



Premium Nexus JSC
Annual report

2024



DISCLAIMER REGARDING FORWARD-LOOKING

- ◆ This report of Premium Nexus JSC contains forward-looking statements. To identify these statements, look for words such as “we anticipate,” “we estimate,” “we aim,” “we plan,” or other phrases written in the future tense.
- ◆ Forward-looking statements are not guarantees of future events, and our expectations may not materialize. Therefore, placing excessive reliance on such statements is unwarranted.
- ◆ The company's business direction may change due to risks, uncertainties, and other factors described in the "Executive Management Report" section of this report. Given these risks and uncertainties, interpreting forward-looking statements as guaranteed outcomes is risky.
- ◆ We are not obligated to update or revise these forward-looking statements due to new information, future results, or other requirements.



Agenda



COMPANY OVERVIEW

Chairman's message	5
CEO's message	6
Historical milestones	7
Premium Nexus overview	9
Key highlights	13



BUSINESS

CU convenience store business	
Our business approach	16
Operational features and advantages	17
Strategic goals	18
Operational performance	36
Other subsidiaries	
Central Foods LLC	40
Central Coffee Roasting LLC	41
Central Commerce LLC	42
Chinggis Shar Airag LLC	43
Premium Nexus Logistics LLC	44
Strora Central LLC	45



SUSTAINABLE DEVELOPMENT

Sustainability approach	49
Environment	51
Social	58
Governance	70



FINANCIAL REPORTING

Key financial ratios	84
Consolidated statement of PL & OCI	85
Consolidated statement of financial position	86
Consolidate statement of cash-flow	87
Consolidated statement of changes in equity	88
2024 indexed stock performance	89
Appendix	91



COMPANY OVERVIEW



Chairman's message	5
CEO's message	6
Historical milestones	7
Premium Nexus overview	9
Key highlights	13



Message from the Chairman



Dear Esteemed Investors,

2024 marks a pivotal year for Premium Nexus JSC as we achieve profitability and further expansion of our operations beyond Ulaanbaatar into Mongolia's rural areas. This milestone reflects our unwavering commitment to growth, efficiency, and delivering value to our shareholders. By overcoming key operational challenges in the capital, we are now strategically positioned to extend our reach and impact nationwide.

Our success is underpinned by a sharpened focus on scale and sustainability. We have optimized our supply chain, strengthened our business model, and reinforced our governance framework to ensure long-term resilience. The appointment of an independent board member as chairman continues to reflect our dedication to transparency and shareholder value.

With expansion comes responsibility. As we enter rural markets, we remain committed to sustainable and inclusive growth. Our ESG initiatives continue to guide our business practices, ensuring that we contribute positively to local communities and the environment. The establishment of our ESG committee has set a benchmark in the Mongolian corporate sector, reinforcing our role as a responsible market leader.

Looking forward, our priority is to build on our achievements, drive operational excellence, and unlock new opportunities. The foundation we have laid will propel Premium Nexus JSC toward greater success, benefiting all stakeholders.

Thank you for your trust and confidence. Together, we are shaping a stronger, more dynamic future for Premium Nexus JSC.

Sincerely,

Gary Stephen Biondo
Chairman of the Board
Premium Nexus JSC



Message from the CEO



Dear Investors, Business Partners, Employees, and Customers,

The year 2024 marked a period of continued growth, profitability, and notable achievements for Premium Nexus JSC. For the first time, we recorded an operational net profit of MNT 28 billion. With the successful acquisition of Chinggis Beer LLC, we gained an additional MNT 19.4 billion from ‘business combination’, bringing our total net profit to MNT 47.4 billion.

Our CU convenience store network has grown to 445 locations, achieving MNT 598 billion in annual sales and serving 59 million repeat customers, further strengthening our leadership in the market. Over the year, we opened 81 new branches and relocated 10 stores to more profitable locations. In collaboration with over 420 suppliers, we deliver around 2,000 different product items to 170,000 customers on daily basis.

We now operate 49 stores across 12 provinces, improving access to food and hygiene essentials and contributing significantly to domestic tourism by creating jobs and increasing local service accessibility.

By expanding our infrastructure and enhancing our operational standards and workforce capabilities, we have strengthened our long-term competitive advantage. Our subsidiaries—Chinggis Beer, Central Commerce, Central Coffee, Central Foods and Stora—have all taken leading positions in their respective sectors, offering products and services on international standards to our customers.

The Premium Nexus team remains committed to our mission: “Simplifying people’s everyday lives through global standards.” We are dedicated to earning and upholding the trust of our customers, shareholders, partners, and employees. Through the CU business platform, we will continue to create real value for all stakeholders, solidify our market leadership, and grow steadily toward becoming a leading company on national scale.

Sincerely,

A. Gankhuyag
Chief Executive Officer
Premium Nexus JSC



Historical milestones



2015

- Mongolia's very first convenience store network, Central Express, was launched with three initial locations.

2017

- Central Express CVS LLC was established.

2018

- Signed a master franchise agreement with BGF Retail Co., Ltd. of South Korea and obtained the CU brand franchise rights.
- Received Mongolia's first "Convenience Store" MNS certification

2019

- Within one year, the CU brand expanded to 50 store locations.
- Launched the CU loyalty program and introduced the CU mobile application.

2020

- Ranked 97th and elected the first time as one of the Top 100 enterprises in Mongolia.
- Became the first chain in Mongolia with 100 branch stores.
- The first public food factory in Mongolia meeting international GMP and HACCP standards was put into operation.
- Officially launched the CU brand's franchise program.



Historical milestones



2021

- A cold chain distribution center was put into operation.
- The CU brand did successful IPO.



2022

- Central Express CVS JSC signed and finalized a deal to acquire 12 Circle K branch stores from Circle Chain LLC.
- CU convenience store chain reached MNT 1 billion in daily sales.
- Became the first chain in Mongolia with 200 branch stores.
- Ranked 39th and selected for the second time as one of the Top 100 enterprises.



- Developed and implemented an integrated IT system across the network, incorporating South Korean system locally.
- The first CU branch store was opened in rural provinces.



2023

- Ranked 11th and selected for the third time as one of the Top 100 enterprises.
- Became the first chain in Mongolia with 300 branch stores.
- President Ukhnaagiin Khürelsükh of Mongolia visited the food factory as part of the national campaign on "Food Supply and Security."



2024

- Achieved operational profitability
- Ranked 8th and selected for the fourth time as one of the Top 100 enterprises.
- Became the first chain in Mongolia with 400 branch stores



Company overview

In 2015, Premium Corporation founded Central Express, Mongolia's first convenience store, through 100% direct investment. In 2017, Central Express CVS LLC was established, and in August 2018, the company entered into a partnership with South Korea's leading retail company, BGF Retail Co., Ltd., acquiring the master franchise rights for the CU brand. As part of the investment deal, BGF Retail acquired a 10% stake in the company, officially launching the CU brand in the Mongolian market. BGF Retail operates over 18,000 CU branches in South Korea.

In 2021, Central Express CVS LLC successfully conducted its IPO on the Mongolian Stock Exchange, becoming a publicly listed company. At the end of 2023, during the shareholders' meeting, the company was renamed to Premium Nexus JSC, marking a new phase of development. As part of this transformation, a vertical integration investment was made through the issuance of new shares and the consolidation of companies such as Chinggis Beer LLC, Central Commerce LLC, Central Coffee Roasting LLC, and Stora Central LLC.



Food factory, integrated distribution system, and convenience store network service with 445 branches

An integrated ecosystem centered around CU with a unified supply chain



Premium Nexus ecosystem and its advantages



Sales and profitability growth

By partnering with the CU convenience store chain, suppliers can optimize their sales planning, better forecast demand, and reduce wasteful expenses. This contributes to increased mutual profitability for suppliers.



Efficiency in logistics and centralized distribution

Due to Mongolia's current infrastructure conditions, logistics costs make up around 30% of the total product cost—2 to 3 times higher than the global average. Premium Nexus aims to address this inefficiency by improving logistics infrastructure.



Alignment in investor interests

By integrating businesses operating around the CU store chain, greater value can be generated through collective strength. Investors will benefit from all newly emerging opportunities within this partnership.



Strong ESG (environmental, social, governance) standards and wide impact

Suppliers to CU stores, especially small and medium manufacturers, can adopt international ESG best practices through Premium Nexus' guidance.



Customer satisfaction

By co-developing products with manufacturers, CU stores can offer goods that precisely match customer needs and interests. This enhances customer satisfaction and fosters loyalty.

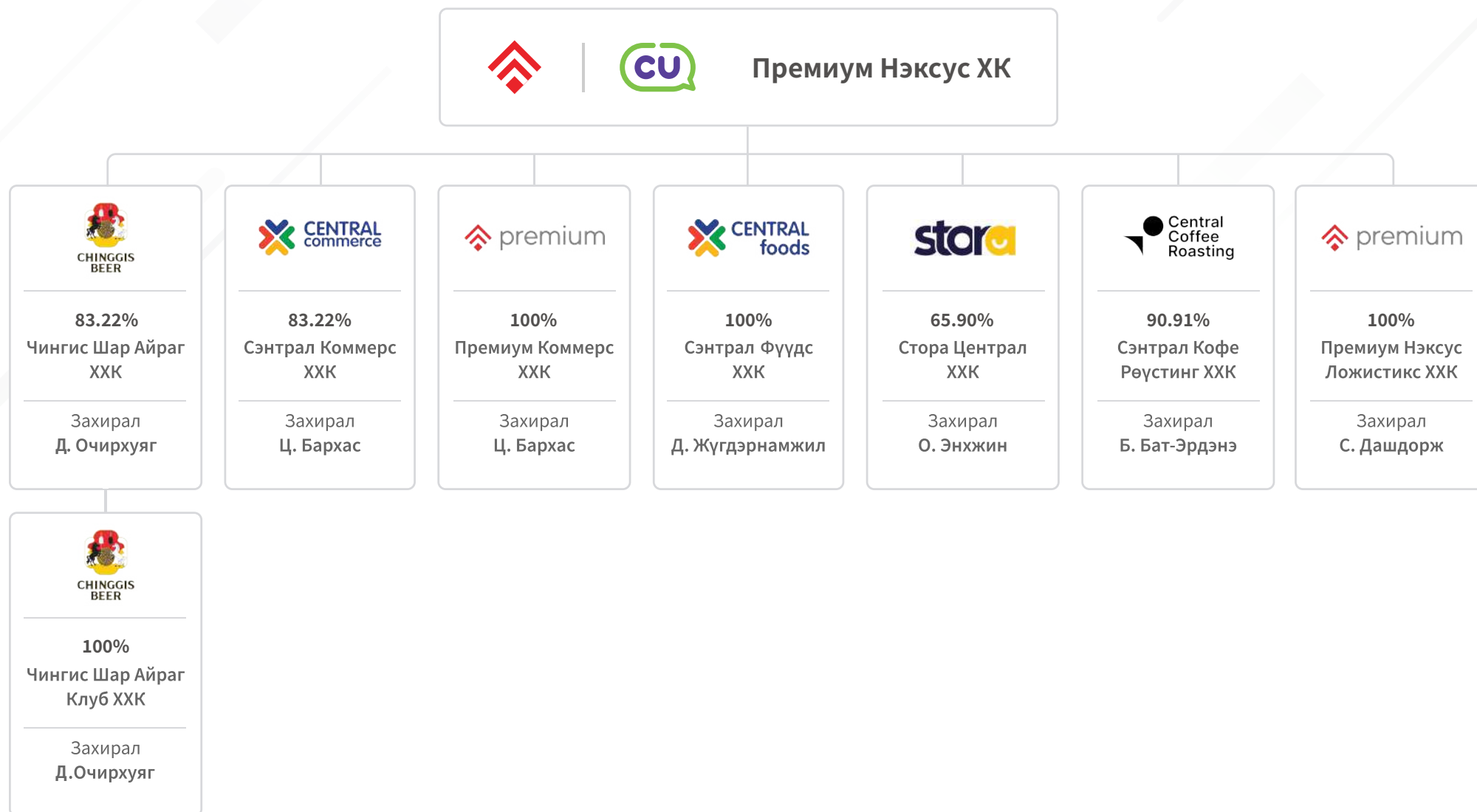


Career growth and job satisfaction

Working at Premium Nexus JSC provides employees with opportunities for advancement within the group, along with access to the Premium experience and expertise.

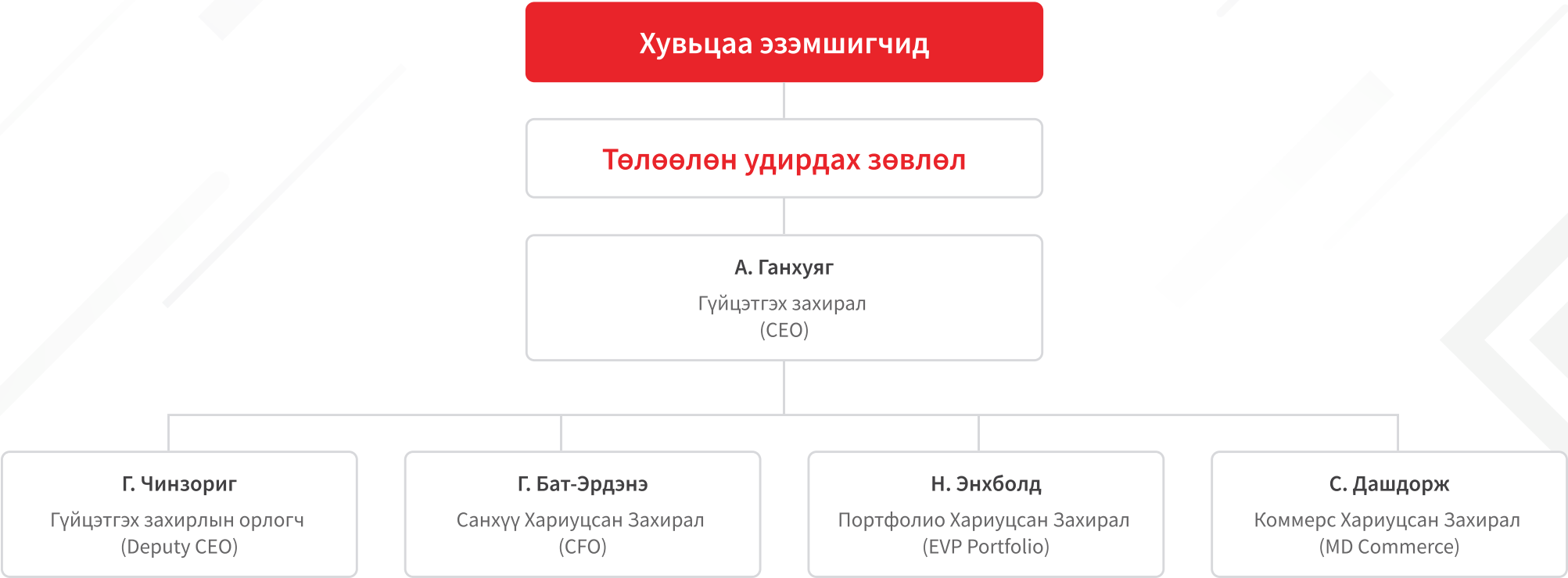


Бизнесийн бүтэц





Удирдлагын бүтэц





TOP 100 enterprises on Mongolia

Premium Nexus JSC ranked 8th among Mongolia's TOP 100 enterprises!

In 2023, Mongolia collected a total tax revenue of MNT 21.5 trillion, of which 29% or MNT 6.29 trillion was contributed by the TOP-100 enterprises.

Premium Nexus JSC was included in Mongolia's TOP 100 for the fourth time, achieving the following results:

Place in sales revenue	35th
Place in tax amount paid	80th
Place in number of insured employees	2nd
Place in profit amount	97th
Place in asset ranking	91st
Place overall	8th





BEST TRAINING – Best Employer Supporting Training and Development

Premium Nexus JSC was recognized as the Best Employer Supporting Training and Development at the "Mongolian Labor Market Summit: Good Workplace Awards 2024" event.

2023-2024

22,919 Employer

122,981 хүн цаг

In 2023–2024, the training team delivered a total of 122,981 person-hours of training to **22,919** employees across **830** sessions.

2023-2024

1,293

387

Of the employees who attended the training, **1,293** advanced in their careers through lateral moves, while **387** were promoted vertically to higher positions.





BUSINESS

CU convenience store business

Other subsidiaries



Our business approach	16
Operational features and advantages	17
Strategic objectives	18
Operational performance	36



Our business approach

Our Approach

Our Core Business

Our core business activity is retail and the infrastructure that supports it forms the foundation of our success. We are consistently working to increase our scale and accessibility, while enhancing customer satisfaction through strategic investments.

Readiness and Satisfaction

In conducting our business operations, we strive to stay as close to our customers as possible and ensure timely product and service availability through an integrated distribution system. Our key lever for maximizing customer satisfaction is adhering to a supply chain management policy that minimizes disruptions to the greatest extent possible (OTIF).

Commercial Mindset

We consider a strong commercial mindset to be the core driver of sustainable growth for the CU convenience business. To meet the continuously evolving needs of our customers, we make decisions based on real purchasing data and consumer behavior. By applying this principle across all business decisions, we aim to enhance the company’s competitiveness and value, ultimately creating a market approach that is driven by customer demand.

Synergy and Growth

We invest in businesses that are aligned with our core operations, have high synergy, and offer expansion potential. By focusing on projects that create strategic value, we consistently prioritize the development of our core business, direct our investments toward long-term growth, and strengthen our ability to serve customers more effectively.

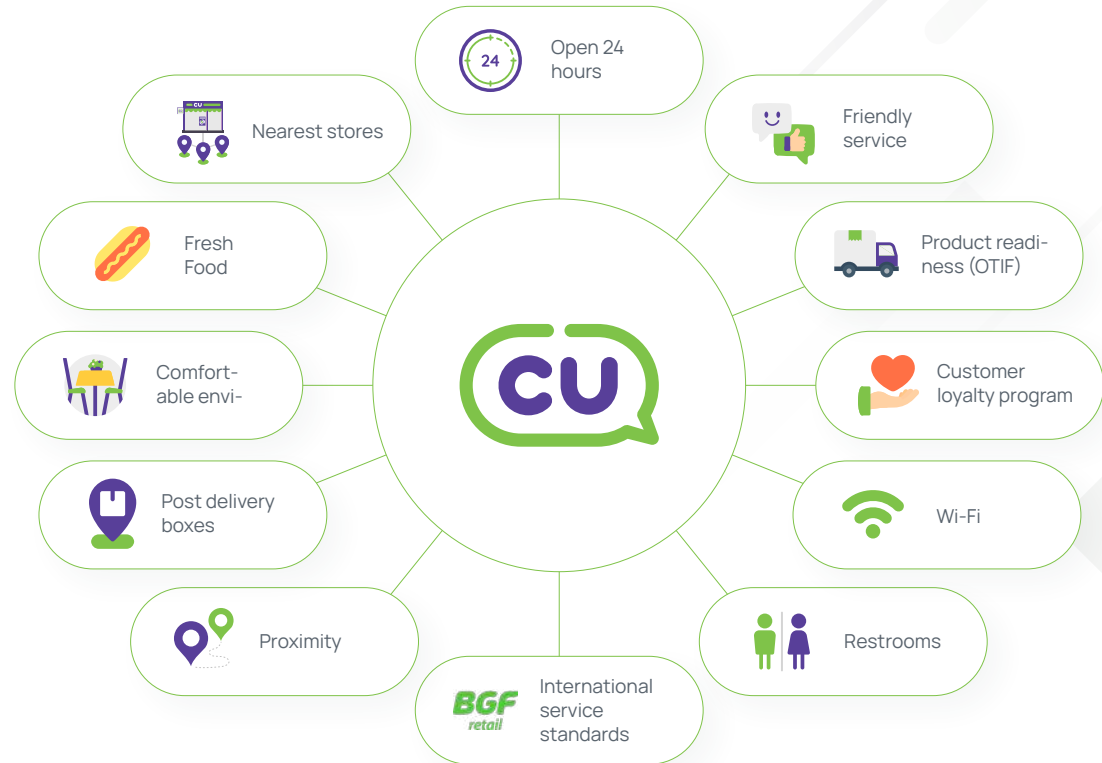
Operational characteristics and advantages

Convenience store chains are distinguished by their ability to provide essential products and services around the clock at locations closest to customers.

Through its CU convenience store network, Premium Nexus JSC aims to deliver essential daily products and services in a comfortable setting, 24/7, at the most accessible locations for its customers.

To ensure uninterrupted delivery of products and services and consistently high customer satisfaction, Premium Nexus JSC has developed a comprehensive suite of differentiated offerings, logistics, and technological solutions—positioning itself as an integral part of social infrastructure.

Compared to traditional Mom&Pops shops, CU convenience stores offer five key distinctive advantages.



Strategic goals



Market leadership



Infrastructure



Product and service differentiation



Enhancing customer loyalty



Incorporating technological advancements



Strategic goals



Market leadership



Leading the Market: Market Expansion

Ulaanbaatar

To bring 24-hour service closer to consumers, 15 new CU stores were opened in the outskirts of Ulaanbaatar.

Provinces

The most remote CU branch was opened in Khanbogd soum, located 784 km from Ulaanbaatar.

This store serves key mining and tourism zones, as well as transit routes, with new branches featuring public restrooms opened in Mandalgovi soum (Dundgovi aimag), Dalanzadgad and Tsogttsetsii soums (Umnugovi aimag).

These branches cater to the comfort and urgent needs of both domestic and international travelers..

Other Areas

New roadside CU stores were established in Tsenkhermandal soum (Khentii aimag), Khotont soum (Arkhangai aimag), Arvaikheer soum (Uvurkhangaig aimag), and Sukhbaatar soum (Selenge aimag), providing resting and restroom facilities for provincial travelers.

Premium Nexus JSC, the master franchisee of CU convenience stores, has opened the 400th CU branch in Sukhbaatar soum of Selenge province.

By doing so, it introduces international service standards to the region, enhances food safety, improves the infrastructure for tourism services, creates new jobs, supports local entrepreneurs, and contributes to public hygiene and environmental safety—bringing many positive impacts to local development.

Number of Customers (thousands)	2023	2024	Growth
Ulaanbaatar	43,257	54,212	25%
Provinces	1,657	4,529	173%
Total:	44,914	58,741	31%

Number of Stores	2023	2024	Growth
Ulaanbaatar	354	396	12%
Provinces	20	49	145%
Total:	374	445	19%





Strategic goals



Market Leadership



Franchise Business Operations

In April 2018, we signed a master franchise agreement with BGF Retail, a leading South Korean company with over 30 years of experience in the convenience store sector and the owner of the CU brand. This marked the beginning of CU convenience store operations in Mongolia—a significant step forward for the retail service industry.

Since 2020, we have implemented the CU franchise program aimed at individuals aspiring to start their own businesses and small to medium-sized business owners looking to expand their operations. Through this program, franchisees have the opportunity to take over established, well-recognized stores—leading to a steady increase in the number of CU franchise holders.

Starting in 2024, we have expanded to rural areas by opening new branches under franchise rights, offering more people the chance to run a stable and profitable business.

Through the CU franchise program, our company provides full support in areas such as product supply, brand compliance monitoring, store consulting services, marketing, IT systems, and training. Meanwhile, franchisees take on the role of store management and work in partnership with us.

In order to make the franchise program more accessible to small and medium-sized enterprises, and especially to support women entrepreneurs, we have successfully launched a collaborative loan product on the market in partnership with third-party organizations.

For instance, in May 2023, we initiated a cooperation with the Credit Guarantee Fund and Capitron Bank to offer guaranteed business loans to women entrepreneurs. This initiative aligns with the United Nations Sustainable Development Goal 5: Achieve gender equality and empower all women and girls. These loans are now available at an annual interest rate of 8.88%.

 73

Total franchise stores

 63

Total franchisees

Franchisees with 2 stores – 4
Franchisees with 3 stores – 2

 100%

Included in training and awarded a certificate

In addition to improving the skills of our employees, we also involve our franchise partners in training programs designed to equip them with the knowledge and skills necessary to successfully manage store operations.

 27

Successful loan application

Women entrepreneurs have the opportunity to start their own business and manage a CU convenience store—designed to meet global standards and provide a modern, comfortable environment—through low-interest loans with flexible terms.

Strategic goals



Market Leadership



Improvement of Store Interior

To create a more pleasant environment for customers and improve the appearance of the stores, new outlets have been updated with modern matte surface materials for walls and floors, giving a more contemporary and cleaner look. At the same time, older stores are also being renovated to align with this updated design.



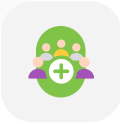
To meet the sudden needs of customers in both the capital and rural areas, and as part of the effort to improve the quality and usability of 24-hour accessible restrooms, we have initiated investments to upgrade the standards of restroom facilities in both old and new stores. The goal is to create more durable restrooms that can withstand high usage.



Strategic goals



Infrastructure



Infrastructure: Supply Chain

The Centralized Distribution Center is a critical component of CU convenience store infrastructure, supplying 99% of all products sold in branch stores. Products are carefully categorized and delivered to the branches under strict hygiene standards using specialized delivery vehicles. Frozen items, ice cream, and temperature-sensitive packaged foods are consolidated at a cold distribution center and then distributed to branches using special vehicles equipped with temperature control systems and monitoring devices.

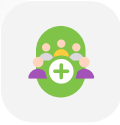




Strategic goals



Product and service standards, differentiation



Product management operations

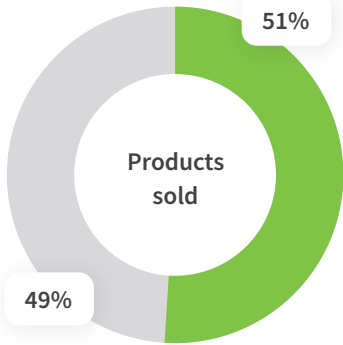
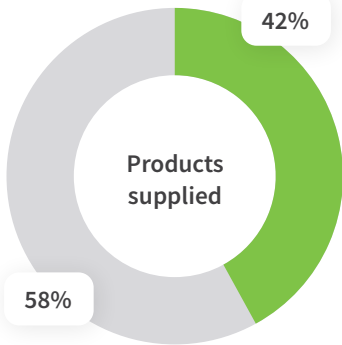
- Sell well-known and high-demand products in the market by sourcing from both foreign and domestic suppliers.
- Collaborate with local manufacturers to develop innovative and trendy products to create new consumer demand.
- Import globally trending and innovative products with official exclusive rights and operate accordingly.

Supplier Ratio



● Domestic Manufacturers

● Imported Product Suppliers



6397
SKU



507
Supplies



In 2024, a total of 6,397 product types were purchased and sold from 507 suppliers.



Strategic goals



Product and service standards, differentiation



Featured Products



SOUPS

We offer products such as Steamed Dumpling Soup, Kimchi Jjigae, and Taktoritang — types of hot soups that Mongolians frequently enjoy — packaged with side dishes like rice or noodles, especially during the cold season. By enabling customers to conveniently purchase and enjoy hot soup dishes from CU convenience stores, our products have gained multiple advantages.



CUPBAP

We have launched three types of cupbap products that allow customers to mix and enjoy various flavors in a single bowl. This product quickly became one of the top-selling items, standing out with its unique Korean-style taste and ingredients.

Strategic goals



Product and service standards, differentiation



Featured Products



NEW SIZE KIMBAB

The size of our well-known kimbap (rice rolls) has been updated, and a new variety has been added. The filling size has increased, and the flavor has been enhanced. The color and design of the packaging have also been renewed.



OFFAL SERIES

We have launched the offal product line, which includes Fluffy Buuz (steamed dumplings), offal Stir-Fry, and HMR soups, made with five types of traditional Mongolian organ meats. These five types of offal are known for their health benefits and are intended to nourish and revitalize during autumn, winter, and spring seasons. The series features modern flavors while preserving traditional nutrition. This product line is suitable for both at-home consumption and in-store dining.

Strategic goals



Product and service standards, differentiation



Featured Products



BOAZZA / FLUFFY DUMPLING

Introducing BOAZZA, a fusion of pizza and fluffy dumpling, combining European and Asian flavors. This new cheese-rich fluffy dumpling appeals to everyone—from 10th grade students to all age groups.



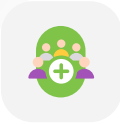
SINGLE-SERVE MEALS

To expand the selection of single-serve meals, two new flavors of fried croquettes have been introduced. Infused with Asian flavors and rich ingredients, these croquettes have been successfully developed and launched to appeal to customer interest.

Strategic goals



Product and service standards, differentiation



Featured Products



SPICY PORK “JEYUK” FLUFFY DUMPLING

Introducing a new flavor to the Fluffy Dumpling line — JeYuk, a spicy pork filling, which is one of Mongolian consumers’ favorite tastes. This new addition offers customers an exciting, flavorful option.



TAIYAKI – FISH-SHAPED PASTRY

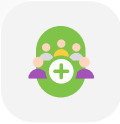
A popular treat across Asian countries, the fish-shaped Taiyaki pastry is now offered hot and fresh. This soft, warm pastry is filled with custard cream and is perfect for enjoying anytime.



Strategic goals



Product and service standards, differentiation



Featured Products



CONVENIENT FROZEN MEAL KITS

With the global trend of saving time and simplifying meal preparation, we've developed and launched convenient frozen meal kits through branches located in residential areas. These kits are designed for small, busy households and can be fully prepared in no more than 30 minutes.



VEGAN BAKERY

A variety of vegan bakery items—made without any animal-derived ingredients—have been introduced exclusively for CU customers.

Strategic goals



Product and service standards, differentiation



Featured Products



BETTY MINI CAKES

Rich in flavor and flourless, these mini cakes are now exclusively available at CU. Perfect with coffee or as a dessert after meals.



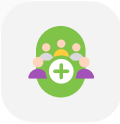
YONSEI MATCH CREAM BUN

We introduced the matcha (green tea) version of the Yonsei Cream Bun — a top-selling, trendy product in Korea loved by many customers.

Strategic goals



Product and service standards, differentiation



Featured Products



GET MATCHA LATTE

In response to the growing popularity of green tea and matcha among customers, we introduced a new range of matcha coffee and classic matcha latte options.



MOCHA WITH FRESH MILK

Introduced a mocha coffee made with real milk and freshly dispensed directly from the machine.

Strategic goals



Product and service standards, differentiation



Featured Products



Genuine LIVE BEER – Limited Edition

You can now enjoy the Chinggis brand's live beer wherever you like. This 2-liter bottled product is available exclusively at selected CU chain stores. It is a special product dedicated to everyone who values quality.



ASAHI NAMA JOKKI – A Marvel of Innovation in Draft Beer!

Canned draft beer lets you enjoy the taste of freshly tapped beer anytime, anywhere. With a fully openable lid, this draft beer is crafted for those seeking a unique sensation and satisfying flavor.

Strategic goals



Product and service standards, differentiation



Featured Products



LEMON HIGHBALL 500ml

It contains a slice of lemon and has a low alcohol content, offering a tasty sensation. This drink is designed for young people who want to enjoy a light and fun experience.



CASS - LEMON SQUEEZE

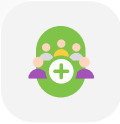
This product is sold exclusively at CU stores and is a perfect choice for anyone who enjoys fruity, smooth beers.



Strategic goals



Product and service standards, differentiation



Featured Products



KELLY LAGER BEER

KELLY Lager beer is a premium product from South Korea's 100-year-old Hite-Jinro company — has officially launched in Mongolia exclusively through CU stores. Brewed with double fermentation technology, this beer delivers a smooth yet bold flavor — a perfect taste crafted for every beer lover.



NFC

We've started importing and selling 100% juice from Nongfu, China's leading beverage brand. The juice is pressed and bottled directly from the farm, with a shelf life of 4 months.



Strategic goals



Enhancing customer loyalty



CU app features

The loyalty program increases the long-term value provided to customers by rewarding them with loyalty points, offering incentives based on purchase frequency, and providing a variety of digital services. This program is implemented through the CU application.

As of December 2024,
CU app user statistics:

Indicators	units
CU app users	1 million
CU app active users	269,723
CU app linked with Ebarimt	222,295
Number of receipts automatically registered	8.6 million

To create greater value for CU application users, collaborative digital services with third-party organizations have been introduced. These include:

Filtering store locations on a map

Users can now view CU store locations within the app and filter them by various criteria, such as 24-hour branches, stores selling alcohol and tobacco, and stores equipped with power banks.

Collecting feedback through surveys
to improve products and services

Starting from February 2023, CU has been regularly collecting feedback through the app on product taste and quality, as well as conducting Net Promoter Score (NPS) surveys. In 2023, 96,633 users participated in the NPS survey and provided feedback on over 100 product types. As a result, customer satisfaction improved by 17% compared to 2022.

Purchasing with CU Credit Card

In collaboration with Golomt Bank, CU successfully launched the CU Credit Card in June 2023 to support users with urgent financial needs, allowing them to buy necessary products on credit. As of 2024, 9,296 users own a CU Credit Card, and a total of 44,602 credit purchases have been made. Moving forward, CU aims to make credit card eligibility more flexible, improve service terms, and increase accessibility.

Paying directly in the app by linking a bank card

To simplify the purchase process, CU has introduced a feature allowing users to link their bank card and make payments directly within the app. This has cut service time in half, allowing for faster and more efficient customer service.

Strategic goals



Enhancing customer loyalty



Introducing new services



Mega ball

The Megaball lottery has begun selling physical tickets through 100 CU convenience store branches in Ulaanbaatar city.

Megaball is Mongolia's first lottery with a prize pool of one billion MNT, and is unique in that participants can either let the system auto-select six lottery numbers or choose them manually.

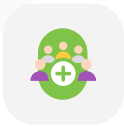


UMoney

Starting from April 2024, UMoney cards can be purchased and recharged at 250 CU branches. Customers can pay for the card purchase or recharge using either cash or bank card.



Strategic goals



Introducing Technological
Advancements

Pay with CU Pay at CU Stores

We have officially launched CU Pay, the easiest payment solution designed for customers of CU convenience stores.

CU Pay offers you a next-generation payment solution similar to Alipay and WeChat Pay. With just one simple step, users can:

Make payments

Earn reward points

Receive digital receipts (no printed paper), promoting eco-friendly behavior

To use CU Pay in one simple step:

Link your Ebarimt account in the CU app to automatically receive digital receipts with every purchase at CU stores—no need for printed receipts. This saves approximately one ton of paper per year.

Register your bank card in the CU app to make payments without using a physical card. Simply tap "Pay with CU Pay", scan the QR code, and you're done. It's 10 times faster than other payment methods.

CU Pay makes your daily shopping experience simpler and faster. Additionally, you'll get access to exclusive monthly discounts, promotions, and loyalty rewards.



Loyalty Market



Introducing the most exciting and super-discounted section in the CU app — Loyalty Market, exclusively for our loyal customers!

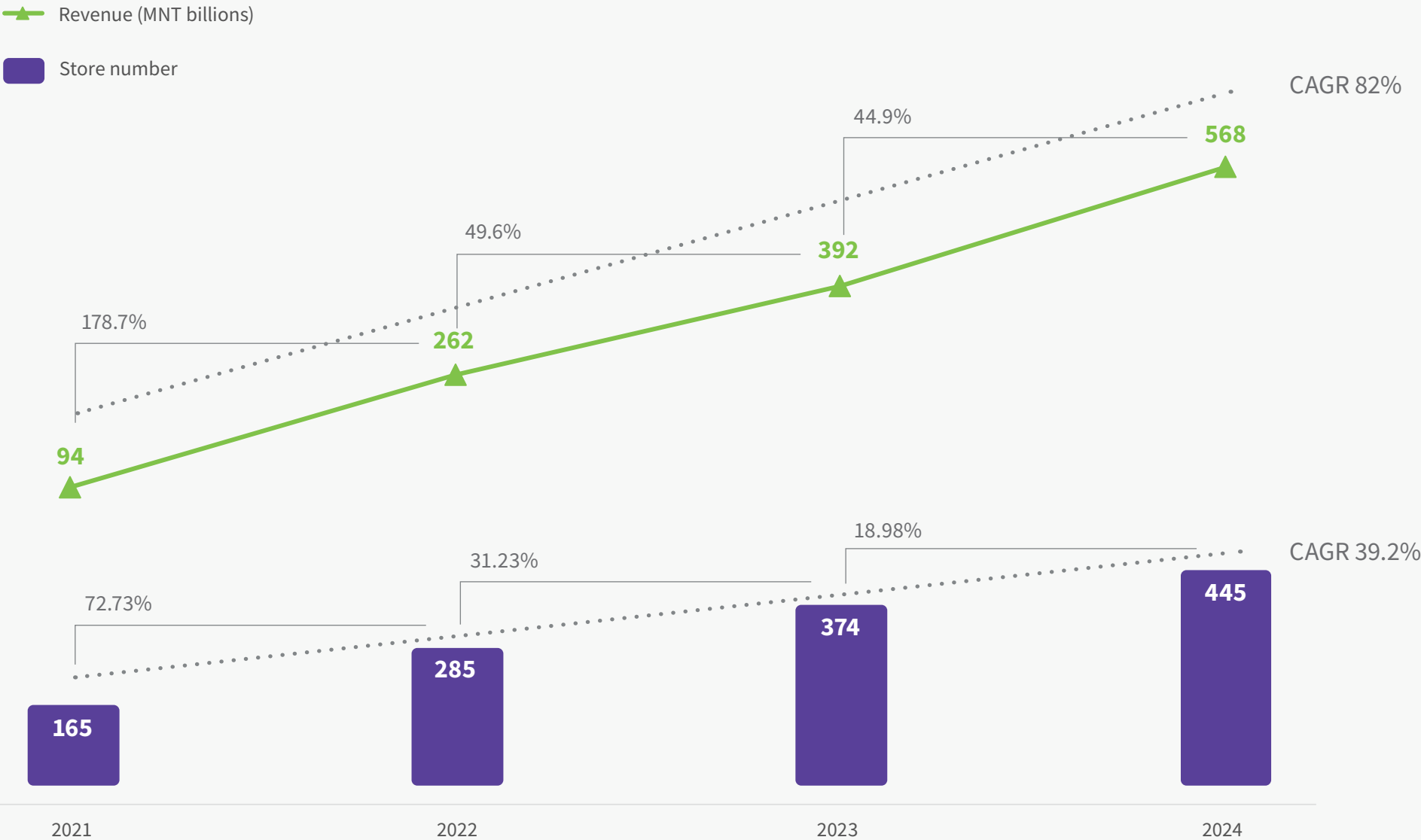
Use your collected points to purchase a variety of products at up to 60% off, available only for CU app users.

1 point = 1 MNT

keep collecting your points and redeem your favorite items easily!



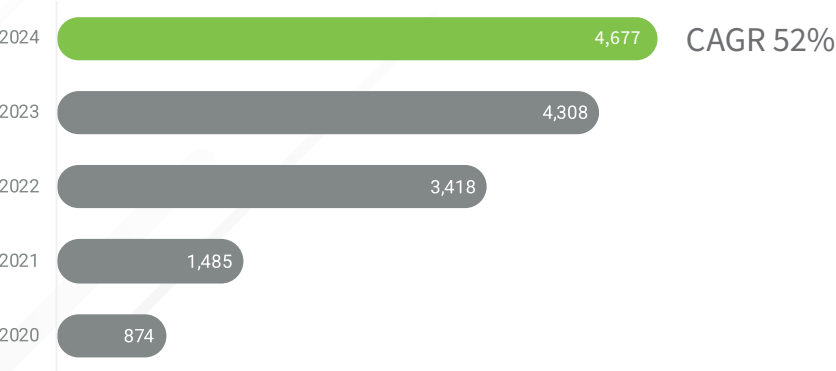
Operational Performance



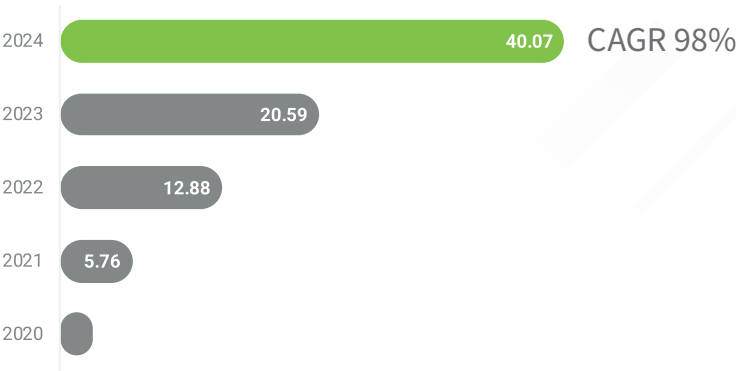


Operational performance

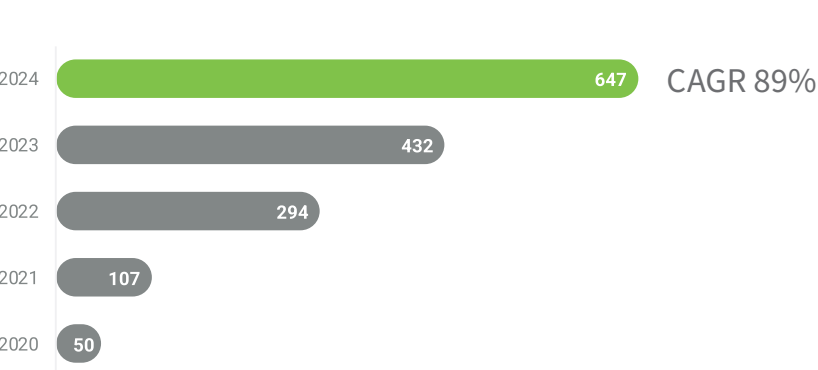
Number of employees



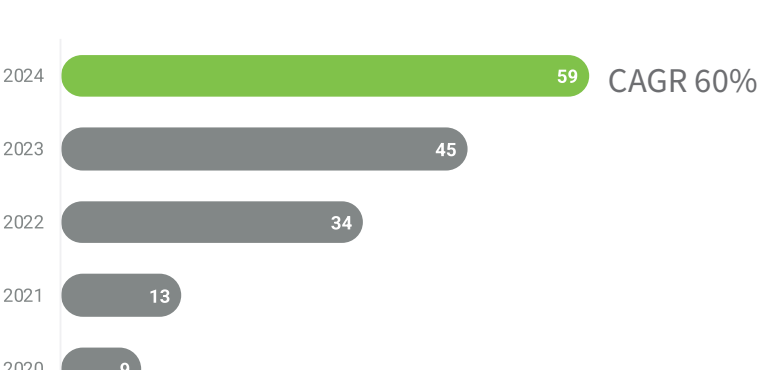
Tax payment (MNT billions)



Total system-wide sales (MNT billions)



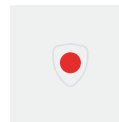
Number of customers (millions)





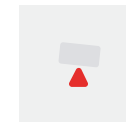
Potential risk

Brand reputation risk:



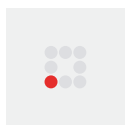
As a holder of international franchise rights, deviations from service standards may damage brand reputation and erode customer trust. The company addresses this by regularly training frontline staff in QSC standards and operating a customer service center for handling complaints and feedback.

Legal and Regulatory Risk:



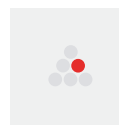
Inconsistencies and instability in the legal and regulatory environment affecting retail and convenience store operations can complicate mid-to-long-term decision-making. The company aligns its business planning and strategies with laws, regulations, and market trends to mitigate this risk.

Supply Chain Disruption Risk:



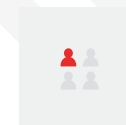
With 445 convenience stores and over 50 million annual transactions from customers, the most critical risk lies in supply chain disruptions. As business scale increases, so does the impact of disruptions and opportunity costs. To mitigate this, 99.99% of products are distributed via the company's own centralized logistics center under unified product management.

Competition Risk:



Increased competition in the retail market, especially from nearby food and convenience stores, can reduce average store sales and divide customer flow. To counter this, Premium Nexus adopts a market dominance strategy—quickly expanding to high-traffic locations with stores spaced 150–200 meters apart to maintain competitive advantage.

Skilled Labor Shortage Risk:



Growing competition in the retail sector increases the risk of skilled labor shortages. The company enhances employer branding, builds a pool of candidates aligned with its values, and implements programs to continually expand and train its workforce in line with business needs.



BUSINESS

CU convenience store business

Other subsidiaries



Central Foods LLC	40
Central Coffee Roasting LLC	41
Central Commerce LLC	42
Chinggis Beer LLC	43
Premium Nexus Logistics LLC	44
Stora Central LLC	45



Central Foods LLC

Food Production Compliant with International Standards

To deliver healthy and safe meals daily to all branches of the CU network, Premium Nexus JSC commissioned the CU food factory in Honkhore village, Bayanzurkh district, with an area of 2,600 m² in November 2020.

In 2022, in order to ensure the quality and safety of its products and meet international standards, the factory became Mongolia's first one-way flow food production facility to be officially certified for meeting the requirements of:

- Hazard Analysis Critical Control Point (HACCP)
- Good Manufacturing Practice (GMP) systems.

This factory produces around 50,000 meals daily, across 30 different product types, without the use of preservatives or stabilizers. Additionally, it provides opportunities for small and medium-sized businesses to develop products using CU's infrastructure and workforce, with the potential to sell through the CU convenience store network.

A key advantage of the facility's design is that both the food production and cold storage areas are constructed with special EPS and polyurethane panels with rounded corners to prevent bacterial growth.

To align with the expansion of its stores, the company has continually introduced automated systems to increase productivity. Major investments made in 2024 to enhance quality, hygiene, and productivity include:

- A fully automated 26-meter rice cooking line from Japan, with a capacity of 900 kg per hour.
- A Multivac packaging line from Germany capable of vacuum sealing 1,300 ready meals per hour using nitrogen and carbon dioxide gases.
- A kimchap production line capable of making 3,400 rolls per hour.

These implementations have improved product quality, increased output, and reduced human error in the production process.

To further enhance quality and safety, the company has implemented international standards, including:

- MNS ISO 9001:2016 – Quality Management System
- MNS ISO 22000:2019 – Food Safety Management System
- MNS ISO 14001:2019 – Environmental Management System

Looking ahead, the company plans to obtain MNS ISO 17025:2017 laboratory accreditation in 2025 and is actively preparing for certification.



Central Foods became the first Mongolian food production organization to certify a total of 5 standards

Central Foods LLC

CU Food Factory has officially received certifications for standardized operations and product/service conformity assurance.

1. MNS ISO 9001:2016 - Quality Management Systems
2. MNS ISO 22000:2019 - Food Safety Management
3. MNS ISO 14001:2016 - Environmental Management
4. MNS CAC RCP 1:2023 - Code of Practice - General Principles of Food Hygiene
5. MNS 4946:2019 - Mongolian food production standard

Targeted Certification for 2025

6. MNS ISO 17025:2017 - General requirements for the competence of testing and calibration laboratories.



Central Coffee Roasting LLC

Central Coffee Roasting LLC was established in 2023. It operates by roasting and packaging coffee beans used in cup coffee sold at CU convenience stores and supplying ready-to-drink packaged coffee products to consumers.

They source green coffee beans from Louis Dreyfus, a leading company in raw material trading, and roast them using equipment from Probat, a leader in coffee roasting machinery. A professional team trained in Germany is working on the roasting technology.



Green Beans

High-quality, freshly harvested green coffee beans are imported directly from their origin.



German Technology

Using world-class German technology, we roast and package our coffee locally.



CU and Horeca

In addition to reaching customers through 445 CU branches, we have successfully entered the Horeca market and gained 86 clients.



Coffee Machines

We offer our clients advanced coffee machines with the option to purchase outright or rent.



Central Commerce LLC

Central Commerce LLC has the capability to collaborate with CU convenience stores and operates in the fields of import, marketing, and distribution of globally recognized FMCG (Fast-Moving Consumer Goods) products through all sales channels. In 2023, an official partnership agreement was signed with Asahi Beer Asia Limited, and in 2024, distribution channels expanded significantly, beginning sales of Asahi Super Dry beer across 21 provinces in Mongolia. Moving forward, we plan to further expand this partnership and introduce other world-renowned beer and beverage products.



OPERATIONS CONSOLIDATED

Starting from July 2024, Central Commerce Company began managing and organizing the sales, distribution, and marketing operations of Chinggis Beer.

NEW PACKAGING

To make Chinggis Beer more accessible to consumers, a new 2-liter packaging was successfully introduced to the market, and sales began in CU branches.

LOYALTY SYSTEM

Central Commerce Company successfully organized the first phase of implementing the customer loyalty system project and began offering a rewards program to its customers.

On Trade

In 2024, by consistently distributing draft beer in the HoReCa market, we have reached a total of 344 customers and are successfully continuing our operations.



Asahi Super Dry “Cherry blossom”

Introduced the Cherry Blossom limited edition product to the market.

Market Expansion

Starting from May 2024, Asahi Super Dry has been officially distributed across all 21 provinces.

Asahi Super Dry “Nama Jokki”

Starting from November 2024, we introduced a canned draft beer featuring modern innovation and advancements.

Asahi Super Dry Draught

Starting from November 2024, Asahi Super Dry draft beer was introduced to the market.



Chinggis Beer LLC

Chinggis Beer LLC was established in 1997 and is a leading national enterprise that successfully introduced the "Chinggis Beer" brand in Mongolia's beer production sector. By working for many years with reliable European suppliers of high-quality raw materials, the company has been producing and selling high-quality pilsner-style beer — characterized by its floral hop aroma, mild bitterness, filtered clarity, and refreshing taste.

Chinggis Beer LLC has an annual production capacity of 1.5 million liters and aims to continue increasing its flavor variety, quality, and production volume, offering products in diverse packaging formats to consumers.

In addition to beer production, the company is successfully operating in the food service sector in Ulaanbaatar through Chinggis Beer Club LLC.





Premium Nexus Logistics LLC

Premium Nexus Logistics LLC has been prepared to collaborate with CU convenience stores starting from October 2024, undertaking the operation of a centralized distribution center and cold chain warehouse along with transportation and distribution services. Moving forward, we aim to implement effective logistics solutions based on international standards, providing economically efficient services and contributing to the success of our clients.



DISTRIBUTION CENTER

The distribution center has the capacity to prepare orders for 550 stores through dry distribution. Additionally, it operates efficiently with 140 employees across a total area of 6,220 square meters.



COLD CHAIN

WAREHOUSEThe cold chain warehouse has the capacity to prepare and dispatch orders for 609 stores. The warehouse covers a total area of 1,000 square meters and operates successfully with 84 employees.



TRANSPORTATION AND DELIVERY SERVICE

We have purchased 70 ISUZU brand vehicles equipped to transport goods from distribution centers under designated temperature conditions. Additionally, these vehicles have the capacity to replace over 100 subcontractor vehicles.



Stora Central LLC

Stora Central LLC offers a wide range of products for purchase in the Mongolian market through a cross-border e-commerce service platform that provides integrated technology and transport logistics solutions.

The company has provided the opportunity to order goods from two of the world's leading online shopping platforms — Amazon (USA) and Taobao (China). In September 2024, Stora introduced its V2.0 version, bringing many new features to users' hands, including the ability to deliver internationally ordered goods directly to CU network stores.

As of December 2024, Stora Central LLC is successfully operating with 90,000 registered users.



As part of this update, Mongolian customers can now access the following benefits through the Stora platform:

- Access to a wide range of products through the American eBay platform.
- Household goods heavily purchased through Costco.
- Latest product models made easily accessible through Apple.
- Premium beauty products from major brands provided by Sephora.
- Immediate access to the latest global fashion trends through Nike.
- Affordable access to products from the famous Swedish brand IKEA, offered via the upgraded V2.0 platform.

These opportunities have been made possible by the integration of technology, transportation, and order consulting services into the newly upgraded V2.0 system, providing customers with an easier and more efficient shopping experience



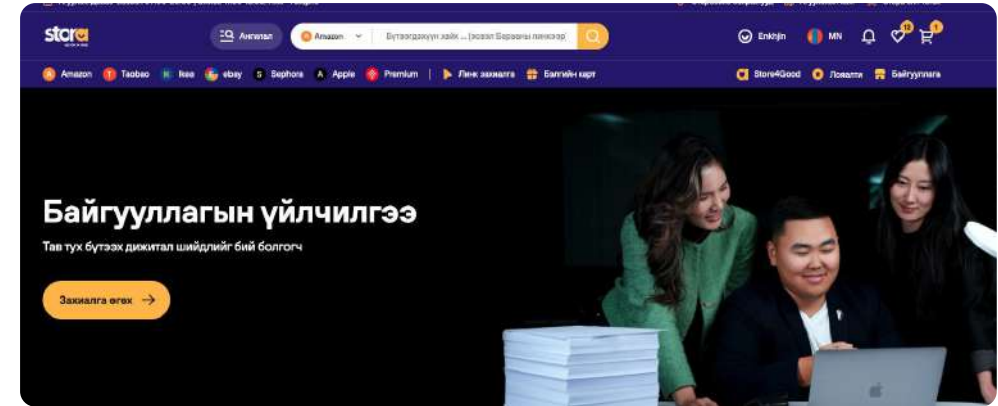
eBay

eBay is one of the largest online marketplaces in the United States. Through Stora's technology integration, Mongolian customers now have access to over 1.7 billion products available on the platform. eBay is especially known for offering unique items such as rare antiques, collectibles, car parts, technological goods, and various exclusive products that are hard to find elsewhere. This provides customers with a wide range of options and a unique shopping experience, meeting special and distinctive needs.



JD.com

JD.com is ranked 52nd on the Fortune 500 list and is China's largest company in online retail, logistics, real estate, and innovation research. Through an official agreement with the Stora.mn platform, Mongolian customers can now purchase a wide range of non-food consumer goods listed on JD.com. This partnership not only connects the two platforms but also establishes a logistics agreement with JingDong Logistics to transport goods from all corners of China to Mongolia. This marks an important step towards offering customers a wider selection, faster and more reliable delivery, and simplifying the overall shopping process.



StoreForGood – A Choice that Loves the Earth

Stora Central LLC has launched a project called StoreForGood in alignment with the 17 Sustainable Development Goals. This project aims to reduce unnecessary purchases and wasteful consumption by encouraging people to exchange products that would otherwise be discarded, thereby extending product life cycles and minimizing waste that harms the environment. Through this project, using the infrastructure of stora.mn and StoraBox, people can now exchange:

1. Books
2. Children's toys
3. Clothing

Moving forward, the range of exchangeable items will be expanded, promoting eco-friendly choices and fostering a new trend of exchanging unused items to create a more sustainable lifestyle.

Corporate Procurement Outsourcing Service

We have introduced a new comprehensive procurement service product designed for business clients, aiming to simplify the challenges organizations face with various purchases, price comparisons, and research tasks. Through this service, companies can order a wide range of products — including equipment, merchandise, specialized items, office furniture, electronics, stationery, and ready-made gifts — from the United States and China at more affordable prices and with a broader selection. This service covers the entire process, including ordering, transportation, customs clearance, research, consulting, and price comparison, helping organizations streamline their procurement processes and operate more efficiently.



SUSTAINABLE DEVELOPMENT

Sustainability	49
Environment	51
Social	58
Governance	70



Sustainable Development Policy and Strategy

Although Premium Nexus JSC does not yet have a specific document detailing its sustainable development policies, objectives, and implementation regulations, the organization's leadership has demonstrated a strong focus on sustainability. Based on this commitment, Premium Nexus has identified sustainable development as one of the core issues to be addressed in its future policies and strategies. The company is actively working on developing the relevant policy documents, showing leadership at the management level. It has updated its Code of Ethics and implemented the Whistleblowing Procedure as well as the Complaints Handling and Resolution Procedure. Premium Nexus aligns its operational goals and objectives with the 17 Sustainable Development Goals (SDGs), ensuring that implementation is carried out effectively and that outcomes are reported to all stakeholders openly and transparently.

Capacity Building Activities

Although an integrated training program on sustainable development has not yet been established, specialized training sessions have been conducted on labor relations, occupational health and safety (OHS), environmental protection, and supply chain sustainability. The related information has been incorporated into the relevant sections.

Oversight

The "ESG Committee" under the Board of Directors is responsible for developing the company's policies, strategies, and regulations related to Environmental, Social, and Governance (ESG) matters, monitoring their implementation, and reviewing internal control and risk management activities. Therefore, sustainability matters do not fall under the responsibilities of the Audit Committee.

Reporting and Assurance

Since 2021 (prior to becoming a publicly listed company), Premium Nexus JSC has been preparing ESG reports, having them verified by independent third parties, and publicly disclosing them.

Membership and Collaboration

We collaborate with the Mongolian National Chamber of Commerce and Industry. With strong support from the government and international organizations, we are actively working to implement the UN Guiding Principles on Business and Human Rights into our operations and are contributing to the achievement of the Sustainable Development Goals through joint efforts.



ESG MATERIALITY ASSESSMENT

Within the framework of the 2023 Environmental, Social, and Governance (ESG) report, Premium Nexus JSC conducted a materiality assessment based on feedback from internal and external stakeholders, covering 14 ESG impact factors arising from the company's operations.

This assessment aimed to determine the significance of ESG issues both for stakeholders and the organization, and to evaluate the potential impacts of these issues on the company's financial performance, reputation, and long-term value creation. For the 2024 ESG report, the company maintained the same materiality assessment, continuing to evaluate based on the same 14 factors and to monitor and report on the issues deemed important by stakeholders.

The goals set by Premium Nexus JSC and the materiality assessment matrix within the scope of the 14 ESG impact factors are presented.





ENVIRONMENTAL MANAGEMENT PLAN

Premium Nexus JSC, in compliance with Mongolia’s "Law on Environmental Protection," "Law on Environmental Impact Assessment," and other relevant legislations, conducts Environmental Status Assessments and Detailed Environmental Impact Assessments through professional organizations. The company ensures that the Environmental Management Plan (EMP) is approved annually by the authorized body and diligently implements it.

Additionally, the company takes concrete measures to minimize any negative environmental impacts from its operations and adheres to the principles of sustainable development. In 2024, the Group’s subsidiaries continued to implement the following actions to protect the environment and reduce environmental pollution, in accordance with the recommendations outlined in the General Environmental Assessment Reports.

MANAGEMENT, STRUCTURE, AND ORGANIZATION

On February 25, 2022, the Board of Directors of Premium Nexus JSC approved the Environmental, Social, and Governance (ESG) Committee's operational procedures under Resolution No. 7. According to its mandate and responsibilities, the ESG Committee holds meetings quarterly and reports to the Board at least twice a year on ESG-related activities and initiatives. The ESG Committee must have at least three members, with at least two-thirds being independent members. The Board of Directors elects both the committee members and the committee chair by majority vote. Only board members are eligible to serve on the committee, and the committee must be chaired by an independent member.

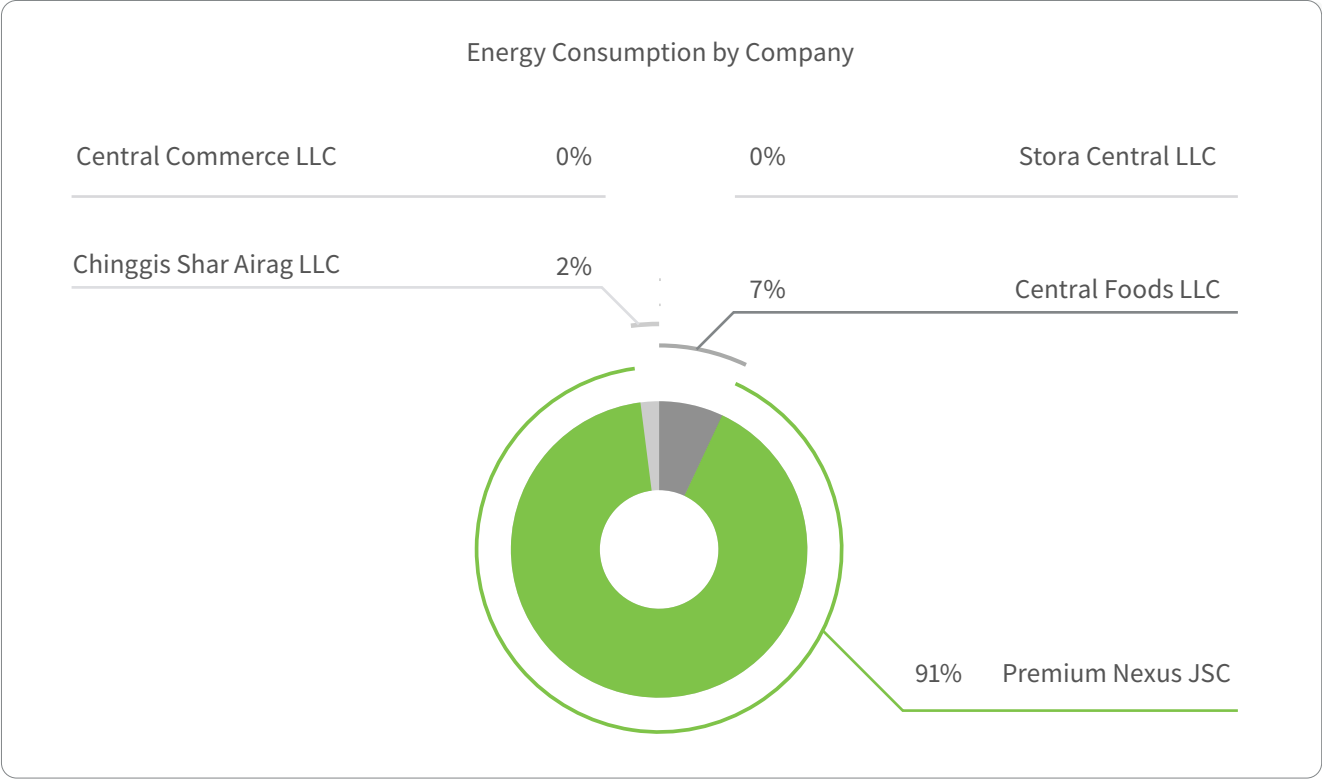
Board Committee	Names of Members	Position
Environmental, Social, and Governance Committee (ESG Committee)	U. Erdenechimeg	Head of Committee, independent Board member
	Garry Biondo	Independent Board Chairman
	Ch. Munkhchimeg	Board member



Energy

Premium Nexus JSC operates across various facilities including its central food production center, centralized warehouse, beer and coffee production sites, distribution centers, associated offices, and 445 convenience store branches located in both urban and rural areas. All of these facilities have signed contracts with the Electricity Distribution Network State-Owned Company (EDS) for power supply, and payments totaling MNT 6,182,436,760 were made on time.

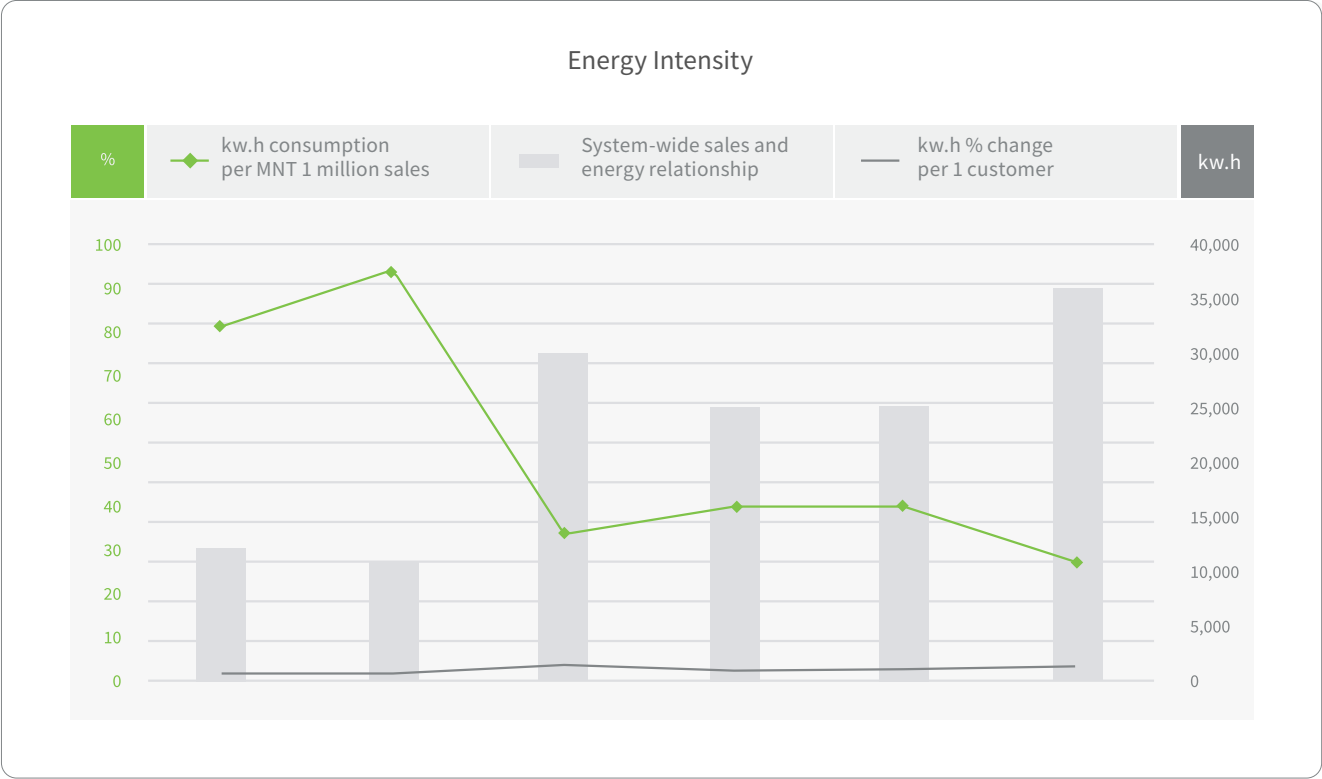
During the reporting year, the company consumed a total of 23,594,880 kWh of energy, of which 20,269,967 kWh was electricity and 3,325,812 kWh was heating energy. Compared to the previous year, electricity consumption increased by 28.9% in 2024, mainly due to an increase of 81 new store branches and the expansion of electricity use in the operations of its subsidiaries. Over 90% of the total energy consumption (Figure 1) was attributed to the energy and heating needs of the store branches. When comparing energy consumption against sales revenue, it shows that as revenue increases, energy consumption also rises.





Energy Intensity

In the retail stores, which account for the majority of total energy consumption, it was calculated that 3.26 kWh of energy is consumed per customer served, and 27.87 kWh of energy is consumed per MNT 1 million in sales revenue. Compared to the baseline year of 2019, the amount of energy used per customer has increased by 5.3 times; however, the energy consumption per MNT 1 million in sales revenue has decreased by 2.9 times. This indicates that the company's energy efficiency relative to sales revenue has improved, and that customers are purchasing a greater variety of products per visit rather than a single product.





TRANSPORTATION MANAGEMENT

In 2024, we continued to operate our delivery services between 4:00 AM and 8:00 AM. Fresh food products (approximately 80,000–100,000 items daily) are delivered to branch stores using refrigerated trucks from the cold chain distribution center located in the eastern part of the city, while daily groceries are delivered from the regular distribution center in the southwest using standard delivery trucks. Thanks to this transportation management system, the number of delivery vehicle movements has been significantly reduced, and by scheduling deliveries during non-peak traffic hours, transportation time has been shortened by four times, fuel consumption has decreased by 80%, and air pollution and greenhouse gas emissions have been noticeably reduced.

Petrol consumption

- 80% 

Delivery time

4x shorter



MEASURES TO REDUCE GREENHOUSE GAS EMISSIONS

By utilizing the CU mobile application in the operations of our convenience stores, we have reduced paper usage, contributing to the conservation of natural resources and the reduction of greenhouse gas emissions.

According to our calculations of greenhouse gas intensity, we emit 1.62 kgCO₂e per customer served and 45.15 kgCO₂e per 1,000,000 MNT of sales revenue.



Waste Management Survey 2024

Due to waste transportation companies failing to collect and transport waste on the scheduled days and times, waste accumulation has become a significant issue at our convenience stores. To address this problem, we conducted this survey to explore the possibility of sorting waste at the source in our branch stores, food production center, and distribution centers.

Per customer

30g / day

368 stores

1625.7 tons / year

4454 kg / day

Average daily waste generated per store:
13 kg

56% of total waste can be recycled as follows:

Recyclable



Food waste can be used as compost fertilizer.



Carton papers /kg/

26%

Food waste /kg/

17%

Packaging waste /kg/

8%

Plastic bottles /kg/

6%

Plastic bags /kg/

4%

Glass bottles /kg/

2%

Hazardous waste /kg/

2%

Metal containers and cans /kg/

1%

Other waste

33%



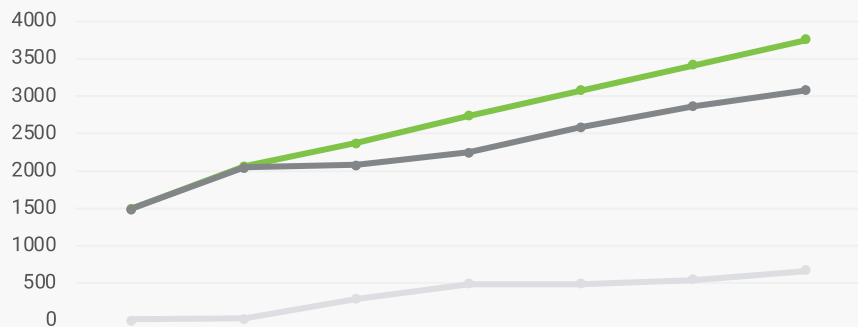
Хог, хаягдлын судалгаа 2024

Хог хаягдлын судалгааны үр дүнгээс харахад Эх үүсвэр дээр ангилан ялгаж, дахин боловсруулалтыг хийснээр 2029 он гэхэд хог хаягдлаас үүсэх хүлэмжийн хийн ялгарлыг 2 дахин бууруулах боломжтой байна. Хог хаягдлыг ангилан ялгаж, дахин боловсруулах үйлдвэрүүдэд нийлүүлэх ажлыг 2025 оноос шатлалтайгаар хэрэгжүүлэхээр төлөвлөж байна.

Нүүрс хүчлийн хийн ялгарал

1 метр тонн CO₂

— Нийт
— Бууралт (компост үйлдвэрлэл)
— Бууралтын зөрүү

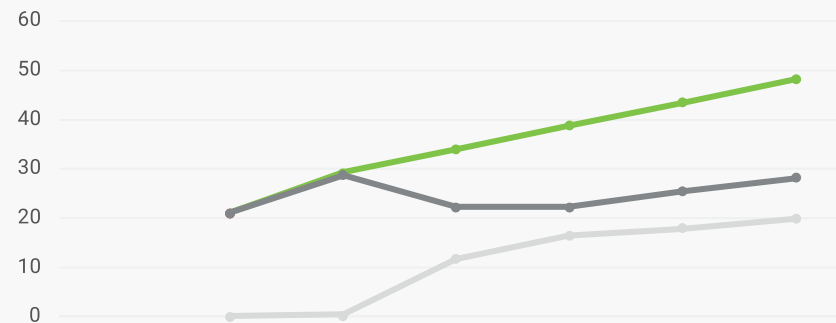


2024 он	2025 он	2026 он	2027 он	2028 он	2029 он	2030 он
1491	2062.2	2371.3	2741.4	3080.5	3420.6	3759.8
1490	2041.4	2078.1	2246.7	2585.3	2870	3085
0	20.8	293.2	494.7	495.2	550.6	674.8

Метан хийний ялгарал

1 метр тонн CH₄

— Нийт
— Бууралт (компост үйлдвэрлэл)
— Бууралт зөрүү



2024 он	2025 он	2026 он	2027 он	2028 он	2029 он
21	29.2	34	38.8	43.5	48.3
21	28.9	22.2	22.2	25.5	28.3
0	0.3	11.8	16.6	18	20



Premium Festival

The biggest summer event uniting all companies of the Premium Corporation, the "Premium Festival" music festival, was held in August 2024.

Our dearest value — the Premium Family — came together as colleagues and youth to sing, dance, enjoy live music, and spend a summer evening filled with unforgettable memories.





As of 2024, Premium Nexus LLC has a total of 4,342 employees, with 4,013 based in Ulaanbaatar and 329 working in 13 provinces across the country.

The company is actively expanding its operations in regional areas, and the number of local employees is steadily increasing.

The policy to increase the regional workforce is closely linked to the expansion of branch stores and is aimed at achieving the following objectives:

- Providing stable income and job opportunities for local residents.
- Reducing migration and creating conditions for employees to stay with their families.
- Supporting youth employment in regional areas and retaining skilled human resources within the region.
- Reducing the concentration of the labor market.

These goals are important steps in promoting inclusive social and economic development. Going forward, Premium Nexus LLC will further expand the regional workforce structure, making a long-term positive impact on the regional economy, and working with a strategy to support regional development. As part of this, the company will continue to train and employ local residents in newly opened branch stores, providing them with stable sources of income.

Region	Number of employees
Arkhangai Province	21
Bulgan Province	14
Govisumber Province	7
Darkhan-Uul Province	28
Dornogovi Province	21
Dundgovi Province	7
Orkhon Province	56
Uvurkhangai Province	21
Umnugovi Province	42
Selenge Province	42
Tuv Province	49
Khentii Province	21
Ulaanbaatar City	4348
Total	4677



Human Resources and Diversity, Equity, and Inclusion

Premium Nexus LLC adheres to the principles of diversity, equal opportunity, and inclusive employment in its human resources policies. Our company focuses not only on a single group but creates a structure that includes representatives from all age groups, thus supporting employment for people from all social strata.

Youth employment holds a special place in our strategy, and to prepare skilled future workers, we provide training and development policies. Additionally, the company serves as an important platform for providing first work experience.

Involvement of People with Disabilities:

Premium Nexus LLC implements an open policy and regulations regarding the employment and integration of people with disabilities. As of 2024, a total of 129 people with disabilities are employed, and special measures are taken to support their work performance and involvement. For instance, shortened working hours are offered to employees with disabilities, providing them with opportunities to improve their skills, advance in their careers, and work in an environment where they can grow, be valued, and stay motivated.

Employees with disabilities contribute to increased social engagement and self-confidence, having a positive impact on other colleagues and customers.

Diversity and inclusion are fundamental principles of the employer’s human resources policy:

- Fair and non-discriminatory recruitment
- Skill development and career support
- Accessible and safe working environment
- Diversity and equal opportunity principles
- Employee satisfaction assessment and improvement

Under this policy, Premium Nexus LLC aims to create a more inclusive labor market and provide equal opportunities.

Work force /age/	Employees	Percentage
Employees aged 45-71	159	4%
Employees aged 35-44	384	9%
Employees aged 25-34	807	18%
Employees aged 18-24	2992	69%

Хүйсийн бүтэц, жөндөрийн тэгш байдал

Indicators	Female	Male
Board of Directors (9)	22%	78%
C-level and middle management	46%	54%
Total employees	67%	33%

Premium Nexus LLC upholds the principles of human rights and dignity in its operations, consistently adhering to the principle of equal participation. The company’s internal labor regulations include provisions to ensure gender equality, offering equal opportunities to every employee at all levels, and striving to create a fair environment free from gender and other forms of discrimination. This principle ensures gender equality at the organizational level and creates the foundational conditions for fostering a workplace culture based on mutual respect and understanding among employees. In this way, Premium Nexus LLC has consistently promoted the creation of a positive, collaborative environment and supported activities aimed at developing the organizational culture.



Талент ба сургалт хөгжил

Premium Nexus LLC integrates its core values into daily operations, aiming to create a work environment that fully supports employees' trust, motivation, and self-confidence. Such a cultural environment helps to unlock and develop the full potential of our most valuable asset, our employees.

We focus not only on attracting top talent from the market but also on training and developing our internal workforce.

We implement training and development policies to shape our employees into skilled professionals with leadership capabilities and cross-industry value. Our employees are not only encouraged to perform their duties effectively but also to participate in on-the-job training programs that focus on the next level of industry skills.

This fosters a belief that employees can continue to grow and develop within our company and contribute to its long-term success. We direct our human resources not just towards meeting current needs but also in preparation for future development, with a focus on building the best teams that will have a positive impact on society.

Each employee has the opportunity to participate in a training and development system that meets their skills requirements and needs.

They can access relevant training programs, evaluate the skills they need to acquire, and work with management and the company to receive support and create development plans to bridge

Indicators	Units
Training programs	16
Training man hours	31,999 hours
Program participants (cumulative)	11,672
Career advanced employees	811
Career advanced employee ratio	19%



Training and Development Policy

The training and development policy is aligned with the company's business strategy and follows a people-centered approach that supports each employee in achieving their career goals. In 2023, Premium Nexus LLC revamped its comprehensive training system and implemented several programs aimed at making a tangible impact on the career growth of employees.

One of these programs is "Paid Training," which allows employees to participate in all company-organized training sessions during working hours with pay. Additionally, for office staff, every Friday from 9-11 a.m. is designated as "Training and Development Time," providing an essential step in cultivating a culture of self-directed learning among employees.

As of 2024, the company has organized a total of 31,999 person-hours of training in 16 different management areas, aimed at guiding employees in the workplace, helping them adapt, improving their professional skills, and enhancing their knowledge. A total of 11,672 employees participated in these sessions, offering the necessary support for employee capacity building and professional development.

Furthermore, the training center of Premium Nexus LLC has received special authorization from the Ministry of Labor and Social Protection to train specialists in "Retail Workers" under the certification of the Training, Evaluation, and Research Institute in 2024. This provides an opportunity for all employees working in retail to gain professional skills and work in a pleasant working environment.

In particular, through studying at the training center, employees can graduate with an officially recognized "Retail Worker" qualification from the Ministry of Education of Mongolia, providing them with employment opportunities and the possibility of continuous learning.

Career Support Programs:

Premium Nexus LLC supports the career development of its employees through a fair and transparent evaluation system, creating a sustainable growth and development environment for human resources.

Career Level Evaluation:

The company fairly and transparently evaluates employees' job performance and professional skills, advancing those who meet the evaluation criteria in their career progression. In 2024, a total of 3,385 employees participated in the career level evaluation, with 811 employees successfully meeting the criteria and advancing their career levels.

Promoting Equal Opportunities and Diversity:

The company aims to establish a culture of equality and non-discrimination in the workplace, fully supporting gender balance, diversity, and different talents and skills. In 2024, 70% of the company's total employees were female, and 77% of those who advanced in their career levels this year were female employees.

Through talent management policies, the organization creates a sustainable environment that values the skills of its employees, ensures career progress, and provides equal opportunities, thereby enhancing the value of its workforce.



Best Employer Supporting Training and Development

The "MONGOLIAN LABOR MARKET SUMMIT: Good Workplace Awards 2024," the largest gathering in the labor market, is a prestigious event that recognizes the most respected organizations in the human resources sector. This year's awards received submissions from over 270 companies across 10 categories, and the evaluation was conducted by a diverse panel of judges using a point-based system.

As a result of the evaluation, Premium Nexus LLC was awarded the title of "Best Training (Upskilling)" or "Best Employer Supporting Training and Development" in 2024.

This achievement highlights the organization's commitment to the sustainable development, skill advancement, and adherence to international labor standards for its employees.

This award reflects the effectiveness of Premium Nexus LLC's human resources policies and marks a significant recognition of its contribution to supporting the growth and development of the organization.

Premium Nexus LLC Employee Satisfaction and Engagement Survey

Premium Nexus LLC regularly evaluates employee satisfaction and engagement levels, focusing on improving the company culture to ensure the long-term stability of the workforce. In 2024, based on Gallup's methodology, an employee satisfaction survey was conducted, with 85% of the company's core employees participating.

The survey covered a wide range of operations, including the central office, warehouses, distribution centers, factories, and branch stores. The results showed that employee satisfaction stood at 73%, a 1% increase from the previous year in 2023.

Among the surveyed employees, 68% expressed their willingness to recommend the company's work environment to friends and family, while 62% indicated plans to continue working at the company for the next two years. Additionally, there was an increase in positive ratings regarding career advancement, performance evaluation, and promotion policies, reflecting higher employee trust and motivation.

This survey demonstrates Premium Nexus LLC's commitment to its human resources policy and the respect it holds for its employees, providing crucial insights into the future development of the organization.



Premium Nexus LLC Health and Safety Management

Premium Nexus LLC operates with the goal of ensuring that "every employee arrives at work healthy and safe, and returns home healthy and safe, while customers enjoy a safe environment." To achieve this goal, the company has implemented and operates a comprehensive Occupational Health and Safety (OHS) management system. The company's OHS management system is based on the PDCA (Plan-Do-Check-Act) model.

Premium Nexus LLC first adopted its OHS policy on June 3, 2020, with Executive Director's Order A/20-29, and currently, the company has 14 key regulations regarding health and safety.

OHS Regulations:

- General OHS Regulations
- Shift Handover and Pre-Work Meeting Regulations
- Work Suspension Rights Regulations
- Incident and Violation Management Regulations
- Policy on Alcohol, Drugs, and Psychotropic Medications
- Risk Management Regulations
- Lockout, Tagging, and Energy Source Isolation Regulations
- Restricted Area Access and Work Regulations
- Working at Heights Regulations
- High-Temperature Work Regulations
- OHS Training, Knowledge Reinforcement, and Exam Regulations
- Occupational Health, Safety, and Environmental Committee Regulations
- Employee Health Monitoring Regulations
- Fire Safety Regulations

The OHS department at Premium Nexus LLC is responsible for the implementation and continuous improvement of the OHS management system. The department provides professional support to the company's management and employees. The OHS department reports directly to the Executive Director and is staffed with two managers, three specialists, and one medical professional.

In addition to internal employees, the OHS culture is also promoted among contractors and subcontractors. Specific requirements are defined and incorporated into contracts to ensure the prevention of workplace accidents, acute poisoning, and occupational diseases. The implementation of these requirements is evaluated based on specified performance metrics.

The OHS management system plays a crucial role in improving the ability of employees to work according to health and safety standards, thereby enhancing the company's overall performance and capacity.



Employee Safety at Premium Nexus LLC

Premium Nexus LLC has implemented a variety of measures aimed at ensuring the safety of its employees. These measures include:

- **Surveillance Cameras Installed in All Stores:** To ensure safety, surveillance cameras are installed in all stores, providing constant monitoring and improving overall security.
- **Security Contract with a Guard Service:** The company has a contract with a security service provider. In case of emergency or hazardous situations, there is a special button in the stores that, when pressed, calls for immediate assistance. The security team is expected to arrive within 10 minutes after the button is pressed.
- **OHS Mobile Application (Bukhbat):** An application has been developed to provide employees with access to safety regulations, guidelines, and hazard reporting tools. This app is used to facilitate communication and ensure workers can quickly report safety concerns.

Safety Culture Campaigns: Premium Nexus LLC runs monthly initiatives aimed at promoting a positive culture of occupational health, safety, and well-being. Under the slogan "Let's Spread the Culture of Safe Operations Together," the company identifies and rewards the best safety leaders and employees with certificates and valuable prizes.

General Liability Insurance: In addition to accident insurance, the company has general liability insurance covering injuries to third parties, including subcontractors and affiliates. This insurance also covers damage to property and other health-related risks.

Contractor Safety Requirements: Contractors and subcontractors are required to comply with OHS standards, including providing their employees with accidental injury insurance, driver liability insurance, certified driver insurance, and insurance for vehicles and equipment used in operations.

Emergency Readiness at Premium Nexus LLC

Premium Nexus LLC has developed disaster risk assessments and emergency response plans for its buildings and facilities in collaboration with the relevant emergency management authorities. The company's Executive Director issued order A/24-66 to establish a professional disaster protection team.

To ensure fire safety at each store, the following measures are implemented:

- Fire Extinguishers
- Fire Blankets
- Carbon Monoxide Sensors

All equipment is regularly monitored, and safety checks are performed to maintain operational readiness.

Additionally, the company's food production facility is fully equipped with a 100% automated fire protection system. The gas facilities are also fitted with sensor-based systems that automatically halt gas usage and turn off the equipment in the event of a gas leak.

These measures are crucial in reducing risks during emergencies, ensuring the safety of employees, and maintaining operational readiness for any unforeseen situations.



Supporting development of local manufacturers

CU chain stores have been supporting the development of food suppliers since 2022 by initiating a program to improve the capabilities of suppliers who provide prepared food. To ensure food safety, CU has implemented the 'Let's Grow Together' program, aimed at improving working conditions and promoting continuous adherence to hygiene practices. This program, which supports the implementation of the HACCP (Hazard Analysis and Critical Control Points) standard, has been carried out in 4 phases.

In 2023, a total of 6 suppliers implemented the HACCP standard, and by 2024, 11 national manufacturers had obtained certification for HACCP compliance.

By implementing the HACCP standard in their operations, these businesses can ensure product quality and safety at all stages, from raw material procurement to production, distribution, storage, and delivery to consumers. This allows them to produce healthy and reliable food under strict control, providing customers with safe and trustworthy products.

In 2025, CU chain stores plan to add 5 more suppliers to the HACCP certification program and are preparing for this goal, with a commitment to achieving success through continuous efforts

Measures to Reduce Customer Complaints to Ensure Food Safety in Supplying Safely Prepared Food to CU Network

Measures to Reduce Food Safety Risks

In 2024, the CU network stores are enhancing their control systems at key points in the supply chain, including food suppliers, distribution vehicles, and branch stores, to reduce food safety risks.

As a result of these measures, there has been a 15% reduction in serious complaints or health-related issues reported by customers, compared to 2023.

This demonstrates the effectiveness of the CU network's food safety management system, which focuses on product quality and plays a significant role in minimizing risks and ensuring safe food products for customers.



Improvement Activities for Urban Areas

CU stores have introduced various services to meet the needs of over a million customers, offering a range of services without requiring any purchase. These initiatives have raised the standard of foodservice culture in both the capital and regional branch locations. The following activities are being focused on:



Restrooms:

By providing public restrooms in the capital, CU has solved long-standing issues and helped improve the quality of life for city residents. This initiative ensures comfortable living conditions for citizens and addresses a previously unmet need.



Outdoor Area Cleaning:

CU stores maintain the 50-meter surrounding area by landscaping, installing lighting, and ensuring safety from hazards like slips and falls.



24-Hour Surveillance:

The stores are equipped with surveillance cameras, with recordings kept for one month. This helps prevent incidents such as forgotten items, theft, or crimes, and enables the authorities to review footage with permission for evidence.



Free Wi-Fi:

Providing free Wi-Fi is a valuable service, similar to coffee shops, enabling customers to access the internet in a comfortable environment in both central and suburban areas.



Postal Service:

CU stores collaborate with relevant government agencies to set up Stora delivery points and kiosks for government services, improving access to postal services and convenience for customers.



Delivery Service:

During the COVID-19 pandemic, CU introduced delivery services, ensuring close proximity to customers and providing a quick way to deliver essential products during the crisis. These activities contribute significantly to improving the quality of life in the capital and regional areas, enhancing cleanliness, safety, and increasing the respect and appreciation from local communities.



Social initiatives



Premium Corporation and Premium Nexus Support the "Value Foundation" Child Welfare Program

As part of their corporate social responsibility efforts, Premium Corporation and Premium Nexus have pledged to support the child welfare projects initiated by the Value Foundation. They will provide a donation of 340 million MNT to support children from households living near the Ulaanchuluut garbage dump.



ICU Program

Premium Nexus LLC has been implementing the ICU program in collaboration with the Capital City Police Department since 2021. The program is designed to protect children from accidents, assist lost children in being reunited with their parents or guardians, and provide a safe shelter for children in dangerous situations due to domestic violence. Since the program's inception, 14 children who had gotten lost have been safely reunited with their parents or guardians. The ICU program not only safeguards lost children but also creates a protective environment for those in danger, offering temporary shelter until the threat has passed.



Social initiatives



"Show It and Give It" Campaign

Насанд хүрээгүй хүүхдэд насны хязгаарлалттай бүтээгдэхүүн болох электрон болон утаат тамхи, согтууруулах ундаа худалдан авахаас урьдчилан сэргийлж иргэний бичиг баримтыг шалган худалдаалахад уриалсан “Үзүүлээд Өгье” аяныг хэрэгжүүлсэн.



"Culture Starts with You" Campaign

In collaboration with the General Police Department and GS25, the "Culture Starts with You" campaign was successfully carried out. This initiative aimed to improve public culture and ethics, promoting the creation of a respectful and courteous society. The campaign encouraged the public to engage in more polite and respectful interactions with others. It reached a total of 65,278,300 people, making it one of the largest campaigns. Additionally, it was recognized as the best advertising campaign of 2024, winning the "Silver Tree" award.



Governance

The corporate governance structure of Premium Nexus LLC (“the Company”) is aligned with the relevant laws and regulations of Mongolia. It is designed to define the company’s core activities, policies, and strategies, establish effective internal controls, properly manage resources and risks, and provide the necessary conditions for guiding and directing the executive management.

The company adheres to the Corporate Governance Code approved by the Financial Regulatory Commission and follows internationally recognized best practices and principles. The Company believes that good governance plays a crucial role in implementing business strategies, fulfilling its obligations to shareholders and other stakeholders, protecting their interests, and ensuring business ethics, transparency, and fairness.

Shares and shareholders

The company obtained official approval to become a publicly traded joint-stock company on October 13, 2021, from the Financial Regulatory Commission (“FRC”). On November 3, 2021, the company successfully completed its initial public offering (IPO) under the III category of the Mongolian Stock Exchange (“MSE”), and began secondary market trading on November 12, 2021, thus becoming a publicly traded company. On May 5, 2022, the MSE's Executive Director issued Order A/42, moving the company’s securities to a higher category, II category, in the exchange.

As of December 31, 2024, the total number of common shares issued by the company, as registered with the MSE, the Central Securities Depository, and the State Registration Agency for Legal Entities, is 1,114,252,034. The total number of shareholders stands at 9,974.

Shares

Indicators	31-12-2022	31-12-2023	31-12-2024
Total common shares issued	817,768,643	817,768,643	1,114,252,034
Total number of shareholders	10,108	9,615	9,974

Shareholder structure

31st of December 2024 snapshot		
Shareholder structure	Number of shares	Ownership
A. Gankhuyag	300,848,138	27.00%
A. Ganbold	207,204,006	18.60%
Premium Group LLC	191,266,240	17.17%
BGF Retail Co. Ltd	92,600,479	8.31%
Ts. Bayarjargal	88,164,258	7.91%
Others	234,168,913	21.02%
Total	1,114,252,034	100.00%



Board of Directors

The Board of Directors (BOD) aims to create long-term value for shareholders and other stakeholders by defining the company’s core operations, policies, and strategies in alignment with the interests of shareholders. It directs and oversees the execution of the company's goals, objectives, and business plans. The BOD is composed of 9 members, 6 of whom are regular members, and 3 are independent members.

On November 7, 2024, the BOD relieved Z. Uyanaga of their duties and appointed Ch. Mönkhchimeg as a new member of the BOD, and as a member of the Environmental, Social, and Governance (ESG) Committee.

The company provided a comprehensive orientation and training on its operations, business, policies, and regulations to the newly appointed board member. The changes to the BOD composition were communicated to the Financial Regulatory Commission (FRC) and the Mongolian Stock Exchange (MSE), and the information was disclosed through the MSE’s electronic platform to ensure transparency.

The BOD focuses on integrating sustainable development goals and human rights principles into decision-making processes. As part of this initiative, the board is working to increase the participation of women in decision-making roles. As of 2024, women constitute 22.2% of the BOD members, while 48% of senior management across employees and 76% of leadership positions among suppliers are held by women.

Board of Directors’ compensation

In the 2024 financial year, the independent members of the Board of Directors were paid a monthly salary and bonus of 3 million MNT. The table below shows the details regarding the number of shares owned by the members of the Board of Directors and the Executive Management of the company.

(Here, the table would be placed with relevant details about the shares owned by the Board members and Executive management, as mentioned in the original content.

Training and Development of the Board of Directors

The company includes new members of the Board of Directors in an orientation program that covers key information about the company’s financial reporting, business characteristics and operations, as well as the rights, duties, and responsibilities of Board members.

On June 17, 2024, the members of the Board of Directors participated in a corporate governance training program organized by the National Corporate Governance Council and the Mongolian National Chamber of Commerce and Industry. This training focused on the latest trends in corporate governance, improving the effectiveness of Board operations, methods for resolving corporate governance disputes, compliance policies, and risk management, and participants were awarded certificates upon completion.

Additionally, the Board members and executives were granted access to the online management and leadership training platform provided by Harvard Business Publishing. This training, which covers Harvard Management and Mentoring programs, is part of an ongoing development initiative, and members and management are currently participating in these courses. The program will continue in 2025, with plans to further involve the Board members in corporate governance and Harvard’s management and mentoring training.

Board of Directors	Number of shares owned		Ownership	
	Direct	Indirect	Direct	Indirect
Гари Биондо (дарга, хараат бус)	–	–	–	–
А.Ганхуяг	300,848,138	72,298,639	27.00%	6.49%
А.Ганболд	207,204,006	55,046,424	18.60%	4.94%
Г.Бат-Эрдэнэ	22,572,047	6,063,140	2.03%	0.54%
Ч.Мөнхчимэг	–	–	–	–
Г.Чинзориг	6,842,227	–	0.61%	–
Б.Бат-Эрдэнэ	80,000	–	0.01%	–
Ө.Эрдэнэчимэг	–	–	–	–
В.Ганзориг	2,709	–	0.00%	–



Board of Directors Members



Gary Stephen Biondo

Board of Directors
Premium Nexus LLC

Gary Stephen Biondo is the Chairman (Independent) of the Board of Directors of Premium Nexus LLC. He also serves as the Chairman of the Board of the International School of Ulaanbaatar, the Chairman of the Board of the American Chamber of Commerce in Mongolia (AmCham Mongolia), and the CEO of Edelweiss Art Hotel. He has over 35 years of experience in the hotel management industry, particularly in areas such as employee training programs, occupational health and safety standards, quality management, internal control management, fire safety, and risk management systems for accidents.

Gary Biondo has worked as the General Manager and Executive Leadership at high-end Shangri-La International Hotels and Resorts across various countries in Asia for 28 years. He holds a Bachelor's degree in Classical Literature and Philosophy from Colorado College in Colorado, USA.



Gankhuyag Adilbish

ТУЗ-ийн гишүүн,
Гүйцэтгэх захирал
Premium Nexus LLC

Gankhuyag Adilbish is the founder of Premium Corporation, a member of the Board of Directors of Premium Nexus LLC, and the CEO. Over the past 23 years, he has held key leadership positions in some of Mongolia's most influential companies, including serving as the Vice President of MCS Group, CEO of MCS Holding LLC, Chairman of the Board of MCS Coca-Cola LLC and Unitel LLC, a Board Member of Mongolian Mining Corporation (HKEX: 975), and Vice President of Finance, as well as the President of the Ulaanbaatar Chamber of Commerce.

He has made significant contributions to these companies by bringing them to international standards and raising their global recognition. His leadership has successfully attracted substantial foreign investments across sectors such as energy, mining, light industry, infrastructure, construction, and commerce. A. Gankhuyag holds a Bachelor's degree in Finance and Economics from the National University of Mongolia and a Master's degree in Business Administration from Quantic Business and Technology School.



Ganbold Adilbish

ТУЗ-ийн гишүүн
Premium Nexus LLC

Ganbold Adilbish is a member of the Board of Directors of Premium Nexus LLC, a founder of Premium Corporation, and a member of the Board of Directors of Premium Innov LLC. He has played a leading role in managing the operations of the company and its affiliated entities, driving the strategic direction and objectives.

He previously served as the CEO of National Developer LLC, a Mongolian company specializing in road construction and urban infrastructure, and was the founder and CEO of Ganbros LLC, a luxury furniture manufacturer. His contributions to the development of the construction sector have been highly recognized by the government, earning him the prestigious Golden Star Order.

He studied electrical transport and systems engineering at Kharkiv State University of Construction and Architecture in the Russian Federation and earned his bachelor's degree from the Science and Technology University of Mongolia (SUT).

Board of Directors Members



Bat-Erdene Gansukh

ТУЗ-ийн гишүүн,
Санхүү хариуцсан захирал
Premium Nexus LLC

Bat-Erdene Gansukh is a member of the Board of Directors of Premium Nexus LLC, Chief Financial Officer (CFO), and a member of the Board of Directors and CFO at Premium Innov LLC. He began his career as the Director of the Financial Planning Department at MCS Coca-Cola LLC, a leading company in the manufacturing and trade sector. Over the past 20 years, he has worked in various industries including consumer goods manufacturing and sales, mining, energy, manufacturing, and construction. He has managed the financial operations of Mongolian Mining Corporation (HKEX: 975) and Premium Group LLC, and has served as the Deputy Director at MCS Energy LLC and Deputy CFO at Mongolian Mining Corporation.

B. Bat-Erdene holds a bachelor's degree in Business Management and Applied Mathematics from Khan-Uul University.



Munkhchimeg Choijin-Osor

ТУЗ-ийн гишүүн
Premium Nexus LLC

Munkhchimeg Choijin-Osor is a member of the Board of Directors of Premium Nexus LLC and the Chief Human Resources Officer of Premium Corporation. She has contributed significantly to several major international projects, including the Oyu Tolgoi project (specifically the Concrete Mixing Plant), the Wind Turbine Project, the New Airport Construction Project, and the Shangri-La Hotel and Shopping Mall projects. She played a key role in recruiting skilled human resources and training internationally recognized specialists, ensuring the successful delivery of these projects.

Additionally, from 2004 to 2012, she served as the Manager of Administration and Human Resources at MCS Group and Energy Resources LLC in the Ukhua Khudag branch. Ch. Munkhchimeg holds a bachelor's degree in Public Administration from the Academy of Management.



Chinzorig Ganbold

ТУЗ-ийн гишүүн,
Гүйцэтгэх захирлын орлогч
Premium Nexus LLC

Chinzorig Ganbold is a member of the Board of Directors and the Deputy CEO of Premium Nexus LLC. He has extensive experience in software, business processes, business intelligence, IT master planning, and engineering. His career includes roles such as the Director of the Policy and Planning Department at the Information Technology, Post, and Telecommunications Authority (ITPPA), IT consultant for the Economic Policy Reform and Competitiveness Project of the U.S. Agency for International Development, and a consultant for the Asian Development Bank's Capital Market Development Project and Financial Infrastructure.

During his time at the ITPPA, he led and organized the implementation of the E-Governance Program and contributed to developing state policies on telecommunications, internet, postal services, media, and satellite communications in Mongolia. He also played a key role in formulating the regulatory policy for the introduction of 4G mobile network services in Mongolia.

G. Chinzorig holds a bachelor's degree in Computer Science from the School of Engineering and Technology at the National University of Mongolia (ShUTIS) and a master's degree in Business Administration from the University of Louisville in the United States.

ТУЗ-ийн гишүүд



Bat-Erdene Boldbaatar

ТУЗ-ийн гишүүн

Premium Nexus LLC

Bat-Erdene Boldbaatar is a member of the Board of Directors at Premium Nexus LLC, the Resident Representative of the Polish Development Fund's Investment and Trade Agency in Mongolia, and the founder of Horizon Partners LLC. He has over 16 years of experience in investment, international cooperation, and trade. He studied in Poland, the United States, and Switzerland, and has held various prestigious roles throughout his career. He worked as a market analyst at Mongolia's first foreign (Japanese) investment bank, as a business and market analyst for Mongolia's first closed-end investment fund (with a \$50 million investment from the International Finance Corporation and the European Bank for Reconstruction and Development), and as the Executive Director of a joint Polish-Mongolian trading company. Additionally, he worked as a consultant for the Asian Development Bank in Mongolia, focusing on the development of the "Private Equity" and "Venture Capital" investment market, and was involved in preparing technical and economic feasibility studies for these initiatives. He is also the founder of an investment, strategy, and management consulting firm.

B. Bat-Erdene graduated with a Bachelor's degree in Accounting from the School of Finance and Economics.



Erdenechimeg Uzliisuren

ТУЗ-ийн хараат бус гишүүн

Premium Nexus LLC

Erdenechimeg Uzliisuren is an independent member of the Board of Directors at Premium Nexus LLC and the founder and CEO of Cognos International LLC, a company specializing in research and evaluation in the areas of social, economic, environmental, agriculture, and health sectors. She has been working for over 14 years on research, evaluation, and strategy development for various international organizations, including the United Nations Development Program (UNDP), the United Nations Children's Fund (UNICEF), the United Nations Population Fund (UNFPA), the Asian Development Bank (ADB), the World Bank, UNESCO, and the European Union, as well as for government and private sector programs and policies related to Sustainable Development Goals (SDGs).

Erdenechimeg is the founder and Chair of the Mongolian Evaluation Association (MEA), and a member of the Social Impact Measurement and Environment, Society, and Governance (ESG) sector group of the American Evaluation Association, as well as a member of the International Organization for Cooperation in Evaluation (IOCE) and the Asia-Pacific Evaluation Association (APEA), where she works on developing professional-level evaluations.

Erdenechimeg holds a doctoral candidacy in Demography from the National University of Mongolia (NUM), a Master's in Social Research Methods from the London School of Economics (LSE), and a Master's in Reproductive Health and Population Studies from Mahidol University in Thailand.



Ganzorig Vanchig

ТУЗ-ийн хараат бус гишүүн

Premium Nexus LLC

Ganzorig Vanchig is an independent member of the Board of Directors at Premium Nexus LLC. He is also the Chairman of the Board at Bat Solution Partners LLC, President of the "CEO" Club, Chairman of the Mongolian Down Syndrome Association, Leader of the Mentorship Program for Young Professionals, Board Member of the Mongolian Special Olympics Committee, and a member of the Academy for the "Global Teacher Prize." Additionally, he serves as a moderator for the Syndicate talk show and contributes as a writer for leading information websites.

Ganzorig has extensive experience working in the leadership teams of organizations such as Trade and Development Bank, KhasBank, MOSDAK, and Shunkhlai Group. In 2014, he was recognized as a Global Young Leader by the World Economic Forum.

He holds a Master's degree in Electronic Business Management from the International University of Japan and a Master's in Business Administration from the University of Notre Dame in Australia. Ganzorig has also participated in professional leadership training programs in countries like the United States (Virginia, Yale), the United Kingdom (Oxford), South Africa (WITS, Cape Town), and Singapore (NUS), focusing on leadership, policy innovation, geopolitics, and change management. He is a certified consultant in Mongolia.



Committees under the Board of Directors

Premium Nexus, in accordance with Article 81 of the Company Law, has established committees under the Board of Directors and organizes their activities in compliance with the law and relevant regulations, providing reports accordingly.

In addition, with the aim of introducing the company’s long-term vision, international trends, and experiences, the company’s senior management and strategic level have focused on matters related to ESG (Environmental, Social, and Governance) issues. Based on a resolution by the Board of Directors No. 07 of 2022, the company established the Environmental, Social, and Governance (ESG) Committee, which has been successfully operating for the second year. The committee has worked on developing and implementing ESG-related reporting that reflects the core principles of fairness, accountability, and transparency, in line with the company’s strategic transition. The ESG Committee’s main activities have included developing reports for investors and stakeholders on ESG matters.

The main areas of focus for the ESG Committee are:

- Impact of the company’s operations on greenhouse gas emissions and the environment, and how greenhouse gas emissions and the environment affect the company's operations,
- How the company's operations impact human rights and society, and how human rights and society influence the company's operations,
- How stakeholders influence the company’s operations and culture, and the goal of ensuring the company’s long-term stability, improving risk management, and attracting investors.

Nº	Board Committees	Members of the Committees	Position
1	Environmental, Social, and Governance (ESG) Committee	U. Erdenechimeg	Head of committee, independent board member
		Gary Biondo	Independent board Chairman
		Ch. Munkhchimeg	Board member
2	Nominations Committee	V. Ganzorig	Head of committee, independent board member
		Gary Biondo	Independent board Chairman
		A. Gankhuyag	Board member
3	Compensation and Remuneration Committee	U. Erdenechimeg	Head of committee, independent board member
		Gary Biondo	Independent board Chairman
		A. Ganbold	Board member
4	Audit Committee	В.Ганзориг	Head of committee, independent board member
		Gary Biondo	Independent board Chairman
		G. Bat-Erdene	TBoard member



Committees under the Board of Directors

The Environmental, Social, and Governance (ESG) Committee

The ESG Committee is responsible for defining and overseeing the Company's ESG vision, strategy, and policies; monitoring emerging ESG trends and issues, and based on this, developing the Company's ESG vision and providing guidance and recommendations; determining the Company's policies on safety, environmental protection, social responsibility, and governance, and making necessary amendments to these policies; overseeing the continuous professional development and training of the Board members and executive management, ensuring compliance with laws, regulations, and policies, and developing manuals, ethical codes, and guidelines for implementation; monitoring the implementation of these policies; regularly evaluating the activities of the Board and its committees, as well as the contributions made by the Board members, and providing recommendations to the Board. The ESG Committee consists of three members: Ch. Munkhchimig, an ordinary member of the Board; Ö. Erdenechimeg, an independent member of the Board; and Gary Biondo, an independent member, with Ö. Erdenechimeg serving as the Committee's Chairperson.

Nominations Committee

The Nominations Committee is responsible for identifying and recommending candidates with the necessary knowledge and skills to fill vacant positions on the Board of Directors, as well as presenting these candidates to the Board for consideration and providing suggestions and recommendations. The Nominations Committee consists of three members: A. Gankhuyag, a Board member; Gary Biondo, an independent Board member; and V. Ganzorig, with V. Ganzorig serving as the Chairperson of the Committee.

Compensation Committee

The Compensation Committee is responsible for defining and overseeing the compensation, bonuses, and benefits arrangements for the Board members, the Chief Executive Officer, and the executive management. The committee ensures that the compensation structure is appropriate based on the relevant labor market conditions and aligns with the overall objective of maximizing shareholder value by retaining highly skilled Board members and executive management over the long term. The Compensation Committee consists of three members: A. Ganbold, a Board member; Ö. Erdenechimeg, an independent Board member; and Gary Biondo, with Ö. Erdenechimeg serving as the Chairperson of the Committee.

Audit Committee

Байгууллагад үр дүнтэй дотоод хяналтын тогтолцоог бий болгох буюу бизнесийн үр ашигтай захиран зарцуулах дотоод хяналтыг хэрэгжүүлэх, Компанийн эд хөрөнгийг хамгаалах, нягтлан бодох бүртгэлийн зохих бүртгэл хөтлөх, санхүүгийн мэдээллийн үнэн зөв, найдвартай байдлыг хангах, түүнчлэн үйл ажиллагааны гол үзүүлэлтүүдийг харьцуулах зэрэг санхүүгийн бус асуудлуудтай холбоотой бизнесийн удирдлагын дотоод хяналтын тогтолцоо, ёс зүйн хэм хэмжээг бий болгох, хадгалахад чиглэсэн санал зөвлөмжийг ТУЗ-д гаргах үүрэгтэй. Аудитын хороо нь ТУЗ-ийн ердийн гишүүн Г.Бат-Эрдэнэ болон ТУЗ-ийн хараат бус гишүүд болох В.Ганзориг, Гари Биондо нараас бүрдсэн гурван гишүүнтэй бөгөөд В.Ганзориг нь тус хорооны дарга юм.



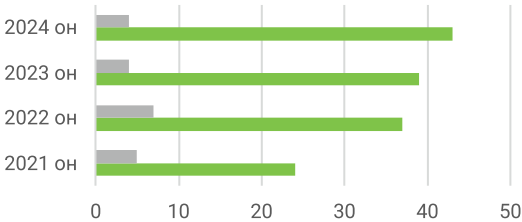
BOARD OF DIRECTORS' ACTIVITIES

The Company's Board of Directors (Board) operates in accordance with the Board's operating procedures, relevant laws, regulations, and procedures. During the reporting period, the Board held four meetings with full attendance, where they discussed and made decisions on the Company's financial performance for 2023, the year-end operational report, the first half of 2024 financial report, the second half of 2024 plans, the revised budget, 2024 performance, as well as the 2025 and long-term plans. Additionally, various matters were addressed, including internal issues regarding the Company's operations, executive management, corporate governance, approval for transactions involving conflicts of interest, dividend distribution, and the establishment of a subsidiary, resulting in a total of 40 decisions and resolutions. Furthermore, the Board, following the recommendations of its committees, established the Company's Ethics Committee and approved new policies on Social Responsibility and Public Relations, a Whistleblowing Procedure, and the Ethics Committee's rules. Amendments were also made to the Board's and its committees' operating procedures, as well as the procedures for disclosing and resolving conflicts of interest. In 2024, the Board focused on establishing a uniform governance, risk, and compliance control system across the Company and its subsidiaries. This involved planning and aligning governance structures, roles, and regulatory documents in a cohesive and integrated manner. The goal was to ensure effective policy implementation and to improve regulations to mitigate risks, with the content of the policy documents for the Company and its subsidiaries being redefined in 2024.

Activity	units	2021		2024	
Board meetings	Numbers	5	7	4	4
Board resolutions	Numbers	24	37	39	43
Non-independent members attendance	Rate	100	100	100	100
Independent members attendance	Rate	100	100	100	100

ТУЗ-ийн хурлын үйл ажиллагаа

- Хурлын тоо
- Хурлаар шийдвэрлсэн асуудал



Secretary of the Board of Directors

In 2024, the Secretary of the Board of Directors (Board Secretary) provided advisory and informational support on governance matters to the Board and its committees, monitored the implementation of the Company's policy documents and internal procedures, and drafted resolutions for the Board, its committees, and the subsidiaries' boards. The Board Secretary also organized meetings, took meeting minutes, arranged training for the Board members, maintained records of the Company's securities and shareholder registers, and managed interactions with regulatory authorities, securities exchanges, payment and settlement systems, and custodians. In addition, the Board Secretary worked on defining policy documents for the Company and its subsidiaries in alignment with international standards and commonly used international conventions. The Secretary gathered necessary information and conducted gap analysis to assess the implementation of the Company's governance, risk management, and compliance systems, and identified criteria for evaluating their effectiveness. Moving forward, the Board Secretary plans to develop a unified system, formulate recommendations, and ensure the efficient functioning of the Board and its committees.

Authorized Officers

The Chairman of the Board, Board members, the Board Secretary, the Chief Executive Officer (CEO), the Deputy CEO, and the Chief Financial Officer (CFO) are the authorized officers of the Company. The table below shows the monthly salary and bonus amounts granted to the authorized officers of the Company for 2024, based on pre-tax figures.

Monthly compensation brackets (MNT)	Authorized officers
10,000,001 and above	3
5,000,001 – 10,000,000	1
0 – ≤5,000,000	6



Corporate Governance Code

The Company has been implementing the Corporate Governance Code, which was updated and approved by the Financial Regulatory Commission through Resolution No. 145 on March 23, 2022.

According to the 2024 mid-year Corporate Governance Code evaluation report issued by the Financial Regulatory Commission, Premium Nexus JSC ranks among the top 20 companies in terms of corporate governance among publicly listed companies, and the Company was ranked 7th in the evaluation of the implementation of the Corporate Governance Code. As of the end of 2024, the Company's compliance with the Code's performance was rated at 93.3%.

To further improve governance in 2024, the Company has engaged an independent organization to evaluate its governance, risk management, and compliance systems. Based on the recommendations, the Company has already begun implementing the necessary improvements.

Агуулга	Авбал зохих нийт оноо	Авсан оноо, 2023	Үнэлгээний хувь, 2023	Авсан оноо, 2024	Үнэлгээний хувь, 2024
ТУЗ-ийн бүтэц, зохион байгуулалт	12	12	100%	8	67%
ТУЗ-ийн дэргэдэх хороод, тэдгээрийн чиг үүрэг	10	9	90%	9	90%
Тайлагнал, мэдээллийн ил тод байдал	6	6	100%	5	83%
Аудит, хяналтын тогтолцоо	6	5	83%	6	100%
Эрсдэлийн удирдлага	8	8	100%	8	100%
Эрх бүхий албан тушаалтны цалин, урамшуулал	6	6	100%	6	100%
Оролцогч талуудын эрх ашиг	8	8	100%	8	100%
Компанийн соёл	6	6	100%	6	100%
Хувьцаа эзэмшигчдийн эрх	10	9	90%	10	100%
Нэгдсэн дүн	72	69	95%	66	93%



Contribution to the Sustainable Development Goals

The Sustainable Development Goals (SDGs), initiated and implemented by the United Nations, represent a global, collective effort to achieve a better and more sustainable future for all, with the ambition to leave no one behind. Every country around the world has pledged to these goals, which are outlined in a framework of 17 goals and 169 targets addressing challenges such as poverty, inequality, climate change, environmental degradation, peace, and justice.

Achieving the SDGs requires commitment, effort, and collaboration from all stakeholders. Premium Nexus JSC has identified its key SDGs through its business strategy, products, and services, through which it believes it can make the greatest impact. The Company's involvement in these goals reflects its dedication to contributing to a more sustainable and equitable future.



Premium Nexus JSC had 374 branches in 2023. In 2024, the company expanded its operations by opening 81 new branches in 12 provinces, creating 60 new jobs. As of now, the company operates a total of 445 branches, with 397 in Ulaanbaatar and 50 in the regions.



In 2024, approximately 180,000 customers visited the company's 445+ branches daily, with over 80,400 prepared meals sold. Of the total meals sold across the network, 44.8% are produced at the CU food factory, while 55.2% are supplied by domestic food manufacturers.



In 2024, Premium Nexus JSC collaborates with a total of 21 food suppliers, of which 52% are HACCP certified.

- 11 suppliers have implemented the HACCP standards and received certification.
- 5 suppliers are participating in the "Let's Grow Together 4" program and are preparing for certification in the first quarter of 2025.
- 4 suppliers independently implement the HACCP standards.
- 1 supplier has not yet implemented the HACCP standards.
- By the first quarter of 2025, the company plans for 90% of its suppliers to have implemented the HACCP standards.



At the Mongolian Labor Market Summit's "Good Workplace Awards 2024," Premium Nexus JSC was recognized as the "BEST TRAINING – BEST EMPLOYER PROMOTING TRAINING AND DEVELOPMENT."

- "From 2023 to 2024, the training team delivered 122,981 hours of training to 22,919 employees across 830 sessions.
- Among the employees who participated in the training, 1,293 employees advanced in their career levels horizontally, while 387 employees received vertical promotions.



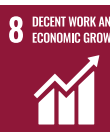
As of 2024, 70.5% of Premium Nexus JSC's total workforce is female, while 29.5% is male. Looking at gender distribution at the management level, the percentage of female employees is 50% at both entry and middle management levels, while male employees represent 53.3% at the executive management level. The salary ratio between male and female employees is equal across all levels, with a 1:1 ratio.



CU has ensured hygiene-compliant sanitary services across its 445 branches and implemented measures to reduce water consumption, including the installation of sensor-equipped sinks and toilets, which have reduced water flushing by 50%. By incorporating water-saving technologies into its operations, the company has managed to reduce water usage per million MNT of sales by 31 liters compared to the previous year.



Compared to the base year of 2020, the energy consumption required to generate 1 million MNT in sales has decreased by 2.9 times.



More than 50% of the employees are students working part-time or full-time, with the majority being young people aged 18-34. The company has implemented several measures to ensure the safety of its employees. These measures include: Installing cameras in all stores and developing emergency fire-fighting plans for each branch, along with implementing fire safety measures. Signing a contract with a security company to ensure rapid response, with security teams arriving within 10 minutes after the alarm is triggered. Employees working at the CU food factory, two distribution centers, and those regularly working outside the office are covered by accident insurance. Regular Health, Safety, and Environmental (HSE) training sessions and sports competitions are organized, and employees are consistently provided with the necessary protective equipment.



- CU has developed an app with a total of 830,000 registered users and 230,000 active daily users. The app continues to grow and improve.
- The company has also developed integrations between the CU supplier's Vendor Portal, the Employee Portal, the order registration system for delivery requests, and the core operational systems, ensuring continuous operation, regular updates, and improvements. Through these advancements, CU is providing cutting-edge technological solutions to Mongolian customers.
- In celebration of the 3rd anniversary of Stora V2.0, Stora Central LLC introduced a complete system overhaul, unveiling the V2.0 version. This updated version offers a more user-friendly design, streamlined processes, and introduces 6 new stores— Ikea, Apple, Costco, Sephora, Nike, and Victoria's Secret—meeting customer demands and expectations.



In accordance with the Labor Law, individuals with disabilities have reduced working hours, to ensure job postings are accessible to people with disabilities, the company collaborates with disability associations to distribute job announcements effectively.



- "Show It and Buy It" Campaign: This campaign was launched to prevent minors from purchasing age-restricted products such as electronic and tobacco products, and alcoholic beverages. It encourages sellers to check citizens' identification documents before making such sales.
- "Culture Starts with You" Social Campaign: In collaboration with the General Police Department, CU and GS25 successfully carried out this campaign. The goal was to enhance public cultural and ethical standards, fostering a more respectful and courteous society. The campaign reached a total of 65,278,300 people, making it one of the largest and most impactful social campaigns to date.



StoreForGood project by Stora Central LLC is initiated under the framework of the 17 Sustainable Development Goals, aiming to reduce waste and promote environmentally friendly consumption. The project seeks to extend the lifespan of products and reduce waste by encouraging the exchange of items that are most often underused, unnecessary, or purchased excessively, causing significant environmental harm during production and decomposition. Using the infrastructure of stora.mn and Storabox, the project facilitates the exchange of items such as books, children's toys, and clothing. Moving forward, the goal is to expand the range of exchangeable products, extend product use, and develop a new trend that reduces the harmful impact of goods on the environment.



In 2024, the delivery service continues to operate between 04:00-08:00 in the morning. Through the cold chain distribution center located in the eastern part of the city, refrigerated trucks transport 80,000-100,000 food products daily, while a regular truck from the conventional distribution center in the southwestern part of the city delivers everyday food products to branch stores. As a result of optimizing the delivery operations, the number of vehicle movements has been significantly reduced. Organizing the delivery schedule during non-traffic hours has cut the transportation time by four times, decreased fuel consumption by 80%, and noticeably reduced air pollution and greenhouse gas emissions.



Each store is equipped with specialized waste bins, where food waste is sent to pig farms, used oil is delivered to soap factories, and cardboard rolls are supplied to recycling facilities. Other non-recyclable waste is collected weekly by contracted waste management companies, and regular disinfection and sanitation procedures are carried out.



The Credit Guarantee Fund, in partnership with Capitron Bank and Premium Nexus LLC, has made it possible for entrepreneurs to obtain the franchise rights for CU convenience stores through a subsidized, guaranteed loan. They have provided a total of 2 billion MNT in loans to 20 female entrepreneurs. With an interest rate of 8.88% per year, loans of up to 100 million MNT offer female business owners the opportunity to start their own businesses in a short time. This initiative represents a significant step towards achieving gender equality, changing the traditional business model in Mongolia, and setting a new standard for female leadership. In 2024, the partnership aims to increase access to loans for female entrepreneurs in rural areas.



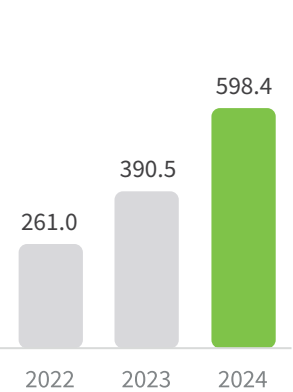
FINANCIAL REPORTING

Key financial ratios	84
Consolidated statement of PL & OCI	85
Consolidated statement of financial position	86
Consolidated statement of cash flow	87
Consolidated statement of changes in equity	88
2024 Indexed share performance	89

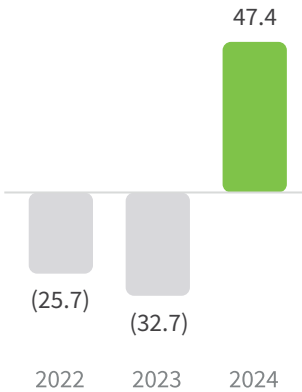


Key financial ratios

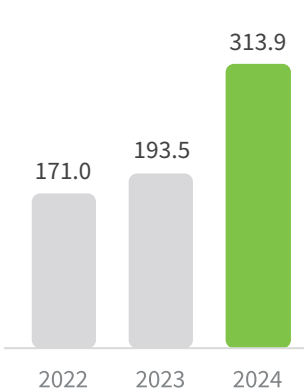
Revenue, ₺ billions



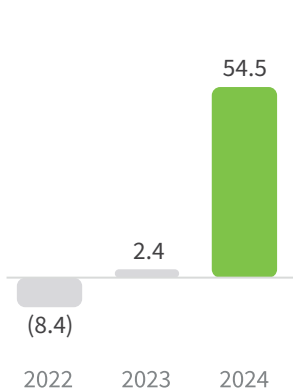
Net profits, ₺ billions



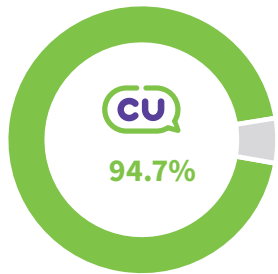
Total assets, ₺ billions



Operating cash-flow, ₺ billions

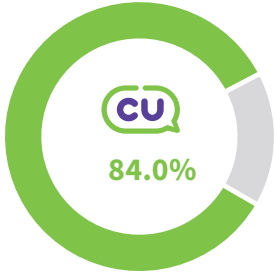


Revenue



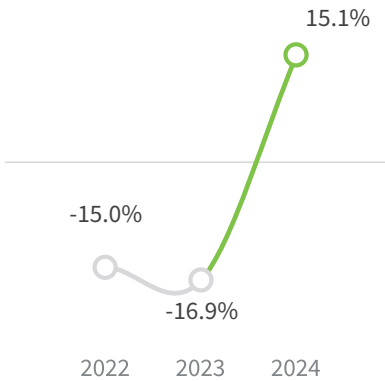
CU Other subsidiaries

Net profit



CU Other subsidiaries

Capital return, %



Total profit margin, %





Consolidated statement of PL and OCI

MNT millions	2022 /audited/	2023 /audited/	2024 /audited/
Net sales revenue	261,019	390,497	598,379
COGS	(248,058)	(367,484)	(487,853)
Gross profit (loss)	12,961	23,013	110,526
Gross margin	5.0%	5.9%	18.5%
Operating expenses	(9,395)	(13,235)	(29,477)
EBITDA	3,566	9,778	81,049
EBITDA margin	1.4%	2.5%	13.5%
Depreciation & Amortization	(18,021)	(27,436)	(32,898)
Non-cash items	(490)	1,832	21,639
EBIT	(14,945)	(15,826)	69,790
Financing cost	(11,147)	(17,506)	(19,438)
EBT	(26,092)	(33,332)	50,352
Income tax	407	626	(2,950)
Net profit (loss)	(25,684)	(32,706)	47,402
Net profit margin	-9.8%	-8.4%	7.9%



Consolidated statement of financial position

MNT millions	2022 /audited/	2023 /audited/	2024 /audited/
Total current assets	44,440	40,170	78,429
Cash and cash equivalents	4,281	2,981	10,432
Accounts receivables	433	641	6,042
Inventory	31,838	28,250	47,195
Other current assets	7,888	8,298	14,760
Total non-current assets	126,609	153,325	235,502
Tangible and Intangible assets	73,190	90,194	157,907
Tangible and Intangible assets	46,963	50,535	60,569
Other non-current assets	6,456	12,596	17,026
Total Assets	171,049	193,495	313,931
Total current liabilities	73,762	116,173	116,242
Accounts payables	40,714	42,916	56,829
Current loans and borrowings	17,281	19,970	25,360
Other current liabilities	15,767	53,287	34,053
Non-current liabilities	78,850	91,591	94,900
Non-current loans and borrowings	27,933	33,882	23,888
Other non-current liabilities	50,917	57,709	71,012
Total equity	18,439	(14,267)	102,789
Common shares	81,777	81,777	111,425
Share premium	13,821	13,821	45,758
Other parts of equity	319	319	319
Non-controlling interest	-	-	8,873
Retained earnings (loss)	(77,478)	(110,184)	(63,586)
Total Liabilities and Equity	171,049	193,495	313,931



Consolidated statement of cash-flow

MNT millions	2022 /audited/	2023 /audited/	2024 /audited/
Cash flows from operating activities			
Cash inflow (+)	291,092	429,705	698,564
Cash outflow (-)	(299,492)	(427,286)	(644,091)
Net cash flow from operating activities	(8,400)	2,419	54,473
Cash flows from investing activities			
Cash inflow (+)	17,171	109	5,165
Cash outflow (-)	(30,916)	(33,646)	(38,183)
Net cash flow from investing activities	(13,745)	(33,537)	(33,018)
Cash flows from financing activities			
Cash inflow (+)	42,842	33,907	65,739
Cash outflow (-)	(20,204)	(31,903)	(79,612)
Related party transactions (+/-)	-	27,921	-
Net cash from/(used in) financing activities	22,638	29,925	(13,873)
Cash and cash equivalents foreign exchange difference	(274)	(107)	(131)
Total net cash flow	220	(1,300)	7,451
Cash and cash equivalents beginning balance	4,061	4,281	2,981
Cash and cash equivalents ending balance	4,281	2,981	10,432



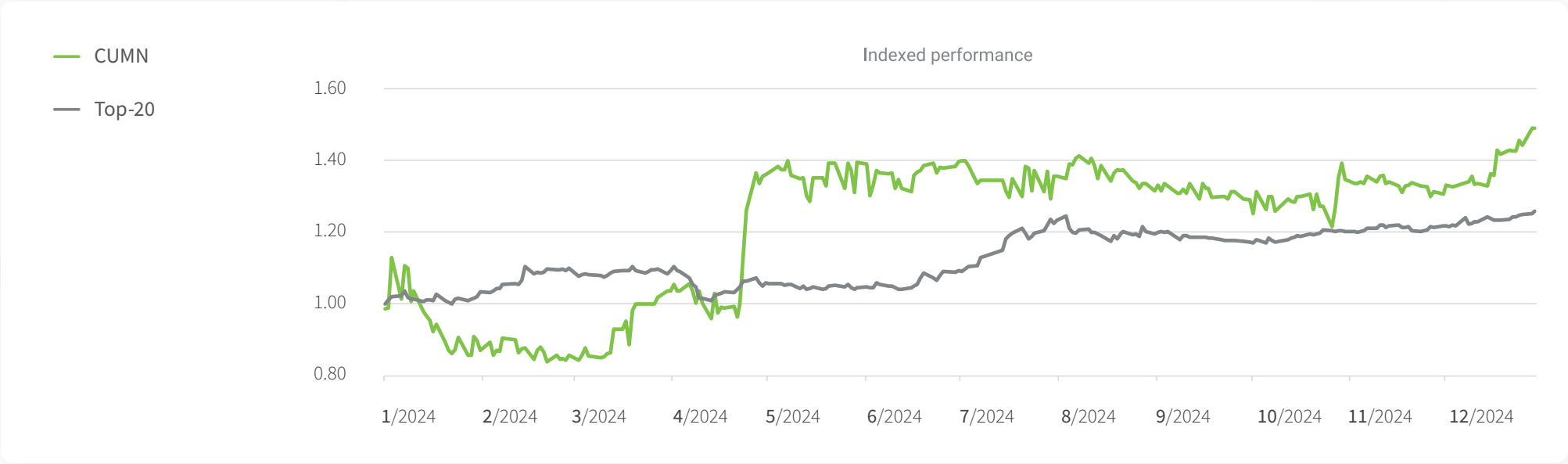
Нэгтгэсэн өмчийн өөрчлөлтийн тайлан

MNT millions	Common shares	Paid-in capital	Other components of equity	Retained earnings (loss)	Total	Non-controlling interest	Total equity
Balance as of Jan 1, 2022	81,777	13,821	319	(51,794)	44,123	-	44,123
Net loss for the reporting year	-	-	-	(25,684)	(25,684)	-	(25,684)
Balance as of Dec 31, 2022	81,777	13,821	319	(77,478)	18,439	-	18,439
Net loss for the reporting year	-	-	-	(32,706)	(32,706)	-	(32,706)
Balance as of Dec 31, 2023	81,777	13,821	319	(110,184)	(14,267)	-	(14,267)
Net profit for the reporting year	-	-	-	46,598	46,598	804	47,402
Issued common shares	29,648	32,020	-	-	61,668	2,367	64,035
Investment in subsidiaries with non-controlling interest	-	-	-	-	-	5,702	5,702
Transaction costs	-	(83)	-	-	(83)	-	(83)
Balance as of Dec 31, 2024	111,425	45,758	319	(63,586)	93,916	8,873	102,789



Indexed stock performance 2024

As of December 31, 2024, the Company’s market capitalization stood at MNT 232 billion, ranking 11th on the Mongolian Stock Exchange (MSE) and accounting for 1.79% of the total market capitalization. In 2024, the Company’s stock (MSE: CUMN) ranked 9th in terms of trading value and 4th in terms of trading volume on the MSE. It accounted for 3.1% of the total trading value in the MSE’s secondary stock market for the year.



Premium Nexus JSC market value	232,332,691,609
MSE listed companies market value	12,993,223,761,156
Ratio	1.79 %

Total transaction value of shares listed on MSE classification II.	317,522,241,254
CUMN transaction value	9,835,251,338
Ratio	3.10 %



APPENDIX



Удирдлагын Хариуцлагын Мэдэгдэл

Группийн удирдлага нь нэгтгэсэн санхүүгийн тайланг бэлтгэж, тайлагнах үүрэгтэй.

Премиум Нэксус ХК ("Компани" гэх) ба түүний охин компаниуд (хамтад нь "Групп" гэх)-ийн нэгтгэсэн санхүүгийн тайлан нь Санхүүгийн Тайлагналын Олон Улсын Стандартын дагуу бэлтгэгдсэн. Группийн удирдлага нь энэхүү нэгтгэсэн санхүүгийн тайлан нь Группийн 2024 оны 12 дугаар сарын 31-ний өдрөөрх санхүүгийн байдал, тухайн өдрөөр дуусгавар болсон тайлант жилийн санхүүгийн үр дүн болон мөнгөн гүйлгээг үнэн зөв илэрхийлсэн болохыг баталгаажуулах үүрэгтэй.

Группийн удирдлага нь нэгтгэсэн санхүүгийн байдлыг үндэслэлтэй, үнэн зөв илэрхийлж чадах, нэгтгэсэн санхүүгийн тайлангууд нь Тодруулга 2-б-д дурьдсан шаардлагуудад нийцсэн гэдгийг баталгаажуулах боломжийг хангах зөв зохистой нягтлан бодох бүртгэлийг хөтөлж байгаа гэдгийг баталгаажуулах үүрэгтэй.

Группийн удирдлага нь Группийн эд хөрөнгийг хадгалан хамгаалах, аливаа залилан ашиглан, зүй бус үйлдлээс сэргийлэх, ийм үйлдэл гарвал илрүүлэхэд шаардлагатай арга хэмжээнүүдийг авч хэрэгжүүлэх ерөнхий үүрэгтэй.

Группийн удирдлага нь нэгтгэсэн санхүүгийн тайланг бэлтгэхдээ тохиромжтой нягтлан бодох бүртгэлийн бодлогыг сонгон, тууштайгаар даган мөрдөж, үндэслэлтэй, нягт нямбай тооцоолол, үнэлэмж хийж, бүх холбогдох нягтлан бодох бүртгэлийн стандартыг мөрдсөн гэж үзэж байна.

Төлөөлөн удирдах зөвлөл нь Группийн 2024 оны 12 дугаар сарын 31-ний өдрөөр дуусгавар болсон жилийн нэгтгэсэн санхүүгийн тайланг зөвшөөрч батлав.

А.Ганхуяг

Гүйцэтгэх Захирал

Г.Бат-Эрдэнэ

Санхүү Хариуцсан Захирал



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Дүгнэлт

Бид Премиум Нэксус ХК (цаашид "Толгой Компани" гэх) болон түүний охин компаниуд (цаашид хамтад нь "Групп" гэх)-ын 2024 оны 12 дугаар сарын 31-ний өдрөөрх нэгтгэсэн санхүүгийн байдлын тайлан, тухайн өдрөөр дуусгавар болсон тайлант жилийн нэгтгэсэн ашиг, алдагдал болон бусад дэлгэрэнгүй орлогын тайлан, нэгтгэсэн өмчийн өөрчлөлтийн тайлан, нэгтгэсэн мөнгөн гүйлгээний тайлан болон нягтлан бодох бүртгэлийн материаллаг бодлогууд ба бусад тайлбар мэдээллүүдийг агуулсан тодруулгуудаас бүрдсэн нэгтгэсэн санхүүгийн тайланд аудит хийлээ.

Бидний дүгнэлтээр, энэхүү нэгтгэсэн санхүүгийн тайлан нь Группийн 2024 оны 12 дугаар сарын 31-ний өдрөөрх нэгтгэсэн санхүүгийн байдал, тухайн өдрөөр дуусгавар болсон тайлант жилийн нэгтгэсэн санхүүгийн гүйцэтгэл болон нэгтгэсэн мөнгөн гүйлгээг Нягтлан Бодох Бүртгэлийн Олон Улсын Стандартын Зөвлөлөөс баталсан СТОУС Нягтлан Бодох Бүртгэлийн Стандартууд (цаашид "СТОУС Нягтлан Бодох Бүртгэлийн Стандартууд" гэх)-ын дагуу үнэн зөв, бодитой илэрхийлсэн байна.

Дүгнэлтийн Үндэслэл

Бид аудитаа Аудитын Олон Улсын Стандарт (цаашид "АОУС" гэх)-ын дагуу хийж гүйцэтгэсэн. Уг стандартын дагуу хүлээх үүрэг хариуцлагыг энэхүү тайлангийн *Нэгтгэсэн Санхүүгийн Тайлангийн Аудитад Хүлээх Аудиторын Үүрэг Хариуцлага* хэсэгт харуулсан. Бид Нягтлан Бодогчдын Ёс Зүйн Олон Улсын Стандартын Зөвлөлийн Мэргэжлийн Нягтлан Бодогчдын Ёс Зүйн Олон Улсын Дүрэм (Хараат Бус Байдлын Олон Улсын Стандарт үүнд хамаарна) (цаашид "НБЭЗОУСЗ-ийн Ёс зүйн Дүрэм" гэх) болон нэгтгэсэн санхүүгийн тайлангийн аудиттай холбоотой Монгол Улс дахь ёс зүйн зохих шаардлагуудын дагуу Группээс хараат бус байж, НБЭЗОУСЗ-ийн Ёс Зүйн Дүрэм болон эдгээр ёс зүйн шаардлагуудад нийцүүлэн бусад ёс зүйн үүрэг хариуцлагаа бүрэн биелүүлсэн болно. Бидний олж авсан аудитын нотолгоо нь дүгнэлт өгөхөд хангалттай бөгөөд зохих үндэслэл болно гэдэгт бид итгэж байна.

Аудитын Гол Онцлох Зүйлс

Аудитын гол онцлох зүйлс гэдэг нь бидний мэргэжлийн үнэлэмжээр тайлант жилийн нэгтгэсэн санхүүгийн тайлангийн аудитад хамгийн чухал ач холбогдол бүхий зүйлс юм. Бид нэгтгэсэн санхүүгийн тайланд хийсэн аудитынхаа хүрээнд эдгээр аудитын гол онцлох зүйлсийг бүхэлд нь авч үзсэн ба дүгнэлт гаргахдаа эдгээр асуудлуудад түс бүрчлэн тусдаа дүгнэлт гаргаагүй болно.



Аудитын Гол Онцлох Зүйлс, Үргэлжлэл

Борлуулалтын орлого хүлээн зөвшөөрөлт

Нэгтгэсэн санхүүгийн тайлангийн Тодруулга 25, мөн Тодруулга 3-т тусгагдсан нягтлан бодох бүртгэлийн бодлогын тодруулгуудыг харна уу.

Гол онцлох зүйлс	Тэдгээрийг шийдвэрлэсэн аудитын арга хэмжээ
Группийн хувьд орлого хүлээн зөвшөөрөлт болон хэмжилт нь харьцангуй энгийн боловч, жижиглэн худалдааны салбарын өндөр өрсөлдөөнөөс шалтгаалан орлогыг зориуд, системтэйгээр буруугаар тайлагнах, хүлээн зөвшөөрөх эрсдэл байж болзошгүй гэж үзсэн. Ялангуяа, франчайз эрх хүлээн авагч болон зарим охин компаниудын эцсийн хэрэглэгчдэд борлуулсан борлуулалтын орлого хүлээн зөвшөөрөлтийн хувьд уг эрсдэлийг харгалзан үзсэн.	Борлуулалтын орлогын хувьд гүйцэтгэсэн аудитын горимууд: <ul style="list-style-type: none"> - Бид удирдлагын зүгээс борлуулалт болон борлуулалтын орлого хүлээн зөвшөөрөх үйл явцад хэрэгжүүлж буй хяналтууд, тэр дундаа франчайз дэлгүүрүүдийн борлуулалтын орлого бодитоор оршин байгаа эсэх, хүлээн зөвшөөрөлт нь үнэн зөв эсэхийг тодорхойлдог хяналтуудыг шалгасан. - Бид Группийн франчайз эрх хүлээн авагчдаас олсон орлогыг шалгах үүднээс франчайз эрх хүлээн авагчид руу захидал илгээн тулган баталгаажуулах аудитын горим гүйцэтгэж, шалгасан. - Бид Группийн зарим охин компаниудын борлуулалтын орлогын шалгах үүднээс тэдний харилцагчид руу захидал илгээн тулган баталгаажуулах аудитын горим гүйцэтгэж, шалгасан. - Бид удирдлага болон засаглах эрх бүхий этгээдүүдээс тухайн тайлант жилд залилантэй холбоотой орлого хүлээн зөвшөөрөлт болон хэвийн бус ажил гүйлгээ гарсан эсэх талаар ярилцлага хийсэн. - Бид борлуулалтын орлогыг зохих нягтлан бодох бүртгэлийн бодлогын дагуу хүлээн зөвшөөрсөн эсэхийг шалган, холбогдох стандартын шаардлагад нийцэж буй эсэхийг шалгасан.
Үнэт цаасны зах зээлийн оролцогч олон нийтэд нээлттэй хувьцаат компанийн хувьд, дотоод болон гадаад оролцогч талуудын санхүүгийн гүйцэтгэлийн хүлээлтээс үүдэлтэйгээр төлөвлөсөн санхүүгийн үр дүнд хүрэх шахалт Группийн хувьд үүсэж болзошгүй гэж үзсэн. Энэ нь борлуулалтын орлого бодитоор үүссэн эсэхтэй холбоотой уламжлалт эрсдэлийг нэмэгдүүлж болзошгүй ба ялангуяа франчайз дэлгүүрүүд бодитоор оршин байгаа эсэх, зарим охин компаниудын эцсийн хэрэглэгчдэд борлуулсан борлуулалтын орлого бодитоор үүссэн эсэхэд уг эрсдэлийг авч үзсэн.	
Дээрх зүйлстэй холбоотойгоор бид франчайз дэлгүүрүүд болон зарим охин компаниудын эцсийн хэрэглэгчдэд борлуулсан борлуулалтын орлого хүлээн зөвшөөрөлтийг нэгтгэсэн санхүүгийн тайлангийн гол онцлох зүйл гэж авч үзсэн.	



Бусад Мэдээлэл

Удирдлага нь бусад мэдээллийн хувьд үүрэг, хариуцлага хүлээх юм. Бусад мэдээлэл гэдэгт жилийн тайланд орсон мэдээллийг хамруулж ойлгох ба нэгтгэсэн санхүүгийн тайлан болон манай аудиторын тайлан үүнд хамаарахгүй болно.

Нэгтгэсэн санхүүгийн тайлан дахь бидний дүгнэлт нь бусад мэдээллийг хамрахгүй бөгөөд үүнд бид ямар нэгэн баталгаажуулалт илэрхийлэхгүй юм.

Бусад мэдээлэлтэй уншиж танилцан, уг мэдээлэл нь нэгтгэсэн санхүүгийн тайлан эсвэл аудитын явцад олж авсан бидний ойлголттой материаллаг хэмжээгээр нийцэхгүй эсвэл материаллагаар буруу илэрхийлэгдсэн зүйлс байгаа эсэхийг шалгах нь нэгтгэсэн санхүүгийн тайлангийн аудиттай холбоотой бидний хүлээх үүрэг, хариуцлага юм. Хийж гүйцэтгэсэн ажлын хүрээнд бусад мэдээлэлд аливаа материаллаг буруу илэрхийлэл байна гэж үзвэл бид энэ талаар тайлагнах үүрэгтэй. Бусад мэдээлэлтэй холбоотойгоор бидэнд тайлагнах зүйлс байгаагүй.

Удирдлага болон Засаглах Эрх Мэдэл Бүхий Этгээдүүдийн Нэгтгэсэн Санхүүгийн Тайланд Хүлээх Үүрэг Хариуцлага

Нэгтгэсэн санхүүгийн тайланг СТОУС Нягтлан Бодох Бүртгэлийн Стандартуудын дагуу бэлтгэж, үнэн зөв толилуулах нь удирдлагын үүрэг хариуцлага юм. Алдаа, зальт ажиллагааны улмаас материаллагаар буруу илэрхийлэгдээгүй нэгтгэсэн санхүүгийн тайланг бэлтгэх боломжтой болгоход зайлшгүй чухал гэж өөрийн тодорхойлсон дотоод хяналтуудын талаарх үүрэг хариуцлагыг мөн удирдлага хүлээнэ.

Нэгтгэсэн санхүүгийн тайланг бэлтгэхдээ удирдлагын зүгээс Группийн тасралтгүй үйл ажиллагаа эрхлэх чадамжийг үнэлэн, шаардлагатай гэж үзвэл тасралтгүй үйл ажиллагаатай холбоотой асуудлуудыг нэгтгэсэн санхүүгийн тайланд тодруулж, Группийг татан буулгах юм уу үйл ажиллагааг нь зогсоох эсвэл ингэхээс өөр бодит сонголт байхгүй байхаас бусад тохиолдолд нягтлан бодох бүртгэлийн тасралтгүй үйл ажиллагааны зарчимд суурилан нэгтгэсэн санхүүгийн тайлангаа бэлтгэх үүргийг Группийн удирдлага хүлээнэ.

Засаглах эрх мэдэл бүхий этгээдүүд нь Группийн санхүүгийн тайлагналын үйл явцад хяналт тавих үүрэг хүлээнэ.

Нэгтгэсэн санхүүгийн тайлан нь залилан эсвэл алдааны улмаас үүсэх материаллаг буруу илэрхийллээс бүхэлдээ ангид эсэх талаарх үндэслэлтэй нотолгоог олж авах, бидний дүгнэлтийг агуулж буй аудиторын тайланг танилцуулах нь бидний зорилго юм. Ул үндэслэлтэй нотолгоо гэдэг нь өндөр түвшний баталгаажуулалт хэдий ч АОУС-ын дагуу гүйцэтгэсэн аудит нь бүхий л материаллаг буруу илэрхийллийг байнга илрүүлнэ гэсэн баталгаа биш юм. Буруу илэрхийлэл нь залилан эсвэл алдааны улмаас үүсч болох ба дангаараа эсвэл нийтдээ уг нэгтгэсэн санхүүгийн тайланд үндэслэн гаргах мэдээлэл хэрэглэгчдийн эдийн засгийн шийдвэрт нөлөөлөхөөр хүлээгдэж байвал материаллаг гэж үзнэ.



Нэгтгэсэн Санхүүгийн Тайлангийн Аудитад Хүлээх Аудиторын Үүрэг Хариуцлага

АОУС-ын дагуу аудит хийх үед мэргэжлийн үнэлэмж гаргах, мэргэжлийн үл итгэх үзлээр хандахыг аудитын ажлын явцад шаарддаг. Бид мөн:

- Нэгтгэсэн санхүүгийн тайланд залилан эсвэл алдааны улмаас үүсэх материаллаг буруу илэрхийллийн эрсдэлийг тодорхойлж, түүнийг үнэлэн үг эрсдэлд тохирохуйц аудитын горимыг боловсруулан хэрэгжүүлж, өөрсдийн дүгнэлтийн үндэслэл болохуйц хангалттай, зохистой аудитын нотолгоог олж авдаг. Залилан нь хуйвалдаан, бичиг баримт хуурамчаар үйлдэх, санаатайгаар орхигдуулах, буруу илэрхийлэх болон дотоод хяналтыг орхигдуулах зэрэг явдлуудыг агуулсан байдаг тул залилангаас үүсэх материаллаг буруу илэрхийллийг илрүүлэхгүй байх эрсдэл нь алдааны улмаас үүсэх буруу илэрхийллийг илрүүлэхгүй байх эрсдэлээс харьцангуй их байдаг.
- Группийн дотоод хяналтын үр ашигтай байдалд дүгнэлт өгөх зорилгоор бус харин тухайн нөхцөл байдалд тохирохуйц аудитын горимыг боловсруулахын тулд аудитын ажилтай холбоотой дотоод хяналтын талаар ойлголт олж авдаг.
- Удирдлагын ашигласан нягтлан бодох бүртгэлийн бодлогуудын зохистой байдал, нягтлан бодох бүртгэлийн тооцооллын үндэслэл болон холбогдох тодруулгуудыг үнэлдэг.
- Нягтлан бодох бүртгэлийн тасралтгүй байх суурийг удирдлага зохистой хэрэглэсэн эсэх, мөн бид олж авсан нотолгоондоо тулгуурлан Группийн тасралтгүй үйл ажиллагаагаа эрхлэх чадамжид мэдэгдэхүйц эргэлзээ үүсгэхүйц үйл явдал, нөхцөл байдалтай холбоотой материаллаг тодорхой бус байдал оршин байгаа эсэхийг тодорхойлдог. Материаллаг тодорхой бус байдал оршин байна гэж үзвэл бид аудитын тайланд нэгтгэсэн санхүүгийн тайлангийн холбогдох тодруулгад анхаарал хандуулах эсвэл энэхүү тодруулга нь хангалтгүй бол дүгнэлтээ өөрчлөх шаардлагатай болдог. Бид дүгнэлтээ аудитын тайлан гаргах өдөр хүртэлх олж авсан аудитын нотолгоонд үндэслэн гаргадаг. Гэхдээ ирээдүйн үйл явдал, эсвэл нөхцөл байдал нь Группийг тасралтгүй байх зарчмын дагуу үйл ажиллагаагаа үргэлжлүүлэн явуулах боломжгүй болгоход хүргэж болно.
- Нэгтгэсэн санхүүгийн тайлангийн ерөнхий толилуулга, бүтэц болон агуулгыг тодруулгуудын хамт үнэлж, нэгтгэсэн санхүүгийн тайлан нь холбогдох ажил гүйлгээнүүд болон үйл явдлуудыг үнэн зөв илэрхийлсэн эсэхийг үнэлдэг.
- Нэгтгэсэн санхүүгийн тайланд дүгнэлт өгөх зорилгоор Групп дэх компаниудын санхүүгийн мэдээлэл болон бизнесийн үйл ажиллагааны талаар аудитын хангалттай бөгөөд зохистой нотолгоог олж авдаг. Бид Группийн аудитыг гүйцэтгэх, хянах, удирдах үүрэгтэй. Бид зөвхөн өөрсдийн аудитын дүгнэлтэнд хариуцлага хүлээнэ.



Нэгтгэсэн Санхүүгийн Тайлангийн Аудитад Хүлээх Аудиторын Үүрэг Хариуцлага, Үргэлжлэл

Бид бусад асуудлуудын дундаас аудитын ажлын төлөвлөсөн цар хүрээ, хугацаа болон аудитын явцад тодорхойлсон дотоод хяналтын аливаа мэдэгдэхүйц доголдлыг багтаагаад аудитын илэрсэн томоохон асуудлуудаар засаглах эрх мэдэл бүхий этгээдүүдтэй харилцдаг.

Мөн бид засаглах эрх бүхий этгээдүүдэд хараат бус байдлын талаарх холбогдох ёс зүйн шаардлагыг биелүүлсэн талаарх мэдэгдлийг хийдэг бөгөөд шаардлагатай үед бидний хараат бус байдалд нөлөөлж болохуйц бүхий л харилцаа болон бусад асуудлууд, хараат бус байдлын эрсдэлийг бууруулсан эсвэл түүний эсрэг авсан хамгаалалтын хариу үйлдлүүдийн талаарх мэдэгдлийг хийдэг.

Засаглах эрх бүхий этгээдүүдтэй харилцсан асуудлуудаас бид тайлант жилийн нэгтгэсэн санхүүгийн тайлангийн аудитад хамгийн өндөр ач холбогдолтой гэж үзсэн зүйлсийг аудитын гол онцлох зүйлс хэмээн тодотгосон болно. Бид аудитын гол онцлох зүйлсийг хууль тогтоомжоор нийтэд ил болгохыг хориглоогүй үед эсвэл маш ховор тохиолдолд тайланд тодруулахгүй байх нь тодруулснаас илүүтэйгээр олон нийтийн эрх ашигт нийцнэ гэж үзсэнээс үг онцлох зүйлсийг тайланд оруулахгүй хэмээн шийдвэр гаргаснаас бусад тохиолдолд эдгээр зүйлсийг тайландаа оруулдаг.

Энэхүү хараат бус аудитын тайлангийн аудитын гэрээт ажлын партнер нь Жу Сан Ён, аудитын компанийн Ерөнхий Захирал нь Г. Соёлмаа нар болно.



Кэй Пи Эм Жи Аудит ХХК
Монгол Улс, Улаанбаатар хот
2025 оны 4 дүгээр сарын 10-ны өдөр

Баталгаажуулсан:

Г. Соёлмаа
Ерөнхий Захирал

Баталсан:

Жу Сан Ён
Партнер

Энэхүү тайлан нь аудитын тайлангийн өдөр буюу 2025 оны 4 дүгээр сарын 10-ны өдрөөр хүчин төгөлдөр үйлчилнэ. Аудитын тайлангийн өдөр болон энэхүү тайланг хэрэглэх хугацааны хооронд тохиолдож болох аливаа тайлагналын үеийн дараах үйл явдал, нөхцөл байдал нь уг нэгтгэсэн санхүүгийн тайлан болон тодруулгад материаллаг нөлөө үзүүлж болох юм. Тиймээс аудитын тайланг хэрэглэгчид нь уг тайлагналын үеийн дараах үйл явдал, нөхцөл байдлын нөлөөллийг дээрх аудитын тайланд тусгаагүйг анхаарна уу. Энэхүү тайлан нь зөвхөн Группийн хувьцаа эзэмшигчдэд зориулагдсан болно. Бид энэхүү тайлангийн агуулгын хүрээнд өөр аливаа нэг гурвалдагч талын өмнө үүрэг, хариуцлага хүлээхгүй болно.



Премиум Нэксус ХК
Нэгтгэсэн Санхүүгийн Байдлын Тайлан

Мянган төгрөгөөр	Тодруулга	2024 оны 12-р сарын 31	2023 оны 12-р сарын 31
ХӨРӨНГӨ			
Эргэлтийн бус хөрөнгө			
Үндсэн хөрөнгө	9	118,133,460	84,451,983
Ашиглах эрхтэй хөрөнгө	10	60,568,629	50,532,242
Биет бус хөрөнгө ба гүүдвил	11	39,774,043	5,744,456
Санхүүгийн түрээсийн авлага	12	10,031,970	8,238,816
Зээлийн авлага	13	47,049	-
Урьдчилгаа	15	2,580,879	770,655
Дансны ба бусад авлага	16	2,381,209	2,160,078
Хойшлогдсон татварын хөрөнгө	31	1,985,220	1,426,574
Нийт эргэлтийн бус хөрөнгө		235,502,459	153,324,804
Эргэлтийн хөрөнгө			
Зээлийн авлага	13, 36	27,599	2,000,000
Бариа материал	14	47,194,508	28,250,029
Урьдчилгаа	15	7,326,359	1,761,313
Дансны ба бусад авлага	16, 36	10,329,858	3,675,977
Мөнгө ба түүнтэй адилтгах хөрөнгө	17, 36	10,431,533	2,980,585
Санхүүгийн түрээсийн авлага	12, 36	3,119,136	1,502,377
Нийт эргэлтийн хөрөнгө		78,428,993	40,170,281
НИЙТ ХӨРӨНГӨ		313,931,452	193,495,085
ЭЗЭМШИГЧДИЙН ӨМЧ			
Хувьцаат капитал	18	111,425,203	81,776,864
Нэмж төлөгдсөн капитал	18	45,757,916	13,820,503
Эздийн өмчийн бусад хэсэг		318,731	318,731
Хуримтлагдсан алдагдал		(63,586,419)	(110,184,780)
Группийн хувь эзэмшигчдэд ногдох өмч		93,915,431	(14,268,682)
Хяналтын эрхгүй хувь оролцоо		8,873,378	-
НИЙТ ЭЗЭМШИГЧДИЙН ӨМЧ		102,788,809	(14,268,682)
ӨР ТӨЛБӨР			
Урт хугацаат өр төлбөр			
Түрээсийн өр төлбөр	10	64,535,185	56,622,145
Зээл	19, 36	23,389,243	33,882,015
Засгийн газрын тусламж	20	498,904	-
Бусад урт хугацаат өр төлбөр		1,834,721	709,269
Гэрээний өр төлбөр	24	43,388	117,781
Хойшлогдсон татварын өр	31	4,598,558	259,675
Нийт урт хугацаат өр төлбөр		94,899,999	91,590,885
Богино хугацаат өр төлбөр			
Түрээсийн өр төлбөр	10, 36	17,695,275	12,079,710
Зээл	19, 36	24,733,230	19,969,946
Засгийн газрын тусламж	20	627,087	-
Бусад татварын өглөг	22	2,138,926	1,669,598
Дансны ба бусад өглөг	23, 36	66,899,736	81,166,900
Гэрээний өр төлбөр	24	1,457,762	1,245,531
Орлогын албан татварын өглөг		2,690,628	41,197
Нийт богино хугацаат өр төлбөр		116,242,644	116,172,882
НИЙТ ӨР ТӨЛБӨР		211,142,643	207,763,767
НИЙТ ЭЗЭМШИГЧДИЙН ӨМЧ БА ӨР ТӨЛБӨР		313,931,452	193,495,085

Хуудас 5-53 д хавсаргасан Тодруулгууд нь эдгээр Нэгтгэсэн санхүүгийн тайлангуудын салшгүй хэсэг болно.

Премиум Нэксус ХК
Нэгтгэсэн Ашиг, Алдагдал болон Бусад Дэлгэрэнгүй Орлогын Тайлан

Мянган төгрөгөөр	Тодруулга	2024	2023
Борлуулалтын орлого			
Борлуулалтын орлого	25	598,378,660	390,496,597
Борлуулалтын өртөг	26	(518,272,786)	(393,362,620)
Нийт ашиг/(алдагдал)		80,105,874	(2,866,023)
Ерөнхий, захиргааны болон борлуулалтын зардал			
Ерөнхий, захиргааны болон борлуулалтын зардал	27	(34,803,106)	(17,130,606)
Санхүүгийн хөрөнгийн үнэ цэнийн бууралтын алдагдал	16	(568,913)	(37,447)
Бусад олз, цэвэр	28	21,864,014	3,054,660
Бусад орлого		628,384	17,070
Үйл ажиллагааны ашиг/(алдагдал)		67,228,253	(16,962,346)
Санхүүгийн зардал	29	(19,438,179)	(17,506,483)
Санхүүгийн орлого	30	2,562,377	1,136,615
Орлогын албан татварын өмнөх ашиг/(алдагдал)		50,352,451	(33,332,214)
Орлогын албан татварын (зардал)/өгөөж	31	(2,949,957)	625,911
ТАЙЛАНТ ЖИЛИЙН АШИГ/(АЛДАГДАЛ)		47,402,494	(32,706,303)
Бусад дэлгэрэнгүй орлого			
Бусад дэлгэрэнгүй орлого		-	-
ТАЙЛАНТ ЖИЛИЙН НИЙТ ДЭЛГЭРЭНГҮЙ АШИГ/(АЛДАГДАЛ)		47,402,494	(32,706,303)
Үүнээс:			
Толгой компанийн хувьцаа эзэмшигчдэд ногдох		46,598,361	(32,706,303)
Хяналтын эрхгүй хувь оролцоонд ногдох	34	804,133	-
НИЙТ ДЭЛГЭРЭНГҮЙ АШИГ/(АЛДАГДАЛ)		47,402,494	(32,706,303)
Группийн хувьцаа эзэмшигчдэд хамаарах нэгж энгийн хувьцаанд ногдох үргэлжилж буй үйл ажиллагааны суурь болон хорогдуулсан ашиг/(алдагдал), (нэгж хувьцаанд ногдох төгрөг)			
	32	42	(40)

Хуудас 5-53 д хавсаргасан Тодруулгууд нь эдгээр Нэгтгэсэн санхүүгийн тайлангуудын салшгүй хэсэг болно.



Премиум Нэксус ХК
Нэгтгэсэн Өмчийн Өөрчлөлтийн Тайлан

Мянган төгрөгөөр	Тодруулга	Энгийн хувьцаа	Нэмж төлөгдсөн капитал	Бусад өмч	Хуримтлагдсан (алдагдал)/ашиг	Нийт	Хяналтын эрхгүй хувь оролцоо	Нийт эзэмшигчдийн өмч
2023 оны 01 дүгээр сарын 01-ний үлдэгдэл	18	81,776,864	13,820,503	318,731	(77,478,477)	18,437,621	-	18,437,621
Тайлант жилийн алдагдал		-	-	-	(32,706,303)	(32,706,303)	-	(32,706,303)
2023 оны 12 дугаар сарын 31-ний үлдэгдэл	18	81,776,864	13,820,503	318,731	(110,184,780)	(14,268,682)	-	(14,268,682)
Тайлант жилийн ашиг		-	-	-	46,598,361	46,598,361	804,133	47,402,494
Гаргасан энгийн хувьцаа		29,648,339	32,020,206	-	-	61,668,545	2,367,049	64,035,594
Хяналтын бус хувь оролцоотой охин компанийн хөрөнгө оруулалт	33, 34	-	-	-	-	-	5,702,196	5,702,196
Ажил гүйлгээний зардал		-	(82,793)	-	-	(82,793)	-	(82,793)
2024 оны 12 дугаар сарын 31-ний үлдэгдэл	18	111,425,203	45,757,916	318,731	(63,586,419)	93,915,431	8,873,378	102,788,809

Хуудас 5-53 д хавсаргасан Тодруулгууд нь эдгээр Нэгтгэсэн санхүүгийн тайлангуудын салшгүй хэсэг болно.



Премиум Нэксус ХК
Нэгтгэсэн Мөнгөн Гүйлгээний Тайлан

Мянган төгрөгөөр	Тодруулга	2024	2023
Үндсэн үйл ажиллагааны мөнгөн гүйлгээ:			
Татварын өмнөх ашиг(алдагдал)		50,352,451	(33,332,214)
<i>Тохируулгауд:</i>			
Үндсэн хөрөнгийн элэгдэл	9	19,174,982	14,670,795
Үндсэн хөрөнгө борлуулсны (олз) / гарз, цэвэр	28	(7,492)	27,887
Үндсэн хөрөнгө данснаас хассаны гарз	9	105,233	161,633
Биет бус хөрөнгийн хорогдуулга	11	1,282,756	1,136,540
Засгийн газрын тусламжийн хорогдуулга	20	375,324	-
Санхүүгийн хөрөнгийн үнэ цэнийн бууралтын гарз	16	586,913	37,447
Ашиглах эрхтэй хөрөнгийн элэгдэл	10	12,649,118	11,749,379
Ашиглах эрхтэй хөрөнгө данснаас хассаны олз	28	(1,899,749)	(1,722,713)
Гадаад валютын ханшийн зөрүүнээс үүссэн (олз)/гарз	28	(45,856)	22,417
Хөрөнгө оруулалт борлуулсны олз	28	-	(342,907)
Тохиролцоот худалдан авалтаас үүссэн олз	28	(19,476,657)	-
Санхүүгийн орлого	30	(2,562,377)	(1,136,615)
Санхүүгийн зардал	29	18,861,121	17,255,606
		79,375,767	8,527,235
<i>Ажлын капиталын өөрчлөлт:</i>			
Бараа материал	14	(14,263,111)	3,588,344
Урьдчилгаа	15	(4,521,123)	1,551,938
Дансны ба бусад авлага	16	(1,516,398)	394,541
Бусад татварын өглөг	22	178,483	802,118
Дансны ба бусад өглөг	23	11,919,789	3,195,250
Гэрээний өр төлбөр	24	1,202,403	495,894
Үндсэн үйл ажиллагааны мөнгөн гүйлгээ		72,375,810	18,555,320
Зээлийн хүүгийн төлөлт	21	(7,025,530)	(6,805,263)
Орлогын албан татварын төлөлт		(1,014,039)	(39,769)
Түрээсийн өр төлбөрийн хүүгийн төлөлт	21	(11,916,941)	(10,292,530)
Хүлээн авсан хүү		2,172,877	895,085
Үндсэн үйл ажиллагааны цэвэр мөнгөн гүйлгээ		54,592,177	2,312,843
Хөрөнгө оруулалтын үйл ажиллагааны мөнгөн гүйлгээ			
Худалдаж авсан үндсэн хөрөнгө	9	(36,332,729)	(34,958,873)
Үндсэн хөрөнгө борлуулсны орлого	9	1,169,846	2,387,444
Худалдаж авсан биет бус хөрөнгө	11	(1,821,912)	(245,255)
Биет бус хөрөнгө борлуулсны орлого	11	-	119,925
Санхүүгийн түрээсийн авлагын төлөлт	10	2,418,645	816,716
Охин компани борлуулсны орлого	28	1,034,381	342,907
Хөрөнгө оруулалтын үйл ажиллагааны мөнгөн гүйлгээ		(33,531,769)	(31,537,136)
Энгийн хувьцаа гаргаж авсан санхүүжилт		2,367,049	30,000,000
Хүлээн авсан зээл	21	63,371,715	31,827,300
Зээлийн эргэн төлөлт	21	(66,526,553)	(23,105,377)
Түрээсийн өр төлбөрийн төлөлт	21	(13,085,709)	(8,797,770)
Зээлийн авлагын эргэн төлөлт		400,000	(2,000,000)
Санхүүгийн үйл ажиллагааны цэвэр мөнгөн гүйлгээ		(13,873,498)	27,924,153
Гадаад валютын ханшийн өөрчлөлтийн нөлөө		(135,962)	-
Мөнгө ба түүнтэй адилтгах хөрөнгийн цэвэр өөрчлөлт		7,586,910	(1,300,140)
Мөнгө ба түүнтэй адилтгах хөрөнгийн эхний үлдэгдэл	17	2,980,585	4,280,725
Мөнгө ба түүнтэй адилтгах хөрөнгийн эцсийн үлдэгдэл	17	10,431,533	2,980,585

Хуудас 5-53 д хавсаргасан Тодруулгууд нь эдгээр Нэгтгэсэн санхүүгийн тайлангуудын салшгүй хэсэг болно.

THANK YOU

