

Consolidated Statement of Financial Position
as of September 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	765 584	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	5 661 940	6 985 053
Short-term trade and other receivables	016	44 862 189	45 538 458
Current income tax	017	58 918	
Inventory	018	1 895 238	1 638 306
Other current assets	019	1 281 792	901 669
Total current assets (sum of lines 010 - 019)	100	54 525 661	55 397 174
Assets available for sale	101	711 101	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	147 717	37 712
Investments in associates	116	10 398 268	6 354 157
Investment property	117	2 334 865	1 625 203
Property, plant and equipment	118	17 928 515	18 709 948
Biological assets	119		
Exploration and evaluation assets	120	1 205 722	1 687 142
Intangible assets	121	1 872 105	1 879 117
Deferred tax assets	122	797 322	1 099 487
Other Long term assets	123	3 051 171	2 333 566
Total Long term assets (sum of lines 110-123)	200	37 735 685	33 806 138
TOTAL ASSETS (line 100+ line 200)		92 972 447	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	4 775 727	10 396 132
Derivative financial instruments	211		
Other short-term financial liabilities	212	2 929 613	1 889 967
Short-term trade and other payables	213	12 770 169	3 988 748
Short-term provisions	214	515 106	324 410
Current income tax payables	215	211 785	
Employee Benefits	216	326 257	622 581
Other current liabilities	217	2 324 361	3 300 623
Total current liabilities (sum of lines 210-217)	300	23 853 018	20 522 461
Liabilities of assets held for sale	301	4 374 567	5 892 772
IV. Long-term liabilities			
Borrowings	310	14 792 719	10 316 506
Derivative financial instruments	311		
Other Long-term financial liabilities	312	12 532 253	12 508 182
Long-term trade and other payables	313		2
Long-term provisions	314	1 814 812	1 701 616

Deferred tax liabilities	315	1 359 403	1 351 189
Other Long term liabilities	316	6 888 485	6 996 555
Total Long term Liabilities (sum of lines 310-316)	400	37 387 672	32 874 050
V. Shareholders' Equity			
Share Capital	410	31 585 508	31 583 510
Debt component of preferred shares	411	- 3 718 062	- 3 717 908
Treasury shares	412	- 617 546	- 617 460
Reserves	413	- 11 382 738	- 11 382 738
Retained Earnings (accumulated deficit)	414	11 659 688	18 194 654
Total equity attributable to the Parent company (sum of lines 410-414)	420	27 526 850	34 060 058
Share of other equity holders	421	- 169 660	- 169 014
TOTAL EQUITY (line 420 +/- line 421)	500	27 357 190	33 891 044
Balance value of one common share, tenge		10,75	19,05
Balance value of one preferred share, tenge		31,28	31,53
Balance (line 300+line 301+line 400 + line 500)		92 972 447	93 180 327

CEO

Sagitova R.Sh.

Chief Accountant

Sharabok N.I.

signature

signature



(Handwritten signatures in blue ink)

SAT&Company JSC

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

KZT, 000

Line item	Line code	for the reporting period	for the previous period
Revenue	010	7 386 774	8 321 584
Cost of the goods and services sold	011	- 5 595 851	- 7 420 231
Gross profit (line 010 – line 011)	012	1 790 923	901 353
Selling expenses	013	- 324 690	- 457 146
General and administrative expenses	014	- 2 384 816	- 2 950 493
Other operating expenses	015	- 6 852 187	- 656 937
Other operating income	016	5 100 450	1 206 747
Operating profit/(loss) (+/- lines from 012 to 016)	020	- 2 670 320	- 1 956 476
Interest income	021	6 176	265 022
Interest expense	022	- 3 213 588	- 3 033 440
Share of the Company in profit/(loss) of associated companies and joint ventures accounted under the equity method	023	460 482	- 186 538
Other non-operating income	024		
Other non-operating expenses	025		
Profit/(loss) before income taxes (+/- lines 020-025)	100	- 5 417 250	- 4 911 432
Income tax expense	101	- 3 977	- 1 510
Profit/(loss) after tax from continuing operations (line 100 - line 101)	200	- 5 421 227	- 4 912 942
Profit/(loss) after income tax from discontinued operations	201	- 1 114 385	2 230 354
Profit for the year (line 200 + line 201) attributable to:	300	- 6 535 612	- 2 682 588
Parent Company		- 6 534 966	- 2 564 652
Non-controlling interests		- 646	- 117 936
Other comprehensive income, total (sum of lines from 410 to 420):	400	-	- 45 801
Foreign exchange loss/profit from foreign investments	410		- 45 801
Revaluation of financial assets available-for-sale	411	-	-
Foreign difference loss/profit from foreign investments		- 6 535 612	- 2 728 389
Total comprehensive income (line 300 + line 400)	500		
Total income attributable to:		- 6 534 966	- 2 609 644
parent company		- 646	- 118 745
non-controlling interests			
Earnings per share:	600		
including			
Basic profit per share:		- 5,29	- 2,11
from continuing operations			
from discontinued operations			
Diluted earnings per share:			
from continuing operations			
from discontinued operations			

CEO

Sagitova R.Sh.

Chief Accountant

Sharabok N.I.

signature

signature



Consolidated Cash Flow Statement
for the period ending September 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	10 524 825	12 802 003
including:			
Sale of goods and services	011	1 041 748	8 652 259
Other sales	012		69 722
Advances received from consumers and customers	013	6 600 977	3 361 742
Receipts from insurance agreements	014		
Interest income	015		
Other receipts	016	2 882 100	718 280
2. Cash outflow, total (sum of lines from 021 up to 027)	020	11 792 869	15 326 335
including:			
Payments to suppliers of goods and services	021	3 719 775	7 133 567
Advances paid to suppliers of goods and services	022	1 803 393	3 067 652
Salary payable	023	1 534 697	2 086 782
Interest payable	024	1 114 988	1 388 371
Payments on insurance agreements	025	476	2 325
Income tax and other payments to the budget	026	778 213	847 741
Other payments	027	2 841 327	799 897
3. Net cash flow from operating activity (line 010 – line 020)	030	- 1 268 044	- 2 524 332
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash inflows, total (sum of lines from 041 to 051)	040	9 463 653	9 230 087
including:			
Sale of fixed assets	041	18 180	361 665
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		2 499 928
Sale of the debt instruments of other organizations	045		
Compensation for loss of control over subsidiaries	046		
Sale of other financial assets	047		2 815 095
Futures and forward agreements, options and swops	048		
Dividends received	049		
Interest Income received	050		
Other receipts	051	9 394 473	3 553 399
2. Cash outflows, total (sum of lines from 061 to 071)	060	9 437 591	3 538 511
including:			
Purchase of fixed assets	061	40 194	96 471
Purchase of intangible assets	062		1 532
Purchase of other long-term assets	063	2 388 631	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		
Purchase of other financial assets	067	4 000 000	2 927 675
Loans provided	068	2 997 999	246 413
Futures and forward agreements, options and swops	069		
Investments to subsidiary and associate companies	070		
Other payments	071	10 767	264 385
3. Net cash from investing activities (line 040 - line 060)	080	26 062	5 691 576
III. ДВИЖЕНИЕ ДЕНЕЖНЫХ СРЕДСТВ ОТ ФИНАНСОВОЙ ДЕЯТЕЛЬНОСТИ			
1. Cash inflows, total (sum of lines from 091 to 094)	090	6 215 411	5 905 840
including:			
Issuance of shares and other financial instruments	091	1 999	126 225
Loans received	092	5 588 725	3 986 709
Interest income received	093		416
Other receipts	094	624 687	1 792 490
2. Cash outflows, total (sum of lines 101 to 105)	100	4 534 914	9 168 415
including:			

Repayment of loans	101	2 975 856	6 911 294
Payments of interest on loans	102	1 055 661	271 230
Payment of dividends	103		389 192
Payments to shareholders on shares	104		
Other payments	105	503 397	1 596 699
3. Net cash from financing activities (line 090 - line 100)	110	1 680 497	3 262 575
4. Effect of exchange rates to TL	120	- 6 619	- 3 009
5. Increase +/- decrease in cash (line 030 +/- Line 080 +/- Line 110)	130	431 896	- 98 340
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	765 584	403 348

CEO Sagitova R.Sh.

Chief Accountant Sharabok N.I.

/ signature

/ signature



Consolidated Statement on Changes in Equity
for the period ended September 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	-	-	44 992	- 2 564 652	- 2 609 644	- 118 745	- 2 728 389
Income (loss) for the year	210	-	-	-	- 2 564 652	- 2 564 652	- 117 936	- 2 682 588
Other comprehensive	220	-	-	44 992	-	44 992	809	45 801
Transactions with shareholders, (sum of lines from 310 to 318):	300	126 221	- 14 331	- 28 712	1 555 258	1 638 436	- 1 908 158	- 269 722
including:								
Employee share benefit	310	-	-	-	-	-	-	-
Contributions of shareholders	312	126 221	-	28 712	-	97 509	-	97 509
Redemption of the treasury shares	315	-	- 14 331	-	-	- 14 331	-	- 14 331
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	-	-	-	1 555 258	1 555 258	- 1 908 158	- 352 900
Balance as of 30 september of the previous period	400	31 579 958	- 599 346	- 15 264 678	14 144 781	29 860 715	- 839 011	29 021 704
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	-	-	-	6 534 966	6 534 966	646	6 535 612
Income (loss) for the year	610	-	-	-	6 534 966	6 534 966	646	6 535 612
Other comprehensive income, (sum of lines 621 to 629):	620	-	-	-	-	-	-	-
Transactions with shareholders (the sum of rows 710 to 718)	700	1 998	- 86	- 154	-	1 758	-	1 758
including:								
Contributions of shareholders	711	1 998	- 10	- 154	-	1 834	-	1 834
Redemption of the treasury shares	712	-	- 76	-	-	- 76	-	- 76
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 september of the current period (line 500 + line 600 + line 700)	800	31 585 508	- 617 546	- 15 100 800	11 659 688	27 526 850	- 169 660	27 357 190

CEO Sagitova R.Sh.

Chief Accountant Sharabok N.I.

signature

signature