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 June, 30, 2026

Almaty Electric Stations JSC

in thousands of Kazakhstani tenge

Indicators	Note	Reporting period	Previous period
Revenue	010	71 963 385	73 018 737
Cost of goods sold	011	64 992 815	55 161 521
Gross profit (010 - 011)	012	**6 970 570**	**17 857 216**
Distribution costs	013		
General and administrative costs	014	2 959 886	5 924 114
Total operating profit or loss (+/- lines from 012 to 014)	*020*	*4 010 685*	*11 933 102*
Operating income	021	372 900	342 727
Operating expense	022	3 981 018	1 706 157
Share of profit (loss) of associates and joint ventures under the equity method	023		
Other income	024	398 008	312 156
Other expenses	025	192 336	114 415
Profit before taxes (+/- lines 020 to 025)	**100**	**608 239**	**10 767 413**
Income tax expense/revenue	101	(138 259)	(3 135 505)
Profit (loss) after taxation from continued operations (100 - 101)	200	**469 980**	**7 631 908**
Profit (loss) after taxation from discontinued operations	201		
Profit for the year related to(200 + 201):	**300**	**469 980**	**7 631 908**
parent owners		469 980	7 631 908
non-controlling interest			
Other comprehensive income (420 to 440):	**400**	**(264 592)**	**170 876**
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		
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	(264 592)	170 876
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	(264 592)	170 876
Total Comprehensive Income (300 + 400)	**500**	**205 388**	**7 802 783**
Total Comprehensive Income attributable to:			
parent owners		205 388	7 802 783
non-controlling interest			
Earnings per ordinary share:	600	0,06	1,00
including:			
Basic earnings per share:		0,06	1,00
from continued operations		0,06	1,00
from discontinued operations			
Diluted earnings per share			
from continuing operations			
from discounted operations			