

STATEMENT OF FINANCIAL POSITION
CJSC CB "Ishenim"
as of December 31,
(Amounts expressed in thousands of soms)

Item name	Note.	2024	2023
Assets			
Non-current assets			
Property, plant and equipment	4	14 594	3 750
Intangible assets	5	39 226	41495
Right-of-use asset	6	1 671	3 676
Total non-current assets:		55 491	48 921
Current assets			
Stocks	7	55	71
Trade receivables	8	11 040	7 641
Other receivables	9	29	1 043
Short-term financial assets	10	33 264	8 910
Other current assets	11	433	6 646
Cash	12	37 559	28 551
Total current assets:		82 380	52 862
Total Assets:		137 871	101 783
Obligations			
Current liabilities			
Trade payables	13	65	1 322
Accrued liabilities	14	9 411	4 747
Short-term lease liabilities	6.3	1 988	2 582
Other accounts	15	69	68
Total current liabilities:		11 533	8 719
Non-current liabilities			
Non-current lease liabilities	-	-	1 423
Deferred tax liabilities	24	1 649	1 219
Total non-current liabilities:		1 649	2 642
Total Commitments:		13 182	11 361
Capital			
Authorized capital	25	42 496	42 496
Additional paid-in capital	25	16 828	16 828
Retained earnings	25	65 365	31 098
Total capital:		124 689	90 422
Total liabilities and equity		137 871	101 783

Director General
CJSC CB Ishenim
Duishegulov M.K.
March 17, 2025
r. Bishkek
Kyrgyz Republic

Chief Accountant
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March 17, 2025
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STATEMENT OF COMPREHENSIVE INCOME
CJSC CB Ishenim
for the period from January 01 to December 31, 2024.
(Amounts are expressed in thousands of soms)

Name of indicator	Note	2024	2023
Continuing operations			
Revenue from contracts with customers	16	87 784	61 983
Cost of services rendered	17	(34 047)	(28 263)
Gross profit		53 737	33 720
Administrative expenses	18	(19 010)	(13 906)
Income from investments	19	4 049	3 945
Finance costs	20	(503)	(845)
Other income (expenses)	21	380	391
Foreign exchange gains/(losses)	22	(39)	(13)
Profit before taxation		38 614	23 292
Income tax expense	23	(4 101)	(2 508)
Net income / (loss) from continuing operations		34 513	20 784
Other comprehensive income		-	-
Total comprehensive income / (loss) for the period		34 513	20 784
Number of shares		424 956	424 956
Earnings per share (KGS)		81	49

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CASH FLOW STATEMENT
CJSC CB Ishenim
for the period from January 01 to December 31 2024.

Name of indicator	Note	2024 r.	2023 r.
1. operating activities			
Gross receipts			
Proceeds from sale of goods and services		96 765	58 512
Other income		15	-
Total income		96 780	58 512
Gross payments			
Payments to suppliers for inventories and expenses		(40 565)	(24 394)
Employee benefits		(20 531)	(15 296)
Income tax payment		(3203)	(1 753)
Other payments		0	-
Total payments		(64 299)	(41 443)
Net cash flow		32 481	17 069
2. investment activities			
Gross receipts			
Interest received		4 033	3 945
Proceeds from short-term investments		9 000	26 000
Total income		13 033	29 945
Gross payments			
Payments for acquired property, plant and equipment		(369)	(3 307)
Payments for acquired intangible assets		-	(14 002)
Investments in short-term investments		(33 600)	(9 000)
Total payments		(33 969)	(26 309)
Net cash flow		(20 936)	3 636
3. Financial activities			
Gross payments			
Payment of lease payments under long-term leases		(2 017)	(1 675)
Interest paid on long-term leases		(503)	(845)
Payment of dividends			-
Total payments		(2 520)	(2 520)
Net cash flow		(2 520)	(2 520)
Foreign exchange gains (losses)		(16)	(10)
Net change in cash		9 009	18 175
Cash at the beginning of the period	12	28 550	10 376
Cash at the end of the period	12	37 559	28 551

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STATEMENT OF CHANGES IN EQUITY
CJSC CB Ishenim
for the period from January 01 to December 31 2024.
(Amounts are expressed in thousands of soms)

	Note	Authorized capital	Additional paid-in capital	Retained earnings	Total
As of 12/31/2022.	25	42 496	16 828	10 314	69 638
Dividends		-	-	-	-
Cumulative profit (loss) for 2023.		-	-	20 784	20 784
As of 12/31/2023.	25	42 496	16 828	31 098	90 422
Dividends		-	-	-	-
Changes in accounting policies and corrections of material errors				(246)	(246)
Cumulative profit (loss) for 2024.		-	-	34 513	34 513
As of 12/31/2024.	25	42 496	16 828	65 365	124 689

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