



FINANCIAL STATEMENT

NP JSC «Zhetysu University named after Ilyas Zhansugurov»

*for the year ended December 31, 2025
with independent auditor's report*

ТОО «BR-Audit» Республика Казахстан
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Генеральная Государственная лицензия
на занятие аудиторской деятельностью
№ 19009585 от 25.04.2019 года.

Enclosure 1
to direction of Minister of Finance RK
of 02 March 2022 № 241
Enclosure 2
to direction of Minister of Finance RK
of 28 June 2017 № 404
Form 1

Balance Sheet
for the period from 01.01.2025 to 31.12.2025

Index: № 1 – B (balance)

Periodicity: annually

Reported by: public interest organizations on the results of financial year

Organization name: NP JSC "Zhetysu University named after Ilyas Zhansugurov"

in thousands
of KZT

Name of item	Code line	as at 31.12.2025	as at 31.12.2024
Assets			
I. Short-term assets:			
Cash and cash equivalents	10	1 246 748	1 182 659
Short-term financial assets at amortized cost	11		
Short-term financial assets at fair value through other comprehensive income	12		
Short-term financial assets at fair value through gains and losses	13		
Short-term derivative financial instruments	14		
Other short-term financial assets	15		
Short-term trade and other receivables	16	29 137	28 340
Short-term lease receivables	17		
Short-term assets under contracts with customers	18		
Current taxes	19		
Stocks	20	355 982	351 528
Biological assets	21		
Other short-term assets	22	838 114	82 150
Total short-term assets (sum of lines from 010 to 019)	100	1 669 981	1 644 677
Assets (or outgoing groups), held for sale	101		
II. Long-term assets			
Long-term financial assets at amortized cost	110		
Long-term financial assets at fair value through other comprehensive income	111		
Long-term financial assets at fair value through gains and losses	112		
Long-term derivative financial instruments	113		
Investments accounted at original value	114		
Investments accounted by equity method	115		
Other long-term financial assets	116		
Long-term trade and other receivables	117		
Long-term lease receivables	118		
Long-term assets under contracts with customers	119		
Investment property	120		
Fixed assets	121	7 605 132	6 782 695
Right-of-use asset	122	4 793	5 550
Biological assets	123	29 189	29 189
Exploration and appraisal assets	124		
Intangible assets	125	109 795	44 538



NP JSC «Zhetysu University named after Ilyas Zhansugurov»

Deferred tax assets	126		
Other long-term assets	127	36 617	558 810
Total long-term assets (sum of lines from 110 to 123)	200	7 785 526	7 420 779
Balance (line 100 +line 101+ line 200)		9 455 507	9 065 456
Liabilities and equity			
III. Short –term liabilities			
Short-term financial liabilities at amortized cost	210		
Short-term financial liabilities at fair value though gains and losses	211		
Short-term derivative financial instruments	212		
Other short-term financial liabilities	213		
Short-term trade and other payables	214	81 923	75 152
Short-term estimated liabilities	215	128 314	122 314
Current income tax liabilities	216		
Employee benefits	217		
Short-term lease payables	218		
Short-term liabilities under contracts with customers	219		
Government subsidies	220		
Dividends payable	221		
Other short-term liabilities	222	596 213	465 531
Total short-term liabilities (sum of lines from 210 to 217)	300	806 450	662 997
Liabilities of outgoing sales groups	301		
IV. Long-term liabilities			
Long-term liabilities at amortized cost	310		
Long-term financial liabilities at fair value though gains and losses	311		
Long-term derivative financial instruments	312		
Other long-term financial liabilities	313		
Long-term trade and other payables	314		
Long-term estimated liabilities	315		
Deferred tax liabilities	316		
Employee benefits	317		
Long-term lease payables	318	5 554	6 217
Long-term liabilities under contracts with customers	319		
Government subsidies	320		
Other long-term liabilities	321	211 140	220 434
Total long-term liabilities (sum of lines from 310 to 316)	400	216 694	226 651
V. Capital			
Share capital	410	7 222 401	7 222 401
Seigniorage benefits	411		
Purchased own equity instrument	412		
Components of other comprehensive income	413	4 776	4 871
Retained earnings (uncovered loss)	414	1 205 186	948 536
Other capital	415		
Total capital attributable to owners of parent organizations (sum of lines from 410 to 414)	420	8 432 363	8 175 808
Share of non-controlling owners	421		
Total capital (line 420 +/- line 421)	500	8 432 363	8 175 808
Balance (line 300+line 301+line 400 + line 500)		9 455 507	9 065 456

Chairman of the Management Board - Rector: Buribayev Ermek Abiltaevich
(last name, first name, patronymic)

Acting chief accountant: Zhamanbalina Laura Yersabitovna
(last name, first name, patronymic)

Stamp place



Enclosure 2
to direction of Minister of Finance RK
of 02 March 2022 № 241
Enclosure 3
to direction of Minister of Finance RK
of 28 June 2017 № 404
Form 2

Income Statement

for the period from 01.01.2025 to 31.12.2025

Index: № 2-Income Statement

Periodicity: annually

Reported by: public interest organizations on the results of the financial year

Organization name: NP JSC "Zhetysu University named after Ilyas Zhansugurov"

in thousands of KZT

Name of item	Code line	as at 31.12.2025	as at 31.12.2024
Revenue	010	5 823 543	4 615 619
Cost of goods and services sold	011	5 313 846	4 012 904
Gross profit (line 010 – line 011)	012	509 697	602 715
Cost of enforcement	013		
Administrative costs	014	430 077	387 304
Operating profit, total (losses) (+/- lines from 012 to 016)	020		
Finance income	021		
Finance costs	022		
Organization's share in profits (losses) of associated organizations and joint activities accounted by equity method	023		
Other non-operating income	024	193 157	228 898
Other non-operating costs	025	16 222	11 384
Profit (losses) before taxation (+/- lines from 020 to 025)	100	256 555	432 925
Income tax expenses	101		
Profit (losses) after taxation on continued activities (line 100 – line 101)	200	256 555	432 925
Profit (losses) after taxation on discontinued activities	201		
Annual profit (line 200 + line 201) attributable to:	300	256 555	432 925
owners of parent organization			
share of non-controlling owners			
Other aggregate profit, total (sum of lines from 410 to 420):	400		
revaluation of debt financial instruments measured 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 a change in the income tax rate on deferred tax	412		
cash flow hedging	413		
exchange rate difference on investments in foreign organizations	414		
hedging of net investments in foreign operations	415		
other components of other comprehensive income	416		
reclassification adjustment in profit (loss)	417		
tax effect of components of other comprehensive income	418		

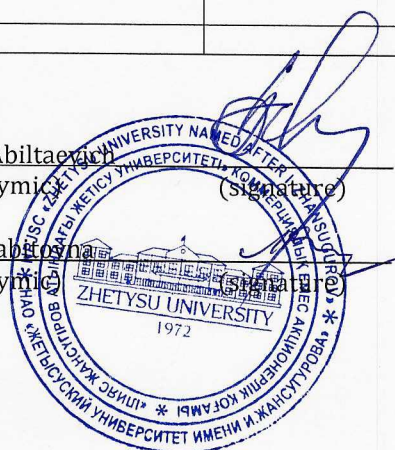


Total other comprehensive income to be reclassified to income or expenses in subsequent periods (net of income tax) (sum of lines 410 to 418)	420		
revaluation of fixed assets and intangible assets	431		
share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	432		
actuarial gains (losses) on pension obligations	433		
tax effect of components of other comprehensive income	434		
revaluation of equity financial instruments measured 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) (sum of lines 431 to 435)	440		
Total comprehensive income (line 300 + line 400)	500	256 555	432 925
Total cumulative profit attributable to:			
owners of parent organization			
share of non-controlling owners			
Earnings per share:	600		
Including:			
Base profit for share:			
from ongoing activities			
from discontinued activities			
Diluted earnings per share:			
from ongoing activities			
from discontinued activities			

Chairman of the Management Board - Rector: Buribayev Ermek Abiltaevich
(last name, first name, patronymic) (Signature)

Acting chief accountant: Zhamanbalina Laura Yersabirovna
(last name, first name, patronymic) (Signature)

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Enclosure 3
to direction of Minister of Finance RK
of 02 March 2022 № 241

Enclosure 4
to direction of Minister of Finance RK
of 28 June 2017 № 404
Form 3

Cash flow statement (direct method)
for the period from 01.01.2025 to 31.12.2025

Index: № 3 - Cash flow statement (direct method)

Periodicity: annually

Reported by: public interest organizations on the results of the financial year

Organization name: NP JSC "Zhetysu University named after Ilyas Zhansugurov"

in thousands of
KZT

Name of item	Code line	as at 31.12.2025	as at 31.12.2024
I. Cash flows from operating activities			
1. Cash inflow, total (sum of lines from 011 to 016)	010	6 414 721	5 070 568
including:			
realization of goods and services	011	5 908 180	4 635 108
other revenue	012		
advances received from buyers, customers	013		
proceeds from insurance contracts	014		
rewards received	015		
other income	016	506 541	435 460
2. Cash outflows, total (sum of lines from 021 to 027)	020	5 790 092	4 484 135
including:			
payments to suppliers for goods and services	021	683 449	442 931
advances to suppliers of goods and services	022		
Payrolls	023	3 128 429	2 558 651
payment of rewards	024		
insurance contacts payments	025		
income tax and other payments to the budget	026	1 208 534	942 646
other payments	027	769 680	539 907
3. Net operating cash flow (line 010 – line 020)	030	624 629	586 433
II. Cash flow from investment activities			
1. Cash inflows, total (sum of lines from 041 to 051)	040		
including:			
disposal of property, plant and equipment	041		
disposal of intangible assets	042		
disposal of other long-term assets	043		
disposal of equity instruments of other organizations (other than subsidiaries) and interests in joint enterprises	044		
disposal of debt instruments of other organizations	045		
reimbursement for loss of control over subsidiaries	046		
withdrawal of cash deposits	047		
sale of other financial assets	048		
futures and forward contracts, options and swaps	049		
received dividends	050		
received rewards	051		



received other income	052		
2. Cash outflow, total (sum of lines from 061 to 073)	060	621 689	854 698
purchase of property, plants and equipment	061	413 615	527 284
purchase of intangible assets	062	76 554	21 716
purchase of other long-term assets	063	131 520	305 698
purchase of equity instruments of other organizations (except subsidiaries) and interests in joint enterprises	064		
purchase of debt instruments of other organizations	065		
purchase of control right over subsidiaries	066		
placement of cash deposits	067		
payment of remuneration	068		
acquisition of other financial assets	069		
provision of loans	070		
futures and forward contracts, options and swaps	071		
investments in affiliated organizations and subsidiaries	072		
other payments	073		
3. Net cash from investing activities (line 040 – line 060)	080	(621 689)	(854 698)
III. Cash flows from financial activities			
1. Cash inflows, total (sum of lines from 091 to 094)	090	61 149	102 229
including:			
issuance of shares and other financial instruments	091		
loans receiving	092		
rewards received	093	61 149	102 229
other income	094		
2. Cash outflows, total (sum of lines from 101 to 105)	100		
including:			
loan repayments	101		
rewards payments	102		
dividend payments	103		
payments to owners of the organization by their shares	104		
other disposals	105		
3. Net cash from financial activities (line 090 – line 100)	110	61 149	102 229
4. Impact of exchange rates to tenge	120		
5. Effect of changes in the carrying amount of cash and cash equivalents	130		
6. Increase +/- decrease of cash (line 030 +/- line 080 +/- line 110 +/- line 120)	140	64 089	(166 036)
7. Cash and cash equivalents at the beginning of reporting period	150	1 182 659	1 348 695
8. Cash and cash equivalents at the end of reporting period	160	1 246 748	1 182 659

Chairman of the Management Board - Rector: Buribayev Ermek Abiltaevich
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Enclosure 5
to direction of Minister of Finance RK
of 02 March 2022 № 241

Enclosure 6
to direction of Minister of Finance RK
of 28 June 2017 № 404

Form 4

Statement of Changes in Equity
for the period from 01.01.2025 to 31.12.2025

Index: № 5 – changes in equity

Periodicity: annualy

Reported by: public interest organizations on the results of financial year

Organization name: NP JSC "Zhetysu University named after Ilyas Zhansugurov"

Наименование компонентов	Code line	Capital attributable to owners					Proportion of non-controlling owners	Total equity
		Authorized share capital	Эмиссионный доход	Purchased own equity instruments	Components of other comprehensive income	Retained earnings		
Balance as of January 1 of the previous year	10	7 222 401			4 966	515 516		7 742 883
Changes in accounting policy	11							
Re-stated balance (line 010+ /line 011)	100	7 222 401			4 966	515 516		7 742 883
Total aggregated profit (line 210 + line 220):	200				(95)	433 020		432 925
Profit (loss) for the year	210					432 925		432 925
Total other aggregate profit (sum of lines from 221 to 229):	220				(95)	95		0
including:								
revaluation of debt financial instruments at fair value through other comprehensive income (minus tax effect)	221							

[illegible]

[illegible]

[illegible]

[illegible]

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(last name, first name, patronymic)

Acting chief accountant: Zhamanbalina Laura Versabitovna
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