

DP Global Group Limited

**Unaudited interim condensed
consolidated financial statements**

For the six months ended

30 June 2025

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Interim condensed consolidated statement of financial position

(expressed in thousands of Russian Roubles, unless otherwise stated)

		30 June 2025	31 December 2024
	Notes	Unaudited	
Assets			
Non-current assets			
Property, plant and equipment	7	1,443,374	1,408,059
Right-of-use assets	8	1,433,112	1,338,043
Intangible assets	9	120,407	96,922
Net investment in sublease		175	10,855
Non-current financial assets	12.1	87,570	87,260
Deferred tax assets	6	530,662	389,462
Non-current prepayments		614	795
		3,615,914	3,331,396
Current assets			
Inventories	10	106,777	108,249
Prepayments		284,174	349,495
Income tax receivables		3,628	20,116
Taxes receivables		34,905	49,898
Trade and other receivables	13	1,387,610	1,529,179
Other current financial assets	12.1	2,320	2,982
Cash and cash equivalents	11	1,006,607	818,127
		2,826,021	2,878,046
Total assets		6,441,935	6,209,442
Equity and liabilities			
Equity			
Share capital	17	21.12	21.42
Share premium	17	801,711	991,875
Treasury shares	17	(110,474)	(185,793)
Share-based payments reserve	19	754,964	667,773
Foreign currency translation reserve		243,502	180,326
Retained earnings / (Accumulated losses)		633,280	717,444
Equity attributable to equity holders of the parent		2,323,004	2,371,646
Non-current liabilities			
Lease liabilities	8	1,245,527	1,163,089
Contract liabilities	16	817,017	744,065
Deferred tax liabilities	6	17,941	-
		2,080,485	1,907,154
Current liabilities			
Lease liabilities	8	345,407	331,529
Trade and other payables	14	921,282	895,401
Taxes payables	15	567,181	499,822
Advances received		50,661	52,751
Contract liabilities	16	153,915	151,139
		2,038,446	1,930,642
Total liabilities		4,118,931	3,837,796
Total equity and liabilities		6,441,935	6,209,442

These interim condensed consolidated financial statements were authorized for issue on 2 September 2025.



(Andrey Petelin, Director)

Interim condensed consolidated statement of profit or loss and other comprehensive income (unaudited)

(expressed in thousands of Russian Roubles, unless otherwise stated)

	Notes	For the six months ended 30 June		For the three months ended 30 June	
		2025	2024	2025	2024
Revenue recognised from contracts with customers	4	8,116,343	6,297,246	4,261,149	3,359,338
Other operating income	5.3	84,138	38,528	27,337	17,855
Total operating income		8,200,481	6,335,774	4,288,486	3,377,193
Raw materials and consumables		(1,102,641)	(848,589)	(582,199)	(434,114)
Employee benefits	5.1	(3,656,888)	(2,740,535)	(1,862,955)	(1,406,142)
Depreciation and amortization	7, 8, 9	(378,700)	(268,261)	(192,069)	(137,552)
Distribution and advertising	5.2	(1,465,364)	(1,232,847)	(815,355)	(707,629)
Expected credit losses on financial assets		(6,399)	(3,854)	(5,163)	106
Other operating expenses	5.4	(1,202,680)	(1,001,862)	(612,394)	(534,803)
Operating profit		387,809	239,826	218,351	157,059
Finance income	5.5	71,660	76,669	35,558	38,143
Finance costs	5.6	(336,522)	(132,292)	(136,364)	(114,567)
Profit before tax		122,947	184,203	117,545	80,635
Income tax expense	6	(231,964)	(96,343)	(111,854)	(51,231)
Profit/ (loss) for the period		(109,017)	87,860	5,691	29,404
<i>Other comprehensive income/(loss) that may be reclassified to profit or loss in subsequent periods (net of tax):</i>					
Exchange differences on translation of foreign operations		93,974	14,824	33,585	23,376
Net other comprehensive income/(loss) that may be reclassified to profit or loss in subsequent periods		93,974	14,824	33,585	23,376
<i>Other comprehensive income/(loss) that will not be reclassified to profit or loss in subsequent periods (net of tax):</i>					
Exchange differences on translation of foreign operations		(30,798)	2,375	14,150	(8,878)
Net other comprehensive income/(loss) that will not be reclassified to profit or loss in subsequent periods		(30,798)	2,375	14,150	(8,878)
Other comprehensive income/(loss) (net of tax)		63,176	17,199	19,435	14,498
Total comprehensive income/(loss) for the period, net of tax		(45,841)	105,059	25,126	43,902
Profit/(loss) attributable to:					
Equity holders of the parent		(109,017)	87,860	5,691	29,404
		(109,017)	87,860	5,691	29,404
Total comprehensive income/ (loss) attributable to:					
Equity holders of the parent		(45,841)	105,059	25,126	43,902
		(45,841)	105,059	25,126	43,902
Earnings/(loss) per share					
Basic, profit/(loss) for the period attributable to equity holders of the parent	18	-₽22	₽17	₽1	₽6
Diluted earnings per share	18	-	₽17	-	₽6

Interim condensed consolidated statement of changes in equity for the six months ended 30 June 2025

(expressed in thousands of Russian Roubles, unless otherwise stated)

	Share capital (Note 17)	Share premium (Note 17)	Treasury shares (Note 17)	Share-based payments reserve (Note 19)	Retained earnings	Foreign currency translation reserve	Total
As at 1 January 2025	21.42	991,875	(185,793)	667,773	717,444	180,326	2,371,646
Loss for the period	-	-	-	-	(109,017)	-	(109,017)
Other comprehensive income	-	-	-	-	-	63,176	63,176
Total comprehensive loss	-	-	-	-	(109,017)	63,176	(45,841)
Exercise of options	-	(4,371)	-	4,371	-	-	-
Buyback of shares	-	-	(110,474)	-	-	-	(110,474)
Share-based payments reserve	-	-	-	82,820	24,853	-	107,673
Cancellation of Treasury Shares	(0.30)	(185,793)	185,793	-	-	-	-
As at 30 June 2025 (unaudited)	21.12	801,711	(110,474)	754,964	633,280	243,502	2,323,004

for the six months ended 30 June 2024

(expressed in thousands of Russian Roubles, unless otherwise stated)

	Share capital (Note 17)	Share premium (Note 17)	Treasury shares (Note 17)	Share-based payments reserve (Note 19)	Retained earnings	Foreign currency translation reserve	Total
As at 1 January 2024	20.92	894,085	(124,302)	467,121	242,744	214,121	1,693,790
Profit for the period	-	-	-	-	87,860	-	87,860
Other comprehensive income	-	-	-	-	-	17,199	17,199
Total comprehensive income	-	-	-	-	87,860	17,199	105,059
Exercise of options	0.17	27,990	-	(27,990)	-	-	-
Buyback of shares	-	-	(61,491)	-	-	-	(61,491)
Share-based payments reserve	-	-	-	69,854	17,586	-	87,440
As at 30 June 2024 (unaudited)	21.09	922,075	(185,793)	508,985	348,190	231,320	1,824,798

Interim condensed consolidated statement of cash flows (unaudited)

(expressed in thousands of Russian Roubles, unless otherwise stated)

		Six months ended 30 June		Three months ended 30 June	
	Notes	2025	2024	2025	2024
Operating activities					
Profit before tax		122,947	184,203	117,545	80,635
Adjustments to reconcile profit before tax to net cash flows:					
Depreciation and amortisation	7, 8, 9	378,700	268,261	192,069	137,552
Share-based payments expense	19	136,874	109,311	63,943	44,437
Unrealised exchange differences on translation of foreign operations		76,596	6,725	14,606	7,742
Net result on disposal and impairment/recovery of non-current assets		10,143	1,754	(44)	(685)
Inventory shortage		76,754	52,731	38,108	25,306
Finance income	5.5	(71,660)	(76,669)	(35,558)	(38,143)
Finance costs	5.6	336,522	132,292	136,364	114,567
Other non-cash		(13,256)	7,586	(14,093)	1,557
Working capital adjustments:					
Change in trade and other receivables		135,170	67,724	26,594	(8,987)
Change in prepayments and taxes receivables		76,041	27,663	55,375	23,611
Change in inventories		(75,282)	(32,476)	(43,926)	(37,877)
Change in trade and other payables		(1,944)	158,998	11,028	45,526
Change in advances received and taxes payables		60,105	(6,834)	8,564	(47,474)
Change in contract liabilities		3,722	63,993	32,441	17,298
		1,251,432	965,262	603,016	365,065
Interest received		64,130	68,672	32,800	33,967
Income tax paid		(334,986)	(167,560)	(227,299)	(80,106)
Net cash flows from operating activities		980,576	866,374	408,517	318,926
Investing activities					
Proceeds from sale of property, plant and equipment		3,024	4,564	2,353	4,334
Purchase of property, plant and equipment		(282,551)	(414,840)	(147,341)	(202,387)
Purchase of intangible assets	9	(30,554)	(22,539)	(11,765)	(5,936)
Investment in other financial assets		-	134,540	-	134,540
Loans granted		-	(51,500)	-	-
Proceeds from sublease		1,332	1,759	525	886
Net cash flows used in investing activities		(308,749)	(348,016)	(156,228)	(68,563)
Financing activities					
Shares buyback		(110,474)	(61,491)	(110,474)	(61,491)
Payment of principal portion of the lease liabilities		(185,325)	(133,685)	(77,773)	(72,856)
Interest paid		(118,922)	(76,563)	(62,782)	(39,453)
Net cash flows used in financing activities		(414,721)	(271,739)	(251,029)	(173,800)
Net increase in cash and cash equivalents		257,106	246,619	1,260	76,563
Net foreign exchange difference		(68,626)	(24,238)	(13,823)	(35,501)
Cash and cash equivalents at 1 January	11	818,127	1,199,932		
Cash and cash equivalents at 30 June	11	1,006,607	1,422,313		

Notes to the interim condensed consolidated financial statements for the six months ended 30 June 2025

(expressed in thousands of Russian Roubles, unless otherwise stated)

1. Corporate information

The interim condensed consolidated financial statements of DP Global Group Limited and its subsidiaries (collectively, the Group) for the six months ended 30 June 2025 were authorised for issue on 2 September 2025. DP Global Group Limited (the Company or the Parent) is a limited company incorporated in the British Virgin Islands. Transferred from British Virgin Islands on June 12, 2025 to the Astana International Financial Centre ("AIFC") in the Republic of Kazakhstan. The ultimate controlling shareholder of the Group is Fedor Ovchinnikov.

The Group owns retail stores and provides franchising services, including software, support, control and consultancy services to the franchisees operating in 25 countries. As at 30 June 2025, the Group operated 1426 stores (1348 franchised stores, 78 company-owned stores), as at 31 December 2024: 1263 stores (1196 franchised stores, 67 company-owned stores).

Information about main subsidiaries

The interim condensed consolidated financial statements of the Group include:

Name	Principal activities	Country of incorporation	% equity interest	
			30 June 2025	31 December 2024
Dodo Franchising LLC	Franchising services	The Russian Federation	100	100
Pizza Venture LLC	Restaurants and food delivery services/ Retail	The Russian Federation	100	100
Dodo CC Syktyvkar LLC	Call centres	The Russian Federation	100	100
Dodo Engineering LLC	IT development	The Russian Federation	100	100
Drinkit Company LLC	Restaurants and food delivery services/ Retail	The Russian Federation	100	100
DODO BRANDS INTERNATIONAL DMCC	Franchising services	The United Arab Emirates	100	100
Dodo Group LLP	Franchising services	The Republic of Kazakhstan	100	100

2. Basis of preparation and changes to the Group's accounting policies

2.1 Basis of preparation

The interim condensed consolidated financial statements of the Group for the six months ended 30 June 2025 have been prepared in accordance with *IAS 34 Interim Financial Reporting*. The Group has prepared the financial statements on the basis that it will continue to operate as a going concern. The Directors consider that there are no material uncertainties that may cast significant doubt over this assumption. They have formed a judgement that there is a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future, and not less than 12 months from the end of the reporting period.

The interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Group's annual consolidated financial statements as at 31 December 2024.

2. Basis of preparation and changes to the Group's accounting policies *(continued)*

The interim condensed consolidated financial statements have been prepared on a historical cost basis, except for as described in the accounting policies below. The interim condensed consolidated financial statements are presented in Russian Roubles and all values are rounded to the nearest thousands, except when otherwise indicated.

2.2 New standards, interpretations and amendments adopted by the Group

The accounting policies adopted in the preparation of the interim condensed consolidated financial statements are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2024, except for the adoption of new standards effective as of 1 January 2025. The Group has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

Several amendments apply for the first time in 2025, but do not have an impact on the interim condensed consolidated financial statements of the Group.

Supplier Finance Arrangements - Amendments to IAS 7 and IFRS 7

In May 2023, the IASB issued amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures to clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk.

The transition rules clarify that an entity is not required to provide the disclosures in any interim periods in the year of initial application of the amendments. Thus, the amendments had no impact on the Group's interim condensed consolidated financial statements.

Amendments to IFRS 16: Lease Liability in a Sale and Leaseback

In September 2022, the IASB issued amendments to IFRS 16 to specify the requirements that a seller-lessee uses in measuring the lease liability arising in a sale and leaseback transaction, to ensure the seller-lessee does not recognise any amount of the gain or loss that relates to the right of use it retains.

The amendments had no impact on the Group's interim condensed consolidated financial statements.

Amendments to IAS 1: Classification of Liabilities as Current or Non-current

In January 2020 and October 2022, the IASB issued amendments to paragraphs 69 to 76 of IAS 1 to specify the requirements for classifying liabilities as current or non-current. The amendments clarify:

- What is meant by a right to defer settlement
- That a right to defer must exist at the end of the reporting period
- That classification is unaffected by the likelihood that an entity will exercise its deferral right
- That only if an embedded derivative in a convertible liability is itself an equity instrument would the terms of a liability not impact its classification

In addition, a requirement has been introduced whereby an entity must disclose when a liability arising from a loan agreement is classified as non-current and the entity's right to defer settlement is contingent on compliance with future covenants within twelve months.

The amendments had no impact on the Group's interim condensed consolidated financial statements.

3. Segment information

For management purposes, the Group is organised into business units that comprise of corporate-owned stores under the Dodo Pizza or Drinkit brand, brand licensing, software development, support and control, menu and know-how, training and education, consulting services, call-centre services, dough production, brand advertising and national marketing campaigns and has three reportable segments, as follows:

- The Dodo Eurasia segment which includes all the services related to the Dodo Pizza brand in Russia, Kazakhstan and Belarus. This segment also contains foodservice brand Kebster (inc. Doner 42);
- The Dodo International segment represented by all other Dodo Pizza internationally operated markets;
- The Drinkit segment includes all the services related to foodservice brand Drinkit.

The Group's Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on its adjusted earnings before interest, taxes, depreciation, amortisation (EBITDA). The Group's financing (including finance costs and finance income) and income taxes are managed on a Group basis and are not allocated to operating segments. The Group's management does not monitor balances on a segment basis, thus the assets and liabilities of segments are not available.

Adjustments and eliminations

- Transfer prices between operating segments are on an arm's length basis in a manner similar to transactions with third parties.
- Inter-segment revenues are eliminated upon consolidation and reflected in the 'adjustments and eliminations' column.
- Finance costs and finance income (Note 5) are not allocated to individual segments as the underlying instruments are managed on a group basis.
- Current taxes, deferred taxes (Note 6) and certain financial assets and liabilities are not allocated to those segments as they are also managed on a group basis.
- Management accounts do not include expenses from share-based payments (Note 19) as these expenses are also managed on a group basis.
- In management accounts revenue from franchise fee and marketing services is recognised at the moment of cash payment from a franchisee, so this approach differs from the one required by IFRS 15 (Note 4).
- In the interim condensed consolidated financial statements rent of premises accounts in accordance with IFRS 16 with the recognition of depreciation and interest expenses in the consolidated profit and losses. Segments EBITDA accounts for rent expense by monthly installments payable to the lessors.
- In management accounting all the expenditures that arose before the store opening are considered as CAPEX. In IFRS accounting such expenditures are split between CAPEX and costs according to their nature.

3. Segment information *(continued)*

The tables below illustrate financial information of the reportable segments reviewed by management for the six months ended 30 June 2025 and 2024:

For the six months ended 30 June 2025	Dodo Eurasia	Dodo International	Drinkit	Total segments	Adjustments and eliminations	Consolidated
Revenue						
External customers	7,790,783	179,506	768,567	8,738,856	(622,513)	8,116,343
Inter-segment	290,760	4,597	108,290	403,647	(403,647)	-
Total revenue	8,081,543	184,103	876,857	9,142,503	(1,026,160)	8,116,343
Raw materials and consumables	(1,052,082)	(26,533)	(347,512)	(1,426,127)	323,486	(1,102,641)
Employee benefits	(2,679,918)	(297,115)	(571,000)	(3,548,033)	(108,855)	(3,656,888)
Distribution and advertising	(1,646,759)	(21,628)	(5,086)	(1,673,473)	208,109	(1,465,364)
Rent and utilities	(282,304)	(37,784)	(90,997)	(411,085)	225,141	(185,944)
Other operating income and expenses	(857,230)	(74,388)	(143,960)	(1,075,578)	142,980	(932,598)
EBITDA	1,563,250	(273,345)	(281,698)	1,008,207	(235,299)	772,908
Finance income						71,660
Finance costs						(336,522)
Depreciation and amortization						(378,700)
Expected credit losses on financial assets						(6,399)
Profit before tax						122,947

For the six months ended 30 June 2024	Dodo Eurasia	Dodo International	Drinkit	Total segments	Adjustments and eliminations	Consolidated
Revenue						
External customers	6,171,333	181,728	286,515	6,639,576	(342,330)	6,297,246
Inter-segment	213,404	-	-	213,404	(213,404)	-
Total revenue	6,384,737	181,728	286,515	6,852,980	(555,734)	6,297,246
Raw materials and consumables	(740,922)	(13,264)	(105,617)	(859,803)	11,214	(848,589)
Employee benefits	(2,018,048)	(356,221)	(246,487)	(2,620,756)	(119,779)	(2,740,535)
Distribution and advertising	(1,226,131)	(4,983)	(1,987)	(1,233,101)	254	(1,232,847)
Rent and utilities	(254,732)	(29,280)	(47,081)	(331,093)	178,772	(152,321)
Other operating income and expenses	(780,548)	(105,961)	(66,971)	(953,480)	142,467	(811,013)
EBITDA	1,364,356	(327,981)	(181,628)	854,747	(342,806)	511,941
Finance income						76,669
Finance costs						(132,292)
Depreciation and amortization						(268,261)
Expected credit losses on financial assets						(3,854)
Profit before tax						184,203

3. Segment information *(continued)*

The tables below illustrate financial information of the reportable segments reviewed by management for the three months ended 30 June 2025 and 2024:

For the three months ended 30 June 2025	Dodo Eurasia	Dodo International	Drinkit	Total segments	Adjustments and eliminations	Consolidated
Revenue						
External customers	4,152,325	85,267	431,479	4,669,071	(407,922)	4,261,149
Inter-segment	148,375	1,673	60,340	210,388	(210,388)	-
Total revenue	4,300,700	86,940	491,819	4,879,459	(618,310)	4,261,149
Raw materials and consumables	(626,318)	(11,964)	(198,709)	(836,991)	254,792	(582,199)
Employee benefits	(1,373,639)	(149,632)	(300,473)	(1,823,744)	(39,211)	(1,862,955)
Distribution and advertising	(867,544)	(8,998)	(3,938)	(880,480)	65,125	(815,355)
Rent and utilities	(138,035)	(15,322)	(50,449)	(203,806)	115,355	(88,451)
Other operating income and expenses	(440,679)	(37,845)	(68,973)	(547,497)	50,891	(496,606)
EBITDA	854,485	(136,821)	(130,723)	586,941	(171,358)	415,583
Finance income						35,558
Finance costs						(136,364)
Depreciation and amortization						(192,069)
Expected credit losses on financial assets						(5,163)
Profit before tax						117,545

For the three months ended 30 June 2024	Dodo Eurasia	Dodo International	Drinkit	Total segments	Adjustments and eliminations	Consolidated
Revenue						
External customers	3,177,852	89,268	185,165	3,452,285	(92,947)	3,359,338
Inter-segment	113,407	-	-	113,407	(113,407)	-
Total revenue	3,291,259	89,268	185,165	3,565,692	(206,354)	3,359,338
Raw materials and consumables	(380,401)	(7,016)	(65,782)	(453,199)	19,085	(434,114)
Employee benefits	(1,028,616)	(185,119)	(135,754)	(1,349,489)	(56,653)	(1,406,142)
Distribution and advertising	(682,969)	(2,552)	(1,170)	(686,691)	(20,938)	(707,629)
Rent and utilities	(125,080)	(17,767)	(26,054)	(168,901)	89,296	(79,605)
Other operating income and expenses	(414,507)	(57,582)	(38,482)	(510,571)	73,228	(437,343)
EBITDA	659,686	(180,768)	(82,077)	396,841	(102,336)	294,505
Finance income						38,143
Finance costs						(114,567)
Depreciation and amortization						(137,552)
Expected credit losses on financial assets						106
Profit before tax						80,635

4. Revenue from contracts with customers

4.1 Disaggregated revenue information

Set out below is the disaggregation of the Group's revenue from contracts with customers:

Segments	For the six months ended 30 June 2025				For the three months ended 30 June 2025			
	Dodo Eurasia	Dodo International	Drinkit	Total	Dodo Eurasia	Dodo International	Drinkit	Total
Type of goods or service								
Royalties	2,882,951	80,050	6,415	2,969,416	1,493,212	46,777	4,259	1,544,248
Retail sales	2,265,177	39,397	569,901	2,874,475	1,175,406	16,227	331,900	1,523,533
Marketing fee	1,443,379	4,639	-	1,448,018	789,407	2,433	-	791,840
Call-centre services	363,053	-	-	363,053	181,803	-	-	181,803
Franchise fee	15,037	8,141	3,852	27,030	1,652	4,369	2,507	8,528
Other sales	419,192	15,159	-	434,351	203,438	7,759	-	211,197
Total revenue from contracts with customers	7,388,789	147,386	580,168	8,116,343	3,844,918	77,565	338,666	4,261,149
Timing of revenue recognition								
Goods and services transferred at a point in time	7,373,752	139,245	576,316	8,089,313	3,843,266	73,196	336,159	4,252,621
Services transferred over time	15,037	8,141	3,852	27,030	1,652	4,369	2,507	8,528
Total revenue from contracts with customers	7,388,789	147,386	580,168	8,116,343	3,844,918	77,565	338,666	4,261,149
Segments	For the six months ended 30 June 2024				For the three months ended 30 June 2024			
	Dodo Eurasia	Dodo International	Drinkit	Total	Dodo Eurasia	Dodo International	Drinkit	Total
Type of goods or service								
Royalties	2,342,873	46,240	699	2,389,812	1,213,873	25,151	582	1,239,606
Retail sales	1,878,479	45,482	194,946	2,118,907	960,490	23,548	120,309	1,104,347
Marketing fee	1,116,835	-	-	1,116,835	666,600	-	-	666,600
Call-centre services	288,551	-	-	288,551	143,003	-	-	143,003
Franchise fee	23,071	7,711	1,215	31,997	13,843	1,455	774	16,072
Other sales	351,144	-	-	351,144	189,710	-	-	189,710
Total revenue from contracts with customers	6,000,953	99,433	196,860	6,297,246	3,187,519	50,154	121,665	3,359,338
Timing of revenue recognition								
Goods and services transferred at a point in time	5,977,882	91,722	195,645	6,265,249	3,173,676	48,699	120,891	3,343,266
Services transferred over time	23,071	7,711	1,215	31,997	13,843	1,455	774	16,072
Total revenue from contracts with customers	6,000,953	99,433	196,860	6,297,246	3,187,519	50,154	121,665	3,359,338

4. Revenue from contracts with customers *(continued)*

4.1 Disaggregated revenue information *(continued)*

Set out below, is the reconciliation of the revenue from contracts with customers with the amounts disclosed in the segment information (Note 3):

	For the six months ended 30 June 2025			For the three months ended 30 June 2025		
	Dodo Eurasia	Dodo International	Drinkit	Dodo Eurasia	Dodo International	Drinkit
Revenue						
External customer	7,790,783	179,506	768,567	4,152,325	85,267	431,479
Inter-segment	290,760	4,597	108,290	148,375	1,673	60,340
	8,081,543	184,103	876,857	4,300,700	86,940	491,819
Inter-segment and other adjustments and eliminations	(692,754)	(36,717)	(296,689)	(455,782)	(9,375)	(153,153)
Total revenue from contracts with customers	7,388,789	147,386	580,168	3,844,918	77,565	338,666

	For the six months ended 30 June 2024			For the three months ended 30 June 2024		
	Dodo Eurasia	Dodo International	Drinkit	Dodo Eurasia	Dodo International	Drinkit
Revenue						
External customer	6,171,333	181,728	286,515	3,177,852	89,268	185,165
Inter-segment	213,404	-	-	113,407	-	-
	6,384,737	181,728	286,515	3,291,259	89,268	185,165
Inter-segment and other adjustments and eliminations	(383,784)	(82,295)	(89,655)	(103,740)	(39,114)	(63,500)
Total revenue from contracts with customers	6,000,953	99,433	196,860	3,187,519	50,154	121,665

4.2 Contract balances

	30 June 2025	31 December 2024
Trade receivables (Note 13)	1,298,669	1,395,140
Contract liabilities (Note 16)	970,932	895,204

The Group recognised impairment losses on receivables amounting to RUB 31,016 thousand and RUB 16,467 thousand for the six months ended 30 June 2025 and 2024, respectively.

4. Revenue from contracts with customers *(continued)*

4.3 Performance obligations

The transaction price allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) as at 30 June 2025 and 31 December 2024 are, as follows:

	30 June 2025	31 December 2024
Within one year	153,915	151,139
More than one year	817,017	744,065

The remaining performance obligations expected to be recognised in more than one year relate to the services provided under franchise fee. The customer loyalty points have an expiration period equal to one year and redemptions cannot go beyond this period, therefore customer loyalty points performance obligation is fully presented as a current contract liability (Note 16).

5. Other income and expenses

5.1. Employee benefits expense

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Wages and salaries	2,798,214	2,194,476	1,414,259	1,132,589
Social security costs	413,681	303,520	213,747	157,556
Share-based payment expense	136,874	109,311	63,943	44,437
Other expenses	308,119	133,228	171,006	71,560
Total employee benefits	3,656,888	2,740,535	1,862,955	1,406,142

5.2. Distribution and advertising

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
National marketing campaign	1,417,636	1,144,038	791,422	663,227
Local marketing of corporate-owned stores	14,657	7,280	9,337	2,267
Other distribution and advertising	33,071	81,529	14,596	42,135
Total distribution and advertising	1,465,364	1,232,847	815,355	707,629

5.3. Other operating income

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Income from disposal of assets	38,292	-	223	-
Income from operating sublease	37,669	33,656	21,910	17,855
Other income	8,177	4,872	5,204	-
Total other operating income	84,138	38,528	27,337	17,855

5. Other income and expenses *(continued)*

5.4. Other operating expenses

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Hosting and infrastructure	189,914	171,719	92,557	92,104
Professional services	189,271	178,989	91,808	98,217
Utilities and maintenance of premises and offices	185,944	152,321	88,451	79,605
Program software and licenses	160,068	119,333	90,458	62,251
Maintenance of production equipment	100,719	62,151	61,754	34,921
Internet and phone services	77,814	62,350	36,127	30,228
Non-deductible taxes	63,462	42,391	31,008	20,940
Business trips	62,312	76,431	40,144	43,646
Transportation costs	47,786	30,228	24,737	16,449
Bank charges	42,995	35,772	23,054	19,116
Recruiting costs	33,783	37,531	13,795	20,689
Other expenses	48,612	32,646	18,501	16,637
Total other operating expenses	1,202,680	1,001,862	612,394	534,803

5.5. Finance income

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Interest income from loans and deposits	69,249	75,175	34,255	37,390
Finance income on finance sublease	263	601	10	293
Interest income on lease deposits	2,148	893	1,293	460
Total finance income	71,660	76,669	35,558	38,143

5.6. Finance costs

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Net exchange difference	197,232	55,729	53,214	75,114
Interest expense on lease liabilities	118,922	76,563	62,782	39,453
Loss on disposal of financial assets	20,368	-	20,368	-
Total finance costs	336,522	132,292	136,364	114,567

6. Income tax

The major components of income tax expense for the six months ended 30 June 2025 and 2024 are:

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Current income tax:				
Current income tax charge	(355,223)	(167,561)	(147,298)	(97,388)
Deferred tax:				
Relating to origination and reversal of temporary differences	123,259	71,218	35,444	46,157
Income tax expense reported in the statement of profit or loss and other comprehensive income	(231,964)	(96,343)	(111,854)	(51,231)

DP Global Group Limited was incorporated in the British Virgin Islands. Since 12 June 2025, the Company has obtained the resident status of the Astana International Financial Centre ("AIFC") in the Republic of Kazakhstan. Upon completion of the redomiciliation, the Company will cease to be a BVI entity. As at the reporting date, Company is in the process of tax registration in Republic of Kazakhstan. The Group's key subsidiaries are residents of the Russian Federation and are taxed at a rate of 25%.

On 12 July 2024, Federal Law No. 176-FZ On Amendments to Parts One and Two of the Tax Code of the Russian Federation, Certain Legislative Acts of the Russian Federation, and the Annulment of Certain Provisions of Legislative Acts of the Russian Federation was adopted. Among other things, the Law introduced an increase in the income tax rate from 20% to 25%. The Law is effective from 1 January 2025.

Income from other jurisdictions is insignificant. Reconciliation of tax expense and the accounting profit multiplied by tax rate applicable in the Russian Federation for the six months ended 30 June 2025 and 2024 is as follows:

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Income before tax	122,947	184,203	117,545	80,635
Theoretical income tax expense at 25% tax rate	(30,737)	(36,841)	(23,509)	(16,127)
Adjustments for:				
Tax effect of income and expenses that are not deductible in determining taxable profit	(200,799)	(46,181)	(57,116)	(13,821)
Effect of different applicable tax rates	(428)	(13,321)	(31,229)	(21,283)
Income tax expense reported in the statement of profit or loss and other comprehensive income	(231,964)	(96,343)	(111,854)	(51,231)

6. Income tax (continued)

Deferred tax

Deferred tax relates to the following:

	Consolidated statement of financial position		Consolidated statement of profit or loss	
	30 June 2025	31 December 2024	For the six months ended 30 June	
			2025	2024
Property, plant and equipment	139,242	96,191	43,051	22,693
Right-of-use assets	(504,632)	(432,742)	(71,890)	(20,377)
Intangible assets	43,422	35,962	7,460	14,981
Finance sublease receivables	(44)	(2,714)	2,670	210
Trade and other receivables	(7,289)	(25,295)	18,006	(24,831)
Prepayments	661	1,775	(1,114)	122
Other financial assets	21,429	7,272	14,157	8,087
Lease liabilities	346,897	313,111	33,786	7,528
Trade and other payables	66,069	70,736	(4,667)	9,764
Advances received	(21,771)	(18,664)	(3,107)	283
Contract liabilities	194,659	172,026	22,633	18,167
Tax losses carry forward	234,078	171,804	62,274	34,591
Deferred tax benefit			123,259	71,218
Net deferred tax assets	512,721	389,462		

Reconciliation of deferred tax assets, net

	2025	2024
As at 1 January	389,462	161,937
Change in deferred tax recognised in profit or loss during the period	123,259	71,218
As at 30 June	512,721	233,155

Non-deductible expenses are presented mainly by share-based payments and other expenses not included in the calculation of income tax in accordance with the tax law.

7. Property, plant and equipment

	Leasehold improvements	Retail and dough production equipment and furniture	Office equipment and furniture	Transport and vehicles	Construction in progress	Total
Cost						
As at 1 January 2025	671,609	799,045	233,040	3,972	374,132	2,081,798
Additions	59,216	51,870	20,667	-	147,461	279,214
Disposals	(12,820)	(6,644)	(11,622)	-	-	(31,086)
Transfer	10,448	104,670	425	-	(115,543)	-
Translation differences	(24,773)	(9,572)	(7,320)	-	(37,700)	(79,365)
As at 30 June 2025	703,681	939,369	235,190	3,972	368,350	2,250,562
Depreciation and impairment						
As at 1 January 2025	(220,594)	(331,945)	(119,334)	(1,866)	-	(673,739)
Depreciation charge	(70,864)	(79,759)	(24,988)	(324)	-	(175,935)
Disposals	6,544	13,233	12,482	-	-	32,259
Translation differences	5,895	2,177	2,155	-	-	10,227
As at 30 June 2025	(279,019)	(396,294)	(129,685)	(2,190)	-	(807,188)
Net book value						
As at 30 June 2025	424,662	543,075	105,505	1,782	368,350	1,443,374
As at 31 December 2024	451,015	467,100	113,706	2,106	374,132	1,408,059

8. Right-of-use assets and lease liabilities

The Group has lease contracts for premises (stores, offices, dough production centers and other premises) and equipment for dough production centers. As of 30 June 2025 the Group had arrangements (subject to IFRS 16) for 77 corporate-owned stores (31 December 2024: 69), 5 dough production centers (31 December 2024: 4), 6 management offices (31 December 2024: 6) and 6 warehouses (31 December 2024: 6).

Set out below, are the carrying amounts of the Group's right-of-use assets and lease liabilities and the movements during the period:

	Right-of-use assets			Lease liabilities
	Premises and offices	Equipment	Total	Total
As at 1 January 2025	1,301,492	36,551	1,338,043	(1,494,618)
Additions	247,882	-	247,882	(247,882)
Depreciation expense of right-of-use assets	(191,520)	(4,494)	(196,014)	-
Change as a result of modification and revaluation	111,759	-	111,759	(111,759)
Derecognition of lease contracts	(8,918)	-	(8,918)	18,509
Translation differences	(59,640)	-	(59,640)	59,491
Interest expense on lease liabilities	-	-	-	(118,922)
Total cash flows	-	-	-	304,247
As at 30 June 2025	1,401,055	32,057	1,433,112	(1,590,934)

8. Right-of-use assets and lease liabilities *(continued)*

The following are the amounts recognised in profit or loss:

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Depreciation expense of right-of-use assets	(196,014)	(163,265)	(98,957)	(82,313)
Interest expense on lease liabilities	(118,922)	(76,563)	(62,782)	(39,453)
Expense relating to short-term leases	(47,420)	(52,562)	(21,080)	(25,306)
Income on derecognition of ROU assets and lease liabilities	-	2,174	-	-
Income from subleasing right-of-use assets	263	601	10	293
Rent concessions	-	747	-	-
Total expense recognised in profit or loss	(362,093)	(288,868)	(182,809)	(146,779)

As at 30 June 2025 the Group had lease arrangements for which leases had not yet commenced. Future cash outflows from leases not yet commenced to which the lessee is committed are RUB 240,153 thousand: RUB 17,430 thousand within one year, RUB 222,723 thousand within fifteen years (31 December 2024: RUB 407,859 thousand: RUB 54,362 thousand within one year, RUB 353,497 thousand within fifteen years).

There are no current, pending or threatened material claims, disputes or liabilities in relation to the leased premises.

9. Intangible assets

	Computer software	Licences and franchises	Other intangible assets	Intangible assets under development	Total
Cost					
As at 1 January 2025	60,929	25,877	22,756	32,152	141,714
Additions	14,816	8,046	6,437	1,255	30,554
Disposals	(118)	-	(485)	-	(603)
Translation differences	(448)	-	-	-	(448)
As at 30 June 2025	75,179	33,923	28,708	33,407	171,217
Amortisation and impairment					
As at 1 January 2025	(37,357)	(4,242)	(3,193)	-	(44,792)
Amortisation	(2,912)	(1,680)	(2,159)	-	(6,751)
Disposals	118	-	484	-	602
Translation differences	131	-	-	-	131
As at 30 June 2025	(40,020)	(5,922)	(4,868)	-	(50,810)
Net book value					
As at 30 June 2025	35,159	28,001	23,840	33,407	120,407
As at 31 December 2024	23,572	21,635	19,563	32,152	96,922

Computer software mainly includes internally-generated software: global website, mobile app and merchstore. Useful life of these intangibles is up to ten years.

10. Inventories

Set out below, are the carrying amounts of the Group's inventories accounted at cost:

	30 June 2025	31 December 2024
Raw materials and other inventories	95,014	95,668
Finished goods and goods for resale	10,393	10,233
Semifinished goods	1,370	2,348
Total inventories at cost	106,777	108,249

11. Cash and cash equivalents

	30 June 2025	31 December 2024
Cash at bank and on hand	752,473	685,489
Short-term deposits	235,309	94,527
Cash in transit	18,825	38,111
Total cash and cash equivalents	1,006,607	818,127

Short-term deposits are made for varying periods of between one day and three months, depending on the immediate cash requirements of the Group, and earn interest at the respective short-term deposit rates.

12. Financial assets and financial liabilities

Carrying amount of the current financial assets and liabilities of the Group is a reasonable approximation of their fair values.

12.1 Financial assets

	30 June 2025		31 December 2024	
	Current	Non-current	Current	Non-current
Trade and other receivables (Note 13)	1,387,610	-	1,529,179	-
Net investment in sublease	-	175	-	10,855
Other financial assets:	2,320	87,570	2,982	87,260
Loans issued	-	64,502	-	61,269
Lease prepayments	2,320	23,068	2,982	25,991
Total current and non-current financial assets	1,389,930	87,745	1,532,161	98,115
Total financial assets		1,477,675		1,630,276

12.2 Financial liabilities

	30 June 2025		31 December 2024	
	Current	Non-current	Current	Non-current
Trade and other payables (Note 14)	921,282	-	895,401	-
Lease liabilities (Note 8)	345,407	1,245,527	331,529	1,163,089
Total current and non-current financial liabilities	1,266,689	1,245,527	1,226,930	1,163,089
Total financial liabilities		2,512,216		2,390,019

13. Trade and other receivables

	30 June 2025	31 December 2024
Trade receivables	1,329,685	1,419,757
Other receivables	88,941	134,039
	1,418,626	1,553,796
Allowance for expected credit losses	(31,016)	(24,617)
Total current receivables	1,387,610	1,529,179

Set out below is the movement in the allowance for expected credit losses of receivables:

	2025	2024
As at 1 January	24,617	12,613
Provision for expected credit losses	31,016	16,467
Recovery of provision	(24,617)	(12,613)
As at 30 June	31,016	16,467

Trade and other receivables are non-interest bearing and are generally paid on terms of 30 to 90 days. For terms and conditions relating to related party receivables, refer to Note 20.

14. Trade and other payables

	30 June 2025	31 December 2024
Payables to employees	549,303	453,261
Trade payables	352,968	405,103
Other payables	19,011	37,037
Total trade and other payables	921,282	895,401

Terms and conditions of the above financial liabilities:

- Trade payables are non-interest bearing and are normally settled on 60-day terms;
- Payables to employees are non-interest bearing and are normally settled on 30-day terms;
- Other payables are non-interest bearing and have an average term of 2-3 months.

15. Taxes payables

	30 June 2025	31 December 2024
VAT payables	360,529	307,959
Payables for insurance contributions	99,602	99,212
Income tax payables	28,109	24,361
Payables for other taxes	78,941	68,290
Total taxes payables	567,181	499,822

16. Contract liabilities

The performance obligations expected to be recognised in more than one year relate to the services provided under franchise fee.

The customer loyalty points could be used at any time, therefore customer loyalty points performance obligation is fully presented as a current contract liability.

	30 June 2025	31 December 2024
Franchise fee contract liability	877,694	800,276
Customer loyalty points	93,238	94,928
Total contract liabilities	970,932	895,204
Current	153,915	151,139
Non-current	817,017	744,065

Contract liabilities transactions	Franchise fee contract liability		Customer loyalty points	
	2025	2024	2025	2024
As at 1 January	800,276	625,305	94,928	102,999
Deferred	189,506	123,380	84,297	55,888
Recognised as revenue	(40,052)	(33,332)	(85,987)	(57,586)
Translation difference	(72,036)	(11,684)	-	-
As at 30 June	877,694	703,669	93,238	101,301
Current	60,677	51,415	93,238	101,301
Non-current	817,017	652,254	-	-

17. Share capital and reserves

Share capital of the Group fully consists of ordinary shares with nominal value \$0.0001. All ordinary shares are fully paid.

	Number of shares		Balanced value		
	Share capital	Treasury shares	Share capital	Share premium	Treasury shares
At 1 January 2025	5,085,046	71,899	21.42	991,875	(185,793)
Exercise of share options (Note 19)	-	-	-	(4,371)	-
Shares buyback	-	29,072	-	-	(110,474)
Cancellation of Treasury Shares	(71,900)	(71,900)	(0.30)	(185,793)	185,793
At 30 June 2025	5,013,146	29,071	21.12	801,711	(110,474)

DP Global Group Limited was incorporated in December 2013. Between 2013 and 2017 the Company went through a series of fundraising campaigns in the form of sale of newly issued shares and issuance of convertible loans to finance its development. All loans were converted to the capital before 31 December 2018. There were such capital transactions as cancellation of treasury shares, the exercise of share options and shares buyback for the six months ended 30 June 2025.

Share option plan

The Group has the share option plan under which options to subscribe for the Group's shares have been granted to employees. Refer to Note 19 for further details. The share-based payments reserve is used to recognise the value of equity-settled share-based payments provided to employees, including key management personnel, as part of their remuneration.

Share options can be granted under Employee Share Option Plan (ESOP) or by the ultimate controlling shareholder from his personal shares (Note 19). Exercised share options granted under ESOP are settled by the issuance of additional shares and increase of share capital. Exercise of share options granted by the ultimate controlling shareholder from his personal shares doesn't affect share capital. The increase in share premium is equal to the cost of exercised share options for the Group less nominal value of shares reflected in share capital.

18. Earnings per share (EPS)

Basic EPS is calculated by dividing the profit or loss for the year attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the year.

Diluted EPS is calculated by dividing the profit or loss attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

18. Earnings per share (EPS) *(continued)*

The following table reflects the income/(loss) and share data used in the basic EPS calculations:

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Profit/(loss) attributable to ordinary equity holders of the parent for basic earnings	(109,017)	87,860	5,691	29,404
Weighted average number of ordinary shares for basic EPS	5,013,147	5,042,882	5,013,147	5,046,558
Effect of dilution from share options granted to employees, number of shares	225,324	219,262	225,324	219,262
Weighted average number of ordinary shares adjusted for the effect of dilution	5,238,471	5,262,144	5,238,471	5,265,820
Basic earnings/(loss) per share	-P22	P17	P1	P6
Diluted earnings per share	-	P17	-	P6

19. Share-based payments

The Group has Employee Share Option Plan (ESOP) which was firstly approved in 2017 and amended in 2021. In 2024 a new type of ESOP was introduced. Under the ESOP the Group, at its discretion, may grant share options of the parent to employees including key management employees.

Apart from the Employee Share Option Plan some options may also be granted by the ultimate controlling shareholder from his personal shares. These share options have the same conditions as ESOP, and also don't dilute the total amount of shares of the Group.

The exercise price of the most share options is equal to \$0.01, the exercise price of the remaining part is equal to the nominal price of shares (\$0.0001). The contractual vesting term of the most granted options is up to five years, so employees must remain in service for this period from the date of grant to exercise the full amount of granted options, but options are becoming exercisable during the period based on proportion of time passed and total amount of granted options. Under the new type of ESOP up to 1/5 of each grant will vest annually on a uniform schedule, with the remainder vesting upon achievement of specified values of the Group's DCF-determined equity value (thresholds). The Group determines the expected vesting period length at the grant date, based on the most probable outcome of meeting the Group's thresholds.

The fair value of share options granted is estimated at the date of grant using a Black-Scholes model, taking into account the terms and conditions on which the share options were granted and the share price volatility of the Group

There are no cash settlement alternatives for the employee and the Group does not have a past practice of cash settlement for these awards. There were no cancellations or modifications of the awards for the six months 2025 or for the whole year 2024.

The expense recognised for employee services received during the period:

	For the six months ended 30 June	
	2025	2024
Expense arising from equity-settled share-based payment transactions	136,874	109,311
Total expense arising from share-based payment transactions	136,874	109,311

19. Share-based payments *(continued)*

Movements during the period

The following table illustrates the number, weighted average exercise price (WAEP) and weighted average fair value (WAFV) of, and movements in, share options during the period.

		Outstanding at 1 January 2025	Granted during the period	Exercised during the period	Buyback during the period	Expired during the period	Outstanding at 30 June 2025	Exercisable at 30 June 2025
ESOP	Number	366,712	10,980	-	(23,160)	(7,206)	347,326	225,324
	WAEP	0.01	0.01	-	-	0.01	0.01	0.01
	WAFV	21.32	28.69	-	-	31.04	21.69	18.39
ESOP thresholds	Number	157,037	45,356	-	-	(3,124)	199,269	-
	WAEP	0.01	0.01	-	-	0.01	0.01	-
	WAFV	29.64	22.77	-	-	29.55	28.08	-
ESOP granted by the ultimate shareholder	Number	77,025	-	-	(2,200)	-	74,825	65,825
	WAEP	0.92	-	-	-	-	0.94	1.07
	WAFV	25.25	-	-	-	-	25.81	26.55

		Outstanding at 1 January 2024	Granted during the period	Exercised during the period	Buyback during the period	Expired during the period	Outstanding at 30 June 2024	Exercisable at 30 June 2024
ESOP	Number	394,301	58,950	(21,851)	(18,890)	(8,474)	404,036	219,262
	WAEP	0.01	0.01	0.01	-	0.01	0.01	0.01
	WAFV	19.28	26.45	14.31	-	20.04	21.48	15.67
ESOP granted by the ultimate shareholder	Number	85,500	-	(5,000)	-	-	80,500	68,400
	WAEP	0.82	-	0.01	-	-	0.87	1.02
	WAFV	14.08	-	18.06	-	-	13.83	10.94

The weighted average remaining contractual life for the share options outstanding as at 30 June 2025 was 1.33 years (30 June 2024: 0.67 years).

The following table lists the model's inputs used for the plans for the periods ended 30 June 2025 and 31 December 2024, respectively:

	30 June 2025	31 December 2024
Expected volatility (%)	81.97	82.55
Risk-free interest rate (%)	16.29	15.75
Weighted average share price (\$)	34.75	31.32

The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.

20. Related parties

Note 1 provides information about the Group's structure, including details of the main subsidiaries and the holding company.

As at 30 June 2025 amounts owed by key management personnel of the Group are RUB 30 thousand (31 December 2024: nil RUB). As at 30 June 2025 amounts owed to key management personnel of the Group are RUB 5,159 thousand (31 December 2024: RUB 5,816 thousand). There were no sales to other related parties for the six months ended 30 June 2025 (for the six months ended 30 June 2024: nil RUB).

The following table provides the total amount of loans transactions that have been entered into with related parties during the six months ended 30 June 2025 and 2024, as well as balances with related parties as at 30 June 2025 and 31 December 2024:

		Interest accrued		Amounts owed by related parties
		For the six months	For the three months	
Loans to related parties				
The ultimate controlling shareholder (Note 12)	2025	3,233	1,626	64,502
	2024	2,867	1,621	61,269

Compensation of key management personnel of the Group (recognised as an expense)

	For the six months ended 30 June		For the three months ended 30 June	
	2025	2024	2025	2024
Wages and salaries	51,612	46,713	25,374	23,497
Share-based payment transactions	74,333	52,636	36,162	6,549
Total compensation paid to key management personnel	125,945	99,349	61,536	30,046

21. Commitments and contingencies

Commitments

The Group does not have any contractual commitments.

Legal claim contingency

The Group has been participating in some legal cases, but has been advised by its legal counsel that there are no claims with high probability of losing. Accordingly, no possible legal risks to be disclosed and no provision for any liability has been made in these financial statements.

22. Events after reporting date

On 18 August 2025, DP Global Group Limited received a certificate of discontinuance from the British Virgin Islands as part of its redomiciliation to the Astana International Financial Centre ("AIFC") in the Republic of Kazakhstan. This certificate confirms the completion of the formal procedures related to the transfer of the Company's legal status to the AIFC jurisdiction. The Company's operations continue in full.