

Reported Subject

Full Name	Tovarischestvo s ogranichennoy otvetstvennostyu "SAMPLE-U"
Name in national language	Товарищество с ограниченной ответственностью "SAMPLE-U"
Trading Names, Brands	SAMPLE+
Activities, SIC	512: Drugs, Proprietaries, and Sundries 591: Drug Stores and Proprietary Stores
Activities, NACE_2	4646: Wholesale of pharmaceutical goods 4774: Retail sale of medical and orthopaedic goods in specialised stores
Office Address	Sample street 1, Almaty, 111111, Kazakhstan
Legal Address	Sample street 1, Almaty, 111111, Kazakhstan
Contacts	Phone: (7 727) 1111111, 2222222, Fax: (7 727) 3333333, E-mail: info@sample.kz, WWW: www.sample.kz
Registration number	BIN 11111111111
VAT number	22222222222
Statistics number	33333333

SUMMARY

Legal Form	TOO (Ltd by Kazakhstani Law)		
Incorporation	2005	Litigation events	none
Staff	635	Remarks on payments	none
Sales	6 816 783.00 th KZT (for 12 months, ended 31.12.2017) 6 834 424.00 th KZT (for 12 months, ended 31.12.2016)		

Credit Opinion

IGK Credit Rating	[B] Normal risk.
Credit Limit	350 000 EUR Higher amounts if required may be considered with suitable additional guarantees.
Range	R6

Important Notes

[2014] ALERT: *Assets division*

In 2014 the company separated a part of business into a new structure - TOO SAMPLE-2. Separation was made to optimise the business operation. New company SAMPLE-2 took over the logistic activity.

Identification	
Full Name	Tovarischestvo s ogranichennoy otvetstvennostyu "SAMPLE-U"
IGK-number	072-689-526
Name in English	SAMPLE-U, LTD.
Name in national language	Товарищество с ограниченной ответственностью "SAMPLE-U"
Previous Names	
	TOVARISCHESTVO S OGRANICHENNOY OTVETSTVENNOSTYU "SAMPLE"
Trading Names, Brands	
	SAMPLE+
Office Address	
	Sample street 1, Almaty, Almaty region, 111111, Kazakhstan
Legal Address	
	Sample street 1, Almaty, Almaty region, 111111, Kazakhstan
Other Addresses	
	previous address Sample street 2, Almaty, Almaty region, 111111, Kazakhstan
Contacts	
Phone	(7 727) 1111111, 2222222
Fax	(7 727) 3333333
E-mail	info@sample.kz
WWW	www.sample.kz
Incorporation	
	05.06.2005
Important Notes	
2014	ALERT: <i>Assets division</i> In 2014 the company separated a part of business into a new structure - TOO SAMPLE-2. Separation was made to optimise the business operation. New company SAMPLE-2 took over the logistic activity.
Registration Data	
Date of registration	05.09.2009
Registration number	BIN 111111111111
Registr. authority	Ministry of Justice (Kazakhstan)
VAT number	222222222222
Registr. authority	Tax Board (Kazakhstan)
Statistics number	33333333
Registr. authority	Statistics Board (Kazakhstan)
Legal Form	
	TOO (Ltd by Kazakhstani Law)
Share Capital	
	1 712 360 th KZT (<i>registered</i>)
Shareholders	
-	AO "SAMPLE GROUP" (<i>Kazakhstan</i>) reg. number 444444444444 80.00 %
-	Mr Sample, Turarbek Emelyanovich (<i>Kazakhstan</i>) Taxpayer number: 555555555555 20.00 %

Board / Executives	
Executives	
General Director	Mr Sample, Turarbek Emelyanovich (<i>Kazakhstan</i>)
Chief Accountant	Mrs Aslambekova, Gyusel (<i>Kazakhstan</i>)
Authorised signature	
	Mr Sample, Turarbek Emelyanovich
Changes in Registration Data	
15.05.2016	managers; authorised signature
05.07.2013	unspecified changes
12.12.2012	re-registration (no details are available)
25.10.2009	re-registration (no details are available)
05.09.2009	name
2007	assets dividing
Activities	
512 / SIC	Drugs, Proprietaries, and Sundries (5146 / NACE_1.1 : Wholesale of pharmaceutical goods) (4646 / NACE_2 : Wholesale of pharmaceutical goods)
591 / SIC	Drug Stores and Proprietary Stores (5230 / NACE_1.1 : Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles) (4774 / NACE_2 : Retail sale of medical and orthopaedic goods in specialised stores)
	According to the information from official sources: production of basic pharmaceuticals; wholesale trade in pharmaceuticals
	According to the information provided by the company officials: production and sale of pharmaceuticals; wholesale and retail sale of medicaments
Staff employed	
	635
Staff History	
	- 620 (the data as of 24.07.2017)
	- 550 (the data as of 23.09.2016)
	- 520 (the data as of 18.08.2015)
	- 450 (the data as of 05.02.2014)
	- 320 (the data as of 11.03.2013)
Export	
	Kyrgyzstan, Russian Federation
Import	
	Germany, Austria, Russian Federation

Branches	The company has a chain of "SAMPLE" stores throughout Kazakhstan.
Subsidiaries and Participation	<ul style="list-style-type: none"> - TOO "SAMPLE 1" (<i>Kazakhstan</i>) 100.00 % - TOO "SAMPLE 2" (<i>Kazakhstan</i>) 100.00 %
Bankers	AO "KAZKOMMERTSBANK" (<i>Kazakhstan</i>) bank code KZKOKZKX account(s) KZ 22222222222222222222
Clients	<ul style="list-style-type: none"> - CLIENT 1 - CLIENT 2 - CLIENT 3
Suppliers	<ul style="list-style-type: none"> - SUPPLIER 1 - SUPPLIER 2 - SUPPLIER 3
Other associated Companies	According to the information from Internet, the company is a member of the SAMPLE GROUP
Litigation	<p>none</p> <p>The company is not registered in the official database of inoperative legal entities.</p> <p>According to official sources, the company is not listed as defendant in any legal actions.</p> <p>According to the database of the Supreme Court of the Republic of Kazakhstan, the company is listed as claimant in the following litigation:</p> <p>Court file No.: 1111111 Date: 05.11.2017 Claimant: TOO "SAMPLE-U" Defendant: TOO "DEFENDANTX" Essence of the case: debt collection (sum of claim: 150000 KZT) Court decision: claim satisfied</p>
Remarks on payment	<p>none</p> <p>/source: IGK Service Debt collection Database/ Other sources: The subject company is not found in the list of tax debtors having outstanding tax arrears</p>
Business mortgages	<p>none</p> <p>There are no restrictions on assets recorded in the official sources.</p>
Financial Elements	<p>Official data are closed by Law.</p> <p>Financial statements provided by the administration of the Company:</p>

	<i>Period, months</i>	12	12	12
	<i>Ended</i>	31.12.2017	31.12.2016	31.12.2015
	<i>Currency</i>	KZT th	KZT th	KZT th
===== BALANCE SHEET =====				
--- A S S E T S -----				
NON-CURRENT ASSETS				
- Intangible assets		13 578.00	15 895.00	
- Fixed assets		1 968 907.00	2 009 542.00	1 882 458.00
- Investments in tangible assets				
- Financial assets				
- Other non-current assets		916 492.00	12 785.00	
Non-current assets total		2 898 977.00	2 038 222.00	1 955 667.00
CURRENT ASSETS				
- Stock		2 720 980.00	1 724 440.00	1 365 380.00
- Debtors		2 461 074.00	2 341 438.00	1 451 562.00
- Other receivables			4 367.00	
- Short-term financial investments				
- Cash		783 931.00	92 578.00	84 259.00
- Other current assets		248 365.00	33 568.00	
Current assets total		6 266 505.00	4 196 391.00	2 985 020.00
Assets total		9 165 482.00	6 234 613.00	4 940 687.00
--- EQUITY AND LIABILITIES -----				
CAPITAL AND RESERVES				
- Share capital		1 712 360.00	1 712 360.00	1 712 360.00
- Additional capital				
- Other capital				
- Reserve capital				
- Retained earnings (Non-covered loss)		2 116 343.00	2 247 714.00	
Capital and reserves total		3 828 703.00	3 960 074.00	3 681 247.00
Provisions				
LONG-TERM LIABILITIES				
- Loans and credits		1 070 807.00		
- long-term amounts owed to banks		1 070 807.00		
- Other long-term liabilities		218 329.00	217 694.00	
Long-term liabilities total		1 289 136.00	217 694.00	214 012.00
SHORT-TERM LIABILITIES				
- Loans and credits		309 676.00	450 000.00	
- short-term amounts owed to banks		307 472.00	450 000.00	
- Creditors		3 171 749.00	1 457 104.00	
- trade debts		3 171 749.00	1 428 252.00	
- accrued payroll				
- tax liabilities			28 852.00	
- other creditors				
- advances received				
- Dividends in arrears				
- Accrued income, deferred charges				
- Other short-term liabilities		566 218.00	149 741.00	
Short-term liabilities total		4 047 643.00	2 056 845.00	1 045 428.00

Liabilities total	5 336 779.00	2 274 539.00	1 259 440.00
Equity and liabilities total	9 165 482.00	6 234 613.00	4 940 687.00
===== PROFIT AND LOSS ACCOUNT =====			
ORDINARY ACTIVITY INCOME AND CHARGES			
Net sales	6 816 783.00	6 834 424.00	5 936 845.00
Cost of goods sold	1 673 602.00	1 889 782.00	1 724 438.00
Gross profit	5 143 181.00	4 944 642.00	
Distribution costs	1 134 114.00	1 209 559.00	
Administrative and management costs	738 611.00	772 337.00	
Profit on sales			
OPERATING INCOME AND CHARGES			
Interest receivable			
Interest payable	43 896.00	3 817.00	
Income from participating interests			
Other operating income	1 787.00	81 140.00	
Other operating charges	545 858.00	144 961.00	
Operating profit			
INVESTMENT INCOME AND CHARGES			
Investment income less charges			
Profit before taxation	2 716 770.00	2 895 108.00	2 523 567.00
Income-tax and other similar payments	600 427.00	647 394.00	
Profit (loss) from ordinary activity			
Extraordinary income less charges	34 281.00		
Net profit	2 116 343.00	2 247 714.00	1 968 887.00
- - - - - KEY RATIOS - - - - -			
Return on sales, %	39.85	42.36	42.51
<i>Profit before taxation / Net sales</i>			
Operating margin of profit, %			
<i>Operating profit / Net sales</i>			
Return on investment, %	70.96	73.11	68.55
<i>Profit before taxation / Equity</i>			
Current assets turnover	1.09	1.63	1.99
<i>Net sales / Current assets</i>			
Working capital	2 218 862.00	2 139 546.00	1 939 592.00
<i>Current assets - Short-term liabilities</i>			
Leverage	0.42	0.64	0.75
<i>Equity / Total assets</i>			
Current ratio	1.55	2.04	2.86
<i>Current assets / Short-term liabilities</i>			
Quick ratio	0.88	1.20	1.55
<i>(Current assets - Stock) / Short-term liabilities</i>			
Debt-to-equity ratio	1.39	0.57	0.34
<i>Total liabilities / Equity</i>			
Debtor days	131.78	125.05	89.24
<i>Debtors / Net sales *365</i>			
Creditor days	691.73	275.86	
<i>Trade debts / Cost of goods sold *365</i>			

Information from other available sources:

The total of taxes paid by the company (according to the information from Tax Office):

122,125.00 thousand KZT (in 2012)

184,150.00 thousand KZT (in 2013)

285,335.00 thousand KZT (in 2014)

356,240.00 thousand KZT (in 2015)

652,450.00 thousand KZT (in 2016)
618,350.00 thousand KZT (in 2017)

FINAL COMMENTS

The information given in this report was received from all the sources accessible.

We have sent our written inquiry and questionnaire form to the company.

Then we called the company again, spoke to the chief accountant. She confirmed general information in this report and supplied the financial accounts for 2015-2017.

Registration History

Date of registration 05.06.2005
Registration number 1111-2222-AO
Registr. authority Ministry of Justice (Kazakhstan)
(the data as of 05.06.2005)

Capital History

600 mio KZT *(registered)*

APPENDIX A**Financial Statements**

	<i>Period, months</i>	12	12	12
	<i>Ended</i>	31.12.2017	31.12.2016	31.12.2015
	<i>Currency</i>	KZT th	KZT th	KZT th
	<i>Source</i>	company admin	company admin	company admin
INCOME STATEMENT				
010 Net sales (Annual income)		6 816 783.00	6 834 424.00	
020 Cost of sold goods and rendered services		1 673 602.00	1 889 782.00	
030 Gross profit		5 143 181.00	4 944 642.00	
040 Sales expenses		1 134 114.00	1 209 559.00	
050 Administrative expenses		738 611.00	772 337.00	
060 Other expenses		545 858.00	144 961.00	
070 Other income		1 787.00	81 140.00	
080 Total: Operating profit (or loss)				
090 Income from financial activity				
100 Expenses from financial activity		43 896.00	3 817.00	
110 Profit/loss share of enterprises booked by share participation method				
120 Other non-operating income		34 281.00		
130 Other non-operating expenses				
140 Profit (loss) before taxation		2 716 770.00	2 895 108.00	
150 Corporate tax profit		600 427.00	647 394.00	
160 Profit (or loss) from continued activity after tax payment				
170 Profit (or loss) from stopped activity after tax payment				
180 Net year profit (loss)		2 116 343.00	2 247 714.00	
180.1 Net year profit (loss) attributable to: company's shareholders (owners) share of minority owners Other consolidated profit, total including:				

Revaluation of fixed assets		
Revaluation of financial assets held for resale		
Profit share of associated companies and consolidated activity weighted through share participation		
Change in the structure of income tax rate through deferred tax of associated companies		
Other components of other consolidated profit		
Change of profit (loss) structure in the course of reclassificat.		
Total consolidated profit		2 247 714.00
Total consolidated profit attributable to:	2 116 343.00	
shareholders (owners) of Holding company		
minority share		
Profit per share		
BALANCE SHEET		
ASSETS		
I. Current assets		
010 Cash and equivalents	783 931.00	92 578.00
011 Financial assets held for re-sale		
012 Derivative financial instruments		
013 Financial assets at fair value through profit and loss		
014 Financial assets held up to maturity		
015 Other sh-term financial assets		
016 Sh-term debtors and similar accounts receivable	2 461 074.00	2 341 438.00
017 Current income tax	52 155.00	
018 Stock	2 720 980.00	1 724 440.00
019 Advance payments		
020 Loans owed by affiliated companies		
021 VAT to be compensated		4 367.00
022 Other current assets	248 365.00	33 568.00
023 Total current assets	6 266 505.00	4 196 391.00
024 Assets (or retiring assets) held for sale		
II. Long-term assets		
025 Financial assets held for sale		
026 Derivative financial instruments		
027 Financial assets at fair value through profit and loss		
028 Financial assets held up to maturity		
029 Other long-term financial assets		
030 Long-term debtors and similar accounts receivable		
031 Loans owed by affiliated companies		
032 Investments weighted through share participation		
033 Investment property		
034 Fixed assets, including:	1 968 907.00	2 009 542.00
- real estate		
- machinery and equipment		
- non-durable inventory		
035 Biological assets		
036 Exploration and estimated assets (resources)		
037 Intangible assets	13 578.00	15 895.00
038 Deferred tax assets		
039 VAT to be compensated		

040 Other long-term assets	916 492.00	12 785.00
041 Total long-term assets	2 898 977.00	2 038 222.00
BALANCE, TOTAL	9 165 482.00	6 234 613.00
LIABILITIES AND OWNERS' EQUITY		
III. Short-term liabilities		
042 Bank loans	307 472.00	450 000.00
043 Derivative financial instruments		
044 Other sh-term financial liabilities	2 204.00	
045 Sh-term trading creditors and similar accounts payable	3 171 749.00	1 428 252.00
046 Short-term provisions		
047 Current portion of value-added tax		28 852.00
048 Other obligatory and voluntary payments		
049 Accrued payroll and similar obligations		
050 Avance payments received		
051 Loans owed to affiliated companies		
052 Other short-term liabilities	566 218.00	149 741.00
053 Total short-term liabilities	4 047 643.00	2 056 845.00
054 Liabilities of retiring assets held for sale		
IV. Long-term liabilities		
055 Bank loans	1 070 807.00	
056 Derivative financial instruments		
057 Other long-term financial liabilities		
058 Long-term trading creditors and similar accounts payable	218 329.00	
059 Long-term provisions		
060 Deffered tax liabilities		217 694.00
061 Loans owed to affiliated companies		
062 Other long-term liabilities		
063 Long-term liabilities total	1 289 136.00	217 694.00
V. Owners' equity		
064 Share (issued) capital	1 712 360.00	1 712 360.00
065 Other capital		
066 Unpaid capital		
067 Share premium		
068 Redeemed own share tools		
069 Reserves		
070 Non-distributed profit (non-covered loss)	2 116 343.00	2 247 714.00
071 Total equity attributable to the owners of the Holding company		
072 Minority share		
073 Equity total	3 828 703.00	3 960 074.00
BALANCE TOTAL	9 165 482.00	6 234 613.00
	<i>Period, months</i>	12
	<i>Ended</i>	31.12.2015
	<i>Currency</i>	KZT th
	<i>Source</i>	company admin
INCOME STATEMENT		
010 Net sales	5 936 845.00	

020 Cost of sold goods and rendered services	1 724 438.00
030 Gross profit	4 212 407.00
040 Income from financial activity	
050 Other income	
060 Sales expenses	996 568.00
070 Administrative expenses	642 178.00
080 Expenses for financial activity	16 697.00
090 Other expenses	33 397.00
100 Profit/loss share of enterprises booked by share participation method	
110 Profit (loss) for fiscal period from continued activities	
120 Profit (loss) from stopped activities	1 968 887.00
130 Profit before taxation	2 523 567.00
140 Corporate tax profit	554 680.00
150 Net profit (loss) for the fiscal period before minority share deduction	
160 Minority share	
170 Net profit (loss) for the fiscal period	1 968 887.00
180 Profit per share	
BALANCE SHEET	
ASSETS	
I. Current assets	
010 Cash and equivalents	84 259.00
011 Short-term financial investments	
012 Short-term debtors	1 451 562.00
013 Inventories	1 365 380.00
014 Current tax assets	
015 Long-term assets held for sale	
016 Other current assets	83 819.00
100 Current assets total	2 985 020.00
II. Long-term assets	
020 Long-term financial investments	
021 Long-term debtors	
022 Investments booked by share participation method	
023 Investments in real estate	
024 Fixed assets	1 882 458.00
025 Biological assets	
026 Explorative and evaluative assets	
027 Intangible assets	17 741.00
028 Deferred tax assets	
029 Other long-term assets	55 468.00
200 Long-term assets total	1 955 667.00
BALANCE (items 100+200)	4 940 687.00
LIABILITIES AND OWNERS' EQUITY	
030 III. Short-term liabilities	
031 Short-term financial liabilities	122.00
032 Tax liabilities	54 115.00
033 Liabilities by other compulsory and voluntary payments	75 000.00
034 Short-term creditors	798 812.00
035 Short-term evaluative liabilities	
036 Other short-term liabilities	117 379.00

300 Short-term liabilities total	1 045 428.00
IV. Long-term liabilities	
040 Long-term financial liabilities	
041 Long-term creditors	
042 Long-term evaluative liabilities	
043 Deferred tax liabilities	214 012.00
044 Other long-term liabilities	
400 Long-term liabilities total	214 012.00
V. Owners' equity	
050 Issued capital	1 712 360.00
051 Share premium	
052 Redeemed own share tools	
053 Reserves	
054 Non-distributed profit (non-covered loss)	1 968 887.00
055 Minority share	
500 Owners' equity total	3 681 247.00
BALANCE (items 300+400+500)	4 940 687.00

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