

Balance sheet
reporting period 2022 year

Index: No. 1 - B (balance sheet)
Frequency: annually
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 December 31, 2022
Form of Reporting Separate

		KZT thous.	
Assets	Line Code	As for the end of accounting period	As for the beginning of accounting period
I. Current assets:			
Cash and cash equivalents	010	52,338,627	28,371,747
Current financial assets measured at amortised cost	011	22,520,733	53,631,765
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	-	-
Current trade and other receivables	016	252,247,300	215,273,219
Current lease receivables	017	10,745	9,245
Current assets under contracts with customers	018	-	-
Current income tax	019	5,396,973	658,481
Inventories	020	378,564,526	280,806,112
Biological assets	021	-	-
Other current assets	022	63,832,755	45,262,914
Total current assets (sum of lines 010 - 019)	100	774,911,659	624,013,483
Assets (or retiring groups) available for sale	101	849,454	1,213,505
II. Non-current assets			
Non-current financial assets measured at amortised cost	110	17,579,673	7,430,174
Non-current financial assets measured at fair value through other comprehensive income	111	73,148	59,502
Non-current financial assets measured at fair value through profit or loss	112	17,066,293	-
Non-current derivative financial instruments	113	1,100,460	-
Investments measured at cost	114	203,490,897	198,963,846
Investments measured at equity method of accounting	115	-	-
Other non-current financial assets	116	-	-
Non-current trade and other receivables	117	442,404	-
Non-current lease receivables	118	-	-
Non-current assets under contracts with customers	119	-	-
Investment property	120	3,918,545	3,965,729
Property, plant and equipment	121	22,992,638	24,641,666
Right-of-use asset	122	-	695,550
Biological assets	123	-	-
Exploration and evaluation assets	124	203,506,630	213,149,315
Intangible assets	125	46,520,875	46,497,113
Deferred tax assets	126	-	-
Other non-current assets	127	11,022,756	12,738,967
Total non-current assets (sum of lines 110 - 127)	200	527,714,319	508,141,862
Balance (line 100 + line 101 + line 200)		1,303,475,432	1,133,368,850
Liabilities and Equity	Line Code	As for the end of accounting period	As for the beginning of accounting period
III. Current liabilities			
Current financial liabilities measured at amortised cost	210	47,986,020	1,062,146
Current financial liabilities measured at fair value through profit or loss	211	-	-
Current derivative financial instruments	212	-	-
Other current financial liabilities	213	9,438	89,704
Current trade and other payables	214	341,931,540	233,976,751
Current provisions	215	2,460,200	2,450,993
Current income tax liabilities	216	602,075	1,242,948
Employee benefits	217	315,521	275,549
Current lease liabilities	218	1,023	-
Current liabilities under contracts with customers	219	15,766,543	9,642,752
Government grants	220	-	-
Dividends payable	221	-	-
Other current liabilities	222	32,553,703	24,724,355
Total current liabilities (sum of lines 210 - 222)	300	441,626,063	273,465,198
Retiring groups' liabilities available for sale	301	-	-
IV. Non-current liabilities			
Non-current financial liabilities measured at amortised cost	310	83,300,000	77,700,000
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	-	25,013
Non-current trade and other payables	314	-	-
Non-current provisions	315	3,589,566	3,225,047
Deferred tax liabilities	316	33,403,977	30,575,992
Employee benefits	317	410,950	306,780
Non-current lease liabilities	318	-	-
Non-current liabilities under contracts with customers	319	-	-
Government grants	320	-	-
Other non-current liabilities	321	2,355,716	17,487,446
Total non-current liabilities (sum of lines 310 - 321)	400	123,060,209	129,320,278
V. Equity			
Equity capital	410	37,050,945	37,050,945
Paid-in Capital	411	-	-
Treasury Stock	412	-	-
Reserves	413	(1,526,171)	(1,539,817)
Retained earnings (uncovered loss)	414	703,264,386	695,072,246
Other equity	415	-	-
Total Equity referred to owners of holding company (sum of lines 410 - 415)	420	738,789,160	730,583,374
Minority Interest	421	-	-
Total Equity (line 420 + line 421)	500	738,789,160	730,583,374
Balance (line 300 + line 301 + line 400 + line 500)		1,303,475,432	1,133,368,850

Chief Financial Officer

Beketayev R.B.

Chief Accountant

Jakypbekova S.J.

Seal

Appendix 2
to the order of Minister of Finance
of the Republic of Kazakhstan
No. 241 dated March 2, 2022

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 2022 year**

Index: No. 2 - P&L
Frequency: annually
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 December 31, 2022
Form of Reporting **Separate**

Name of Activities	Line Code	For the accounting period	For the prior period
Sales Revenue	010	734,035,190	488,436,779
Cost of goods (works, services) sold	011	620,296,900	431,119,655
Gross Margin (line 010 - line 011)	012	113,738,290	57,317,124
Distribution expenses	013	15,733,282	9,276,767
Administrative expenses	014	24,814,286	15,975,949
Total operating profit (loss) (+/- sum of lines 012 to 014)	020	73,190,722	32,064,408
Financial income	021	171,564,304	62,171,719
Financial expenses	022	4,547,353	3,920,647
Company share in income (loss) of associated companies and joint activities, accountable by equity method	023	-	-
Other expenses	024	35,889,924	176,238,141
Other earnings	025	9,048,771	14,959,778
Profit (loss) before taxes (+/- sum of lines 020 to 025)	100	267,048,826	251,593,843
Income tax expense (-) (income (+))	101	31,377,940	51,724,980
Profit (loss) after taxes from continued activities (line 100 - line 101)	200	235,670,886	199,868,863
Profit (loss) after tax from discontinued operations	201	-	-
Profit for the year (line 200 + line 201) attributable to:	300	235,670,886	199,868,863
Owners of the Company			
Non-controlling interest			
Other comprehensive income, total (line 420 + line 440):	400	(76,788)	23,790
including:			
revaluation of debt financial instruments measured at fair value through other comprehensive income	410	-	-
share in other comprehensive income (loss) of associated companies and joint ventures, accountable by equity method	411	-	-
effect on change in deferred tax income tax rates	412	-	-
cash flow hedge	413	-	-
foreign exchange differences on investments in foreign organisations	414	-	-
hedges of a net investment in foreign operations	415	-	-
other components of other comprehensive income	416	-	-
reclassification adjustment in income (loss)	417	-	-
tax effect of components of other comprehensive income	418	-	-
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	-	-
revaluation of property, plant and equipment and intangible assets	431	-	-
share in other comprehensive income (loss) of associated companies and joint ventures, accountable by equity method	432	-	-
actuarial income (loss) on pension liabilities	433	(90,434)	27,014
tax effect of components of other comprehensive income	434	-	-
revaluation of equity financial instruments measured at fair value through other comprehensive income	435	13,646	(3,224)
Total other comprehensive income not reclassified to income or expense in subsequent periods (net of income tax) (sum of lines 431 to 435)	440	(76,788)	23,790
Total comprehensive income (line 300 + line 400)	500	235,594,098	199,892,653
Total comprehensive income attributable to:			
Owners of the Company		235,594,098	199,892,653
Non-controlling interest		-	-
Earning per share:	600	909	771
including:			
Basic earning per share:			
from ongoing activities (in KZT)		909	771
from discontinued operations		-	-
Diluted earning per share:			
from ongoing activities (in KZT)		-	-
from discontinued operations		-	-

Chief Financial Officer

(signature)

Beketayev R.B.

Chief Accountant

(signature)

Jakypbekova S. J.

Seal



Form

**Statement of Cash Flows (direct method)
reporting period 2022 year**

Index: No. 3 - SCF - D
Frequency: quarterly
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 year ended December 31, 2022
Form of Reporting: separate

KZT thous.

Name of Activities	Line Code	For the accounting period	For the prior period
I. CASH FLOW FROM OPERATING ACTIVITIES			
1. Cash inflow, total (sum of lines 011 - 016)	010	1 039 177 731	606 942 169
including:			
sales revenue of goods (works, service)	011	938 809 215	549 746 009
other revenue	012	125 069	80 217
advances received from customers	013	15 780 362	9 530 464
inflows from insurance contracts	014	-	-
interest received	015	7 589 314	2 425 157
other	016	76 873 771	45 160 322
2. Cash outflow, total (sum of lines 021 - 027)	020	1 011 029 397	658 335 431
including:			
settlements with supplier and contractors	021	915 031 040	590 386 407
advances paid to suppliers of works and services	022	3 187 394	578 855
salaries and wages	023	8 104 472	7 223 578
interests paid	024	3 529 243	3 214 274
payments on insurance contracts	025	1 123 052	1 041 209
income tax and other payables to the budget	026	48 971 095	50 303 467
other	027	31 083 101	5 587 641
3. Net amount of cash from operating activities (line 010 - line 020)	030	28 148 334	- 51 393 262
II. CASH FLOW FROM INVESTING ACTIVITIES			
1. Cash inflow, total (sum of lines 041 - 052)	040	302 351 086	376 711 291
including:			
sales revenue of fixed assets	041	13	1 979
sales revenue of intangible assets	042	201 677	-
sales revenue of other long-term assets	043	2 615 046	-
sales revenue of equity instrument of other companies (except subsidiaries) and equity share in joint business	044	364 052	-
sales revenue of debt instruments of other companies	045	86 005 994	127 486 029
compensation at lack of control over subsidiaries	046	-	1 355 437
redemption of cash deposits	047	44 688 107	295 085
sales revenue of other financial assets	048	7 684 147	5 137 867
futures and forwards, options and swaps	049	-	-
dividends received	050	157 852 248	56 576 836
interest received	051	-	-
other	052	2 939 802	185 858 058
2. Cash outflow, total (sum of lines 061 - 073)	060	124 147 210	181 209 515
including:			
acquisition of fixed assets	061	484 420	136 497
acquisition of intangible assets	062	83 553	275 864
acquisition of other long-term assets	063	7 063 232	8 201 160
acquisition of equity instrument of other companies (except subsidiaries) and equity share in joint business	064	12 367 500	-
acquisition of debt instruments of other companies	065	89 023 000	126 331 000
acquisition of control over subsidiaries	066	-	-
placement of cash deposits	067	5 036 817	42 816 081
interests paid	068	-	-
acquisition of other financial assets	069	-	-
loans granted	070	6 100 000	2 689 590
futures and forwards, options and swaps	071	-	-
investments in subsidiaries and associated companies	072	3 623 536	759 323
other	073	365 152	-
3. Net amount of cash from investing activities (line 040 - line 060)	080	178 203 876	195 501 776
III. CASH FLOW FROM FINANCING ACTIVITIES			
1. Cash inflow, total (sum of lines 091 - 094)	090	70 904 641	65 525 480
including:			
issue of shares and other financial instruments	091	23 093 141	-
loans received	092	47 811 500	65 525 480
interest received	093	-	-
other	094	-	-
2. Cash outflow, total (sum of lines 101 - 105)	100	250 600 575	216 272 871
including:			
repayment of loans	101	23 055 000	65 821 110
payment of interest	102	-	-
payment of dividends	103	227 388 312	150 081 888
payment to company's owners	104	-	-
other	105	157 263	369 873
3. Net amount of cash from financing activities (line 090 - line 100)	110	- 179 695 934	- 150 747 391
4. Effect of exchange rate to KZT	120	- 2 688 829	437 593
5. Effect of changes in the carrying amount of cash and cash equivalents	130	- 567	1 232
6. Increase +/- Decrease of cash (line 030 +/- line 080 +/- line 110 +/- line 120 +/- line 130)	140	23 966 880	- 6 200 052
7. Cash and cash equivalents as of the beginning of accounting period	150	28 371 747	34 571 799
8. Cash and cash equivalents as of the end of accounting period	160	52 338 627	28 371 747



Chief Financial Officer

(signature)

Beketayev R.B.

Chief Accountant

(signature)

Jakypbekova S.J.

Statement of Changes in Equity
for the period 2022 year

Index: No. - 5-CE

Frequency: annually

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 period ended December 31, 2022

Form of Reporting **Separate**

Name of components	Line Code	Equity of holding company						Minority Interest	Total Equity
		Equity Capital	Paid-in Capital	Treasury Stock	Reserves	Retained earnings	Other equity		
Balance as of January 1 of the prior year	010	37,050,945	-	-	(1,536,593)	645,258,257	-	-	680,772,609
Changes in accounting policy	011	-	-	-	-	-	-	-	-
Adjusted balance (line 010 +/- line 011)	100	37,050,945	-	-	(1,536,593)	645,258,257	-	-	680,772,609
Total comprehensive income, total (line 210 + line 220):	200	-	-	-	(3,224)	199,895,877	-	-	199,892,653
Profit (loss) for the year	210	-	-	-	-	199,868,863	-	-	199,868,863
Other comprehensive income, total (sum of lines 221 to 229):	220	-	-	-	(3,224)	27,014	-	-	23,790
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	-	-	-	(3,224)	-	-	-	(3,224)
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 accountable by equity method:	224	-	-	-	-	-	-	-	-
actuarial gains (losses) on pension liabilities	225	-	-	-	-	27,014	-	-	27,014
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	-	-	-	-	-	-	-	-
Transactions with owners, total (sum of lines 310 to 318):	300	-	-	-	-	(150,081,888)	-	-	(150,081,888)
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	-	-	-	-	(150,081,888)	-	-	(150,081,888)
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	-	-	-	-	-	-	-	-
Balance as of January 1 of the reporting year (line 100 + line 200 + line 300 + line 319)	400	37,050,945	-	-	(1,539,817)	695,072,246	-	-	730,583,374
Change in accounting policy	401	-	-	-	-	-	-	-	-
Adjusted balance (line 400 +/- line 401)	500	37,050,945	-	-	(1,539,817)	695,072,246	-	-	730,583,374
Total comprehensive income, total (line 610 + line 620):	600	-	-	-	13,646	235,580,452	-	-	235,594,098
Profit (loss) for the year	610	-	-	-	-	235,670,886	-	-	235,670,886
Other comprehensive income, total (sum of lines 621 to 629):	620	-	-	-	13,646	(90,434)	-	-	(76,788)
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	-	-	-	13,646	-	-	-	13,646
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	-	-	-	-	(90,434)	-	-	(90,434)
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	-	-	-	-	-	-	-	-
Transactions with owners in total (sum of lines 710 to 718):	700	-	-	-	-	(227,388,312)	-	-	(227,388,312)
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	-	-	-	-	(227,388,312)	-	-	(227,388,312)
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 the end of reporting year (line 500 + line 600 + line 700 + line 719)	800	37,050,945	-	-	(1,526,171)	703,264,386	-	-	738,789,160

Chief Financial Officer

Beketayev R.B.

Chief Accountant

Jakypbekova S. J.

