

Balance sheet
SkyBridge Invest JSC
as of April 1, 2024

in thousands of tenge

Article title	Line code	at the end of the reporting period	at the end of the previous year
1	2	3	4
Assets			
Cash and cash equivalents	1	47,974	22,554
including:			
cash on hand	1.1	395	371
cash in bank	1.2	47,579	22,183
cash equivalents	1.3	0	0
Refined precious metals	2	0	0
Allocated deposits	3	0	0
including:			
accrued fee income	3.1	0	0
Reverse repurchase agreement operations	4	177,139	115,108
including:			
accrued fee income	4.1	133	103
Securities at fair value through profit or loss	5	183,960	294,514
including:			
accrued fee income	5.1	0	0
Securities at fair value through other comprehensive income	6	172,532	171,940
including:			
accrued fee income	6.1	3,089	1,261
Securities at amortized cost	7	0	0
including:			
accrued fee income	7.1	0	0
Investment property	8	0	0
Investments in the capital of other legal entities and subordinated debt	9	32,170	32,170
Inventory	10	2,604	2,638
Non-current assets (disposal groups) held for sale	11	0	0
Fixed assets	12	101,769	105,984
Intangible assets	13	49,621	45,588
Right-of-use assets	14	108,106	121,620
Accounts receivable	15	0	0
Accrued commissions receivable	16	162,830	136,044
including:			
consulting services fees:	16.1	2,840	82,513
to affiliates	16.1.1	0	0
to other clients	16.1.2	2,840	82,513
bondholder representative service commissions	16.2	0	0
underwriter service commissions	16.3	102,373	984
brokerage service commissions	16.4	41,760	33,597
asset management commissions	16.5	4,597	11,844
market maker service commissions	16.6	11,260	7,106
pension asset management commissions	16.7	0	0
investment income (loss) from pension assets	16.8	0	0
other	16.9	0	0
Derivative financial instruments	17	0	0
including:			
futures transaction requirements	17.1	0	0
forward transaction requirements	17.2	0	0
options transaction requirements	17.3	0	0
swap transaction requirements	17.4	0	0
Current tax asset	18	17,429	7,448
Deferred tax asset	19	35,301	35,301
Advances paid and prepayment	20	48,119	61,649
Other assets	21	29,530	19,978
Total assets:	22	1,169,084	1,172,536
Liabilities			
Repurchase agreement operations	23	0	0
Debt securities issued	24	0	0
Loans received	25	0	0
Subordinated debt	26	0	0
Reserves	27	21,342	20,004

Settlements with shareholders (for dividends)	28	0	0
Accounts payable	29	4,168	3,308
Accrued commission expenses payable	30	4,002	8,656
including:			
on transfer operations	30.1	0	0
for clearing operations	30.2	0	0
for cash transactions	30.3	0	0
for safe deposit box management	30.4	0	0
collection of cash, coins and valuables	30.5	0	0
on trust management transactions	30.6	0	0
for stock exchange services	30.7	3,402	6,598
for custodial services	30.8	0	0
for brokerage services	30.9	0	0
for central depository services	30.10	600	1,963
for the services of other professional securities market participants	30.11	0	95
Derivative financial instruments	31	0	0
including:			
futures transaction requirements	31.1	0	0
forward transaction requirements	31.2	0	0
options transaction requirements	31.3	0	0
swap transaction requirements	31.4	0	0
Taxes payable and other obligatory payments to the budget	32	20,366	19,076
Deferred tax liability	33		
Advances received	34	4,356	4,223
Employee benefit liabilities	35	0	0
Lease liabilities	36	118,584	126,699
Other obligations	37	16	10
Total liabilities:	38	172,834	181,976
Equity			
Authorized capital	39	744,798	744,798
including:			
common shares	39.1	744,798	744,798
preferred shares	39.2	0	0
Additional paid-in capital	40	0	0
Withdrawn capital	41	0	0
Reserve capital	42	0	0
Revaluation reserve for securities at fair value through other comprehensive income	43	-7,838	-8,168
Allowance for impairment of securities at fair value through other comprehensive income	44	755	670
Reserve for revaluation of fixed assets	45	0	0
Other reserves	46	0	0
Retained earnings (uncovered loss):	47	258,535	253,260
including:			
previous years	47.1	253,260	700,599
reporting period	47.2	5,275	-447,339
Total equity:	48	996,250	990,560
Total equity and liabilities (line 38+line 48):	49	1,169,084	1,172,536

Chairman of the Management Board
Ainabaeva Sholpan Rakhmankulovna

Chief accountant
Kim Irina

**Statement of profit and loss
SkyBridge Invest JSC
as of April 1, 2024**

in thousand tenge

Article title	Line code	For the reporting period	For the period from the beginning of this year (with cumulative total)	For the same reporting period of the previous year	For the same period from the beginning of the previous year (with cumulative total)
1	2	3	4	5	6
Interest income:	1	3,130	9,086	1,885	8,809
including:					
from allocated deposits	1.1	0	0	0	0
from acquired securities	1.2	1,213	3,705	1,279	3,737
including:					
from securities at fair value through other comprehensive income	1.2.1	1,213	3,640	1,215	3,650
including:					
dividends from shares in a portfolio held at fair value through other comprehensive income	1.2.1.1	0	0	0	0
income related to amortization of discount on securities at fair value through other comprehensive income	1.2.1.2	7	20	7	36
for securities at fair value through profit or loss	1.2.2	0	65	64	87
including:					
dividends on shares held in a portfolio of securities at fair value, changes in which are recognized in profit or loss	1.2.2.1	0	65	64	87
income related to amortization of discount on securities measured at fair value	1.2.2.2	0	0	0	0
for securities carried at amortized cost (less provisions for impairment)	1.2.3	0	0	0	0
including:					
income related to amortization of discount on securities accounted for at amortized cost	1.2.3.1	0	0	0	0
Reverse repurchase agreement operations	1.3	1,917	5,263	460	3,838
other interest income	1.4	0	118	146	1,234
Commissions	2	137,875	310,347	97,975	250,096
including:					
consulting services fees:	2.1	104,037	125,012	1,668	7,212
including:					
to affiliates	2.1.1	0	0	0	0
to other clients	2.1.2	104,037	125,012	1,668	7,212
bondholder representative service commissions	2.2	0	0	0	0
underwriter service commissions	2.3	0	0	13,200	14,200
asset management commissions	2.4	11,158	27,261	9,866	46,306
brokerage service commissions	2.5	8,099	114,502	39,324	104,395
market maker service commissions	2.6	5,800	17,310	4,200	12,500
from other services	2.7	8,781	26,262	29,717	65,483
from pension assets management	2.8	0	0	0	0
from investment income (loss) on pension assets	2.9	0	0	0	0
Income from the purchase and sale of financial assets	3	623	16,925	7,120	12,585
Income from changes in the value of financial assets measured at fair value through profit or loss	4	9,697	57,753	32,526	86,726
Income from foreign exchange transactions	5	0	0	0	0
Income from revaluation of foreign currency	6	6,275	26,714	59,684	91,244
Income related to participation in the capital of legal entities	7	0	0	0	0
Income from the sale of assets	8	0	37,000	0	0
Income from transactions with refined precious metals	9	0	0	0	0
Income from transactions with derivative financial instruments	10	0	0	0	0
including:					
on futures transactions	10.1	0	0	0	0
on forward transactions	10.2	0	0	0	0
on option transactions	10.3	0	0	0	0
on swap transactions	10.4	0	0	0	0
Income from the restoration of reserves for securities, deposits, receivables and contingent liabilities	11	153,259	449,109	21,508	66,342
Other income	12	30	94	0	0
Total income	13	310,889	907,028	220,698	515,802

Expenses associated with payment of fees	14	2,053	6,361	312	1,051
including:					
on loans received	14.1	0	0	0	0
on issued securities	14.2	0	0	0	0
Repurchase agreement operations	14.3	0	0	0	0
other expenses related to the payment of штрафы	14.4	2,053	6,361	312	1,051
Commission expenses	15	9,639	49,623	31,594	68,837
including:					
managing agent	15.1	0	0	0	0
for custodial services	15.2	2,317	29,928	6322	14,144
for stock exchange services	15.3	4,434	14,077	23,196	49,340
for central depository services	15.4	2,888	5,618	1,975	5,037
for brokerage services	15.5	0	0	101	316
for other services	15.6	0	0	0	0
Expenses from activities not related to the payment of fees	16	0	0	0	0
including:					
from transfer operations	16.1	0	0	0	0
from clearing operations	16.2	0	0	0	0
from cash transactions	16.3	0	0	0	0
for safe deposit box management	16.4	0	0	0	0
collection of cash, coins	16.5	0	0	0	0
Expenses from the purchase and sale of financial assets	17	216	13,116	10,685	20,510
Expenses from changes in the value of financial assets measured at fair value, changes in which are recognized in profit or loss	18	9,993	57,468	42,034	85,132
Expenses from foreign currency transactions	19	272	934	248	708
Expenses from foreign currency revaluation	20	9,065	30,878	51,893	108,459
Expenses associated with participation in the capital of legal entities	21	0	0	0	0
Expenses from the sale of assets	22	0	36,915	0	0
Expenses from transactions with refined precious metals	23	0	0	0	0
Expenses from transactions with derivative financial instruments	24	0	0	0	0
including:					
on futures transactions	24.1	0	0	0	0
on forward transactions	24.2	0	0	0	0
on option transactions	24.3	0	0	0	0
on swap transactions	24.4	0	0	0	0
Expenses from creating reserves for securities, placed deposits, receivables and contingent liabilities	25	154,039	459,734	25,827	66,757
Operating expenses	26	78,214	246,724	76,786	317,380
including:					
salaries and travel expenses	26.1	45,200	138,117	44,985	218,370
transportation expenses	26.2	963	3,182	860	3,000
general and administrative expenses	26.3	20,158	69,623	15,193	50,925
depreciation and amortization	26.4	6,753	20,047	5,637	16,823
taxes and other obligatory payments to the budget, with the exception of corporate income tax	26.5	5,140	15,250	10,111	28,262
penalty (fine, penalty)	26.6	0	0	0	0
other expenses	27	0	0	0	75
Total expenses	28	263,491	901,753	239,379	668,909
Net profit (loss) before corporate income tax	29	47,398	5,275	-18,681	-153,107
Corporate income tax	30	0	0	9	13
Net profit (loss) after corporate income tax	31	47,398	5,275	-18,690	-153,120
Profit (loss) from discontinued operations	32	0	0	0	0
Total net profit (loss) for the period	33	47,398	5,275	-18,690	-153,120

Chairman of the Management Board
Ainabaeva Sholpan Rakhmankulovna

Chief accountant
Kim Irina
