

Name of Company JSC NAC Kazatomprom
Reorganization details -
Activity Status of Company any activity not contradicting to legislation
Legal Form of Company **Joint-Stock Company**
Form of Reporting Unconsolidated
Annual average number of employees **359**
Subject of Business **Large**
Legal Address **10 Kunayev Str., Astana, 010000, Republic of Kazakhstan**

Balance sheet

As of December 31, 2015

KZT thous.

Assets	Line Code	As for the end of accounting period	As for the begining of accounting period
I. Current assets:			
Cash and cash equivalents	010	37 367 364	15 261 134
Financial assets available for sale	011	-	-
Financial Derivatives	012	-	-
Financial assets accountable by fair value through profit and loss	013	-	-
Financial assets retained until payment	014	-	-
Other financial current assets	015	1 373 867	2 218 391
Short-term trade and other accounts receivable	016	113 466 376	69 418 610
Current income tax	017	-	8 332 606
Inventory	018	69 027 482	39 798 789
Other current assets	019	8 356 142	3 124 816
Total current assets (sum of lines 010 - 019)	100	229 891 231	138 154 346
Assets (or retiring groups) available for sale	101	15 387	20 173
II. Non-current assets			
Financial assets available for sale	110	67 039 365	67 039 365
Financial Derivatives	111	-	-
Financial assets accountable by fair value through profit and loss	112	-	-
Financial assets retained until payment	113	-	-
Other financial non-current assets	114	135 537 173	147 601 307
Long-term trade and other accounts receivable	115	-	5 381 844
Investments accountable by equity method	116	53 913 765	52 892 887
Investment property	117	-	-
Fixed assets	118	7 159 192	6 079 289
Biological assets	119	-	-
Exploration and estimated assets	120	41 285 627	35 615 243
Intangible assets	121	783 902	808 075
Deferred tax assets	122	920 099	-
Other non-current assets	123	8 748 894	15 454 368
Total non-current assets (sum of lines 110 - 123)	200	315 388 017	330 872 378
Balance (line 100 + line 101 + line 200)		544 994 635	469 046 897
Liabilities and Equity			
III. Current liabilities			
Loans	210	38 190 375	106 753 388
Financial Derivatives	211	-	-
Other current financial liabilities	212	769 173	479 709
Short-term trade and other accounts payable	213	80 930 265	56 130 342
Short-term reserves	214	2 080 611	1 416 203
Current income tax liabilities	215	844 438	-
Employee benefit	216	189 155	120 831
Other current liabilities	217	144 231	150 839
Total current liabilities (sum of lines 210 - 217)	300	123 148 248	165 051 312
Retiring groups' liabilities available for sale	301	-	-
IV. Non-current liabilities			
Loans	310	93 163 467	-
Financial Derivatives	311	-	-
Other non-current financial liabilities	312	6 205 481	2 187 932
Long-term trade and other accounts payable	313	585 094	314 289
Long-term reserves	314	12 707 752	12 049 793
Deferred tax liabilities	315	-	646 566
Other non-current liabilities	316	199 343	145 870
Total non-current liabilities (sum of lines 310 - 316)	400	112 861 137	15 344 450
V. Equity			
Equity capital	410	36 692 362	36 692 362
Paid-in Capital	411	-	-
Treasury Stock	412	-	-
Reserves	413	1 599 313	1 599 313
Retained earnings (uncovered loss)	414	273 892 201	253 558 086
Total Equity referred to owners of holding company (sum of lines 410 - 414)	420	308 985 250	288 651 135
Minority Interest	421	-	-
Total Equity (line 420 + line 421)	500	308 985 250	288 651 135
Balance (line 300 + line 301 + line 400 + line 500)		544 994 635	469 046 897

Chief (signature) Zhumagaliyev A.K.

Chief Accountant (signature) Kaliyeva Z.G.

Seal

Unconsolidated Income Statement
for the period ended 31 December 2015

Name of Company **JSC National Atomic Company "Kazatomprom"**

KZT thous.

Name of Activities	Line Code	For the accounting period	For the prior period
Sales Revenue	010	259 458 378	202 325 434
Cost of goods (works, services) sold	011	185 547 992	165 525 515
Gross Margin (line 010 - line 011)	012	73 910 386	36 799 919
Distribution expenses	013	1 915 249	2 380 027
Administrative expenses	014	19 588 519	5 041 743
Other expenses	015		0
Other earnings	016		0
Total Operating income (loss) (+/- lines 012 - 016)	020	52 406 618	29 378 149
Financial income	021	67 608 046	27 518 531
Financial expenses	022	46 673 460	24 419 772
Company share in income (loss) of associated companies and joint activities, accountable by equity method.	023		0
Other non-operational profit	024	599 406	2 269 311
Other non-operational expenses	025	42 984 450	3 928 580
Profit (loss) before taxes (+/- lines 020 - 025)	100	30 956 160	30 817 639
Income tax expenses	101	7 625 023	1 525 703
Profit (loss) after taxes from continued activities (line 100 - line 101)	200	23 331 137	29 291 936
Profit (loss) after taxes from ceased activities	201		
Income for the year (line 200 + line 201) referred to:	300	23 331 137	29 291 936
owners of holding company			
minority interest			
Other cumulative income, total (sum of lines 410 - 420):	400	- 23 702	73 906
including:			
Revaluation of fixed assets	410		
Revaluation of financial assets available for sale	411		
Company share in other cumulative income (loss) of associated companies and joint activities accountable by equity method	412		
Actuarial income (loss) on pension liabilities	413	- 23 702	73 906
Effect of income tax rate changes on deferred tax of subsidiaries	414		
Hedging of Cash	415		
Exchange rate difference on investments in foreign companies	416		
Hedging of net investments in foreign operations	417		
Other components of other cumulative income	418		
Adjustments in components of Income (loss) while reclassification	419		
Tax effect of other cumulative income components	420		
Total cumulative income (line 300 + line 400)	500	23 307 435	29 365 842
Total cumulative income referred to:			
owners of holding company			
minority interest			
Earning per share:			
including:			
Basic earning per share:			
from continued activities in KZT			
from ceased activities			
Diluted earning per share:			
from continued activities			
from ceased activities			

Chief _____ Zhumagaliyev A.K.

Chief Accountant _____ Kaliyeva Z.G.

Seal



Name of Company JSC National Atomic Company "Kazatomprom"

Separate Statement of Cash Flows (direct method)

for the period ended 31 December 2015

Name of Activities	Line Code	For the accounting period	For the prior period
KZT thous.			
I. CASH FLOW FROM OPERATING ACTIVITIES			
1. Cash inflow, total (sum of lines 011 - 016)	010	255 669 464	203 069 527
including:			
sales revenue of goods (works, service)	011	231 927 293	183 180 370
other revenue	012	-	-
advances received from customers	013	515	-
inflows from insurance contracts	014	-	-
interest received	015	2 198 190	2 072 438
other	016	21 543 466	17 816 719
2. Cash outflow, total (sum of lines 021 - 027)	020	224 913 443	171 922 848
including:			
settlements with supplier and contractors	021	196 803 224	144 441 479
advances paid to suppliers of works and services	022	413 907	220 725
salaries and wages	023	3 096 853	2 753 460
interests paid	024	4 731 506	6 184 158
payments on insurance contracts	025	138 356	134 552
income tax and other payables to the budget	026	14 778 863	14 310 791
other	027	4 950 734	3 877 683
3. Net amount of cash from operating activities (line 010 - line 020)	030	30 756 021	31 146 679
II. CASH FLOW FROM INVESTING ACTIVITIES			
1. Cash inflow, total (sum of lines 041 - 051)	040	48 938 493	29 078 960
including:			
sales revenue of fixed assets	041	433 901	-
sales revenue of intangible assets	042	-	-
sales revenue of other long-term assets	043	-	-
sales revenue of equity instrument of other companies (except subsidiaries) and equity share in joint business	044	-	-
sales revenue of debt instruments of other companies	045	-	-
compensation at lack of control over subsidiaries	046	-	-
sales revenue of other financial assets	047	4 145 412	4 451 085
futures and forwards, options and swaps	048	-	-
dividends received	049	44 310 837	22 937 061
interest received	050	-	-
other	051	48 343	1 690 814
2. Cash outflow, total (sum of lines 061 - 071)	060	26 889 076	33 389 065
including:			
acquisition of fixed assets	061	32 760	130 303
acquisition of intangible assets	062	6 850	165 904
acquisition of other long-term assets	063	11 415 783	18 624 188
acquisition of equity instrument of other companies (except subsidiaries) and equity share in joint business	064	-	-
acquisition of debt instruments of other companies	065	-	-
acquisition of control over subsidiaries	066	-	-
acquisition of other financial assets	067	3 724 875	1 354 014
loans granted	068	-	730 000
futures and forwards, options and swaps	069	-	-
investments in subsidiaries and associated companies	070	11 708 808	12 384 656
other	071	-	-
3. Net amount of cash from investing activities (line 040 - line 060)	080	22 049 417	- 4 310 105
III. CASH FLOW FROM FINANCING ACTIVITIES			
1. Cash inflow, total (sum of lines 091 - 094)	090	120 855 809	60 983 390
including:			
issue of shares and other financial instruments	091	-	-
loans received	092	120 855 809	60 983 390
interest received	093	-	-
other	094	-	-
2. Cash outflow, total (sum of lines 101 - 105)	100	166 356 643	77 642 242
including:			
repayment of loans	101	70 598 829	72 256 661
payment of interest	102	-	-
payment of dividends	103	2 323 320	5 385 581
payment to company's owners	104	-	-
other	105	93 434 494	-
3. Net amount of cash from financing activities (line 090 - line 100)	110	- 45 500 834	- 16 658 852
4. Effect of exchange rate to KZT	120	14 801 626	323 090
5. Increase +/- Decrease of cash (line 030 +/- line 080 +/- line 110 +/- line 120)	130	22 106 230	10 500 812
6. Cash and cash equivalents at the beginning of accounting period	140	15 261 134	4 760 322
7. Cash and cash equivalents at the end of accounting period	150	37 367 364	15 261 134

Chief _____
Chief accountant _____
Seal _____

Zhumagaliyev A. K.

Kaliyeva Z. G.

Handwritten mark

Name of Company JSC National Atomic Company "Kazatomprom"

Unconsolidated Statement of Changes in Shareholder's Equity

for the period ended 31 December 2015

KZT thous.

Name of components	Line Code	Equity of holding company					Minority Interest	Total Equity
		Equity Capital	Paid-in Capital	Treasury Stock	Reserves	Retained earnings		
Balance as of January 1 of the prior year	010	36 692 362			- 1 599 313	229 577 825		264 670 874
Changes in accounting policy	011							-
Adjusted balance (line 010 +/- line 011)	100	36 692 362			- 1 599 313	229 577 825		264 670 874
Cumulative income, total (line 210 + line 220):	200					29 365 842		29 365 842
Income (loss) for the year	210					29 291 936		29 291 936
Other cumulative income, total (sum of lines 221 - 229):	220					73 906		73 906
including:								-
Increase from fixed assets revaluation (minus tax effect)	221							-
Amortization transfer from fixed assets revaluation (minus tax effect)	222							-
Revaluated financial assets available for sale (minus tax effect)	223							-
Share in other cumulative income (loss) of associated companies and joint activities, accountable by equity method	224							-
Actuarial income (loss) on pension liabilities	225					73 906		73 906
Effect of income tax rate changes on deferred tax of subsidiaries	226							-
Cash flow hedging (minus tax effect)	227							-
Exchange rate difference on investments in foreign companies	228							-
Hedging of net investments in foreign operations	229							-
Operations with owners, total (sum of line 310 - 318):	300					- 5 385 581		- 5 385 581
including:								-
Employee rewards by shares:	310							-
including:								-
employee service cost								-
issue of shares by method of share rewards to employees								-
tax benefit from method of share rewards to employees								-
Owners' contribution	311							-
Issue of own equity instruments (shares)	312							-
Issue of equity instruments relating to merger of business	313							-
Share component of convertible instruments (minus tax effects)	314							-
Dividend distribution	315					- 5 385 581		- 5 385 581
Other distributions in favour of owners	316							-
Other operations with owners	317							-
Changes in equity share of subsidiaries not leading to lack of control	318							-
Balance as of January 1 of accounting period (line 100 + line 200 + line 300)	400	36 692 362			- 1 599 313	253 558 086		288 651 135
Changes in accounting policy	401							-
Adjusted balance (line 010 +/- line 011)	500	36 692 362			- 1 599 313	253 558 086		288 651 135
Cumulative income, total (line 610 + line 620):	600					23 307 435		23 307 435
Income (loss) for the year	610					23 331 137		23 331 137
Other cumulative income, total (sum of lines 621 - 629):	620					23 702		23 702
including:								-
Increase from fixed assets revaluation (minus tax effect)	621							-
Amortization transfer from fixed assets revaluation (minus tax effect)	622							-
Revaluated financial assets available for sale (minus tax effect)	623							-
Share in other cumulative income (loss) of associated companies and joint activities, accountable by equity method	624							-
Actuarial income (loss) on pension liabilities	625					23 702		23 702
Effect of income tax rate changes on deferred tax of subsidiaries	626							-
Cash flow hedging (minus tax effect)	627							-
Exchange rate difference on investments in foreign companies	628							-
Hedging of net investments in foreign operations	629							-
Operations with owners, total (sum of line 710 - 718):	700					- 2 973 320		- 2 973 320
including:								-
Employee rewards by shares:	710							-
including:								-
employee service cost								-
issue of shares by method of share rewards to employees								-
tax benefit from method of share rewards to employees								-
Owners' contribution	711							-
Issue of own equity instruments (shares)	712							-
Issue of equity instruments relating to merger of business	713							-
Share component of convertible instruments (minus tax effects)	714							-
Dividend distribution	715					- 2 323 320		- 2 323 320
Other distributions in favour of owners	716					650 000		650 000
Other operations with owners	717							-
Changes in equity share of subsidiaries not leading to lack of control	718							-
Balance as of December 31 of accounting period (line 500 + line 600 + line 700)	800	36 692 362			- 1 599 313	273 892 201		308 985 250

Chief _____ Zhumagaliyev A.K.

Chief Accountant _____ Kaliyeva Z.G.

Seal

