



**БҰЙРЫҚ**

Нұр-Сұлтан қаласы

**ПРИКАЗ**

№ \_\_\_\_\_  
город Нур-Султан

№ 532 от 27.08.2021

**On approval of the annual financial statement  
of the non-commercial joint stock company  
«West Kazakhstan Marat Ospanov  
Medical University» for 2020**

In accordance with subparagraph 7) of paragraph 1 of Article 36 of the Law of the Republic of Kazakhstan «On Joint Stock Companies», subparagraph 3) of paragraph 2 of Article 177 of the Law of the Republic of Kazakhstan «On State Property», with the Rules for submitting financial statements to the depository, approved by the Government of the Republic of Kazakhstan dated 14 October 2011

No. 1173 (hereinafter referred to as the Rules), by order of the Minister of Healthcare of the Republic of Kazakhstan dated September 30, 2020 No. 625 «On the distribution of duties between the Minister, First Vice Minister and Vice Ministers of Healthcare of the Republic of Kazakhstan», subparagraph 4) of paragraph 64 of the Charter of a non-profit joint-stock company «West Kazakhstan Marat Ospanov Medical University», the audit report of the independent auditor of the limited liability partnership «Kemel Audit» dated June 25, 2021, an extract from the minutes of the in-person meeting of the Board of Directors of the non-profit joint-stock company «West Kazakhstan Marat Ospanov Medical University» dated August 16, 2021 No. 1 and the letter of the State Property and Privatization Committee of the Ministry of Finance of the Republic of Kazakhstan dated August 25 2021 No. KGIP-03-KG / 6402, **I ORDER:**

1. To approve the annual financial statement of the non-commercial joint-stock company «West Kazakhstan Marat Ospanov Medical University» (hereinafter - the Company) for 2020 (Aktobe, Maresyev street, 68BIN: 990240007563, IIC: KZ696010121000002633, joint-stock company "Halyk Bank of Kazakhstan", BIK: HSBKKZKX) in accordance with the appendix to this order.

2. To the Chairman of the Management Board of the Company:  
within ten working days from the date of signing this order in accordance with the requirements of the Rules, ensure the direction of the annual financial statements provided for in paragraph 1 of this order and the audit report in electronic format «PDF (Portable Document Format)» (scanned copy of the paper version

signed and certified by the seal of the audit organization ) to an organization carrying out activities for maintaining a depository of financial statements;

within ten working days from the date of signing this order, publish it on the corporate website of the Company.

3. Control over the implementation of this order shall be entrusted to the Department of Project and Corporate Management of the Ministry of Healthcare of the Republic of Kazakhstan.

4. This order is a decision of the sole shareholder of the Company and comes into force from the date of its signing.

**Vice minister  
Healthcare of the Republic of Kazakhstan**

**A. Nusupova**

Signed  
08/27/2021 15:53 Nusupova Asem Bekovna

## Balance sheet reporting period 2020

Index:	No. 1 - B (balance sheet)
Periodicity:	annual
Present:	organization of public interest based on the results of the fiscal year
Where is presented to:	to the depository of financial statements in electronic format through software
Deadline for submission:	annually no later than August 31 of the year following the reporting
Note:	an explanation of the completion of the report is given in the appendix to the form intended for collection administrative data "Balance sheet".
Name of company	<b>NJSC "M.Ospanov WKMU"</b>

as of December 31, 2020

		in thousands of tenge	
Assets	Code line	At the end of the reporting period	At the beginning of the reporting period
1	2	3	4
<b>I. Current assets</b>			
Cash and cash equivalents	010	107 254	258 167
Short-term financial assets measured at amortized cost	011		-
Short-term financial assets at fair value through other comprehensive income	012		-
Short-term financial assets at fair value through profit or loss	013		-
Short-term derivatives	014		-
Other current financial assets	015		
Short-term trade and other receivables	016	687 095	244 991
Short-term lease receivables	017		
Short-term assets under contracts with customers	018		-
Current income tax	019		-
Stocks	020	742 544	770 606
Biological assets	021		-
Other current assets	022	20 981	28 396
<b>Total current assets (sum of lines 010 to 022)</b>	<b>100</b>	<b>1 557 874</b>	<b>1 302 160</b>
Assets (or disposal groups) held for sale	101	-	-
<b>II. Non-current assets</b>			
Long-term financial assets measured at amortized cost	110	-	-
Long-term financial assets at fair value through other comprehensive income	111	-	-
Long-term financial assets at fair value through profit or loss	112	-	-
Long-term derivative financial instruments	113	-	-
Investments carried at historical cost	114	-	-
Equity accounting investments	115	-	-
Other long-term financial assets	116	-	-
Long-term trade and other receivables	117	3 285,00	-
Long-term lease receivables	118	-	-
Long-term assets under contracts with customers	119	-	-
Investment property	120		
Fixed assets	121	11 122 092	11 563 970
Asset in the form of right of use	122	-	-
Biological assets	123	-	-
Exploration and Valuation Assets	124	-	-
Intangible assets	125	82 279	121 942
Deferred tax assets	126	-	-
Other non-current assets	127	0	
<b>Total long-term assets (sum of lines 110 to 127)</b>	<b>200</b>	<b>11 207 656</b>	<b>11 685 912</b>
<b>BALANCE (line 100 + line 101 + line 200)</b>		<b>12 765 530</b>	<b>12 988 072</b>

Liability and equity	Code line	At the end of the reporting period	At the beginning of the reporting period
1	2	3	4
<b>III. Short-term liabilities</b>			
Short-term financial liabilities at amortized cost	210	-	-
Short-term financial liabilities at fair value through profit or loss	211	-	-
Short-term derivatives	212	-	-
Other current financial liabilities	213		
Short-term trade and other payables	214	408 967	409 512
Short-term provisions	215	14 412	19 976
Current income tax liabilities	216	-	-
Employee benefits	217	792	3 410
Short term lease arrears	218		
Short-term obligations under contracts by buyers	219		
Government subsidies	220		
Dividends payable	221		
Other current liabilities	222	417 196	630 344
<b>Total current liabilities (sum of lines 210 to 222)</b>	<b>300</b>	<b>841 367</b>	<b>1 063 242</b>
Liabilities of disposal groups held for sale	301	-	-
<b>IV. Долгосрочные обязательства</b>			
Long-term financial liabilities measured at amortized cost	310	-	-
Long-term financial liabilities at fair value through profit or loss	311	-	-
Long-term derivative financial instruments	312	-	-
Other long-term financial liabilities	313		
Long-term trade and other payables	314		
Long-term estimated liabilities	315		
Deferred tax liabilities	316		
Employee benefits	317		
Long-term lease arrears	318		
Long-term obligations under contracts with customers	319		
Government subsidies	320		
Other long-term liabilities	321	4 008 387	4 350 520
<b>Total long-term liabilities (sum of lines 310 to 321)</b>	<b>400</b>	<b>4 008 387</b>	<b>4 350 520</b>
<b>V. Capital</b>			
Charter (share) capital	410	7 568 951	7 568 951
Share premium	411	-	-
Purchased own equity instruments	412	-	-
Components of other comprehensive income	413	-	-
Retained earnings (uncovered loss)	414	346 825	5 359
Other capital	415	-	-
<b>Total equity attributable to owners (sum of lines 410 to 415)</b>	<b>420</b>	<b>7 915 776</b>	<b>7 574 310</b>
The share of non-controlling owners	421	-	-
<b>Total capital (line 420 + line 421)</b>	<b>500</b>	<b>7 915 776</b>	<b>7 574 310</b>
<b>BALANCE (line 300 + line 301 + line 400 + line 500)</b>		<b>12 765 530</b>	<b>12 988 072</b>

Head

Teleuov M.K.

(surname, name, patronymic (if any))

(signature)

Acting Chief Accountant

Aikenova S.M.

(surname, name, patronymic (if any))

(signature)

Official seal

(in the presence of)



## Statement of profit and loss reporting period 2020

Index: No. 2 - RPL  
 Periodicity: annual  
 Present: organization of public interest based on the results of the fiscal year  
 Where is presented to: to the depository of financial statements in electronic format through software  
 Deadline for submission: annually no later than August 31 of the year following the reporting  
 Note: an explanation of the completion of the report is given in the appendix to the form intended for collection. Administrative Data " Report about profit and loss"  
 Name of company: **NJSC "M.Ospanov WKMU"**

for the year ending December 31, 2020

in thousands of tenge

The name of indicators	Code line	During the reporting period	For the previous period
1	2	3	4
Revenue	010	8 896 535	8 127 222
Cost of goods and services sold	011	8 596 147	8 240 257
<b>Gross profit (line 010 - line 011)</b>	<b>012</b>	<b>300 388</b>	<b>-113 035</b>
Implementation costs	013		
Administrative expenses	014	420 624	-369 902
<b>Total operating profit (loss) (+/- lines from 012 to 014)</b>	<b>020</b>	<b>-120 236</b>	<b>-482 937</b>
Financial income	021	7 297	14 601
Financial expenses	022		-1 341
Organization share in profit (loss) of associates and joint ventures accounted for using the equity method	023	-	-
Other income	024	477 137	558 494
Other expenses	025	22 732	-57 540
<b>Profit (loss) before tax (+/- lines from 020 to 025)</b>	<b>100</b>	<b>341 466</b>	<b>31 277</b>
Income tax expense (-) (income (+))	101	0	0
<b>Profit (loss) after taxation from continuing operations (line 100 + line 101)</b>	<b>200</b>	<b>341 466</b>	<b>31 277</b>
Profit (loss) after tax from discontinued operations	201	-	-
<b>Profit for the year (line 200 + line 201) attributable to:</b>	<b>300</b>	<b>341 466</b>	<b>31 277</b>
owners of the parent company		-	-
share of non-controlling owners		-	-
<b>Other comprehensive income, total (amount 420 and 440):</b>	<b>400</b>	<b>0</b>	<b>0</b>
including:		-	-
revaluation of debt financial instruments at fair value through other comprehensive income	410	-	-
share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	411	-	-
effect of a change in deferred tax income tax rate	412	-	-
cash flow hedging	413	-	-
foreign exchange differences on investments in foreign organizations	414	-	-
hedging of net investment in foreign operations	415	-	-
other components of other comprehensive income	416	-	-
Adjustment for reclassification in profit (loss)	417	-	-
tax effect of components of other comprehensive income	418	-	-
<b>Total other comprehensive income to be reclassified to income or expense in subsequent periods (net of income tax) (sum of lines 410 to 418)</b>	<b>420</b>	<b>-</b>	<b>-</b>
revaluation of fixed assets and intangible assets	431	-	-
share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	432	-	-
actuarial gains (losses) on pension liabilities	433	-	-
tax effect of components of other comprehensive income	434	-	-
revaluation of equity financial instruments at fair value through other comprehensive income	435	-	-

Total other comprehensive income not reclassified to income or expenses in subsequent periods (net of income tax) (amount of lines 431 to 435)	440	-	-
Total comprehensive income (line 300 + line 400)	500	341 466	31 277
Total comprehensive income attributable to:			
owners of the parent organization			
share of non-controlling owners			
Earnings per share	600		
including:			
Basic earnings per share:			
from ongoing activities			
from discontinued operations			
Diluted earnings per share:			
from ongoing activities			
from discontinued operations			

Head



Acting Chief Accountant

Official seal  
(in the presence of)

Teleuov M.K.

(surname, name, patronymic (if any))

(signature)

Aikenova S.M.

(surname, name, patronymic (if any))

(signature)

**Cash Flow Statement (Direct Method)**  
**reporting period 2020**

Index: No. 3 - CFS - D  
 Periodicity: annual  
 Present: organization of public interest based on the results of the fiscal year  
 Where is presented to: to the depository of financial statements in electronic format through software  
 Deadline for submission: annually no later than August 31 of the year following the reporting  
 Note: explanation of filling out the report is given in the appendix to the form, for collecting administrative data

Cash Flow Statement (Direct Method)

Name of company **NJSC "M.Ospanov WKMU"**

**for the year ending December 31, 2020**

in thousands of tenge

The name of indicators	Code line	During the reporting period	For the previous period
1	2	3	4
<b>I. Cash flow from operating activities</b>			
1. Cash inflow, total (sum of lines 011 to 016)	<b>010</b>	<b>8 969 416</b>	<b>8 327 729</b>
including:			
sales of goods and services	011	8 056 224	7 629 027
other revenue	012		
advances received from buyers, customers	013		
proceeds from insurance contracts	014		
rewards received	015		
miscellaneous income	016	913 192	698 702
2. Cash outflow, total (total of lines 021 to 027)	<b>020</b>	<b>8 776 343</b>	<b>7 598 145</b>
including:			
payments to suppliers for goods and services	021	2 111 162	2 483 892
advances given to suppliers of goods and services	022	503 631	21 983
payroll	023	4 708 966	2 967 242
payment of remuneration	024		
payments under insurance contracts	025		2 670
income tax and other payments to the budget	026	571 574	383 554
other payments	027	881 010	1 738 804
3. Net cash from operating activities (line 010 - line 020)	<b>030</b>	<b>193 073</b>	<b>729 584</b>
<b>II. Cash flow from investing activities</b>			
1. Cash inflow, total (sum of lines 041 to 052)	<b>040</b>		
including:			
sale of fixed assets	041		
sale of intangible assets	042		
sale of other long-term assets	043		
sale of equity instruments of other organizations (except subsidiaries) and interests in joint ventures	044		
sale of debt instruments of other organizations	045		
compensation for loss of control over subsidiaries	046		
withdrawal of cash deposits	047		
sale of other financial assets	048		
	1	2	3
futures and forward contracts, options and swaps	049		
dividends received	050		
rewards received	051		
miscellaneous income	052		

2. Cash outflow, total (sum of lines 061 to 073)	060	343 986	1 009 813
including:			
acquisition of fixed assets	061	331 053	679 909
acquisition of intangible assets	062	12 933	36 820
acquisition of other long-term assets	063		
acquisition of equity instruments of other organizations (except subsidiaries) and interests in joint ventures	064		
acquisition of debt instruments of other organizations	065		
acquisition of control over subsidiaries	066		
placement of cash deposits	067		
payment of remuneration	068		
acquisition of other financial assets	069		
provision of loans	070		
futures and forward contracts, options and swaps	071		
investments in associates and subsidiaries	072		
other payments	073		293 084
3. Net cash from investing activities (line 040 - line 060)	080	-343 986	-1 009 813
<b>III. Cash flow from financing activities</b>			
1. Cash inflow, total (sum of lines from 091 to 094)	090		14 601
including:			
issue of shares and other financial instruments	091		
obtaining loans	092		
rewards received	093		14601
miscellaneous income	094		
2. Cash outflow, total (sum of lines 101 to 105)	100		
including:			
repayment of loans	101		
payment of remuneration	102		
payment of dividends	103		
payments to owners on shares of the organization	104		
other disposals	105		
3. Net cash from financing activities (line 090 - line 100)	110		14601
4. Effect of exchange rates of currencies to tenge	120		
5. The effect of changes in the carrying amount of cash and cash equivalents	130		
6. Increase +/- decrease in cash (line 030 +/- line 080 +/- line 110 +/- line 120 +/- line 130)	140	-150 913	-265 628
7. Cash and cash equivalents at the beginning of the reporting period	150	258 167	523 795
8. Cash and cash equivalents at the end of the reporting period	160	107 254	258 167

Head

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(surname, name, patronymic (if any))

(signature)

Acting Chief Accountant

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(in the presence of)







Balance as of January 1 of the reporting year (line 100 + line 200 + line 300 + line 319)	400	7 568 951			5 359		7 574 310
Change in accounting policy	401						
Recalculated balance (line 400 +/- line 401)	500	7 568 951			5 359		7 574 310
<b>Total comprehensive income, total (line 610 + line 620):</b>	<b>600</b>				<b>341 466</b>		<b>341 466</b>
Profit (loss) for the year	610				341 466		341 466
<b>Other comprehensive income, total (sum of lines 621 to 629):</b>	<b>620</b>						
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						
revaluation of fixed assets and intangible assets (minus the tax effect)	623						
share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	624						
actuarial gains (losses) on pension liabilities	625						
effect of a change in income tax on deferred tax	626						
cash flow hedging (net of tax effect)	627						
hedging of net investment in foreign operations	628						
currency difference on investments in foreign organizations	629						
<b>Operations with owners of everything (sum of lines 710 to 718)</b>	<b>700</b>						
including:							
Share employee benefits	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 from Owners	711						
Issue of own equity instruments (shares)	712						
Issue of equity instruments due to business combination	713						
Equity component of convertible instruments (net of tax effect)	714						
Payment of dividends	715						
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						
<b>Balance as of December 31 of the reporting year (line 500 + line 600 + line 700 + line 719)</b>	<b>800</b>	<b>7 568 951</b>			<b>346 825</b>		<b>7 915 776</b>

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