

Income Statement
For the year ended December 31, 2025

Administrative data form index: No. 2 - P&L

Periodicity: annual

Organization name: META University Limited Liability Partnership

in KZT

Name of items (или Line items)	Line Code	For the reporting period	For the previous period
1	2	3	4
Revenue from sale of goods, works and services	010	2 200 521 277	1 607 813 961
Revenue from sale of goods, works and services	011		
Cost of goods, works and services sold	012	2 200 521 277	1 607 813 961
Gross profit (loss) (line 010 – line 011)	013	611 792 650	338 508 783
Selling expenses	014	1 622 412 897	1 160 327 910
Administrative expenses	020	-33 684 270	108 977 269
Total operating profit (loss) (+/- lines 012 to 014)	021		
Finance income	022	1 477 251 645	394 477 462
Finance costs	023		
Share of profit (loss) of associates and joint ventures accounted for using the equity method	024	3 015 201 439	57 464 837
Other income	025	1 500 381 251	49 540 233
Other expenses	100	3 884 273	-277 575 589
Profit (loss) before tax (+/- lines 020 to 025)	101	-6 134 300	
Income tax expense (-) (income (+))	200	10 018 573	-277 575 589
Profit (loss) after tax from continuing operations (line 100 + line 101)	201		
Profit (loss) after tax from discontinued operations	300	10 018 573	-277 575 589
owners of the parent company			
non-controlling interests			
Other comprehensive income, total (sum of lines 420 and 440):	400		
including:			
revaluation of debt financial instruments measured at fair value through other comprehensive income	410		
revaluation of debt financial instruments measured at fair value through other comprehensive income	411		
share of other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	412		
effect of changes in income tax rate on deferred tax	413		
cash flow hedging	414		
exchange differences on investments in foreign organizations	415		
hedging of net investments in foreign operations	416		
other components of other comprehensive income	417		
reclassification adjustments within profit (loss)	418		
reclassification adjustments within profit (loss)	420		
Total other comprehensive income that will be reclassified to profit or loss in subsequent periods	431		
revaluation of property, plant and equipment and intangible assets	432		
share of other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	433		
actuarial gains (losses) on pension obligations	434		
tax effect of other comprehensive income components	435		
revaluation of equity financial instruments measured at fair value through other comprehensive income	500	10 018 573	-277 575 589
revaluation of equity financial instruments			
Total comprehensive income (line 300 + line 400)			
Total comprehensive income attributable to:			
owners of the parent company	600		
non-controlling interests			
including:			
Basic earnings per share:			
from continuing operations			
from discontinued operations			
Diluted earnings per share:			
from continuing operations			
from discontinued operations			

President:

Kassymbekov K.M.

Chief Accountant:

Korganbayeva K.A.

