

Consolidated Interim Financial Statements

RG Brands JSC & Subsidiaries

as at 30 September 2013

**Consolidated Income Statement
for the period ended 30 September 2013**

(KZT'000)

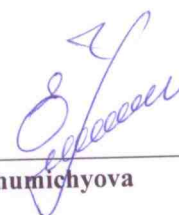
	Note	9 months of 2013	9 months of 2012
REVENUE	4	26 600 609	25 938 046
COST OF SALES	5	(16 489 885)	(15 152 870)
GROSS PROFIT		10 110 724	10 785 176
Selling expenses	6	(5 276 739)	(5 019 306)
General and administrative expenses	7	(2 403 037)	(2 419 157)
Finance costs	8	(750 250)	(976 320)
Exchange (loss)/gain		(224 007)	(86 784)
Investment income, net		214 046	79 364
Other (costs)/gains	9	(25 532)	101 657
LOSS/PROFIT BEFORE INCOME TAX BENEFIT		1 645 205	2 464 631
Income tax payable		-	-
LOSS/PROFIT FOR THE YEAR		1 645 205	2 464 631
Loss / (income) from investments available for sale		-	(54 287)
Effect from disposal of assets available for sale			
Exchange difference from foreign entity translation		(5 056)	513
Deferred tax related to revaluation		-	-
TOTAL COMPREHENSIVE (LOSS)/INCOME		1 640 149	2 410 857
Attributable to:			
Shareholders of the parent company		1 645 205	2 464 631
Minority interest			
EARNINGS PER COMMON SHARE, KZT	10	521	750

For the Group Management:

David Paul Westall
Chairman of the Management
Board

Asylbek Aydarkulov
Financial Director

Yelena Chumichyova
Chief Accountant

**Consolidated Statement of Financial Position
as at 30 September 2013**

(KZT'000)

ASSETS	Note	At 30 September 2013	At 31 December 2012
NON-CURRENT ASSETS:			
Property, plant and equipment	11	17 249 748	17 008 539
Advances paid	12	79 478	79 478
Prepaid expenses		-	-
Intangible assets		70 700	22 847
Goodwill		68 026	68 026
Long-term financial assets		-	-
Bank deposits		-	150 740
TOTAL NON-CURRENT ASSETS		17 467 952	17 329 630
CURRENT ASSETS:			
Inventory	13	5 404 605	4 674 564
Trade accounts receivable	12	1 033 980	1 076 586
Advances paid	12	262 980	249 984
Other financial assets	14	2 516 683	2 317 104
Other current assets	15	2 133 668	2 284 715
Bank deposits		1 857	1 347
Cash and cash equivalents		1 117 903	470 739
Non-current assets classified as held for sale		1 273 878	1 274 843
TOTAL CURRENT ASSETS		13 745 553	12 349 882
TOTAL ASSETS		31 213 505	29 679 512
EQUITY AND LIABILITIES			
EQUITY:			
Issued stock		2 787 696	2 787 696
Preferred shares held by the Group		(47 400)	(47 400)
Withdrawn capital		(152 427)	(152 427)
Debt component of preferred shares		(900 000)	(900 000)
Additional paid-in capital		-	-
Provisions		2 000 941	2 134 297
Retained earnings		7 764 640	5 991 135
Equity attributable to shareholders of parent company		11 453 450	9 813 301
Minority interest		-	-
TOTAL EQUITY		11 453 450	9 813 301



NON-CURRENT LIABILITIES :			
Long-term loans	16	3 826 733	4 752 511
Bonds payable	16	1 535 769	1 386 313
Finance lease payable	16	166 556	352 200
Deferred corporate income tax liability		714 735	714 735
Other financial liabilities		900 000	900 000
Accounts payable	17	982 618	596 214
TOTAL NON-CURRENT LIABILITIES		<u>8 126 410</u>	<u>8 701 973</u>
 CURRENT LIABILITIES:			
Account payable	17	5 665 113	5 297 182
Financial aid from related party		-	-
Short-term loans and current portion of long-term loans	16	4 276 682	4 372 115
Current portion of finance lease payable	16	313 671	380 244
Current portion of bonds payable	16	52 822	19 074
Taxes payable	18	577 001	563 652
Current portion of other financial liabilities		315 000	180 000
Other accounts payable and accrued liabilities	19	433 356	351 971
TOTAL CURRENT LIABILITIES		<u>11 633 645</u>	<u>11 164 238</u>
 TOTAL EQUITY AND LIABILITIES		<u>31 213 505</u>	<u>29 679 512</u>
 <i>Carrying amount per common share (KZT)</i>		3 297	2 836
<i>Carrying amount per preferred share (KZT)</i>		1200	1 200


For the Group Management:


David Paul Westall

Chairman of the Management Board


Asylbek Aydarkulov

Financial Director


Yelena Chumichyova

Chief Accountant



