

JOINT STOCK COMPANY “INSURANCE COMPANY “EURASIA”
BALANCE SHEET as of OCTOBER 1, 2025 (tabular amounts are in thousands KZT)

(000'KZT)

Items	October 1, 2025	January 1, 2025
ASSETS		
Cash and cash equivalents	3 511 330	4 744 734
Deposits (less allowance for impairment)	48 284 093	23 492 206
Securities at fair value through other comprehensive income	123 288 767	123 224 271
Reverse repurchase transactions	7 847 086	4 166 875
Best estimate of expected cash flows for an insurance (reinsurance) asset	9 233 769	6 100 357
Amounts receivable from the insured (reinsured) and intermediaries (less allowance for impairment)	4 764 787	5 467 462
Insurance and reinsurance receivables (less allowance for impairment)	0	60 351
Other accounts receivable (less allowance for impairment)	2 255 012	1 716 175
Deferred expenses	55 227	33 908
Current tax asset	156 723	807
Securities measured at amortized cost (less allowance for impairment)	389 308 311	368 668 579
Investments in the capital of other legal entities	21 735 976	21 735 976
Inventories	17 613	142
Plant and equipment	3 929 746	3 999 126
Investment property	6 819 759	4 406 038
Intangible assets	428 846	432 752
Other assets	0	1 942 563
TOTAL ASSETS	621 637 045	570 192 322
LIABILITIES		
Liabilities for the remainder of coverage	40 946 012	39 724 984
Liabilities for incurred losses	197 600 007	196 084 276
Accounts with the reinsurer's	2 314 446	715 741
Accounts with the brokers under the insurance (reinsurance) activity	638 539	1 325 867
Accounts payable under the insurance (reinsurance) agreements	704 908	558 044
Other accounts payable	1 605 202	1 096 879
Estimated liabilities	1 487 353	2 556 750
Repurchase transactions	25 657 812	34 398 758
Deferred income	1 606 833	1 097 109
Current tax liability	1 570 009	1 193 974
Deferred tax liability	12 956	12 956
TOTAL LIABILITIES	274 144 077	278 765 338
EQUITY		
Share capital	214 287 628	214 287 628
Stabilizing reserve	170 374	0
Results of re-evaluation	18 521 140	17 046 696
Other reserves	50 985	50 625
Retained earnings (uncovered loss)	114 462 841	60 042 035
TOTAL EQUITY	347 492 968	291 426 984
TOTAL EQUITY AND LIABILITIES	621 637 045	570 192 322

Deputy Chairman of the Board

Chief Accountant

JOINT STOCK COMPANY "INSURANCE COMPANY "EURASIA"

Profit and loss statement as of October 1, 2025

(tabular amounts are in thousands KZT)

(000'KZT)

Items	September, 2025	October 1, 2025	September, 2024	October 1, 2024
REVENUE				
Revenue from insurance activities	14 290 711	132 919 428	14 765 915	120 882 552
<i>Insurance revenue</i>	14 936 374	126 336 000	13 644 091	119 033 515
<i>Income from risk adjustment for non-financial risk</i>	400 002	3 715 262	195 069	1 825 323
<i>Income from amortization of margin for contractual services</i>	1 371 178	10 187 269	1 108 829	7 943 756
<i>Financial income from insurance</i>	86 238	-176 539	33 184	381 813
<i>Other income from insurance activities</i>	-2 503 081	-7 142 564	-215 258	-8 301 855
Revenue from investing activities	8 193 429	42 891 116	3 117 494	43 071 244
<i>Interest income</i>	4 266 812	36 195 876	3 569 629	30 019 836
<i>From them:</i>				
<i>interest (coupon or discount) income on securities;</i>	4 048 210	34 301 207	3 485 695	28 249 730
<i>interest income on deposits</i>	218 602	1 894 669	83 934	1 770 106
<i>Gain (loss) from financial assets transactions (net)</i>	-315 044	-3 212 616	-356 966	-2 429 202
<i>From them:</i>				
<i>gain (loss) from purchase/sale of securities</i>	-170	-271	0	-44 035
<i>gain (loss) from repurchase transactions</i>	-314 874	-3 212 345	-356 966	-2 385 167
<i>Revaluation gain (loss), (net):</i>	4 246 303	9 963 759	-94 170	9 590 516
<i>From them:</i>				
<i>gain (loss) from foreign exchange revaluation (net).</i>	4 246 303	9 963 759	-94 170	9 590 516
<i>Income from participation in the capital of other legal entities</i>		0		5 921 840
<i>Other revenue from investing activities</i>	-4 642	-55 903	-999	-31 746
Revenue from other activities	59 113	577 682	168 145	696 762
<i>Gain (loss) from the disposal of assets and receipt (transfer) of assets</i>	-71	-2 677	-11 932	-13 182
<i>Other revenue from the other activities</i>	59 184	580 359	180 077	709 944
TOTAL REVENUE	22 543 253	176 388 226	18 051 554	164 650 558
EXPENSES				
<i>Financial expenses for insurance (reinsurance)</i>	2 372 637	15 417 117	1 962 347	11 159 843
<i>Expenses for insurance payments</i>	2 037 833	18 973 364	2 199 795	22 864 162
<i>Expenses for reinsurance payments</i>	3 943 524	51 497 048	6 807 690	31 752 246
<i>Recovery from reinsurer's</i>	0	123 734	0	99 638
<i>Recovery under recourse claim</i>	102 155	821 471	109 481	884 604
<i>Insurance expenses by loss component</i>	-170 297	-859 678	-54 797	50 621
<i>Net expenses for insurance payments</i>	5 708 905	68 665 529	8 843 207	53 682 787
<i>Other expenses for insurance payments</i>	43 853	653 784	44 341	540 056
<i>Expenses from amortization of margin for reinsurance services provided for in the contract</i>	1 027 437	4 089 414	0	0
<i>Amortization expense of the best estimate of expected cash flows on the reinsurance asset</i>		0		0
<i>Risk adjustment expense for non-financial risk</i>	0	499 957	0	141 825
<i>Expenses on the reinsurance asset based on risk adjustment for non-financial risk</i>	81 270	1 862 670	0	0
<i>Acquisition expenses</i>	3 893 363	31 457 875	3 552 938	30 936 434
<i>Expenses related to insurance (reinsurance) activities</i>	8 262 695	-12 815 809	-3 803 627	4 004 503
<i>Interest expenses on securities</i>	38 700	363 272	33 361	294 269
<i>From them:</i>				
<i>premium on securities</i>	38 700	363 272	33 361	294 269
<i>Expenses on reserves on depreciation</i>	158 431	928 288	20 858	705 959
<i>Restoration of reserves on depreciation</i>	64 452	628 364	97 526	441 884
<i>General and administrative expenses</i>	837 384	7 624 601	657 253	8 435 580
<i>Other expenses</i>	20 485	187 375	19 432	199 160
TOTAL EXPENSES	22 380 708	118 305 709	11 232 584	109 658 532
Profit(loss) in reporting period	162 545	58 082 517	6 818 970	54 992 026
Net profit (loss) before payment of corporate income tax	162 545	58 082 517	6 818 970	54 992 026
<i>Corporate income tax</i>	1 442 819	3 491 337	365 615	1 581 314
<i>including:</i>				
<i>from primary activity</i>	1 400 000	3 171 063	350 000	1 284 250
<i>from other activity</i>	42 819	320 274	15 615	297 064
Total net profit (loss) after payment of taxes	-1 280 274	54 591 180	6 453 355	53 410 712

Deputy Chairman of the Board

Chief Accountant