

Consolidated Financial Statements

EN+ GROUP IPJSC
Consolidated Financial Statements
for the year ended 31 December 2024

Contents

Statement of Management’s Responsibilities	221
Independent Auditor’s Report	222
Consolidated Statement of Profit or Loss and Other Comprehensive Income	227
Consolidated Statement of Financial Position	229
Consolidated Statement of Cash Flows	230
Consolidated Statement of Changes in Equity.....	232
Notes to the Consolidated Financial Statements.....	233

EN+ GROUP IPJSC
Statement of Management’s Responsibilities

Statement of Management’s Responsibilities for the Preparation and Approval of the Consolidated Financial Statements for the year ended 31 December 2024

The following statement, which should be read in conjunction with the auditors’ responsibilities stated in the auditors’ report on the audit of the consolidated financial statements set out on pages 4-8, is made with a view to distinguishing the respective responsibilities of management and those of the auditors in relation to the consolidated financial statements of EN+ GROUP IPJSC and its subsidiaries.

Management is responsible for the preparation of the consolidated financial statements for the year ended 31 December 2024 in accordance with IFRS Accounting Standards.

In preparing the consolidated financial statements, management is responsible for:

- Selecting suitable accounting principles and applying them consistently;
- Making judgements and estimates that are reasonable and prudent;
- Stating whether IFRS Accounting Standards have been followed, subject to any material departures disclosed and explained in the consolidated financial statements; and
- Preparing the consolidated financial statements on a going concern basis, unless it is inappropriate to presume that the Group will continue in the business for the foreseeable future.

Management, within its competencies, is also responsible for:

- Designing, implementing and maintaining an effective system of internal controls throughout the Group;
- Maintaining statutory accounting records in compliance with local legislation and accounting standards in the respective jurisdictions in which the Group operates;
- Taking steps to safeguard the assets of the Group; and
- Detecting and preventing fraud and other irregularities.

These consolidated financial statements were approved by the Board of Directors on 19 March 2025 and were signed on its behalf by:

General Director of EN+ GROUP IPJSC  Vladimir Kolmogorov