

Name of the organization
Type of activity of the organization
Code of activity of the organization
Reporting form
Average annual number of employees
Subject of entrepreneurship
Legal address of the organization

"Samyobav" LLP
(organization type)
LLP
(reporting form)
003
(big business)
Fimokshakur district
Sireysk city

Balance sheet
as of 31.12.2023
thousand tenge

Actives	Code of lines	End of the reporting period	Beginning of the reporting period
I. Short-term assets:			
Cash and cash equivalents	010	29 371 174	18 725 420
Financial assets measured at amortized cost	011	10 693	12 358
Deposits (from 3 to 12 months, not LF)			
Other restricted cash			
Loans issued and finance lease receivables-current portion			
The debt of the members (include loans)		12 358	12 358
Financial assets at fair value through other comprehensive income	012		
Financial assets carried at fair value through profit or loss	013		
Derivative financial instruments	014		
Other current financial assets	015		
Deposits			
Finance lease loans and receivables - current portion			
Other financial instruments			
Short-term trade and other receivables	016	15 904 532	11 901 008
Trade accounts receivable		15 904 532	11 900 618
Other accounts receivable			390
Lease receivables			
Lease receivables	017		
Assets under contracts with buyers	018		
Current income tax	019		
Stocks	020	5 185 424	5 387 406
Biological assets	021		
Other short-term assets	022	434 617	1 043 734
other short-term assets			
Taxes	120		46
Total short-term actives (total of lines 010 to 022)	100	51 106 869	37 069 978
Actives for disposal groups held for sale	101	805 826	805 825
II. Long-term actives			
Financial assets measured at amortized cost	110	3 480 572	3 522 807
Restricted cash (LF deposits)		3 480 572	3 521 817
Other restricted cash			
Loans issued and finance lease receivables-current portion			
The debt of the members (include loans)		51	1 190
Financial assets at fair value through other comprehensive income	111		
Financial assets at fair value through profit or loss	112		
Derivative financial instrument	113		
Investments carried at cost	114		
Investments accounted for using the equity method	115		
Investments in Associates			
Investments in Joint ventures			
Other long-term financial assets	116		
Investments in Subsidiaries			
Deposits			
Finance lease loans and receivables - non-current portion			
Other financial instruments			
Long-term trade and other receivables	117		
Trade receivables			
Long-term assets under contracts with customers (IFRS 15)			
Other receivables			
Taxes			
Long-term lease receivables	118		
Long-term assets under contracts with customers	119		
Investment property	120		
Basic capital	121	8 245 580	7 552 122
Asset in the form of a right to use	122	4 034	64 130
Biological assets	123		
Exploration and appraisal assets	124	16 194 877	12 953 841
Exploration and Valuation Assets	125	43 335	43 478
Deferred tax assets	126	298 270	
Other long-term assets	127	2 793 542	974 368
Unfinished construction		1 456 412	640 482
Other long-term assets		1 337 130	333 886
Total long-term assets (total of lines 110 to 127)	200	31 081 110	25 110 852
Balance (line 100 + line 101 + line 200)		83 073 295	63 089 455
Liabilities and capital			
III. Current liability			
Current financial liabilities measured at amortized cost	210	3 845 874	65 552
loan		3 845 874	
Financial lease liabilities (Effective 1 January 2019 Lease liabilities)			65 552
obligation			
Short-term financial liabilities estimated at fair value through profit or loss	211		
Derivative financial instrument	212		
Other short-term financial liabilities	213		
Historical costs			
Other financial liabilities			
Short-term trade and other payables	214	2 332 820	2 236 463
Trade payables		2 324 424	2 230 378
Short-term obligations under contracts with customers (IFRS 15)			
Other payables		8 496	6 085
Short-term estimated liabilities	215	904 213	1 154 120
Current income tax liabilities	216	1 607 357	427 249
Employee benefits	217	47 112	25 850
Short-term lease debt	218		
Short-term obligations under contracts by buyers	219		
Government subsidies	220		
Dividends payable	221		
Other short-term liabilities	222	2 874 758	2 244 248
Other current liabilities		218 598	159 936
leases		2 755 058	2 084 312
Total current liabilities (sum of lines 210 to 217)	300	11 512 232	8 163 497
Liabilities of disposal groups held for sale	301		
IV. Long term duties			
Long-term financial liabilities measured at amortized cost	310		
loans			
Finance lease obligations (from January 1, 2019 lease obligations)			
bonds			
Long-term financial liabilities at fair value through profit or loss	311		
Derivative financial instruments	312		
Other long-term financial liabilities	313		
Historical costs			
Other financial liabilities			
Long-term trade and other payables	314		
Trade payables			
Long-term obligations under contracts with customers (IAS 15)			
Other payables			
Taxes			
Long-term estimated liabilities	315	7 563 679	5 873 018
Deferred tax liabilities	316		103 520
Employee benefits	317	113 122	123 313
Long-term lease arrears	318		
Long-term obligations under contracts with customers	319		
Government subsidies	320		
Other long-term liabilities	321		
Total long-term liabilities (sum of lines 310 to 316)	400	7 676 801	6 099 851
V. Capital			
Charter (share) capital	410	8 681 043	8 681 043
Emission income	411		
Purchased own equity instruments	412		
Components of other comprehensive income	413		
Retained earnings (uncovered loss)	414	55 203 219	42 152 064
Total equity attributable to the owners of the parent organization (the sum of lines 410 to 414)	420	83 484 262	60 833 107
Share of non-controlling owners	421		
Total capital (line 420 + line 421)	500	83 484 262	60 833 107
Balance (line 300 + line 301 + line 400 + line 500)		83 073 295	63 089 455

Acting Director General: Berdylulov A.K. (Full name)
Chief accountant: Bvdvalieva N.Ye. (Full name)

(Signature)

(Signature)

PwC Kazakhstan
Assurance
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Annex 2
to the order of the First Deputy Prime Minister of the Republic of Kazakhstan -
Minister of Finance of the Republic of Kazakhstan
of July 1, 2019 № 665
Form 2

Report about incomes and material losses
Name of organization
for the period ending

Semyzbay-U LLP
31.12.2023

thousand tenge

Name of indicators	Line code	plan	During the reporting period	For previous periods
Proceeds	010	58 083 868	70 756 918	55 659 563
Cost of goods and services sold	011	27 588 975	27 592 262	22 483 779
Gross profit (line 010 - line 011)	012	30 494 893	43 164 656	33 175 784
Implementation costs	013	170 990	110 572	100 778
Administrative expenses	014	1 261 474	1 246 341	1 135 843
Other expenses	015			
Other income	016			
Total operating profit (loss) (+/- lines 012 to 016)	020	29 102 429	41 801 783	31 939 603
Financial income	021		1 647 665	1 520 920
Financial expenses	022	516 937	2 003 314	1 104 163
Share of the organization in the profit (loss) of associates and joint ventures accounted for using the equity method	023			
Other income	024	12 653	153 561	34 445
Other expenses	025	573 250	551 413	932 840
Profit (loss) before tax (+/- lines from 020 to 025)	100	28 024 895	41 048 282	31 457 965
Income tax expenses	101	5 602 449	8 505 815	6 242 899
Profit (loss) after taxation from continuing operations (line 100 - line 101)	200	22 422 446	32 542 467	25 215 066
Profit (loss) after tax from terminated activity	201			
Profit for the year (line 200 + line 201) attributable to:	300	22 422 446	32 542 467	25 215 066
owners of the parent organization				
share of non-controlling owners				
Other comprehensive income, total (amount 420 and 440):	400	0	35 177	(58 172)
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 taken into account for using the equity method	411			
Effect of changes in the income tax rate on deferred tax	412			
Cash flow hedge	413			
Exchange rate difference for investments in foreign organizations	414			
Hedging net investments in foreign operations	415			
other components of other comprehensive income	416			
adjustment for reclassification in profit (loss)	417			
tax effect of components of other comprehensive income	418			
Total other comprehensive income subject to reclassification to income or expenses in subsequent periods (net of income tax) (amount of lines 410 to 418)	420	0	-	-
revaluation of fixed assets and intangible assets	431			
share in other comprehensive income (loss) of associates and joint ventures taken into account for using the equity method	432			
Actuarial gains (losses) on pension liabilities	433		35 177	(58 172)
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 subject to reclassification to income or expenses in subsequent periods (net of income tax) (amount of lines 431 to 435)	440	0	35 177	(58 172)
Total Total Revenue (line 300 + line 400)	500	22 422 446	32 577 644	25 156 894
Total comprehensive income attributable				
to owners of the parent				
share of the controlling owners				
Earnings per share:	600			
including:				
Basic earnings per share:				
from continuing operations				
from discontinued operations				
Diluted earnings per share:				
from continuing operations				
from discontinued operations				

Acting Director General Berdigulov A.K.
(full name)
Chief accountant Sydyqaliyeva N.Ye.
(full name)

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(signature)

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CASH FLOW REPORT
(direct method)
as at
Name of organization

31.12.2023
"Semyzbay-U"LLP

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NAME OF THE INDICATORS	Line code	Plan during the reporting period	In the reporting period	In the previous period
I. Cash flows from operating activities				
1. Cash flow, total (sum of lines 011 to 016)	010	70 556 075	71 631 279	59 512 794
including:				
sales of goods and services	011	70 556 075	70 574 717	58 811 447
other revenue	012			
advances received from buyers, customers	013			
income under insurance agreements	014			
received remunerations	015		708 740	489 872
other incomes	016		347 822	211 475
2. Cash outflows, total (sum of lines 021 to 027)	020	42 209 726	33 614 227	30 927 892
including:				
payments to suppliers for goods and services	021	20 446 546	13 931 901	14 522 164
issued advances to suppliers of goods and services	022		406 483	333 886
payments of wage	023	4 830 389	3 666 859	3 069 546
payment of remuneration	024	54 000	55 930	2 335
payment under insurance contracts	025			
income tax and other payments to the budget	026	15 501 159	13 988 086	11 632 464
other payments	027	1 377 632	1 564 968	1 367 497
3. Net cash from operating activities (p. 010-p. 020)	030	28 346 349	38 017 052	28 584 902
II. Cash flows from investing activities				
1. Cash flow, total (sum of lines 041 to 052)	040	0	3 396 144	0
including:				
sale of fixed assets	041			
sale of intangible assets	042		0	
sale of other long-term assets	043		0	
sale of equity instruments of other organizations (other than subsidiaries) and interests in joint ventures	044		0	
implementation of debt instruments of other organizations	045		0	
compensation for loss of control over subsidiaries	046		0	
cash withdrawals	047		3 396 144	
sale of other financial assets	048		0	
futures and forward contracts, options and swaps	049		0	
received dividends	050		0	
received remunerations	051		0	
other payments	052			
2. Cash outflows, total (sum of lines 061 to 073)	060	14 346 754	14 694 841	6 348 508
including:				
purchase of fixed assets	061	1 475 708	944 231	367 784
purchase of intangible assets	062	58 736	20 296	20 313
purchase of other long-term assets	063	10 934 995	8 992 751	3 700 563
purchase of equity instruments of other organizations (other than subsidiaries) and interests in joint ventures	064		0	
purchase of debt instruments of other organizations	065		0	
purchase of control over subsidiaries	066		0	
placement of cash deposits	067	1 877 315	3 400 433	1 925 962
payment of remuneration	068			
purchase of other financial assets	069			
providing loans	070			
futures and forward contracts, options and swaps	071		0	
investments in associates and subsidiaries	072		0	
other payments	073		1 337 130	333 886
3. Net cash from investing activities (p. 040-p. 060)	080	-14 346 754	-11 298 697	-6 348 508
III. Cash flows from financing activities				
1. Cash flow, total (sum of lines 091 to 094)	090	3 602 879	3 581 680	64 281
including:				
emission of shares and other financial instruments	091		0	
getting a loan	092	3 602 879	3 581 680	64 281
received remunerations	093		0	
other payments	094		0	
2. Cash outflows, total (total of lines 101 to 105)	100	22 172 570	19 597 714	16 791 657
including:				
loan repayments	101	3 602 879		3 115 963
remuneration	102		0	
dividend payments	103	18 569 691	19 526 489	13 597 993
payments to owners on the shares of the organization	104		0	
other expenses	105		71 225	77 701
3. Net cash from financing activities (p. 090-p. 100)	110	-18 569 691	-16 016 034	-16 727 376
4. Influence of currency exchange rates to tenge	120		144 168	84 420
5. Impact of changes in the balance value of funds and their equivalents	130		-741	351
6. Increase (+)/decrease (-) money (page 030+ - page 080+ - page 110+ - page 120+ - page 130)	140	-4 570 096	10 845 748	5 593 789
7. Cash and cash equivalents at the beginning of the reporting period	150		18 725 426	13 131 637
8. Cash and cash equivalents at the end of the reporting period	160		29 571 174	18 725 426

Acting Director General Berdigulov A.K.
(full name)
Chief accountant Sydygalieva N.Ye.
(full name)

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(signature)
(signature)

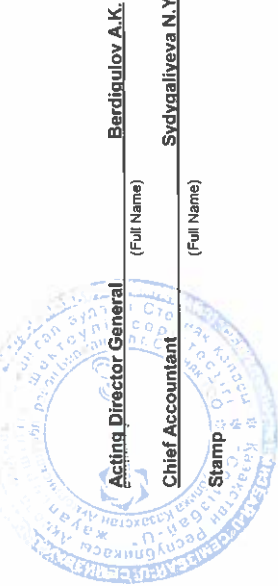
Name of company "Semizbay-U" LLP

Statement of Changes in Equity
for the period ending 31.12.2023



Name of components	Line Code	Capital of the parent organization					Total	Share of non-controlling owners	Total equity
		Authorized (Share) capital	Share premium	Repurchased own equity instruments	Reserves	Undistributed profit			
Balance on January 1 of the previous year	010	8 681 043				30 593 163		39 274 206	
Change in accounting policy	011								
Recalculated balance (line 010 +/- line 011)	100					30 593 163		30 593 163	
Total comprehensive income, total (line 210 + line 220):	200					25 156 894		25 156 894	
Profit (loss) for the year	210					25 215 066		25 215 066	
Other comprehensive income, total (sum of lines from 221 to 229):	220								
including:									
revaluation of debt financial instruments at fair value through other comprehensive income (less tax effect)	221								
revaluation of equity financial instruments at fair value through other comprehensive income (less tax effect)	222								
revaluation of fixed assets and intangible assets (minus tax effect)	223								
share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	224								
Actuarial gains (losses) on pension liabilities	225					(58 172)		(58 172)	
The effect of changes in income tax rates on deferred tax of subsidiaries	226								
Cash flow hedge (net of tax effect)	227								
hedging net investments in foreign operations	228								
exchange rate difference for foreign investments organizations	229								
Operations with owners, total (sum of lines 310 to 318):	300								
including:									
Employee share incentives:	310								
cost of employee services									
issue of shares of the remuneration scheme in shares of employees									
tax benefit in respect of the remuneration scheme in shares of employees									
Contributions of owners	311								
Issue of own equity instruments (shares)	312								
Issue of equity instruments related to business combinations	313								
Share component of convertible instruments (net of tax effect)	314								
Dividend payment	315					(13 597 993)		(13 597 993)	
Other distributions in favor of owners	316								
Other operations with owners	317								
Changes in equity interest in subsidiaries that do not lead to loss of control	318								

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Other operations	319											
Balance on January 1 of the reporting year (line 100 + line 200 + line 300+ line 319)	400		8 681 043							50 833 107		
Changes in accounting policies	401											
Correct of the opening balance (IFRS 15)												
Correct of the opening balance (IFRS 9)												
Correct of the opening balance (IFRS 16)												
Recalculated balance (line 400 +/- line 401)	500											
Total comprehensive income, total (line 610 + line 620)	600							32 577 644		32 577 644		
Profit (loss) for the year	610							32 542 467		32 542 467		
Total comprehensive income, total (sum of lines from 621 to 629); including:	620							35 177		35 177		
- revaluation of debt financial instruments at fair value through other comprehensive income (less tax effect)	621											
- revaluation of equity financial instruments at fair value through other comprehensive income (less tax effect)	622											
- revaluation of fixed assets and intangible assets (minus tax effect)	623											
- Share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	624											
- Actuarial gains (losses) on pension liabilities	625							35 177		35 177		
- The effect of changes in the rate of income tax on deferred tax of subsidiaries	626											
- Cash flow hedge (net of tax effect)	627											
- hedging net investments in foreign operations	628											
- exchange rate difference for investments in foreign organizations	629											
- Operations with owners, total (sum of lines from 710 to 718); including:	700											
- Employee share incentives:	710											
- including:												
- cost of employee services												
- issue of shares under the employee remuneration scheme												
- tax benefit in respect of the remuneration scheme in shares of employees												
- Contributions of owners	711											
- Issue of own equity instruments (shares)	712											
- Issue of equity instruments related to business combinations	713											
- Share component of convertible instruments (net of tax effect)	714											
- Dividend payment	715											
- Other distributions in favor of owners	716								(19 526 489)	(19 526 489)		
- Other operations with owners	717											
- Changes in equity interest in subsidiaries that do not lead to loss of control	718											
- Other operations	719											
Balance on December 31 of the reporting year (line 500 + line 600 + line 700 + line 719)	800		8 681 043					55 203 219		63 884 262		63 884 262



Acting Director General (Full Name) Berdigulov A.K.
Chief Accountant (Full Name) Sydygalieva N.Ye.
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 (signature)

