

Name of the organization **AO SAT&Company**  
 Business type of the Company **Investments**  
 Legal structure **JSC**  
 Type of an accounting: **Consolidated**

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Average number of employees per annum **4 663**  
 Size of the business **Large business**

Legal address (of the Company) **Mukanov St. 241**

**Consolidated Statement of Financial Position  
as of September 30, 2013**

KZT, 000

Assets	Line code	as of end of the reporting period	as of beginning of the reporting period
<b>I. Current assets</b>			
Cash and cash equivalents	010	403 348	501 688
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	8 772 619	9 734 190
Short-term trade and other receivables	016	1 472 818	2 870 150
Current income tax	017	60 851	-
Inventory	018	2 062 073	2 124 312
Other current assets	019	2 111 353	1 561 137
<b>Total current assets (sum of lines 010 - 019)</b>	<b>100</b>	<b>14 883 062</b>	<b>16 791 477</b>
<b>Assets available for sale</b>	<b>101</b>	<b>22 523 105</b>	<b>25 674 677</b>
<b>II. Long Term assets</b>			
Financial Assets available-for-sale	110	-	-
Derivative financial instruments	111	-	-
Financial assets at fair value through profit or loss	112	-	-
Financial assets held to maturity	113	-	-
Other long-term financial assets	114	-	584 857
Long-term trade and other receivables	115	1 827 398	1 251 789
Investments, accounted under the equity method	116	9 706 252	6 829 171
Investment property	117	2 855 983	2 853 372
Property, plant and equipment	118	24 594 644	24 434 807
Biological assets	119	-	-
Exploration and evaluation assets	120	3 690 499	3 825 714
Intangible assets	121	2 057 394	2 063 609
Deferred tax assets	122	933 079	867 881
Other Long term assets	123	2 689 737	2 413 165
<b>Total Long term assets (sum of lines 110-123)</b>	<b>200</b>	<b>48 354 986</b>	<b>45 124 365</b>
<b>TOTAL ASSETS (line 100+ line 200)</b>		<b>85 761 153</b>	<b>87 590 519</b>
Equity and Liabilities	Line code	as of end of the reporting period	as of beginning of the reporting period
<b>III. Current Liabilities</b>			
Borrowings	210	3 739 421	9 686 580
Derivative financial instruments	211	-	-
Other short-term financial liabilities	212	574 357	1 575 336
Short-term trade and other payables	213	9 336 865	2 228 083
Short-term provisions	214	386 477	324 410

Current income tax payables	215		-
Employee Benefits	216	563 906	667 396
Other current liabilities	217	2 224 091	1 395 549
<b>Total current liabilities ( sum of lines 210-217)</b>	<b>300</b>	<b>16 825 117</b>	<b>15 877 354</b>
Liabilities of assets held for sale	301	4 489 132	9 134 334
<b>IV. Long-term liabilities</b>			
Borrowings	310	12 729 526	8 020 223
Derivative financial instruments	311		-
Other Long-term financial liabilities	312	12 415 449	12 146 758
Long-term trade and other payables	313		13 100
Long-term provisions	314	990 125	1 104 158
Deferred tax liabilities	315	2 110 856	2 111 993
Other Long term liabilities	316	7 179 244	7 162 784
<b>Total Long term Liabilities (sum of lines 310-316)</b>	<b>400</b>	<b>35 425 200</b>	<b>30 559 016</b>
<b>V. Shareholders' Equity</b>			
Share Capital	410	31 579 958	31 453 737
Debt component of preferred shares	411	- 3 717 907	- 3 639 195
Treasury shares	412	- 599 346	- 535 015
Reserves	413	- 11 546 771	- 11 501 779
Retained Earnings (accumulated deficit)	414	14 144 781	15 154 175
<b>Total equity attributable to the Parent company (sum of lines 410-414)</b>	<b>420</b>	<b>29 860 715</b>	<b>30 831 923</b>
Share of other equity holders	421	- 839 011	1 187 892
<b>TOTAL EQUITY (line 420 +/- line 421)</b>	<b>500</b>	<b>29 021 704</b>	<b>32 019 815</b>
Balance value of one common share, tenge		11,95	14,46
Balance value of one preferred share, tenge		31,25	31,52
<b>Balance (line 300+line 301+line 400 + line 500)</b>		<b>85 761 153</b>	<b>87 590 519</b>

CEO

Sagitova R.Sh.

Chief accountant

Sharabok N.I.



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Name of the Company

AO SAT&Company

**Consolidated Statement of Comprehensive income  
for the period, ending September 30, 2013**

KZT, 000

Line item	Line code	for the reporting period	for the previous period
Revenue	010	8 321 584	12 198 939
Cost of the goods and services sold	011	- 7 420 231	- 10 727 621
<b>Gross profit (line 010 – line 011)</b>	<b>012</b>	<b>901 353</b>	<b>1 471 318</b>
Selling expenses	013	- 457 146	- 918 954
General and administrative expenses	014	- 2 950 493	- 3 461 454
Other operating expenses	015	- 656 937	- 963 473
Other operating income	016	1 206 747	2 006 365
<b>Operating profit/(loss) (+/- lines from 012 to 016)</b>	<b>020</b>	<b>- 1 956 476</b>	<b>- 1 866 198</b>
Interest income	021	265 022	5 237
Interest expense	022	- 3 033 440	- 3 170 724
Share of the Company in profit/(loss) of associated companies and joint ventures accounted under the equity method	023	- 186 538	- 348 895
Other non-operating income	024		2 375 236
Other non-operating expenses	025		
<b>Profit/(loss) before income taxes (+/- lines 020-025)</b>	<b>100</b>	<b>- 4 911 432</b>	<b>- 3 005 344</b>
Income tax expense	101	- 1 510	36 232
<b>Profit/(loss) after tax from continuing operations (line 100 - line 101)</b>	<b>200</b>	<b>- 4 912 942</b>	<b>- 2 969 112</b>
Prfot/(loss) after income tax from discontinued operations	201	2 230 354	14 017
<b>Profit for the year (line 200 + line 201) attributable to:</b>	<b>300</b>	<b>- 2 682 588</b>	<b>- 2 955 095</b>
Parent Company		- 2 564 652	- 2 793 356
Non-controlling interests		- 117 936	- 161 739
<b>Other comprehensive income, total (sum of lines from 410 to 420):</b>	<b>400</b>	<b>- 45 801</b>	<b>- 11 938</b>
Foreign exchange loss/profit from foreign investments	410		
Revaluation of financial assets available-for-sale	411	-	-
Foreign difference loss/profit from foreign investments		- 45 801	- 11 938
<b>Total comprehensive income (line 300 + line 400)</b>	<b>500</b>	<b>- 2 728 389</b>	<b>- 2 967 033</b>
Total income attributable to:			
parent company		- 2 609 644	- 2 805 294
non-controlling interests		- 118 745	- 161 739
<b>Earnings per share:</b>	<b>600</b>	<b>-</b>	<b>-</b>
including			
<b>Basic profit per share:</b>			
from continuing operations		2,11	- 2,35
from discontinued operations			
<b>Diluted earnings per share:</b>			
from continuing operations			
from discontinued operations			



Sagitova R.Sh.

Sharabok N.I.

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Name of the Company AO SAT&Company

**Consolidated Cash Flow Statement**  
for the period ending September 30, 2013

KZT, 000

Line item	Line code	for the reporting period	for the previous period
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>1. Cash inflow, total (sum of lines from 011 up to 016)</b>	<b>10</b>	<b>12 802 003</b>	<b>20 345 169</b>
including:			
Sale of goods and services	011	8 652 259	12 049 941
Other sales	012	69 722	480 603
Advances received from consumers and customers	013	3 361 742	7 420 761
Receipts from insurance agreements	014		2 271
Interest income	015		-
Other receipts	016	7 18 280	391 593
<b>2. Cash outflow, total (sum of lines from 021 up to 027)</b>	<b>020</b>	<b>15 326 335</b>	<b>25 453 796</b>
including:			
Payments to suppliers of goods and services	021	7 133 567	8 811 684
Advances paid to suppliers of goods and services	022	3 067 652	11 231 878
Salary payable	023	2 086 782	1 977 783
Interest payable	024	1 388 371	1 730 323
Payments on insurance agreements	025	2 325	151
Income tax and other payments to the budget	026	847 741	867 353
Other payments	027	799 897	834 619
<b>3. Net cash flow from operating activity (line 010 – line 020)</b>	<b>030</b>	<b>-2 524 332</b>	<b>-5 108 627</b>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>1. Cash inflows, total (sum of lines from 041 to 051)</b>	<b>040</b>	<b>9 230 087</b>	<b>5 465 645</b>
including:			
Sale of fixed assets	041	361 665	267 123
Sale of intangible assets	042		-
Sale of other long-term assets	043		-
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	3 737 293
Futures and forward agreements, options and swops	048		-
Dividends received	049		-
Interest income received	050		-
Other receipts	051	3 553 399	1 461 229
<b>2. Cash outflows, total (sum of lines from 061 to 071)</b>	<b>060</b>	<b>3 538 511</b>	<b>5 035 290</b>
including:			
Purchase of fixed assets	061	96 471	994 035
Purchase of intangible assets	062	1 532	16 505
Purchase of other long-term assets	063	2 035	128 590
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	2 927 675	3 894 985
Loans provided	068	246 413	-
Futures and forward agreements, options and swops	069		-
Investments to subsidiary and associate companies	070		1 175
Other payments	071	264 385	-
<b>3. Net cash from investing activities (line 040 - line 060)</b>	<b>080</b>	<b>5 691 576</b>	<b>430 355</b>
<b>III. ДВИЖЕНИЕ ДЕНЕЖНЫХ СРЕДСТВ ОТ ФИНАНСОВОЙ ДЕЯТЕЛЬНОСТИ</b>			
<b>1. Cash inflows, total (sum of lines from 091 to 094)</b>	<b>090</b>	<b>5 905 840</b>	<b>18 159 842</b>
including:			
Issuance of shares and other financial instruments	091	126 225	2 098 172
Loans received	092	3 986 709	15 055 237
Interest income received	093	416	298
Other receipts	094	1 792 490	1 006 135

2. Cash outflows, total (sum of lines 101 to 105)	100	9 168 415	13 962 127
including:			
Repayment of loans	101	6 911 294	12 715 313
Payments of interest on loans	102	271 230	809 019
Payment of dividends	103	389 192	385 660
Payments to shareholders on shares	104		-
Other payments	105	1 596 699	52 135
3. Net cash from financing activities (line 090 - line 100)	110	-3 262 575	4 197 715
4. Effect of exchange rates to TL	120	- 3 009	- 154
5. Increase + / - decrease in cash (line 030 + / - Line 080 + / - Line 110)	130	-98 340	-480 711
6. Cash and cash equivalents at the beginning of period	140	501 688	738 608
7. Cash and cash equivalents at the end of period	150	403 348	257 897

CEO Sagitova R.Sh.

Chief Accountant Sharabok N.I.



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Name of the Company

**SAT&Company JSC**

**Consolidated Statement on Changes in Equity  
for the period ended September 30, 2013**

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	26 300 014	-	128 709	-	14 688 694	14 826 277	26 308 888	2 736 224	29 045 112
Change in accounting policy	011									
Recalculated balance (line 010 + / line 011)	100	26 300 014	-	128 709	-	14 688 694	14 826 277	26 308 888	2 736 224	29 045 112
Total comprehensive income (line 210 + line 220):	200					11 938	2 793 356	2 805 294	161 739	2 967 033
Income (loss) for the year	210						2 793 356	2 793 356	161 739	2 955 095
Other comprehensive income, (line 221 - 229)	220					11 938		11 938		11 938
Transactions with shareholders, (sum of lines from 310 to 318):	300	1 914 882	-	427 048	-	589 219	2 815 289	3 713 904	1 416 664	2 297 210
including:										
Employee share benefit	310									
Contributions of shareholders	312	1 914 882				589 219		1 325 663		1 325 663
Redemption of the treasury shares	315			427 048				427 048		427 048
Other contributions to shareholders	316									
Other transactions with shareholders	317								1 684 063	1 684 063
Changes in ownership in equity of subsidiary companies, not leading to loss of control	318						2 815 289	2 815 289	3 100 757	285 468
Balance as of September 30 of the previous period	400	28 214 896	-	555 757	-	15 289 851	14 848 210	27 217 498	1 157 791	28 375 289
Balance as of January 1 of the current period		31 453 737	-	585 015	-	15 190 974	15 154 175	30 831 923	1 187 892	32 019 815
Changes in accounting policy	401									
Recalculated balance (line 400 + / line 401)	500	31 453 737	-	585 015	-	15 190 974	15 154 175	30 831 923	1 187 892	32 019 815
Total comprehensive income, (line 610 + line 620):	600					44 992	2 564 652	2 609 644	118 745	2 728 389
Income (loss) for the year	610						2 564 652	2 564 652	117 936	2 682 588
Other comprehensive income, (sum of lines 621 to 629):	620					44 992		44 992	809	45 801
Transactions with shareholders (the sum of rows 710 to 718)	700									
including:										
Contributions of shareholders	711	126 221				28 712		97 509		97 509
Redemption of the treasury shares	712			14 331				14 331		14 331
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						1 555 258	1 555 258	1 908 158	352 900
Balance as of September 30 of the current period (line 500 + line 600 + line 700)	800	31 579 958	-	599 346	-	15 264 678	14 144 781	29 860 715	839 011	29 021 704

CEO Sagitova R. Sh.

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