

No 496 from 10.08.2020

# On the approval of the annual financial Statements of the non-commercial joint stock company «West Kazakhstan Marat Medical University» for 2019

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 Article177 of the Law of the Republic of Kazakhstan «On State Property» subparagraph 9) of paragraph 42 of the Charter of the non-commercial joint stock company «West Kazakhstan Marat Ospanov Medical University» the report of the independent auditor of the limited liability partnership «Ordabasy Audit»; dated April 17, 2020, an extract from the minutes an in-person meeting of the Board of Directors of the non-commercial joint-stock company «West Kazakhstan Marat Ospanov Medical University» dated June 23, 2020 No. 4, by order of the Minister of Healthcare of the Republic of Kazakhstan dated July 7, 2020 No. 431 «On the distribution of duties between the Minister, First Vice Minister and Vice - Ministers of Healthcare of the Republic of Kazakhstan» and a letter of the State Property and Privatization Committee of the Ministry of Finance of the Republic of Kazakhstan dated August 5, 2020 No. SPPC-03-SC/3330, **I ORDER**:

1. To approve the annual financial statements of the non-commercial jointstock company «West Kazakhstan Marat Ospanov Medical University» (hereinafter - the Company) for 2019 (030000, Aktobe city, Maresyev St. 68, BIN: 990240007563, IIC; KZ696010121000002633, Joint-stock company «Narodny 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 of this order, ensure that the electronic report is sent to the organization that maintains the depository of financial statements;

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

Nur-Sultan city

3. Control over the implementation of this order shall be entrusted to the Department of Public Procurement and Assets.

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 of Healthcare of the Republic of Kazakhstan

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## Balance sheet reporting period 2019

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	NJSC "M.Ospanov WKMU"

as of December 31, 2019

	Code	At the end of the	At the beginning of
Assets	line	reporting period	the reporting period
1	2	3	4
I. Current assets			
Cash and cash equivalents	010	258 167	523 795
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	244 991	173 256
Short-term lease receivables	017		-
Short-term assets under contracts with customers	018	-	-
Current income tax	019	-	2
Stocks	020	770 606	696 302
Biological assets	021	-	
Other current assets	022	28 396	10 232
Total current assets (sum of lines 010 to 022)	100	1 302 160	1 403 587
Assets (or disposal groups) held for sale	101	-	
II. Non-current assets			
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	-	
Long-term lease receivables	118	-	
Long-term assets under contracts with customers	119	-	
Investment property	120		
Fixed assets	121	11 563 970	9 284 328
Asset in the form of right of use	122	-	
Biological assets	123	-	
Exploration and Valuation Assets	124	-	
Intangible assets	125	121 942	138 935
Deferred tax assets	126	-	
Other non-current assets	127	C	365 910
Total long-term assets (sum of lines 110 to 127)	200	11 685 912	
BALANCE (line 100 + line 101 + line 200)		12 988 072	

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Liability and equity	Code line	At the end of the reporting period	At the beginning of the reporting period
1	2	3	4
III. Short-term liabilities			
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	409 512	9 545
Short-term provisions	215	19 976	15 993
Current income tax liabilities	216	-	
Employee benefits	217	3 410	3 385
Short term lease arrears	218		
Short-term obligations under contracts by buyers	219		
Government subsidies	220		
Dividends payable	221		
Other current liabilities	222	630 344	584 782
Total current liabilities (sum of lines 210 to 222)	300	1 063 242	613 705
Liabilities of disposal groups held for sale	301	-	-
IV. Долгосрочные обязательства			-
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	4 350 520	4 681 700
Total long-term liabilities (sum of lines 310 to 321)	400	4 350 520	4 681 700
V. Capital			
Charter (share) capital	410	7 568 951	4 662 659
Share premium	411	-	
Purchased own equity instruments	412		
Components of other comprehensive income	413	-	726 296
Retained earnings (uncovered loss)	414	5 359	
Other capital	415	-	
Total equity attributable to owners (sum of lines 410 to 415)	420	7 574 310	5 897 355
The share of non-controlling owners	421		
Total capital (line 420 + line 421)	500	7 574 310	5 897 355
BALANCE (line 300 + line 301 + line 400 + line 500)		12 988 072	

Head Telepov M.K. (surname, name, patronymic (if any)) Acting Chief Accountant (surname, name, patronymic (if any)) (signature) (signature) (signature)

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# Statement of profit and loss

reporting period 2019

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, 2019

		in thousands o	
The name of indicators	Code line	During the reporting period	For the previous
1	2	3	4
Revenue	010	8 127 222	7 048 441
Cost of goods and services sold	011	-8 240 257	-7 129 926
Gross profit (line 010 - line 011)	012	-113 035	-81 485
Implementation costs	013		
Administrative expenses	014	-369 902	-294 239
Total operating profit (loss) (+/- lines from 012 to 014)	020	-482 937	-375 724
Financial income	021	14 601	55 793
Financial expenses	022	-1 341	-8 740
Organization share in profit (loss) of associates and joint ventures accounted for using the equity method	023	-	
Other income	024	558 494	502 830
Other expenses	025	-57 540	-18 427
Profit (loss) before tax (+/- lines from 020 to 025)	100	31 277	155 732
Income tax expense (-) (income (+))	101	0	(
Profit (loss) after taxation from continuing operations (line 100 + line 101)	200	31 277	155 732
Profit (loss) after tax from discontinued operations	201	-	
Profit for the year (line 200 + line 201) attributable to:	300	31 277	155 732
owners of the parent company		-	
share of non-controlling owners		-	
Other comprehensive income, total (amount 420 and 440):	400	0	(
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	-	
Total other comprehensive income to be reclassified to income or expense in subsequent periods (net of income tax) (sum of lines 410 to418)	420	-	
revaluation of fixed assets and intangible assets	431	-	

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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	31 277	155 732
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			

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Teleuov M.K.

(surname, name, patronymic (if any))

<u>Aikenova S.M.</u> (surname, name, patronymic (if any))

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## Cash Flow Statement (Direct Method) reporting period 2019

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 (Dire	ct Method)
Name of company	NJSC "M.Ospanov WKMU"

for the year ending December 31, 2019

	Code	in thousands o During the	For the
The name of indicators	line	reporting period	previous period
1	2	3	4
I. Cash flow from operating activities			
1. Cash inflow, total (sum of lines 011 to 016)	010	8 327 729	7 776 150
including:			
sales of goods and services	011	7 629 027	7 388 584
other revenue	012	-	75
advances received from buyers, customers	013		C
proceeds from insurance contracts	014	-	-
rewards received	015	-	55 793
miscellaneous income	016	698 702	331 698
2. Cash outflow, total (total of lines 021 to 027)	020	7 598 145	8 577 616
including:	-		
payments to suppliers for goods and services	021	2 483 892	3 799 924
advances given to suppliers of goods and services	022	21 983	
payroll	023	2 967 242	2 700 706
payment of remuneration	024	-	
payments under insurance contracts	025	2 670	5 195
income tax and other payments to the budget	026	383 554	466 443
other payments	027	1 738 804	1 605 348
3. Net cash from operating activities (line 010 - line 020)	030	729 584	-801 466
II. Cash flow from investing activities			
1. Cash inflow, total (sum of lines 041 to 052)	040	0	
including:			
sale of fixed assets	041	0	
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	4
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	1 009 813	(
including:			
acquisition of fixed assets	061	679 909	(
acquisition of intangible assets	062	36 820	
acquisition of other long-term assets	063	-	

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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	0
3. Net cash from investing activities (line 040 - line 060)	080	-1 009 813	0
III. Cash flow from financing activities			
1. Cash inflow, total (sum of lines from 091 to 094)	090	14 601	
including:		0	
issue of shares and other financial instruments	091	-	-
obtaining loans	092	-	0
rewards received	093	14 601	0
miscellaneous income	094		
2. Cash outflow, total (sum of lines 101 to 105)	100	0	0
including:			
repayment of loans	101	0	-
payment of remuneration	102	0	-
payment of dividends	103	0	0
payments to owners on shares of the organization	104	-	-
other disposals	105	-	-
3. Net cash from financing activities (line 090 - line 100)	110	14 601	0
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	-265 628	-801466
7. Cash and cash equivalents at the beginning of the reporting period	150	523795	1325261
8. Cash and cash equivalents at the end of the reporting period	160	258167	523795



## Teleuov M.K.

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## Aikenova S.M.

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## Account of changes in equity reporting period 2019

Index: Frequency: Present: Where is presented to: Date of presentation: No - 5 - CE annual organizations of public interest based on the results of the fiscal year to the depository of financial statements in electronic format through software annually no later than August 31 of the year following the reporting

Note: an explanation on filling out the report is given in the appendix to the form intended for the collection of administrative data "Report on changes in equity"

Name of company

for the year ending December 31, 2019

#### NJSC "M. Ospanov WKMU"

	Line			Capital attri	ibutable to owne	rs		Theshees	
Name of components	code стро ки	Authorized share capital	Share premium	Treasury stock	Components of other comprehensiv e income	Retained earnings	Other capital	The share of non- controlling owners	Total equity
1	2	3	4	5	6	7	8	9	10
Balance on January 1 of the previous year	010	4 662 659	-	0	726 296	729 688	-	0	6 118 643
Change in accounting policy	011	-	-		0	0	-	0	C
Recalculated balance (line 010 +/- line 011)	100	4 662 659	-	0	726 296	729 688	-	0	6 118 643
Total comprehensive income, total (line 210 + line 220):	200	-		-	0	155 732	-	0	155 732
Profit (loss) for the year	210	-	-	-	0	155 732	-	0	155 732
Other comprehensive income, total (sum of lines 221 to 229):	220	-		0	0	0	-	0	C
including:		-	-	-	-	0	-	-	C
revaluation of debt financial instruments at fair value through other comprehensive income (net of tax effect)	221	-			0	0	-	0	0
revaluation of equity financial instruments at fair value through other comprehensive income (net of tax effect)	222	-	-	-	-	0	-	-	C
	Line			Capital attr	ibutable to owne	rs			
Name of components	code	Authorized share capital	Share premium	Purchased own equity instrument s (treasury stock)	Components of other comprehensiv e income	Retained earnings	Other capital	The share of non- controlling owners	Total equity
1	2	3	4	5	6	7	8	9	10
revaluation of fixed assets and intangible assets (minus the tax effect)	223	-			0	0	-	0	C
share in other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	224	-			0	0	-	0	C
actuarial gains (losses) on pension liabilities	225	-			0	0	-	0	C
effect of a change in income tax on deferred tax	226	-	-		-	0		-	C
cash flow hedging (net of tax effect)	227				-	0	-	0	C
hedging of net investment in foreign operations	228	-			0	0	-	0	(
currency difference on investments in foreign organizations организации	229	0	c	0	0	0	-	0	C
Transactions with owners, total (sum of lines from 310 to 318):	300	-			0	-377 020	-	-	-377 020
including:		-		-	-	-	-	-	
Share employee benefits:	310	-			-	-	-	-	
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	311	-							
Issue of own equity instruments (shares)	311	-	-		-		-	-	
Issue of equity instruments due to business combination	312	-			-	-	-	-	
Equity component of convertible instruments (net of tax effect)	314	-			-	-	-	-	

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Payment of dividends	315	-	-	-	0	-11 109	-	-	-11 109
Other distributions to owners	316	-	-	-	-	-	-		
Other operations with owners	317	-	-	-	-	-	•	-	
Changes in interest in subsidiaries that do not result in a loss of control	318	-	-	-	-	-	-	-	
Other operations	319	-		-	0	-365 911	-	-	
Balance as of January 1 of the reporting year (line 100 + line 200 + line 300 + line 319)	400	4 662 659	0	0	726 296	508 400	-	0	5 897 355
Change in accounting policy	401	-	-	-	-			-	
Recalculated balance (line 400 +/- line 401)	500	4 662 659	0	0	726 296	508 400		0	5 897 355
	Line			Capital attri	butable to owner	s			
Name of components	code	Authorized share capital	Share premium	Purchased own equity instrument s (treasury stock)	Components of other comprehensiv e income	Retained earnings	Other capital	The share of non- controlling owners	Total equity
1	2	3	4	5	6	7	8	9	10
Total comprehensive income, total (line 610 + line 620):	600	0	0	0	-	31 277	-	0	31 277
Profit (loss) for the year	610	-	-	-	0	31 277	-	0	31 277
Other comprehensive income, total (sum of lines 621 to 629):	620	0	-	-		0	-	0	0
including:		-	-	-			-	0	
revaluation of debt financial instruments at fair value through other comprehensive income (net of tax effect)	621	-	-	-	1 653 464	-	-	0	c
revaluation of equity financial instruments at fair value through other comprehensive income (net of tax effect)	622			-	-		-	0	c
revaluation of fixed assets and intangible assets (minus the tax effect)	623	0	0	0	-		-	0	C
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 Operations with owners of everything (sum of	629	-	-	-		-	-	-	-
lines 710 to 718)	700	2 906 292	0	0	-2 379 760	-534 318		. 0	-7 78
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	-			-	-7 786	5 -	-	-7 78
Name of components	Line code	Authorized share capital	Share premium	Purchase d own equity	Components of other comprehensive income	retained	Other capital	The share of non- controllin g owners	Total equity
1	2	3	4	5	6	7	8	9	10
Other distributions to owners	716	2 906 292			-2 379 760	-526 532	2 -	-	
Other operations with owners	717				-		-	-	-

July

Changes in interest in subsidiaries that do not result in a loss of control	718		-				-	-	-	
Other operations	719	-	-	-	0		-	-		
Balance as of December 31 of the reporting year (line 500 + line 600 + line 700 + line 719)	800	7 568 951	0	0	0	5 359		-	0	7 574 310

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Acting Chief Accountant	(surname, name, patronymic (if any)) ova S.M. (surname, name, patronymic (if any))	(signature)
official seal		1
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July