"MONGOL POST" JSC

BALANCE SHEET

June 30, 2025

(MNT)

Row No.	Items	Balance	
		01-Jan-25	**30-Jun-25**
1	**ASSETS**		
1.1	**Current asset**		
1.1.1	Cash and cash equivalent	9,747,302,178.00	9,849,531,039.35
1.1.2	Short term investment		
1.1.3	Short term investment provision		
1.1.4	Accounts receivable	5,487,178,266.86	6,116,283,872.40
1.1.5	Tax receivable	36,704,950.48	434,097,421.02
1.1.6	Allowance for bad debts		
1.1.7	Other receivable	49,297,571.42	79,305,969.76
1.1.8	Other financial assets		
1.1.9	**Inventory**	4,417,731,167.56	4,028,022,814.68
1.1.10	Livestock		
1.1.11	Prepaid expenses	5,529,320,145.79	859,085,692.70
1.1.12	Prepayments		
1.1.20	**Total current asset**	**25,267,534,280.11**	**21,366,326,809.91**
1.2	**Noncurrent asset**		
1.2.1	Fixed asset	9,441,368,255.49	13,659,077,688.52
1.2.2	Accumulated depreciation		
1.2.3	Other fixed assets		
1.2.4	Accumulated depreciation		
1.2.5	Building under construction		
1.2.6	Livestock (Agricultural)		
1.2.7	Intangible asset	2,047,471,887.52	1,932,168,063.76
1.2.8	Accumulated depreciation		
1.2.9	Investment and other assets	500,000.00	500,000.00
1.2.10	Unrealized loss on long term investments		
1.2.11	Exploration for and evaluation of mineral resources		
1.2.2	**Total noncurrent asset**	**11,489,340,143.01**	**15,591,745,752.28**
1.3	**TOTAL ASSET**	**36,756,874,423.12**	**36,958,072,562.19**
2	LIABILITIES AND OWNER'S EQUITY		
2.1	LIABILITY		
2.1.1	**Current liability**		
2.1.1.1	Accounts payable	9,241,178,117.76	9,751,441,408.80
2.1.1.2	Wages payable	313,398,175.31	367,310,215.18
2.1.1.3	Tax payable	14,531,702.64	33,476,545.64
2.1.1.4	Advance income	903,726,893.62	894,536,977.54
2.1.1.5	Other tax payables		
2.1.1.6	Social & health insurance payable	9,467,299.76	260,999.99
2.1.1.7	Dividend payable		
2.1.1.8	Short term bank loan		
2.1.1.9	Other payables	649,906,739.77	299,900,556.57
2.1.1.10	Unearned revenue		
2.1.1.11			
2.1.20	**Total current liabilities**	**11,132,208,928.86**	**11,346,926,703.72**
2.1.2	**Long term liabilities**	**11,132,208,928.86**	**11,346,926,703.72**

2.1.2.1	Long term notes payable		
2.1.2.2	Long term loans		
2.1.2.3	Long term bonds payable		
2.1.2.4	Other payables		
2.1.2.5	Allowance for long term liabilities		
2.1.2.6			
2.1.20	**Total long term liabilities**	**-**	**-**
2.2.2	**Total liabilities**	**11,132,208,928.86**	**11,346,926,703.72**
2.3	**STOCKHOLDERS' EQUITY**		
2.3.1	a) government	6,572,700,000.00	6,572,700,000.00
2.3.2	b) private	3,385,936,300.00	3,385,936,300.00
2.3.3	Treasury stock		
2.3.4	**Total stock**		
2.3.5	Additional paid-in capital	2,538,512,210.45	2,538,512,210.45
2.3.6	Revaluation surplus	3,379,919,523.85	3,379,919,523.85
2.3.7	Other capital	4,300,458,597.23	4,300,458,597.23
2.3.8	Retained earnings	6,033,511,677.26	6,019,992,041.64
2.3.8.1	Current year		
2.3.8.2	Prior period		
2.3.20	**Total stockholders' equity**	**25,624,665,494.26**	**25,611,145,858.47**
2.4	From which: Minority interest		
2.5.20	**TOTAL LIABILITIES & OWNER' EQUITY**	**36,756,874,423.12**	**36,958,072,562.19**
		-	**-**

"MONGOL POST" JSC

INCOME STATEMENT

June 30, 2025

(MNT)

Row No.	Items	Preveous year period	Current period
1.1	**Income**	**11,840,236,343.80**	**12,713,873,924.84**
1.1.1	Sales income	11,576,835,250.57	12,395,888,957.45
1.1.2	Sales allowance and returns		
1.1.3	Sales discount		
1.1.20	**Total income**	**11,840,236,343.80**	**12,713,873,924.84**
1.2	**Cost of goods sold**	10,606,911,502.68	12,165,067,785.87
1.3	**Gross margin**	1,233,324,841.12	548,806,138.97
1.4	**Operating expense (selling & administrative)**	801,136,705.92	641,979,822.48
1.4.1	Salary expense		
1.4.2	Social security tax expense		
1.4.3	Repair and maintenance expense		
1.4.4	Utility expense		
1.4.5	Rental expense		
1.4.6	Business travel expense		
1.4.7	Transportation expense		
1.4.8	Office supply expense		
1.4.9	Depreciation		
1.4.10	Advertisement expense		
1.4.11	Communication expense		
1.4.12	Fuel expense		
1.4.13	Allowance for bad debts		
1.4.14	Bonus and commission expense		
1.4.15	Interest expense		
1.4.16	Other operating expense	99,395,851.76	90,111,415.44
1.4.17	Foreign exchange gains and losses	(304,289,946.15)	308,527,645.17
1.4.18	fixed assets gains and losses	1,000,000.00	
1.4.20	**Total operating expense**	**99,395,851.76**	**90,111,415.44**
1.5	**Operating income**		
2	**Non operating income (expense)**		
2.1	Income of supplementary manufacturing		
2.2	Penalty and allowance		
2.3	Income from dividend		
2.4	Rent income		
2.5	Interest income		
2.6	Bond/Security discount or premium amortization		
2.7	Income gained from joint venture		
2.8	Other		
2.20	**Total non operating income (expense)**		
3	**Profit before tax**	**29,502,337.29**	**125,242,546.22**
3.1	Income tax expense	17,370,538.58	21,002,302.76
4	**Profit after tax**	**12,131,798.71**	**104,240,243.46**
4.1	Minority part	-	-
5	**Normal operational income (loss)**		
5.1	**Total extraordinary gain and loss**	**12,131,798.71**	**104,240,243.46**
6	**Net income**		
6.1	Earnings per share	-	-

"MONGOL POST" JSC

STATEMENT OF CHANGES EQUITY

June 30, 2024
(MNT)

1	ITEMS	Capital	Paid-in capital	Revaluation surplus	Other parts of the owners' property	Retained earnings	TOTAL
1	Balance as at 30 June 2025	**9,958,636,300.00**	**2,538,512,210.45**	**3,379,919,523.85**	**3,714,085,782.53**	**6,577,092,385.30**	**26,168,246,202.13**
2	Change in accounting principle					(679,598,577.38)	**(679,598,577.38)**
3	**Adjusted balance**						**-**
4	Increase or decrease in fixed asset revaluation						**-**
5	Increase or decrease in investment revaluation						**-**
6	Foreign currency translation gain & loss						**-**
7	Unrealized gain or loss of long term investment						**-**
8	Net income (loss) of current period					136,017,895.35	**136,017,895.35**
9	Dividend						**-**
10	Issued capital						**-**
11	**Balance as at 31 Dec 2023**	**9,958,636,300.00**	**2,538,512,210.45**	**3,379,919,523.85**	**3,714,085,782.53**	**6,033,511,677.26**	**25,624,665,494.26**
12	Change in accounting principle					(117,759,853.41)	(117,759,853.41)
13	**Adjusted balance**	**9,958,636,300.00**	**2,538,512,210.45**	**3,379,919,523.85**	**3,714,085,782.53**	**5,915,751,823.85**	**25,506,905,615.01**
14	Increase or decrease in fixed asset revaluation						-
15	Increase or decrease in investment revaluation						-
16	Foreign currency translation gain & loss						-
17	Unrealized gain or loss						-
18	Net income (loss) of current period					104,240,243.46	104,240,243.46
19	Dividend						
20	Issued capital						
21	**Balance as at 31 Dec 2023**	**9,958,636,300.00**	**2,538,512,210.45**	**3,379,919,523.85**	**3,714,085,782.53**	**6,019,992,067.31**	**25,611,145,858.47**

"MONGOL POST" JSC

CASH FLOW STATEMENT

June 30, 2025

(MNT)

Row No.	Items	Preveous year period	Current period
1	**Cash flows from operating activities**		
1.1	Cash inflow	24,928,017,575.88	23,928,723,357.37
1.1.1	Cash sales and collections from customers	9,150,048,941.65	10,595,889,498.49
1.1.2	Cash from supplementary service and manufacturing		
1.1.3	Insurance compensation		
1.1.4	Other cash income	15,777,968,634.23	13,332,833,858.88
1.2	Cash outflow	30,225,777,737.85	24,442,606,073.94
1.2.1	Employees' salary payment	4,537,794,181.73	5,027,897,098.65
1.2.2	Social Security tax payment	1,295,326,272.38	1,435,320,780.82
1.2.3	Merchandise purchase	1,519,953,663.44	1,191,751,721.76
1.2.4	Cash paid for utility expenses	1,106,834,017.20	1,500,792,433.90
1.2.5	Fuel, petrol, transportation fee, spare part purchase	2,164,875,552.67	1,813,957,346.96
1.2.6	Other payments to suppliers		
1.2.7	Paid interest		
1.2.8	Paid tax	898,779,229.29	1,070,802,137.76
1.2.9	Paid insurance premuim	38,352,609.22	2,787,983.45
1.2.10	Other monetary expenses	18,663,862,211.92	12,402,296,570.64
1.20	**Net cash from operating activities**	**(5,297,760,161.97)**	**(513,882,716.57)**
2	**Cash flows from investing activities**		
2.1	Cash from selling assets	**101,250,759.35**	**202,137,275.59**
2.2	Amount of money spent	**662,687,990.00**	**393,918,039.52**
2.2	Noncurrent asset acquisition	42,573,900.00	247,434,039.52
2.2	paid for the purchase of fixed assets	620,114,090.00	146,484,000.00
2.2	Investment purchase		
2.2	Dividend/interest received	101,250,759.35	202,137,275.59
2.20	**Net cash from investing activities**	**(561,437,230.65)**	**(191,780,763.93)**
3	**Cash flows from financing activities**		
3.1	Cash from stock issuance		
3.2	Bank loan		
3.3	Financial leasing payment		
3.4	Loan payment		
3.5	Funding from government		
3.6	Donations		
3.7	Current portion payment of long term liabilities		
3.8	Stock reacquisition		
3.9	Dividend paid in cash	197,305,271.70	31,959,879.25
3.10	Interest income		
3.11	Gain or loss from forex		
3.20	**Net cash from financing activities**	(197,305,271.70)	(31,959,879.25)
3.21	**exchange rate differences**	(531,461,592.34)	839,852,221.10
4	**Net cash movement**	(6,588,660,982.22)	102,228,861.35
5.1	**Cash & cash equivalent at the beginning of period**	**16,148,550,148.05**	**9,747,235,665.60**
5.2	**Cash & cash equivalent at the end of period**	**9,560,585,891.39**	**9,849,531,039.35**