

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

In millions of tenge	Note	As at December 31		
		2019	2018 (Reclassified) ¹	2017 (Reclassified) ¹
Assets				
Non-current assets				
Property, plant and equipment	15	4,484,271	4,515,170	4,080,165
Right-of-use assets		38,379	–	–
Exploration and evaluation assets	16	179,897	189,800	253,326
Investment property		9,541	24,188	27,423
Intangible assets	17	171,172	173,077	185,205
Long-term bank deposits	18	52,526	52,297	48,523
Investments in joint ventures and associates	19	5,590,384	4,895,444	3,823,630
Deferred income tax asset	30	73,714	97,881	98,681
VAT receivable		133,557	113,073	96,666
Advances for non-current assets		73,367	27,176	124,907
Loans and receivables due from related parties	22	615,546	638,528	672,449
Other financial assets		2,488	4,753	4,161
Other non-current assets		17,162	16,942	17,401
		11,442,004	10,748,329	9,432,537
Current assets				
Inventories	20	281,215	312,299	250,369
VAT receivable		74,049	66,522	69,605
Income tax prepaid	30	54,517	53,143	36,135
Trade accounts receivable	21	397,757	493,977	467,867
Short-term bank deposits	18	359,504	386,459	1,638,941
Loans and receivables due from related parties	22	138,719	148,615	169,502
Other current assets	21	262,094	204,723	196,110
Cash and cash equivalents	23	1,064,452	1,539,453	1,263,987
		2,632,307	3,205,191	4,092,516
Assets classified as held for sale	5	7,604	61,760	24,905
		2,639,911	3,266,951	4,117,421
Total assets		14,081,915	14,015,280	13,549,958
Equity and liabilities				
Equity				
Share capital	24	916,541	916,541	709,345
Additional paid-in capital	24	40,794	40,794	243,876
Other equity		83	83	83
Currency translation reserve		1,731,747	1,764,108	1,295,091
Retained earnings		5,469,236	4,341,063	3,665,192
Attributable to equity holders of the Parent Company		8,158,401	7,062,589	5,913,587
Non-controlling interest	24	38,255	80,480	870,018
Total equity		8,196,656	7,143,069	6,783,605

As at December 31				
In millions of tenge	Note	2019	2018 (Reclassified) ¹	2017 (Reclassified) ¹
Non-current liabilities				
Borrowings	25	3,584,076	3,822,648	3,417,112
Provisions	26	273,589	229,797	203,775
Deferred income tax liabilities	30	509,462	479,598	380,738
Lease liabilities		35,996	6,550	5,314
Prepayment on oil supply agreements	27	—	480,250	581,578
Other non-current liabilities		43,694	45,213	51,879
		4,446,817	5,064,056	4,640,396
Current liabilities				
Borrowings	25	253,428	330,590	884,140
Provisions	26	103,538	98,471	78,812
Income tax payable	30	13,011	13,272	10,081
Trade accounts payable	28	667,861	632,739	513,851
Other taxes payable	29	86,666	105,026	101,198
Lease liabilities		10,922	2,656	1,676
Prepayment on oil supply agreements	27	—	384,199	332,330
Other current liabilities	28	303,016	236,163	201,940
		1,438,442	1,803,116	2,124,028
Liabilities directly associated with the assets classified as held for sale	5	—	5,039	1,929
Total liabilities		5,885,259	6,872,211	6,766,353
Total equity and liabilities		14,081,915	14,015,280	13,549,958
Book value per ordinary share	24	13.154	11.424	11.195

Deputy Chairman of the Management Board – Chief Financial Officer

Managing director – financial controller

Chief accountant



D.S. Karabayev

A.Zh. Beknazarova

Y.Y. Orynbayev

¹ Certain numbers shown here do not correspond to the consolidated financial statements for the years ended December 31, 2018 and 2017, and reflect reclassifications made, refer to Note 3