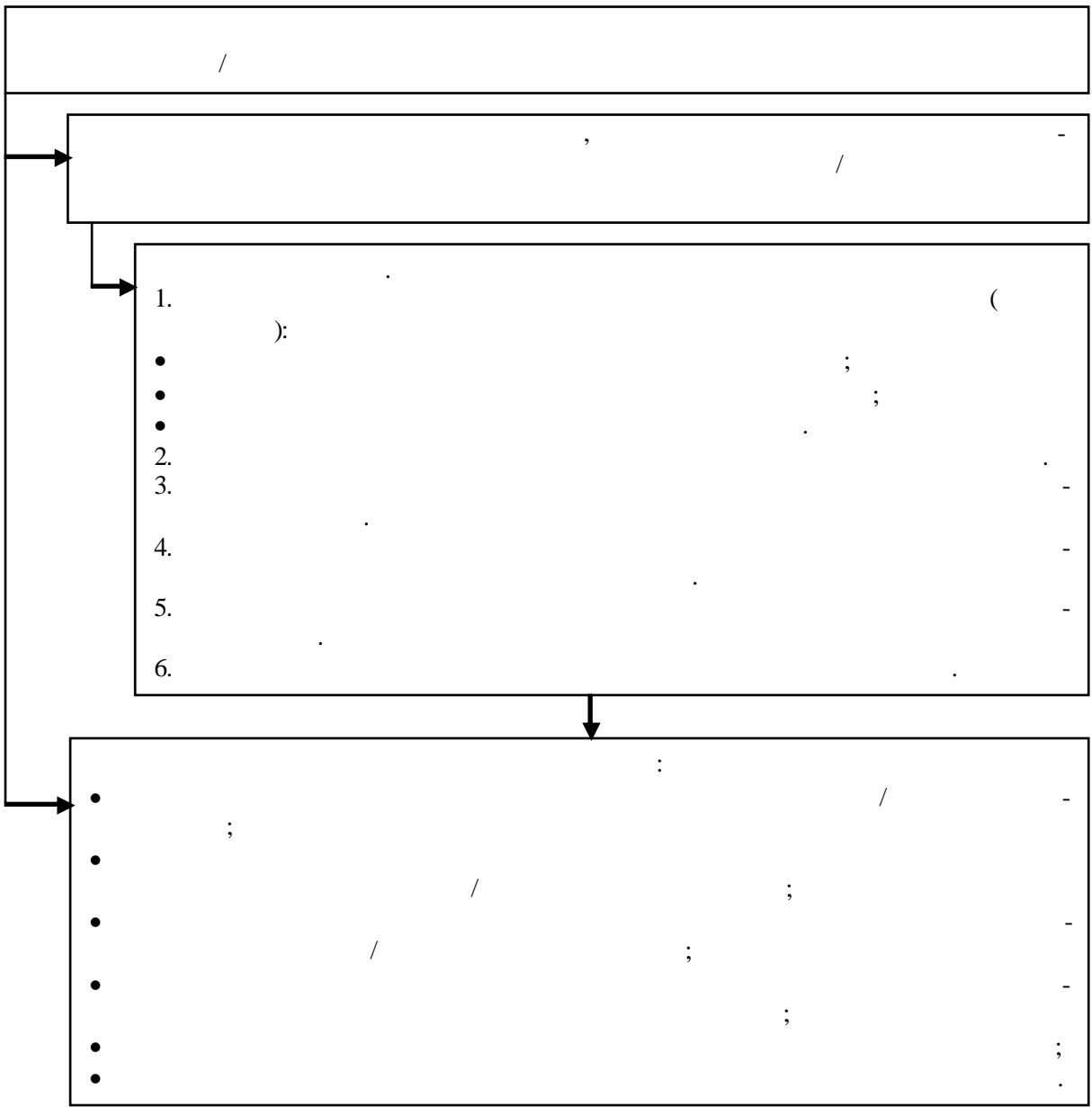
Keywords: financial condition, financial development, assessment, economic entity, water transport, shipbuilding enterprise, shipping system of the country.

» [5].

(. . .),
(. . .),
(. . .),
(. . .),
(. . .),
(. . .) [7, 9, 12, 18, 19, 20, 21].

[3, 4, 6, 8, 10, 11, 13–17].

1



.1. / [2, 6, 16]

[2].

(. 1).

«

» [23].

$$-_{2018} = (0,7227 + 0,9638 + 0,9201 + 0,8710 + 0,9456 + 0,9227 + 0,9602 + 0,9334 + 0,9265 + 0,9625 + 1,1176 + 1,2822 + 1,5408 + 1,1573 + 1,5467 + 1,6757) / 16 = 17,4489 / 16 = 1,0906.$$

$$-_{2019} = (0,8835 + 0,9775 + 0,9142 + 0,7978 + 0,7994 + 1,1165 + 0,9823 + 0,7925 + 1,1160 + 0,9844 + 0,5970 + 0,8855 + 0,5684 + 0,6507 + 0,8408 + 0,5122) / 16 = 13,4186 / 16 = 0,8387.$$

$$-_{2020} = (1,0736 + 0,9408 + 1,2059 + 0,8668 + 0,7373 + 1,2474 + 1,0122 + 0,7486 + 1,2045 + 1,0035 + 0,8792 + 1,2602 + 1,1912 + 1,1482 + 1,1020 + 1,1846) / 16 = 16,8061 / 16 = 1,0504.$$

$$-_{2021} = (1,4642 + 1,1000 + 1,0737 + 1,4065 + 1,3611 + 0,6918 + 1,0364 + 1,3288 + 0,6879 + 1,0175 + 1,6239 + 0,4280 + 0,7472 + 1,2617 + 0,6653 + 0,7858) / 16 = 16,6797 / 16 = 1,0425.$$

$$-_{2022} = (0,8560 + 1,0178 + 0,8861 + 1,0579 + 1,1566 + 0,7926 + 1,0089 + 1,1967 + 0,7647 + 1,0186 + 0,7822 + 1,1326 + 0,9525 + 0,7821 + 1,1496 + 0,8417) / 16 = 15,3967 / 16 = 0,9623.$$

2

«

».

«

»

2018–2022 , 2018, 2020 2021
2022 2019 — .

2018

1,0906. 6
, 10— .

,

6

(6

, 4

).

2020

«

»

1,0504.
, 5—

11

,5

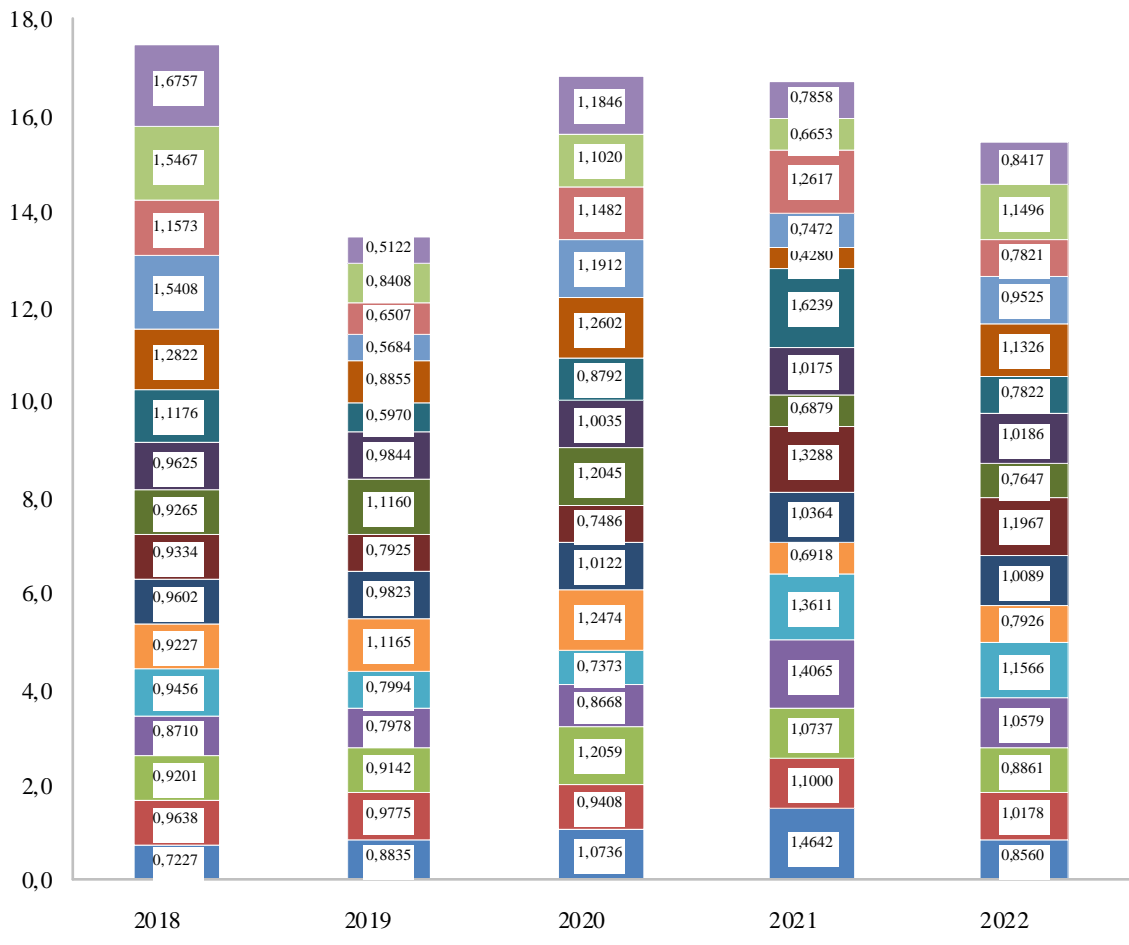
6

2—

2

2

22

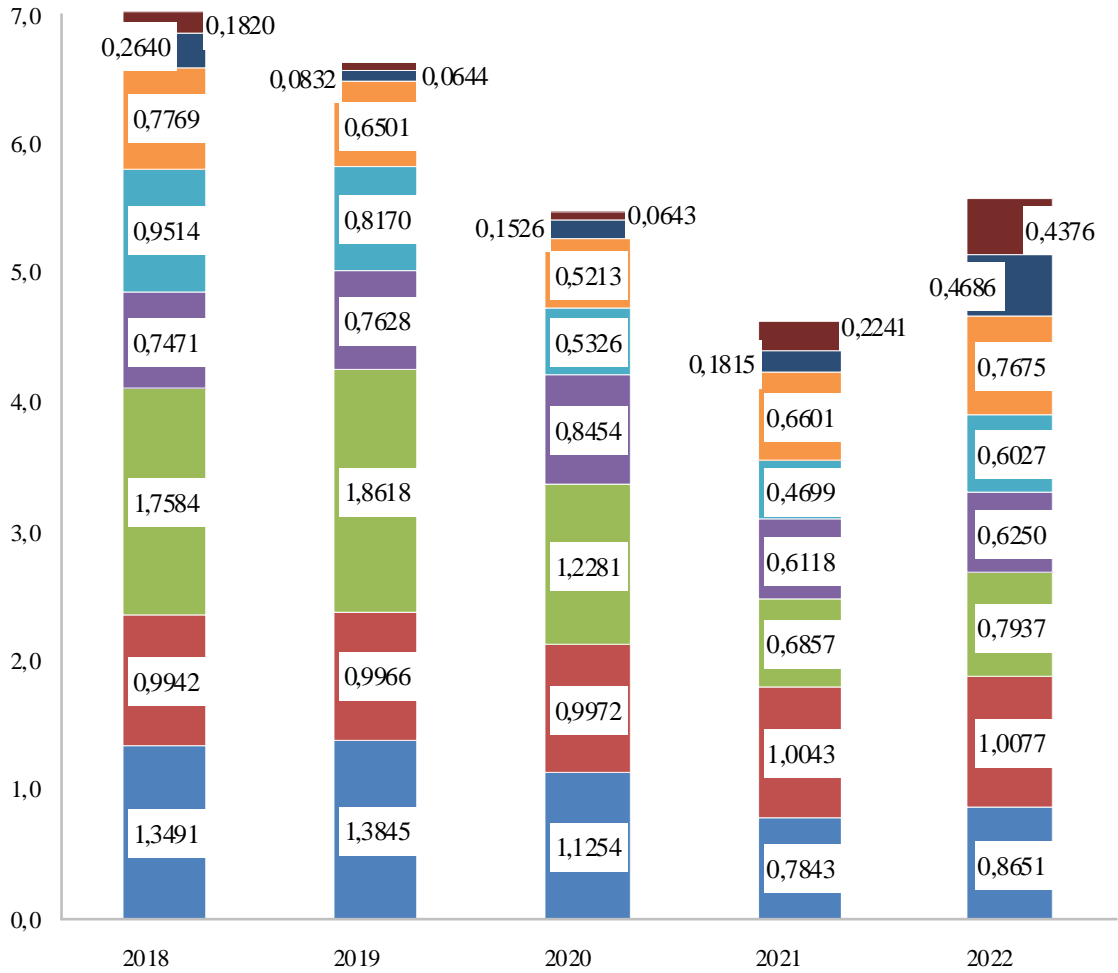


-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

.2. « - » 2018–2022 () 4 - 2 -

2021									
,				1,0425.		10			-
				,	6—	.			-
4				,					-
,				,	2—	.		4	-
				,					-
,				,	4				-
—				.					-
2022									-
				«				»,	-
				0,9623.					.
				8				,	8—
				,					-
				,	4			6	-
				.					-
				,	3			6	-
4.				,				,	—2
				,					-
				—				2019	.
				0,8387.				14	,
				,	2—				,
				,				6	-
				,	4				-
				.					-
				,					-
				2					-
				«				»	-
									-
									-

$$\begin{aligned}
-_{2018} &= (1,3491 + 0,9942 + 1,7584 + 0,7471 + 0,9514 + 0,7769 + 0,2640 + 0,1820) / 8 = \\
7,0231 / 8 &= 0,8779. \\
-_{2019} &= (1,3845 + 0,9966 + 1,8618 + 0,7628 + 0,8170 + 0,6501 + 0,0832 + 0,0644) / 8 = \\
6,6206 / 8 &= 0,8276. \\
-_{2020} &= (1,1254 + 0,9972 + 1,2281 + 0,8454 + 0,5326 + 0,5213 + 0,1526 + 0,0643) / 8 = \\
5,4670 / 8 &= 0,6834. \\
-_{2021} &= (0,7843 + 1,0043 + 0,6857 + 0,6118 + 0,4699 + 0,6601 + 0,1815 + 0,2241) / 8 = \\
4,6216 / 8 &= 0,5777. \\
-_{2022} &= (0,8651 + 1,0077 + 0,7937 + 0,6250 + 0,6027 + 0,7675 + 0,4686 + 0,4376) / 8 = \\
5,5678 / 8 &= 0,6960.
\end{aligned}$$



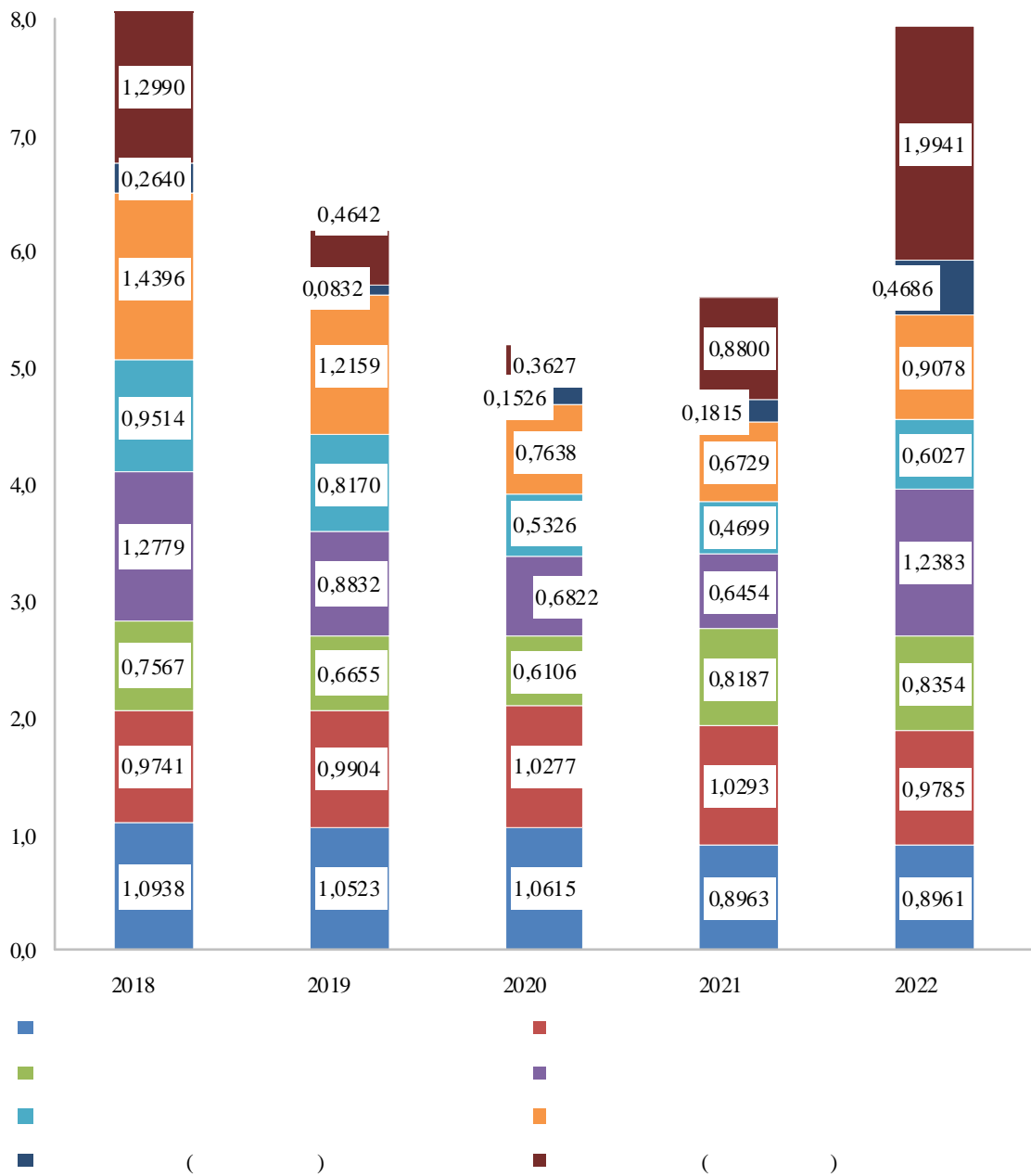
- ()
- ()
-
-
-
-
-

.3. « 2018-2022 »

()

1, 2018 0,8779. 6

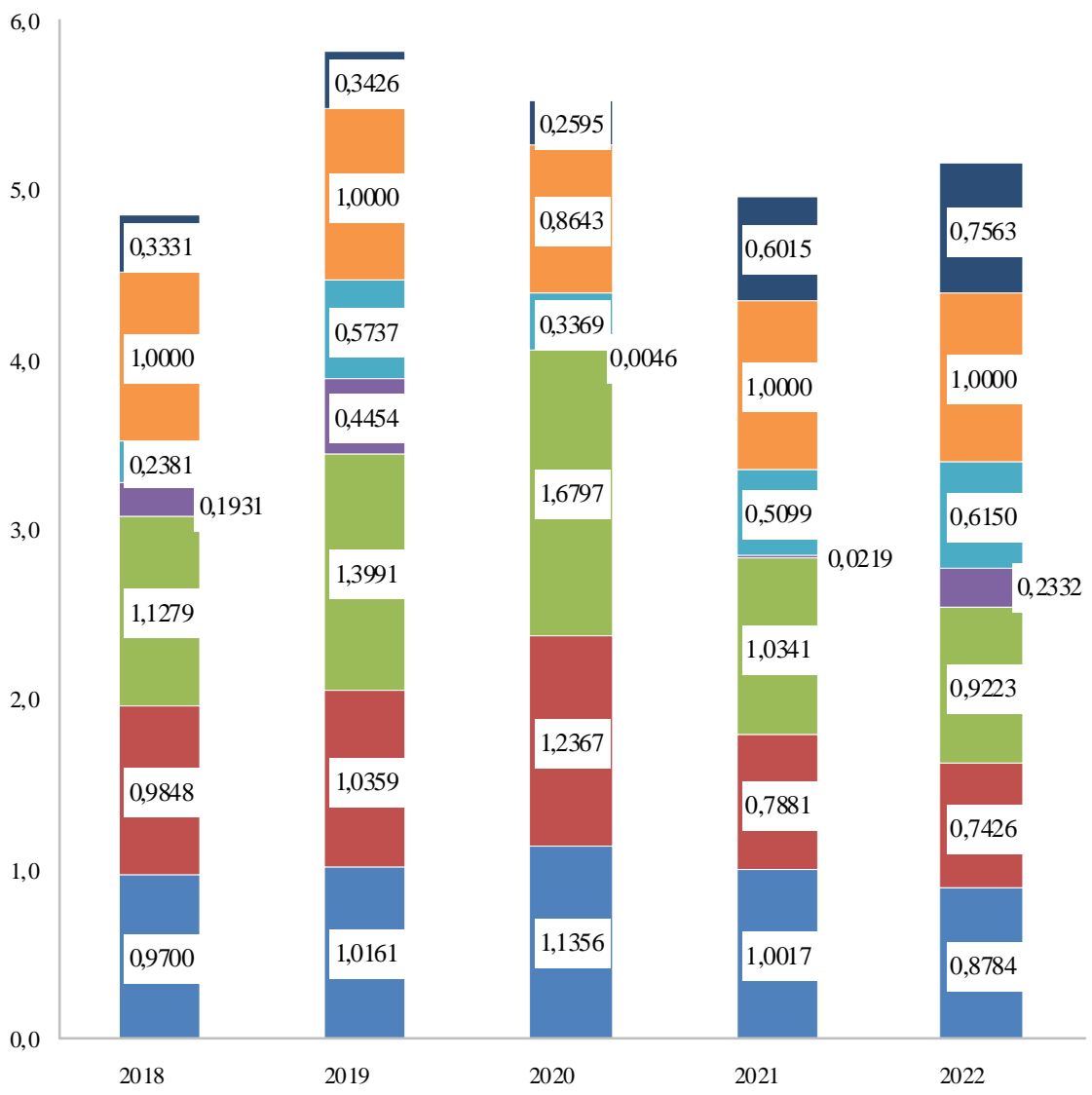
Год	Средняя зарплата	Количество работников	Средняя зарплата на одного работника
2019	0,8276	6	0,8276
2020	0,6834	6	0,6834
2021	0,5777	7	0,5777
2022	0,6960	7	0,6960
Средняя зарплата за период 2018-2022 гг. рассчитана по формуле:			
$\frac{8,0565}{8} = 1,0071$ $\frac{6,1718}{8} = 0,7715$ $\frac{5,1937}{8} = 0,6492$ $\frac{5,5940}{8} = 0,6993$ $\frac{7,9215}{8} = 0,9902$			
2018	1,0071	8	1,0071
2019	0,7715	8	0,7715
2020	0,6492	8	0,6492
2021	0,6993	8	0,6993
2022	0,9902	8	0,9902



4. « 2018-2022 () , »

», 2022 0,9902. , 6 , 2018 , 2— . — .

2019				
0,7715.	6			-
, 2—				-
2021				-
0,6993.	7			-
1—				-
				-
	2020			-
	0,6492.	6		-
	2—			-
				-
				-
$_{/7} = \bar{0},6924.$	$_{2018} = (0,9700 + 0,9848 + 1,1279 + 0,1931 + 0,2381 + 1,0000 + 0,3331) / 7 = 4,8470$			-
$_{/7} = \bar{0},8304.$	$_{2019} = (1,0161 + 1,0359 + 1,3991 + 0,4454 + 0,5737 + 1,0000 + 0,3426) / 7 = 5,8126$			-
$_{/7} = \bar{0},8271.$	$_{2020} = (1,1356 + 1,2367 + 1,6797 + 0,2773 + 0,3369 + 0,8643 + 0,2595) / 7 = 5,7900$			-
$_{/7} = \bar{0},7756.$	$_{2021} = (1,0017 + 0,7881 + 1,0341 + 0,4942 + 0,5099 + 1,0000 + 0,6015) / 7 = 5,4294$			-
$_{/7} = \bar{0},7864.$	$_{2022} = (0,8784 + 0,7426 + 0,9223 + 0,5905 + 0,6150 + 1,0000 + 0,7563) / 7 = 5,5050$			-
5				-
«		».		-
				-
	1,			-
				-
	2019			-
			0,8304.	-
4		3—		-
				-
				-
2020				-
				-
	0,8271.			-
	4			-
, 3—				-
2022				-
	0,7864.	6		-
	28			-
:				-
				-
				-
	-2024-	1		-



.5. » 2018–2022 () «

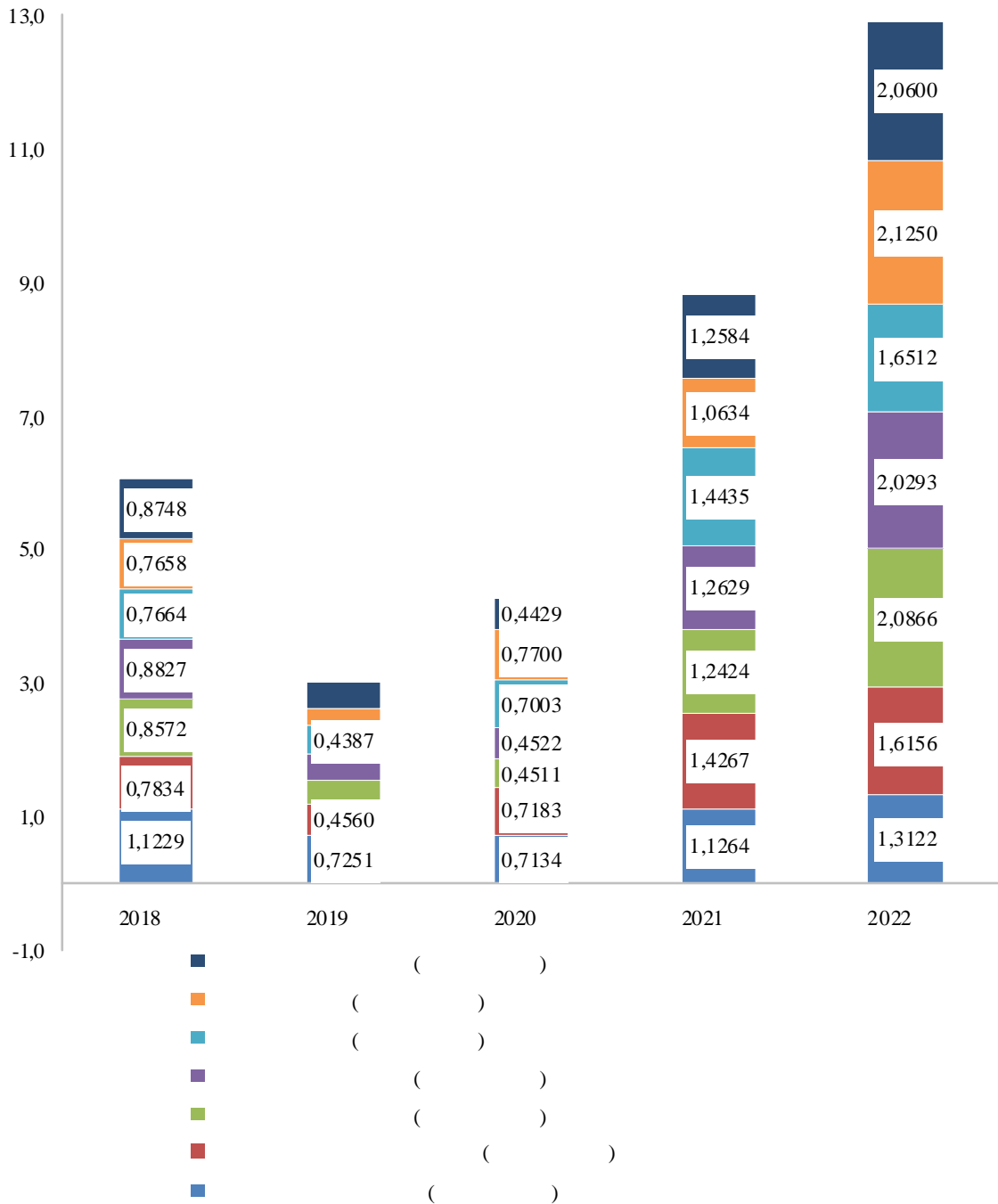
1— .

2021 — .

0,8271. 4

29

, 3— . — -
 2018 , 0,6924. -
 5 2— . -
 — .
 — 2018 = (1,1229 + 0,7834 + 0,8572 + 0,8827 + 0,7664 + 0,7658 + 0,8748) / 7 = 6,0532 / 7 = 0,8647. -
 — 2019 = (0,7251 + 0,4560 + 0,3626 + 0,3729 + 0,4387 + 0,2758 + 0,3638) / 7 = 2,9949 / 7 = 0,4278. -
 — 2020 = (0,7134 + 0,7183 + 0,4511 + 0,4522 + 0,7003 + 0,7700 + 0,4429) / 7 = 4,2482 / 7 = 0,6069. -
 — 2021 = (1,1264 + 1,4267 + 1,2424 + 1,2629 + 1,4435 + 1,0634 + 1,2584) / 7 = 8,8236 / 7 = 1,2605. -
 — 2022 = (1,3122 + 1,6156 + 2,0866 + 2,0293 + 1,6512 + 2,1250 + 2,0600) / 7 = 12,8800 / 7 = 1,8400. -
 6 , « » . -
 , 2 5 (2022 2021) . -
 « 2022 » , 1,8400. -
 , 4 7 2 -
 2021 , 1. 1,2605. -
 , 2022 , -
 2018, 2020 2019 1. -
 « » . -
 2018 0,8647. -
 6 , 1— . -
 , , -
 — 2020 0,6069. -
 . 2019 , 2020 , 7 -
 0,4278. , -
 . -
 « » . , 2019 -
 30



.6. « , » 2018–2022 ()
 , , , -
 , , 2022 -
 , « 2021 -
 2022 » . 2021 « 2019 2020 ,

$$11,5210 / 8 = 1,4401. \quad 2018 = (1,8130 + 2,6660 + 1,1181 + 1,2320 + 1,5359 + 0,9873 + 0,9927 + 1,1759) / 8 =$$

$$/ 8 = 0,6062. \quad 2019 = (1,3022 + 1,8403 + 0,7866 + 0,9638 - 1,1678 + 0,4256 + 0,3110 + 0,3880) / 8 = 4,8499$$

$$/ 8 = 0,9834. \quad 2020 = (0,8915 + 2,0998 + 1,5278 + 1,4427 + 0,4641 + 0,6003 + 0,3464 + 0,4942) / 8 = 7,8668$$

$$/ 8 = 0,8573. \quad 2021 = (0,8161 + 1,1161 + 0,7603 + 1,2854 - 0,1350 + 1,1898 + 0,9520 + 0,8736) / 8 = 6,8583$$

$$/ 8 = 1,1630. \quad 2022 = (0,8063 + 0,9477 + 0,6856 + 0,8354 - 0,4054 + 1,9740 + 2,3425 + 2,1178) / 8 = 9,3041$$

7

« 2 5 » (2018 2022) .

2018 1,4401. 6

2022 1,1630. 5—

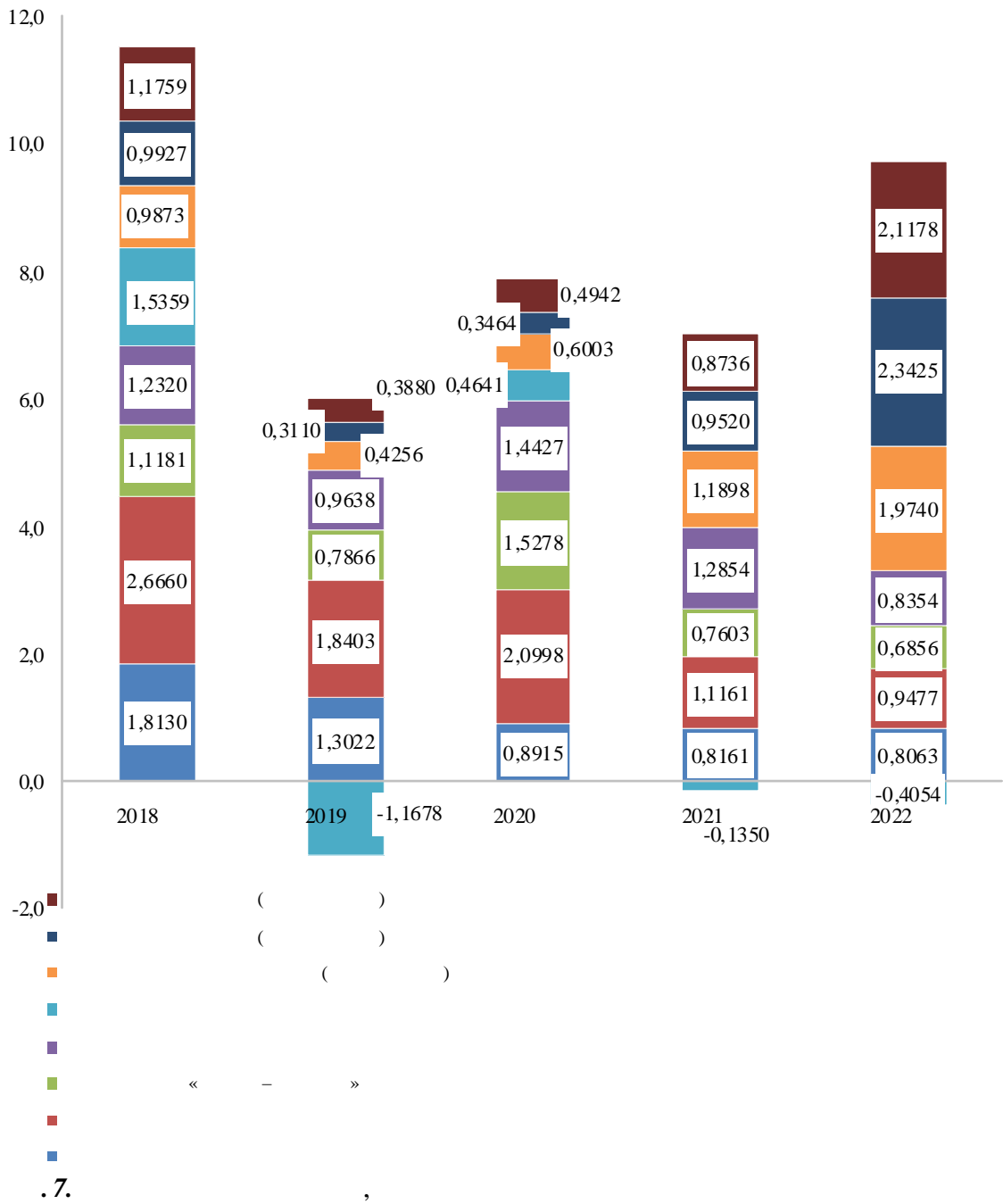
2020, 2021 2019 1.

2020 0,9834. 3—

2021 0,8573. 3—

2019 0,6062. 2—

2021 2019



« » 2018–2022 ()

1. « - 2022 2018 » , 1,0477. -

2022 - : (1,8400);

1)

I.

« » 2018–2022 *

	2018	2019	2020	2021	2022
	1,0906	0,8387	1,0504	1,0425	0,9623
	0,8779	0,8276	0,6834	0,5777	0,6960
	1,0071	0,7715	0,6492	0,6993	0,9902
	0,6924	0,8304	0,8271	0,7756	0,7864
-	0,8647	0,4278	0,6069	1,2605	1,8400
-	1,4401	0,6062	0,9834	0,8573	1,1630
-	1,0176	0,7383	0,8402	0,8890	1,0477

*

- 2) (1,1630);
 - 3) (0,9902);
 - 4) (0,9623);
 - 5) (0,7864);
 - 6) (0,6960).
- 2
- 1, 4 —
- « »
- 2018 1,0176.
- 1) (1,4401);
 - 2) (1,0906);
 - 3) (1,0071);
 - 4) (0,8779);
 - 5) (0,8647);
 - 6) (0,6924).
- 3
- , 3 —

4)

(0,7715);

5)

(0,6062);

6)

(0,4278).

».

« 2022

[2]

»

2022

«

»

SWOT-

1. (19.10.2023) []. — : www.consultant.ru/document/cons_doc_LAW_30650/9371abf6b81551d7cf96db61478966ba2fd88505/?ysclid=lvlenokevo313272870 (:04.04.2024).

2. 2024621913 : 2024621543 : 22.04.2024: .03.05.2024/ [.]; «

3. —2020.— 9(122).— .1185–1188.— DOI 10.34925/EIP.2020.122.9.232.— EDNKNTVXL.

4. —2022.— .1, 5(125).— .59–66.— DOI 10.36871/ek.up.p.r.2022.05.01.008.— EDN CDAKBX.

5. —2021.— 2.— .5–12.— EDN QVFJDX.

6. —2023.— 4(65).— .5–28.— EDNLSLTJC.

7. / . . . // . — 2021. — 1. — . 51–66. — DOI 10.31696/2227-5568-2021-01-051-067. — EDN UNCEPA.
8. (. . . .) . — 2015. — . 6, 3-1(23). — . 28–32. — EDN UKWFUH. //
9. / . . . // . — 2016. — 11-1. — . 166–170. — EDN XALCOJ.
10. . . . M&A . — 2015. — 3. — . 41–59. — EDN TZWLCP. // 6: . —
11. / . . . — 2021. — . 10, 2(35). — . 183–186. — DOI 10.26140/anie-2021-1002-0031. — EDN PNRBTH.
12. / . . . // . — 2017. — 3. — . 86–87. — EDN ZDGPVJ.
13. / . . . — 2021. — 10. — . 44–49. — DOI 10.52899/9785883036216_44. — EDN WFSUJY.
14. / . . . // . — 2020. — 2(68). — . 141–145. — EDN VMXTGA.
15. / . . . // . — 2021. — 34(2). — . 170–173. — DOI 10.24412/2309-4788-2021-10974. — EDN ZFDRUM.
16. [.] // . — 2023. — . 11–74. — EDN HGUQHM.
17. / . . . // . — 2021. — 43(2). — . 401–406. — DOI 10.24412/2304-6139-2021-11105. — EDN DYBJLX.
18. / . . . // . — 2023. — 3(75). — . 276–286. — DOI 10.51832/2223798420233276. — EDN QSOPTJ.
19. / . . . // . — 2023. — 9. — . 426–431. — DOI 10.52899/978-5-88303-653-7_426. — EDN MNHPYY.
20. / . . . // . — 2021. — 2(62). — . 8–14. — DOI 10.31429/2224042X_2021_62_8. — EDN GUDTJN.
21. / . . . // . — 2023. — 1(69). — . 3–9. — DOI 10.31429/2224042X_2023_69_3. — EDN QEOFRL.
22. Wang Y. Feasibility of the Northeast Passage: The role of vessel speed, route planning, and icebreaking assistance determined by sea-ice conditions for the container shipping market during 2020–2030 / Y. Wang, K. Liu, R. Zhang, L. Qian, Y. Shan // Transportation Research Part E: Logistics and Transportation Review. — 2021. — 149. — . 102235.
23. « » [] / : : www.e-disclosure.ru/portal/files.aspx?id=5963&type=3 (: 10.04-12.04.2024).

SPISOK LITERATURY

1. Kodeks vnutrennego vodnogo transporta Rossiyskoy Federatsii : Federal'nyy zakon ot 07.03.2001 24-FZ (redaktsiya ot 19.10.2023) [Elektronnaya resurs]. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_30650/9371abf6b81551d7cf96db61478966ba2fd88505/?ysclid=lvlenokevo313272870 (data obrashcheniya: 04.04.2024).

2. Svidetel'stvo o gosudarstvennoy registratsii bazy dannykh 2024621913 Rossiyskaya Federatsiya. Baza dannykh otsenki finansovogo sostoyaniya khozyaystvuyushchego sub'yekta vodnogo transporta: 2024621543 : zayavl. 22.04.2024 : opubl. 03.05.2024 / G. I. Shepelin, V. Ye. Reutov, D. D. Burkal'tseva [i dr.]; zayavitel' Federal'noye gosudarstvennoye avtonomnoye obrazovatel'noye uchrezhdeniye vysshego obrazovaniya «Krymskiy federal'nyy universitet imeni V.I. Vernadskogo».

3. Averina, O. I. Finansovoye sostoyaniye kak ob'yekt audita i analiza / O. I. Averina, M. V. Kazakov // *Ekonomika i predprinimatel'stvo*. — 2020. — 9(122). — S. 1185–1188. — DOI 10.34925/EIP.2020.122.9.232. — EDN KNTVXL.

4. Adamaytis, L. A. Finansovyye rezul'taty i finansovoye sostoyaniye: logika vzaimosvyazi, modeli i interpretatsiya / L. A. Adamaytis, I. M. Adamaytis, I. O. Sanovich // *Ekonomika i upravleniye: problemy, resheniya*. — 2022. — T. 1, 5(125). — S. 59–66. — DOI 10.36871/ek.up.p.r.2022.05.01.008. — EDN CDAKBX.

5. Baranova, N. V. Sovremennoye sostoyaniye sudostroitel'noy otrasli / N. V. Baranova // *Nauchnyye problemy transporta Sibiri i Dal'nego Vostoka*. — 2021. — 2. — S. 5–12. — EDN QVFJDX.

6. Blazhevich, O. G. Teoreticheskiye osnovy upravleniya denezhnymi potokami i metodika ikh otsenki v organizatsii / O. G. Blazhevich, Ye. I. Vorobyova // *Nauchnyy vestnik: finansy, banki, investitsii*. — 2023. — 4(65). — S. 5–28. — EDNLSLTJC.

7. Vorontsov, A. V. Morskiy transport Respubliki Koreya: sovremennoye sostoyaniye, problemy i perspektivy / A. V. Vorontsov // *Vostochnaya analitika*. — 2021. — 1. — S. 51–66. — DOI 10.31696/2227-5568-2021-01-051-067. — EDN UNCEPA.

8. Gladkova, V. Ye. Monitoring finansovogo sostoyaniya predpriyatiya / V. Ye. Gladkova, V. V. Zharikov // *MIR (Modernizatsiya. Innovatsii. Razvitiye)*. — 2015. — T. 6, 3-1(23). — S. 28–32. — EDN UKWFUH.

9. Grivanov, R. I. K voprosu o roli vysokotekhnologichnogo proizvodstva v obespechenii uskorennoy razvitiya regiona: sudostroyeniye na dal'nem vostokeye Rossii i realizatsiya zakona o svobodnom porte Vladivostok / R. I. Grivanov, F. Gu // *Fundamental'nyye issledovaniya*. — 2016. — 11-1. — S. 166–170. — EDN XALCOJ.

10. Zal'tsman, A. A. Vliyaniye finansovogo polozheniya kompanii-pokupatelya pri sdelkakh M&A na dividendnuyu politiku kompanii-tseli / A. A. Zal'tsman // *Vestnik Moskovskogo universiteta. Seriya 6: Ekonomika*. — 2015. — 3. — S. 41–59. — EDN TZWLCP.

11. Kislitsyna, L. V. Finansovoye ravnesiye kompanii kak osoboye sostoyaniye yeye kapitala / L. V. Kislitsyna, T. Yu. Bakunova // *Azimuth nauchnykh issledovaniy: ekonomika i upravleniye*. — 2021. — T. 10, 2(35). — S. 183–186. — DOI 10.26140/anie-2021-1002-0031. — EDN PNRBTH.

12. Kitov, A. G. Problemy operativnogo upravleniya i planirovaniya raboty flota v sovremennykh sudokhodnykh kompaniyakh / A. G. Kitov, R. I. Samsonov, G. N. Chuplygin // *Transportnoye delo Rossii*. — 2017. — 3. — S. 86–87. — EDN ZDGPVJ.

13. Lugovskoy, V. D. Finansovoye sostoyaniye sudoremontnykh zavodov Rossii / V. D. Lugovskoy, M. Ye. Gogolyukhina // *Aktual'nyye problemy ucheta, analiza i audita*. — 2021. — 10. — S. 44–49. — DOI 10.52899/9785883036216_44. — EDN WFSUJY.

14. Mandrazhi, Z. R. Kontseptual'nyye osnovy avtomatizatsii finansovogo analiza v usloviyakh globalizatsii / Z. R. Mandrazhi, Sh. U. Niyazbekova // *Uchenyye zapiski Krymskogo inzhenerno-pedagogicheskogo universiteta*. — 2020. — 2(68). — S. 141–145. — EDN VMXTGA.

15. Normova, T. A. Optimizatsiya oborotnykh aktivov i finansovoye sostoyaniye organizatsii / T. A. Normova, A. A. Rassolova, A. A. Lesnyak // *Yestestvenno-gumanitarnyye issledovaniya*. — 2021. — 34(2). — S. 170–173. — DOI 10.24412/2309-4788-2021-10974. — EDN ZFDRUM.

16. Otsenka finansovoy bezopasnosti i ustoychivogo razvitiya predpriyatiya / N. V. Apatova, O. G. Blazhevich, T. K. Blokhina [i dr.] // *Otsenka i obespecheniye finansovoy bezopasnosti, ustoychivogo razvitiya na urovne predpriyatiya, regiona, gosudarstva / Sevastopol'skiy gosudarstvennyy universitet*. — Simferopol' : Poliprint, 2023. — S. 11–74. — EDN HGUQHM.

17. Rasumov, V. Sh. Finansovoye sostoyaniye kak faktor investitsionnoy privlekatel'nosti predpriyatiya / V. Sh. Rasumov, M. A. Uzenova // *Vestnik Akademii znaniy*. — 2021. — 43(2). — S. 401–406. — DOI 10.24412/2304-6139-2021-11105. — EDN DYBJLX.

18. Udalova, D. V. Sravnitel'nyy analiz kompaniy vnutrennego vodnogo transporta Kitayskoy Narodnoy Respubliki i Rossiyskoy Federatsii i ikh perspektivy ustoychivogo razvitiya / D. V. Udalova // *Innovatsionnoye razvitiye ekonomiki*. — 2023. — 3(75). — S. 276–286. — DOI 10.51832/2223798420233276. — EDN QSOPTJ.

19. Filobokova, Ye. A. Korporativnoye nalogooblozheniye sudokhodnoy otrasli / Ye. A. Filobokova, V. D. Pol'skiy // *Sovremennyye problemy innovatsionnoy ekonomiki*. — 2023. — 9. — S. 426–431. — DOI 10.52899/978-5-88303-653-7_426. — EDN MNHPYY.

20. Shevchenko, I. V. Pervichnoye publichnoye predlozheniye sudokhodnykh kompaniy kak metod finansirovaniya i privatizatsii / I. V. Shevchenko, N. V. Khubutiya // *Ekonomika: teoriya i praktika*. — 2021. — 2(62). — S. 8–14. — DOI 10.31429/2224042X_2021_62_8. — EDN GUDTJN.

21. Shevchenko, I. V. Formirovaniye mekhanizma investitsionnogo obespecheniya otechestvennykh predpriyatiy sudokhodnoy otrasli / I. V. Shevchenko, N. V. Khubutiya // *Ekonomika: teoriya i praktika*. — 2023. — 1(69). — S. 3–9. — DOI 10.31429/2224042X_2023_69_3. — EDN QEOFRL.

22. Wang Y. Feasibility of the Northeast Passage: The role of vessel speed, route planning, and icebreaking assistance determined by sea-ice conditions for the container shipping market during 2020–2030 / Y. Wang, K. Liu, R. Zhang, L. Qian, Y. Shan // *Transportation Research Part E: Logistics and Transportation Review*. — 2021. — 149. — R. 102235.

23. AO «Kostromskoy sudomekhanicheskiy zavod» [Elektronnyy resurs] / Interfaks: Tsentr raskrytiya korporativnoy informatsii. — Rezhim dostupa: www.e-disclosure.ru/portal/files.aspx?id=5963&type=3 (data obrashcheniya: 10.04-12.04.2024).

17 2024

23 2024