

LABRIS GROUP LLP

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

(in thousands of Kazakhstani Tenge)

ACTIVITIES	Note	June 30, 2025	December 31, 2025
Non-current assets			
Property, plant and equipment	4	-	-
Intangible assets		-	-
Deferred tax asset	21	-	-
Other non-current receivables	8	-	-
Total non-current assets		-	-
Current assets			
Stocks	5	71 436	375 893
Trade and other receivables	6	532 536	129 200
Advances paid and other current assets	7	817 154	457 859
Cash and cash equivalents	9	779	82 930
Total current assets		1 421 905	1 045 881
Total assets		1 421 905	1 045 881
EQUITY AND LIABILITIES			
Capital			
Authorised capital	10	280	280
Retained earnings		520 851	427 911
Total equity		521 131	428 191
Current liabilities			
Loans	11	284 495	145 255
Trade and other payables	12	194 450	4757
Liabilities for taxes and mandatory payments		71 550	2578
Advances received		350 279	465 101
Current estimated liabilities	13	-	-
Other current liabilities	14		
Total current liabilities		900 774	617 691
Total liabilities and equity		1 421 905	1 045 881

On behalf of the Management of LABRIS GROUP LLP:

Iskakov B.E.
Director



Kryukova A.V.
Chief Accountant

LABRIS GROUP LLP

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

(in thousands of Kazakhstani Tenge)

	Note	2025	2024
Income from sales	15	582 810	524 807
Cost of sales	16	354 241	419 896
Gross profit		228 569	104 912
Selling expenses	17	36 274	-
Administrative expenses	18	45 595	12 261
Other income/(expenses), net	19	-	185 153
Operating profit		146 700	277 803
Finance income	20	-	-
Finance costs	21	53 760	672
Profit before taxation		92 940	277 131
Income tax saving/(expense)	22	-	5 366
Net profit for the period		92 940	271 765
Other comprehensive income			
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods</i>		-	-
Total comprehensive income for the reporting year		92 940	271 765

On behalf of the Management of LABRIS GROUP LLP:

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Director



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Chief Accountant

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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

(in thousands of Kazakhstani Tenge)

	Authorised capital	Retained earnings	Total capital
As at 31 December 2024	280	427 911	428 191
Total comprehensive income for the year	-	92 940	92 940
Changes in accounting policies	-	-	-
As at 30 June 2025	280	520 851	521 131
As at 31 December 2023	280	156 146	156 426
Total comprehensive income for the year	-	271 765	271 765
As at 31 December 2024	280	427 911	428 191

On behalf of the Management of LABRIS GROUP LLP:

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Director



Kryukova A.V.
Chief Accountant

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025 (DIRECT METHOD)

	Note	2025	2024
Operating activities			
1.Cash receipts, including:		942 045	805 951
sale of goods		20 710	113 050
advances received		921 335	692 901
interest received on the deposit		-	-
tax refund		-	-
other income		-	-
2. Disposal of cash, including:		1 183 926	869 945
payments to suppliers and contractors		416 467	15649
advances paid		279 409	842 869
payroll payment		3 250	1 140
corporate income tax		-	4 666
taxes and payments to the budget		3 539	3 719
financial assistance		-	-
remuneration paid		53 760	672
chargeback		-	-
other payments		427 501	-
Net cash flows from/(used in) operating activities		(241 881)	(63 994)
Investment activities			
1.Cash receipts		-	560
2. Disposal of cash		-	560
acquisition of property, plant and equipment		-	-
Net cash flows used in investing activities		-	-
Financial activities			
1.Cash receipts, including:		159 730	145 255
borrowing	10	159 730	145 255
financial assistance		-	-
2. Disposal of cash, including:			
loan repayment	10	-	-
Net cash flows from financing activities		159 730	145 255
Effect of exchange rates to tenge		-	-
Net increase (decrease) in cash flows			81 261
Cash and cash equivalents at the beginning of the year	8	(82 151)	1 669
Cash and cash equivalents at the end of the year	8	779	82 930





Iskakov B.E.
 Director

Kryukova A.V.
 Chief Accountant