

Form

Statement of Profit and Loss
for the period ended 31 December 2019

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 year ended December 31, 2019

Form of Reporting Consolidated

in thousands of KZT

Name of components	Line code	For the reporting period	For the prior period
Revenue	010	502,269,201	436,631,657
Cost of goods and services sold	011	307,498,058	313,816,924
Gross profit (line 010 - line 011)	012	194,771,143	122,814,733
Distribution expenses	013	10,827,310	10,530,345
Administrative expenses	014	32,023,876	34,804,740
Total operating profit (loss) (+/- sum of lines 012 to 014)	020	151,919,957	77,479,648
Financial income	021	4,072,942	11,199,546
Financial expenses	022	11,954,510	12,671,570
Company share in income (loss) of associated companies and joint ventures, accountable by equity method.	023	33,410,881	28,501,853
Other income	024	76,667,699	354,231,746
Other expenses	025	6,861,601	6,359,643
Profit (loss) before taxes (+/- sum of lines 020 to 025)	100	247,255,368	452,381,580
Income tax expense (-) (income (+))	101	33,506,421	28,796,836
Profit (loss) after taxes from continued activities (line 100 - line 101)	200	213,748,947	423,584,744
Profit (loss) after tax from discontinued operations	201	-	1,103,636
Profit for the year (line 200 + line 201) attributable to:	300	213,748,947	424,688,380
Owners of the Company		189,998,537	417,683,898
Non-controlling interest		23,750,410	7,004,482
Other comprehensive income, total (line 420 + line 440):	400	1,573,127	-6,689,241
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	-10,866	91,282
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	1,610,166	-441,447
hedges of a net investment in foreign operations	415	0	0
other components of other comprehensive income	416	0	-20,763,105
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	1,599,300	-21,113,270
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	-33,395	22,693
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	7,222	14,401,336
Total other comprehensive income not reclassified to income or expense in subsequent periods (net of income tax) (sum of lines 431 to 435)	440	-26,173	14,424,029
Total comprehensive income (line 300 + line 400)	500	215,322,074	417,999,139
Total comprehensive income attributable to:			
Owners of the Company		191,580,667	411,064,343
Non-controlling interest		23,741,407	6,934,796
Earning per share:	600	-	-
including:			
Basic earning per share:			
from ongoing activities (in KZT)		733	1,606
from discontinued operations		-	4
Diluted earning per share:			
from ongoing activities (in KZT)		733	1,610
from discontinued operations		-	-

Chief Financial Officer

(signature)

Yussupov M.B.

Financial controller

(signature)

Kozha-Akhmet D. A

Acting Chief Accountant

(signature)

Smagulova N.N.

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Form

Statement of Cash Flows (direct method)
reporting period 2019 year

Index: No. 3 - SCF - D
Frequency: annual
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Name of Company JSC NAC Kazatomprom
as of December 31, 2019
Form of Reporting: consolidated

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	632,662,824	581,556,763
including:			
sales revenue of goods (works, service)	011	594,135,519	548,707,490
other revenue	012	88,336	93,448
advances received from customers	013	1,612,138	3,480,931
inflows from insurance contracts	014	-	-
interest received	015	11,343,010	2,002,996
other	016	25,483,821	27,271,898
2. Cash outflow, total (sum of lines 021 - 027)	020	473,134,029	523,229,842
including:			
settlements with supplier and contractors	021	293,349,704	371,461,692
advances paid to suppliers of works and services	022	2,361,247	6,034,571
salaries and wages	023	47,915,397	45,855,766
interests paid	024	7,183,519	6,701,847
payments on insurance contracts	025	1,134,928	1,307,706
income tax and other payables to the budget	026	102,352,441	74,650,126
other	027	18,836,793	17,218,134
3. Net amount of cash from operating activities (line 010 - line 020)	030	159,528,795	58,326,921
II. CASH FLOW FROM INVESTING ACTIVITIES			
1. Cash inflow, total (sum of lines 041 - 052)	040	36,157,598	71,515,657
including:			
sales revenue of fixed assets	041	70,062	61,351
sales revenue of intangible assets	042	-	-
sales revenue of other long-term assets	043	41	14,956
sales revenue of equity instrument of other companies (except subsidiaries) and equity share in joint business	044	-	4,505
sales revenue of debt instruments of other companies	045	58,941	34,531
compensation at lack of control over subsidiaries	046	3,834,000	17,942,361
redemption of cash deposits	047	3,383,480	8,666,114
sales revenue of other financial assets	048	9,578,979	-
futures and forwards, options and swaps	049	-	-
dividends received	050	13,265,508	12,773,433
interest received	051	-	5,174
other	052	5,966,587	32,013,232
2. Cash outflow, total (sum of lines 061 - 073)	060	64,428,613	111,794,782
including:			
acquisition of fixed assets	061	13,543,646	10,406,279
acquisition of intangible assets	062	230,105	2,606,388
acquisition of other long-term assets	063	35,513,120	45,303,102
acquisition of equity instrument of other companies (except subsidiaries) and equity share in joint business	064	524,458	2,487,136
acquisition of debt instruments of other companies	065	792,561	-
acquisition of control over subsidiaries	066	-	-
placement of cash deposits	067	4,456,931	8,524,811
interests paid	068	-	-
acquisition of other financial assets	069	-	-
loans granted	070	6,716,000	-
futures and forwards, options and swaps	071	-	-
investments in subsidiaries and associated companies	072	-	40,120,743
other	073	2,651,792	2,346,323
3. Net amount of cash from investing activities (line 040 - line 060)	080	- 28,271,015	- 40,279,125
III. CASH FLOW FROM FINANCING ACTIVITIES			
1. Cash inflow, total (sum of lines 091 - 094)	090	273,250,449	170,546,801
including:			
issue of shares and other financial instruments	091	70,000,000	70,000,000
loans received	092	203,250,449	100,546,801
interest received	093	-	-
other	094	-	-
2. Cash outflow, total (sum of lines 101 - 105)	100	432,353,698	309,818,684
including:			
repayment of loans	101	255,872,002	147,734,002
payment of interest	102	-	-
payment of dividends	103	102,518,114	161,933,853
payment to company's owners	104	-	-
other	105	73,963,582	150,829
3. Net amount of cash from financing activities (line 090 - line 100)	110	- 159,103,249	- 139,271,883
4. Effect of exchange rate to KZT	120	- 2,406,526	10,128,281
5. Effect of changes in the carrying amount of cash and cash equivalents	130	- 7,582	- 20,903
6. Increase +/- Decrease of cash (line 030 +/- line 080 +/- line 110 +/- line 120 +/- line 130)	140	- 30,259,577	- 111,116,709
7. Cash and cash equivalents as of the beginning of accounting period	150	128,819,386	239,936,095
8. Cash and cash equivalents as of the end of accounting period	160	98,559,809	128,819,386



(signature) Yussupov M.B.
 (signature) Koza-Akhmet D. A.
 (signature) Smagulova N.N.

Statement of Changes in Equity
for the period ended 31 December 2019

Form

Index: No. - 5-CE
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Name of Company JSC NAC Kazatomprom
for the year ended December 31, 2019
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		
Balance on January 1 of the previous year	10	37,050,945	-	-	2,556,323	586,998,580	-	641,176,930
Change in accounting policy	11	-	-	-	2,701,069	1,888,826	-	791,329
Adjusted balance (line 010 +/- line 011)	100	37,050,945	-	-	5,257,392	588,109,754	-	641,968,259
Total comprehensive income, total (line 210 + line 220):	200	-	-	-	450,938	411,515,281	-	417,999,139
Profit (loss) for the year	210	-	-	-	-	417,683,898	-	424,688,380
Other comprehensive income, total (sum of lines 221 to 229):	220	-	-	-	450,938	6,168,617	-	6,689,241
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	-	-	-	-	14,401,336	-	14,401,336
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	-	-	-	497,954	20,585,203	86,620	21,169,777
actuarial gains (losses) on pension liabilities	225	-	-	-	-	15,250	7,443	22,693
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	-	-	-	47,016	-	9,491	56,507
Transactions with owners, total (sum of lines 310 to 318):	300	-	-	-	364,954	161,661,376	146,519,298	15,507,032
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	-	-	-	-	161,661,376	634,866	162,296,242
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	-	-	-	364,954	-	147,154,164	146,789,210
Balance as of January 1 of the reporting year (line 100 + line 200 + line 300 + line 319)	400	37,050,945	-	-	4,441,500	834,963,659	168,004,262	1,044,460,366
Change in accounting policy	401	-	-	-	-	-	-	-
Adjusted balance (line 400 +/- line 401)	500	37,050,945	-	-	4,441,500	834,963,659	168,004,262	1,044,460,366
Total comprehensive income, total (line 610 + line 620):	600	-	-	-	1,625,986	189,954,681	23,741,407	215,322,074
Profit (loss) for the year	610	-	-	-	-	189,998,537	23,750,410	213,748,947
Other comprehensive income, total (sum of lines 621 to 629):	620	-	-	-	1,625,986	43,856	9,003	1,573,127
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	-	-	-	7,222	-	-	7,222
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	-	-	-	-	10,866	-	10,866
actuarial gains (losses) on pension obligations	625	-	-	-	-	32,990	405	33,395
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	-	-	-	1,618,764	-	8,598	1,610,166
Transactions with owners in total (sum of lines 710 to 718):	700	-	-	-	-	80,001,139	62,373,715	17,627,424
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	-	-	-	-	80,001,139	23,998,774	103,999,913
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	-	-	-	-	-	86,372,489	86,372,489
Balance as of December 31 of the reporting year (line 500 + line 600 +/- line 600 +/- line 700 +/- line 719)	800	37,050,945	-	-	6,067,486	944,917,201	254,119,384	1,242,155,016



Chief Financial Officer (signature) Yussupov M.B.
Financial controller (signature) Kozha-Akmet D. A.
Acting Chief Accountant (signature) Smagulova N.N.