

# Consolidated Statement of Profit or Loss and Other Comprehensive Income

## National Atomic Company Kazatomprom JSC Consolidated Statement of Profit or Loss and Other Comprehensive Income


<i>In millions of Kazakhstani Tenge</i>	<i>Note</i>	<i>For the year ended 31 December 2023</i>	<i>For the year ended 31 December 2022</i>
Revenue	7	1,434,635	1,001,171
Cost of sales	8	(671,862)	(475,097)
<b>Gross profit</b>		<b>762,773</b>	<b>526,074</b>
Distribution expenses	9	(28,851)	(25,605)
General and administrative expenses	10	(53,110)	(44,507)
Net reversal of impairment losses on non-financial assets		229	176
Net (impairment losses)/reversal of impairment losses on financial assets	11	(15,935)	132
Net foreign exchange (loss)/gain	13	(21,330)	17,304
Other income	12	4,474	21,717
Other expenses	13	(50,210)	(9,564)
Finance income	15	41,506	17,327
Finance costs	15	(9,589)	(8,425)
Share of results of associates	23	76,049	75,736
Share of results of joint ventures	24	22,336	13,340
<b>Profit before tax</b>		<b>728,342</b>	<b>583,705</b>
Income tax expense	16	(148,007)	(110,742)
<b>PROFIT FOR THE YEAR</b>		<b>580,335</b>	<b>472,963</b>
<b>Other comprehensive income</b>			
<i>Items that may be subsequently reclassified to profit or loss:</i>			
Exchange differences arising on translation of entities with foreign functional currency		(648)	(46)
<i>Items that will not be reclassified to profit or loss:</i>			
Remeasurement of investments in equity securities at fair value through other comprehensive income		-	14
Remeasurement of post-employment benefit obligations		291	(478)
<b>Other comprehensive loss for the year</b>		<b>(357)</b>	<b>(510)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b>579,978</b>	<b>472,453</b>
<b>Profit for the year attributable to:</b>			
- Owners of the Company		419,184	348,048
- Non-controlling interest	36	161,151	124,915
<b>Profit for the year</b>		<b>580,335</b>	<b>472,963</b>
<b>Total comprehensive income attributable to:</b>			
- Owners of the Company		418,835	347,589
- Non-controlling interest		161,143	124,864
<b>Total comprehensive income for the year</b>		<b>579,978</b>	<b>472,453</b>
Earnings per share attributable to the owners of the Company, basic and diluted (rounded to Tenge)	17	1,616	1,342

These consolidated financial statements were approved by management at 14 March 2024:

  
Temirbayev S.E.  
Chief Financial Officer



  
Abdilmoldayev D.K.  
Financial Controller

  
Jakypbekova S.J.  
Chief Accountant

The accompanying notes are an integral part of these consolidated financial statements.