Unaudited reporting

Annex 1 to the order
Minister of Finance
Republic of Kazakhstan
dated March 02, 2022 No. 241

Annex 2 to the order
Minister of Finance
Republic of Kazakhstan
dated June 28, 2017 No. 404

Form

Statement of Profit or Loss and Other Comprehensive Income
for the period ending December, 31, 2024

Almaty Electric Stations JSC

in thousands of Kazakhstani tenge

Indicators	Note	Reporting period	Previous period
Revenue	010	125 675 099	96 721 403
Cost of goods sold	011	96 785 097	89 559 617
Gross profit (010 - 011)	012	**28 890 002**	**7 161 786**
Distribution costs	013		
General and administrative costs	014	3 153 748	2 478 991
Total operating profit or loss (+/- lines from 012 to 014)	*020*	*25 736 254*	*4 682 795*
Operating income	021	413 382	216 151
Operating expense	022	2 322 966	3 278 738
Share of profit (loss) of associates and joint ventures under the equity method	023		
Other income	024	591 283	412 897
Other expenses	025	441 141	330 433
Profit before taxes (+/- lines 020 to 025)	**100**	**23 976 812**	**1 702 672**
Income tax expense/revenue	101	(4 934 271)	(381 242)
Profit (loss) after taxation from continued operations (100 - 101)	200	**19 042 541**	**1 321 430**
Profit (loss) after taxation from discontinued operations	201		
Profit for the year related to(200 + 201):	**300**	**19 042 541**	**1 321 430**
parent owners		19 042 541	1 321 430
non-controlling interest			
Other comprehensive income (420 to 440):	**400**	**(40 847)**	**91 730**
including:			
revaluation of debt financial instruments at fair value through other comprehensive income	410		
share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	411		
Effect of change in income tax rate on deferred tax	412		
cash flow hedging	413		
Foreign exchange difference on investments in foreign organizations	414		
Hedging of net investment in foreign operations	415		
Other components of other comprehensive income	416		
reclassification adjustments to profit or loss	417		
Tax effect of components of other comprehensive income	418		
Total other comprehensive income to be reclassified to income or expense in subsequent periods (net income tax) (410 to 418)	420	0	0
revaluation of fixed assets and intangible assets	431		
share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	432		
actuarial profit (loss)	433	-40 847	91 730
tax effect of components of other comprehensive income	434		
revaluation of equity financial instruments at fair value through other comprehensive income	435		

Total other comprehensive income not to be reclassified to income or expense in subsequent periods (net of income tax) (431 to 435)	440	-40 847	91 730
Total Comprehensive Income (300 + 400)	**500**	**19 001 694**	**1 413 160**
Total Comprehensive Income attributable to:			
parent owners		19 001 694	1 413 160
non-controlling interest			
Earnings per ordinary share:	600	2,49	0,17
including:			
Basic earnings per share:		2,49	0,17
from continued operations		2,49	0,17
from discontinued operations			
Diluted earnings per share			
from continuing operations			
from discounted operations			