

Form

Balance sheet
reporting period 1st half of 2020

Index: No. 1 - B (balance sheet)
Frequency: annual
Present: public interest organisations based on financial year results
Submitted: to the depository of financial statements in electronic format through software
Deadline: annually not later than August 31 of the year following the reporting

Name of Company JSC NAC Kazatomprom
as of June 30, 2020
Form of Reporting Consolidated

in thousands of KZT

Assets	Line code	As of the end of reporting period	As of the beginning of reporting period
I. Current assets:			
Cash and cash equivalents	010	65,040,520	98,559,809
Current financial assets measured at amortised cost	011	3,001,104	723
Current financial assets measured at fair value through other comprehensive income	012	-	-
Current financial assets measured at fair value through profit or loss	013	-	-
Current derivative financial instruments	014	-	-
Other current financial assets	015	2,965,547	2,799,244
Current trade and other receivables	016	131,159,751	137,004,642
Current lease receivables	017	42,991	16,145
Current assets under contracts with customers	018	-	-
Current income tax	019	4,951,159	12,110,015
Inventories	020	240,423,388	217,058,446
Biological assets	021	-	-
Other current assets	022	17,948,485	10,737,057
Total current assets (sum of lines from 010 to 022)	100	465,532,945	478,286,081
Assets (or disposal groups) held for sale	101	997,083	19,734,068
II. Non-current assets			
Non-current financial assets measured at amortised cost	110	474,642	504,804
Non-current financial assets measured at fair value through other comprehensive income	111	62,725	62,710
Non-current financial assets measured at fair value through profit or loss	112	-	-
Non-current derivative financial instruments	113	1,745,934	542,860
Investments measured at cost	114	-	-
Investments measured at equity method of accounting	115	122,095,356	124,064,689
Other non-current financial assets	116	23,050,667	23,305,102
Non-current trade and other receivables	117	1,095,772	1,095,772
Non-current lease receivables	118	-	-
Non-current assets under contracts with customers	119	-	-
Investment property	120	-	-
Property, plant and equipment	121	156,071,532	161,832,168
Right-of-use asset	122	1,092,965	1,639,917
Biological assets	123	-	-
Exploration and evaluation assets	124	747,549,433	766,709,689
Intangible assets	125	54,369,281	54,696,990
Deferred tax assets	126	20,064,830	13,557,759
Other non-current assets	127	28,007,264	28,100,540
Total non-current assets (sum of lines from 110 to 127)	200	1,155,680,401	1,176,113,000
Balance (line 100 + line 101 + line 200)		1,622,210,429	1,674,133,149
Liabilities and Equity			
III. Current liabilities			
Current financial liabilities measured at amortised cost	210	90,380,175	91,254,187
Current financial liabilities measured at fair value through profit or loss	211	-	-
Current derivative financial instruments	212	-	-
Other current financial liabilities	213	456,618	745,879
Current trade and other payables	214	42,768,327	71,264,258
Current provisions	215	4,249,319	6,969,300
Current income tax liabilities	216	2,790,983	467,408
Employee benefits	217	1,997,974	1,829,842
Current lease liabilities	218	21,939	13,884
Current liabilities under contracts with customers	219	301,103	-
Government grants	220	-	-
Dividends payable	221	10,870,691	4,774,604
Other current liabilities	222	32,258,711	7,384,941
Total current liabilities (sum of lines from 210 to 222)	300	186,095,840	184,704,303
Liabilities of disposal groups held for sale	301	429,482	388,928
IV. Non-current liabilities			
Non-current financial liabilities measured at amortised cost	310	73,331,212	70,103,820
Non-current financial liabilities measured at fair value through profit or loss	311	-	-
Non-current derivative financial instruments	312	-	-
Other non-current financial liabilities	313	868,667	965,416
Non-current trade and other payables	314	-	-
Non-current provisions	315	41,159,529	40,018,194
Deferred tax liabilities	316	129,998,441	129,581,438
Employee benefits	317	1,111,078	1,109,639
Non-current lease liabilities	318	-	-
Non-current liabilities under contracts with customers	319	-	-
Government grants	320	-	-
Other non-current liabilities	321	5,033,792	5,106,395
Total non-current liabilities (sum of lines from 310 to 321)	400	251,502,719	246,884,902
V. Equity			
Charter (share) equity	410	37,050,945	37,050,945
Share premium	411	-	-
Purchased own equity instruments	412	-	-
Components of other comprehensive income	413	1,527,733	1,647,598
Retained earnings (retained losses)	414	904,340,466	944,917,201
Other equity	415	4,419,888	4,419,888
Total equity attributable to owners (sum of lines from 410 to 415)	420	947,339,032	988,035,632
The share of non-controlling owners	421	236,843,356	254,119,384
Total Equity (line 420 + line 421)	500	1,184,182,388	1,242,155,016
Balance (line 300 + line 301 + line 400 + line 500)		1,622,210,429	1,674,133,149

Chief Financial Officer (signature) Yussupov M.B.
Financial controller (signature) Kozha-Akhmet D. A.
Acting Chief Accountant (signature) Mazurova O.I.



Appendix 2
to the order of First Deputy Prime Minister -
Minister of Finance
of the Republic of Kazakhstan
No. 665 dated July 1, 2019

Appendix 3
to the order of Minister of Finance
of the Republic of Kazakhstan
No. 404 dated June 28, 2017

Form

Statement of Profit and Loss
for the period ended 30 June 2020

Index: No. 2 - P&L

Frequency: annual

Present: public interest organisations based on financial year results

Submitted: to the depository of financial statements in electronic format through software

Deadline: annually not later than August 31 of the year following the reporting

Name of Company JSC NAC Kazatomprom

for the 1st quarter ended June 30, 2020

Form of Reporting Consolidated

in thousands of KZT

Name of components	Line code	For the reporting period	For the prior period
Revenue	010	153,139,491	176,554,920
Cost of goods and services sold	011	89,338,790	129,595,686
Gross profit (line 010 - line 011)	012	63,800,701	46,959,234
Distribution expenses	013	4,935,167	4,108,023
Administrative expenses	014	11,369,638	15,757,108
Total operating profit (loss) (+/- sum of lines 012 to 014)	020	47,495,896	27,094,103
Financial income	021	10,449,590	2,795,177
Financial expenses	022	7,486,141	6,687,088
Company share in income (loss) of associated companies and joint ventures, accountable by equity method.	023	18,605,008	14,003,342
Other income	024	24,126,242	77,135,153
Other expenses	025	4,500,982	1,886,955
Profit (loss) before taxes (+/- sum of lines 020 to 025)	100	88,689,613	112,453,732
Income tax expense (-) (income (+))	101	22,731,359	8,497,531
Profit (loss) after taxes from continued activities (line 100 - line 101)	200	65,958,254	103,956,201
Profit (loss) after tax from discontinued operations	201	-	-
Profit for the year (line 200 + line 201) attributable to:	300	65,958,254	103,956,201
Owners of the Company		58,424,869	92,906,496
Non-controlling interest		7,533,385	11,049,705
Other comprehensive income, total (line 420 + line 440):	400	-118,379	1,199,108
including:			
revaluation of debt financial instruments measured at fair value through other comprehensive income	410	0	0
share in other comprehensive income (loss) of associated companies and joint ventures, accountable by equity method	411	0	-10,664
effect on change in deferred tax income tax rates	412	0	0
cash flow hedge	413	0	0
foreign exchange differences on investments in foreign organisations	414	-118,389	1,209,772
hedges of a net investment in foreign operations	415	0	0
other components of other comprehensive income	416	0	0
reclassification adjustment in income (loss)	417	0	0
tax effect of components of other comprehensive income	418	0	0
Total other comprehensive income to be reclassified to income or expense in subsequent periods (net of income tax) (sum of lines 410 to 418)	420	-118,389	1,199,108
revaluation of property, plant and equipment and intangible assets	431	0	0
share in other comprehensive income (loss) of associated companies and joint ventures, accountable by equity method	432	0	0
actuarial income (loss) on pension liabilities	433	0	0
tax effect of components of other comprehensive income	434	0	0
revaluation of equity financial instruments measured at fair value through other comprehensive income	435	10	0
Total other comprehensive income not reclassified to income or expense in subsequent periods (net of income tax) (sum of lines 431 to 435)	440	10	0
Total comprehensive income (line 300 + line 400)	500	65,839,875	105,155,309
Total comprehensive income attributable to:			
Owners of the Company		58,305,004	94,114,269
Non-controlling interest		7,534,871	11,041,040
Earning per share:	600	-	-
including:			
Basic earning per share:			
from ongoing activities (in KZT)		225	358
from discontinued operations		-	-
Diluted earning per share:			
from ongoing activities (in KZT)		225	358
from discontinued operations		-	-

Chief Financial Officer (signature) Yussupov M.B.

Financial controller (signature) Kozha-Akhmet D. A

Acting Chief Accountant (signature) Mazurova O.I.



Form

Statement of Cash Flows (direct method)
reporting period ended 30 June 2020

Index: No. 3 - SCF - D
Frequency: annual
Present: public interest organisations based on financial year results
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Deadline: annually not later than August 31 of the year following the reporting

Name of Company JSC NAC Kazatomprom
as of June 30, 2020
Form of Reporting: consolidated

Name of Activities	Line Code	KZT thous.	
		For the accounting period	For the prior period
I. CASH FLOW FROM OPERATING ACTIVITIES			
1. Cash inflow, total (sum of lines 011 - 016)	010	258,109,614	279,841,033
including:			
sales revenue of goods (works, service)	011	233,335,139	247,581,399
other revenue	012	8,448	3,511
advances received from customers	013	611,899	2,916,933
inflows from insurance contracts	014	-	-
interest received	015	1,970,675	8,022,749
other	016	22,183,453	21,316,441
2. Cash outflow, total (sum of lines 021 - 027)	020	219,889,439	168,501,473
including:			
settlements with supplier and contractors	021	135,442,379	82,574,643
advances paid to suppliers of works and services	022	3,062,940	5,250,107
salaries and wages	023	23,050,855	22,111,515
interests paid	024	819,137	1,763,352
payments on insurance contracts	025	370,494	342,944
income tax and other payables to the budget	026	48,872,866	47,625,827
other	027	8,270,768	8,833,085
3. Net amount of cash from operating activities (line 010 - line 020)	030	38,220,175	111,339,560
II. CASH FLOW FROM INVESTING ACTIVITIES			
1. Cash inflow, total (sum of lines 041 - 052)	040	65,715,906	21,576,253
including:			
sales revenue of fixed assets	041	7,551	7,682
sales revenue of intangible assets	042	-	-
sales revenue of other long-term assets	043	126	-
sales revenue of equity instrument of other companies (except subsidiaries) and equity share in joint business	044	43,858,094.00	-
sales revenue of debt instruments of other companies	045	30,162	23,814
compensation at lack of control over subsidiaries	046	-	3,834,000
redemption of cash deposits	047	1,815,619	1,704,236
sales revenue of other financial assets	048	1,563,619	697,593.00
futures and forwards, options and swaps	049	-	-
dividends received	050	18,335,747	9,047,903
interest received	051	-	-
other	052	104,988	6,261,025
2. Cash outflow, total (sum of lines 061 - 073)	060	21,837,852	37,616,024
including:			
acquisition of fixed assets	061	1,997,944	9,787,280
acquisition of intangible assets	062	143,199	86,542
acquisition of other long-term assets	063	12,445,289	21,541,215
acquisition of equity instrument of other companies (except subsidiaries) and equity share in joint business	064	1,976,112	-
acquisition of debt instruments of other companies	065	2,998,933	792,561.00
acquisition of control over subsidiaries	066	-	-
placement of cash deposits	067	1,996,800	1,730,559
interests paid	068	-	-
acquisition of other financial assets	069	-	-
loans granted	070	-	2,267,000.00
futures and forwards, options and swaps	071	-	-
investments in subsidiaries and associated companies	072	-	-
other	073	279,575	1,410,867
3. Net amount of cash from investing activities (line 040 - line 060)	080	43,878,054	16,039,771
III. CASH FLOW FROM FINANCING ACTIVITIES			
1. Cash inflow, total (sum of lines 091 - 094)	090	87,306,416	8,531,839
including:			
issue of shares and other financial instruments	091	-	-
loans received	092	87,306,416	8,531,839
interest received	093	-	-
other	094	-	-
2. Cash outflow, total (sum of lines 101 - 105)	100	208,465,306	170,018,706
including:			
repayment of loans	101	90,504,455	80,679,730
payment of interest	102	-	-
payment of dividends	103	117,716,416	89,140,406
payment to company's owners	104	-	-
other	105	244,435	198,570
3. Net amount of cash from financing activities (line 090 - line 100)	110	-121,158,890	-161,486,867
4. Effect of exchange rate to KZT	120	5,528,587	2,632,453
5. Effect of changes in the carrying amount of cash and cash equivalents	130	12,785	11,846
6. Increase +/- Decrease of cash (line 030 +/- line 080 +/- line 110 +/- line 120 +/- line 130)	140	-33,519,289	-68,807,685
7. Cash and cash equivalents as of the beginning of accounting period	150	98,559,809	128,819,386
8. Cash and cash equivalents as of the end of accounting period	160	65,040,520	60,011,701



Chief Financial Officer

(signature)

Yussupov M.B.

Financial controller

(signature)

Kozha-Akmet D. A.

Acting Chief Accountant

(signature)

Mazurova O.I.

Statement of Changes in Equity
for the period ended 30 June 2020

Form

Index: No. - 5-CE
Frequency: annual
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Name of Company JSC NAC Kazatomprom
for the 1st quarter ended June 30, 2020
Form of Reporting Consolidated

in thousands of KZT

Name of components	Line Code	Equity attributable to owners					The share of non-controlling owners	Total equity	
		Charter (share) equity	Share premium	Purchased own equity instruments	Components of other comprehensive income	Retained earnings			Other capital
Balance on January 1 of the previous year	10	37,050,945	-	-	21,612	834,963,659	4,419,888	168,004,262	1,044,460,366
Change in accounting policy	11	-	-	-	-	-	-	-	-
Adjusted balance (line 010 +/- line 011)	100	37,050,945	-	-	21,612	834,963,659	4,419,888	168,004,262	1,044,460,366
Total comprehensive income, total (line 210 + line 220):	200	-	-	-	1,625,986	189,954,681	-	23,741,407	215,322,074
Profit (loss) for the year	210	-	-	-	-	189,998,537	-	23,750,410	213,748,947
Other comprehensive income, total (sum of lines 221 to 229):	220	-	-	-	1,625,986	43,856	-	9,003	1,573,127
including:									
revaluation of debt financial instruments measured at fair value through other comprehensive income (net of tax effect)	221	-	-	-	-	-	-	-	-
revaluation of equity financial instruments measured at fair value through other comprehensive income (net of tax effect)	222	-	-	-	7,222	-	-	-	7,222
revaluation of property, plant and equipment and intangible assets (net of tax effect)	223	-	-	-	-	-	-	-	-
share in other comprehensive income (loss) of associates and joint ventures accounted for by equity method	224	-	-	-	-	10,866	-	-	10,866
actuarial gains (losses) on pension liabilities	225	-	-	-	-	32,990	-	405	33,395
the effect of changes in the income tax rate on deferred tax	226	-	-	-	-	-	-	-	-
cash flow hedges (net of tax effect)	227	-	-	-	-	-	-	-	-
hedging of net investment in foreign operations	228	-	-	-	-	-	-	-	-
foreign exchange difference on investments in foreign organisations	229	-	-	-	1,618,764	-	-	8,598	1,610,166
Transactions with owners, total (sum of lines 310 to 318):	300	-	-	-	-	80,001,139	-	62,373,715	17,627,424
including:									
Share employee benefits:	310	-	-	-	-	-	-	-	-
including:									
cost of employee services		-	-	-	-	-	-	-	-
issue of shares according to the scheme of remuneration of employees by shares		-	-	-	-	-	-	-	-
tax benefit in respect of employee stock compensation scheme		-	-	-	-	-	-	-	-
Contributions of the owners	311	-	-	-	-	-	-	-	-
Issue of own equity instruments (shares)	312	-	-	-	-	-	-	-	-
Issue of equity instruments related to business combinations	313	-	-	-	-	-	-	-	-
Equity component of convertible instruments (net of tax effect)	314	-	-	-	-	-	-	-	-
Dividend payout	315	-	-	-	-	80,001,139	-	23,998,774	103,999,913
Other distributions to owners	316	-	-	-	-	-	-	-	-
Other operations with owners	317	-	-	-	-	-	-	-	-
Changes in interest in subsidiaries that do not result in a loss of control	318	-	-	-	-	-	-	-	-
Other operations	319	-	-	-	-	-	-	86,372,489	86,372,489
Balance as of January 1 of the reporting year (line 100 + line 200 + line 300 + line 319)	400	37,050,945	-	-	1,647,598	944,917,201	4,419,888	254,119,384	1,242,155,016
Change in accounting policy	401	-	-	-	-	-	-	-	-
Adjusted balance (line 400 +/- line 401)	500	37,050,945	-	-	1,647,598	944,917,201	4,419,888	254,119,384	1,242,155,016
Total comprehensive income, total (line 610 + line 620):	600	-	-	-	119,865	58,424,869	-	7,534,871	65,839,875
Profit (loss) for the period	610	-	-	-	-	58,424,869	-	7,533,385	65,958,254
Other comprehensive income, total (sum of lines 621 to 629):	620	-	-	-	119,865	-	-	1,486	118,379
including:									
revaluation of debt financial instruments at fair value through other comprehensive income (net of tax effect)	621	-	-	-	-	-	-	-	-
revaluation of equity financial instruments at fair value through other comprehensive income (net of tax effect)	622	-	-	-	10	-	-	-	10
revaluation of fixed assets and intangible assets (net of tax effect)	623	-	-	-	-	-	-	-	-
share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	624	-	-	-	-	-	-	-	-
actuarial gains (losses) on pension obligations	625	-	-	-	-	-	-	-	-
the effect of changes in the income tax rate on deferred tax	626	-	-	-	-	-	-	-	-
cash flow hedges (net of tax effect)	627	-	-	-	-	-	-	-	-
hedging of net investment in foreign operations	628	-	-	-	-	-	-	-	-
foreign exchange differences on investments in foreign organisations	629	-	-	-	119,875	-	-	1,486	118,389
Transactions with owners in total (sum of lines 710 to 718):	700	-	-	-	-	99,001,604	-	24,810,899	123,812,503
including:									
Remuneration of employees by shares:	710	-	-	-	-	-	-	-	-
including:									
cost of employee services		-	-	-	-	-	-	-	-
issue of shares according to the scheme of remuneration of employees by shares		-	-	-	-	-	-	-	-
tax benefit in respect of employee stock compensation scheme		-	-	-	-	-	-	-	-
Contributions of the owners	711	-	-	-	-	-	-	-	-
Issue of own equity instruments (shares)	712	-	-	-	-	-	-	-	-
Issue of equity instruments related to business combinations	713	-	-	-	-	-	-	-	-
Equity component of convertible instruments (net of tax effect)	714	-	-	-	-	-	-	-	-
Dividend payout	715	-	-	-	-	99,001,604	-	24,810,899	123,812,503
Other distributions to owners	716	-	-	-	-	-	-	-	-
Other operations with owners	717	-	-	-	-	-	-	-	-
Changes in interest in subsidiaries that do not result in a loss of control	718	-	-	-	-	-	-	-	-
Other operations	719	-	-	-	-	-	-	-	-
Balance as of March 31 of the reporting year (line 500 + line 600 + line 700 + line 719)	800	37,050,945	-	-	1,527,733	904,340,466	4,419,888	236,843,356	1,184,182,388

Chief Financial Officer (signature) Yussupov M.B.
 Financial controller (signature) Koza-Akmet D. A.
 Acting Chief Accountant (signature) Mazurova O.I.

