O`zbekiston Respublikasi
Toshkent shahri
Mas`uliyati cheklangan
jamiyat shakldagi
MXXS BUSINESS AUDIT
auditorlik tashkiloti

Республика Узбекистан
город Ташкент
Общество с ограниченной
ответственностью
MXXS BUSINESS AUDIT
аудиторская организация

Tashkent shahri, Yakkasaroy tumani Bog'ibuston ko'chasi 139
h/r 20208000805551606001 ATIB "Ipak yo'li banki",
MFO 01081, INN 302150310, IFUT 69202, Tel.: +99897 719-00-57

Город Ташкент, Яккасарайский район, ул.Богибустон 139
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INDEPENDENT AUDITOR'S REPORT

To the management of the limited liability company "XITOY DEVORI"

We conducted an audit of the financial statements of "XITOY DEVORI" LLC, consisting of the statement of financial position as of December 31, 2023, the statement of comprehensive income for the year ended on the specified date, and notes to the financial statements, including a brief overview of the main provisions of the accounting policy.

Auditor's opinion

In our opinion, the attached financial statements accurately reflect in all material aspects the financial position of "XITOY DEVORI" LLC as of December 31, 2023, as well as its financial results completed on the specified date, in accordance with the National Financial Reporting Standards.

Grounds for caressing as opinion

The audit was conducted in accordance with the International Standards on Auditing (ISA). Our responsibilities in accordance with these standards are described further in the section "auditor's responsibility for the audit of the consolidated financial statements" of our report. We are independent of the Company in accordance with the "Code of Ethics lot Professional Accountants" of the Council on International Standards of Ethics for Accountants (the "Code of Ethics for Accountants") and ethical requirements related to our audit of consolidated financial statements in Uzbekistan, and have fulfilled other ethical responsibilities in accordance with these requirements and the Code of Ethics for Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit issues

The key audit issues are the issues that, according to professional judgment, would be of the greatestimportance for the audit of the consolidated financial statements for the reporting period.

There are no such issues in the context of our audit of tire consolidated financial statements as a whole and in forming our opinion on these consolidated statements.

Other information

Management is responsible for other information. Other information is information in the annual report, except for the consolidated financial statements and the auditor's report

containing our opinion on it.
Our opinion on the consolidated financial statements does not apply to other information, and wedo not express any form of confidence on this information.

In connection with the audit of the consolidated financial statements, it is the responsibility of the auditors to familiarize themselves with other information specified above after its provision. In the course of familiarization, we review other information for material inconsistencies with the consolidated financial statements or the knowledge obtained by us during the audit, as well as otherpossible material misstatements.

If, when reviewing the annual report, we come to the conclusion that other information in it is significantly distorted, we are obliged to inform the persons responsible for corporate governanceabout this.

Management's responsibility for the consolidated financial statements

The Company's management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards, as well as for ensuring the internal control system that the Company's management considers necessary for the preparation of consolidated financial statements that do not contain material misstatements caused by fraud and error.

In preparing these consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as appropriate, information related to going concern, and using the going concern p0nciple as the basis of accounting, except when management intends to liquidate the organization, terminate its activities or when it does not have any- oz any other real alternative, other than liquidation oz termination of activity.

Auditors' responsibility for the audit of consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement, whether due to fraud oz error, and to provide an auditor's report that includes our opinion. Reasonable assurance is a high degree of confidence, but it is not a guarantee that an audit conducted in accordance with International Standards on Auditingcan always detect a material misstatement. Misstatements may be the result of fraud or error and ateconsidered material if, individually or collectively, they can reasonably be expected to influence the economic decisions made by users based on these consolidated financial statements.

As part of an audit conducted in accordance with the ISA, we exercise professional judgment and
maintain professional skepticism throughout the audit. In addition, we perform the following:

- identify and assess the risks of material misstatement of the consolidated financial statements due to fraud or error; develop and conduct audit procedures in response to these risks; obtain audit evidence sufficient and appropriate to express our opinion. The risk of not detecting material misstatement as a result of unfair actions is higher than the risk of not detecting material misstatement as a result of an error, since unfair actions may include collusion, intentional omission, distorted presentation of information ox actions bypassing the current internal control system;

- obtain an understanding of internal control relevant to the audit in order to design audit

procedures that we appropriate in the circumstances, but not for the purpose of expressing anopinion on the effectiveness of the Company's internal control system;

- we evaluate the appropriate nature of the accounting policy applied and the validity ofaccounting estimates and disclosures determined by management;

- we conclude on the appropriateness of management's use of the going concern assumption and, based on the audit evidence obtained, conclude whether there is a material uncertainty related to events oz conditions that may cause significant doubts about the Company's ability to continue operating continuously. If we conclude that there is an appropriate disclosure of information in the consolidated financial statements or, if such disclosure is inappropriate, modify our opinion. Our conclusions are based on audit evidence obtained prior to the date of our audit opinion. However, future events or conditions may causethe Company to lose the ability to continue its operations continuously;

- we evaluate the presentation of the consolidated financial statements as a whole, their structure and content, including disclosure of information, as well as whether the consolidated financial statements represent the underlying transactions and events in such a way as to ensure their fairpresentation.

We carry out informational interaction with persons responsible for the management of the auditedentity, banging to his attention, among other things, information about the planned scope and duration of the audit, as well as material comments on the audit results, including significant deficiencies in the internal control system that we identify during the audit.

Director audit organization
"MXXS BUSINESS AUDIT" LLC: **A. Uzakov**

Auditor: **A. Uzakov**

December 12.12. 2025r
Tashkent, Republic of Uzbekistan