

Consolidated Statement of Financial Position
as of June 30, 2014

KZT, 000

Assets	Line code	as of end of the reporting period	as of beginning of the reporting period
I. Current assets			
Cash and cash equivalents	010	175 254	333 688
Financial Assets available-for-sale	011		
Derivative financial instruments	012		
Financial assets at fair value through profit or loss	013		
Financial Assets held-to-maturity	014		
Other current financial assets	015	5 851 971	6 985 053
Short-term trade and other receivables	016	44 966 782	45 538 458
Current income tax	017	58 921	
Inventory	018	1 506 952	1 638 306
Other current assets	019	2 360 497	901 669
Total current assets (sum of lines 010 - 019)	100	54 920 377	55 397 174
Assets available for sale	101	718 253	3 977 015
II. Long Term assets			
Financial Assets available-for-sale	110	-	-
Derivative financial instruments	111	-	-
Financial assets held to maturity	113	-	-
Other long-term financial assets	114		79 806
Long-term trade and other receivables	115	123 915	37 712
Investments in associates	116	6 641 457	6 354 157
Investment property	117	3 130 781	1 625 203
Property, plant and equipment	118	18 724 496	18 709 948
Biological assets	119		
Exploration and evaluation assets	120	1 690 360	1 687 142
Intangible assets	121	1 875 110	1 879 117
Deferred tax assets	122	1 037 746	1 099 487
Other Long term assets	123	2 370 253	2 333 566
Total Long term assets (sum of lines 110-123)	200	35 594 118	33 806 138
TOTAL ASSETS (line 100+ line 200)		91 232 748	93 180 327
Equity and Liabilities	Line code	as of end of the reporting period	as of beginning of the reporting period
III. Current Liabilities			
Borrowings	210	7 117 623	10 396 132
Derivative financial instruments	211		
Other short-term financial liabilities	212	812 327	1 889 967
Short-term trade and other payables	213	8 794 781	3 988 748
Short-term provisions	214	536 659	324 410
Current income tax payables	215	212 305	
Employee Benefits	216	314 409	622 581
Other current liabilities	217	2 819 477	3 300 623
Total current liabilities (sum of lines 210-217)	300	20 607 581	20 522 461
Liabilities of assets held for sale	301	4 519 777	5 892 772
IV. Long-term liabilities			
Borrowings	310	12 844 768	10 316 506
Derivative financial instruments	311		
Other Long-term financial liabilities	312	12 708 696	12 508 182
Long-term trade and other payables	313		2
Long-term provisions	314	1 812 307	1 701 616

Deferred tax liabilities	315	1 359 398	1 351 189
Other Long term liabilities	316	6 888 427	6 996 555
Total Long term Liabilities (sum of lines 310-316)	400	35 613 596	32 874 050
V. Shareholders' Equity			
Share Capital			
Debt component of preferred shares	410	31 583 817	31 583 510
Treasury shares	411	- 3 717 908	- 3 717 908
Reserves	412	- 617 470	- 617 460
Retained Earnings (accumulated deficit)	413	- 11 382 738	- 11 382 738
	414	14 824 397	18 194 654
Total equity attributable to the Parent company (sum of lines 410-414)	420	30 690 098	34 060 058
Share of other equity holders			
TOTAL EQUITY (line 420 +/- line 421)	421	- 198 304	- 169 014
Balance value of one common share, tenge	500	30 491 794	33 891 044
Balance value of one preferred share, tenge		16,30	19,05
		32,03	31,53
Balance (line 300+line 301+line 400 + line 500)		91 232 748	93 180 327

CEO

Sagitova R.Sh.

Chief Accountant

Sharabok N.I.

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SAT&Company JSC

Consolidated Statement of Comprehensive income
for the period, ending June 30, 2014

KZT, 000

Line item	Line code	for the reporting period	for the previous period
Revenue	010	5 284 170	5 995 785
Cost of the goods and services sold	011	- 3 825 515	- 5 562 529
Gross profit (line 010 – line 011)	012	1 458 655	433 256
Selling expenses	013	- 195 350	- 320 148
General and administrative expenses	014	- 1 102 579	- 1 630 246
Other operating expenses	015	- 4 436 852	- 361 058
Other operating income	016	2 796 837	690 563
Operating profit/(loss) (+/- lines from 012 to 016)	020	- 1 479 289	- 1 187 633
Interest income	021	5 654	198 070
Interest expense	022	- 2 119 259	- 1 864 773
Share of the Company in profit/(loss) of associated companies and joint ventures accounted under the equity method	023	557 941	- 69 888
Other non-operating income	024		
Other non-operating expenses	025		
Profit/(loss) before income taxes (+/- lines 020-025)	100	- 3 034 953	- 2 924 224
Income tax expense	101	- 2 659	- 1 510
Profit/(loss) after tax from continuing operations (line 100 - line 101)	200	- 3 037 612	- 2 925 734
Profit/(loss) after income tax from discontinued operations	201	- 361 935	2 524 937
Profit for the year (line 200 + line 201) attributable to:	300	- 3 399 547	- 400 797
Parent Company		- 3 370 257	- 306 734
Non-controlling interests		- 29 290	- 94 063
Other comprehensive income, total (sum of lines from 410 to 420):	400	-	7 882
Foreign exchange loss/profit from foreign investments	410		- 7 882
Revaluation of financial assets available-for-sale	411	-	-
Foreign difference loss/profit from foreign investments			
Total comprehensive income (line 300 + line 400)	500	- 3 399 547	- 408 679
Total income attributable to:			
parent company		- 3 370 257	- 314 616
non-controlling interests		- 29 290	- 94 063
Earnings per share:	600	-	-
including			
Basic profit per share:			
from continuing operations		- 2,75	- 0,33
from discontinued operations			
Diluted earnings per share:			
from continuing operations			
from discontinued operations			

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Chief Accountant Sharabok N.I.



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Consolidated Cash Flow Statement
for the period ending June 30, 2014

KZT, 000

Line item	Line code	for the reporting period	for the previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Cash inflow, total (sum of lines from 011 up to 016)	10	6 949 919	9 148 510
including:			
Sale of goods and services	011	496 815	6 302 200
Other sales	012		
Advances received from consumers and customers	013	4 003 988	2 606 330
Receipts from insurance agreements	014		
Interest income	015		12 987
Other receipts	016	2 449 116	226 993
2. Cash outflow, total (sum of lines from 021 up to 027)	020	6 863 094	10 463 983
including:			
Payments to suppliers of goods and services	021	1 874 487	4 649 429
Advances paid to suppliers of goods and services	022	1 132 629	2 087 768
Salary payable	023	945 910	1 300 902
Interest payable	024	1 044 466	1 157 839
Payments on insurance agreements	025	476	1 455
Income tax and other payments to the budget	026	528 145	631 162
Other payments	027	1 336 981	635 428
3. Net cash flow from operating activity (line 010 – line 020)	030	86 825	1 315 473
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash inflows, total (sum of lines from 041 to 051)	040	2 540 565	5 471 175
including:			
Sale of fixed assets	041	17 580	97 241
Sale of intangible assets	042		
Sale of other long-term assets	043	51 000	
Sale of equity instruments of other organizations (other than subsidiaries) and share of ownership in joint ventures	044		1 499 450
Sale of the debt instruments of other organizations	045		
Compensation for loss of control over subsidiaries	046		
Sale of other financial assets	047		2 495 095
Futures and forward agreements, options and swaps	048		
Dividends received	049		
Interest Income received	050		
Other receipts	051	2 471 985	1 379 389
2. Cash outflows, total (sum of lines from 061 to 071)	060	3 971 787	794 999
including:			
Purchase of fixed assets	061	17 000	75 981
Purchase of intangible assets	062		1 084
Purchase of other long-term assets	063	2 374 906	2 035
Purchase of equity instruments of other organizations (other than subsidiaries) and share of ownership in joint ventures	064		
Purchase debt instruments of other organizations	065		
Purchase of shares of subsidiary companies	066		692 000
Purchase of other financial assets	067		
Loans provided	068	1 578 879	
Futures and forward agreements, options and swaps	069		
Investments to subsidiary and associate companies	070		
Other payments	071	1 002	23 899
3. Net cash from investing activities (line 040 - line 060)	080	- 1 431 222	4 676 176
III. ДВИЖЕНИЕ ДЕНЕЖНЫХ СРЕДСТВ ОТ ФИНАНСОВОЙ ДЕЯТЕЛЬНОСТИ			
1. Cash inflows, total (sum of lines from 091 to 094)	090	4 169 808	1 344 119
including:			
Issuance of shares and other financial instruments	091	308	-
Loans received	092	3 897 170	747 193
Interest income received	093		310
Other receipts	094	272 330	596 616
2. Cash outflows, total (sum of lines 101 to 105)	100	2 979 567	1 159 414
including:			

Repayment of loans	101	2 350 457	1 059 558
Payments of interest on loans	102	524 093	
Payment of dividends	103		
Payments to shareholders on shares	104		
Other payments	105	105 017	99 856
3. Net cash from financing activities (line 090 - line 100)	110	1 190 241	184 705
4. Effect of exchange rates to TL	120	- 4 278	- 1 986
5. Increase + / - decrease in cash (line 030 + / - Line 080 + / - Line 110)	130	- 158 434	3 543 422
6. Cash and cash equivalents at the beginning of period	140	333 688	501 688
7. Cash and cash equivalents at the end of period	150	175 254	4 045 110

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Consolidated Statement on Changes in Equity
for the period ended June 30, 2014

KZT, 000

	Line code	Share capital of parent Company					Non-controlling interests	Total
		Share capital	Treasury shares	Reserves	Retained earnings	Total		
Balance at of January 1 of the previous period	010	31 453 737	- 585 015	- 15 190 974	15 154 175	30 831 923	1 187 892	32 019 815
Total comprehensive income (line 210 + line 220):	200	-	-	- 7 882	- 306 734	- 314 616	- 94 063	- 408 679
Income (loss) for the year	210	-	-	-	- 306 734	- 306 734	- 94 063	- 400 797
Other comprehensive	220	-	-	- 7 882	-	- 7 882	-	- 7 882
Transactions with shareholders, (sum of lines from 310 to 318):	300	-	- 14 331	-	1 555 218	1 540 887	- 1 908 158	- 367 271
including:								
Employee share benefit	310	-	-	-	-	-	-	-
Contributions of shareholders	312	-	- 14 331	-	-	14 331	-	14 331
Redemption of the treasury shares	315	-	-	-	-	-	-	-
Other contributions to shareholders	316	-	-	-	-	-	-	-
Other transactions with shareholders	317	-	-	-	-	-	-	-
Changes in ownership in equity of subsidiary companies, not leading to loss of control	318	-	-	-	1 555 218	1 555 218	- 1 908 158	- 352 940
Balance as of 30 June of the previous period	400	31 453 737	- 599 346	- 15 198 856	16 402 659	32 058 194	- 814 329	31 243 865
Balance as of January 1 of the current period		31 583 510	- 617 460	- 15 100 646	18 194 654	34 060 058	- 169 014	33 891 044
Total comprehensive income, (line 610 + line 620):	600	-	-	-	- 3 370 257	- 3 370 257	- 29 290	- 3 399 547
Income (loss) for the year	610	-	-	-	- 3 370 257	- 3 370 257	- 29 290	- 3 399 547
Other comprehensive income, (sum of lines 621 to 629):	620	-	-	-	-	-	-	-
Transactions with shareholders (the sum of rows 710 to 718)	700	307	- 10	-	-	297	-	297
including:								
Contributions of shareholders	711	307	- 10	-	-	297	-	297
Redemption of the treasury shares	712	-	-	-	-	-	-	-
Dividend payment	715	-	-	-	-	-	-	-
Other contributions to shareholders	716	-	-	-	-	-	-	-
Other transactions with shareholders	717	-	-	-	-	-	-	-
Changes in ownership in equity of subsidiary companies, not leading to loss of control	718	-	-	-	-	-	-	-
Balance as of 30 June of the current period (line 500 + line 600 + line 700)	800	31 583 817	- 617 470	- 15 100 646	14 824 397	30 690 098	- 198 304	30 491 794



CEO Sagitova R. Sh. *[Signature]*
 Chief Accountant Sharabok N.I. *[Signature]*