APPROVED by
the decision of the Board of
Directors of Abylkas Saginov Karaganda
Technical University NJSC
dated November 03, 2023.
(Minutes No.6)

ANNUAL REPORT OF ABYLKAS SAGINOV KARAGANDA TECHNICAL UNIVERSITY NJSC FOR 2022

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Dear members of the Director Board, Management Board, teachers, students, master and doctoral students, representatives of the Company,

I present to your attention the Annual report of the activities of Abylkas Saginov Karaganda Technical University NJSC (hereinafter the Company) for 2022.

In this report, we reflected the main parameters of development, achievements and results of educational and scientific activities within the framework of the fundamental goals and mission of the Company in accordance with legislative and legal acts, state and international standards for the provision of educational services in the system of higher and postgraduate education, scientific and technical activities focused on the formation, development and professional development of students based on national and universal values.

Within the reporting period, the Company continued its educational activities in 135 educational programs, including 49 of bachelor's degree, 78 of master's degree, 8 of PhD degree and 9 of military specialties.

Summing up the results of 2022, we can note the positive dynamics of the main performance indicators of the Company.

The University entered the TOP 751+ of the international QS WUR ranking, having increased its position in one year in this ranking by more than 100 points; in 2023 it was awarded “4 stars of excellence” by the QS Stars Ranking System.

According to the results of the national ranking IQAA-2022, we took the 1st place among the best technical universities in Kazakhstan.

The number of our educational programs included in the TOP-10 of the national ranking of SPE Atameken is growing.

The employment rate of graduates over the past 3 years has consistently exceeded 90%.

The volume of R&D funding exceeds 900 million tenge, and within 9 months of 2023 has already amounted to 1240 million tenge.

The number of teaching staff publications in foreign journals included in the international databases Clarivate Analytics and Scopus is growing.

In the reporting year, a lot of work was done to improve the efficiency of the Company’s activities, its international and national status, the potential of scientific research and the relevance of training specialists.

In 2023, all our efforts will continue to strengthen the title of one of the best technical universities in the Republic of Kazakhstan.

Chairman of the Board, Rector of Abylkas Saginov Karaganda Technical University NJSC, M.K. Ibatov

I GENERAL INFORMATION: INFORMATION OF THE LEGAL ENTITY

Full name of the Company:
1) In the state language: «Әбілқас Сағынов атындағы Қарағанды техникалық университеті» коммерциялық емес акционерлік қоғамы;
2) In Russian: некоммерческое акционерное общество «**Карагандинский технический университет имени Абылкаса Сагинова**»;
3) In English: Non-profit Join-stock Company Abylkas Saginov Karaganda Technical University.
Abbreviated name of the Company:
1) In the state language: «Әбілқас Сағынов атындағы ҚарТУ» КеАҚ;
2) In Russian: НАО «КарТУ имени Абылкаса Сагинова»;
3) In English: Abylkas Saginov KTU NJSC.

The date of state registration of the Comapny

Karaganda technical University NJSC was registered by the Justice Department of the Karaganda region on 29/06/2020..
Certificate of state re-registration of the legal entity dated 31/03/2022, BIN 000240004524.

Legal address and location of the Company:

Republic of Kazakhstan, 100027, Karaganda, N.Nazarbayev Ave., No. 56.

Registration of securities issue:
The registration date of the securities issue is July 28, 2020,certificate of state registration of the securities issue No. KZ21VGZ00000302 dated July 28, 2020.

Information of the owners of the state stock of the Company shares:

The founder of the Company is the Government of the Republic of Kazakhstan represented by the Committee of State Property and Privatization of the Ministry of Finance of the Republic of Kazakhstan.

The authorized body in the relevant industry that exercises the right of ownership and use of a 100% state stock of shares in the Company, is the state institution “Ministry of Science and Higher Education of the Republic of Kazakhstan” (hereinafter RK MSHE, Sole Shareholder), certificate of state registration of the legal entity BIN 000140000647 dated January 11, 2000,. Republic of Kazakhstan, 010000, Astana, Mangilik El Ave., House of Ministries, entrance 11.

I GENERAL INFORMATION: MISSION, VISION, AND STRATEGY OF DEVELOPMENT

Mission:

Ensuring high quality innovative engineering education, scientific research and entrepreneurship for sustainable socio-economic development of Central Kazakhstan.

Vision:

Abylkas Saginov Karaganda Technical University is a a world-class innovative and entrepreneurial university that ensures integration of education, science, innovation, production and business based on the socio-cultural values of modern Kazakhstan.

Strategic trends of development:

Strategic trend	Prospects of the Company development
1. Training personnel for the future economy	Ensuring the training of highly qualified specialists with in-demand competencies in accordance with international standards for scientific and technological breakthroughs in the region.
2. Forming a sustainable research ecosystem	Improving the quality of scientific developments to implement research results in the real sector of the economy and to expand international collaborations
3. Company internationalization	Implementing sustainable and feasible strategies for internationalization of the educational process of technical specialists, taking into account the national and international context
4. Social development	Sustainable development of spiritual and moral values and leadership qualities among young people in the conditions of an accessible educational environment.
5. Infrastructure and digitalization	Reaching a high level: in the following - infrastructure development based on the constant strengthening and improvement of the material and technical base of the Company; - digitalization of scientific and educational activities; - quality of educational, research and consulting services.
6. Effective management and corporate culture	An effective system for managing the processes of the Company's activities, developing human resources and achieving a high level of corporate culture.

I GENERAL INFORMATION:
RESULTS OF ACTIVITIES IN STRATEGIC TRENDS: RANKINGS

Positions in international rankings:

Ranking name	*2020*	*2021*	*2022*	*2023*
QS World University Rankings	TOP-801+	TOP-751+	TOP-651+	TOP-651+
QS Stars	-	-	-	★★★★
QS Emerging Europe and Central Asia University Rankings	197th place	180th place	-	-
QS Asia University Rankings	-	-	TOP 271-280	TOP 271+

Positions in the national rankings:

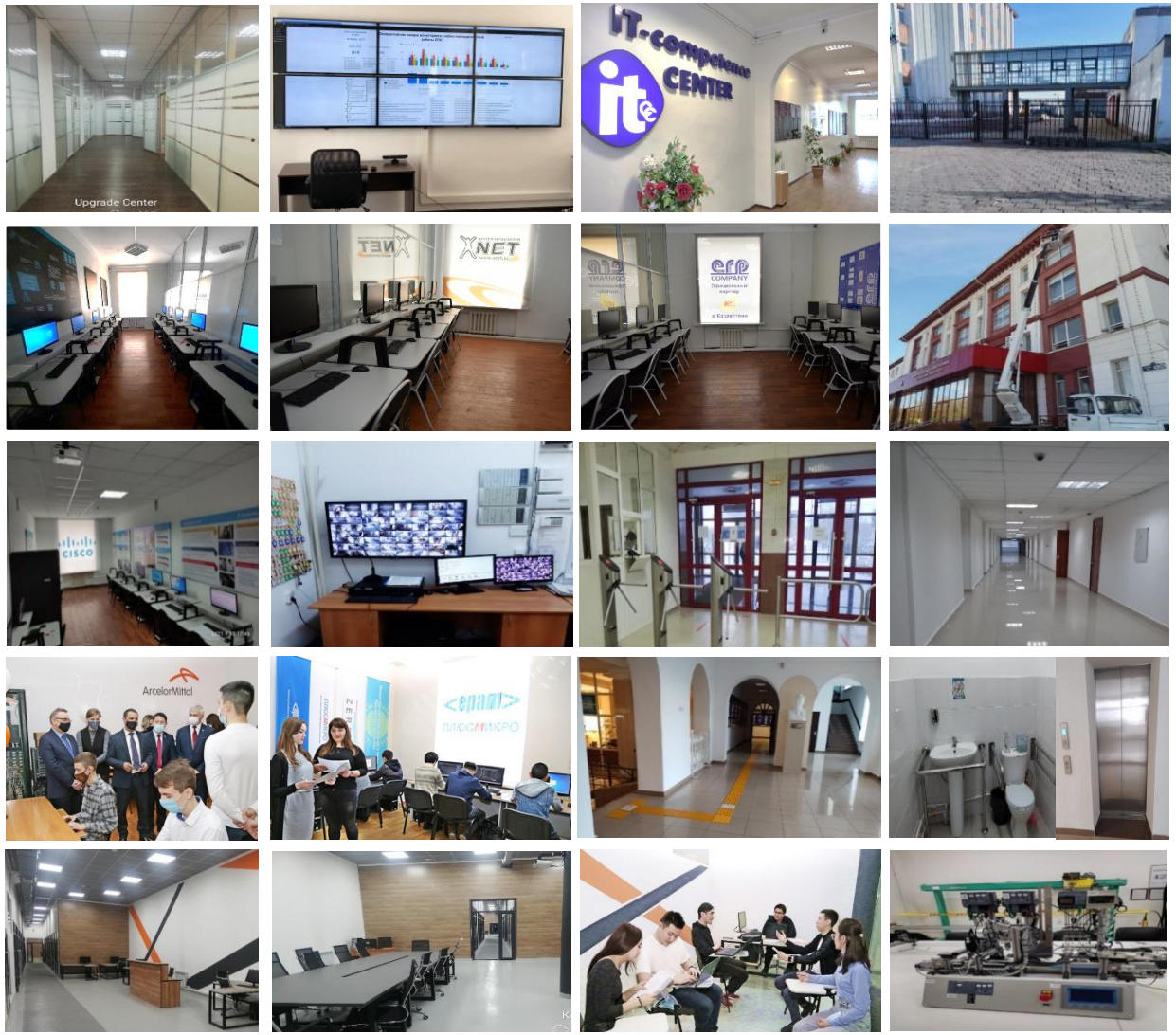
Ranking name	*2020*	*2021*	*2022*
IQAA	2nd place	2nd place	1st place
IAAR	1-3 places: *42 educational programs*	1-3 places: *49 educational programs*	-
SPE Atameken	TOP-10: *21 educational programs*	TOP-10: *23 educational programs*	TOP-10: *27 educational programs*

In 2023, it is planned to increase up to 30 the number of EPs that enter the TOP-10 of the ranking of the SPE Atameken

I GENERAL INFORMATION: RESULTS OF ACTIVITIES IN STRATEGIC TRENDS: DEVELOPING THE DIGITAL CAMPUS AND THE INTERNAL INFRASTRUCTURE

In the development of the **digital campus** of the University there are involved:

- **Upgrade Center** of monitoring, analyzing and managing the processes;
- **IT-competencies Center**, the **Cisco** Network Academy, the **EPAM** R&D-laboratory;
- **Business Skills Park** for developing entrepreneurship and startups;
- **ICT** laboratory of the **HUAWEI** Academy in network technologies and cloud calculations;
- **Information Security** laboratory with participation of **ArcelorMittal Temirtau JSC** for protection information and designing protected computer networks;
- **Univer system** of the **Directum** electronic document turnover;
- **Student Servicing Center**, system of **video monitoring** and admission with chip-cards.

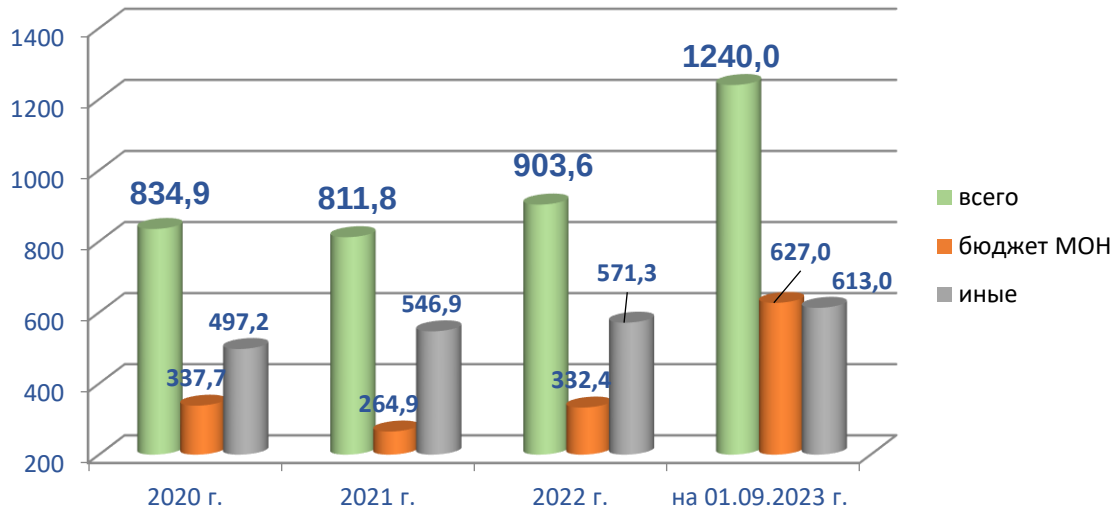


The development of the **internal infrastructure** involves:

- ✓ In 2022, purchasing scientific and laboratory equipment for the amount of **700 mln. tg;**
- ✓ Constructing and putting into operation an overground passage from the 1st to the 2nd training buildings;
- ✓ Placing **porcelain stoneware floors and new bathrooms** for the teaching staff, an elevator in training building No. 1;
- ✓ Placing **new porcelain stoneware floors** в Главном корпусе;
- ✓ Organizing and putting into operation **workshops** for manufacturing and repair of educational furniture, **plastic windows, stands and banners**
- ✓ Completing **current repairs** of all the training buildings and hostels, including **cafeterias, showers, and bathrooms.**

I GENERAL INFORMATION: RESULTS OF ACTIVITIES IN STRATEGIC TRENDS: DEVELOPING R&D

Increasing funded R&Ds , mln. tg.



Basic consumers: key companies of the MSC

ArcelorMittal

KAZAKHMYS

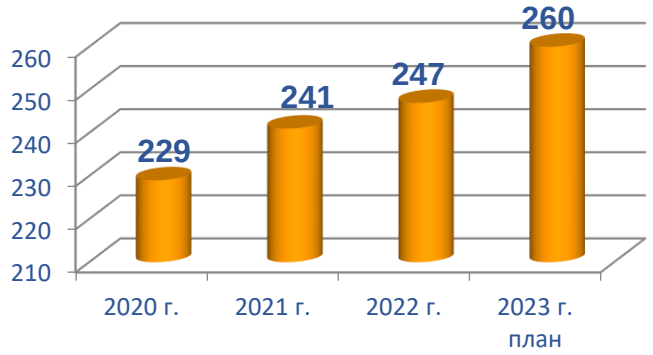
Соколовско-Сарбайское горно-обогатительное производственное объединение

ERG

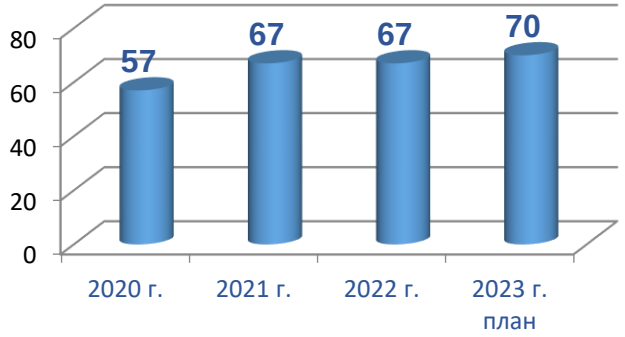
KAZZINC HOLDINGS

ALTYNTAU

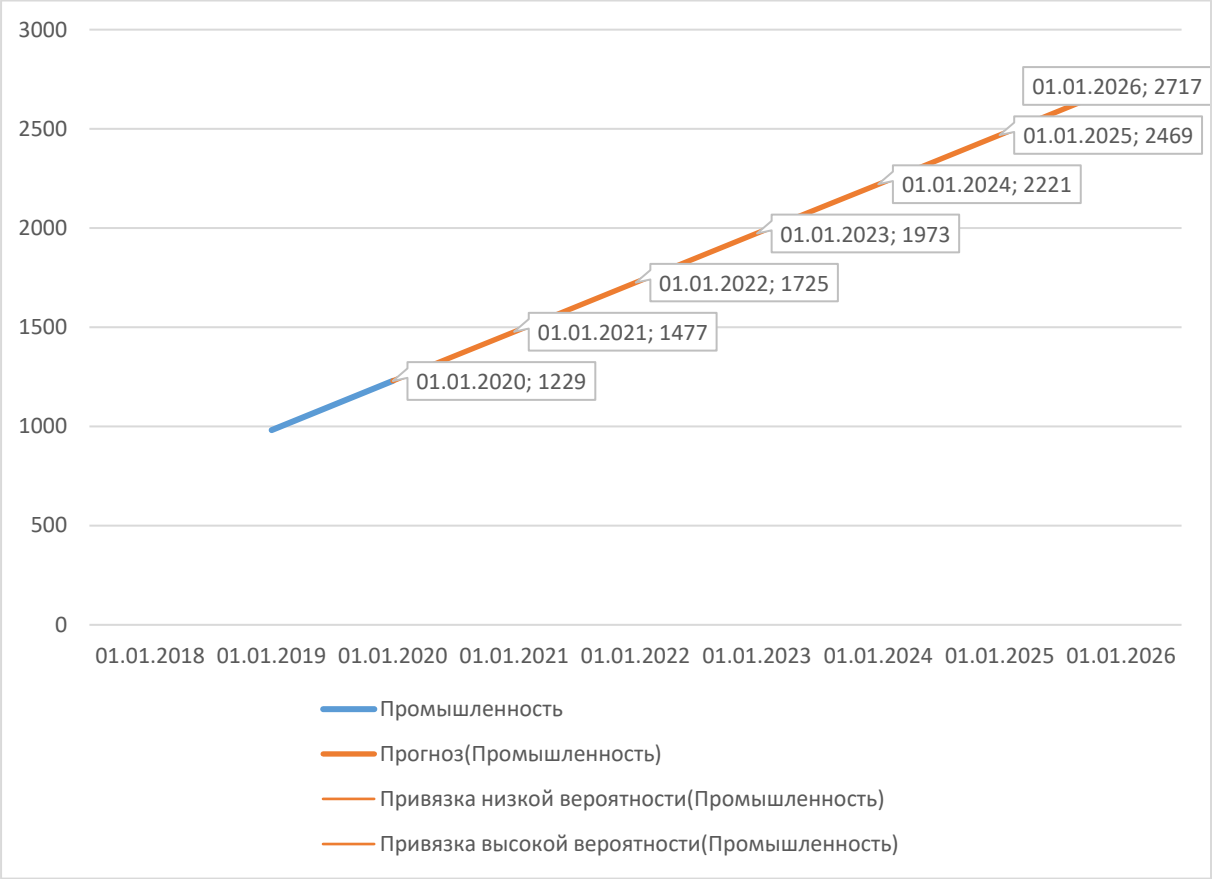
Increasing the number of published scientific papers with IF



Increasing the number of patents granted



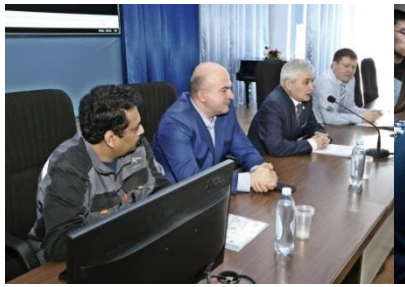
Forecast of the need for personnel in industrial sectors of the Karaganda region



Based on an analysis of vacancies in various industries and according to data from the Center of the Development of Labor Resources JSC of the Ministry of Labor and Social Protection of the Population of the Republic of Kazakhstan, the industries with an **increased shortage of personnel**, including those with higher and postgraduate education, in the Karaganda region by 2025 remain as follows:

- manufacturing industry – **31%** (share of GDP in the structure of the economy of Kazakhstan);
- mining industry – **13%**;
- - trade – **13%;**
- other industries – **43%.**

The analysis of the labor market and employment of university graduates shows that the **educational programs** of Abylkas Saginov Karaganda Technical University are **in demand not only in the region, but also in the republic as a whole.**



II RESULTS OF FINANCIAL AND OPERATIONAL ACTIVITIES:
REVIEW AND ANALYSIS OF ACTIVITIES IN TERMS OF THE TASKS SET

Analyzing the Company's activities in the years:

Indicators, thousand tenge	2022		2021	
	plan	fact	plan	fact
Income	7 785 020,94	7 620 541,18	6 902 209,76	6 935 186,06
Net profit	176 432,55	265 748,07	61 222,07	573 864,66

In general, the university received income in 2022 in the amount of **7,620,541** thousand tenge, which is **9.9%** more than the income received in 2021 due to an increase in the cost of the state educational grant for technical specialties and an increase in the cost of paid training.

In 2022, net profit amounted to **265,748.07** thousand tenge, and in 2021, **573,864.66** thousand tenge.

The obtained results of financial and economic activities show that **the goals and objectives set by the Company have been achieved**.

For the reporting period, the financial stability ratio was 87%, which indicates that **the financial position of the Company is stable.**

Report on income and losses (operational):

Indicators	2022	2021
Revenue	6 942 354	6 571 495
First cost of the goods and services realized	6 793 217	5 887 522
Gross profit	**149 137**	683 973
Administrative costs	265 824	217 839
Total operational profit	**(116 687)**	**466 134**
Financial income	471 199	273 595
Other income	206 988	90 096
Other costs	295 752	255 960
Profit before taxation	**265 748**	573 865
Profit after taxation from the continued activities	**265 748**	573 865
Annual profit	**265 748**	**573 865**
Other comprehensive income		3 309
Revaluation of fixed assets and intangible assets		3 309
Total comprehensive profit	**265 748**	**577 174**

II RESULTS OF FINANCIAL AND OPERATIONAL ACTIVITIES:
OPERATIONAL AND FINANCIAL INDICATORS

Products sales by the sources of funding:	2022	2021
Budget funds		
1. Educational services at the expense of the republican budget funds	4 282 294	3 833 068
2. Educational services at the expense of the local budget funds	41 104	43 173
3. R&D services	332 355	264 892
Extrabudgetary funds		
1. Educational services at the expense of extrabudgetary funds	1 641 936	1 814 772
2. R&D services (economic contracts)	571 275	546 922

From grant training at the expense of the republican budget for 2022 – **4 282 294 th. tenge**, the share makes **62.3%** of all the incomes, in 2021 – 3 833 068 th. tenge.

From grant training at the expense of the local budget for 2022 - **41 104 th .tg**, the share makes **0.6%** of all the incomes, in 2021 – 43 173 th. tg.

From extrabudgetary training for 2022 – **1 641 936 th. tg**, the share makes **23.9%** *of all the incomes*, in 2021 – 1 814 772 th. tenge.

Based on the results of 2022, from operational activity there was not received profit in the amount of 116 687 th. tenge.

Based on the results of financial activity, the profit made 265 478 thousand tenge.

Net profitability for 2022 amounted to 3.62%, which characterizes the effective operation of the Company and profitability of financial and economic activities for 2022..

III ASSETS

Assets, th. tg

		2022	2021
Financial assets	- Monetary assets and their equivalents, short-term financial instruments	- 4 342 810	- 4 272 463
	- Accounts receivable	- 155 066	- 182 102
Material assets	- Inventory	- 118 265	- 106 089
	- Fixed assets	- 3 682 820	- 3 842 211
	- Intangible assets	- 82 510	- 57 417

The Company's assets in 2022 amounted to **8,381,471** thousand tenge.

In general, the Company's fixed assets are in good condition; the depreciation rate in 2022 was **58.06%.**

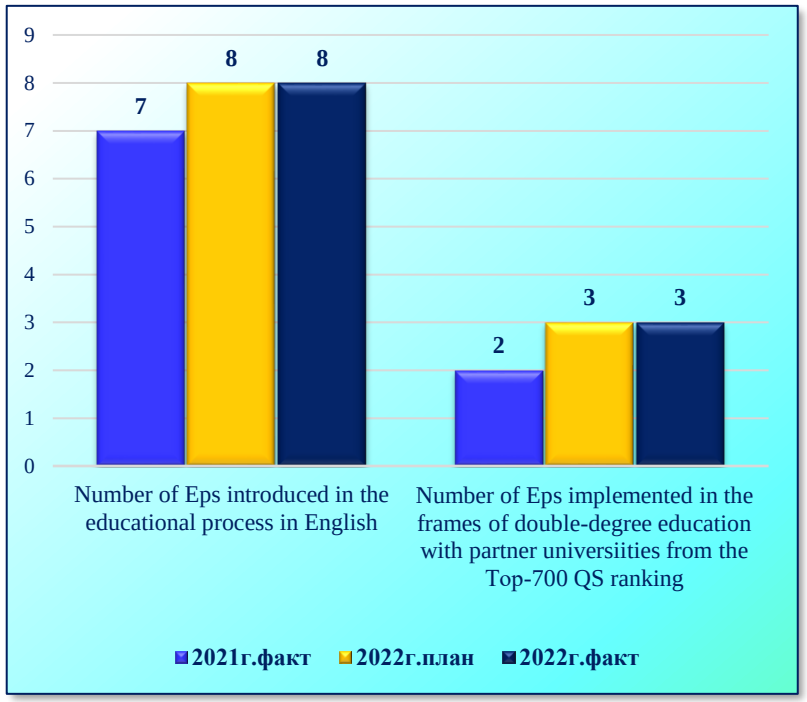
Return on assets for the reporting period amounted to **7.05%** (net profit /to the value of assets (265,748/3,770,864), in 2021 (573,865/3,905,162) = **14.7%.**

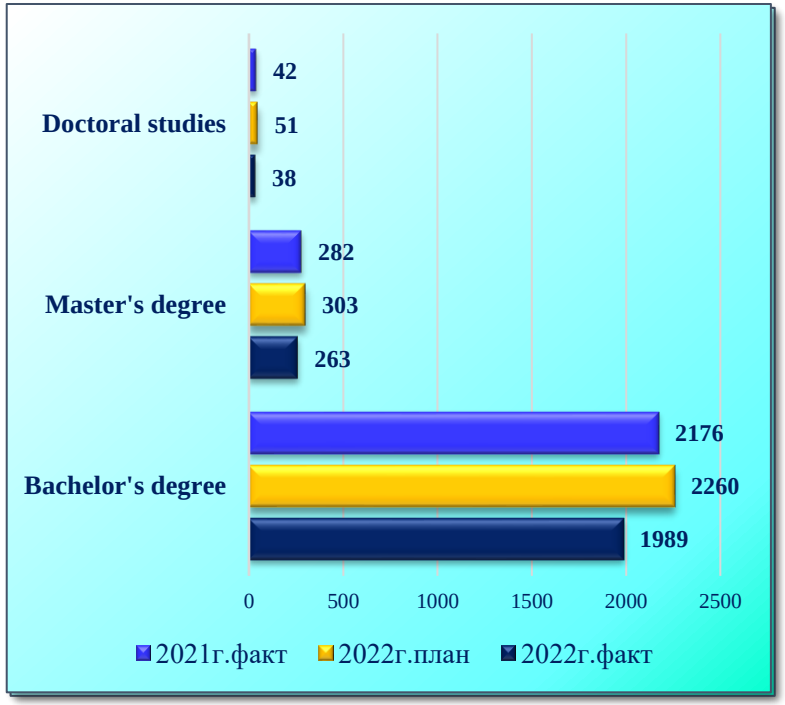
This indicator shows how effectively the Company's assets are used and characterizes **profitability of financial and economic activities.**

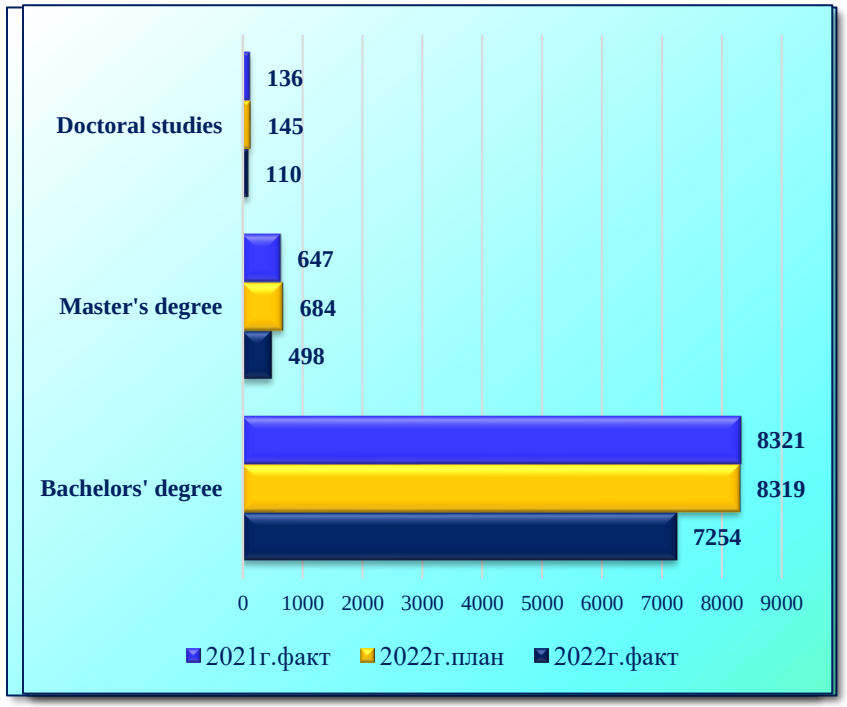
Strategic trend 1: Training personnel for the future economy

Goal: Training highly qualified specialists with in-demand competencies in accordance with international standards for a scientific and technological breakthrough in the region.

Tasks and target indicators of Strategic trends 1:





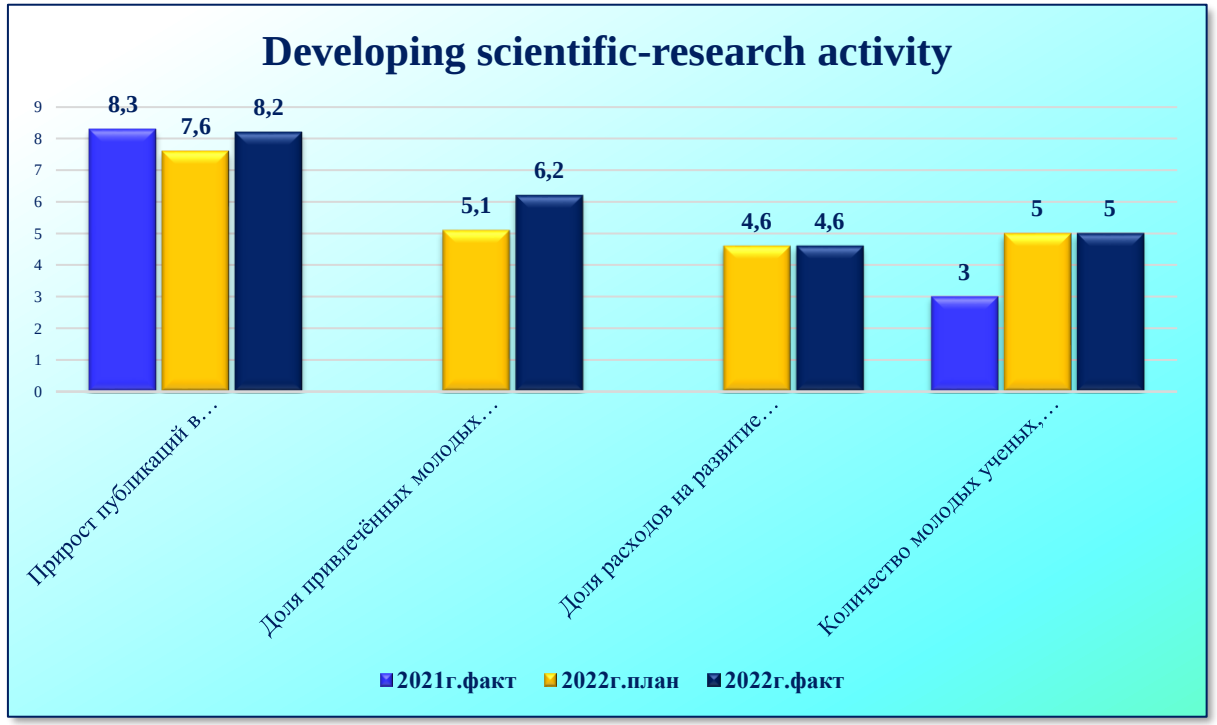


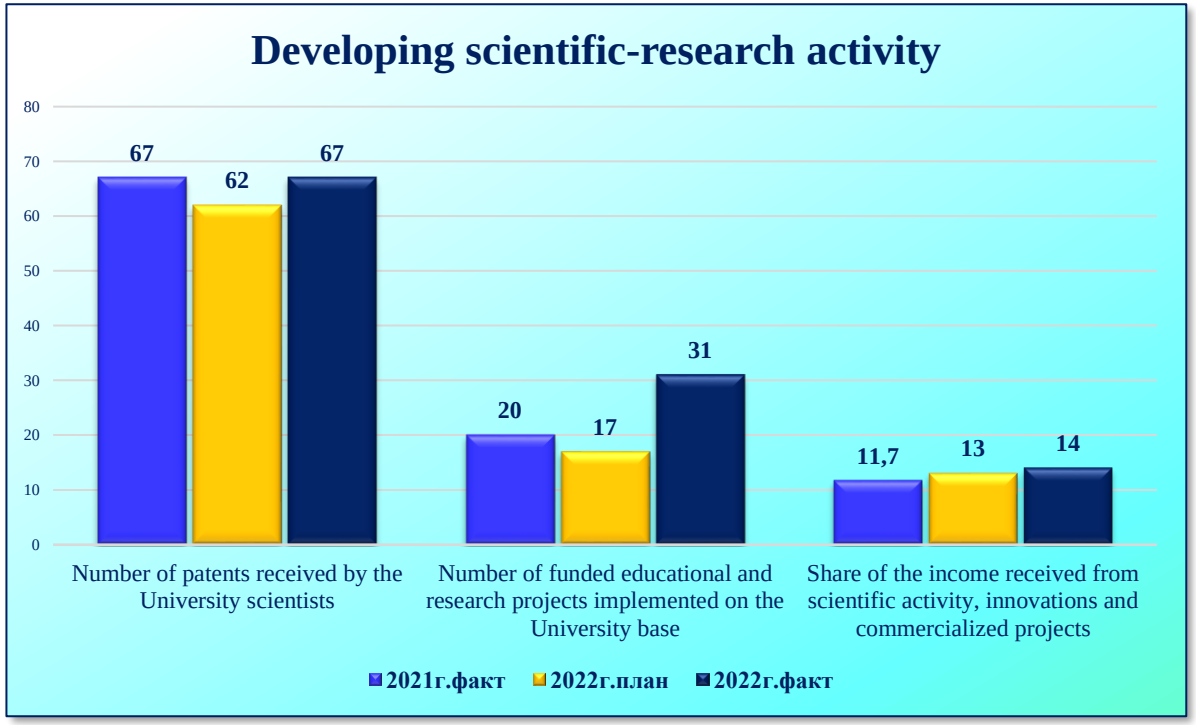
IV GOALS AND STRATEGIC PLANNING: *GOALS AND SOLVING THE TASKS TO ACHIEVE THEM IN STRATEGIC TREND NO. 2*

Strategic trends 2: Forming a sustainable research ecosystem

Goal: Improving the quality of scientific developments to implement research results in the real sector of the economy and to expand international collaborations.

Tasks and target indicators of Strategic trend 2:

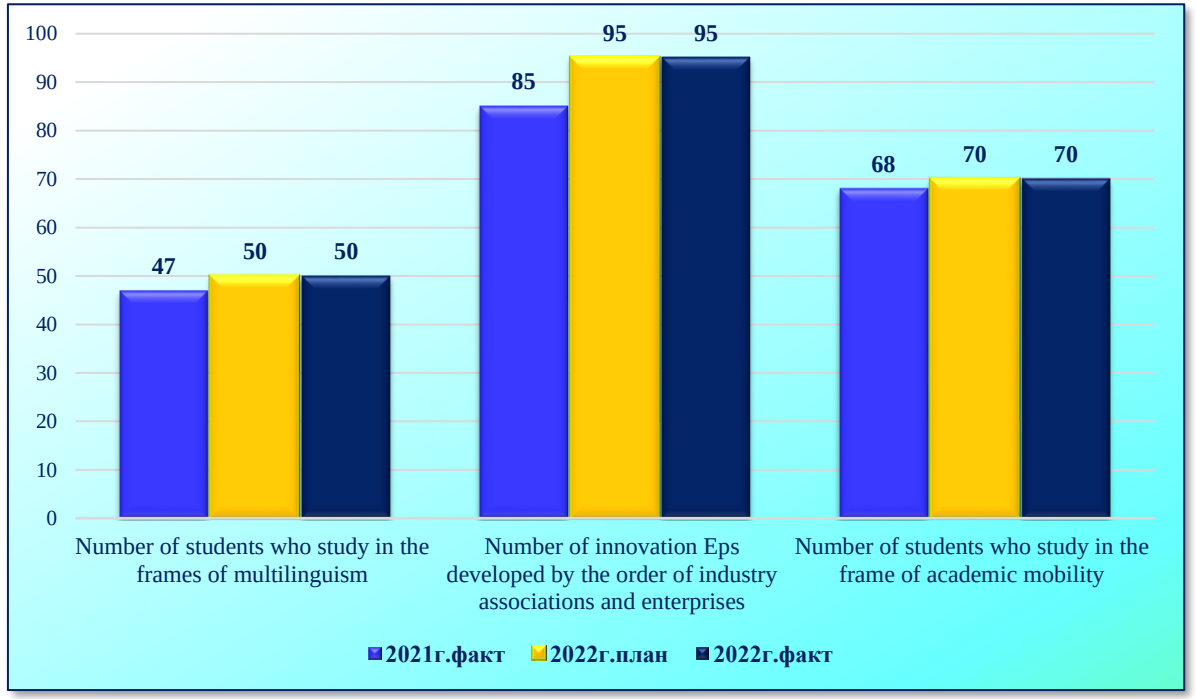


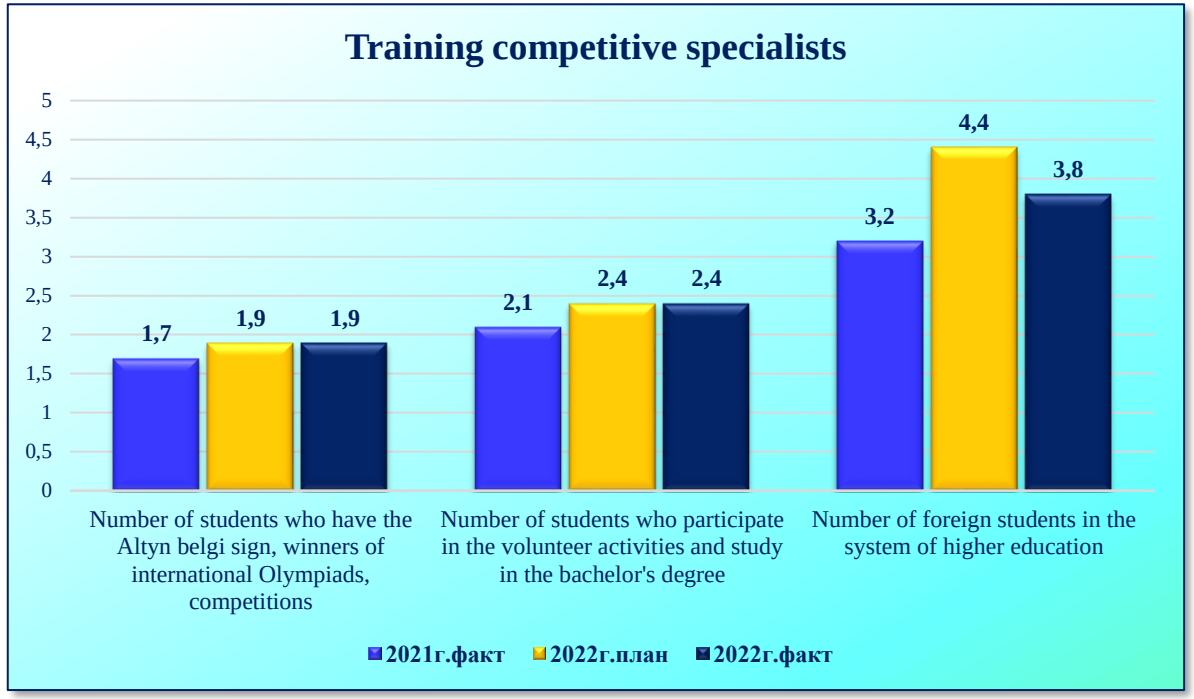


Strategic trend 3: Company internationalization

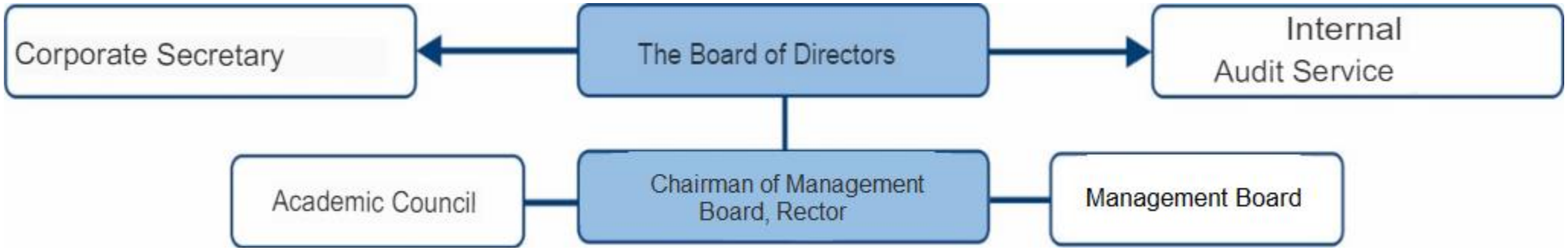
Goal: Developing and implementing a model for developing the internationalization potential of Abylkas Saginov KarTU for the implementation of sustainable and feasible strategies for the internationalization of the educational process of training technical specialists, taking into account the national and international context.

Tasks and target indicators of strategic trend 3:





VI CORPORATE MANAGEMENT:
CORPORATE MANAGEMENT STRUCTURE: BOARD OF DIRECTORS



The Board of Directors is the management body of the Company accountable to the Sole Shareholder, providing strategic management of the Company and control over the activities of the Management Board.

The Board of Directors carries out its functions in accordance with the Laws of the Republic of Kazakhstan “On State Property”, “On Joint-stock Companies”, the Charter of the Company, the Code of Corporate Governance of a non-profit joint-stock company in the field of higher and postgraduate education and other internal documents of the Company.

The competence of the Board of Directors includes the issues provided for by the Law and the Charter of the Company (clause 71).The Board of Directors pays special attention to the following issues:

- - determining the development strategy (priority directions and results);
- - setting and monitoring KPIs established in the development strategy and/or development plans;
- - organizing and supervising of the effective functioning of the risk management and internal control system;
- - approving and monitoring of the effective implementation of major investment projects and other key strategic projects within the competence of the Board of Directors;
- - electing (re-electing), remunerating, succession planning and supervising of the activities of Chairman of the Management Board, Rector, members of the Board;
- - corporate governance and ethics;
- - compliance in the Company with the provisions of the Code and corporate standards of the Company in the field of business ethics.

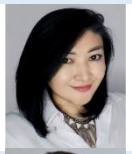
- As of January 1, 2022, the Board of Directors consisted of **7** members, including **2** independent directors.

VI CORPORATE MANAGEMENT:
BOARD OF DIRECTORS: MEMBERS OF THE BOARD OF DIRECTORS

YERGALIYEV KUANYSH ASSYLKHANOVICH
Vice-minister of RK education and science, Chairman of the Board of Directors

Kazakh National Medical University named after. S.D. Asfendiyarov (with honors), Almaty (2006), qualification “Doctor”; Tulane University, Master's degree, USA (2009), specialty "Health Systems Management", Master of Public Health; Karaganda Economic University of Kazpotrebsouz (2013), Bachelor of Economics and Business; Harvard School of Public Health T.H. Chana (under the international program “Bolashak”) (2019), Doctor of Public Health

ZHAIUMANOVA ASSEMGUL ABAYEVNA
Head of the Department of the State Property and Privatization Committee of the Ministry of Finance of the Republic of Kazakhstan, member of the Board of Directors



Agrarian University named after S. Seifullin (2000), Economics and management in the agro-industrial complex, economist-manager

OMARKHANOV GABIT TELMANOVICH
Production Director of the Kurylysmet LLP, ArcelorMittal Temirtau JSC, member of the Board of Directors

Order of the Red Banner of Labor Karaganda Polytechnic Institute (KPTI), specialty “Machines and technology of linear production”, qualification mechanical engineer

UTESHOVA ANAR ABITAEVNA
Managing Director of the KF “Social Development Fund” of Nazarbayev University JSC, independent director

Taraz State university named after M.H. Dulati (1998), engineer-economist. Eurasian national University n.a. L.N. Gumilyov (2012), master of management. Nazarbayev University & Fuqua Duke University (2022), Master of Business Administration, Executive Master of Business Administration; International Coach Union and International Coach &Trainer Association (2019, Minsk) Certified “Professional Master coach”, “Trainer of coaching” and “Business trainer”.

IBATOV MARAT KENESOVICH
Chairman of the Management Board, Rector of Karaganda Technical University NJSC, member of the Board of Directors

Moscow Automobile and Highway Institute (diploma with honors), mechanical engineer of automobile transport (1983); postgraduate study Moscow Automobile and Highway Institute, Candidate of Technical Sciences (1991). Doctor of Technical Sciences (2003), Professor (2005), Laureate of the State Prize of the Republic of Kazakhstan in the field of science and technology named after al-Farabi (2020). Advanced training in the course “Best practices of corporate management of universities in conditions of autonomy” on the basis of Nazarbayev University (Kazakhstan) and the University of Pennsylvania (USA).

KENZHIN BOLAT MAULETOVICH
Director of the Karaganda Machine-Building Consortium LLP, independent director

Karaganda Polytechnic Institute, specialty Geophysical methods of prospecting and exploration of mineral deposits, mining engineer-geophysicist (1975); Postgraduate studies at the Institute. Skochinsky (Moscow, Russian Federation); Candidate of Technical Sciences (1991); Economic University of Kazpotrebsoyuz, specialty Economics and management, economist-manager (1998); Doctor of Technical Sciences (2010), Professor (2011); Foreign member of the Academy of Mining Sciences of the Russian Federation (2012). Courses “Fundamentals of Corporate Governance”

BONDARENKO ALEXANDER SERGEYEVICH
Director of the WOOPPAY LLP, independent director

Karaganda State Technical University, specialty “Computer technology and software” (2010); Karaganda State Technical University, Translator in the field of professional communications (2010); EMBA (2023).

VI CORPORATE MANAGEMENT:
ACTIVITIES OF THE BOARD OF DIRECTORS AND ITS COMMITTEES

In 2022**, 8** meetings of the Board of Directors were held, including 5 in-person meetings.

At meetings of the Board of Directors, **26** issues were considered and **42** decisions were made.

To consider the most important issues and prepare recommendations for the Board of Directors, **3** committees have been formed: Strategic Planning Committee; Audit Committee; Personnel and Remuneration Committee.

The Strategic Planning Committee held **3** meetings, at which **11** issues were considered, and **11** decisions were made on them.

The Audit Committee held **5** meetings, all meetings were held in person. **7** issues were considered, on which 10 decisions were made.

The HR and Remuneration Committee held **3** meetings, at which 3 issues were considered and **4** decisions were made.

As part of the work to introduce the principle of transparency and information disclosure, the Company on an ongoing basis discloses information on all significant aspects of the Company's functioning, including information on decisions of the Sole Shareholder, the composition of the Board of Directors, and the Management Board, as well as on the financial position, performance results and objectives of the Company, brought into compliance with the requirements and recommendations of the Corporate Management Code.

VI CORPORATE MANAGEMENT:
ACTIVITIES OF THE MANAGEMENT BOARD

The current activities of the Company is managed by the executive body of the Company, the Management Board.

The Board of the Company is headed by Chairman of the Board, Rector of the University.

The Management Board is accountable to the Board of Directors and manages the daily activities of the Company, is responsible for the implementation of the development strategy and/or development plan and decisions made by the Board of Directors and the Sole Shareholder.

In 2022, **11** meetings of the Management Board were held, at which **25** issues were considered, and **27** decisions were made.

Chairman of the Management Board, rector of Karaganda Technical University NJSC Marat Kenessovich Ibatov.

By the decision of the Sole Shareholder dated August 26, 2021 (order of the RK Ministry of education and Science No.125-жк**), Aizhan Maratovna Temerbayeva was appointed Vice-rector for Academic Affairs and a member of the Management Board.**

By the decision of of the Board of directors dated November 29, 2022 (minutes No. 8), **Asset Karigullovich Rakishev was appointed Vice-rector for Scientific Work and a member of the Management Board.**

By the decision of of the Board of directors dated November 29, 2022 (minutes No. 8)**, Abai Koblandiyevich Kalykov was appointed Vice-rector for Educational Work and a member of the Management Board.**

VII SUSTAINABLE DEVELOPMENT

To achieve the sustainable development goal “Quality Education” in accordance with international standards for defining and interacting with stakeholders, the Company has developed a set of regulatory documents - internal regulatory documents, codes, standards, documented procedures, regulations on the type of activity, methodological guidelines, rules.

As part of the improvement and implementation of the University's Personnel Policy, in 2022, within 30%, heads of departments were rotated and updated in accordance with the Qualification Standard for the teaching staff and researchers.

The University, based on the Comprehensive Development Program of the Company, has a system of measuring the KPIs of the current corps of heads and deans, which makes it possible to evaluate not only the general achievements in the context of departments but also the personal achievements of each leader. This approach is not only stimulating to improve performance but also provides an assessment of the rotation effectiveness.

Particular attention is paid to the formation of the Company's personnel reserve through the identification and development of HiPo (High Potential) employees with a high potential, aimed at career and professional growth. To this end, the list of reservists for administrative and managerial positions is updated annually, and an annual series of seminars and advanced training courses are held in the field of sustainable development, educational management, corporate and entrepreneurial culture, and team building.

The achievement of the Company's KPIs is assessed on an annual basis. The Chairman of the Board - Rector and members of the Board are assessed annually by the Board of Directors. The main criterion for their assessment is the achievement of the set KPIs, which are approved by the Board of Directors of the Company, based on the development plan of the Company. The KPI of Chairman of the Board, Rector and members of the Board is developed in the form of a KPI table by comparing their planned values in accordance with the indicators of the Company Development Plan and the achieved result. Proposals regarding KPIs of members of the Management Board are submitted to the Board of Directors for consideration by the Management Board.

VIII AUDITOR'S OPINION AND FINANCIAL STATEMENTS: *REPORT ON FINANCIAL POSITION: ASSETS*

Report on financial position

Assets

Short-term assets, th. tenge	**2022**	**2021**
Monetary funds and their equivalents	4 296 000	3 878 341
Short-term derivative financial instruments	45 807	380 257
Other short-term financial assets	1 003	13 865
Short-term trade and other receivables	155 066	182 102
Stocks	118 265	106 089
Other short-term assets	40 594	37 607
Total short-term assets	**4 656 735**	**4 598 261**
Assets (or disposal groups) held for sale	-	3 095
Long-term assets		
Fixed assets	3 682 820	3 842 211
Intangible assets	82 510	57 417
Other long-term assets	5 534	5 534
Total long-term assets	**3 770 864**	**3 905 162**
Balance	**8 427 599**	**8 506 518**

VIII AUDITOR'S OPINION AND FINANCIAL STATEMENTS: *REPORT ON FINANCIAL POSITION: SHAREHOLDER EQUITY AND LIABILITIES*

Capital, thousand tenge	**2022**	**2021**
Authorized capital	5 969 978	5 969 978
Retained earnings	1 203 725	1 307 386
Total capital attributable toowners of the parent organization	**7 173 703**	7 277 364
Total capital	**7 173 703**	**7 277 364**
Balance	**8 427 599**	8 506 518
Short-term liabilities		
Short-term trade and other accounts payable	49 756	162 920
Short-term estimated liabilities	535 198	344 924
Remuneration for employess	294	6 186
Other short=term liabilities	574 607	583 714
Total short-term liabilities	**1 159 855**	**1 097 744**

VIII AUDITOR'S OPINION AND FINANCIAL STATEMENTS: *REPORT ON FINANCIAL POSITION: PROFITS AND LOSSES*

Profits and loasses, thousand tenge

	2022	**2021**
Revenue	6 942 354	6 571 495
First cost of the goods and services realized	6 793 217	5 887 522
Gross profit	**149 137**	**683 973**
Administrative costs	265 824	217 839
Total operational profit	**(116 687)**	**466 134**
Financial income	471 199	273 595
Other income	206 988	90 096
Other costs	295 752	255 960
Profit (loss) before taxation	**265 748**	**573 865**
Profit (loss) from the continued activities after taxation	**265 748**	**573 865**
Annual profit (loss) Other comprehensive income	**265 748** **-**	**573 865** 3 309
Total comprehensive income / (loss)	**265 748**	**577 174**

VIII AUDITOR'S OPINION AND FINANCIAL STATEMENTS: *REPORT ON FINANCIAL POSITION: MOVEMENT OF FUNDS*

Movement of funds from the operational activity, thousand tenge	**2022**	**2021**
Cash inflow, total	**9 772 241**	**8 997 219**
Selling goods and services	6 615 013	6 462 013
Other revenues	102 283	96 533
Advances received from buyers, customers	506 437	-
Remunerations received	413 384	231 324
Other inflows	2 135 124	2 207 349
Disposal of cash, total	**8 764 937**	**7 767 011**
Payments to suppliers for goods and services	667 033	639 723
Payments for wages	4 576 833	3 786 896
Income tax and other payments to the budget	783 085	819 904
Other payments	2 737 986	2 520 488
Net cash from the operational activities	**1 007 304**	**1 230 208**
Movement of funds from the investment activity		
Cash inflow, total	**334 450**	**542 214**
Other inflows	334 450	542 214
Disposal of cash, total	**938 338**	**660 718**
Purchasing fixed assets	885 697	627 646
Purchasing intangible assets	52 641	19 332
Purchasing other long-term assets	-	13 740
Other payments	-	-
Net cash from the investment activity	**(603 888)**	**(118 504)**

VIII AUDITOR'S OPINION AND FINANCIAL STATEMENTS: *REPORT ON FINANCIAL POSITION: MOVEMENT OF FUNDS*

Movement of funds from financial activity, thousand tenge	**2022**	**2021**
Currency exchange rates impact on tenge	**603**	**55**
Impact of changes in the carrying amount of cash and cash equivalents	**13 640**	**(41 182)**
Increasing + / - decreasing of funds	**417 659**	**1 070 577**
Monetary funds and their equivalents at the beginning of the reporting year	**3 878 341**	**2 807 764**
Monetary funds and their equivalents at the end of the reporting year	**4 296 000**	**3 878 341**

VIII AUDITOR'S OPINION AND FINANCIAL STATEMENTS: *REPORT ON FINANCIAL POSITION: CHANGES IN THE SHAREHOLDER CAPITAL*

	Authorized capital	Retained profit	Total Shareholder capital
Balance as of January 1 of the last year, thousand tenge	**5 969 978**	**711 748**	**6 681 726**
Restated balance	5 969 978	711 748	6 681 726
Total comprehensive income		577 174	577 174
Annual profit/ loss		573 865	573 865
Other comprehensive income, total		3 309	3 309
Other transactions		18 464	18 464
Balance as of January of the reported year	**5 969 978**	**1 307 386**	**7 277 364**
Restated balance	5 969 978	1 307 386	7 277 364
Total comprehensive income		265 748	265 748
Profit/ loss		265 748	265 748
Other comprehensive income, total		-	-
Other transactions		(369 409)	(369 409)
Balance as of December 31 of the reported year	**5 969 978**	**1 203 725**	**7173 703**

VIII AUDITOR'S OPINION AND FINANCIAL STATEMENTS: *REPORT ON FINANCIAL POSITION: INDEPENDENT AUDITOR'S OPINION*

In accordance with the service procurement agreement, the audit of the Company's financial statements for 2022 was carried out by the FinExpertiza Kazakhstan LLP audit company.

The annual financial statements of the Company for 2022 were approved by the decision of the Sole Shareholder dated April 24, 2023 (Order of the Minister of Science and Higher Education of the Republic of Kazakhstan No. 178).

According to the audit report of the independent auditor, the financial statements of the Company present fairly, in all material respects, the financial position as of December 31, 2022, as well as its financial results and cash flows for the year ended on that date, in accordance with the IFRS.

FINEXPERTIZA KAZAKHSTAN

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Audit, Assessment, Consulting, Tax
FinExpertiza
GROUP OF COMPANIES

АУДИТОРСКИЙ ОТЧЕТ

Участникам и руководству НАО «Карагандинский технический университет имени Абылкаса Сагинова»

Мнение

Мы провели аудит прилагаемой финансовой отчетности Некоммерческого акционерного общества «Карагандинский технический университет имени Абылкаса Сагинова» (далее по тексту – «Общество»), которая включает бухгалтерский баланс по состоянию на 31 декабря 2022 года, отчет о прибылях и убытках, отчет об изменениях в капитале и отчет о движении денежных средств за год, закончившийся 31 декабря 2022 года, а также примечания, включающие краткое описание существенных элементов учетной политики и прочую пояснительную информацию.

По нашему мнению, финансовая отчетность во всех существенных аспектах представляет достоверную и объективную информацию о финансовом положении Общества на 31 декабря 2022 года, а также ее финансовые результаты и движение денежных средств за год, закончившийся на указанную дату, в соответствии с Международными стандартами финансовой отчетности (МСФО).

Основание для выражения мнения

Мы провели аудит в соответствии с Международными стандартами аудита (МСА). Наши обязанности в соответствии с этими стандартами описаны далее в разделе *«Ответственность аудитора за аудит финансовой отчетности»* нашего заключения. Мы независимы по отношению к Обществу в соответствии с *Кодексом этики профессиональных бухгалтеров* Совета по международным стандартам этики для бухгалтеров (Кодекс СМСЭБ), и нами выполнены прочие этические обязанности в соответствии с Кодексом СМСЭБ. Мы полагаем, что полученные нами аудиторские доказательства являются достаточными и надлежащими, чтобы служить основанием для выражения нашего мнения.

Прочие сведения – сопоставимые показатели

Финансовая отчетность Общества за 2021 год была проаудирована аудитором ТОО «FinExpertiza Kazakhstan», который выразил безусловно-положительное мнение о финансовой отчетности за 2021 год 25 февраля 2022 г.

Ответственность руководства Общества, отвечающего за управление и за подготовку финансовой отчетности

Руководство Общества несет ответственность за подготовку и достоверное представление указанной финансовой отчетности в соответствии с МСФО, за организацию системы внутреннего контроля, которую руководство считает достаточной для подготовки финансовой отчетности, не содержащей существенных искажений вследствие недобросовестных действий или ошибок.

При подготовке финансовой отчетности руководство несет ответственность за оценку способности Общества продолжать непрерывно свою деятельность, за раскрытие в соответствующих случаях сведений, относящихся к непрерывности деятельности, и за составление отчетности на основе допущения о непрерывности деятельности.

Лица, отвечающие за корпоративное управление, несут ответственность за обеспечение надзора за подготовкой финансовой отчетности Общества.

ри подготовке финансовой отчетности руководство несет ответственность за оценку способности бщества продолжать непрерывно свою деятельность, за раскрытие в соответствующих случаях ведений, относящихся к непрерывности деятельности, и за составление отчетности на основе опущения о непрерывности деятельности.

ица, отвечающие за корпоративное управление, несут ответственность за обеспечение надзора за одготовкой финансовой отчетности Общества.

тветственность аудитора за аудит финансовой отчетности

аша цель состоит в получении разумной уверенности в том, что представленная финансовая тчетность не содержит существенных искажений вследствие недобросовестных действий или шибок, и в выпуске аудиторского заключения, содержащего наше мнение. Разумная уверенность едставляет собой высокую степень уверенности, но не является гарантией того, что аудит, роведенный в соответствии с Международными стандартами аудита, всегда выявляет щественные искажения при их наличии. Искажения могут быть результатом недобросовестных йствий или ошибок и считаются существенными, если можно обоснованно предположить, что в дельности или в совокупности они могут повлиять на экономические решения пользователей, инимаемые на основе этой финансовой отчетности.

рамках аудита, проводимого в соответствии с Международными стандартами аудита, мы именяем профессиональное суждение и сохраняем профессиональный скептицизм на отяжении всего аудита. Кроме того, мы выполняем следующее:

- выявляем и оцениваем риски существенного искажения финансовой отчетности ледствие недобросовестных действий или ошибок; разрабатываем и проводим аудиторские оцедуры в ответ на эти риски; получаем аудиторские доказательства, являющиеся достаточными надлежащими, чтобы служить основанием для выражения нашего мнения. Риск не обнаружения щественного искажения в результате недобросовестных действий выше, чем риск не бнаружения существенного искажения в результате ошибки, так как недобросовестные действия огут включать сговор, подлог, умышленный пропуск, искаженное представление информации или йствия в обход системы внутреннего контроля;
- получаем понимание системы внутреннего контроля, имеющей значение для аудита, с елью разработки аудиторских процедур, соответствующих обстоятельствам, но не с целью ражения мнения об эффективности системы внутреннего контроля Общества;
- оцениваем надлежащий характер применяемой учетной политики и обоснованность хгалтерских оценок и соответствующего раскрытия информации, подготовленного руководством;
- делаем вывод о правомерности применения руководством допущения о непрерывности ятельности, а на основании полученных аудиторских доказательств – вывод о том, имеется ли щественная неопределенность в связи с событиями или условиями, в результате которых могут зникнуть значительные сомнения в способности Общества продолжать непрерывно свою ятельность. Если мы приходим к выводу о наличии существенной неопределенности, мы должны ивлечь внимание в нашем аудиторском заключении к соответствующему раскрытию информации финансовой отчетности или, если такое раскрытие информации является ненадлежащим, одифицировать наше мнение. Наши выводы основаны на аудиторских доказательствах, лученных до даты нашего аудиторского заключения. Однако будущие события или условия могут ивести к тому, что Общество утратит способность продолжать непрерывно свою деятельность;
- проводим оценку представления финансовой отчетности в целом, ее структуры и держания, включая раскрытие информации, а также того, представляет ли финансовая четность лежащие в ее основе операции и события так, чтобы было обеспечено их достоверное едставление.

ы осуществляем информационное взаимодействие с лицами, отвечающими за корпоративное равление, доводя до их сведения, помимо прочего, информацию о запланированном объеме и оках аудита, а также о существенных замечаниях по результатам аудита, в том числе о ачительных недостатках системы внутреннего контроля, которые мы выявляем в процессе дита.

за текущий период и, следовательно, являются ключевыми вопросами аудита. Мы описываем эти вопросы в нашем аудиторском заключении, кроме случаев, когда публичное раскрытие информации об этих вопросах запрещено законом или нормативным актом, или, когда в крайне редких случаях мы приходим к выводу о том, что информация о каком-либо вопросе не должна быть сообщена в нашем заключении, так как можно обоснованно предположить, что отрицательные последствия сообщения такой информации превысят общественно значимую пользу от ее сообщения.

Ирина Цой
Аудитор/Партнер
ТОО «FinExpertiza Kazakhstan»

Керим Кожахметов
Генеральный директор
ТОО «FinExpertiza Kazakhstan»

Квалификационное свидетельство аудитора №МФ-0000810 от 20.05.2019 года.

Государственная лицензия на занятие аудиторской деятельностью на территории Республики Казахстан №17015427, выданная Комитетом финансового Контроля Министерства финансов Республики Казахстан 04 сентября 2017 года Квалификационное свидетельство аудитора №0000434 от 14.11.1998 года

«23» февраля 2023 год

г. Алматы, Республика Казахстан

FINEXPERTIZA KAZAKHSTAN

THANK YOU FOR YOUR ATTENTION!