



# EITI

## KAZAKHSTAN

Extractive Industry  
Transparency Initiative



# The 9th NATIONAL REPORT

On the implementation of the Extractive Industry  
Transparency Initiative in Kazakhstan

# 2013



ASTANA-2014

# **The 9th NATIONAL REPORT**

## **On Implementation of the Extractive Industries Transparency Initiative in the Republic of Kazakhstan for 2013**

**The work was performed by UHY SAPA Consulting LLP Company in accordance with Contract No. 45 dated March 31, 2014 entered into with KazGeoInform Republican Centre of Geological Information Government Institution of the Committee of Geology and Subsoil Use of the Republic of Kazakhstan.**

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## List of Definitions and Abbreviations

EITI	Extractive Industries Transparency Initiative
BP	British Petroleum
JSC	Joint Stock company
KASE	Kazakh Stock Exchange
LSE	London Stock Exchange
NCOC	North Caspian Operating Company International Consortium
LTD	Limited Liability Partnership
SWOP	Operations on Exchange of Assets
AGMP	Association of Mining and Metallurgical Enterprises
JSC	Joint Stock Company
KMG NC JSC	KazMunaiGas National Company JSC
KMGEP JSC	KazMunaiGas Exploration Production JSC
Samruk-Kazyna JSC	Samruk-Kazyna National Welfare Fund JSC
SSGPO JSC	Sokolovsko-Sarbaiskoye Mining and Processing Production Association JSC
CNPC-AktobeMunaiGas JSC	China National Petroleum Corporation - AktobeMunaiGas JSC
Kazatomprom NAC JSC	National Atomic Company Kazatomprom JSC
APP	Aktau Plastics Plant
BIN	Business Identification Number
GDP	Gross Domestic Product
MPP	Mining and Processing Plant
MC	Mining Company
GPE	Geological Prospecting and Exploration
SI	State Institution
Fuel and Lubricants	Fuel and Lubricants
EE	Extractive Enterprise
USSUMS	Unified State Subsoil Use Management System
USSUMS RoK IIS	"The Unified State Subsoil Use Management System of the Republic of Kazakhstan" Integrated Information System
EITI	Extractive Industries Transparency Initiative
BCC	Budgetary Classification Code.
KIOG	Kazakh Institute of Oil & Gas
KPO	Karachaganak Petroleum Operating B.V. Kazakh Branch
CIT	Corporate Income Tax
CPC	Caspian Pipeline Consortium
LCC	License and Contract Conditions
LB	Local Budget
MINT	Ministry of Industry and New Technologies of the Republic of Kazakhstan
OTP	Oil Trunk Pipeline
MEMR	Ministry of Energy and Mineral Resources
MOG	Ministry of Oil and Gas
IIC	Inter-Institutional Commission
MoU	Memorandum of Understanding



MCI	Monthly Calculation Index
ISA	International Standards on Auditing
IFRS	International Financial Reporting Standards
MPT	Mineral Production Tax
VAT	Value Added Tax
R&D	Research and Development
Aktobe SEC NC	Aktobe Social-Entrepreneurship Corporation National Company
BOS	Bulk-Oil Station
Oil Refinery	Oil Refinery
OPS	Oil Pumping Station
EPT	Excess Profits Tax
NCPC	National Council of Parties Concerned
NF	National Fund of the Republic of Kazakhstan
PCP	Petroleum Chemical Plant
NHC	National Holding Company
FPSA	Final Production Sharing Agreement
PC	Production Company
PKOP	PetroKazakhstan Oil Products LLP
EnergoUgol PD of CD of «ArcelorMittal Temirtau» JSC	EnergoUgol Production Division of Coal Department of ArcelorMittal Temirtau Joint Stock Company»
RB	Republican Budget
RoK	Republic of Kazakhstan
CEC	Social-Entrepreneurship Corporation
PSA	Production Sharing Agreement
TAI	Total Annual Income
USSR	Union Of Soviet Socialist Republics
USA	United States of America
TOR	Terms of Reference
KazKhrom TNC	KazKhrom Transnational Company JSC
LLP	Limited Liability Partnership
FS	Feasibility Study
TCO	Tengizchevroil LLP
GWS	Register of GWS (Goods, Works and Services)
UMP	Ulba Metallurgical Plant

**Weighted average exchange rate of tenge in 2013 amounted to 152.1 Tenge per 1 US Dollar [www.nationalbank.kz](http://www.nationalbank.kz)**

050036, Республика Казахстан  
г. Алматы, мкрн. Мамыр-4, д. 14

Тел +7 727 380 01 82  
+7 727 380 02 95  
Факс +7 727 380 01 57

Email office@uhy-kz.com  
Web www.uhy-kz.com

14, Mamyр-4, Almaty  
050036, Republic of Kazakhstan

Tel +7 727 380 01 82  
+7 727 380 02 95  
Fax +7 727 380 01 57

Email office@uhy-kz.com  
Web www.uhy-kz.com

## Report on the Results of Implementation of the Agreed Procedures

### To the EITI Secretariat and members of the National Council of Parties Concerned on implementation of the EITI in the Republic of Kazakhstan:

We have reconciled the "Report on Essential Tax and Non-Tax Payments/Receipts" and "Report on Payments/Receipts on Social Significant Goals for Subsoil Users" (whose tax payments are recognized by NCPC as significant) submitted by Payers of oil and gas and mining sectors according to the requirements of the Terms of Reference (TOR) to prepare the national report on implementation of the Extractive Industries Transparency Initiative (EITI) for 2013 and data of the Recipients.

Recipients of taxes and other mandatory payments to the budget (hereinafter - the "Recipient") are as follows:

- Tax Committee of the Ministry of Finance of the Republic of Kazakhstan (RoK) - on tax and other payments to the budget, other than customs payments;
- Customs Committee of the Ministry of Finance of the RoK - on customs payments to the budget.

Purpose of reconciliation - ensuring the completeness, reliability and accessibility of information on payments/receipts to the state from the extractive industries for 2013 due to implementation of the EITI in the Republic of Kazakhstan.

Reconciliation was performed on the basis of the Memorandum of Understanding of the EITI (hereinafter - MoU) for implementation of the EITI dated October 9, 2013 signed by the Government of the RoK, members of the RoK Parliament, representatives of the companies operating in the extractive industries and non-governmental organizations and Contract No. 45 on Public Procurement of Services dated March 31, 2014 entered into with KazGeoInform Republican Centre of Geological Information Government Institution of the Committee of Geology and Subsoil Use of the Republic of Kazakhstan.

Reconciliation was performed in accordance with the International Standards on Auditing (ISA) as applicable to related services (ISRS 4400 of "Agreement on Implementation of Agreed Procedures regarding Financial Information"). Agreement on Implementation of Agreed Procedures included checking and analysis of the data and their comparison with the source documents, data of personal accounts of the taxpayers, Recipient's reports, currency conversion in accordance with which reconciliation was performed to obtain sufficient information and evidence to express an opinion on the audit objectives.



The Chief Executive Officer or representative of Payer, to which the appropriate authorities have been delegated and who have the right of signature, shall be responsible for quality and reliability of information, as well as

Report of independent auditor

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CEO of the financial and economic service CEO of the appropriate authorized state body and/or organization shall be responsible for quality and reliability of the information of Recipient.

Reconciliation includes checking on the basis of testing of evidence confirming reconciliation of the reports submitted by Payers with the data of Recipient.

We performed the following procedures:

- We received completed reports on receipts and payments from the relevant state authorities and extractive industry companies from the portal of USSMS IIS which took part in the EITI reporting;
- Compared the receipts to the budget with the payments of the extractive industry companies for 2013 fiscal year, including payments in cash and in kind;
- If there were any discrepancies between the amounts which were included into the reports of the extractive industry companies and state authorities we:
  - found out the causes for every difference from the extractive industry companies and state authorities by means of meetings, emails and phone calls;
  - as far as possible, compared the explanations of the discrepancies that had been submitted by the extractive industry companies and state authorities with the confirming documents, such as extracts of personal accounts on the status of payments with the budget, payment orders, cheques and/or reconciliation statements;
  - on each discrepancy described the amount and confirming documents submitted;
  - combined all unidentified discrepancies, described them in section IV «Consolidated Report on Essential Tax and Non-Tax Payments/Receipts», determined the percentage of unidentified discrepancies from the tax amount and evaluated the significance level of the impact on misrepresentation of information.

As a result of the work performed such as collection, reconciliation, analysis and consolidation of the reports submitted by Payers and Recipient, study of the source documents, personal accounts and account reconciliation statements requested both from Payer and from Recipient, having analysed and compared them, established the causes of discrepancies we reached common ground that the reports submitted by Payer and Recipient for 2013 were prepared in accordance with the approved Regulations. Discrepancies found out have been explained and described.

In accordance with the requirements of the TOR and the new Standards of the EITI the national report includes review of the extractive industries (contextual information) in Chapter III that describes the legal platform and fiscal mode being effective in the extractive industries, the description of the extractive industries, volumes of production and export, export destinations, the contribution of the extractive industries to the economy for 2013, the information on involvement of the state in the extractive industries as well as on the management of income and expenses, on the process and register of licensing and also on beneficial ownership and contracts.

Report of independent auditor

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Result of the works performed was preparation of the 9th National Report for 2013 containing a review of the extractive industries and reconciliation of essential tax and non-tax payments/receipts for 2013 in accordance with the requirements of the TOR approved by NCPC.

**General Director,  
Auditor:**

Certificate of competence No. 0318  
dated May 2, 1997



**T.Ye. Nurgaziyev**

**Project Manager:**

**M.Sh. Ilyasov**

**Chief Specialist:**

**S.A. Seitmagzimova**



Date September 30, 2014

14, Mamyr-4 Microdistrict, Almaty, the RoK

# EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

## REPORT FOR THE YEAR ENDED ON DECEMBER 31, 2013

*(in thousands tenge)*

### I. GENERAL INFORMATION

#### 1.1. Extractive Industries Transparency Initiative

EITI is the global standard developed with the aim to promote the transparency and accounting in the countries rich in oil, gas and/or mineral resources. For the first time, the Initiative was announced at the World Summit for Sustainable Development in Johannesburg in 2002 and officially began with a conference in London in 2003. The Initiative was supported by the international coalition of the developing countries, donors, extractive industry companies, civil society organizations, investors and international organizations.

The Initiative is aimed to increase the transparency by reconciliation of payments (the information on which is published by the companies) with governmental incomes. Thus, the EITI facilitates improvement of governance in the countries with significant reserves of oil, gas and/or mineral resources and seeks to reduce the risk of diversion or misappropriation of assets received from development of the extractive industries resources. The Initiative is being implemented through joint activities of the government, private sector companies, civil society, investors and international organizations.

#### 1.2. EITI in the Republic of Kazakhstan

In April 14, 2005, at the Ministry of Energy and Mineral Resources (MEMR), the Government of the Republic of Kazakhstan formed the Interagency Working Group of the EITI whose task was to make recommendations for implementing the EITI in Kazakhstan. N.A. Nazarbayev (the President of the Republic of Kazakhstan) officially announced on joining Kazakhstan to the EITI at the international conference held in Almaty in June 14-16, 2005. In October 5, 2005, the MoU was signed between the Interagency Working Group, representing the Government, and the other three parties: the RoK Parliament, foreign and domestic enterprises of the extractive sector and representatives of civil society. Civil society organizations taking part in the coalition "Oil Revenues - Under Public Control" signed the Memorandum in December 9, 2005 after conduction of a series of further negotiations and coordination of the guidelines of the National Council of Parties Concerned (NCPC).

The process of implementation of the EITI in Kazakhstan was the subject of validation performed by Hart in 2009, as a result of this the EITI Board was provided with Validation Report approved by the NCPC in August 11, 2010. On the basis of this report, in December 13, 2010, the EITI Board awarded Kazakhstan with the status of "Candidate Country close to the status of the country conforming to the Initiative". The Board set June 12, 2011 as the deadline for four corrective actions to achieve the compliance to be implemented by Kazakhstan.

Two of these four actions were successfully completed, but there was no sufficient evidence of adequate compliance for the other two actions. The result of re-activation

of the EITI was that in February 15, 2012, the EITI Board decided to prolong the status of Kazakhstan as a candidate country by 18 months, during which the validation was to be held until August 15, 2013. Many years of work on implementation of the EITI in 2013 resulted in passage of the validation performed by Hart due to which the EITI International Board assessed the compliance of Kazakhstan with all the requirements of the EITI and assigned the status of "EITI Follower Country".

In order to maintain the status assigned, annual preparation of national EITI reports and other significant events of post-validation period are carried out in accordance with the Work Plan for implementation of the EITI.

Whereas "The concept of development of the geological industry of the RoK till 2030" approved by the RoK Governmental Resolution No. 1042 dated August 13, 2012 provides for simplifying the procedure for granting the geological information to all interested users, from 2014 to implement the EITI in Kazakhstan it has been introduced provision by the companies - subsoil users (taxpayers) with the EITI reporting through the portal of "the Unified State Subsoil Use Management System of the Republic of Kazakhstan" Integrated Information System (USSUMS RoK IIS) on Internet. Data of the RoK Ministry of Finance (Tax Recipient) is reconciled automatically and the final reconciliation reports, including disaggregated information on each company, are available on-line on the web-site for the public authorities, interested parties and everybody.

### **1.3. Data on Participation of the Companies**

In order to ensure full accounting of the budget revenues from the extractive industries activities, the requirements of submission of the EITI reporting are common by the law to all extractive companies operating in the country. Terms of Reference has set the significance level (30 mln. tenge for the oil and gas sector and 15 mln. tenge for the mining sector), thus the auditor shall reconcile the data of 91 companies of the oil and gas sector and 117 companies of the mining sector.

Tax liabilities on payment of taxes and other obligatory payments to the budget shall be fulfilled by Payers in accordance with the Code "On Taxes and other Obligatory Payments to the Budget" and Subsoil Use Contracts entered into with the RoK Government.

### **1.4. Reporting Status on EITI**

Seven National EITI reports available on website of the Committee of Geology and Subsoil of the RoK MINT [www.geology.kz](http://www.geology.kz) as well as on the website of the International EITI Secretariat [www.eiti.org](http://www.eiti.org), were published in 2005- 2012 in the course of implementation of the EITI. The reports were reconciled by UHU SAPA Consulting LLP elected during the tenders in accordance with the RoK laws.

## **II. APPROACH TO DATA RECONCILIATION**

### **2.1 Purpose**

Purpose of reconciliation - ensuring the completeness, reliability and accessibility of information on payments/receipts to the state from the extractive industries for 2013 due to implementation of the EITI in the Republic of Kazakhstan.

### **2.2. Scope of Work**

Reconciliation was performed based on the cash accounting, while both cash payments and payments in kind were taken into consideration.

When performing the work we had reliance on the reports, information and clarifications received from the relevant state authorities and extractive industry companies. We make no representations with regard to the accuracy or completeness of such information.

If there were payments which were not shown in the reports submitted by the companies and state authorities, and these payments were not found out by us in other ways, then our procedures were not sufficient to identify them.

This report was prepared in English, Russian and Kazakh languages. If there are discrepancies or contradictions between the versions in 3 languages, the version in Russian shall prevail.

This report should be read together with the Attachments hereof. All amounts in this report are specified in thousands tenge, unless otherwise specified.

### **2.3. Approach to Data Reconciliation**

- Fully understand the EITI procedures established for the Republic of Kazakhstan by way of discussions with the EITI Secretariat and review of the relevant documents, including, in particular, the accounting principles and procedures established for the reporting forms;
- Obtain and verify the completed forms of the reporting on fees and payments both from Payers and Recipients;
- If any discrepancies between the amount paid by Payer and the amount received by Recipient were found out, additional information was requested from various state authorities and extractive industry companies.

In order to reconcile the data and prepare the reporting within the EITI for 2013, the following forms of the reports on government receipts and payments of the companies made during 2013 fiscal year were used:

- Form of the report on tax and non-tax payments which is completed by Payers/Recipients: it shows the payments of the companies to the state authorities (Appendix 1 of the TOR);
- Form on the payments made in US dollars (Appendix 1-1 of the TOR);
- Form on the expenses on social development and local infrastructure (Appendix 3 of the TOR);

- Consolidated reports on the receipts of all the Recipients for each Payer confirmed on the basis of inspection performed by the Accounts Committee for control over execution of the national budget for each Payer in the RoK Ministry of Finance;
- Other Appendices provided by the Terms of Reference

We obtained and reviewed the detailed explanations of payments provided in the reports both of the state authorities and extractive industry companies.

As far as possible, we received confirmation of clarification on discrepancies found out in the course of verification. We recorded all discrepancies found out together with confirming documents. Also we specified all issues of concern and areas for further improvement.

The following procedures were performed with regard to each discrepancy found out:

- Confirm that the information submitted by Recipient and Payer is consistent with the amounts shown in Appendix 1 of the TOR. Receive the clarifications from Payer and Recipient with respect to any discrepancies found out;
- Further request the confirming documents for the amounts with respect to which such discrepancies were found out;
- If there were no discrepancies, no further actions were taken.

For items that require further clarification, the following procedures have been performed:

- Details of the payments and instructions submitted to identify any transactions that could lead to a discrepancy have been reviewed;
- We received clarifications on the discrepancies found out from the relevant companies and state authorities by means of meetings, emails and phone calls;
- All significant discrepancies were quantified and shown in Section IV "Consolidated Report on Substantial Tax and Non-Tax Payments".

**Table 1 List of Payments and Receipts to be reconciled**

<b>No.</b>	<b>Type of Tax or Payment</b>	<b>Budget Split</b>
1	Corporate Income Tax, CIT	RB/NF
2	Personal Income Tax, PIT	LB
3	Social Tax	LB
4	Property tax of legal entities and individual entrepreneurs	LB
5	Land tax	LB
6	Tax on transport vehicles of legal entities	LB
7	Value-added tax (VAT) on goods produced, work performed and/or services rendered in the territory of the Republic of Kazakhstan	RB
8	Excise taxes	RB/LB
9	Rent tax on crude oil and/or gas condensate being exported, including	RB/NF
10	Excess Profits Tax	RB/NF
11	Bonuses	NF
12	Production Tax	RB/NF
13	Share of the Republic of Kazakhstan on Production Sharing	RB/NF
14	Additional payment of Subsoil User carrying out his/her activities under the Production Sharing Contract	RB/NF



15	Payment on reimbursement of past costs	RB
16	Environmental Emission Payment	LB
17	Funds received from the subsoil users under the claims on damage to be compensated by the organizations of oil sector	NF
18	Funds received from subsoil users under claims for damage except for funds received from oil sector companies	RB
19	Other non-tax receipts from oil sector companies	NF
20	Other non-tax receipts to the national budget, except for the receipts from the organizations of oil sector	RB
21	Other non-tax revenues to the local budget	LB
22	Customs duties	RB
23	Excise taxes on the goods being imported to the RoK territory	RB
	Report on payments (dividends) on the state shares in the property (Appendix 2 of the TOR);	
	Report on payments (dividends) on the state shares in the property (Appendix 2-1 of the TOR);	

List of payments not to be reconciled:

- Form on payments being made in kind (Appendix 1-3 of the TOR) because no payments in kind were made;
- Consolidated report on the expenses for social development of the regions and local infrastructure within Oblasts (Appendix 3-2 of the TOR), as it was provided according to data of the akimats on actually assimilated funds from the local budget under the programs. It is impossible to determine whether only using the funds of the subsoil users;
- Funds allocated to develop the social sphere by subsoil users (Appendix 3-3 of the TOR);
- Funds allocated to train the specialists (Appendix 4 of the TOR);
- Volumes of production and export by types of the minerals of oil&gas and mining sector (Appendix 5 of the TOR);
- Description of data on transportation, including the following: the product/commodity (goods); route (routes) of transportation; and relevant companies and government organizations, including state geological enterprise involved into transportation (Appendix 6 of the TOR);
- Taxes and other payments paid on transportation to the budget. Description of the methodology used by the company for their calculation on this activity (Appendix 6 of the TOR);
- Disclosure of tariff rates and volume of the goods being transported (Appendix 6 of the TOR);
- Disclosure of proceeds being received in connection with transportation of oil, gas and mineral resources (Appendix 6 of the TOR);
- The size of the extractive industries in absolute terms and as a percentage from GDP (Appendix 7 of the TOR);
- Total governmental revenues generated by the extractive industries (including taxes, royalties, bonuses, commissions and other payments) in absolute terms and as a percentage from the total governmental revenues (Appendix 7 of the TOR);

- The volumes of export from the extractive industries in absolute terms and as a percentage from the total export (Appendix 7 of the TOR);
- Employment in the extractive industries in absolute terms and as a percentage from the total employment rate (Appendix 7 of the TOR);
- Key regions/oblasts where the production is concentrated (Appendix 5 of the TOR).

### III. EXTRACTIVE INDUSTRIES REVIEW: CONTEXTUAL INFORMATION

#### 3.1. Legal Platform for the Extractive Industries Activity

The legal platform for the extractive industries in Kazakhstan is as follows:

- The RoK Constitution dated August 30, 1995;
- The RoK Civil Code (General Part dated December 27, 1994 and the Special Part dated July 1, 1999);
- The RoK Environmental Code dated January 9, 2007;
- The RoK Land Code dated June 20, 2003;
- The RoK Code "On Taxes and Other Obligatory Payments to the Budget (Tax code)" dated December 10, 2008;
- RoK Code of Administrative Violations No. 155-II dated January 30, 2001;
- The RoK Water Code dated July 9, 2003;
- The RoK Labour Code dated May 15, 2007;
- The RoK Law No. 291-IV "On Subsoil and Subsoil Use" dated June 24, 2010;
- The RoK Law "On State Support of Industrial Innovation Activity" dated January 9, 2012;
- The RoK Law "On Energy Preservation" dated December 25, 1997;
- The RoK Law "On Industrial Safety at the Hazardous Industrial Facilities" dated April 3, 2002;
- The RoK Law No. 20-V "On the Trunk Pipeline" dated June 22, 2012;
- The RoK Governmental Resolution No. 1412 "On Approval of the Model Subsoil Use Contracts" dated December 25, 2010;
- The RoK Governmental Resolution No. 1456 "On Approval of the Rules presenting the Rights of Subsoil Use" dated December 30, 2010;
- The RoK Governmental Resolution No. 492 "On Approval of the Rules of Assignment of the Subsoil Use Contract providing for Development of the Deposits of Solid Minerals (except for widespread) to the Category of Low-Profit" dated April 8, 2009;
- The RoK Governmental Resolution No. 1019 "On Approval of the Uniform Rules of Protection of Mineral Resources during Development of the Deposits of Solid Minerals, Oil, Gas and Ground Water in the Republic of Kazakhstan" dated July 21, 1999;
- The RoK Governmental Resolution No. 1137 "On Approval of the List of Areas of Subsoil and/or Fields of Strategic Importance" dated October 4, 2011;
- The RoK Governmental Resolution No. 964 "On Approval of Unified Calculation Method by the Organizations of Local Content during Procurement of Goods, Works and Services" dated September 20, 2010 and others.

According to Article 6.3 of the Constitution of the Republic of Kazakhstan "the earth and its resources, and other natural resources are owned by the state"

The law "On Subsoil and Subsoil Use" includes the legal framework on provision, use, assignment and/or termination of the rights of subsoil user. Subsoil Users are oil/gas and mining companies <sup>1</sup>which enter into the subsoil use contracts to obtain the rights to develop the mineral resources reserves.

Since 2008 Kazakhstan had set a moratorium on entering into new subsoil use contracts,

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<sup>1</sup> The term "mining sector" includes oil/gas and mining sectors.

but at the end of 2012 the President instructed to lift this restriction.<sup>2</sup>

The law provides for the priority right of the state to acquire the subsoil use right (or part thereof) that is connected with the need to ensure economic security of the state and defeat the corruption. The law authorises the national managing holding (a national company) or an authorized state body (the Committee of State Property and Privatization of the Ministry of Finance of the Republic of Kazakhstan) to acquire such assets. Decisions are taken on the basis of the proposals of a special consultative and advisory body such as the Interdepartmental Commission on the Implementation of the Priority Right of the State.<sup>3</sup>

The contract may be terminated on the initiative of the competent authority before to the scheduled date in the following cases:<sup>4</sup>

- 1) twofold breach of the terms and conditions of the contract if they have not been eliminated when the subsoil user received a notice from the competent authority;
- 2) failure to comply with the priority right of the state by the subsoil users;
- 3) change in the economic interests of the Republic of Kazakhstan resulted in a threat to the national security if it is impossible to reach an agreement with a subsoil user.

The law defines the following obligations of a subsoil user, which are important for the EITI implementation:

- transfer of information recognized by the parties as confidential to the state authorities, the RoK Parliament and/or local authorities can not be considered as a breach of confidentiality (Article 8);
- subsoil users provide the reporting data certified by audit in accordance with the requirements of the EITI (Article 76.1.22);
- subsoil users shall comply with the terms and conditions of the Memorandum of Understanding on implementation of the EITI in Kazakhstan (Article 76.6);
- information on procurement and/or expenses for training of the specialists and/or social and economic development of the region is not confidential and is provided in accordance with the requirements of the EITI (Article 78.3).

State management of the oil and gas industry is implemented by the Ministry of Oil and Gas of the Republic of Kazakhstan (MOG). State management of the mining industry is implemented by the Ministry of Industry and New Technologies of the Republic of Kazakhstan (MINT).

The MOG is the central executive body of the Republic of Kazakhstan,<sup>5</sup> which is forming the public policy as well as coordinating the process of management in the areas of oil and gas and/or petrochemical industry, transportation of hydrocarbons, governmental regulation of the production of oil products, gas and natural gas supply, trunk pipeline.

The MOG mission is to: develop the fuel and energy sector in terms of raw hydrocarbons in order to ensure a high level of competitiveness and national security

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<sup>2</sup> Minutes of the Meeting with a participation of the President of the RoK No. 01-7.1 dated January 23, 2013, Clause 1.6. "On Elimination of Moratorium"

<sup>3</sup> Analysis of the applicable regulatory and legal framework for subsoil use of the Republic of Kazakhstan "Republican Association of Mining and Metallurgical Enterprises" Association of Legal Entities, 2013

<sup>4</sup> Ibid.

<sup>5</sup> Regulation on the Ministry of Oil and Gas of the Republic of Kazakhstan Approved by Governmental Resolution of the Republic of Kazakhstan No. 454 dated May 20, 2010

as well as provide for the growing needs of the economy in raw hydrocarbons and/or develop the science and technology capacity aimed at their efficient use.

The MOG tasks are to:

- participate in development and implementation of the state policy in the areas of oil and gas and/or petrochemical industry, transportation of raw hydrocarbons, governmental regulation of production of oil products, gas and natural gas supply, trunk pipeline within its competence;
- implement the cross-sector coordination in the areas of oil and gas and/or petrochemical industry, transportation of raw hydrocarbons, governmental regulation of production of oil products, gas and natural gas supply, trunk pipeline;
- provide for development of the fuel and energy sector in terms of raw hydrocarbons;
- implement the state policy regarding cross-sector coordination in the areas of oil and gas and/or petrochemical industry, transportation of raw hydrocarbons, governmental regulation of production of oil products, gas and natural gas supply, trunk pipeline;
- ensure the reproduction of hydrocarbon resources and their efficient use, including associated gas;
- ensure the implementation of competency of the authority arising from the Production Sharing Agreements (PSAs).

The MINT is a state authority <sup>6</sup> responsible for management in the areas of industry and industrial and innovation, scientific and technical development of the country, mining and metallurgical complex, mechanical engineering, chemical, pharmaceutical and medical industry, light industry, wood and furniture industry, building industry and construction materials production; safety of machines and equipment and safety of chemical products in accordance with the industry orientation; establishment, functioning and abolishment of special economic zones; export controls; technical regulation and ensuring the uniformity of measurements; electric power industry; mineral resources, except for raw hydrocarbons; the state geological study, reproduction of the mineral resource base, efficient and complex subsoil use, the state control of subsoil use regarding solid minerals, underground water and therapeutic muds; the coal industry, use of atomic energy, energy preservation, tourist activities, implementation of the state policy of the investments support as well as cross-sector coordination in the activities assigned to its competence.

The MINT mission is to: form the state policy of the industrial development, industrial and innovation and/or scientific and technical development of the country, as well as the tourism industry.

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<sup>6</sup> Regulation on the Ministry of Industry and New Technologies of the Republic of Kazakhstan Approved by the Governmental Resolution of the Republic of Kazakhstan dated November 26, 2004. Attachment to Governmental Resolution of the Republic of Kazakhstan No. 186 dated February 26, 2013.

We single out those tasks of the MINT, which are related to the mining industry:

1. to participate in formation and implementation of the state policy in the areas of industry and industrial and innovation, scientific and technical development of the country, mining and metallurgical complex, mechanical engineering, chemical, safety of machines and equipment and safety of chemical products in accordance with the industry-specific orientation; establishment, functioning and abolishment of special economic zones; export controls; technical regulation and ensuring the uniformity of measurements; electric power industry; subsoil use with regard to solid minerals, coal industry, use of atomic energy, the state geological study, reproduction of the mineral resource base, efficient and complex subsoil use, the state control of subsoil use regarding solid minerals, energy preservation;
2. to implement the cross-sector coordination of the state authorities in the activity referred to the competence of the MINT;
3. to create the conditions for the economic development of the country based on implementation of research and technological development (use of the achievements of science and technology) and form the hi-tech industries;
4. stimulate the innovation activity through the creation of organizational and economic conditions, including providing for attraction of investments for the implementation of the state innovation policy;
5. to implement the state policy of the investments support;
6. to elaborate the proposals for creation of a favourable investment climate for economic development and stimulation of the investments in the creation of new industries as well as expansion and renewal of existing industries with the use of modern technologies;
7. to provide for the actions on implementation and monitoring of the investment projects;
8. to coordinate the processes of diversification and accelerated industrial and innovation economic development;
9. state management in regulated areas.

U. Karabalin (the Minister of Oil and Gas) noted that the high-priority events of the MOG in 2014 are based on <sup>7</sup> a number of essential tasks related to the oil and gas industry <sup>8</sup> reported by N. Nazarbayev (the President) in his Message. Thus, the strategic plans for the mid-term perspective emphasize the following seven directions:

- Improvement of the subsoil use policy;
- Implementation of no-nonsense scenario in the oil production;
- Conformance to the world trends in the gas industry;
- Implementation of the transport projects on a planned basis;
- Active development of the domestic market of oil products;
- Establishment of new sectors with high added value;
- Development of synergetic effect through science and technology policy, innovations, generation of service clusters and personnel training.

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<sup>7</sup> Notes for the statement of U. Karabalin (the Minister of Oil and Gas of the RoK) in the RoK Parliament in April 7, 2014.

<sup>8</sup> Message of N. Nazarbayev, the President of the Republic of Kazakhstan) to the nation of Kazakhstan: Kazakh Way — 2050: Shared Objective, Uniform Interests, Uniform Future. January 17, 2014.



### 3.2. Fiscal Mode being effective in the Extractive Industries

The budget system is characterized by high degree of centralization of incomes in the national budget since 2002, when the corporate income tax was fully received by the national budget.<sup>9</sup>

Taxation of subsoil users has a number of features and is defined in the relevant section of the Tax Code. The tax regime established for the subsoil user is defined in the subsoil use contract. There are two types of the subsoil use contracts<sup>10</sup>: Production Sharing Agreement (PSA) and the contract including a provision on excess profit tax (EPT contract). There is a limited number of PSA entered into before 2009. At the beginning of 2010 the President has stated that Kazakhstan will no longer enter into the PSA.<sup>11</sup> All contracts entered into in the present and in the future will be the EPT contracts.

In accordance with section 11 of the RoK Tax Code, except for tax payments which are common for all companies, the **subsoil users shall pay** the following special payments and taxes:

- 1. special payments of the subsoil users**
  - a) subscription bonus;
  - b) commercial discovery bonus;
  - c) payment on reimbursement of past costs;
- 2. mineral production tax**
- 3. excess profits tax**

In addition, the subsoil users must annually spend an amount equal to one percent of the total annual income (TAI) on the training of Kazakh specialists, and also one percent from the TAI on R&D.

Generally applicable tax regime, which is used in Kazakhstan for the contracts on exploration and production in the oil industry, includes a combination of corporate income tax, rent tax on oil being exported, bonuses and mineral production tax. Activities under the contract should be taxed separately from non-contract activities (for example: processing and sales of petroleum products), as well as on each contract separately.

**Table 2 Rates of Taxes applicable to Subsoil Users**

Applicable Taxes	Rate
Bonuses	Variable
Mineral production tax	0.5% - 18%
Excess Profits Tax	0% - 60%
Payment on reimbursement of past costs	Variable
Rent tax on oil being exported	0% - 32% <sup>12</sup>
Excise tax on crude oil and gas condensate	0 tenge per tonne

<sup>9</sup> Makhmutova M. Local Government Organization and Finance in Kazakhstan, Chapter in the book: World Bank (2006). Local Governance in Developing Countries., Washington, DC.

<sup>10</sup> Information on taxation is given in accordance with the Tax Code and according to: Ernst & Young. Review of the tax regime in the oil and gas industry. Edition of 2014.

<sup>11</sup> Speech of the RoK President to the nation of Kazakhstan at the meeting in the Government "On the Results of Social and Economic Development of the Country in 2009 and Development Plans for 2010" in January 22, 2010. [www.inform.kz](http://www.inform.kz)

<sup>12</sup> If the free market price falls below 40 US Dollars per barrel, zero tax rate should be applied.

Land tax	Usually insignificant
Property tax	1.5%
Pollution charge	Variable
Other fees (for example: payment for use of radio-frequency spectrum, payment for use of the internal navigable waterways)	Variable
Other taxes and payments	Variable
VAT	12%
Crude oil export duty	60 US Dollars per tonne <sup>13</sup>

### Mineral Production Tax (MPT)

MPT is an analogue of royalties based on the volume of production and applies to crude oil, gas condensate and natural gas. Rates are increased depending on the volume. Different rates and taxable bases shall be applied depending on what is being produced, whether the products are exported or sold domestically. The tax base is the value of the products extracted. At the export the value is based on prices in the world market without adjustments.

According to the Tax Code (Article 334.3) the world market price for crude oil and gas condensate shall be determined as the arithmetic mean of the daily quotations of Urals Mediterannean (UralsMed) and Dated Brent (BrentDtd) during the tax period on the basis of information published in Platt's Crude Oil Marketwire source.<sup>14</sup> If there is no information on the prices for these sorts here, the Argus Crude source shall be used<sup>15</sup>. The world market price for natural gas shall be determined as the arithmetic mean of the daily quotations of Zeebrugge Day-Ahead during the tax period on the basis of information published in the Platts' European Gas Daily source<sup>16</sup>. If there is no information here, the Argus European Natural Gas source shall be used<sup>17</sup>.

### Bonuses

Subsoil users shall pay the subscription bonus and commercial discovery bonus.

**Subscription bonus** is a lump sum payment for the right to carry out subsoil use activities.

For the contracts for the oil exploration (where the reserves have been approved) the bonus is set in the amount of 2,800 monthly calculation index (MCI),<sup>18</sup> which is approximately 4,846,800 tenge.

For contracts for the oil production (where the reserves have not yet been approved) the bonus is set in the amount of 3000 MCI which is approximately 5,193,000 tenge. If the reserves have been approved, the bonus is calculated according to the formula with rates

<sup>13</sup> It was increased from 40 to 60 dollars per tonne from April 1, 2013.

<sup>14</sup> The McGraw-Hill Companies Inc. Publishing House

<sup>15</sup> Argus Media Ltd. Publishing House

<sup>16</sup> The McGraw-Hill Companies Inc. Publishing House

<sup>17</sup> Argus Media Ltd. Publishing House

<sup>18</sup> From January 1, 2013, the MCI was set in the amount of 1,731 tenge by Law of the Republic of Kazakhstan dated November 23, 2012 No. 54-V "On National Budget for 2013 - 2015".

of 0.04% to the approved reserves and 0.01% to the pre-approved reserves, but it shall not be less than 3000 MCI, i.e. it is approximately 5,193,000 tenge.

**Commercial discovery bonus** is a lump sum payment of the subsoil user for each commercial discovery in the contract area. The basis to calculate the commercial discovery bonus is the cost of the volume of the recoverable mineral reserves approved by the competent state authority.

The cost of the recoverable reserves shall be calculated at the exchange price determined at the International (London) stock exchange according to the Platts Crude Oil Marketwire source. Commercial discovery bonus is paid at the rate of 0.1% of the cost of the approved recoverable reserves.

### **Corporate income tax**

CIT shall be calculated at the rate of 20% of taxable income. Taxable income shall be defined as the difference between the total annual income (as adjusted) and deductions provided by the law.

### **Rent export tax**

The object of rent export taxation shall be the volume of crude oil, gas condensate and coal being sold for the export.

The basis to calculate the tax shall be the value of the crude oil and gas condensate being exported. The tax rate varies from 7% to 32% and shall be applied when the world prices for crude oil and gas condensate exceeds \$ 40 per barrel.

The tax base for rent tax on coal export shall be the actual volume of exported coal, while the tax rate is 2.1%.

The rates shall be reduced by 50% if the products are being processed at the domestic market of Kazakhstan by the manufacturer or buyer. In such cases, the special rules to determine the tax base shall be provided.

A flat rate in the amount of 10% shall be applied with regard to the natural gas being exported. If the gas is sold at the domestic market, the applicable rate shall be 0.5-1.5% depending on annual production volume.

### **Excess profits tax (EPT)**

The EPT shall be calculated on an annual basis. The tax shall be paid on a progressive scale of rates applicable to the part of the net income exceeding 25% of the deductions amount. Net income shall be distributed on the scale of rates by applying a coefficient to the deductions.

### **Customs duty on crude oil export**

Since January 1, 2012 the export duty has been set at \$ 40 per tonne of crude oil. Since April 1, 2013, the export duty has been increased up to \$ 60 per tonne of crude oil.

### **Payments on reimbursement of past costs**

Beginning from 2009 the payment on reimbursement of past costs has been included in the list of obligatory payments to the state budget. It is an established payment intended to reimburse the state expenses for geology study and development of the contract area incurred before entering into the subsoil use contract.

Liability with regard to the payment on reimbursement of the past costs arises as from the date of signing of the confidentiality agreement between the subsoil user and the competent state authority for the subsoil study and use.

## **Dividends**

Dividends paid by the subsoil users both in Kazakhstan and outside of Kazakhstan shall be subject to taxation at source of payment at the rate of 15% which is usually reduced to 5% in accordance with the conventions for the avoidance of double taxation between Kazakhstan and a relevant country.

The branches of foreign legal entities shall be subject to tax on the net income of the branch at the same rates. The net income of the branch shall be the taxable income reduced by the amount of CIT.

## **Social tax**

Social tax shall be paid by the employer for each employee at the rate of 11% from the amount of expenses of the employer paid to the employee (including bonuses in kind).

## **Personal income tax**

The employees shall pay the personal income tax in the amount of 10% of the amount of almost all their incomes. The tax shall be withheld and paid to the budget by the employer.

## **Property tax**

Property tax shall be charged at the rate of 1.5% and applied to the real estate.

## **Environmental emission payments**

Under the law on environmental protection the manufacturers of mineral resources shall be obliged to make the environmental emission payments subdivided into two types:

- Payments for use of certain natural resources;
- Pollution charges.

The objects of taxation and payment rates mentioned above shall depend on the nature of the subsoil user activity, the volume of use of the natural resources, environmental pollution level and so on.

## **3.3. Review of the Extractive Industries**

### **3.3.1. Oil and Gas Sector**

Oil and gas regions occupy 62% of the area of the country and has 172 oil fields, more than 80 of which are under development (Figure 1).

More than 90% of oil reserves are concentrated in the 15 largest fields such as: Tengiz, Kashagan, Karachaganak, Uzen, Zhetybai, Zhanazhol, Kalamkas, Kenkiyak, Karazhanbas, Kumkol, North Buzachi, Alibekmola, Central and Eastern Prorva, Kenbai, Korolevskoye.

The fields are located within six of the fourteen oblasts of Kazakhstan. They are Aktobe, Atyrau, West Kazakhstan, Karaganda, Kyzylorda and Manghistau Oblasts. In this case, about 70% of hydrocarbon reserves are concentrated in the west of Kazakhstan.

**Figure 1. The Main Fields of Hydrocarbon Resources**



*Source: Government Institution KazGeoInform Republican Centre of Geological Information of the Committee of Geology and Subsoil Use of the Republic of Kazakhstan*

According to the Ministry of Oil and Gas for 2013, the proved hydrocarbons reserves, both onshore and offshore, are estimated to be within 4.8 bln. tons, or more than 35 bln. barrels. According to the British Petroleum, Kazakhstan with regard to the approved oil reserves is among the top 15 countries of the world with 1.8% of the world oil reserves as of the end of 2013.<sup>19</sup> Ultimately, Kazakhstan will remain a major player in the international market. According to estimates of the British Petroleum, at the level of reserves as of the end of the year and the level of production in 2013, the so-called "Reserves-to-production (R/P) ratio" is 46 years - it means that the oil will be exhausted after this period.

The state balance of mineral reserves as of January 1, 2014 accounted for recoverable oil reserves at 253 fields (about 5 billion tons), non-associated gas - at 228 fields (291 facilities, 1.6 trillion m<sup>3</sup>), dissolved gas - at 180 fields (227 facilities, 2.3 trillion m<sup>3</sup>) and oil and gas condensate - at 61 fields (about 360 million tons). In this case, the forecast resources of oil are more than 17 billion tons and gas - 146 trillion m<sup>3</sup>.<sup>20</sup>

71% of all oil reserves is accounted for by two major subsoil users: 45% - for North Caspian Operating Company and 26% - for Tengizchevroil LLP. ManghistauMunaiGas JSC, CNPC-AktobeMunaiGas JSC, OzenMunaiGas JSC and Karachaganak Petroleum Operating B.V have 3 % for each company. 2% are owned by the "EmbaMunaiGas Company. Buzachi Operating LTD, KazakhOil Aktobe LLP and Karazhanbasmunai JSC own by 1%. The remaining medium and minor subsoil users own only 10%. Another 2% of the reserves are free from the subsoil users and are in the general fund.<sup>21</sup>

<sup>19</sup> BP (2013), Statistical Review of World Energy. June, 2013

<sup>20</sup> E.A. Dzhantureyeva. Oil and Gas Complex: reserves, production, investments//Kazakhstan. - No. 5, 2013

<sup>21</sup> Ibid

Such fields as Alimbai, Masabai, Rakushechnoye, East Zhagabulak, Karaturun East, Karaturun Sea were put into commercial operation from the prospecting in the Republic of Kazakhstan in 2013.

Natural gas reserves are the associated gas. The largest reserves of non-associated gas (plus gas cap) are owned by <sup>22</sup>: CNPC-AktobeMunaiGas JSC (17%), ManghistauMunaiGas JSC (11%), UrihtauOperating LLP (9%), North Caspian Operating Company (7%), EmbaMunaiGas JSC (6%), Tenge JV LLP (5%), KazMunaiTeniz OOC JSC (4%), Amangeldy Munai Gas LLP (4%), ZhaikMunaiGas JV (3%), KazGPZ LLP (3%) and others. Another 18% are distributed among smaller subsoil users and 7% are forming the general fund.

Proved and estimated gas reserves with due regard to the new offshore fields are 3.7 trillion cubic meters, prospective gas reserves taking into account the shelf zone are estimated at 8.3 trillion cubic meters. According to estimates of the British Petroleum, at the level of reserves as of the end of the year and the level of production in 2013, the so-called "Reserves-to-production (R/P) ratio" is 82.5 years - it means that the gas reserves will be exhausted after this period.<sup>23</sup>

Vast majority of gas condensate reserves are concentrated in Karachaganak (the largest field) (74%).

### **Tengiz**

Tengiz oil field was discovered in 1979. Recoverable reserves of crude oil are estimated in the amount from 750 million to 1.1 billion tons (from 6 to 9 billion barrels). Tengizchevroil LLP (TCO) has operated the Tengiz field since 1993.

**Table 3 Membership of Tengizchevroil LLP**

<b>Owners</b>	<b>Participation Interest, %</b>
Chevron (USA)	50.0
ExxonMobil (USA)	25.0
KazMunaiGas National Company (Kazakhstan)	20.0
LukArco (Russia)	5.0

*Source: The RoK Ministry of Oil and Gas.*

### **Kashagan**

Kashagan is the largest field discovered in 2000 which is being developed under the Production Sharing Agreement for the North Caspian Sea, its proved recoverable reserves amount to 761.1 million tons. The owners of the field will continue to explore other structures in the contract area: Kalamkas-Sea, South West Kashagan, Aktoty and Kayran, according to the PSA for the North Caspian Sea.

The operator of this project is currently North Caspian Operating Company (NCOC) which combines a consortium of foreign companies and KMG NC JSC the participation interest of which is 16.88% (Table 3). In October 31, 2013, the transaction on sale of share of ConocoPhillips and acquisition of 8.33% by CNPC Company has been completed. As a result, the share of KMG in the project for Kashagan field development has been increased from 16.81 % to 16.88 %: KMG NC JSC has purchased share 8.4% of American Conoco Phillips, and then sold 8.33% to CNPC and it has 0.7%.

<sup>22</sup> Ibid

<sup>23</sup> BP (2014), Statistical Review of World Energy. June, 2014



Volume of aggregate capital investments for the period of PSA from 1997 amounts to 52 bln. dollars, including 3,2 bln. dollars for 2013.<sup>24</sup>

**Table 4. Membership of North Caspian Operating Company (NCOC)**

<b>Owners</b>	<b>Participation Interest, %</b>
KazMunaiGas National Company (Kazakhstan)	16.88
Eni (Italy)	16.81
ExxonMobil (USA)	16.81
Royal Dutch Shell (the Netherlands/Great Britain)	16.81
Total (France)	16.81
CNPC (China)	8.33
Inpex (Japan)	7.56

Source: *The RoK Ministry of Oil and Gas*.

### **Karachaganak**

Estimated recoverable reserves of the Karachaganak field being developed by Karachaganak Petroleum Operating (KPO) (joint venture established by several western companies led by BG Group and Eni) amount to 1.2 billion tons (9 billion barrels) of oil and gas condensate and 1.35 trillion cubic meters of natural gas reserves.

For a long time Karachaganak was the last major oil and gas project without the participation of Kazakhstan. In 2012, KMG NC JSC became part of the participants in the project by acquisition of 10% interest from its current shareholders.

**Table 5. Membership of the Kazakh Branch of Karachaganak Petroleum Operating**

<b>Owners</b>	<b>Participation Interest, %</b>
BG Group (Great Britain)	29.25
Eni (Italy)	29.25
Chevron (USA)	18.0
LUKOIL (Russia)	13.5
KazMunaiGas National Company	10.0

Source: *The RoK Ministry of Oil and Gas*

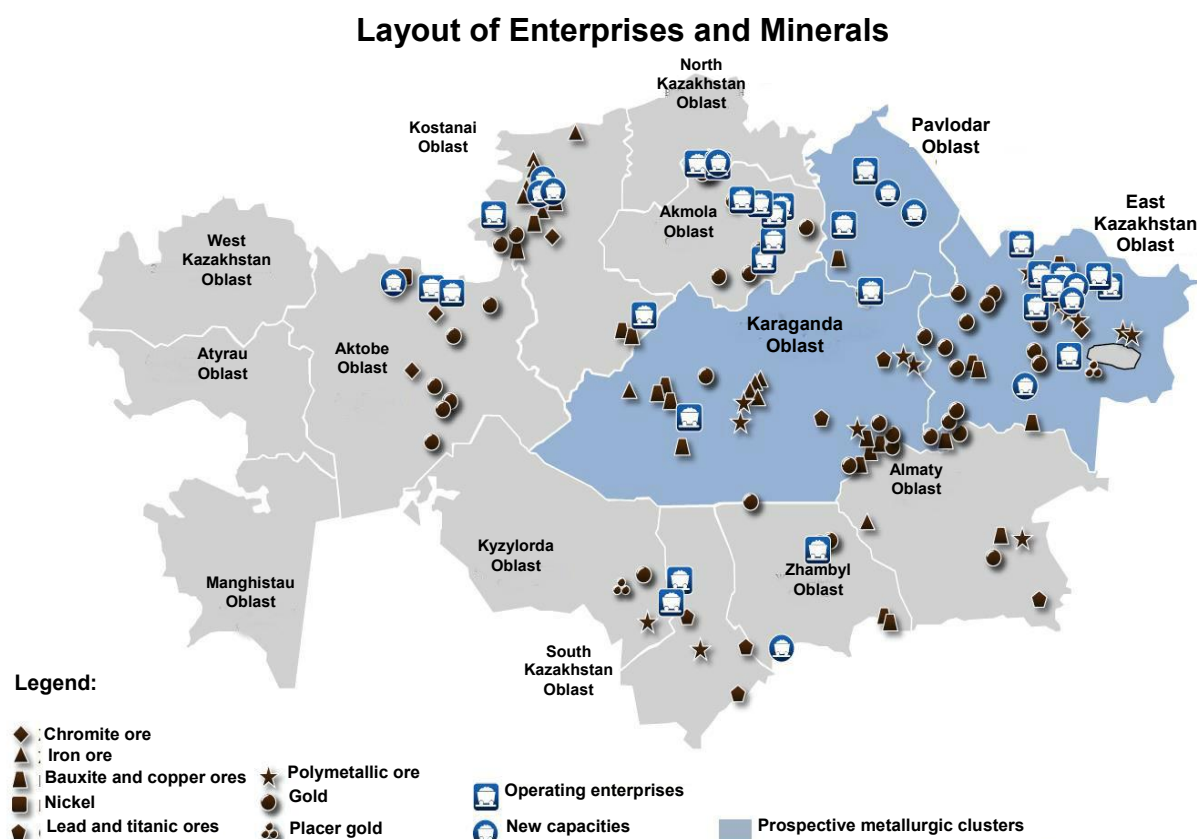
### **3.3.2. Mining Sector**

The state balances in Kazakhstan accounted for the reserves of minerals on 102 types of mineral raw materials, including on 40 types of solid minerals<sup>25</sup>.

<sup>24</sup> From the speech of the Minister of Oil and Gas of the RoK in the RoK Parliament in April 7, 2014.

<sup>25</sup> B. Nurbayev, Geology industry: current status and development perspectives.//static.caspianworld.com/speech/amm/2014/geologiya/Nurabayev.doc

**Figure 2. Ore Mining Map**



*Source: Government Institution KazGeoInform Republican Centre of Geological Information of the Committee of Geology and Subsoil Use of the Republic of Kazakhstan*

## Uranium

Kazakhstan is the second in the world on the volumes of prospective reserves and resources of uranium which are 1.7 million tons.<sup>26</sup> State balance accounts for 854 thousand tons of uranium<sup>27</sup>. There are six uranium-ore provinces in Kazakhstan: Shu-Sarysu, Syrdarya, North Kazakhstan, the Caspian, Balkhash and Ili. The main uranium reserves are concentrated in the deposits of South Kazakhstan (Mynkuduk, Karamurun, etc.). The forecasted uranium resources are compared with the balanced reserves and also concentrated in the uranium provinces of the South Kazakhstan.

As of January 1, 2014 the subsoil use of the uranium was carried out at 27 sites, of them 14 were under production, 1 was under exploration and 12 are under combined exploration and production.<sup>28</sup> All enterprises mining and processing the uranium are combined in NAC Kazatomprom JSC<sup>29</sup> which is the national operator for import and export of uranium, rare metals, nuclear fuel for nuclear power plants, special equipment, technologies and double-use materials.

<sup>26</sup> Annual report of Kazatomprom for 2012.

[www.kazatomprom.kz/sites/default/files/KAP\\_AR\\_2012\\_rus.pdf](http://www.kazatomprom.kz/sites/default/files/KAP_AR_2012_rus.pdf)

<sup>27</sup> E. Dzhanureyeva. Subsoil Use 2002-2012. Reserves, production, investments.

[www.investkz.com/journals/91/1103.html](http://www.investkz.com/journals/91/1103.html)

<sup>28</sup> Ibid.

<sup>29</sup> It was established in 1997 by Order of the RoK President "On Establishment of National Atomic Company Kazatomprom" No. 3593 dated July 14, 1997. 100% of the shares of the Company are owned by the state represented by Samruk-Kazyna National Welfare Fund JSC.

## Coal

According to the BP Statistical Review of World Energy, as of the end of 2013 the coal reserves of Kazakhstan are 33.6 billion tons (3.8% of the world reserves), almost 64% is bituminous coal and 36% is bevey coal, the country is the eighth in the world.<sup>30</sup> Three leaders of coal reserves are as follows: United States of America (237.2 billion tons, 27.6%), Russia (157 billion tons, 18.2%) and China (114.5 billion tons, 13.3%).

More than 90% of the coal reserves are concentrated in the north and central parts of the country, the state balance accounts for the reserves of 47 coal-mining fields, coal areas, deposits and individual independent areas as well as off-balance reserves. 5 coal-mining fields and 14 deposits are under operation now. 72% of the total coal production is concentrated at three giant sections of Ekibastuz and also at 4 sections - Borly, Shubarkol Kushoky, Saryadyr and mines in the Karaganda Oblast. Coal mining is also developing in the sections of Aktobe, Almaty, East Kazakhstan (Karazhyra mine) and South Kazakhstan Oblasts in order to ensure the regional needs in coal. Subsoil use of coal is carried out at 42 sites, of them 34 are under production and 8 are under combined exploration and production. The largest coal reserves in Kazakhstan are owned by Bogatyr Komir LLP (8%), ArcelorMittal Temirtau JSC and Shubarkol Komir JSC (5%) as well as Maikuben West LLP (4%), YeEK JSC (3%) and others.

In 2000-2013, the increase of coal reserves amounted to only 115 million tons at the cumulative production amounting to 1141 million tons. Though the replacement is in arrears of recovery considering the available reserves, Kazakhstan will be provided with coal for many years. So, according to estimates of the British Petroleum, at the level of reserves as of the end of the year and the level of production in 2012, the so-called "Reserves-to-production (R/P) ratio" is 293 years - it means that the coal reserves will be exhausted after this period.<sup>31</sup>

## Gold

Kazakhstan ranks 10th in the world on proved reserves of gold and 25th on mining<sup>32</sup>. The state balance of the Republic of Kazakhstan accounts for the reserves at 237 sites, of which 122 indigenous, 81 complex and 34 alluvial. Gold deposits have been found out in all the regions of Kazakhstan, on the level of reserves the leading position is occupied by East, North and Central Kazakhstan.

Gold ore and gold bearing deposits are located in 16 mining areas,<sup>33</sup> the most important of which are: in East Kazakhstan - Kalba and Ore-Altai regions (Bakyrchik, Bolshevik, Ridder-Sokolnoye deposits, etc.); in North Kazakhstan - Kokshetau and Zholymbet-Bestoby regions (Vasilkovskoe, Zholymbet and others deposits); in South Kazakhstan - Shu-Ili and Junggar regions (Akbakai, Beskempir, Arkharly and others deposits); in Central Kazakhstan - Maykain and North Balkhash regions (Maykain, Boschekul, Sayak and other deposits); in West /kazakhstan - Zhetygary and Mugodzhary regions (Komarovskoye, Varvarinskoye, Yubileinoe and other deposits).

As of January 1, 2013 the major gold reserves are concentrated in such large companies as KazZinc LLP (32%), Kazakhmys Corporation LLP (15%), Bakyrchik Mining

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<sup>30</sup> BP Statistical Review of World Energy. June, 2014.

<sup>31</sup> Ibid.

<sup>32</sup> Prospects of mining and processing of gold-bearing ores in Kazakhstan March 6, 2014. <http://miningnews.kz/analytics/19-perspektivy-dobychi-i-pererabotki-zolotosoderzhaschih-rud-v-kazahstane.html>

<sup>33</sup> E. DzhanTUREYEVA. Subsoil Use 2002-2013. Reserves, production, investments. //Kazakhstan. – 2014, No. 3, page 72-79.

Company LLP (18%), Mining and Metallurgical Concern JSC (6%), MaikainZoloto JSC and Koksai Muzbel LLP (2%) and others.

Balance gold reserves are 2 thous. tons, (76 % of which are under operation, 19% are under exploration and 5 % are free from subsoil use. The state balance accounts for 321 gold sites, 92 sites of which are under operation, 120 sites are under exploration and 110 sites are reserve.

The subsoil use of the gold is carried out at 117 sites, of them 33 are under production, 37 were under exploration and 47 are under combined exploration and production.<sup>34</sup>

### **Silver**

Silver reserves are available in more than 100 deposits, in this case the major share (about 60%) is accounted for by the polymetallic (copper-lead-zinc) deposits. The silver content in the ore of these deposits is at a level from 40 to 100 grams per 1 ton. About 25% of silver reserves of the country are concentrated in the deposits of cupriferous sandstone (Zhezkazgan, etc.), where the silver content is 10-20 grams per ton.<sup>35</sup>

### **Copper**

Balance copper reserves are 38 thous. tons, 66% of which are under operation, 31 % are under exploration and 3 % are free from subsoil use. The state balance accounts for 115 gold sites, 56 sites of which are under operation, 38 sites are under exploration and 21 sites are reserve.<sup>36</sup>

The main volume of balance reserves and deposits of copper is concentrated in Eastern and Central Kazakhstan. The reserve to strengthen the raw materials base is a number of pyrite-polymetallic deposits in the east of the country (Artemyevskoye, Kosmurun, Akbastau, etc.). In addition, Nurkazgan porphyry copper-gold deposit with high quality ores is prepared for operation in Central Kazakhstan, Shatyrkol is in South Kazakhstan and Jaman-Aibat (one of the largest deposits in the country) is in Zhezkazgan mining region. Such deposits of porphyry copper-gold type as Aktogai, Aidarly, Koksai and Bozshakolskoye have the significant potential.

Vast majority of the copper reserves is distributed between Kazakhmys Corporation LLP (79%), Koksai-Muzbel LLP (6.4%), "KazZinc LLP (3.8%) and Copper Technology LLP (3%). In 2013, the subsoil use of the copper is carried out at 46 sites, of them 13 are under production, 15 are under exploration and 18 are under combined exploration and production.<sup>37</sup>

### **Polymetals**

In the coming years, the development of polymetallic raw materials base will be associated with the development of Shalkiya deposit in South Kazakhstan where a new zinc plant is provided to be constructed. Shaimerden (the karstic deposit which is unique on zinc content) is planned to be commissioned in north Kazakhstan and in East Kazakhstan the mines are planned to be constructed on the basis of Novoleninogorskoye, Dolinnoye and Obruchevskoe deposits. Good conditions to develop the copper-zinc industry are created in West Kazakhstan where its own mining and metallurgical production is provided to be formed on the basis of the proved copper-sulphide deposits ("50 Years of October", Kundyzdy, Priorskoye, etc.).

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<sup>34</sup> Ibid.

<sup>35</sup> The RoK MINT, National Agency on Export and Investments KAZNEX INVEST JSC, 2012, Astana

<sup>36</sup> B. Nurbayev, Geology industry: current status and development prospects.

[//static.caspianworld.com/speech/amm/2014/geologiya/Nurabayev.doc](http://static.caspianworld.com/speech/amm/2014/geologiya/Nurabayev.doc)

<sup>37</sup> E. Dzhanureyeva. Subsoil Use 2002-2013. Reserves, production, investments. //Kazakhstan. – 2014, No. 3, page 72-79.

The forecasted zinc resources are estimated as more than 135 mln. tons, and the lead - 60 mln. tons. The main polymetallic reserves are accounted for Zhairam MPP JSC (30% for lead and 19% for zinc), KazZinc LLP (17% and 24%), Kazakhmys Corporation LLP (16%), Shalkiya Zinc Ltd. LLP (11% and 16%) and also Saryarka SEC NC JSC (10% and 4%).<sup>38</sup>

The subsoil use of the polymetal is carried out at 29 sites, of them 18 are under production, 5 are under exploration and 6 are under combined exploration and production.

### **Iron and Manganese**

Balance reserves of iron ores are 19 thous. tons, 43 % of which are under operation, 5 % are under exploration and 52 % are free from subsoil use. The state balance accounts for 64 sites of iron ores, 34 sites of which are under operation, 16 sites are under exploration and 18 sites are reserve.<sup>39</sup>

Kazakhstan has a large raw materials base of iron ore, about 90% of which are concentrated in the Torgai region of North Kazakhstan. This metal is mainly produced at Sokolovsky, Sarbaisky, Kachasky and other deposits of skarn-magnetite ores as well as at Lisakovsky deposit of the brown iron ore.

The basic iron reserves are distributed between SSGPO JSC (50%) and Orken LLP (26%). 5% is accounted for the share of Kazakhstan Mineral Resources MC LLP, Aktobe-Temir-VS LLP and Masalsky MPP LLP.<sup>40</sup> Another 4% is accounted for Tobol SEC NC JSC. As to manganese reserves, Orken LLP (72%) and Zhairam MPP JSC (24%) are the leaders.

Balance reserves of manganese ores are 688 thous. tons, 89 % of which are under operation, 8 % are under exploration and 3 % are free from subsoil use. The state balance accounts for 37 sites of manganese ores, 16 sites of which are under operation, 10 sites are under exploration and 11 sites are reserve.

Increased reserves are received by priority types of minerals both from the national budget and due to subsoil users. All commercial reserves of manganese are concentrated in Central Kazakhstan and represented by oxide and carbonatic-siliciclastic-oxide ores (Ushkatyn-3, West Karazhal and other deposits). 5 mining companies located in the territory of Karaganda Oblast are operating in the manganese ore industry.

### **Bauxites**

Balance reserves of bauxites are 345 thous. tons, 55 % of which are under operation, 14 % are under exploration and 31 % are free from subsoil use. The state balance accounts for 28 bauxite sites, 10 sites of which are under operation, 2 sites are under exploration and 16 sites are reserve.<sup>41</sup>

### **Chromites**

Balance reserves of chromite ores are 369 thous. tons, 97 % of which are under operation, 1 % are under exploration and 2 % are free from subsoil use. The state

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<sup>38</sup> Ibid

<sup>39</sup> B. Nurbayev, Geology industry: current status and development perspectives.//[static.caspianworld.com/speech/amm/2014/geologiya/Nurabayev.doc](http://static.caspianworld.com/speech/amm/2014/geologiya/Nurabayev.doc)

<sup>40</sup> E. Dzhanureyeva. Subsoil Use 2002-2013. Reserves, production, investments. //Kazakhstan. – 2014, No. 3, page 72-79.

<sup>41</sup> B. Nurbayev, Geology industry: current status and development perspectives.//[static.caspianworld.com/speech/amm/2014/geologiya/Nurabayev.doc](http://static.caspianworld.com/speech/amm/2014/geologiya/Nurabayev.doc)

balance accounts for 21 sites of chrome ores, 12 sites of which are under operation, 1 sites are under exploration and 8 sites are reserve.<sup>42</sup>

Kazakhstan is the world leader in the reserves of chromite, which are characterized by high quality of ores (45-50% of chrome oxide). They are located in West Kazakhstan on a relatively small area within Kempirsai dunite-periodite massive (Millionnoye, Almaz-Zhemchyuzhina and others deposits). Chrome iron ores are being mined and dressed by KazChrome TNC JSC which includes the ferroalloy industry. This company has accounted for 94% of all reserves of all Kazakhstan chromium, and another 6% are accounted for Voskhod-Oriel LLP.<sup>43</sup>

Subsoil use is carried out on 8 sites, which are now at the stage of production.

### **Geological Prospecting and Exploration**

In 2013, by order of KMG NC JSC and supported by the Committee of Geology of the Ministry of Industry and New Technologies of the Republic of Kazakhstan, Kazakh Institute of Oil and Gas (KING) and the Consortium of scientific and industrial geological organizations prepared Atlas of oil and gas and prospective sedimentary basins of Kazakhstan.

It is expected that the important exploration project may be Eurasia project, which is planned to be implemented through a consortium of the leading oil and gas companies in the world. Due to implementation of this project the hydrocarbons reserves of Kazakhstan may be significantly increased.

Within the period of 2000-2013, the total investments in the subsoil use have reached 205.9 billion US Dollars, 9% of which have been directed to perform the Geological Prospecting and Exploration (GPE) - 19.5 billion US Dollars. In 2013, 1.3 billion US Dollars were allocated for the GPE.<sup>44</sup> The main volume is allocated to perform the prospecting and exploration of hydrocarbons (53%) and for groundwater (28%), and only 18% are accounted for the mining sector.

### **3.4. Contribution of the Extractive Industries to the Economy**

According to calculations of the RoK Statistics Agency, in 2013 the share of the oil and gas sector accounted to 19.7%<sup>45</sup> of GDP Report of the MOG shows higher level of oil and gas industry in the GDP - 24%.<sup>46</sup> The entire mining sector (i.e. oil and gas and mining sectors) provides with a third of GDP (33.4%) and 60.4% of the share of the industry (Table 6).

Revenues from oil and gas sector form a half of fiscal revenues (the issues is being considered in detail in Section 3.6.).

According to the RoK Statistics Agency, the volume of exports of crude oil and gas condensate in 2013 amounted to 68.1 mln. tons, in terms of value - 55 bln. dollars, which was 67% of total exports of the country.

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<sup>42</sup> Ibid.

<sup>43</sup> Ibid.

<sup>44</sup> E. Dzhanureyeva. Subsoil Use 2002-2013. Reserves, production, investments. //Kazakhstan. – 2014, No. 3, page 72-79.

<sup>45</sup> The RoK Statistics Agency. Express information No. Э-05-03/156 dated April 21, 2014. GVA for the oil and gas sector has been calculated in accordance with the recommendations of the International Currency Fund, including operations associated with oil (2006)

<sup>46</sup> of the RoK MOG. On results of the activities in 2013 and main mid-term tasks. April, 2014.



**Table 6. Share of the Mining Industry within the Industry Structure of Kazakhstan, %**

Name	2013
<b>Sector of industry – total</b>	<b>100.0%</b>
<b>Mining industry and quarries development, including:</b>	<b>60.4</b>
<b>1. Coal and brown lignite mining</b>	<b>1.2</b>
<b>2. Crude oil and natural gas production</b>	<b>51.0</b>
<i>Crude oil production</i>	<i>50.6</i>
<i>Natural gas production</i>	<i>0.4</i>
<b>3. Mining of metallic ores</b>	<b>4.3</b>
<i>Mining of iron ore</i>	<i>1.4</i>
<i>Mining of nonferrous metal ores</i>	<i>2.9</i>
<b>4. Other sectors of the mining industry</b>	<b>0.7</b>
<b>5. Technical services in the mining industry</b>	<b>3.2</b>

Source: The RoK Statistics Agency. Notes to the Table: the italicized lines are the decoding of the amount specified in the line in bold

### **Employment in the extractive industries**

Data on employment in the extractive industries in absolute terms and as a percentage from the total employment rate are shown in the following Tables.

**Table 7. Share of Employees engaged in the Mining Industry, thous. persons**

Name	2013
Total engaged in the economy	8,570.6
In the mining industry	212.7
Share in the total amount engaged in the economy	2.5%

Source: The RoK Statistics Agency

**Table 8 Number of Employees of the Mining Industry**

Types of Industries	2013
<b>Mining industry, total, including:</b>	<b>212,685</b>
<b>Coal and brown lignite mining</b>	<b>33,553</b>
<i>Coal mining</i>	<i>31,299</i>
<i>Brown lignite mining</i>	<i>2,254</i>
<b>Production of crude oil and natural gas, total, including:</b>	<b>44,384</b>
<i>Crude oil production</i>	<i>44,305</i>
<i>Natural gas production</i>	<i>79</i>
<b>Mining of metallic ores, in total, including:</b>	<b>81,308</b>
Mining of iron ore	21,334

Mining of nonferrous metal ores, total, including:	59,974
<i>Mining of uranium and thorium ore</i>	7,660
<i>Mining of other nonferrous metal ores</i>	52,314
<b>Other sectors of the mining industry</b>	<b>53,440</b>

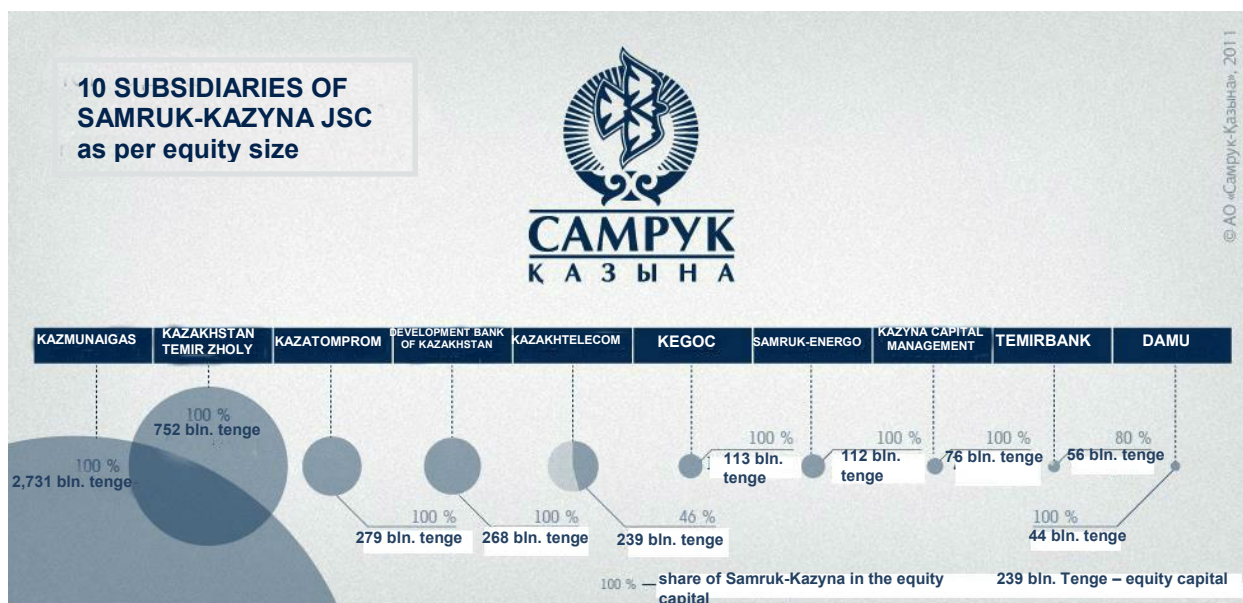
Source: The RoK Statistics Agency

### 3.5. Information of the State Participation in the Extractive Industries

The state participation in the extractive industries is mainly carried out through Samruk-Kazyna NWF JSC which incorporates such companies of the industry as KMG NC JSC (100%), Kazatomprom NAC JSC (100%) and Kazakhmys Corporation LLP (11%) (Figure 4).

According to the letter of the Committee of State Property, in accordance with Governmental Resolution No. 521-ДСП dated May 28, 2013, no state share in Kazakhmys PLC company as well as in ENRC Plc is available.

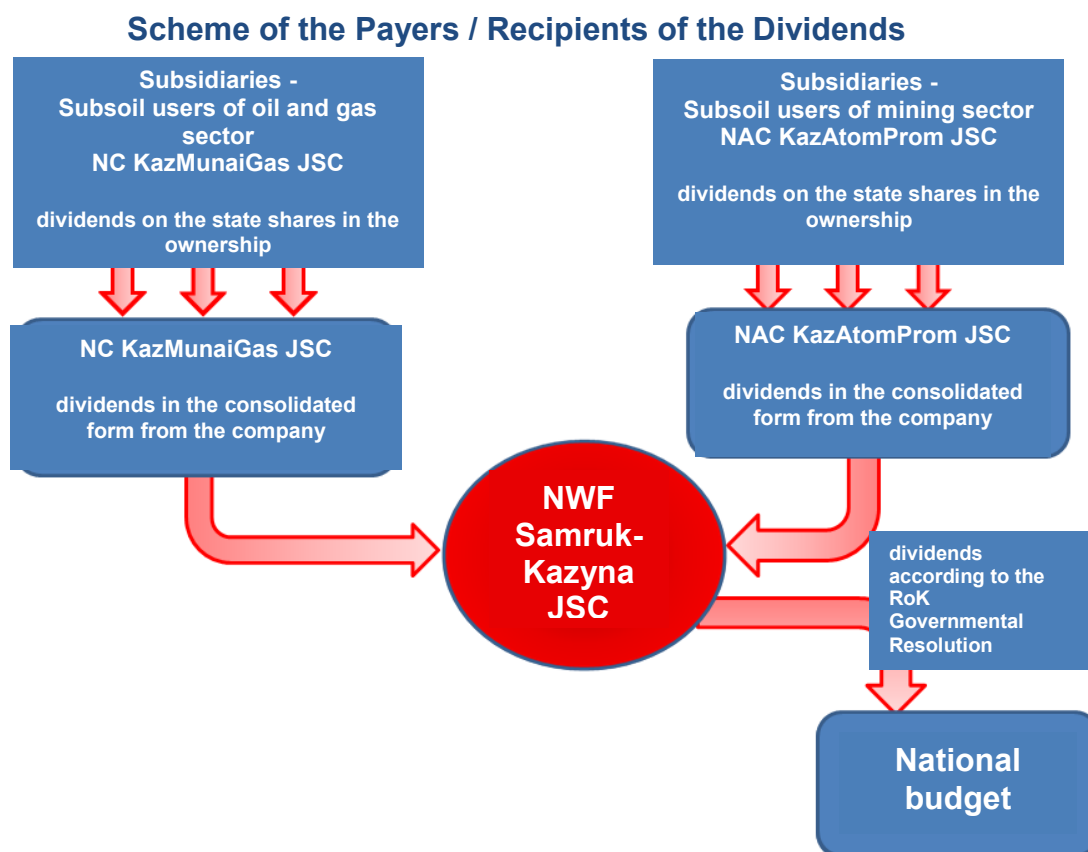
**Figure 3. 10 Subsidiaries of Samruk-Kazyna JSC**



Source: Samruk-Kazyna JSC

Tau-Ken Samruk National Mining Company JSC is a vertically integrated company established to ensure the efficient activity of subsoil use in the exploration, production, processing and sales of solid minerals and is included into the group of the companies of Samruk-Kazyna NWF JSC.

**Figure 4. Scheme of the State Participation in the Extractive Industries**



Subsidiaries pay the dividends to the national companies that are both recipients and payers of dividends (in consolidated form, i.e. from all of its subsidiaries and organizations, including from the mining companies) to Samruk-Kazyna NWF JSC. **Samruk-Kazyna NWF JSC**, as the Recipient, received the dividends for 2013:

- KMG NC JSC accrued the dividends to Samruk-Kazyna NWF JSC in the amount of 83,114,547 thousand tenge.
- Kazatomprom NAC JSC accrued the dividends to Samruk-Kazyna NWF JSC in the amount of 5,385,581 thousand tenge.

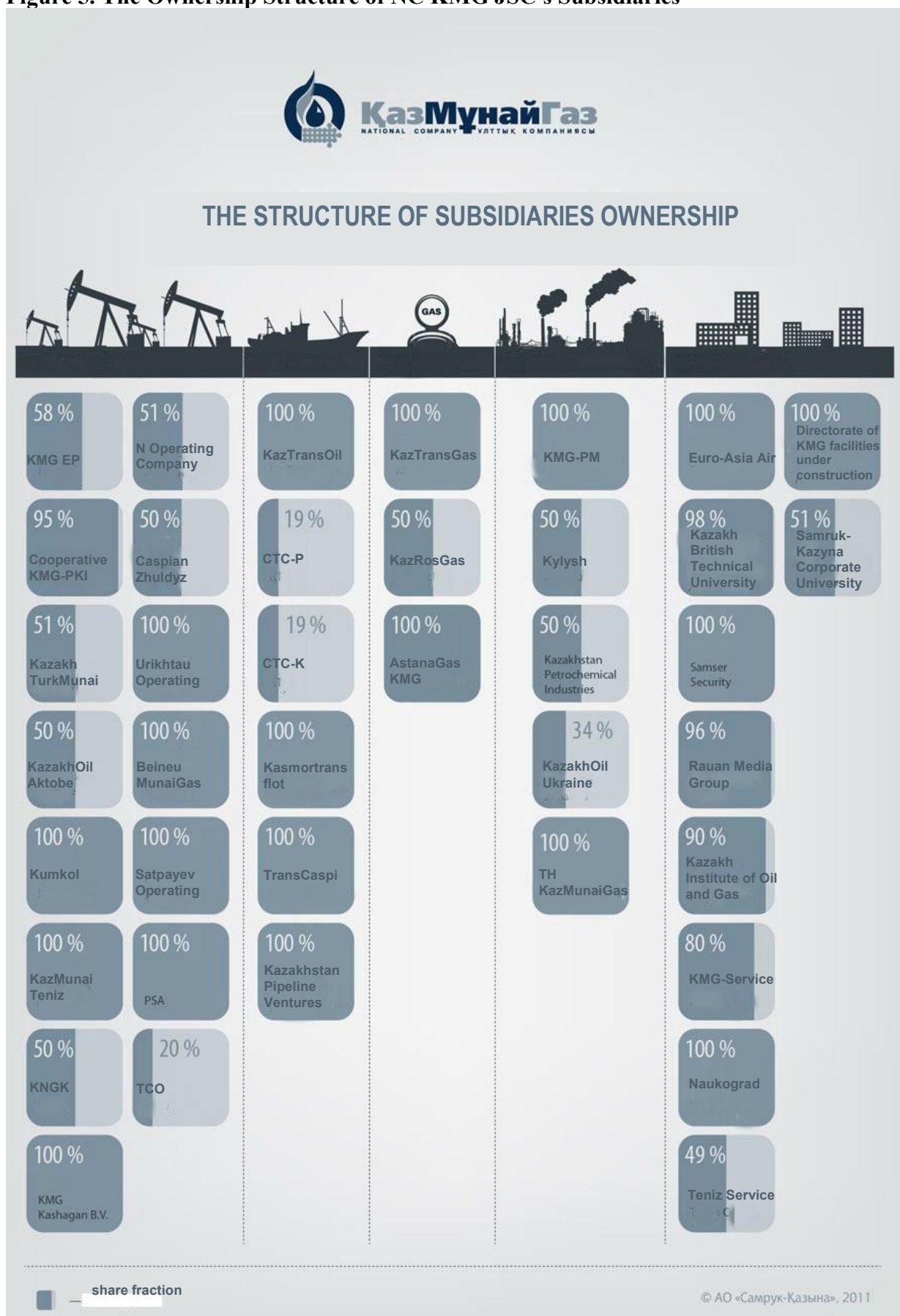
Samruk-Kazyna NWF JSC received the dividends from KMG NC JSC in the amount of 83,114,547 thousand tenge for 2013. No dividends have been received from Kazatomprom NAC JSC because the period of dividends payment is December, 2014.

No dividends have been received from Kazakhmys PLC company, because, according to RoK Governmental Resolution No. 521-ДCII dated May 28, 2013, Kazakhmys PLC has no state share.

No dividends have been received from Tau-Ken Samruk JSC because the company reported that it did not accrue dividends for 2013.

KazMunaiGas National Company JSC (KMG NC JSC) represents the interests of the state in the oil and gas industry. The Minister of Oil and Gas of the RoK is the Chairman of the Board of Directors. KMG NC JSC is a vertically integrated company operating in exploration and production, transportation, marketing of gas, processing and sales as well as other services in the oil and gas sector. KMG NC JSC joins a group of about 250 companies, where it has direct participating interest in 38 companies (the ownership structure of the subsidiaries is shown in Figure 9) and also in the other - through subsidiaries.

**Figure 5. The Ownership Structure of NC KMG JSC's Subsidiaries**



Source: Samruk-Kazyna JSC

KMG Exploration Production JSC is a subsidiary of KMG NC JSC, which owns 57.9% of the total number of shares (according to the Annual Report of the Company as of December 31, 2013). KMG EP JSC is engaged in the exploration, development, production of hydrocarbon resources and acquisition of new oil and gas assets. The company's shares are placed on the Kazakhstan Stock Exchange (KASE), and the global depositary receipts - on the London Stock Exchange (LSE). KMG EP is developing 47 oil and gas fields<sup>47</sup>.

KMG EP JSC has 51% interest in KSEP Investments BV jointly controlled entity, 50% interest in KazgerMunai JV LLP, CCEL and Ural Group Limited BVI (UGL), as well as 33% interest in PetroKazakhstan Inc.

KMG NC JSC provides for 65% of oil transportation, 100% of gas transportation and 50% of tanker transportation, which are carried out in the country. Oil is transported by KazTransOil JSC (the national operator of the trunk pipeline), gas is transported by KazTransGas JSC (the national operator in the gas and gas supply) and tanker transportation is implemented by Kazmortransflot National Maritime Shipping Company JSC.

For 2013 **KMG NC JSC** received the dividends in the amount of 85,139, 924 thousand tenge and 539,871 thousand dollars (Table 9).

**Table 9 Dividends received by KMG NC JSC**

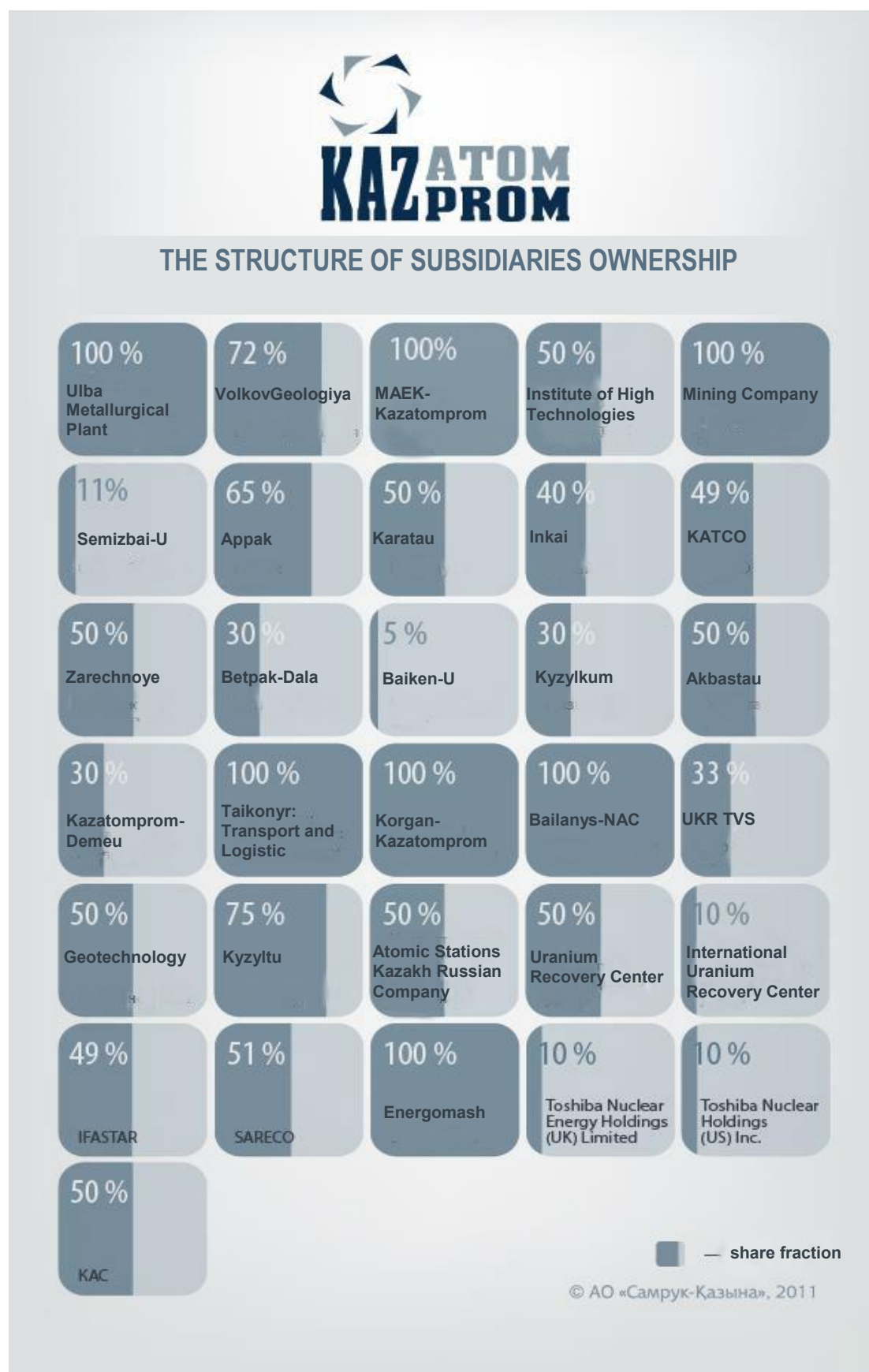
No.	Payer	Amount of Payment, thous. tenge	Amount of Payment, thous. dollars USA
1.	KazMunaiGas Exploration and Production JSC (the state share is 63.22 %)	85,139,924	
2.	Tengizchevroil LLP (the state share is 20 %)		539,871
3.	KazakhturkMunai LLP (the state share is 51 %)	no dividends were paid out	
4.	KazakhOil-Aktobe LLP (the state share is 50 %)		
5.	KazMunaiTeniz OOC JSC		
6.	Kashagan B.V. LLC		
7.	UrihtauOperating LLP		
8.	Satpayev Operating LLP		
9.	KMG Kumkol LLP		

*Source: data of the company's report*

100% of the shares of Kazatomprom National Atomic Company are owned by the state represented by Samruk-Kazyna National Welfare Fund JSC.

<sup>47</sup> Including OzenMunaiGas JSC – 2 fields, EmbaMunaiGas JSC – 40 fields, Kazakh Gas Refinery LLP – 5 fields.

**Figure 6. The Ownership Structure of NAC KazAtomProm JSC's Subsidiaries**



Source: Samruk-Kazyna JSC

**NAC KazAtomProm JSC** received the dividends for 2013 from the subsidiaries in the amount of 9,794,221 thous. tenge (Table 10).



**Table 10 Dividends received by Kazatomprom NAC JSC**

No.	Payer	Amount of Payment, thous. tenge
1.	Mining Company LLP	no dividends were accrued
2.	Betpak Dala JV LLP	1,485,166
3.	Inkai JV LLP	1,136,756
4.	Katco JV LLP	no dividends were accrued
5.	Karatau LLP	4,942,669
6.	Akbastau JV JSC	2,229,830
7.	Semizbai-U LLP	at the stage of exploration, no dividends were paid out
8.	Zarechnoye JV JSC	at the stage of exploration, no dividends were paid out
9.	Baiken-U LLP	no dividends were paid out at the stage of exploration till debts repayment
10.	Appak LLP	no dividends were paid out at the stage of exploration till debts repayment
11.	Kyzylkum LLP	no dividends were paid out at the stage of exploration till debts repayment

Source: data of the company's report

In 2013, the Government imposes the following commitments on Samruk-Kazyna NWF JSC. For December 31, 2013, other reserves of Samruk-Kazyna NWF mainly consist of provisions for obligations on the construction of the following facilities: the Museum of the History of Kazakhstan (KMG NC JSC), the Multifunctional Ice Palace in Astana (KTZ NC ), Shchuchinsk Borovoye Golf Club (KMG NC JSC) and the reconstruction of the World Exhibition Center facility in Moscow (KMG NC JSC). Expenses for the construction provision have been recognized in equity as a distribution to the Shareholder (*Note 17.5*). Increase in the provision was mainly caused by additional instructions of the Government for the construction of the Museum of History of Kazakhstan (23,551 mln. tenge), Shchuchinsk Borovoye Golf Club (13,321 mln. tenge), as well as changes in the initial estimates of provisions for the construction of other facilities.<sup>48</sup> Changes in the initial estimates of the costs for construction may affect the amount of the provisions, and the cumulative effect of such changes may be substantial.

### 3.6. Governmental Incomes forming by the Extractive Industries

The National Fund accumulates a part of the revenues generated by the mining sector of the economy at a favourable pricing environment, on the one hand in order to preserve them for future generations, on the other hand - to maintain the necessary level of public expenses, primarily, social expenses in the case of declining oil prices.<sup>49</sup>

Taxes from the oil and gas companies determined by the list being approved annually by the RoK MF and the RoK MOG shall be sent to the National Fund of the RoK on taxes and payments as defined by law. Other taxes and payments, as well as the taxes paid by other companies of the mining sector, are received by the national budget and local budgets and are not segregated from the taxes being received from other sectors of the economy. Table 1 shows the details of tax revenues to the national or local budget and to the National Fund.

<sup>48</sup> Annual report of Samruk-Kazyna NWF JSC for 2013 (Volume II ). <http://sk.kz/section/5133>

<sup>49</sup> M. Makhmutova (2008) Petroleum Revenues Management: the Concept of the National Fund. Almaty, SFK.

Let's consider the total government revenues generated by the extractive industries in absolute terms and as a percentage from the consolidated public revenues (Table 11). In 2013, the total revenues of the state budget amounted to 7,486 bln. tenge, receipts to the National Fund (according to its annual report <sup>50</sup> amounted to a half of the revenues of the state budget (53.3%). Basically, the National Fund of Kazakhstan accumulates the direct taxes paid by the oil and gas sector, i.e. 73.7% of total revenues of the state budget.

Basically, the National Fund of Kazakhstan accumulates the direct taxes paid by the oil and gas sector, i.e. 73.7% of total revenues of the state budget. The National Fund fully accumulates the share the Republic of Kazakhstan under the Production Sharing Agreements, almost in full - rent export tax (96.2%), bonuses (88.4%), receipts from the subsoil users under the claims on compensation for damage by the organizations of oil sector (90.3%), excess profit tax (96.2%) and the lion's share of the mineral production tax (84.5%).

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<sup>50</sup> Report on establishment and use of the RoK National Fund for 2013. Decree of the President of the RoK No. 835 dated June 10, 2014.



**Table 11. Receipts to the National Fund of the Republic of Kazakhstan in 2013, their Share in the Revenues of the State Budget**

Types of Payments	Receipts to the National Fund of the Republic of Kazakhstan (thous. tenge)	Revenues of the State Budget (thous. tenge)	Share of the Receipts of the National Fund from the Revenues of the Government, %
Receipts	3,991,604,321	7,486,491,000	53.3
including: direct taxes paid by the organizations of oil sector (excluding taxes paid out to the local budgets)	3,396,515,722	1,213,873,000	73.7
<i>including:</i> <i>corporate income tax</i>	<i>1,237,584,840</i>	<i>1,032,737,000</i>	<i>54.5</i>
<i>Excess Profits Tax</i>	<i>158,506,784</i>	<i>6,308,000</i>	<i>96.2</i>
<i>bonuses</i>	<i>21,902,799</i>	<i>2,874,000</i>	<i>88.4</i>
<i>mineral production tax</i>	<i>918,117,121</i>	<i>168,186,000</i>	<i>84.5</i>
<i>rent export tax</i>	<i>880,397,236</i>	<i>3,768,000</i>	<i>99.6</i>
<i>share of the Republic of Kazakhstan on production sharing under the Agreements entered into</i>	<i>180,006,942</i>	<i>0</i>	<i>100</i>
additional payment of the subsoil user performing its activity under the Products Shearing Contract from the organizations of oil sector	0	0	
other receipts from the activities performed by the organizations of oil sector (excluding receipts paid out to the local budgets), including:	34,611,767	55,577,000	38.4
administrative fines, penalties, sanctions and/or charges imposed by the central state authorities and/or their territorial subdivisions on the organizations of oil sector	9,359,240	36,055,000	20.6
other fines, penalties, sanctions, charges imposed by the <i>state institutions to be financed from the state budget</i> on the organizations of oil sector	54,998	816,000	6.3
funds received from the subsoil users under the claims on damage to be compensated by the organizations of oil sector	25,067,798	2,696,000	90.3
Other non-tax revenues from the organizations of oil sector	129,731	16,010,000	0.8

Source: Report on establishment and use of the RoK National Fund for 2013. Decree of the President of the RoK No. 835 dated June 10, 2014. Report on the budget implementation. Statistical bulletin of the RoK MF, December, 2013

### 3.7. Distribution of Incomes from the Extractive Industries

As it has already been stated above, the revenues from the extractive companies of the oil and gas sector are received by the National Fund of Kazakhstan. Revenues from mining companies are received by the national and local budgets depending on the type of tax or payment.

Guaranteed transfer from the National Fund to the national budget in 2013 amounted to 1,380,000 mln. tenge (approximately \$ 9.3 billion). This transfer has no intended use but makes up the general budget revenues. In addition, in 2013 the National Fund

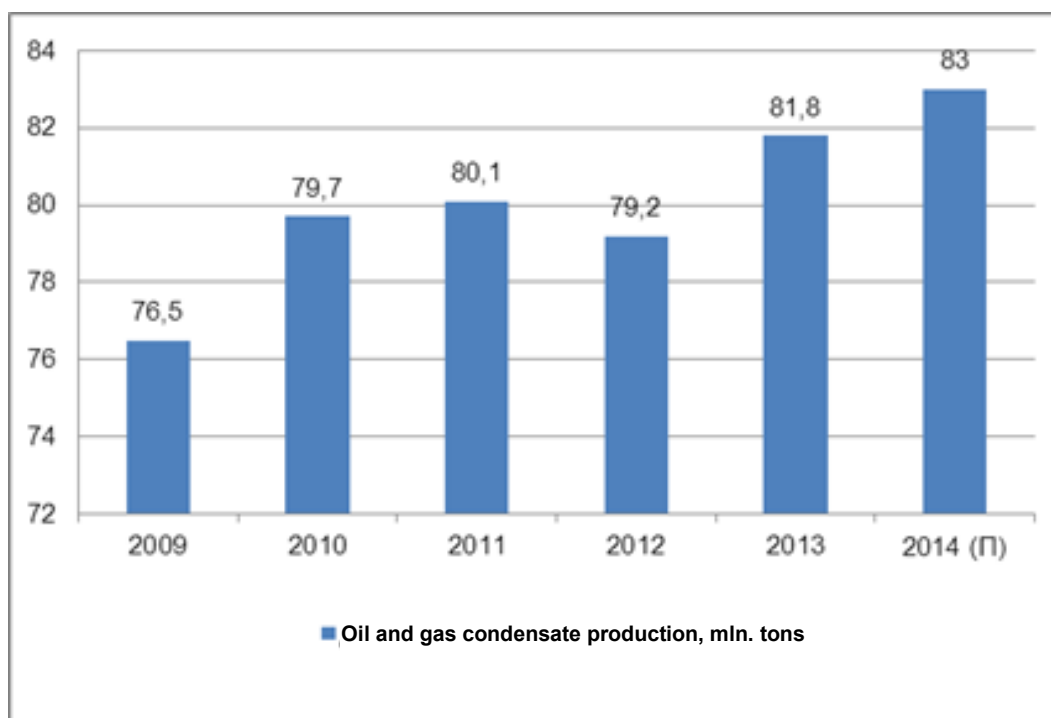
allocated the specific transfers to the amount of 25,500,000 thous. tenge.

### 3.8. Volumes of Extraction and Key Areas where Production is concentrated

#### Oil and Gas

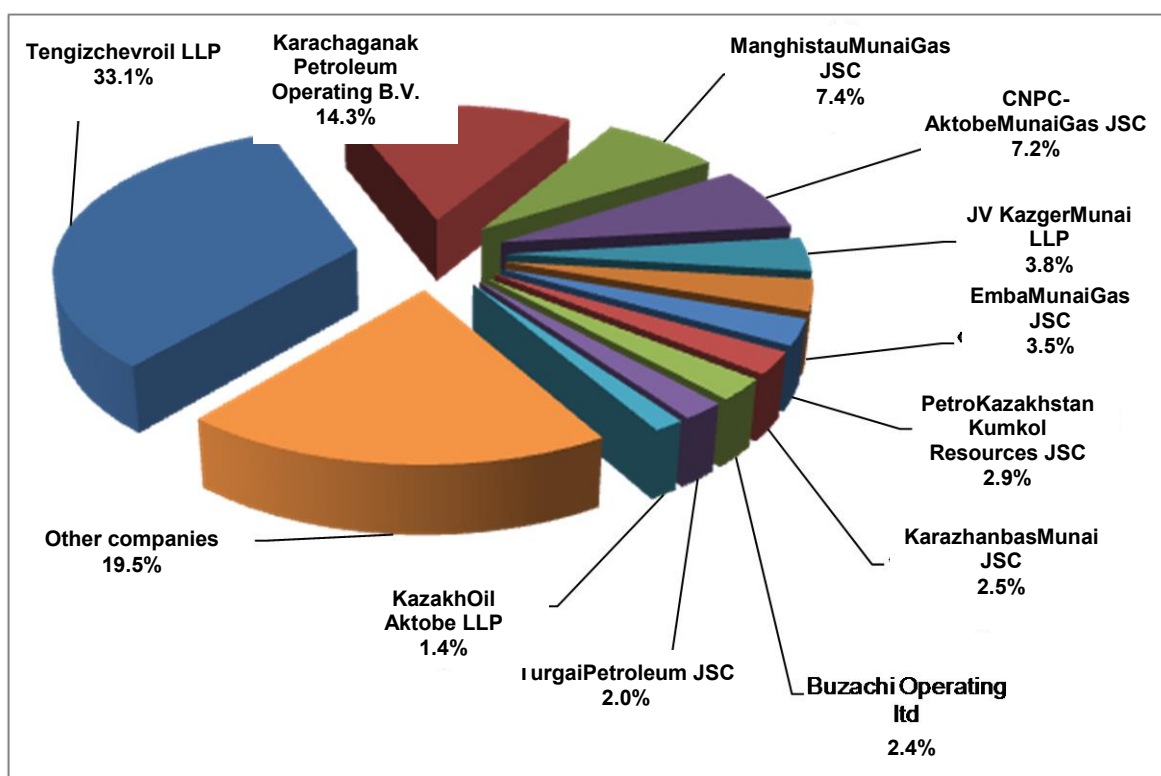
According to the RoK Ministry of Oil and Gas, in 2013 the oil production, including gas condensate, was 81.8 mln. tons. Regionally, the greatest contribution to the oil production was made by the enterprises of Atyrau Oblast that is 32.2 mln. tons (Table in Attachment 5).

**Figure 7. Oil and Gas Condensate Production Performance**



Source: The RoK Ministry of Oil and Gas

**Figure 8. Companies providing with the main production volume of oil and gas condensate in 2013**



Source: The RoK Ministry of Oil and Gas.

In 2013, the peak index in oil production at Tengiz to the amount of 27 mln. tons was reached. Payments to the budget of the country for 20 years of the project implementation exceeded 61 bln. dollars. Also in 2013 – more 11 bln. dollars. In autumn of 2013, the Government of Kazakhstan and TCO signed the Memorandum for future expansion projects. It is the important document for the Kazakh economy, which will help to:

- increase in oil production on the project up to 38 mln. tons per year,
- create about 20 thous. new work places,
- develop the Kazakh sector of metal structures,
- provide the gas and chemical complex in Atyrau with raw materials,
- and other agreements.

The total value of this project is 23 bln. dollars and its completion is planned for mid-2018.

**Table 12. Basic Financial and Economic Indicators of TCO**

Name	Total for 1993-2013	2013
Oil production, mln. tons	282	27.1
Capital investments, bln. dollars	18.5	2.0
Taxes and payments to the RoK budget, bln. dollars	61.9	11.3
Dividends of KMG, bln. dollars	8.6	1.4

Source: The RoK Ministry of Oil and Gas.

In 2013, KPO produced almost 12 mln. tons of liquid hydrocarbons and more than 17 bln. cubic meters of gas at the Karachaganak field.

**Table 13. Basic Financial and Economic Indicators of KPO**

<b>Name</b>	<b>Total for 1998-2013</b>	<b>2013</b>
Liquid hydrocarbons production, mln. tons	136	11.7
Gas production, bln. m <sup>3</sup>	168	17.5
Capital investments, bln. dollars	10.9	0.44
Taxes and payments to the RoK budget, bln. dollars	11.5	1.2
Profitable raw materials of the RoK, bln. dollars	6.6	1.1

*Source: The RoK Ministry of Oil and Gas*

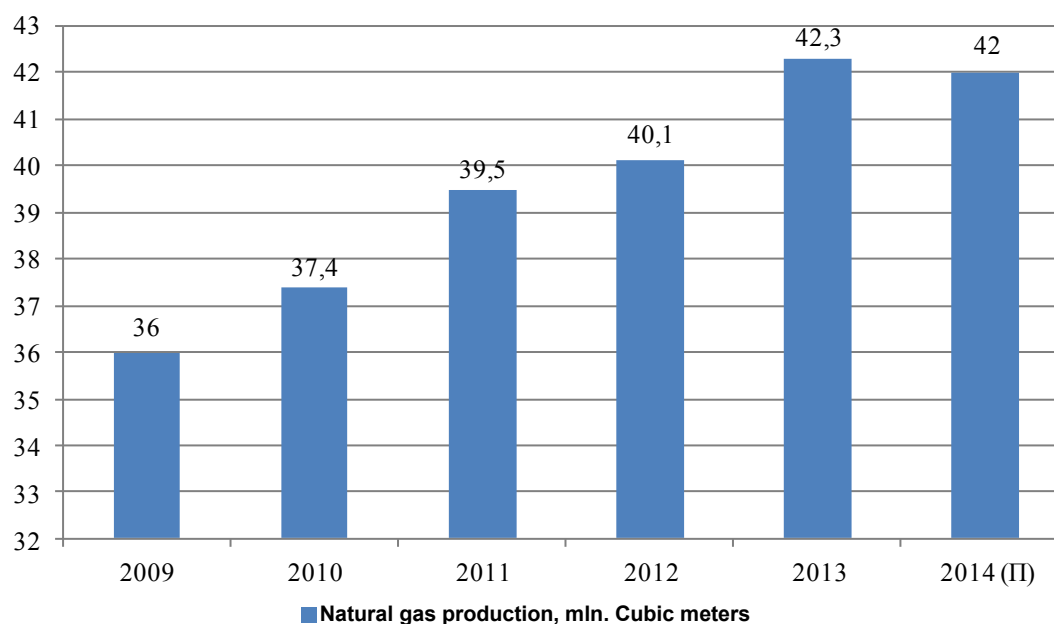
In terms of oil production for 2013 the oil production at the Kashagan field was provided for in the amount of 3.2 mln. tons. The first oil production at the Kashagan field was started in September, 2013. However, due to accidents on the gas pipeline in September and October 2013, the participants in the North-Caspian project decided to stop the production facilities. In connection with this, the actual oil production at Kashagan in 2013 amounted to 47 thous. tons<sup>51</sup>.

According to the RoK Ministry of Oil and Gas, in 2013 the natural gas production was 42.3 billion cubic meters. Gas production is accompanied activity of the oil producing companies. The main share is provided by West Kazakhstan (19.1 bln. cubic meters), Atyrau Oblast (14.4 billion cubic meters) as well as Aktobe (4.3 billion cubic meters) and Manghistau (2.2 billion cubic meters) Oblasts (Attachment 5). The best performance in gas production were provided by Karachaganak Petroleum Operating B.V. (41.4%), Tengizchevroil LLP (34.4%) and CNPC-Aktobe JSC (8.2%).

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<sup>51</sup> Report on the implementation of Strategic Plan No. 134 of the Ministry of Oil and Gas for 2011 - 2015 approved by the Government of the Republic of Kazakhstan dated February 14, 2011. Report period: 2013.

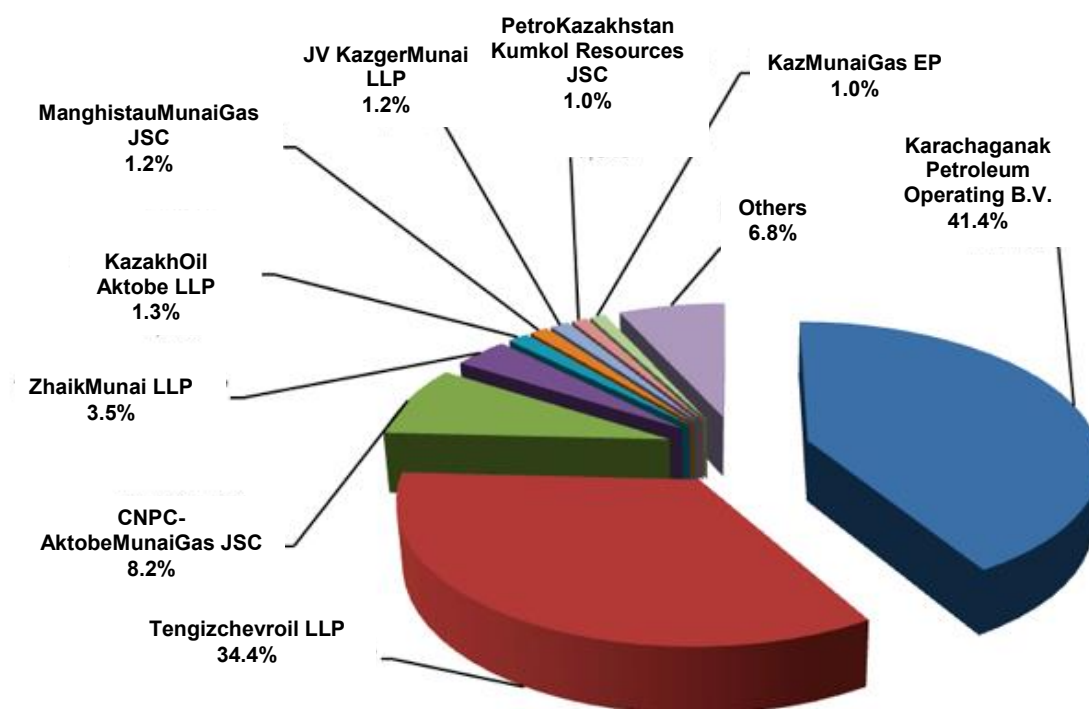
**Figure 9. Gas Production Performance**



Source: The RoK Ministry of Oil and Gas

The best performance in the production of gas has been demonstrated by Karachaganak Petroleum Operating B.V. Company (41.4%) which also is in the lead in production of condensate (88%). The second and the third positions are taken up by Tengizchevroil LLP (34.4%) and CNPC-AktobeMunaiGas JSC (8.2%).

**Figure 10. Companies providing with the main production volume of natural gas in 2013**



Source: The RoK Ministry of Oil and Gas

## **Uranium**

In 2013, uranium mining in Kazakhstan was 22.5 thous. tons<sup>52</sup> (Attachment 5). It should be noted that the RoK Statistics Agency does not disclose data on uranium mining.

Kazatomprom NAC JSC, including participating interests in subsidiaries and affiliates, in 2013, mined 12.6 thous. tons of uranium.<sup>53</sup> Sales volumes under the contracts of Kazatomprom NAC JSC were 10.2 thous. tons of uranium concentrate.

The largest uranium mining company in the world is Kazatomprom NAC JSC with a production volume of 12.6 thous. tons of uranium in 2013.

In 2013, Rosatom State Corporation became the owner of 100% shares of Uranium One Canadian Uranium Mining Company.<sup>54</sup> Uranium One Inc. is uranium mining company registered in Canada. It owns the shares in such Kazakh deposits as Akdala and South Inkai (70%), Karatau (50%) and Kharassan-1 (30%).

## **Coal**

In 2013, 114.6 mln. tons of coal was mined, of them 63.9% was mined by Pavlodar Oblast and 27.9% - by Karaganda Oblast (Attachment 5).

Ultimately, the coal will continue to play the significant role in the energy sector. To meet the needs in the coal, its mining is projected to be increased up to 123.0 mln. tons in 2014<sup>55</sup>.

The need for coal by 2015 will amount to 94.2 mln. tons, including 68.2 mln. tons for energy-producing enterprises of the country.

## **Gold**

42.3 tons of gold were mined in Kazakhstan in 2013, of them 58.4% were mined by East Kazakhstan Oblast, then Akmola Oblast (18.7%), Kostanai (11.4%) and Karaganda Oblast (8.3%) (Attachment 5).

## **Silver**

Silver production (unfinished and semi-finished or in powder form) was 963.5 tons (Attachment 5). East Kazakhstan is one of the main regions in the Republic as the producers of fine silver.

## **Copper**

In 2013, production of refined raw, non-alloyed copper amounted to 350.8 thous. tons, 78% of them was accounted for Karaganda Oblast (Attachment 5).

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<sup>52</sup> Web-site of Samruk-Kazyna NWF JSC <http://sk.kz/news/view/3784>

<sup>53</sup> Kazatomprom mined 12.6 thous. tons of uranium in 2013. February 12, 2014 <http://sk.kz/news/view/3784>

<sup>54</sup> Atomredmetzoloto OJSC. Annual report for 2013.

<sup>55</sup> The RoK Governmental Resolution No. 1129 "On Approval of the Program for the Electric Power Development in the Republic of Kazakhstan for 2010 - 2014" dated October 29, 2010.

## **Lead and Zinc**

In 2013, East Kazakhstan Oblast produced 100% of the republican volume of raw lead-91.1 thous. tons (Attachment 5), 86.4% of which was exported.

In 2013, East Kazakhstan Oblast produced 100% of the volume of raw zinc - 320.1 thous. tons, 80.8% of which was exported.

## **Iron ores**

According to the RoK Statistics Agency, in 2013 it was produced 51.7 mln. tons of iron ore, which was less by 1.6% than in 2012. 75.9% of the total volume of mined iron ores is accounted for Kostanai Oblast and 22 % - for Karaganda Oblast (Attachment 5).

## **Manganese ores**

99% of mining of manganese ores is accounted for Karaganda Oblast – 2.8 mln. tons in 2013 (Attachment 5).

## **Bauxites**

Aluminum (bauxite) in 2013 was mined in Kostanai Oblast and was 5.2 mln. tons (Attachment 5).

## **Chromites**

Chrome ore mining in 2013 was 5.2 mln. tons, mining was carried out only in Aktobe Oblast.

## **3.9. Export of Products of the Extractive Industries**

Exports of the mining sector in 2013 according to the Statistics Agency of Kazakhstan amounted to 85.5% of total exports of the country, including the export of oil and gas condensate accounted for 67%. The unit costs for the export of 1 ton of oil amounted to about \$ 815.

According to the statistical information of the RoK Customs Control Committee, exports of oil and gas condensate in 2013 from the regions of Kazakhstan amounted to 70.3 mln. tons (Attachment 5). According to the RoK Ministry of Oil and Gas<sup>56</sup>, the export of oil and gas condensate from Kazakhstan in 2013 at first time was more 72 mln. tons. According to the RoK Statistics Agency, in 2013 Kazakhstan exported 68.158 mln. tons of oil and gas condensate, which was more by 0.1% than in 2012.

In which countries are the products of the extractive industries supplied? The table shows the main export directions in 2013 according to the RoK Agency for Statistics and the RoK Customs Control Committee (more detailed data is given in Attachment 5).

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<sup>56</sup> Notes for the statement of U. Karabalin (the Minister of Oil and Gas of the RoK) in the RoK Parliament in April 7, 2014.

**Table 14. The Main Directions of the Products Export**

Type of Products	Countries to which the products are exported from Kazakhstan
Oil and gas condensate	Italy, China, the Netherlands, Austria, France, Romania, Canada, Switzerland
Gas	Russia, Ukraine, Poland, Switzerland
Gold	Switzerland, Italy
Silver	Switzerland, Great Britain, Hong Kong
Copper	China, Great Britain, Turkey
Lead	Spain, China
Zinc	China, Turkey, Russia
Chrome ores	Russia, China
Iron ores	Russia, China, Kyrgyzstan
Manganese ores	Russia, China
Uranium	China, Russia, France, Kyrgyzstan, Canada, USA, India
Coal	Russia (main importer), Finland, Kyrgyzstan, Ukraine, Greece, China

In 2013, 15.4 tons of gold were exported, 95% of which (or 14.6 tons) as related to the total volume of exports of the gold are accounted for Switzerland (Attachment 5).

Almost all volume of the silver produced in Kazakhstan is exported to: Switzerland - 60.6% of total exports of silver, Great Britain - 26.5% and Hong Kong - 10.3%.

377.6 thous. tons of copper were exported in 2013. The main importers of copper are China (59.2% of total exports), 19.5% is accounting for the UK and Turkey.

56% of the total volume of lead export is accounted for Spain and 43% for China.

The main importers of zinc are China - 59% of total exports and Turkey - 33.4%.

87.1% of the total volume of export of chromite ores is accounted for Russia.

16.3 thous. tons of iron ores were exported in 2013. The main importers of iron ores are Russia - 56.3% of total exports and China - 43.4%.

90% of the total volume of export of manganese ore is accounted for Russia.

In 2013, 30.7 mln. tons of coal were exported. Almost all exports of coal are accounted for Russia.

In 2013, exports of uranium (excluding Stepnogorsk Mining-Chemical Plant) was 23.4 thous. tons.<sup>57</sup> Attachment 5 shows the figures of uranium exports by regions of Kazakhstan according to the Customs Control Committee of the Republic of Kazakhstan. It should be noted that the RoK Statistics Agency does not disclose data on uranium export.

<sup>57</sup> Web-site of Samruk-Kazyna NWF JSC <http://sk.kz/news/view/3784> Annual report of NAC Kazatomprom for 2013 has not been yet published

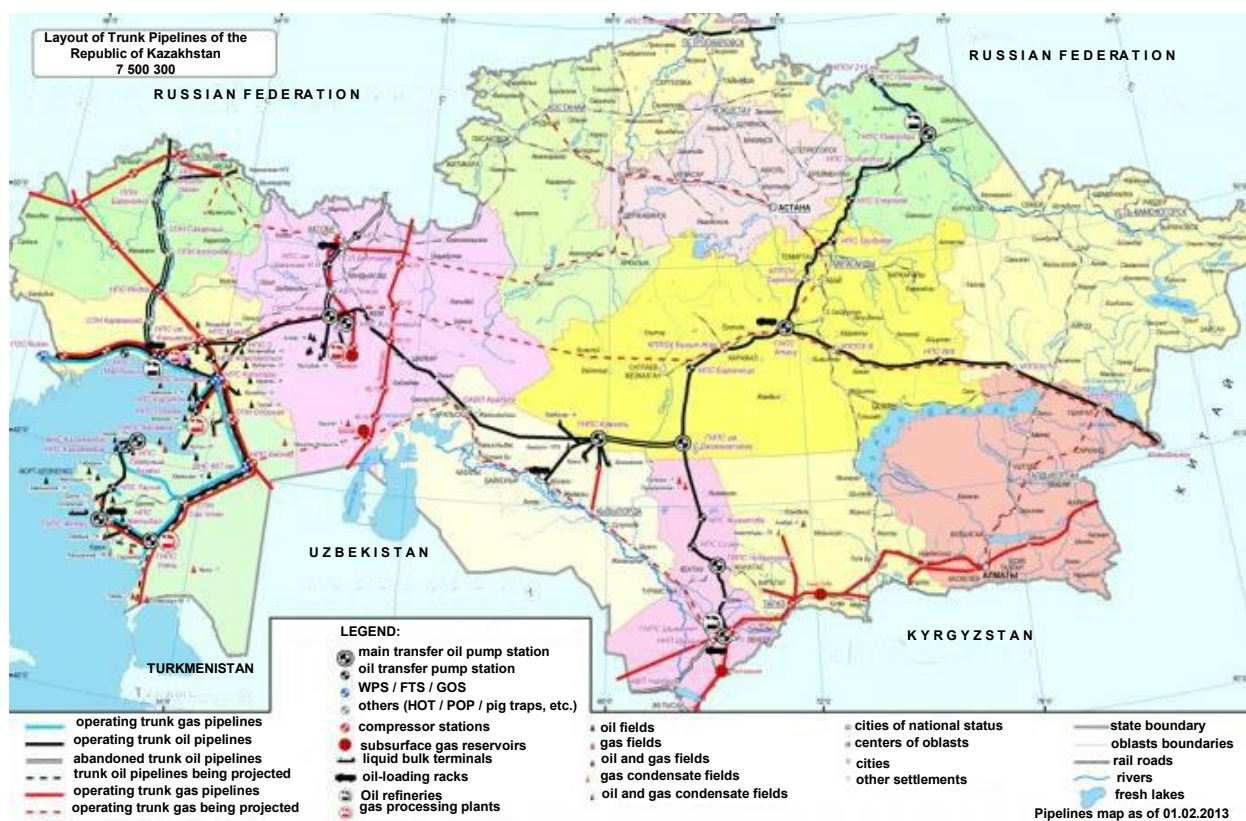


Oil and gas are transported by the subsidiaries and affiliates of KMG NC JSC:

- KazTransOil JSC;
- Kazmortransflot NMSC JSC;
- KMG-Transcaspian LLP;
- Kazakhstan Pipeline Ventures LLC;
- KazTransGas JSC;
- AstanaGas KMG LLP.<sup>58</sup>

Development of the export and transit potential of Kazakhstan is one of the main directions of the state policy.<sup>59</sup> Formation of new and expansion of the existing export systems is actual for today. To improve the efficiency of use of the oil and gas resources it is necessary to continue the search and implementation of the projects on transportation of Kazakh hydrocarbons to the most attractive sales markets while minimizing the transportation costs. Development of the capacities and directions of oil and gas exports shall comply with prospective production volumes and domestic consumption, the presence of long-term agreements with transit countries, the level of demand and situation at the world markets of consumption.

**Figure 11. Trunk Pipelines Layout**



To expand and diversify the export routes for transportation of Kazakh oil the work on implementation of the following projects is being performed: phased expansion of the Caspian Pipeline Consortium oil pipeline, the creation of the Kazakhstan Caspian Transportation System with connection to Baku - Tbilisi - Ceyhan pipeline and increase

<sup>58</sup> [www.kmg.kz/group\\_companies/subsidiary/](http://www.kmg.kz/group_companies/subsidiary/)

<sup>59</sup> Report of S. Mynbayev, the Minister of Oil and Gas, at the collegium of the Ministry on the results of 2012. January 28, 2013.

of the capacity of the Kazakhstan China oil pipeline. Figure 11 shows the trunk pipelines layout.

In 2013, 40% of total volume was exported through the CPC, along the route Atyrau-Samara - 21%, Atasu-Alashankou - 17%, the seaport Aktau - 9%, by railway - 12%.<sup>60</sup>

It is impossible to allocate the revenues from transportation, mining sector and/or oil and gas in the budget, because the amounts of taxes and other obligatory payments to the budget shall be paid in whole from all the activities of the companies engaged in transportation and, are not divided separately on the activities.

Given the oil pipeline expansion projects at the balanced production of oil and gas condensate, export will be increased on the basic directions:<sup>61</sup> CTC and Kazakhstan - China.

**Figure 12. CPC Route**



### 3.10. Oil Transportation

Being a subsidiary of KMG NC JSC, KazTransOil JSC is a national operator of oil trunk pipelines and the owner of the largest system of oil trunk pipelines with the total length of 5,495.23 km.

KazTransOil JSC is mainly engaged<sup>62</sup> in oil transportation (regulated services of acceptance, delivery, transshipment, unloading, loading, storage, and mixing of oil) through a system of oil trunk pipelines (OTP).

In accordance with the current legislation, the oil transportation services are provided to consumers along the current oil transportation routes in a system of OTPs in accordance with the oil transportation schedule through oil trunk pipelines approved by the Ministry of Oil and Gas of the Republic of Kazakhstan under the established procedure and the contracts of oil transportation services entered into between KazTransOil JSC and service consumers in accordance with standard contract of oil transportation services

<sup>60</sup> Ibid.

<sup>61</sup> Ibid.

<sup>62</sup> The annual report of KazTransOil for 2012 is available on [www.kaztransoil.kz](http://www.kaztransoil.kz)

approved by resolution No. 1194 of the Government of the Republic of Kazakhstan dated November 28, 2003.

Oil is transported through the system of OTPs owned by KazTransOil JSC towards the following directions:

1. Oil supplied to domestic market: Atyrau Refinery Plant LLP, PetroKazakhstan Oil Products LLP, Pavlodar Oil Chemistry Plant LLP, and CASPIBITUM LLP (bitumen plant based on APP)
2. Oil exported through Atyrau-Samara oil pipeline.
3. Oil loaded to tankers at Aktau Port.
4. Oil loaded to rail tank cars at OPS named after T. Kasymov and Shagyr BOS.
5. Oil transshipped to other oil pipeline systems: CPC-K JSC, Kazakhstan Chinese Oil Pipeline LLP (Atasu-Alashankou, Kenkiyak-Kumkol), and MunaiTas NWPC JSC.

Attachment 6 specifies transportation rates and incomes of KazTransOil. As noted above, it is impossible to distinguish oil transportation incomes because taxes and other mandatory payments to the budget are paid based on all the activities of the company, and are not broken down by specific activities.

### **3.11. Gas Transportation**

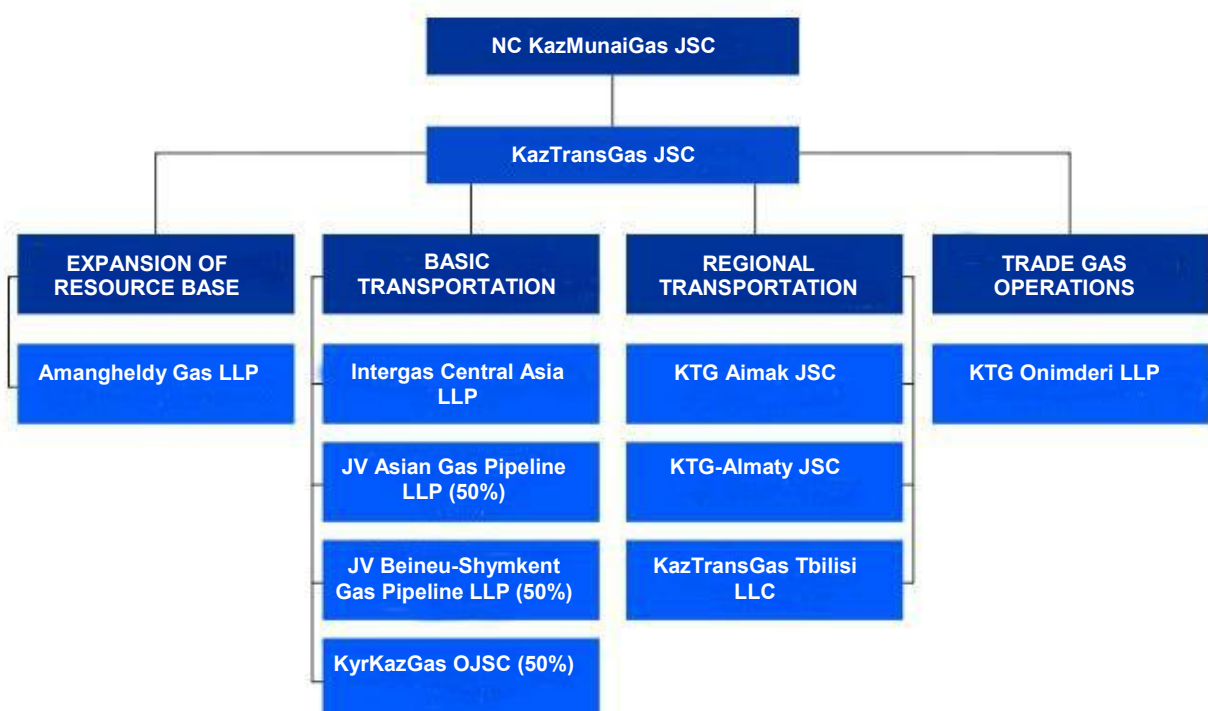
Being a subsidiary of KMG NC JSC, in accordance with Resolution No. 914 of the Government of the Republic of Kazakhstan dated July 5, 2012, KazTransGas JSC is a national operator in the gas sector and the gas supply sector.

KazTransGas JSC is a member of KMG NC JSC, and controls national main transport gas pipeline network with the total length of over 17,700 km and annual design throughput of up to 190 billion cubic meters (actual throughput is up to 160 billion cubic meters per annum). Natural gas from Turkmenistan and Uzbekistan is transported through Kazakhstan to China and Russian Federation.<sup>63</sup>

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<sup>63</sup> Annual report of KazmunaiGas NC JSC for 2013.

**Figure 13. Gas Transmission Industry Control Scheme**



Source: KazTransGas JSC <http://www.kaztransgas.kz/index.php/ru/o-kompanii/obshchaya-informatsiya>

The total length of Kazakhstan gas trunk pipeline transportation system is over 11,000 km, and its maximum capacity is 190 bln. cubic meters per annum. There are three underground gas storage tanks with the total volume of active gas of 4.12 billion cubic meters.

The existing gas pipeline system of Kazakhstan, which was as a part of pipelines of former USSR, now mainly serves transit flows of natural gas from Central Asia to European part of Russia, Ukraine, and Caucasus countries. The absence of connections between main gas trunk pipelines will not allow to re-distribute gas among regions of Kazakhstan, in particular, from western region to southern and central oblasts.

At the same time, the project of construction of trunk gas pipeline Kazakhstan - China in Beineu-Bozoi-Shykment area is among all intended for supply of gas to the most populated regions of Kazakhstan.<sup>64</sup>

In 2006, Agreement of Counter Deliveries of Gas was entered into between Gasprom OJSC, Uzbekneftegas NHC, and KNM NC JSC for supply of gas to domestic market. After gas pipeline Beineu-Shymkent is constructed, it will improve energy security of Kazakhstan, and will ensure that gas will be supplied from western gas production regions to southern regions of Kazakhstan, and thus, it will decrease the dependence from deliveries of gas from Uzbekistan.<sup>65</sup>

The gas pipeline route goes in Mangistau, Aktobe, Kyzylorda, and South Kazakhstan Oblasts. Gas pipeline Beineu - Shymkent connects all the main gas trunk pipelines such

<sup>64</sup> Ibid.

<sup>65</sup> Report of S. Mynbayev, the Minister of Oil and Gas, at the collegium of the Ministry on the results of 2012. January 28, 2013.



as Central Asia - Center, Bukhara - Urals, Bukhar Gas Production Region - Tashkent - Bishkek - Almaty, Kazakhstan - China.<sup>66</sup>

The implementation of the project will allow to gasify previously non-gasified areas of Kyzylorda Oblast, northern areas of South Kazakhstan, Zhambyl and Almaty Oblasts with the total population of up to 2 mln., and to cover about 400 localities. The implementation of the project will lead to improvement of social and economic status of regions along the gas pipeline route.<sup>67</sup>

Based on multi-vector principles of supply of hydrocarbons to both domestic and foreign markets, Kazakhstan strives to develop all economically profitable routes for transit and export supplies of natural gas.<sup>68</sup> After gas pipeline Kazakhstan - China is constructed, it will improve transit and export potential of Kazakhstan. On August 18, 2007, Agreement on Cooperation in Construction and Operation of Kazakhstan - China Gas Pipeline, which originates from Turkmenistan, was signed between the Government of the Republic of Kazakhstan and the Government of the People's Republic of China. The gas pipeline is intended for transportation of Turkmenistan and Kazakhstan gas. At the end of 2009, the 1st string was commissioned, and in October 2010, the 2nd string of the first part of pipeline Kazakhstan - China was commissioned. The capacity of the 1st part of gas pipeline Kazakhstan - China was increased to 30 billion cubic meters per annum in 2012, and later, the capacity will be increased to 40 billion cubic meters per annum. Currently, the gas pipeline transports Turkmenistan gas through Kazakhstan (Attachment 5 specifies volumes and incomes from transit of gas). After Beineu - Shymkent gas trunk pipeline is constructed, Kazakhstan will be able to export its gas to China, and the pipeline will connect the oil and gas deposits of Kazakhstan and Turkmenistan - China pipeline.

The gas is transported by transit through Kazakhstan by main gas trunk pipelines:

- Central Asia - Centre towards Uzbekistan - Kazakhstan - Russia (Turkmenistan and Uzbekistan gas);
- Bukhara Gas Production Region - Tashkent - Bishkek - Almaty - towards Uzbekistan - Kazakhstan (Uzbekistan gas);
- Orenburg - Novopskov and Soyuz gas trunk pipeline - towards Russia (Russian gas);
- Bukhara - Urals towards Russia (Turkmenistan gas).

According to the RoK Statistics Agency 20.6 billion cubic meters of gas were exported in 2013 (Attachment 5). 39.8 % of all the gas are exported to Russia, and 34.4 % to Ukraine (Attachment 5).

In accordance with Law of the Republic of Kazakhstan "On Gas and Gas Supply", the national operator of gas sector and gas supply sector, KazTransGas NC JSC<sup>69</sup> is required to gasify the regions of Kazakhstan. The projects will be implemented in accordance with General scheme of gasification approved by the Government. The systematized gasification of the regions, optimized schemes of gasification, and prioritized and sequenced activities must accelerate the regional schemes of gasification of all the oblasts including Almaty and Astana.

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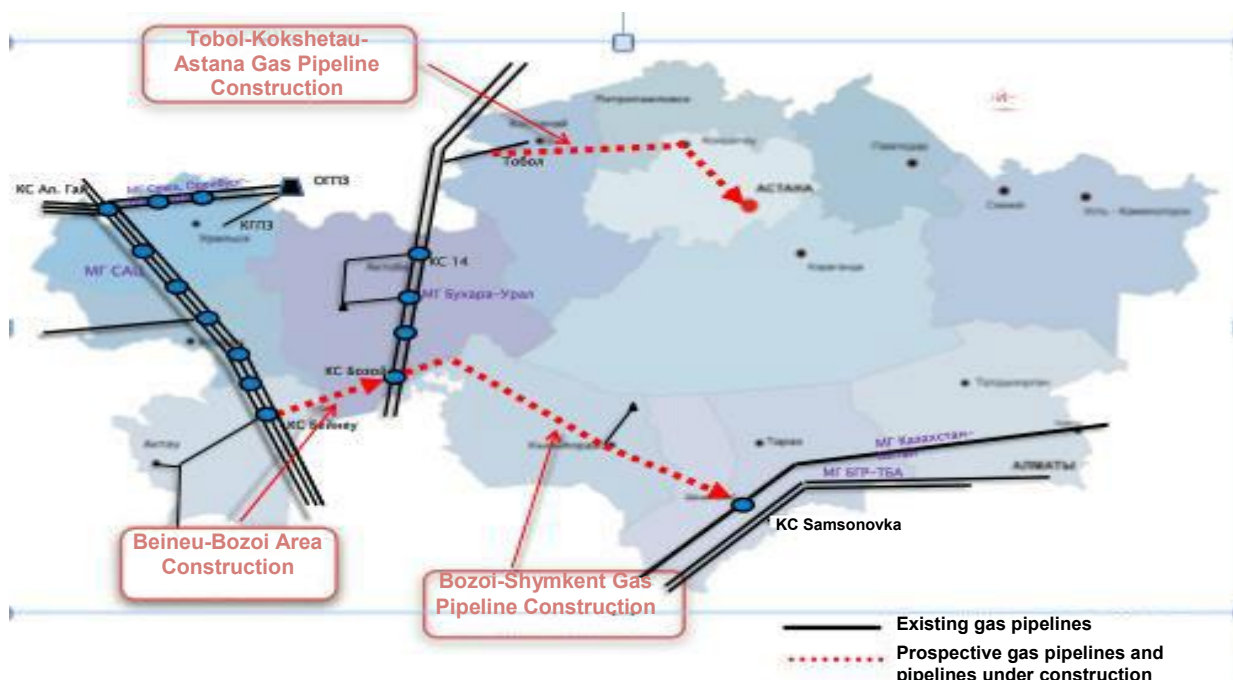
<sup>66</sup> Ibid.

<sup>67</sup> <http://www.kaztransgas.kz/index.php/ru/o-kompanii/obshchaya-informatsiya>

<sup>68</sup> Ibid.

<sup>69</sup> In accordance with Resolution No. 914 of the Government of the Republic of Kazakhstan dated July 5, 2012, KazTransGas JSC is appointed the national operator of gas sector and gas supply sector.

**Figure 14. Gas Pipeline Layout**



Source: The RoK Ministry of Oil and Gas

### 3.12. Transportation of Products of the Mining Sector

Rail road is used for transportation of the products of mining sector.

For transportation of goods between carrier and consignor, transportation contract is entered into<sup>70</sup> by preparation of a railway bill.

In accordance with Law No. 266-II of the Republic of Kazakhstan "On Rail Transport" dated December 8, 2001, a railway bill specifies consignor, i.e. sender of the goods.

As a rule, subsoil users engage a forwarder, i.e. the person who arranges goods transportation, and is specified in transportation documents as a payer of transportation under transportation forwarding contract.

Thus, while entering into a transportation contract with forwarders, KTZh NC JSC does not always have information on routes and volumes of the goods being transported for each subsoil user including governmental companies involved in transportation, or other information about the taxes paid or other payments to be made to the budget of the Republic of Kazakhstan,

In addition, the goods transportation rates in the Republic of Kazakhstan depend on: type (name) of goods, route and distance, type and ownership of rolling stock, load of rail tank cars, etc. The goods transportation cost is calculated under the same procedure for all the consumers of the services at the existing rate guidelines subject to adjustment ratios established by the authorized body.

Therefore, KTZh NC JSC notes that it is impossible to calculate the rate, and provide information about the goods transported by subsoil users.

<sup>70</sup> Resolution No. 682 of the Government of the Republic of Kazakhstan 'On approval of Rules of transportation of goods by rail transport' dated June 24, 2011

### **3.13. Information on the Process and Register of Licensing and Submission of Licenses**

From the 2nd half-year of 2012, the licenses are automatically issued in E-Licensing State Database Information System<sup>71</sup>. The applicants can obtain license through E-licensing web portal for the activities in Section "Subsoil Use", or change the details of previously issued hard-copy license, and obtain electronic license certified by digital signature with bar code for 15 subtypes of activities.

There is state electronic register of licenses, i.e. information system containing the details of issued, changed, suspended, resumed or cancelled licenses, and branches, representative offices (facilities, points, sites) engaged in licensable activity (sub-activity), which forms identification number of licenses issued to licensees on centralized basis. <http://elicense.kz>. On website of Committee <http://mgm.gov.kz/news/136>, Section "Register of licences issued" contains the details on the licences issued in 2012 - 2014, and specifies: number of license (or number of attachment to license), date of issue, type (subtype) of activities, individual identification number, business identification number, taxpayer's identification number, certificate of state registration (number and date of issue), legal address of company, its production base and branches.

### **3.14. Information on Beneficial Right**

The term "beneficiary owner" in respect of the company means individual/s who is directly or indirectly entitled to own or control the assets of a corporation. The said individual/s controls the activities of the company or obtains income as a result of activities of the corporation.

According to Law No. 220-I of the Republic of Kazakhstan "On Limited Liability Partnerships and Additional Liability Partnerships" dated April 22, 1998, LLP shall be formed according to memorandum of association which must contain a list of the founders. Clause 4 of Article 14 of the said Law sets forth that the memorandum of association of a limited liability partnership is a document of commercial secret, unless otherwise set forth with the memorandum of association, and must be submitted to governmental or other bodies, and the third parties only by the resolution of bodies of the partnership or in the cases established by the laws.

Article 126 of the Civil Code of the Republic of Kazakhstan (General Part) guarantees protection of service or commercial secret if the said information has actual or potential commercial value because it is unknown to the third parties, and there is no free access to the information on lawful basis, and the holder of information takes measures to protection of its confidentiality,

According to the established practice, as a rule, this provision is applicable to both EITI companies, which are partnerships, and other legal entities.

Kazakhstan has no register of corporate organization beneficiaries open for public, who participate in tenders, or operate assets in extracting sector, or invest in mining sector, with specification of the names of beneficiaries and their participation level. This requirement is planned to be introduced from January 1, 2016 by the resolution of the EITI Board.

In our opinion, in the future, it is necessary to put this provision into laws so that the companies meet the EITI requirement.

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<sup>71</sup> General information on electronic licensing can be obtained on E-licensing web portal at <http://elicense.kz>.

### 3.15. General Information on the Contracts

According to the Ministry of Oil and Gas<sup>72</sup>, in the Republic of Kazakhstan, 203 hydrocarbon use contracts are registered including 172 ones (84.7%) setting forth numerical local content obligations, and 31 ones (15.3%) setting forth no numerical local content obligations.

Out of these, 21 contracts have protocols setting forth that from January 1, 2012, subsoil users undertook minimum local content obligations. The RoK MOG establishes specific numerical obligations in subsoil use contracts. In 2012, 203 subsoil use contracts were monitored including 2 ones being placed into trust, and: 61 hydrocarbon exploration contracts, 56 hydrocarbon production contracts, 73 combined hydrocarbon exploration and production contracts, which are implemented on the basis of Production Sharing Agreements (PSA) and 13 contracts with Tengizchevroil LLP. July 2, 2012, the Republic Kazakhstan being represented by KazMunaiGas NC JSC became a contractor of Karachaganak project with 10 % share.

In 2012, no new tenders were performed according to the moratorium being in force.

### 3.16. Information on Production Sharing Agreements

According to the MOG, the following PSAs were signed in Kazakhstan:

- Tengizchevroil LLP (TCO);
- Kazakhstan branch of Karachaganak Petroleum Operating B.V. (KPO);
- NCOC;
- Zhaikmunai JV;
- Maersk Oil Kazakhstan GmbH;
- Potential Oil LLP;
- Kurmangazy Petroleum LLP;
- KazMunaiGas NC JSC;
- Tyub-Karagan Operating Company B.V.;
- Maersk Oil Kazakhstan GmbH (Temir);
- Sagiz Petroleum Company LLP;
- Precaspian Petroleum Company LLP;
- Branch of Saigak Kazakhstan B.V.;
- Branch of Caspi Meruerty Operating Company B.V.

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<sup>72</sup> Report of Minister and Oil and Gas, S. Mynbayev, at the collegium on the results of 2012. January 28, 2013 <http://www.primeminister.kz/page/doklad-ministra-nefti-i-gaza-smynbaeva-na-kollegii-vedomstva-28-janvarja-2013-goda>



### 3.17. Information on Local Content

The legislation on development of local content in goods, work or services in the subsoil use sector is intended for stimulating subsoil users to search for local suppliers and contractors, and large investments in increasing the potential and production transfer. In accordance with Law of the Republic of Kazakhstan "On Subsoil Resources and Subsoil Use" dated June 24, 2010, Rules of acquisition of goods, work and services when subsoil use operations are performed were elaborated and approved.<sup>73</sup>

#### **Priorities of activities of governmental regulators on local content issues**

- Implementation of the initiative of transparency in procurements required for subsoil use projects
- Information support of domestic producers/providers of goods, work or services for oil and gas industry and mining sector, and subsoil users
- Assistance to Kazakhstan enterprises in establishment of new production facilities involving advanced technologies and in implementation of offset cooperation
- Collection and processing of information on local content in procurement of subsoil users
- Ensuring that "[Register of Goods, Work or Services used for Subsoil Use Operations, and their Producers/Providers](#)" Governmental Information System runs, which allows to perform electronic procurement.
- Provision of information on share and structure of local content in procurement of subsoil users
- Participation in elaboration of methodology documents, regulatory and legal acts on local content
- Assistance to Kazakhstan enterprises in establishment of new production facilities, implementation of offset cooperation, and establishment of maintenance stations in Kazakhstan for expensive and high-tech equipment made abroad, and in attraction of advanced technologies.
- Holding trainings and seminars for explanation of procedure of application of Unified methods of calculation of local content, and work in "Register of Goods, Work or Services used in Subsoil Use Operations" Information System for subsoil users and domestic producers of goods, work and services.
- Ensuring that [Interet Portal of Local Content](#) functions. The portal provides Kazakhstan producers with information on demand for their products. The demand is formed based on the needs of subjects of governmental procurement, national companies and holding companies, subsoil users and strategic companies.

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<sup>73</sup> Approved by Resolution No. 134 of the Government of the Republic of Kazakhstan dated February 14, 2013.

## **Subsoil users' procurement**

- subsoil user and its contractors must purchase goods, work and services of Kazakhstan producers meeting the requirements of design estimates and legislation of the Republic of Kazakhstan in the field of technical regulations;
- subsoil use contract must contain local content obligations on personnel; costs on training of Kazakhstan specialists; local content in goods, work or services.

Subsoil user must provide competent body with:

- annual, middle-term and long-term procurement programs;
- quarter reports on goods, work or services purchased, and on performance of local content obligations on personnel.

Subsoil user must be registered in Register of Goods, Work or Services used in Subsoil Use Operations, and their Producers/Providers (GWS Register).

## **Regulators**

### **MINT**

- It forms the local content development policy
- It elaborates the rules of estimation of local content
- It forms GWS Register of Kazakhstan producers/providers
- It elaborates and approves criteria for inclusion of companies in GWS Register

### **MOG**

- It forms GWS Register based on annual procurement programs submitted by subsoil users
- Jointly with MINT, it approves the methods of calculation of local content in personnel
- It controls whether local content obligations are met in oil and gas sector
- It submits general information to MINT on whether local content requirements are met for consolidation and analysis
- 

## **Procurement methods**

New Rules of procurement establish certain provisions for procurement of solid minerals and hydrocarbons:

- open tender (for subsoil user must inform prospective contractors, at least 30 days before);
- from one source (42 grounds);
- requests for quotations (if the annual volume of procurement for certain GWS does not exceed 14,000 monthly calculation indices and qualitative characteristics of goods, work or services are not essential for the customer);
- through a system of electronic procurement (similar to open tender except for submission of tender quotations and determination of winner of such procurement tender; in addition, the supplier can lower its quotation any number of times);

- through commodity exchanges (in accordance with the laws of the Republic of Kazakhstan on commodity exchanges).

### **Local content rules**

Subsoil Resource Law contains the following terms and definitions:

- Kazakhstan origin goods (the goods certified to be originated from Kazakhstan);
- Kazakhstan producer/provider (Kazakhstan citizens and/or legal entities organized under the laws of Kazakhstan, who/which employ at least 95 % of Kazakhstan citizens in the total number of employees);
- Kazakhstan producer of goods (Kazakhstan citizens and/or legal entities who/which produce Kazakhstan origin goods);
- local content in work, services (total summary share of cost of local content in goods and/or salaries of Kazakhstan employees in the payroll of provider);
- local content in goods (percentage of cost of local materials used and producer's costs on processing of goods), and
- local content in personnel (percentage of Kazakhstan employees in the total number employees with breakdown by every category of workers and salaried employees).

**Local content in GWS** is calculated in accordance with Unified Methods of Calculation of local content

### **Calculation of local content in work and services**

The local content in services is equal to the share of payroll of Kazakhstan employees of the total payroll of service provider and its subcontractors (if applicable).

- Submission of document with indication of percentage of payroll of Kazakhstan employees of the total payroll (also applicable to subcontractors, if any).
- Key criterion is percentage in the payroll, not in the total number of employees;
- Local content in the work used in the goods is equal to the sum of local content in the goods plus local content in the services calculated according to the above listed methods.

### **Liability for violation of local content requirements**

According to subsoil use legislation:

- Unilateral cancellation of the subsoil use contract if the subsoil user fails to remedy one or more violations of contractual obligations
- fines for failure to perform or improper performance of contractual obligations

According to civil law:

- Damages caused must be indemnified to the state

According to Administrative Offences Code:

- Fine for violation of terms and conditions of contract up to USD 1,500

### **Local content share in GWS purchased in 2013**

**Mining sector** (Attachment 8 according to the RoK MINT). In 2013, the total amount for the goods, work or services attracted by subsoil users was equal to 600.1 bln. tenge, and local content amounted to 54.0 % (324.0 bln. tenge), including:

- for goods for the amount of 304.0 bln. tenge, local content amounted to 25.2 % (76.7 bln. tenge);
- for works for the amount of 138.4 bln. tenge, local content amounted to 76 % (105.2 bln. tenge);
- for services for the amount of 157.7 bln. tenge, local content amounted to 90.1 % (142.1 bln. tenge);

**Oil and gas sector** (Attachment 8 according to the RoK MINT). In 2013, the total amount for the goods, work or services attracted by subsoil users was equal to 2,017.4 bln. tenge, and local content amounted to 63.8 % (1,288.4 bln. tenge), including:

- for goods for the amount of 358.0 bln. tenge, local content amounted to 17.7 % (63.4 bln. tenge);
- for work for the amount of 724.5 bln. tenge, local content amounted to 63.5 % (459.8 bln. tenge);
- for services for the amount of 934.8 bln. tenge, local content amounted to 81.9 % (765.2 bln. tenge);

**Note.** The original sources of disaggregated information were provided by the MINT and the MOG without breakdown by companies included in the national report.

Problem issues concerning meeting the local content requirements:

- Deficiency of local suppliers producing specialized products required by subsoil users;
- Insufficient growth of production potential of local suppliers;
- Deficiency of local qualified human resources;
- Limited dialogue between local producers, subsoil users, and governmental officials;
- Investments in training and education of human resources, and technology transfer, and capacity building are long-term, while the local content requirements established by the Concept and Law are short-term or middle-term.

The administrative sanctions and cancellation of contracts with subsoil users as a result of their failure to meet the local content requirements do not promote any cooperation between the government and investors. These measures intended for growth of local suppliers may lead to contrary results unless they are supported by considerable investments in development of small and medium enterprises.

## **IV. RECONCILIATION OF REPORTING PAYMENTS**

### **4.1. Consolidated Report on Essential Tax and Non-Tax Payments/Receipts**

Recipient submitted Reports on Payers provided by regional bodies based on reporting forms and personal accounts of taxpayers, which are kept at the place of their registration. The data on taxes and payments (including those on customs payments) provided by Recipient were checked and supported by statements of Auditing Committee.

Reports on tax and non-tax payments/receipts were reconciled in accordance with Technical specifications of the services purchased including:

- specification of list;
- receipt of Reports from Payers from system IIS USMS NP RoK;
- work with Payers on reports (specification of data, correction of technical errors related to violation of preparation procedure according to Report Completion Manual);
- receipt of Reports on Payers from Recipient;
- reconciliation of Reports of Payers with Reports of Recipient;
- when any discrepancies were identified, we sent inquiries by electronic mail to Payers for submission of supporting documents (statements issued by banks, payment orders, personal accounts, etc.) and to Recipient;
- preparation of Consolidated Report on Essential Tax and Non-Tax Payments/Receipts.

During the reconciliation, we have specified that 191 Payers performed audit of their financial reports for the year ending on December 31, 2013 prepared in accordance with IFRS, which means that the information on payments provided in reports of Payers is checked and supported by auditor's report. 12 Payers have the audit being performed. Information on Payers is shown in Attachment 1-6.

After discrepancies were specified, and reasons for discrepancies were identified, we prepared Consolidated Report on Essential Tax and Non-Tax Payments/Receipts for 2013 (Attachment 1-5). Information on payments to the budget broken down by Payers is shown in Attachment 1-6.

In 2013, according to Terms of Reference, 208 companies were included in the reconciliation, including 117 ones from mining sector, and 91 ones from oil and gas sector. Out of 117 mineral sector companies, 5 companies have no reports (2 ones sent letters (Aktobe NC SPK, and Saryarka SEC NC JSC), stating that they were not engaged in subsoil use, and 2 companies had subsoil use contracts cancelled (Silicon Mining LLP, and Ulba Metallurgy Plant JSC), and 1 company was engaged in production of general minerals, and therefore must not submit reports on EITI (Tsentrgeosyomka LLP). 5 companies failed to provide reports (Nurdaulet PK LLP, VERTEX Holding LLP, Baiken U LLP, Dala Mining LLP, and Ak Tas LLP), and some measures are taken in respect of the reports. The share of their total taxes and payments amounted to 5,732.6 mln. tenge (0.122 % of total amount of taxes for mining sector for 2013). In addition, Kazakhmys Corporation LLP submitted general report on its branches in East Kazakhstan, Karaganda, and Pavlodar Oblasts (Nos. 37 and 38 in Terms of Reference).

Out of 91 oil sector companies, reports for two companies (Karachaganak Petroleum

Operating B.V. and North Caspian Operating Company) were submitted by their branches because they are separate taxpayers (see table below). Three companies failed to provide reports (Kor Oil Company, Tyub Karagan Operating Company, and Matin JV), and some measures are taken in respect of the reports. The share of their total taxes and payments amounted to 13,012.1 mln tenges (0.277 % of total amount of taxes for oil sector for 2013).

<b>Number in Terms of Reference</b>	<b>BIN</b>	<b>Company/branch name</b>
31	981141001567	Karachaganak Petroleum Operating B.V. (report was provided separately)
1	120540016236	KMG Karachaganak Limited Liability Partnership
2	020941003629	Branch of BG Karachaganak Limited (Aksai)
3	980741000518	Branch of Agip Karachaganak B.V. Limited Liability Partnership
4	010541004364	Branch of LUKOil Overseas Karachaganak B.V.
52	090941018879	North Caspian Operating Company (reports are provided by branches)
1	970441000307	Exxon Mobil Kazakhstan Inc.
2	951241000676	Agip Caspian Sea B.V.
3	981141000608	Inpex North Caspian Sea Ltd.
4	971241001846	Shell Kazakhstan Development B.V.
5	930841000433	Total E&P Kazakhstan
6	060441007176	KMG Kashagan

Recipients of taxes and other mandatory payments to the budget (hereinafter - the "Recipient") are as follows:

- Tax Committee of the Ministry of Finance of the Republic of Kazakhstan (the RoK) in respect of taxes and other payments to the budget other than customs payments;
- Ministry of Finance of the RoK in respect of customs payments to be made to the budget;
- Ministry of Oil and Gas of the RoK in respect of payments to be made in kind.

Recipient submitted Reports on Payers provided by regional bodies based on reporting forms and personal accounts of taxpayers, which are kept at the place of their registration.

In 2013, KZT 4,680.7 billion were received by the budget from subsoil users as taxes and other payments including KZT 4,350.1 billion from oil and gas sector Payers (92.9% of all incomes), and KZT 331.0 billion from mining sector Payers (7.1% of all incomes).

In 2013, the discrepancy between the data provided by Payers and those provided by Recipient was equal to 1.02 bln. tenge, (0.022% of all payments) including 0.48 bbln. tenge paid by oil and gas sector, and 0.54 bln. tenge paid by mining sector companies. The discrepancy is mainly present in Sections I-III "Taxes", and section IV "Customs

Payments". Almost all the discrepancies are supported by personal accounts and payment orders.

The discrepancies between the data provided by Payers and those provided by Recipient are described below. The discrepancies are summed up in Consolidated Report on Essential Tax and Non-Tax Payments/Receipts for every tax without taking into account sign (plus or minus) in accordance with Terms of Reference.

#### 4.1.1. Taxes

<i>(in thousands tenge)</i>	<b>2013</b>
Report of Payers	<b>2,571,552,631</b>
Report of Recipient	<b>2,571,554,099</b>
<b>Discrepancy</b>	<b>144,388</b>

Including the result of reconciliation by taxes:

#### 1. Corporate Income Tax, BCC 101101-101107

The total amount of Corporate Income Tax includes the corporate income tax amounts actually paid during reporting period subject to fines and penalties whether these amounts belong to a certain period or not, and irrespectively from the amount of tax indebtedness repaid at the expense of other excessive taxes or payments in strict compliance with BCCs specified. The excessive tax set off at the expense of other tax or payment must be calculated as reduction of the amount of payment.

<i>(in thousands tenge)</i>	<b>2013</b>
Report of Payers	<b>1,621,081,695</b>
Report of Recipient	<b>1,621,084,238</b>
<b>Discrepancy</b>	<b>2,543</b>

The discrepancy for Corporate Income Tax between the data provided by Payers and those provided by Recipient, is equal to 2,543 thous. tenge.

The discrepancy is because Payer in its report specified the amount more or less (fines and penalties were not taken into account) than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Odak LLP (ABS-Balkhash JSC)	-	2,543.3	-	2,543.3
<b>Total</b>		<b>-</b>	<b>2,543.3</b>	<b>-</b>	<b>2,543.3</b>

In respect of the discrepancies identified, Payer failed to provide the statements of personal accounts to confirm the status of payments to the budget, and payment orders.



## 2. Individual Income Tax, BCC 101201-101202, 101204-101205

The total amount of Individual Income Tax includes the individual income tax amounts actually paid during reporting period subject to fines and penalties whether these amounts belong to a certain period or not, and irrespectively from the amount of tax indebtedness repaid at the expense of excessive taxes or payments in strict compliance with BCCs specified. The excessive payments set off by other payment is reduced by the amount offset.

*(in thousands tenge)*

**2013**

Report of Payers	<b>55,416,593</b>
Report of Recipient	55,442,762

<b>Discrepancy</b>	<b>26,169</b>
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The discrepancy for Individual Income Tax between the data provided by Payer and those provided by Recipient, is equal to 26,169 thous. tenge.

The discrepancy is because Payers in their reports specified the amount less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Odak LLP (ABS-Balkhash JSC)	773.0	6,761.9	-	5,988.9
2	Kazakhturkmunai LLP	195,449.8	215,629.8	-	20,180.0
<b>Total</b>		<b>196,222.8</b>	<b>222,391.7</b>	-	<b>26,168.9</b>

Payers failed to provide supporting documents in respect of the discrepancies identified.

## 3. Social Tax, BCC 103101

Total amount of the said payments. It includes the amounts of the said payments actually made during the reporting period subject to fines and penalties whether these amounts belong to a certain period or not, and irrespectively from the amount of tax indebtedness repaid at the expense of excessive taxes or payments in strict compliance with BCCs specified. The excessive payments set off by other payment is reduced by the amount offset.

*(in thousands tenge)*

**2013**

Report of Payers	<b>58,552,548</b>
Report of Recipient	58,563,486

<b>Discrepancy</b>	<b>10,938</b>
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The discrepancy for Social Tax between the data provided by Payers and those provided by Recipient, is equal to 10,938 thous. tenge.

The discrepancy is because Payers in their reports specified the amount less than that of Recipient as specified below:

No.	Company	Final data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Odak LLP (ABS-Balkhash JSC)	707.5	5,161.5	-	4,454.0
2	Kazakhturkmunai LLP	156,646.8	163,130.9	-	6,484.1
<b>Total</b>		<b>157,354.3</b>	<b>168,292.4</b>	<b>-</b>	<b>10,938.1</b>

In respect of the discrepancies identified, Payers failed to provide the statements of personal accounts to confirm the status of payments to the budget, and payment orders.

#### 4. Property Tax, BCC 104101

*(in thousands tenge)* **2013**

Report of Payers	<b>39,746, 515</b>
Report of Recipient	39,746, 348

**Discrepancy** **221**

The discrepancy for Property Tax between the data provided by Payers and those provided by Recipient, is equal to 221 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more or less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazakhturkmunai LLP	86,859.9	86,887.1	-	27.2
2	Odak LLP (ABS-Balkhash JSC)	400.0	205.9	-	194.1
<b>Total</b>		<b>87,259.9</b>	<b>87,093.0</b>	<b>-</b>	<b>221.3</b>

Payers failed to provide supporting documents in respect of the discrepancies identified.

#### 5. Land Tax, BCC 104301-104308

*(in thousands tenge)* **2013**

Report of Payers	<b>3,075,812</b>
Report of Recipient	3,076,051

**Discrepancy** **1,075**

The discrepancy for Land Tax between the data provided by Payers and those provided by Recipient, is 1,075 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more or less (no penalties were taken into account) than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazzinc LLC	288,549.0	288,663.8	114.8	-
2	MangistauMunaiGas JSC	88,409.0	88,949.0	540.0	-
3	Buzachi Operating Ltd.	96.6	97.6	1.0	-
4	Odak LLP (ABS-Balkhash JSC)	14.8	15.9	-	1.1
5	Kazakhturkmunai LLP	625.7	207.3	-	418.4
<b>Total</b>		<b>377,695.0</b>	<b>377,933.6</b>	<b>655.8</b>	<b>419.5</b>

In respect of the discrepancies unidentified, all Payers provided the statements of personal accounts to confirm the status of payments to the budget, and payment orders.

Payer, Kazzinc LLP provided report on BCC 104301, which is 114.8 thous. tenge less than that of Recipient. The discrepancy is explained by Payer so that Payer reflected the receipt of payments of 114.8 thousand tenge under BCC 104305 for which Payer made not payments.

## 6. Property Tax, BCC 104401

**2013**

*(in thousands tenge)*

Report of Payers	<b>503,140</b>
Report of Recipient	502,882

<b>Discrepancy</b>	<b>509</b>
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The discrepancy for Property Tax between the data provided by Payers and those provided by Recipient, is 509 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more or less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Odak LLP (ABS-Balkhash JSC)	182.4	307.5	-	125.1
2	Kazakhturkmunai LLP	2,250.7	1,867.3	-	383.4
<b>Total</b>		<b>2,433.1</b>	<b>2,174.8</b>	<b>-</b>	<b>508.5</b>

## 7. Value added tax for goods produced, work performed, or services provided in the Republic of Kazakhstan, BCC 105101

*(in thousands tenge)*

**2013**

Report of Payers	<b>39,746, 815</b>
Report of Recipient	39,746, 437

<b>Discrepancy</b>	<b>102,307</b>
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The discrepancies for Value Added Tax on the goods produced, work performed or services provided in the Republic of Kazakhstan between the data provided by Payers and those provided by Recipient, is 102,307 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more or less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Tabynai LLP	-	(67,624.1)	67,624.1	-
2	StroyService LLP	23,675.4	20,835.4	2,840.0	-
3	Odak LLP (ABS-Balkhash JSC)	-	31,842.8	-	31,842.8
<b>Total</b>		<b>23,675.4</b>	<b>(14,945.9)</b>	<b>70,464.1</b>	<b>31,842.8</b>

In respect of the discrepancies unidentified, all Payers provided the statements of personal accounts to confirm the status of payments to the budget, and payment orders.

Payer, Tabynai LLP provided report on BCC 105101, which is 67,624.1 thous. tenge less than that of Recipient. In respect of the discrepancy, Payer explained that according to Article 273 of Tax Code of the Republic of Kazakhstan, the amount must be returned as VAT, and therefore, it was not included in the report.

Payer, StroyService LLP, provided report on BCC 105101 which was 2,840 thous. tenge more than that of Recipient. The discrepancy is because the tax was offset against excessive amount of tax paid in 2013 under BCC 104101 (a letter issued by Tax Department is submitted by Payer).

#### 8. Value added tax for non-resident, BCC 105104

(in thousands tenge)

**2013**

Report of Payers	<b>7,995,683</b>
Report of Recipient	<b>7,995,750</b>

<b>Discrepancy</b>	<b>67</b>
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The discrepancy for Value Added Tax for Non-resident between the data provided by Payers and those provided by Recipient, is 67 thous. tenge.

The discrepancy is because Payer in its report specified the amount less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazakhturkmunai LLP	-	67.0	-	67.0
<b>Total</b>		<b>-</b>	<b>67.0</b>	<b>-</b>	<b>67.0</b>

#### 9. Excise taxes, BCC 105201-105211, 105216, 105218-105221, 105224, 105229, 105236-105237, 105290-105297

(in thousands tenge)

**2013**

Report of Payers	<b>13,607</b>
Report of Recipient	<b>13,607</b>

<b>Discrepancy</b>	<b>-</b>
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There are no discrepancies on Excise Taxes between the data provided by Payers and those provided by Recipient.

## 10. Rent Tax, BCC 105307 and 105327

(in thousands tenge)

2013

Report of Payers	873,831,855
Report of Recipient	873,832,413

<b>Discrepancy</b>	<b>559</b>
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The discrepancy for Rent Tax between the data provided by Payers and those provided by Recipient, is 559 thous. tenge.

The discrepancy is because Payer in its report specified the amount less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazakhturkmunai LLP	5,007,329.8	5,007,888.4	-	558.6
2	Small discrepancies for other companies due to rounding	-	0.2	0.2	-
<b>Total</b>		<b>5,007,329.8</b>	<b>5,007,888.6</b>	<b>0.2</b>	<b>558.6</b>

### 4.1.2. Special Payments of subsoil users

(in thousands tenge)

2013

Report of Payers	1,420,755,056
Report of Recipient	1,420,457,735

<b>Discrepancy</b>	<b>297,685</b>
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Including the result of reconciliation by taxes:

## 1. Excess Profits Tax, BCC 105302 and 105322

(in thousands tenge)

2013

Report of Payers	163,611,552
Report of Recipient	39,746,734

<b>Discrepancy</b>	<b>182</b>
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The discrepancy for Excess Profits Tax between the data provided by Payers and those provided by Recipient is equal to 182 thous. tenge.

The discrepancy is because Payer in its report specified the amount less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazakhturkmunai LLP	1,827,045.7	1,827,227.6	-	181.9
<b>Total</b>		<b>1,827,045.7</b>	<b>1,827,227.6</b>	<b>-</b>	<b>181.9</b>

No explanations as related to the discrepancies were provided by Payer.

## 2. Bonuses, BCC 105305-105325

(in thousands tenge)

2013

Report of Payers	6,059,067
Report of Recipient	5,884,857

<b>Discrepancy</b>	<b>174,209</b>
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The discrepancy for Bonuses between the data provided by Payers and those provided by Recipient is 174,209 thous. tenge.

The discrepancy is because Payer in its report specified the amount more than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazakhturkmunai LLP	174,209.4	-	-	174,209.4
<b>Total</b>		<b>174,209.4</b>	<b>-</b>	<b>-</b>	<b>174,209.4</b>

No explanations as related to the discrepancies were provided by Payer.

## 3. Mineral Production Tax, BCC 105306-105326

(in thousands tenge)

2013

Report of Payers	1,066,497,619
Report of Recipient	1,066,459,951

<b>Discrepancy</b>	<b>37,668</b>
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The discrepancy for Production Tax between the data provided by Payers and those provided by Recipient, is 37,668 thousand tenge.

The discrepancy is because Payers in their reports specified the amount more than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Stroiservice LLP	21,711.2	18,173.2	3,538.0	-
2	Odak LLP (ABS-Balkhash JSC)	34,908.7	778.9	-	34,129.8
<b>Total</b>		<b>56,619.9</b>	<b>18,952.1</b>	<b>3,538.0</b>	<b>34,129.8</b>

In respect of the discrepancies identified, Payer provided the statements of personal accounts to confirm the status of payments to the budget, and payment orders.

Payer, Stroiservice LLP, provided report on BCC 105306 which was 3,538 thous. tenge more than that of Recipient. The discrepancy is because the tax was offset against excessive amount of property tax paid in 2013 under BCC 104101 (a letter issued by Tax Department is submitted by Payer). No explanations as related to the discrepancies were provided from Odak LLP.

#### 4. Share of the Republic of Kazakhstan on production sharing, BCC 105308-105328

(in thousands tenge) 2013

Report of Payers	39,746,461
Report of Recipient	39,746,461

**Discrepancy** -

There is no discrepancies on Share of the Republic of Kazakhstan on production sharing between the data provided by Payers and those provided by Recipient.

#### 5. Historical cost indemnification payment, BCC 105319

(in thousands tenge) 2013

Report of Payers	7,179,359
Report of Recipient	7,093,733

**Discrepancy** 85,626

The discrepancy for Historical Cost Indemnification Payment between the data provided by Payers and those provided by Recipient, is 85,626 thous. tenge.

The discrepancy is because Payer in its report specified the amount more than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Odak LLP (ABS-Balkhash JSC)	85,625.5	-	-	85,625.5
<b>Total</b>		<b>85,625.5</b>	<b>-</b>	<b>-</b>	<b>85,625.5</b>

No explanations as related to the discrepancies were provided by Payer.

#### 4.1.3. Other Mandatory Payments

(in thousands tenge) 2013

Report of Payers	103,673,754
Report of Recipient	103,715,870

**Discrepancy** 82,078

Including the result of reconciliation by taxes:



## 1. Environmental Emission Payment, BCC 105316

(in thousands tenge)

2013

Report of Payers	63,132,725
Report of Recipient	63,161,637

<b>Discrepancy</b>	<b>29,065</b>
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The discrepancy for Environmental Emission Payment between the data provided by Payers and those provided by Recipient, is 29,065 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more or less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Lines Jump LLP	26.0	(50.8)	76.8	-
2	Temirtau Electrometallurgy Plant LLP	74,026.2	90,402.7	16,376.4	-
3	Odak LLP (ABS-Balkhash JSC)	-	220.3	-	220.3
4	Kazakhturkmunai LLP	23,241.9	35,633.0	-	12,391.1
5	Small discrepancies for other companies due to rounding	-	0.5	0.5	-
<b>Total</b>		<b>97,294.2</b>	<b>126,205.7</b>	<b>16,453.7</b>	<b>12,611.4</b>

In respect of the discrepancies identified, Payers (Temirtau Electrometallurgy Plant LLP and Lines Jump LLP) provided the statements of personal accounts to confirm the status of payments to the budget, and payment orders, and they confirm their payments as related to Environmental Emission Payment.

## 2. Funds received from subsoil users under claims for damage caused by oil sector companies, BCC 204203

(in thousands tenge)

2013

Report of Payers	24,450,381
Report of Recipient	24,479,589

<b>Discrepancy</b>	<b>29,208</b>
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The discrepancy on Funds received from subsoil users under claims for damage from oil sector companies between the data provided by Payers and those provided by Recipient is equal to 29,208 thous. tenge.

The discrepancy is because Payer in its report specified the amount less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazakhturkmunai LLP	-	29,208.2	-	29,208.2
<b>Total</b>		<b>-</b>	<b>29,208.2</b>	<b>-</b>	<b>29,208.2</b>

No explanations as related to the discrepancies were provided by Payer.

### 3. Funds received from subsoil users under claims for damage except for funds received from oil sector companies, BCC 204110

(in thousands tenge)

2013

Report of Payers	1,110,300
Report of Recipient	1,110,300

<b>Discrepancy</b>	<b>-</b>
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There are no discrepancies on Funds received from subsoil users under claims for damage except for funds received from oil sector companies between the data provided by Payers and those provided by Recipient.

### 4. Other non-tax receipts from oil sector companies, BCC 206111, 204201-204202

(in thousands tenge)

2013

Report of Payers	9,289,790
Report of Recipient	9,285,104

<b>Discrepancy</b>	<b>4,686</b>
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The discrepancy on Other non-tax receipts from oil sector companies between the data provided by Payers and those provided by Recipient, is equal to 4,686 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazakhturkmunai LLP	7,746.4	3,061.4	-	4,685.0
2	Munaily Kazakhstan LLP	1,182.6	1,181.6	1.0	-
3	Small discrepancies for other companies due to rounding	-	0.1	0.1	-
<b>Total</b>		<b>8,929.1</b>	<b>4,243.1</b>	<b>1.1</b>	<b>4,685.0</b>

In respect of the discrepancies identified, Payer (Munaily Kazakhstan LLP) provided the personal account and payment orders that confirm the data on payments of Payer.

### 5. Other non-tax receipts to the state budget except for receipts from oil sector companies, BCC 206108, 204119-204152

(in thousands tenge)

2013

Report of Payers	1,266,442
Report of Recipient	1,270,033

<b>Discrepancy</b>	<b>3,591</b>
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The discrepancy on Other non-tax receipts from oil sector companies between the data provided by Payers and those provided by Recipient, is equal to 3,591 thous. tenge.

The discrepancy is because Payers in its report specified the amount less (fines and penalties were not taken into account) than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Ulba Fluor Complex LLP	88.30	106.8	18.5	-
2	Kazzinc LLC	11,428.0	11,735.5	307.5	-
3	Odak LLP (ABS-Balkhash JSC)	-	302.9	-	302.9
4	Kazakhstan Turkmen LLP	-	2,441.7	-	2,441.7
5	Batys Kali LLP	17.31	275.2	257.9	-
6	Shubarkul Komir JSC	2,607.0	2,869.6	262.6	-
7	Small discrepancies for other companies due to rounding	-	0.1	0.1	-
<b>Total</b>		<b>14,140.6</b>	<b>17,731.8</b>	<b>846.5</b>	<b>2,744.6</b>

In respect of the discrepancies identified, Payers (Batys Kali LLP, Shubarkul Komir JSC and Ulba Fluor Complex LLP ) provided the statements of personal accounts to confirm the status of payments to the budget, payment orders, and letters with explanations that confirm the data on payments of Payers.

#### 6. Other non-tax receipts to the local budget, including, BCC 206109

(in thousands tenge)

**2013**

Report of Payers	<b>4,424,116</b>
Report of Recipient	<b>4,409,207</b>

**Discrepancy** **15,527**

The discrepancy on Other non-tax receipts to the local budget between the data provided by Payers and those provided by Recipient, is equal to 15,527 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more or less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Odak LLP (ABS-Balkhash JSC)	-	48.0	-	48.0
2	PriCaspian Petroleum Company LLP	15,218.0	-	15,218.0	-
3	Kazzinc LLP	-	261.3	261.3	-
<b>Total</b>		<b>15,218.0</b>	<b>309.3</b>	<b>15,479.3</b>	<b>48.0</b>

In respect of the discrepancies identified, Payer (PriCaspian Petroleum Company LLP) provided the statements of personal accounts to confirm the status of payments to the budget, and payment orders. Kazzinc LLP has not confirmed the payment, because it was not made.

#### 4.1.4. Customs Payments

(in thousands tenge)

2013

Report of Payers	585,347,913
Report of Recipient	584,955,096

<b>Discrepancy</b>	<b>504,378</b>
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Including the result of reconciliation broken down by customs payments:

##### 1. Customs Payments, BCC 106101-106105, 106110-106112

(in thousands tenge)

2013

Report of Payers	535,124,297
Report of Recipient	534,920,793

<b>Discrepancy</b>	<b>221,043</b>
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The discrepancy for Customs Payments between the data provided by Payers and those provided by Recipient, is equal to 221,043 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more (Payer failed to take into account data on branches of Kazakhmys Corporation LLP) or less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazakhturkmunai LLP	1,714,204.2	1,713,950.0	-	254.20
2	Kazakhmys Corporation LLP	512,638.0	392,777.3	119,860.7	-
3	Odak LLP (ABS-Balkhash JSC)	-	984.2	-	984.2
4	Tengizchevroil LLP	246,863,413.9	246,871,155.5	7,829.0	-
5	Tasbulat Oil Corporation LLP	1,257,706.0	1,165,591.0	92,115.0	-
<b>Total</b>		<b>250,347,962</b>	<b>250,144,458.0</b>	<b>219,804.7</b>	<b>1,238.4</b>

The data provided by Payers (Tengizchevroil LLP, Tasbulat Oil Corporation LLP) are supported by Statements of reconciliation on customs payments, taxes, customs duties and penalties. For Payer Tasbulat Oil Corporation LLP, the discrepancy of 92,115.0 thous. tenge is repaid by Recipient to the settlement account of Payer.

##### 2. Other taxes on international trade and transactions, BCC 106201-106204

(in thousands tenge)

2013

Report of Payers	7,131,225
Report of Recipient	7,143,228

<b>Discrepancy</b>	<b>27,124</b>
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The discrepancy for Other taxes on international trade and transactions between the data provided by Payers and those provided by Recipient, is equal to 27,124 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more (Payer failed to take into account data on branches) or less than that of Recipients as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Maykaingold JSC	33.00	48.0	15.0	-
2	Kazzinc LLP	19,981.0	20,650.2	669.2	-
3	Odak LLP (ABS-Balkhash JSC)	-	48.2	-	48.2
4	Kazakhmys Corporation LLP	27,887.00	20,326.6	7,560.4	-
5	Tengizchevroil LLP	18,533.6	37,345.7	18,812.1	-
6	Karachaganak Petroleum Operating B.V. - Kazakhstan Branch	1,528,465.9	1,528,484.9	19.0	-
7	Small discrepancies for other companies due to rounding	-	0.3	0.3	-
<b>Total</b>		<b>1,594,900.5</b>	<b>1,606,903.9</b>	<b>27,075.9</b>	<b>48.2</b>

The data provided by Payers are supported by Statements of reconciliation for customs payments, taxes, customs duties and penalties, and personal account under BCC 106201.

### 3. Excise taxes on the goods imported to the RoK, BCC 105270-105213

*(in thousands tenge)*

**2013**

Report of Payers	<b>25,480</b>
Report of Recipient	24,636

<b>Discrepancy</b>	<b>844</b>
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The discrepancy for Excise taxes on goods imported to the Republic of Kazakhstan between the data provided by Payers and those provided by Recipient, is equal to 884 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more or less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazzinc LLP	1,688.0	843.8	844.2	-
<b>Total</b>		<b>1,688.0</b>	<b>843.8</b>	<b>844.2</b>	<b>-</b>

The data provided by Payer is supported by Statements of Reconciliation on customs payments, taxes, customs charges, and penalties.

**4. Value added tax on the goods imported to the Republic of Kazakhstan except for value added tax on the goods originating and imported from the Russian Federation, BCC 105102**

*(in thousands tenge)*

**2013**

Report of Payers	<b>23,690,117</b>
Report of Recipient	<b>23,507,805</b>

<b>Discrepancy</b>	<b>232,652</b>
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The discrepancy for Value Added Tax on the goods imported to the Republic of Kazakhstan between the data provided by Payers and those provided by Recipient is equal to 232,652 thousand tenge.

The discrepancy is because Payers in their reports specified the amount more (Payer failed to take into account data on branches of Kazakhmys Corporation LLP) or less than that of Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Kazakhturkmunai LLP	67.00	-	-	67.00
2	Tengizchevroil LLP	31,348.0	54,614.4	23,266.4	-
3	Potential Oil LLP	6,217.8	-	6,217.8	-
4	Odak LLP (ABS-Balkhash JSC)	-	1,903.7	-	1,903.7
5	Kazakhmys Corporation LLP	1,957,904.00	1,756,706.6	201,197.4	-
6	Small discrepancies for other companies due to rounding	-	0.2	0.2	-
<b>Total</b>		<b>1,995,536.7</b>	<b>1,813,224.9</b>	<b>230,681.7</b>	<b>1,970.7</b>

The data provided by Payers are supported by Statements of Reconciliation on customs payments, taxes, customs charges, and penalties.

**5. Value added tax on the goods originating and imported from the Russian Federation, BCC 105105, 105109, 105108, 105110**

*(in thousands tenge)*

**2013**

Report of Payers	<b>19,376,794</b>
Report of Recipient	<b>19,358,633</b>

<b>Discrepancy</b>	<b>22,715</b>
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The discrepancies for Value Added Tax between the data provided by Payers and those provided by Recipient is 22,715 thous. tenge.

The discrepancy is because Payers in their reports specified the amount more (Payer failed to take into account data on branches of Kazakhmys Corporation LLP) or less than that of the Recipient as specified below:

No.	Company	Total data		Discrepancy	
		of Payer	of Recipient	Identified	Unidentified
1	Potential Oil LLP	55,134.38	54,736.1	398.3	-
2	KazMunaiGas EP JSC	-	2.0	2.0	-
3	Odak LLP (ABS-Balkhash JSC)	-	2,275.2	-	2,275.2
4	Kazakhmys Corporation LLP	1,355,219.20	1,335,180.0	20,039.2	-
<b>Total</b>		<b>1,410,353.6</b>	<b>1,392,193.3</b>	<b>20,439.4</b>	<b>2,275.2</b>

The data provided by Payers are supported by Statements of Reconciliation on customs payments, taxes, customs charges, and penalties.

#### 4.2. Payments in Foreign Currency (US Dollars)

	<b>2013</b> <i>In thousands US dollars</i>	<b>2013</b> <i>(in thousands tenge)</i>
Report of Payers	<b>11,894,990</b>	<b>1,807,008,108</b>
Report of Recipient	11,894,990	1,807,008,108
<b>Discrepancy</b>	-	-

Including the result of reconciliation broken down by taxes paid in foreign currency:

##### 1. Corporate Income Tax, BCC 101102-101108

	<b>2013</b> <i>In thousands US dollars</i>	<b>2013</b> <i>(in thousands tenge)</i>
Report of Payers	<b>7,256,691</b>	<b>1,101,832,183</b>
Report of Recipient	7,256,691	1,101,832,183
<b>Discrepancy</b>	-	-

##### 2. Individual Income Tax, BCC 101204

	<b>2013</b> <i>In thousands US dollars</i>	<b>2013</b> <i>(in thousands tenge)</i>
Report of Payers	<b>25,086</b>	<b>3,810,997</b>
Report of Recipient	25,086	3,810,997
<b>Discrepancy</b>	-	-



**3. Property Tax, BCC 104101**

	<b>2013</b> <i>In thousands US dollars</i>	<b>2013</b> <i>(in thousands tenge)</i>
Report of Payers	<b>15,155</b>	<b>2,298,034</b>
Report of Recipient	15,155	2,298,034
<b>Discrepancy</b>	-	-

**4. VAT, BCC 105101-105104**

	<b>2013</b> <i>In thousands US dollars</i>	<b>2013</b> <i>(in thousands tenge)</i>
Report of Payers	<b>161,856</b>	<b>24,638,458</b>
Report of Recipient	161,856	24,638,458
<b>Discrepancy</b>	-	-

**5. Production Tax, BCC 105326**

	<b>2013</b> <i>In thousands US dollars</i>	<b>2013</b> <i>(in thousands tenge)</i>
Report of Payers	<b>3,299,830</b>	<b>501,662,455</b>
Report of Recipient	3,299,830	501,662,455
<b>Discrepancy</b>	-	-

**6. Share of the Republic of Kazakhstan on production sharing, BCC 105308 and 105328**

	<b>2012</b> <i>In thousands US dollars</i>	<b>2012</b> <i>(in thousands tenge)</i>
Report of Payers	<b>1,136,373</b>	<b>172,765,982</b>
Report of Recipient	1,136,373	172,765,982
<b>Discrepancy</b>	-	-

Seven Payers which, according to subsoil use contracts, pay taxes and make other mandatory payments to the budget in foreign currency (US dollars) provided their Reports denominated in US dollars.

When reports for every company were reconciled, foreign currency was converted into tenge on the date of payments made to the budget.

#### 4.3. Total Taxes and Other Mandatory Payments to the Budget

<i>(in thousands tenge)</i>		2013
Report of Payers		4,681,329,354
Report of Recipient		4,680,682,799
<b>Discrepancy</b>		<b>1,028,529</b>

Including:

##### 4.3.1. Tax Payments to the Budget from Payers of Oil and Gas Sector

<i>(in thousands tenge)</i>		2013
Report of Payers		4,350,304,903
Report of Recipient		4,350,065,157
<b>Discrepancy</b>		<b>483,679</b>

The discrepancy on Tax payments to the budget from oil and gas sector companies between the data provided by Payers and those provided by Recipient is equal to 483,679 thous. tenge.

##### 4.3.2. Tax Payments to the Budget from Payers of Mining Sector

<i>(in thousands tenge)</i>		2013
Report of Payers		331,024,451
Report of Recipient		330,617,642
<b>Discrepancy</b>		<b>544,850</b>

The discrepancy on Tax payments to the budget from mining sector Payers between the data provided by Payers and those provided by Recipient is equal to 544,850 thous. tenge.

#### 4.4. Distribution of Taxes and Other Mandatory Payments to the Budgets

Including:

##### National Fund

<i>(in thousands tenge)</i>		2013
Report of Payers		3,379,553,724
Report of Recipient		3,379,404,777
<b>Discrepancy</b>		<b>208,844</b>

**Tax payments to the National budget:***(in thousands tenge)***2013**

Report of Payers	<b>1,076,910,445</b>
Report of Recipient	1,076,361,915

<b>Discrepancy</b>	<b>736,174</b>
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**Tax payments to the local budget***(in thousands tenge)***2013**

Report of Payers	<b>224,865,185</b>
Report of Recipient	39,746,108

<b>Discrepancy</b>	<b>83,505</b>
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In 2013, Payers and Recipient failed to show the data on payments in kind made to the budget in their reports, and as result, the payments were not included in this report.

**4.5. Level and Percentage of Unidentified Discrepancies**

We determined the level and percentage of unidentified discrepancies, as shown below:

No.	Payments to the budget	BCC	Data provided by company	Date provided by the Ministry of Finance	Unidentified discrepancies	% of unidentified discrepancies
<b>I-III Taxes and non-tax receipts to the budget</b>						
1.	Total corporate income tax, including	101101-101107	1,621,081,694.6	1,621,084,237.9	2,543.3	0.002%
2.	Individual income tax including:	101201-101205	55,416,592.9	55,442,761.8	26,168.9	0.055%
3.	Social tax	103101	58,552,547.5	58,563,485.5	10,938.1	0.019%
4.	Property tax of legal entities and individual entrepreneurs	104101	39,746,514.6	39,746,347.7	221.3	0.001%
5.	Land tax	104301-104308	3,075,812.4	3,076,050.9	419.5	0.014%
6.	Tax on transport vehicles of legal entities	104401	503,140.0	502,881.5	508.5	0.101%
7.	Value added tax on the goods produced, work performed, or services provided in the RoK	105101	(88,664,815.3)	(88,703,436.6)	31,842.8	0.036%
8.	Value added tax for non-resident	105104	7,995,683.3	7,995,750.3	67.0	0.001%
9.	Excise taxes (on goods produced in the territory of the Republic of Kazakhstan, including)	105201-105297	13,607.1	13,607.1	-	-
10.	Rent tax on crude oil and/or gas condensate being exported	105307, 105327	873,831,854.5	873,832,413.2	558.6	0.000%
11.	Total excessive profits tax	105302, 105322	163,611,551.6	163,611,733.5	181.9	0.000%
12.	Bonuses, total	105305, 105325	6,059,066.6	5,884,857.2	174,209.4	5.062%
13.	Production Tax, total	105306, 105326	1,066,497,619.0	1,066,459,951.3	34,129.8	0.004%
14.	Share of the RoK on production sharing	105308, 105328	177,407,460.0	177,407,460.0	-	-

16.	Payment on reimbursement of past costs	105319	7,179,358.7	7,093,733.2	85,625.5	1.207%
17.	Payment for environmental emissions	105316	63,132,725.4	63,161,636.9	12,611.4	0.020%
18.	Funds received from the subsoil users under the claims on damage to be compensated by the organizations of oil sector	204203	24,450,380.5	24,479,588.5	29,208.2	0.119%
19.	Funds received from subsoil users under claims for damage except for funds received from oil sector companies	204110	1,110,299.5	1,110,299.5	-	-
20.	Other non-tax receipts from oil sector companies	206111, 204201-204202	9,289,790.3	9,285,104.4	4,685.0	0.050%
21.	Other non-tax receipts to the national budget, except for the receipts from the organizations of oil sector	206108, 204119-204152	1,264,781.5	1,270,033.1	2,744.6	0.216%
22.	Other non-tax revenues to the local budget	206109	4,424,115.9	4,409,207.3	48.0	0.001%
	<b>Total taxes and non-tax receipts, for which there is an unidentified discrepancy</b>		<b>3,892,998,033.5</b>	<b>3,892,716,749.1</b>	<b>387,503.6</b>	<b>0.0099%</b>
	<b>Total taxes according to EITI reconciliation</b>		<b>4,095,979,780.6</b>	<b>4,095,727,704.2</b>	<b>416,711.8</b>	<b>0.01%</b>
24.	Customs duties	106101-106112	535,124,297.4	534,868,426.2	1,238.4	0.000%
27.	Other taxes on international trade and transactions including	106201-106204	7,131,224.8	5,753,158.8	48.2	0.001%
28.	Excise taxes on the goods being imported to the RoK territory	105213-105270	25,480.1	24,709.9	-	-
29.	VAT on goods imported to the Republic of Kazakhstan except for VAT on goods originating and imported from the Russian Federation and the Republic of Belarus	105102	23,690,117.4	23,360,569.6	1,970.7	0.008%
30.	Value added tax on the goods originating and imported from the Russian Federation and the Republic of Belarus	105105, 105108, 105109, 105110	19,376,794.0	19,358,633.1	2,275.2	0.012%
	<b>Total customs payments, for which there are unidentified discrepancies</b>		<b>26,508,018.8</b>	<b>25,111,791.9</b>	<b>2,323.4</b>	<b>0.009%</b>
	<b>Total customs payments according to EITI reconciliation</b>		<b>585,347,913.7</b>	<b>583,365,497.6</b>	<b>5,532.5</b>	<b>0.001%</b>
	<b>Total for Sections I-IV</b>		<b>4,681,327,693.4</b>	<b>4,679,093,201.8</b>	<b>422,244.3</b>	<b>0.009%</b>
	<b>Total payments to the budget, for which there are unidentified discrepancies</b>		<b>3,919,506,052.3</b>	<b>3,917,828,541.0</b>	<b>422,244.3</b>	<b>0.01078%</b>

As seen, the percentage of unidentified discrepancies does not exceed 1 % of all the receipts to the budget, and is inessential.

#### 4.6. Consolidated Reports on Payments directed to Development of the Social Sphere and Local Infrastructure

The consolidated report on costs on social development of regions and local infrastructure for payers whose tax payments are recognized by NCPC as essential ones in 2013 (see Attachment 3-1), is prepared on the basis of reports of subsoil users.

The Report on Payments for social goals is completed by oil and gas and mining sector Payers whose tax and non-tax payments are essential according to resolution No. 28 of NCPC dated May 12, 2011, which make payments according to licensing and contractual conditions. The payments for development of social sphere, local infrastructure, and social goals may be more than the amounts set forth by contractual obligations because a company may at its discretion finance the above events as a sponsor, or at the requests of individuals or legal entities. That said, the amount spent for the above goals must not be included in the reports under licensing and contractual conditions as item "costs on social sphere and local infrastructure".

Attachment 3-3 "Funds allocated to develop the social sphere by subsoil users" contains final data provided by the Ministry of Information Technologies and the Ministry of Oil and Gas of the RoK.

The consolidated report on payments made for development of social sphere and local infrastructure (see Attachment 3-4) was completed according to Attachments 3-1 and 3-3.

The summary costs of extracting sector companies on social and economic development of regions have the prevailing share of costs incurred by oil and gas sector companies, which account for 80 % of all the costs, and the costs incurred by mining sector companies, which account for 20 % all the costs. Almost half of the costs incurred by oil and gas companies is invested in construction and overhaul repair of infrastructure facilities.

In addition, it should be taken into account that 23 % of costs incurred by oil and gas companies are incurred by Karachaganak Petroleum Operating, which is operated under final PSA. **According to the Resolution of the Government, the costs incurred by subsoil user for social projects under final FPSA are refundable as set forth with the terms and conditions of final FPSA. Therefore, in long-term period, these will be the costs incurred by Kazakhstan.** 30 % of costs on social sphere incurred by oil and gas companies are incurred by KMGEP JSC.

The mining sector companies also make their contribution to social and economic development of the regions where they perform their activities, in the following ways:

- investments in construction and overhaul repair of infrastructure facilities (22.7 %);
- health care service (19.6 %);
- community development (8.9 %);
- recreative sport events (8.7 %);
- educative events (5.3%);
- cultural events (5%);
- and other expenses for social sphere (17.3 %).

Almost 60 % of costs of mining companies are incurred by such companies as Kazakhmys, Kazzinc, Kazatomprom, and EuroChem-Fertilizers.

#### **4.7. Consolidated Report on Payments/Receipts in the State Shares in Payers' Ownership for 2013 paid/received in 2014 and Results of their Reconciliation**

The consolidated report on Payments/Receipts in the State Shares for 2013 paid/received in 2014 (see Attachment 2-3) was completed by Payers, which make Payments under the state shares and by Recipients authorized by the Government for receipt of the said Payments.

The consolidated report on Payments/Receipts in the state shares in Payers' ownership was prepared according to the reports of Payers specified in the List of Payers/Recipients of dividends who submitted the reports. The reports of Payers were prepared in accordance with the instruction, and reflect the amounts of Payments actually made during the reporting period. The responsibility for quality and reliability of information is born by CEO or authorized representative of Payer/Recipient.

All the data provided were confirmed by audit, as stated in the accompanying letters signed by CEOs of companies.

In respect of dividends from payer/recipient companies, no discrepancies were identified.

## **V. RECOMMENDATIONS**

According to the results of the reconciliation performed we recommend:

1. Payers providing Reports on Taxes and Other Obligatory Payments to the Budget for reconciliation must improve the quality of preparation of Reports in compliance with the Report Completion Instruction.
2. Recipient (the Tax Committee of the Ministry of Finance of the RoK and the Customs Committee of the Ministry of Finance of the RoK) must be obliged to provide data on receipt of payments within the terms established by Terms of Reference, and specify the discrepancies after supporting documents are received from Reconciling Company (from Payers). The officials must be engaged as employees and be held responsible for provision of form of Report on Essential Tax and Non-Tax Receipts and for the information provided.
3. The Treasury must be obliged to timely provide Form on receipts paid by Payers in US dollars according to Attachment 1-2.
4. The Companies making payments in US dollars must be obliged to provide Attachment 1-1 "Form on payments made in US dollars", and attach currency payment register in IIS USMS.
5. The work plan for 2014 must include seminars and trainings to be conducted by NCPC for responsible officials of companies on meeting the Report Form Completion Instruction for preparation of Report.

### **5.1, Recommendations how to improve the form of "Report on Taxes and Other Obligatory Payments to the Budget" in USSMS IIS**

1. In connection with addition of new BCCs (106110, 105109, 105110) for Customs Payments, the form must be amended.
2. Amendments must be made to Section III of USSMS IIS titled "Other Non-Tax Receipts to the Budget" of Attachment 1 "Form of Report on Tax and Non-Tax Payments to be completed by Payers/Recipients", in line 23, deductions for social and economic development of region and development of its infrastructure are shown, and they must be denoted under number of sub-line 22.1, and must be included in the total of line 22. Therefore, "Instruction on completion of reports in USSMS IIS" must be amended as follows: line "Deductions for social and economic development of region and development of its infrastructure" must be deleted from Section III "Other Non-Tax Receipts to the Budget", which states that this item must be included in the general total.
3. In Section I "Taxes" of the above Instruction on completion of reports in USSMS IIS, instead of words "individual income tax on withholding incomes", it is necessary to state just "individual income tax" which corresponds to line 2, not sub-line 2.1, as specified above.
4. In Attachment 1 of USSMS IIS titled "Form of Report on Tax and Non-Tax Payments" to be completed by Payers/Recipients, under line 28, different taxes are indicated twice, namely: "excise taxes on goods imported to the Republic of Kazakhstan" and "VAT for the goods imported to the Republic of Kazakhstan except for VAT on the goods originating and imported from the Russian Federation and the Republic of Belarus". The numbering for the 2nd tax must be changed to 29 in the form of Attachment 1 of USSMS IIS to be completed.



5. In Section IV "Customs Payments" of USSMS IIS, there is a wrong numbering in the 1st column, "Item No.", which makes the procedure of completion incomprehensible, and increases error rate. In order to understand the total amount of line 24, we use column 3 "BCC" as reference where the codes being summed are listed. We recommend to bring the numbering of lines to compliance with the generally accepted practice of numbering in hierarchical order. Below is example:

<b>Payments/receipts</b>	<b>BCC</b>	<b>No. specified in Attachment 1 of IUSMS IIS</b>	<b>No. recommended by auditors</b>
Customs Payments, total, including:	106101, 106102, 106105 - 106112	24	24
Customs duties on imported goods, except for customs duties, taxes on goods imported by individuals for personal use, using the uniform rates of customs duties, taxes or aggregate customs payment (import duty)	106101	24.1	24.1
Aggregate payment for goods imported (ACP) Customs payments on exported goods (export duty)	106105	24.2	24.2
Customs payments on exported goods (export duty)	106102	25	24.3
Export customs payments on crude oil (export duty)	106110	25.1	24.4
Export customs payments on oil products (export duty)	106111	25.2	24.5
Customs payments on goods imported and/or import customs payments payable when Agreement on establishment and application of procedure of accounting and distribution of import customs payments in the Customs Union came into effect	106112	26	24.6

Respectively, it is necessary to change the subsequent numbering for other payments in the section.

6. It is necessary to elaborate an addendum to USSMS IIS, which will filter errors when forms are completed similarly to functions of "Taxpayer's Webroom". For example, in Taxpayer's Webroom, after tax forms are completed, the user uses keys "verify completion", and the system shows a list of errors on lines of the form, and notes to completion procedure. If no errors are identified, the statement appears "No errors", and then, the user can send the form to SONO server. We recommend to improve USSMS IIS in the same way.

8. Because in Attachment 1, line 17, BCC 105316 "Environmental Emission Payment", no budgetary code type, LB, is specified, many users submitted their reports without the amount which lead to large-scale error (total amount of Section 4 did not match the budget amounts). We recommend to put the type of budget code to the form of Attachment 1 of Terms of Reference.

9. Because many payers wrongly completed Attachment 3, we recommend to clearly specify in the Completion Instruction that the amount of payment under BCC 206109 must match similar line 23, which must be denoted as line 22.1 of Attachment 1.

10, We recommend to bring the number of digits, when completing reports in USSMS IIS to compliance with Report Completion Instruction because in USSMS IIS has three digits after decimal point, while Report Completion Instruction talks about 'integers'.

## **5.2. Unresolved Problems for Effective Implementation of the Initiative and Possible Corrective Measures for Consideration by the NCPC**

1. New EITI standards, in particular, in clause 3.6., require that information is disclosed in respect of rules and practices regulating transfer of funds between governmental enterprise and the budget, retained income, re-investment and funding of third-party companies, quasi-fiscal transactions and fuel allowances. No information on quasi-fiscal transactions and fuel allowances is published. These issues must be submitted by the NCPC to the Ministry of Finance for discussion with the Government and taking resolution on whether the information must be published or not.

2. In addition, the new Standards include the provisions related to beneficiary right (3.11). In Kazakhstan, the companies do not disclose information about their beneficiaries. If the Government accepts the legislative provisions requiring the companies to disclose the circle of ultimate beneficiaries, then, the provision of new Standards will be implementable.

3. New Standards include the provisions stimulating the Government to publish the contracts (3.12). Kazakhstan does not publish contracts, and the issue must be submitted by the NCPC to the Government and the Parliament for discussion and taking relevant resolution.

6. Taking into account that the auditors know general, not detailed information about various businesses, we recommend to divide Terms of Reference into two parts, and assign the preparation of National EITI Report as follows:

- preparation of contextual information must be entrusted to authoritative experts with involvement of research institutes related to EITI, which have more large-scale information and possibilities;

- the reconciliation must be entrusted to the auditors.

7. When improving the text of draft of Report 2012, we propose to consider the following issues for better wording:

- The logic of layout of contextual information in draft report follows Terms of Reference, and all the requirements of the Standards were laid out consistently to cover the required issues. However, in case of further improvement of the text, we believe that the material must be laid out more compactly without loss of content and avoiding excessive text. For that purpose, we propose to merge sub-sections "Review of the Extractive Industries", "Key regions/oblasts where production is concentrated", and "Production volumes";
- it is not required to separate Attachment 7 because it duplicates the existing text;
- In addition, the last required item of Attachment 7: Key regions/oblasts where production is concentrated, requests for the information which is already present in Attachment 5.

**Note.**

Dear users, the submission of the EITI reports through the USSUMS portal is a pilot project and needs to be polished. Not all companies have made adjustments to their reports through the USSUMS portal. We have duplicated the disaggregated Excel format reports on reconciliation which we prepared when preparing the 9th national EITI reports for 2013 in Section "EITI Reporting."

**General Director,**

**Auditor:**

Certificate of competence No. 0318  
dated May 2, 1997



**T.Ye. Nurgaziyev**

**Project Manager:**



**M.Sh. Ilyasov**

**Chief Specialist:**



**S.A. Seitmagzimova**

No.	Indicator	BCC	Данные Плательщиков							Данные Получателей							Discrepancy								
			In money terms				In kind			In money terms				In kind			In money terms				In kind				Including unaccounted discrepancy in thous. tenge
			thous. tenge *	thous. US dollars *	amount in thous. tenge at the exchange rate of the National Bank of the Republic of Kazakhstan as of disbursement date	Total amount in thous. tenge (4+6)	crude oil, tons	cubic meters	except for crude oil, tons	thous. tenge *	thous. US dollars *	amount in thous. tenge at the exchange rate of the National Bank of the Republic of Kazakhstan as of disbursement date	Total amount in thous. tenge (10+13)	crude oil, tons	cubic meters	except for crude oil, tons	thous. tenge *	thous. US dollars *	amount in thous. tenge at the exchange rate of the National Bank of the Republic of Kazakhstan as of disbursement date	Total amount in thous. tenge (18+20)	crude oil, tons	cubic meters	except for crude oil, tons		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
I.	Taxes																								
1.	Total corporate income tax, including	101101-101107	519 249 512	7 256 691	1 101 832 183	1 621 081 695					519 252 057	7 256 691	1 101 832 183	1 621 084 238				2 543			2 543				2 54
1.1	Corporate income tax from legal entities-residents, except for receipts from oil sector enterprises	101101	104 379 957	106 738	15 140 416	119 520 373					104 382 500	106 738	15 140 416	119 522 917				2 543			2 543				2 54
1.2	Corporate income tax from legal entities-non-residents, except for receipts from oil sector enterprises	101102	290 683	1 780 662	270 142 349	270 433 032					290 684	1 780 662	270 142 349	270 433 033											
1.3	Corporate income tax from legal entities-residents, withheld at the source of payment, except for receipts from oil sector enterprises	101103	179 405			179 405					179 405			179 405											
1.4	Corporate income tax from legal entities-non-residents, withheld at the source of payment, except for receipts from oil sector enterprises	101104	12 865 450			12 865 450					12 865 450			12 865 450											
1.5	Corporate income tax from legal entities-oil sector enterprises	101105	360 855 704	4 066 823	618 268 693	979 124 396					360 855 704	4 066 823	618 268 693	979 124 396											
1.6	Corporate income tax from legal entities-residents, withheld at the source of payment by the oil sector enterprises	101106	1 161 227	255 906	38 958 131	40 119 358					1 161 227	255 906	38 958 131	40 119 358											
1.7	Corporate income tax from legal entities-non-residents, withheld at the source of payment by the oil sector enterprises	101107	39 517 088	1 046 563	159 322 594	198 839 682					39 517 088	1 046 563	159 322 594	198 839 682											
2	Individual income tax, including	101201-101202, 101204-101205	51 605 596	25 086	3 810 997	55 416 593					51 631 765	25 086	3 810 997	55 442 762				26 169			26 169				26 16
2.1.	Individual income tax from income, imposed to the the source of payment	101201	47 523 881			47 523 881					47 539 843			47 539 843				15 962			15 962				15 96
2.2.	Individual income tax from income, not imposed to the the source of payment	101202																							
2.3.	Individual income tax from income of foreign citizens, imposed to the the source of payment	101204	4 081 627	25 086	3 810 997	7 892 625					4 091 834	25 086	3 810 997	7 902 831				10 207			10 207				10 20
2.4.	Individual income tax from income of foreign citizens, not imposed to the the source of payment	101205	87			87					87			87											
3	Social Tax	103101	58 552 548			58 552 548					58 563 486			58 563 486				10 938			10 938				10 93
4	Property tax of legal entities and individual entrepreneurs	104101	37 448 481	15 155	2 298 034	39 746 515					37 448 314	15 155	2 298 034	39 746 348				221			221				22
5	Land tax	104301-104308	3 075 812			3 075 812					3 076 051			3 076 051				1 075			1 075				42
6	Tax on transport vehicles of legal entities	104401	503 140			503 140					502 882			502 882				509			509				50
7.	Value added tax on the goods produced, work performed, or services provided in the RoK	105101	-112 390 161	155 869	23 725 346	-88 664 815					-112 428 783	155 869	23 725 346	-88 703 437				102 307			102 307				31 84
8.	Value added tax for non-resident	105104	7 082 572	5 987	913 112	7 995 683					7 082 639	5 987	913 112	7 995 750				67			67				6
9	Excise taxes (on goods produced in the territory of the Republic of Kazakhstan, including)	105201-105211; 105216, 105218-105221, 105224, 105229, 105236-105237, 105290-105297	13 607			13 607					13 607			13 607											
9.1	Excise taxes on crude oil and gas condensate produced in the territory of the Republic of Kazakhstan	105229	-129			-129					-129			-129											

9.2.	Excise taxes on goods produced in the territory of the Republic of Kazakhstan (except for excise taxes on crude oil and gas condensate)	105220, 105221, 105224																					
9.2.1.	Excise taxes on goods produced in the territory of the Republic of Kazakhstan (except for excise taxes on crude oil and gas condensate)	105201-105211; 105216, 105218-105219, 105236-105237, 105290-105297	13 736			13 736				13 736				13 736									
10	Rent tax on crude oil and/or gas condensate being exported, including	105307, 105327	873 831 855			873 831 855				873 832 413				873 832 413			559			559			559
10.1	Rental tax on exported crude oil, gas condensate, except for receipts from oil sector enterprises	105307	2 152 832			2 152 832				2 152 832				2 152 832									
10.2	Rental tax on exported crude oil, gas condensate, from oil sector enterprises	105327	871 679 022			871 679 022				871 679 581				871 679 581			559			559			559
Total for Section I			1 438 972 960	7 458 787	1 132 579 672	2 571 552 631				1 438 974 430	7 458 787	1 132 579 672	2 571 554 099			144 388			144 388			73 269	
II. Special Payments of Subsoil Users																							
11	Total excess profits tax, including	105302, 105322	163 611 552			163 611 552				163 611 734				163 611 734			182			182			182
11.1	Excess profits tax, except for receipts from oil sector enterprises	105302	6 246 936			6 246 936				6 246 936				6 246 936									
11.2	Excess profits tax from oil sector enterprises	105322	157 364 616			157 364 616				157 364 798				157 364 798			182			182			182
12	Total bonus, including	105305, 105325	6 059 067			6 059 067				5 884 857				5 884 857			174 209			174 209			174 209
12.1	Bonus, except for receipts from oil sector enterprises	105305	2 443 663			2 443 663				2 443 663				2 443 663									
12.2	Bonus from oil sector enterprises	105325	3 615 403			3 615 403				3 441 194				3 441 194			174 209			174 209			174 209
13	Total production tax	105306, 105326	564 835 164	3 299 830	501 662 455	1 066 497 619				564 797 497	3 299 830	501 662 455	1 066 459 951			37 668			37 668			34 129	
13.1	Mineral production tax, except for receipts from oil sector enterprises	105306	151 277 667			151 277 667				151 240 000				151 240 000			37 668			37 668			34 129
13.2	Mineral production tax from oil sector enterprises	105326	413 557 497	3 299 830	501 662 455	915 219 952				413 557 497	3 299 830	501 662 455	915 219 952										
14	Share of the Republic of Kazakhstan to production sharing	105308, 105328	4 641 479	1 136 373	172 765 982	177 407 461				4 641 479	1 136 373	172 765 982	177 407 461										
14.1	Share of the Republic of Kazakhstan to production sharing under the concluded contracts, except for receipts from oil sector enterprises	105308	1			1				1			1										
14.2	Share of the Republic of Kazakhstan to production sharing under the concluded contracts, from oil sector enterprises	105328	4 641 479	1 136 373	172 765 982	177 407 461				4 641 479	1 136 373	172 765 982	177 407 461										
15	Additional payment of subsoil user carrying out its activity under the production sharing contract, indulging	105312, 105329																					
15.1	Additional payment of subsoil user carrying out its activity under the production sharing contract, except for receipts from oil sector enterprises	105312																					
15.2	Additional payment of subsoil user carrying out its activity under the production sharing contract, from oil sector enterprises	105329																					
16	Reimbursement payment	105319	7 179 359			7 179 359				7 093 733				7 093 733			85 626			85 626			85 626
Total for Section II			746 326 619	4 436 203	674 428 437	1 420 755 056				746 029 298	4 436 203	674 428 437	1 420 457 735			297 685			297 685			294 146	
III. Other Mandatory Payments																							
17.	Environmental Emission Payment	105316	63 132 725			63 132 725				63 161 637				63 161 637			29 065			29 065			12 611
18.	Funds received from the subsoil users under the claims on damage to be compensated by the organizations of oil sector	204203	24 450 381			24 450 381				24 479 589				24 479 589			29 208			29 208			29 208
19.	Funds received from subsoil users under claims for damage except for funds received from oil sector companies	204110	1 110 300			1 110 300				1 110 300				1 110 300									
20.	Other non-tax receipts from oil sector companies	206111, 204201-204202	9 289 790			9 289 790				9 285 104				9 285 104			4 686			4 686			4 685
21.	Other non-tax receipts to the national budget, except for the receipts from the organizations of oil sector	206108, 204119-204152	1 266 442			1 266 442				1 270 033				1 270 033			3 591			3 591			2 745
22.	Other non-tax receipts to the local budget, including:	206109	4 424 116			4 424 116				4 409 207				4 409 207			15 527			15 527			48

22.1.	Allowances for on social and economic development of the region and its infrastructure development		4 424 116			4 424 116				4 409 207			4 409 207			15 527		15 527			48
	<b>Total for Section III</b>		<b>103 673 754</b>			<b>103 673 754</b>				<b>103 715 870</b>			<b>103 715 870</b>			<b>82 078</b>		<b>82 078</b>			<b>49 297</b>
<b>IV.</b>	<b>Customs Payments</b>																				
24.	Total customs duties, including	106101, 106102, 106105, 106110-106112	535 124 297			535 124 297				534 920 793			534 920 793			221 043		221 043			1 238
24.1.	Customs duties on imported goods, except for customs duties, taxes on goods imported by the natural persons for for personal use using the uniform rates of customs duties, taxes or aggregate customs payment (import duty)	106101	11 454 063			11 454 063				11 342 972			11 342 972			128 630		128 630			1 238
24.2.	Aggregate payment for imported goods (ACT) Customs duties on exported goods (export duty)	106105																			
25.	Customs payments on exported goods (export duty)	106102	-1 583			-1 583				-1 627			-1 627			44		44			
25.1.	Export customs payments on crude oil (export duty)	106110	523 571 841			523 571 841				523 479 726			523 479 726			92 115		92 115			
25.2.	Export customs payments on oil products (export duty)	106111																			
26.	Customs payments on goods imported and/or import customs payments payable when Agreement on establishment and application of procedure of accounting and distribution of import customs payments in the Customs Union came into effect	106112	99 977			99 977				99 723			99 723			254		254			
27.	Other taxes on international trade and transactions including	106201-106204	7 131 225			7 131 225				7 143 228			7 143 228			27 124		27 124			48
27.1.	Receipts from customs control and customs procedures	106201	6 993 534			6 993 534				7 011 011			7 011 011			20 678		20 678			48
27.2.	Duties collected as protective measures of the domestic manufacturers (protective duties)	106202	137 691			137 691				132 217			132 217			6 446		6 446			
28.	Excise taxes on the goods being imported to the RoK territory	105213, 105214, 105217, 105220, 105241-105245, 105247, 105248, 105250,105251, 105255,105258, 105260,105269, 105270	25 480			25 480				24 636			24 636			844		844			
29.	Value added tax on the goods imported to the Republic of Kazakhstan except for value added tax on the goods originating and imported from the Russian Federation and the Republic of Belarus	105102	23 690 117			23 690 117				23 507 805			23 507 805			232 652		232 652			1 971
30.	Value added tax on the goods originating and imported from the Russian Federation and the Republic of Belarus	105105, 105108, 105109	19 376 794			19 376 794				19 358 633			19 358 633			22 715		22 715			2 275
30.1.	VAT on goods of the Customs Union imported from the territory of of the Republic of Belarus before creation of CCT of the CU	105108	-1 145			-1 145				-21 583			-21 583			20 438		20 438			
30.2.	VAT on goods of the Customs Union imported from the territory of the Russian Federation	105109	19 260 830			19 260 830				19 263 107			19 263 107			2 277		2 277			2 275
30.3.	VAT on goods of the Customs Union imported from the territory of RB	105110	117 109			117 109				117 109			117 109								
	<b>Total for Section IV</b>		<b>585 347 914</b>			<b>585 347 913</b>				<b>584 955 096</b>			<b>584 955 096</b>			<b>504 378</b>		<b>504 378</b>			<b>5 532</b>
	<b>Total: tax payments to the budget from the oil and gas sector companies (Sections I-IV)</b>		<b>2 543 296 795</b>	<b>11 894 990</b>	<b>1 807 008 108</b>	<b>4 350 304 903</b>				<b>2 543 057 049</b>	<b>11 894 990</b>	<b>1 807 008 108</b>	<b>4 350 065 156</b>			<b>483 679</b>		<b>483 679</b>			<b>251 557</b>
	<b>Total: tax payments to the budget from the mining sector companies (Sections I-IV)</b>		<b>331 024 451</b>			<b>331 024 451</b>				<b>330 617 642</b>			<b>330 617 642</b>			<b>544 850</b>		<b>544 850</b>			<b>170 687</b>
	<b>TOTAL: tax payments to the budget from the oil and gas and mining sector companies (Sections I-IV)</b>		<b>2 874 321 246</b>	<b>11 894 990</b>	<b>1 807 008 108</b>	<b>4 681 329 354</b>				<b>2 873 674 691</b>	<b>11 894 990</b>	<b>1 807 008 108</b>	<b>4 680 682 799</b>			<b>1 028 529</b>		<b>1 028 529</b>			<b>422 244</b>
	<b>National Fund</b>		<b>1 889 968 005</b>	<b>9 805 494</b>	<b>1 489 585 719</b>	<b>3 379 553 724</b>				<b>1 889 819 059</b>	<b>9 805 494</b>	<b>1 489 585 719</b>	<b>3 379 404 777</b>			<b>208 844</b>		<b>208 844</b>			
	<b>Republican Budget</b>		<b>765 601 186</b>	<b>2 049 255</b>	<b>311 309 259</b>	<b>1 076 910 445</b>				<b>765 052 656</b>	<b>2 049 255</b>	<b>311 309 259</b>	<b>1 076 361 915</b>			<b>736 174</b>		<b>736 174</b>			
	<b>Local Budget</b>		<b>218 752 054</b>	<b>40 241</b>	<b>6 113 131</b>	<b>224 865 185</b>				<b>218 802 977</b>	<b>40 241</b>	<b>6 113 131</b>	<b>224 916 108</b>			<b>83 505</b>		<b>83 505</b>			

Note:

\* - receipts to the budget according to the budgetary classification code including tax and related interest penalties and fines

\*\* - budgetary classification code to which tax or payment is transferred)

## Consolidated Form of the Report on Tax and Non-Tax Payments/Receipts in Cash for each Payer of the Oil and Gas Sector for 2013

No.	Name of the Taxpayer	BIN	Oblast	Component	Audit Report availability Yes/No	Payment amount from subsoil users							Inpayments to the state from subsoil users				Discrepancy				
						thous. tenge	thous. \$	Amount in thous. tenge at the exchange rate of the National Bank of the Republic of Kazakhstan calculated by the Company on the basis of currency payments	Total amount in thous. tenge (6+8)	crude oil, tons	m³	except for crude oil, tons	thous. tenge	crude oil, tons	m³	except for crude oil, tons	thous. tenge	crude oil, tons	m³	except for crude oil, tons	including unaccounted discrepancy in thous. tenge
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	ANACO LLP	070340007337	Atyrau	Raw Hydrocarbons	yes	4 687 781,5			4 687 781,5				4 687 781,5				0,0				
2	CaspiOilGas LLP	980240003465	Mangistau	Raw Hydrocarbons	yes	277 542,6			277 542,6				277 542,6				0,0				
3	Kazpetrol Group LLP	050440000082	Kyzylorda	Raw Hydrocarbons	yes	287 151,8			287 151,8				287 151,8				0,0				
4	Lucent Petroleum LLP	980140000025	Mangistau	Raw Hydrocarbons	yes	23 291,1			23 291,1				23 291,1				0,0				
5	Meerbusch LLP	010840000624	Mangistau	Raw Hydrocarbons	yes	2 046 254,9			2 046 254,9				2 046 254,9				0,0				
6	Abi Petroleum Capital LLP	021240003344	Atyrau	Raw Hydrocarbons	yes	878 624,1			878 624,1				878 624,1				0,0				
7	Atyrau branch of Altius Petroleum International B.V.	990941001199	Atyrau	Raw Hydrocarbons	yes	2 728 357,0			2 728 357,0				2 728 357,0				0,0				
8	Aktobe branch of Altius Petroleum International B.V.	010241001329	Aktobe	Raw Hydrocarbons	yes	16 580 744,0			16 580 744,0				16 580 744,0				0,0				
9	Amangeldy Gas LLP	050840002757	Zhambyl	Raw Hydrocarbons	yes	696 756,5			696 756,5				696 756,5				0,0				
10	Caspi Neft TME JSC	000440004551	Atyrau	Raw Hydrocarbons	yes	1 374 337,7			1 374 337,7				1 374 337,7				0,0				
11	KazMunaiGas Exploration Production JSC	40340001283	Atyrau	Raw Hydrocarbons	yes	50 297 900,9			50 297 900,9				50 297 902,9				2,0				
12	EmbaMunaiGas JSC	120240021112	Atyrau	Raw Hydrocarbons	yes	177 718 598,4			177 718 598,4				177 718 598,4				0,0				
13	Aral Petroleum Capital LLP	040840005363	Aktobe	Raw Hydrocarbons	yes	266 502,3			266 502,3				266 502,3				0,0				
14	Arman JV LLP	940740000832	Mangistau	Raw Hydrocarbons	yes	3 897 545,4			3 897 545,4				3 897 545,4				0,0				
15	AtyrauMunai LLP	051240006621	Atyrau	Raw Hydrocarbons	yes	527 288,3			527 288,3				527 288,3				0,0				
16	AtyrauMunaiGas JSC	10640003835	Atyrau	Raw Hydrocarbons	yes	78 847,4			78 847,4				78 847,4				0,0				
17	Buzachi Neft LLP	931240001487	Mangistau	Raw Hydrocarbons	yes	856 639,9			856 639,9				856 639,9				0,0				
18	Branch of Buzachi operating Ltd	41241001357	Mangistau	Raw Hydrocarbons	no	109 960 860,2			109 960 860,2				109 960 861,2				1,0				
19	Galaz and company LLP	51040000972	Kyzylorda	Raw Hydrocarbons	yes	75 356,8			75 356,8				75 356,8				0,0				
20	Emir-Oil LLP	20340004531	Mangistau	Raw Hydrocarbons	yes	7 263 928,6			7 263 928,6				7 263 928,6				0,0				
21	Zhaikmunai LLP	970340003085	West Kazakhstan	Raw Hydrocarbons	yes	37 560 195,8			37 560 195,8				37 560 195,8				0,0				
22	Zhalgiztobemunai Subsidiary LLP	050340002312	Mangistau	Raw Hydrocarbons	no	1 353 070,2			1 353 070,2				1 353 070,2				0,0				
23	Zhambyl Petroleum LLP	090340002825	Atyrau	Raw Hydrocarbons	yes	205 087,3			205 087,3				205 087,3				0,0				



24	Aman Munai LLP	031040002162	Atyrau	Raw Hydrocarbons	yes	826 743,8			826 743,8			826 743,8			0,0				
25	KazakhTurkMunai LLP	980240003816	Aktobe	Raw Hydrocarbons	yes	14 505 977,1			14 505 977,1			14 397 499,1			251 557,1				251 557,1
26	KazGerMunai JV LLP	940240000021	Kyzylorda	Raw Hydrocarbons	yes	234 260 290,2			234 260 290,2			234 260 290,2			0,0				
27	Kazakh Gas Processing Plant LLP	61040003532	Mangistau	Raw Hydrocarbons	yes	1 293 216,3			1 293 216,3			1 293 216,3			0,0				
28	Kamenistoye-Neft LLP	100840012304	Mangistau	Raw Hydrocarbons	yes	2 115,0			2 115,0			2 115,0			0,0				
29	KarazhanbasMunai JSC	950540000524	Mangistau	Raw Hydrocarbons	yes	101 302 754,2			101 302 754,2			101 302 754,2			0,0				
30	KarakudukMunai LLP	60440002942	Mangistau	Raw Hydrocarbons	yes	53 071 841,4			53 071 841,4			53 071 841,4			0,0				
31	Kazakhstan branch of Karachaganak Petroleum Operating B.V. "	981141001567	West Kazakhstan	Raw Hydrocarbons	yes	30 552 307,1	1 136 373,0	172 765 982,2	203 318 289,3			203 318 308,8			19,6				
32	Branch of Caspi Meruerty Operating Company B.V.	070441004212	Mangistau	Raw Hydrocarbons	yes	793 817,0			793 817,0			793 817,0			0,0				
33	Caspi Neft JSC	970140000112	Atyrau	Raw Hydrocarbons	yes	37 046 371,6			37 046 371,6			37 046 371,6			0,0				
34	Ken-Sary LLP	010740000600	Mangistau	Raw Hydrocarbons	yes	4 695 539,3			4 695 539,3			4 695 539,2			0,0				
35	KMK Munai JSC	040440000209	Aktobe	Raw Hydrocarbons	yes	7 131 426,6			7 131 426,6			7 131 426,6			0,0				
36	KoZhaN LLP	010440005294	Atyrau	Raw Hydrocarbons	yes	5 514 862,5			5 514 862,5			5 514 862,5			0,0				
37	Kolzhan LLP	10540000287	Kyzylorda	Raw Hydrocarbons	yes	19 234 108,5			19 234 108,5			19 234 108,5			0,0				
38	Kolzhan-Oil LLP	020240001424	Atyrau	Raw Hydrocarbons	yes	31 041,1			31 041,1			31 041,1			0,0				
39	Kom-Munai LLP	001040000537	Mangistau	Raw Hydrocarbons	yes	10 053 886,7			10 053 886,7			10 053 886,7			0,0				
40	KuatAmlonMunai JV LLP	941040001055	Kyzylorda	Raw Hydrocarbons	yes	41 322 506,0			41 322 506,0			41 322 506,0			0,0				
41	Kumkol Trans Service LLP	050740006290	Kyzylorda	Raw Hydrocarbons	yes	649 447,8			649 447,8			649 447,8			0				
42	Lines Jump LLP	911240000099	Aktobe	Raw Hydrocarbons	yes	621 189,4			621 189,4			621 112,6			76,8				
43	MangistauMunaiGas JSC	990140000483	Mangistau	Raw Hydrocarbons	yes	308 535 210,6			308 535 210,6			308 535 750,6			540,0				
44	Maten Petroleum JSC	100940002277	Atyrau	Raw Hydrocarbons	yes	24 518 935,0			24 518 935,0			24 518 934,9			0,0				
45	Munaily Kazakhstan LLP	060940000469	Atyrau	Raw Hydrocarbons	yes	50 825,5			50 825,5			50 824,5			1,0				
46	Munai Ontustik LLP	60240016033	Mangistau	Raw Hydrocarbons	yes	202 945,3			202 945,3			202 945,3			0,0				
47	N Operating Company LLP	081040003774	Mangistau	Raw Hydrocarbons	yes	234 920,7			234 920,7			234 920,7			0,0				
48	KazMunaiGas NC JSC	20240000555	Atyrau	Raw Hydrocarbons	no	3 220 404,7			3 220 404,7			3 220 404,7			0,0				
49	North Caspian Oil Development LLP	61040008612	Atyrau	Raw Hydrocarbons	yes	78 649,3			78 649,3			78 649,3			0,0				
50	OzenMunaiGas JSC	120240020997	Mangistau	Raw Hydrocarbons	yes	193 774 356,3			193 774 356,3			193 774 356,3			0,0				
51	OilTechnoGroup LLP	060640007920	Aktobe	Raw Hydrocarbons	yes	10 784,7			10 784,7			10 784,7			0,0				
52	Kyzylorda Branch of PetroKazakhstan Ventures Inc.	040241006672	Kyzylorda	Raw Hydrocarbons	yes	773 550,7			773 550,7			773 550,7			0,0				
53	Petro Kazakhstan Kumkol Resources JSC	940540000210	Kyzylorda	Raw Hydrocarbons	yes	163 316 264,9			163 316 264,9			163 316 264,9			0,0				
54	Potential Oil LLP	001240004478	Atyrau	Raw Hydrocarbons	yes	6 190 391,3			6 190 391,3			6 183 775,3			6 616,0				
55	PriCaspian Petroleum Company LLP	980540002274	Atyrau	Raw Hydrocarbons	yes	121 505,4			121 505,4			106 287,4			15 218,0				
56	Exploration assets KMG EP LLP	041240002796	Aktobe	Raw Hydrocarbons	yes	175 421,2			175 421,2			175 421,2			0,0				
57	Sagiz Petroleum Company LLP	010240005009	Kyzylorda	Raw Hydrocarbons	yes	1 185 350,1			1 185 350,1			1 185 350,1			0,0				

58	Samek International LLP	050540003126	Atyrau	Raw Hydrocarbons	no	4 455 828,0			4 455 828,0			4 455 828,0			0,0				
59	Satpayev Operating LLP	110140004880	Atyrau	Raw Hydrocarbons	yes	136 762,7			136 762,7			136 762,7			0,0				
60	Svetland-Oil LLP	920640000072	Atyrau	Raw Hydrocarbons	yes	913 215,8			913 215,8			913 215,8			0,0				
61	CNPC-Ai Dan Munai JSC	030640005443	Kyzylorda	Raw Hydrocarbons	yes	17 002 023,1			17 002 023,1			17 002 023,1			0,0				
62	CNPC AktobeMunaiGas JSC	931240001060	Aktobe	Raw Hydrocarbons	yes	326 755 598,2			326 755 598,2			326 755 598,2			0,0				
63	FIAL JV LLP	970640000468	Aktobe	Raw Hydrocarbons	yes	97 973,1			97 973,1			97 973,1			0,0				
64	Tenge JV LLP	940740001543	Aktobe	Raw Hydrocarbons	yes	541 938,6			541 938,6			541 938,6			0,0				
65	Tabynay LLP	050240000799	Mangistau	Raw Hydrocarbons	yes	1 014 635,9			1 014 635,9			947 011,8			67 624,1				
66	Tanday Petroleum LLP	050740002991	Atyrau	Raw Hydrocarbons	yes	808 013,6			808 013,6			808 013,6			0,0				
67	Tarbagatay Munai LLP	060940004104	East Kazakhstan	Raw Hydrocarbons	no	1 751 611,8			1 751 611,8			1 751 611,8			0,0				
68	Tasbulat Oil Corporation LLP	060840001641	Mangistau	Raw Hydrocarbons	yes	7 241 379,9			7 241 379,9			7 149 264,9			92 115,0				
69	Tengizchevroil LLP	930440000929	Atyrau	Raw Hydrocarbons	yes	288 257 107,3	8 871 217,5	1 348 959 361,1	1 637 216 468,4			1 637 266 288,6			49 907,6				
70	TobeAral Oil LLP	021140000247	Atyrau	Raw Hydrocarbons	no	751 754,5			751 754,5			751 754,5			0,0				
71	Gural LLP	91104000031	Atyrau	Raw Hydrocarbons	yes	897 636,4			897 636,4			897 636,4			0,0				
72	KazakhOil Aktobe LLP	990940002914	Aktobe	Raw Hydrocarbons	yes	72 313 921,5			72 313 921,5			72 313 921,5			0,0				
73	South-Oil LLP	060440001855	Kyzylorda	Raw Hydrocarbons	yes	38 025 519,8			38 025 519,8			38 025 519,8			0,0				
74	TetisAralGas LLP	980140001102	Aktobe	Raw Hydrocarbons	no	324 788,9			324 788,9			324 788,9			0,0				
75	Sazankurak LLP	060340011026	Atyrau	Raw Hydrocarbons	yes	4 475 879,8			4 475 879,8			4 475 879,8			0,0				
76	Turgay-Petroleum JSC	950840000065	Kyzylorda	Raw Hydrocarbons	yes	97 190 515,7			97 190 515,7			97 190 515,7			0,0				
77	Ural Oil and Gas LLP	20740001948	West Kazakhstan	Raw Hydrocarbons	yes	1 411 177,2			1 411 177,2			1 411 177,2			0,0				
78	Urikhtau Operating LLP	091040003677	Aktobe	Raw Hydrocarbons	yes	699 106,1			699 106,1			699 106,1			0,0				
79	Branch of Saygak Kazakhstan B.V.	100941010888	Aktobe	Raw Hydrocarbons	yes	1 187 995,6			1 187 995,6			1 187 995,6			0,0				
80	Ada Oil Firm LLP	05074002199	Aktobe	Raw Hydrocarbons	yes	3 692 479,7			3 692 479,7			3 692 479,7			0,0				
81	PhysTech Firm LLP	950140001721	Mangistau	Raw Hydrocarbons	yes	1 997 556,3			1 997 556,3			1 997 556,3			0,0				
82	Falcon Oil and Gas LTD LLP	000940000976	Aktobe	Raw Hydrocarbons	yes	149 513,1			149 513,1			149 513,1			0,0				
83	HazarMunai LLP	050440006100	Mangistau	Raw Hydrocarbons	yes	776 976,4			776 976,4			776 976,4			0,0				
84	EcoGeoNefteGas LLP	980440004207	Atyrau	Raw Hydrocarbons	yes	113 906,9			113 906,9			113 906,9			0,0				
85	EmbavedOil LLP	990140005305	Atyrau	Raw Hydrocarbons	yes	460 524,8			460 524,8			460 524,8			0,0				
86	EmbaMunai LLP	990140005305	Atyrau	Raw Hydrocarbons	yes	193 015,7			193 015,7			193 015,7			0,0				
87	Branch of Jupiter Energy Pte.	80641001287	Mangistau	Raw Hydrocarbons	yes	195 005,2			195 005,2			195 005,2			0,0				
88	Branch of Shell Kazakhstan Development B.V.	971241001846	Atyrau	Raw Hydrocarbons	yes	-4 731 377,2			-4 731 377,2			-4 731 377,1			0,0				
89	Branch of Total E&P Kazakhstan in the RoK	930841000433	Aktobe	Raw Hydrocarbons	yes	-1 368 152,5			-1 368 152,5			-1 368 152,5			0,0				
90	Branch of IMPEX NORTH CASPIAN SEA, LTD in the RoK	981141000608	Atyrau	Raw Hydrocarbons	yes	-4 525 722,2			-4 525 722,2			-4 525 722,2			0,0				
91	Branch of Agip Caspian Sea B.V.	951241000676	Atyrau	Raw Hydrocarbons	yes	-1 231 722,1			-1 231 722,1			-1 231 722,1			0,0				

92	Kazakhstan Branch of ExxonMobil Kazakhstan Inc. Corporation	970441000307	Atyrau	Raw Hydrocarbons	yes	-4 928 534,6			-4 928 534,6			-4 928 534,4			0,2			
93	Branch of Chevron International Petroleum Company	980741001289	West Kazakhstan	Raw Hydrocarbons	yes	177 164,1	373 486,0	56 644 305,8	56 821 469,9			56 821 469,9			0,0			
94	Branch of BG Karachaganak Limited	20941003629	West Kazakhstan	raw Hydrocarbons	no	308 193,3	617 383,7	93 653 433,4	93 961 626,7			93 961 626,7			0,0			
95	Branch of LukOil Overseas Karachaganak B.V.	10541004364	West Kazakhstan	Raw Hydrocarbons	yes	114 536,7	252 399,0	38 305 333,3	38 419 870,0			38 419 870,0			0,0			
96	Branch of Agip Karachaganak Company	980741000518	West Kazakhstan	Raw Hydrocarbons	yes	554 440,2	537 392,9	81 539 276,5	82 093 716,7			82 093 716,7			0,0			
97	Karachaganak KMG LLP	20540016236	West Kazakhstan	Raw Hydrocarbons	yes	152 987,7	106 738,0	15 140 416,3	15 293 404,0			15 293 404,0			0,0			
<b>Total:</b>						<b>2 543 296 795</b>	<b>11 894 990</b>	<b>1 807 008 108</b>	<b>4 350 304 903</b>			<b>4 350 065 157</b>			<b>483 679</b>			<b>251 557</b>

## Consolidated Form of the Report on Substantial Tax and Non-Tax Payments/Receipts in Cash on each Payer of the Mining Sector for 2013

No.	Name of the Taxpayer	BIN	Oblast	Component	Audit Report availability Yes/No	Payment amount from subsoil users							Inpayments to the state from subsoil users				Discrepancy				
						thous. tenge	thous. \$	Amount in thous. tenge at the exchange rate of the National Bank of the Republic of Kazakhstan calculated by the Company on the basis of currency payments	Total amount in thous. tenge (7+9)	crude oil, tons	cubic meters	except for crude oil, tons	thous. tenge	crude oil, tons	cubic meters	except for crude oil, tons	thous. tenge	crude oil, tons	cubic meters	except for crude oil, tons	including Unaccounted discrepancy in thous. tenge
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	ShalkiyaZinc LTD	010440003931	Kyzylorda	Solid Minerals	yes	44 524,6			44 524,6				44 524,6				0,0				
2	Ushger MCP JSC	090740018112	South Kazakhstan	Solid Minerals	yes	50 303,8			50 303,8				50 303,8				0,0				
3	ArcelorMittal Temirtau JSC	951140000042	Karaganda	Solid Minerals	yes	18 046 876,2			18 046 876,2				18 046 876,2				0,0				
4	Rapid Firm LLP	960240000025	Karaganda	Solid Minerals	yes	93 585,5			93 585,5				93 585,5				0,0				
5	Madina Firm LLP	991140000179	East Kazakhstan	Solid Minerals	yes	33 385,1			33 385,1				33 385,1				0,0				
6	BAS CIC LLP	010840001850	Karaganda	Solid Minerals	yes	31 409,5			31 409,5				31 409,5				0,0				
7	Tioline LLP	061240009599	North Kazakhstan	Solid Minerals	yes	49 575,9			49 575,9				49 575,9				0,0				
8	Saga Creek Gold Company JV LLP	010140000906	Akmola	Solid Minerals	no	7 047,8			7 047,8				7 047,8				0,0				
9	Semizbay-U LLP	061240000604	Akmola, Kyzylorda	Solid Minerals	yes	3 303 755,0			3 303 755,0				3 303 755,0				0,0				
10	Orken LLP	050140001773	Karaganda	Solid Minerals	no	2 316 656,5			2 316 656,5				2 316 656,5				0,0				
11	Razrez Priozerniy KRC LLP	990340003316	Kostanay	Solid Minerals	yes	22 223,8			22 223,8				22 223,8				0,0				
12	Zhanalyk GOLD LLP	030240004113	Akmola	Solid Minerals	yes	59 096,5			59 096,5				59 096,5				0,0				
13	Tokhtar MC LLP	060440004364	Kostanay	Solid Minerals	yes	37 653,5			37 653,5				37 653,5				0,0				
14	Andas-Altyn MC LLP	950740000110	East Kazakhstan	Solid Minerals	yes	-151 189,7			-151 189,7				-151 189,7				0,0				
15	Geobite-Info LLP	991040003605	North Kazakhstan	Solid Minerals	yes	147 367,2			147 367,2				147 367,2				0,0				
16	Yubileynoe LLP	010740002598	Aktobe	Solid Minerals	yes	2 043 065,1			2 043 065,1				2 043 065,1				0,0				
17	Zapadnaya Mine LLP	010340000874	Karaganda	Solid Minerals	yes	51 323,1			51 323,1				51 323,1				0,0				
18	Forpost LLP	060640010089	Karaganda	Solid Minerals	yes	76 925,8			76 925,8				76 925,8				0,0				
19	FML Kazakhstan LLP	970740003733	Pavlodar	Solid Minerals	yes	6 663,1			6 663,1				6 663,1				0,0				
20	Ulba Fluorine Complex LLP	950540000103	East Kazakhstan	Solid Minerals	yes	72 240,2			72 240,2				72 258,6				18,5				
21	Transkomir LLP	020640002348	Karaganda	Solid Minerals	yes	33 846,2			33 846,2				33 846,2				0,0				

22	Temir-Service LLP	930640000252	Aktobe	Solid Minerals	yes	115 208,5			115 208,5				115 208,5				0,0			
23	Taskara LLP	950340000433	East Kazakhstan	Solid Minerals	yes	52 434,5			52 434,5				52 434,5				0,0			
24	SemGeo LLP	060540004833	East Kazakhstan	Solid Minerals	yes	6 441,5			6 441,5				6 441,5				0,0			
25	Satbor LLP	010340001258	West Kazakhstan	Solid Minerals	yes	31 678,7			31 678,7				31 678,7				0,0			
26	Saryarka-ENERGY LLP	081040008201	Karaganda	Solid Minerals	yes	236 181,3			236 181,3				236 181,3				0,0			
27	Saryarka Mining LLP	080240009034	Karaganda	Solid Minerals	yes	1 858,9			1 858,9				1 859,9				0,0			
28	Sary Kazna LLP	060240015312	Karaganda	Solid Minerals	yes	1 577 016,1			1 577 016,1				1 577 016,1				0,0			
29	Kuznetskiy Razrez LLP	050440002910	Karaganda	Solid Minerals	yes	158 799,1			158 799,1				158 799,1				0,0			
30	On-Olzha LLP	020540000685	Akmola	Solid Minerals	no	111 377,5			111 377,5				111 377,5				0,0			
31	Nefrit-2030 LLP	010940001557	Karaganda	Solid Minerals	yes	19 869,6			19 869,6				19 869,6				0,0			
32	MetalTerminalService LLP	960340001473	Karaganda	Solid Minerals	yes	46 661,9			46 661,9				46 661,9				0,0			
33	Marum Zhar Gold LLP	021240005816	Almaty, Karaganda	Solid Minerals	yes	84 879,1			84 879,1				84 879,1				0,0			
34	Maikuben-West LLP	050940003769	Pavlodar	Solid Minerals	yes	1 233 241,9			1 233 241,9				1 233 241,9				0,0			
35	Kazakhmys Corporation LLP	050140000656	Karaganda, Pavlodar	Solid Minerals	yes	48 815 775,6			48 815 775,6				48 467 118,0				348 657,6			
36	Copper Technology LLP	031140005339	South Kazakhstan, Aktobe	Solid Minerals	yes	9 501 383,2			9 501 383,2				9 501 383,2				0,0			
37	Ken Tobe LLP	021040000382	East Kazakhstan	Solid Minerals	yes	2 476,3			2 476,3				2 476,3				0,0			
38	Kazzinc LLP	970140000211	East Kazakhstan	Solid Minerals	yes	31 789 784,7			31 789 784,7				31 790 293,2				2 196,9			
39	KazCopper LLP	061140012595	Aktobe	Solid Minerals	yes	674 940,7			674 940,7				674 940,7				0,0			
40	KazGeoRud LLP	050640010572	Aktobe	Solid Minerals	yes	129 503,2			129 503,2				129 503,2				0,0			
41	Zherek LLP	020840000458	East Kazakhstan	Solid Minerals	yes	20 210,5			20 210,5				20 210,5				0,0			
42	MLD MC LLP	031040002757	East Kazakhstan	Solid Minerals	yes	50 601,6			50 601,6				50 601,6				0,0			
43	Vizol MC LLP	050940001504	East Kazakhstan	Solid Minerals	yes	9 488,0			9 488,0				9 488,0				0,0			
44	Gamma LLP	950540001002	Pavlodar	Solid Minerals	yes	343 117,5			343 117,5				343 117,5				0,0			
45	Voshod-Oriel LLP	041140004055	Aktobe	Solid Minerals	yes	3 047 104,1			3 047 104,1				3 047 104,1				0,0			
46	Bogatyr Coal LLP	970340000843	Pavlodar	Solid Minerals	yes	9 429 641,6			9 429 641,6				9 429 641,9				0,0			
47	Batys Kali LLP	090240003423	Aktobe, West Kazakhstan	Solid Minerals	yes	18 275,5			18 275,5				18 533,4				257,9			
48	Bakyrchik ME LLP	930340000251	East Kazakhstan	Solid Minerals	yes	-144 086,8			-144 086,8				-144 086,8				0,0			
49	Asem Tas N LLP	051040009143	East Kazakhstan	Solid Minerals	yes	44 522,6			44 522,6				44 522,6				0,0			
50	Gornyak PA LLP	950340001530	East Kazakhstan	Solid Minerals	yes	313 257,5			313 257,5				313 257,5				0,0			
51	Arman-100 LLP	030140001511	Karaganda	Solid Minerals	yes	53 647,0			53 647,0				53 647,0				0,0			
52	Angrensor Energo LLP	120440013634	Pavlodar	Solid Minerals	yes	376 269,0			376 269,0				376 269,0				0,0			
53	Altyn Zhiek LLP	041240000086	Akmola	Solid Minerals	yes	83 459,7			83 459,7				83 459,7				0,0			

54	Aktobe Copper Company LLP	040340008667	Akmola	Solid Minerals	yes	3 332 385,0			3 332 385,0				3 332 385,0				0,0				
55	Aktobe-Temir-VS LLP	030340000898	Aktobe	Solid Minerals	yes	105 122,1			105 122,1				105 122,1				0,0				
56	Satpayevsk Titanium Mines LTD LLP	000940002988	East Kazakhstan	Solid Minerals	yes	276 245,9			276 245,9				276 245,9				0,0				
57	Kazakhmys Aktogay LLP	090840006023	East Kazakhstan	Solid Minerals	yes	754 011,7			754 011,7				754 011,7				0,0				
58	Fonet Er-Tai AK Mining LLP	070440000551	Pavlodar	Solid Minerals	yes	393 991,5			393 991,5				393 991,5				0,0				
59	Bapy Mining LLP	080540001703	Karaganda	Solid Minerals	yes	391 508,6			391 508,6				391 508,6				0,0				
60	Karazhyra LTD LLP	021240000409	East Kazakhstan	Solid Minerals	yes	1 280 181,8			1 280 181,8				1 280 181,8				0,0				
61	Dank LLP	010240000345	East Kazakhstan	Solid Minerals	yes	12 979,4			12 979,4				12 979,4				0,0				
62	Teriskey LLP	000240016914	South Kazakhstan	Solid Minerals	yes	156 849,9			156 849,9				156 849,9				0,0				
63	Taza-Su LLP	030640000743	Almaty	Solid Minerals	yes	31 162,1			31 162,1				31 162,1				0,0				
64	StroyService LLP	940740001573	South Kazakhstan	Solid Minerals	yes	64 378,5			64 378,5				58 000,5				6 378,0				
65	ODAK LLP, ABC-Balkhash JSC	981240002157	Zhambyl	Solid Minerals	no	122 611,9			122 611,9				53 400,4				170 687,2				170 687,2
66	Kulan Komir LLP	060840006761	Zhambyl	Solid Minerals	yes	9 953,4			9 953,4				9 953,4				0,0				
67	Karatau MPC LLP, Branch of KazPhosphate LLP	001241003623	Zhambyl	Solid Minerals	yes	259 818,5			259 818,5				259 818,5				0,0				
68	Chulaktau MPC LLP, Branch of KazPhosphate LLP	041241001218	Zhambyl	Solid Minerals	yes	76 595,1			76 595,1				76 595,1				0,0				
69	SMCP LLP	040940006583	Akmola	Solid Minerals	yes	871 536,6			871 536,6				871 536,6				0,0				
70	KATKO JV LLP	981040001439	South Kazakhstan	Solid Minerals	yes	5 499 154,8			5 499 154,8				5 499 154,8				0,0				
71	Karatau LLP, KazAtomProm NAC JSC	050740004185	South Kazakhstan	Solid Minerals	yes	9 325 030,6			9 325 030,6				9 325 030,6				0,0				
72	Kyzylkum LLP, KazAtomProm NAC JSC	050540001926	Kyzylorda	Solid Minerals	yes	2 193 757,1			2 193 757,1				2 193 757,1				0,0				
73	Akbastau JJ JSC, KazAtomProm NAC JSC	061140001976	South Kazakhstan	Solid Minerals	yes	3 802 960,1			3 802 960,1				3 802 960,1				0,0				
74	KazAtomProm NAC JSC	970240000816	South Kazakhstan	Solid Minerals	yes	-5 390 233,6			-5 390 233,6				-5 390 233,6				0,0				
75	Zarechnoe KRK JV JSC, KazAtomProm NAC JSC	030140000870	South Kazakhstan	Solid Minerals	yes	2 838 967,3			2 838 967,3				2 838 967,3				0,0				
76	Mining Company LLP, KazAtomProm NAC JSC	040840001172	Kyzylorda	Solid Minerals	yes	18 200 440,3			18 200 440,3				18 200 440,3				0,0				
77	Betpak Dala JV LLP, KazAtomProm NAK JSC	040340000106	South Kazakhstan	Solid Minerals	yes	7 597 430,9			7 597 430,9				7 597 430,9				0,0				
78	APPAK LLP, KazAtomProm NAC JSC	050740000945	South Kazakhstan	Solid Minerals	yes	2 603 537,6			2 603 537,6				2 603 537,6				0,0				
79	Inkai JV LLP	960340001136	South Kazakhstan	Solid Minerals	yes	4 689 477,0			4 689 477,0				4 689 477,0				0,0				
80	ZhetysuGeoMining LLP	050640003669	Almaty	Solid Minerals	yes	18 028,1			18 028,1				18 028,1				0,0				
81	ER-TAY LLP	010540000782	Zhambyl, Karaganda	Solid Minerals	yes	544 129,9			544 129,9				544 129,9				0,0				
82	Nova-Zinc LLP	970240000334	Karaganda	Solid Minerals	yes	1 558 898,6			1 558 898,6				1 558 898,6				0,0				
83	EuroChem-Fertilizers LLP	080740015611	Zhambyl	Solid Minerals	yes	789 754,3			789 754,3				789 754,3				0,0				
84	Sekisovka ME Subsidiary LLP	980940000877	East Kazakhstan	Solid Minerals	yes	663 008,6			663 008,6				663 008,6				0,0				

85	Vostochnoye Mine Management LLP	060340004816	Zhambyl	Solid Minerals	yes	374 319,9			374 319,9				374 319,9				0,0				
86	Balaua Firm LLP	961040001237	Kyzylorda	Solid Minerals	yes	27 384,1			27 384,1				27 384,1				0,0				
87	Shaimerden JSC	970440001191	Kostanay	Solid Minerals	yes	1 356 057,6			1 356 057,6				1 356 057,6				0,0				
88	Alai FIC JSC	041140005787	East Kazakhstan	Solid Minerals	yes	2 339 939,8			2 339 939,8				2 339 939,8				0,0				
89	SSGPO JSC	920240000127	Kostanay	Solid Minerals	yes	46 834 522,8			46 834 522,8				46 834 522,8				0,0				
90	Kostanay minerals JSC	910540000047	Kostanay	Solid Minerals	yes	472 495,5			472 495,5				472 495,5				0,0				
91	Sat Komir MC JSC	030840008029	Karaganda	Solid Minerals	yes	75 838,9			75 838,9				75 838,9				0,0				
92	Varvarinskoe JSC	950840000144	Kostanay	Solid Minerals	yes	9 103 467,8			9 103 467,8				9 103 467,8				0,0				
93	Aluminium of Kazakhstan JSC, branch of TBMD	040441006441	Kostanay	Solid Minerals	yes	228 481,6			228 481,6				228 481,6				0,0				
94	Aluminium of Kazakhstan JSC, branch of KBMD	040341005787	Kostanay	Solid Minerals	yes	1 249 034,0			1 249 034,0				1 249 034,0				0,0				
95	Shubarkul Komir JSC	020740000236	Karaganda	Solid Minerals	yes	7 915 176,5			7 915 176,5				7 915 439,1				262,6				
96	Kazchrome TNC JSC	951040000069	Pavlodar, Karaganda,	Solid Minerals	yes	44 539 084,7			44 539 084,7				44 539 084,7				0,0				
97	Temirtau Electrometallurgy Plant LLP	941140001633	East Kazakhstan, Karaganda	Solid Minerals	yes	619 614,4			619 614,4				635 990,9				16 376,4				
98	Tau-Ken Samruk JSC	090240000101	Akmola, Karaganda	Solid Minerals	yes	141 792,7			141 792,7				141 792,7				0,0				
99	Maykaingold JSC	980340002574	Pavlodar	Solid Minerals	yes	554 857,4			554 857,4				554 872,4				15,0				
100	Zhayrem MPP JSC	940940000255	Karaganda	Solid Minerals	yes	993 513,4			993 513,4				993 513,4				0,0				
101	Eurasian energy corporation JSC	960340000148	Pavlodar	Solid Minerals	yes	11 717 588,8			11 717 588,8				11 717 588,8				0,0				
102	Kazakhaltyn MMC JSC	990940003176	East Kazakhstan, Akmola	Solid Minerals	yes	3 174 044,2			3 174 044,2				3 174 044,2				0,0				
103	AltynAlmas AK JSC	950640000810	Zhambyl, East Kazakhstan	Solid Minerals	yes	739 097,8			739 097,8				739 097,8				0,0				
104	Altay polymetals LLP	050740000965	Zhambyl	Solid Minerals	no	813 785,1			813 785,1				813 785,1				0,0				
105	Akbakay MMP JSC	941240000391	Zhambyl	Solid Minerals	yes	4 610,9			4 610,9				4 610,9				0,0				
106	Golden Compass Jambyl LLP	110440017259	Zhambyl	Solid Minerals	yes	64 713,5			64 713,5				64 713,5				0,0				
Total						331 024 451			331 024 451				330 617 642				544 850				170 687

## Appendix 2-3

## Consolidated Report on the Payments/Receipts in the State Shares in Payers' Ownership for 2013 paid/received in 2014

No.	Payer	BIN	Amount of payments as per the data provided by payer*		Recipient	BIN	Amount of payments as per the data provided by payer		Discrepancy		
			hous. tenge	thous. \$			hous. tenge	thous. \$	hous. tenge	thous. \$	including unaccounted discrepancy in thous. tenge
1	2	3	4	5	6	7	8	9	10	11	12
1	KazMunaiGas NC JSC (the state share is 100 %)	20240000555	83 114 547	-	Samruk-Kazyna NWF JSC	81140000436	83 114 547	-	-	-	
2	KazAtomProm NAC JSC (the state share is 100 %)	970240000816	5 385 581	-	Samruk-Kazyna NWF JSC	81140000436	5 385 581	-	-	-	Dividends are accrued to be paid up to December 31, 2014
3	Kazakhmys PLC (the state share is 11%) has no state share since 2013	n/a, because it is not a resident of the Republic of Kazakhstan	-	-	Samruk-Kazyna NWF JSC	81140000436	-	-	-	-	According to the RoK Governmental Resolution No. 521-ДІСІІ dated May 28, 2013, Kazakhmys Plc has no state share since May 2013.
4	Kazakhmys PLC (the state share is 15%) has no state share since 2013	n/a, because it is not a resident of the Republic of Kazakhstan	-	-	The Committee of State Property and Privatization of the RoK Ministry of Finance	21040001589	-	-	-	-	According to the RoK Governmental Resolution No. 521-ДІСІІ dated May 28, 2013, Kazakhmys Plc has no state share since May 2013.
5	ENRC PLC, the share of Kazakhmys PLC was sold in November 2013.	n/a, because it is not a resident of the Republic of Kazakhstan	-	-	Kazakhmys PLC	n/a, because it is not a resident of the Republic of Kazakhstan	-	-	-	-	According to the RoK Governmental Resolution No. 521-ДІСІІ dated May 28, 2013, ENRC Plc has no state share since May 2013.
6	KazMunaiGas Exploration and Production JSC (the state share is 63.22 %)	40340001283	85 139 924	-	KazMunaiGas NC JSC	20240000555	85 139 924	-	-	-	
7	KazakhturkMunai LLP (the state share is 51 %)	980240003816	-	-	KazMunaiGas NC JSC	20240000555	-	-	-	-	no dividends were paid out
8	Tengizchevroil LLP (the state share is 20 %)	930440000929	-	539 871	KazMunaiGas NC JSC	20240000555	-	539 871	-	-	
9	KazakhOil-Aktobe LLP (the state share is 50 %)	990940002914	-	-	KazMunaiGas NC JSC	20240000555	-	-	-	-	no dividends were paid out
10	KazMunaiTeniz OOC JSC	share of KazMunaiGas NC JSC is 100%			KazMunaiGas NC JSC	20240000555	-	-	-	-	
11	Kashagan B.V. LLC	share of KazMunaiGas NC JSC is 100%			KazMunaiGas NC JSC	20240000555	-	-	-	-	
12	Urihtau Operating LLP	share of KazMunaiGas NC JSC is 100%			KazMunaiGas NC JSC	20240000555	-	-	-	-	
13	Satpayev Operating LLP	share of KazMunaiGas NC JSC is 100%			KazMunaiGas NC JSC	20240000555	-	-	-	-	



14	KMG Kumkol LLP	share of KazMunaiGas NC JSC is 100%			KazMunaiGas NC JSC	20240000555	-	-	-	-	
15	Mining Company LLP (the state share is 100 %)	40840001172	-	-	KazAtomProm NAC JSC	970240000816	-	-	-	-	
16	Semizbay-U LLP (the state share is 11 %)	61240000604	-	-	KazAtomProm NAC JSC	970240000816	-	-	-	-	no dividends were paid out
17	Zarechnoye JV JSC (the state share is 49.7 %)	30140000870	-	-	KazAtomProm NAC JSC	970240000816	-	-	-	-	no dividends were paid out
18	Betpak Dala JV LLP (the state share is 30 %)	40340000106	1 485 146	-	KazAtomProm NAC JSC	970240000816	1 485 146	-	-	-	discrepancy due to rounding
19	Inkai JV LLP (the state share is 40 %)	960340001136	1 136 576	-	KazAtomProm NAC JSC	970240000816	1 136 576	-	-	-	
20	Katko JV LLP (the state share is 49 %)	981040001439	-	-	KazAtomProm NAC JSC	970240000816	-	-	-	-	
21	Karatau LLP (the state share is 50%)	50740004185	4 942 669	-	KazAtomProm NAC JSC	970240000816	4 942 669	-	-	-	
22	Baiken-U LLP	no dividends were paid out at the stage of exploration till debts repayment			KazAtomProm NAC JSC	970240000816	-	-	-	-	
23	Appak LLP	no dividends were paid out at the stage of exploration till debts repayment			KazAtomProm NAC JSC	970240000816	-	-	-	-	
24	Kyzylkum LLP	no dividends were paid out, at the stage of exploration			KazAtomProm NAC JSC	970240000816	-	-	-	-	
25	Akbastau JV JSC (the state share is 50%)	61140001976	2 229 830	-	KazAtomProm NAC JSC	970240000816	2 229 830	-	-	-	

## Consolidated Report on the Expenses for Social Development of the Regions and Local Infrastructure for Payers for 2013 (in thous. tenge)

No.	Names of Payers	BIN	Oblast	Component	construction and overhaul of infrastructure facilities	community redevelopment	cultural events	recreative sport events	educative events	health care service	other expenses for social sphere	transferred to BCC 206109	Total for License and Contractual Conditions
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>Oil and Gas Sector</b>													
1	ANACO LLP	070 340 007 337	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	29 000,0	29 000,0
2	CaspiOilGas LLP	980 240 003 465	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	154,3	4 254,4	4 408,7
3	KAZPETROL GROUP LLP	050 440 000 082	Kyzylorda	Raw Hydrocarbons	-	-	-	-	-	-	-	38 457,5	38 457,5
4	Lucent Petroleum LLP	980 140 000 025	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	7 668,5	7 668,5
5	MEERBUSCH LLP	010 840 000 624	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	15 381,0	15 381,0
6	Abi Petroleum Capital LLP	021 240 003 344	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	4 334,6	4 334,6
7	Atyrau branch of Altius Petroleum International B.V.	099 094 1 001 199	Atyrau	Raw Hydrocarbons	-	3 000,0	-	-	-	-	1 654,0	13 269,6	17 923,6
8	Aktobe branch of Altius Petroleum International B.V.	010 241 001 329	Aktobe	Raw Hydrocarbons	-	-	-	-	-	-	12 250,6	12 216,4	24 467,0
9	Amangeldy Gas LLP	050 840 002 757	Zhambyl	Raw Hydrocarbons	-	-	44 758,0	15 803,0	-	-	-	-	60 561,0
10	Caspi Neft TME JSC	000 440 004 551	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	15 290,8	15 290,8
11	KazMunaiGas EP JSC	040 340 001 283	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	12 883,0	12 883,5	25 766,5
12	EmbaMunaiGas JSC	120 240 021 112	Aktobe	Raw Hydrocarbons	-	-	-	-	-	-	-	271 558,7	271 558,7
13	Aral Petroleum Capital LLP	040 840 005 363	Aktobe	Raw Hydrocarbons	-	-	-	-	-	-	-	21 558,6	21 558,6
14	Arman Joint Venture LLP	940 740 000 832	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	1 200,0	1 200,0
15	AtyrauMunaiGas LLP	051 240 006 621	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	1 000,0	1 000,0
16	AtyrauMunaiGas JSC	010 640 003 835	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	15 128,0	15 128,0
17	Buzachi Neft LLP	931 240 001 487	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	4 616,4	4 630,2	9 246,6
18	Branch of Buzachi operating Ltd Company	041 241 001 357	Mangistau	Raw Hydrocarbons	140 752,5	-	44 758,0	15 803,0	-	-	0,0	38 323,0	239 636,5
19	Galaz and company LLP	051 040 000 972	Kyzylorda	Raw Hydrocarbons	-	-	-	-	5,4	-	15,1	610,6	631,0
20	Emir-Oil LLP	020340004531		Raw Hydrocarbons	-	-	-	-	-	-	-	91 192,0	91 192,0
21	ZhaikMunai JV LLP	970 340 003 085	West Kazakhstan	Raw Hydrocarbons	-	-	-	-	-	-	-	98 936,0	98 936,0
22	ZhalgiztobeMunai LLP	050 340 002 312	Mangistau	Raw Hydrocarbons	2 386,0	-	-	-	-	-	600,0	-	2 986,0
23	Zhambyl Petroleum LLP	090 340 002 825	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	45 789,0	45 789,0	91 578,0
24	Aman Munai LLP	031 040 002 162	Atyrau	Raw Hydrocarbons	150 300,0	13 000,0	55 824,0	30 080,0	29 989,0	62 500,0	1 171 767,0	-	1 513 460,0

25	KazakhTurkMunai LLP	980240003816	Aktobe	Raw Hydrocarbons	-	-	-	-	-	-	15 121,0	<b>15 121,0</b>
26	KazGerMunai Joint Venture LLP	940 240 000 021	Kyzylorda	Raw Hydrocarbons	501 534,0	50 000,0	58 885,0	5 058,0	57 915,0	-	52 471,0	<b>725 863,0</b>
27	Kazakh Gas Refinery LLP	061040003532	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	-
28	Kamenistoye-Neft LLP	100 840 012 304	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	-
29	KarazhanbasMunai JSC	950540000524	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	-
30	KarakudukMunai LLP	950540000524	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	-
31	Karachaganak Petroleum Operating B.V. JSC	981 141 001 567	West Kazakhstan	Raw Hydrocarbons	1 338 204,0	-	-	-	-	-	650 831,0	<b>1 989 035,0</b>
32	Caspi Meruerty Operating Company B.V. JSC (operator)	070 441 004 212	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	77 105,0	<b>77 105,0</b>
33	Caspi Neft JSC	970 140 000 112	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	30 582,0	<b>30 582,0</b>
34	Ken-Sary LLP	010 740 000 600	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	18 459,6	<b>33 798,6</b>
35	KMK Munai JSC	040 440 000 209	Aktobe	Raw Hydrocarbons	-	-	-	-	-	-	15 950,0	<b>19 763,0</b>
36	KoZhaN LLP	010 440 005 294	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	25 925,4	<b>25 925,4</b>
37	Kolzhan LLP	010 540 000 287	Kyzylorda	Raw Hydrocarbons	-	-	-	-	-	-	526 645,0	<b>526 645,0</b>
38	Kolzhan-Oil LLP		Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	151,2	<b>151,2</b>
39	KuatAmlonMunai JV LLP	001 040 000 537	Mangistau	Raw Hydrocarbons	5 580,0	-	-	-	-	-	-	<b>5 580,0</b>
40	Kom-Munai LLP	941 040 001 055	Kyzylorda	Raw Hydrocarbons	-	-	-	-	-	-	30 702,0	<b>30 702,0</b>
41	Kumkol Trans Service LLP	050 740 006 290	Kyzylorda	Raw Hydrocarbons	7 000,0	-	-	-	-	-	37 000,0	<b>5 800,0</b>
42	Lines Jump LLP	911 240 000 099	Aktobe	Raw Hydrocarbons	-	-	1 941,0	-	-	-	540,0	<b>7 686,0</b>
43	MangistauMunaiGas JSC	990 140 000483	Mangistau	Raw Hydrocarbons	-	1 036 354,0	167 598,0	-	-	-	465 992,0	<b>-1 066 700,0</b>
44	Maten Petroleum JSC	100 940 002 277	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	9 614,1	<b>9 614,1</b>
45	Munaily Kazakhstan LLP	060 940 000 469	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	1 500,0	<b>1 500,0</b>
46	Munai Ontustik LLP	060240016033	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	15 070,0	<b>15 070,0</b>
47	N Operating Company LLP	081 040 003 774	Mangistau	Raw Hydrocarbons	45 000,0	-	-	-	-	-	45 000,0	<b>90 000,0</b>
48	KazMunaiGas NC JSC	020240000555	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	<b>0,0</b>
49	North Caspian Oil Development LLP	061040008612	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	30 100,0	<b>30 100,0</b>
50	OzenMunaiGas JSC	120240020997	Mangistau	Raw Hydrocarbons	694 756,0	395 417,0	-	-	-	-	273 827,0	<b>1 364 000,0</b>
51	OilTechnoGroup LLP	060 640 007 920	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	<b>0,0</b>
52	Kyzylorda Branch of PetroKazakhstan Ventures Inc.	040 241 006 672	Kyzylorda	Raw Hydrocarbons	-	-	-	-	-	-	11 500,0	<b>11 500,0</b>
53	PetroKazakhstan Kumkol Resources JSC	940 540 000 210	Kyzylorda	Raw Hydrocarbons	-	-	-	-	-	-	330 640,0	<b>100 700,0</b>
54	Potential Oil LLP	001 240 004 478	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	12 287,6	<b>12 287,6</b>

[illegible]

85	EmbavedOil LLP	910940000291	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	1 519,0	1 519,0
86	EmbaMunai LLP	990140005305	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	1 519,0	1 519,0
87	Branch of Jupiter Energy Pte. Ltd	080641001287	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	5 226,0	5 226,0
88	Branch of Shell Kazakhstan Development B.V. in the Republic of Kazakhstan	971241001846	Atyrau	Raw Hydrocarbons	1 701 727,0	-	-	-	28 714,0	-	-	-	1 730 441,0
89	Branch Total E&P Kazakhstan in the Republic of Kazakhstan	930841000433	Atyrau	Raw Hydrocarbons	1 701 727,0	-	-	-	28 714,0	-	-	-	1 730 441,0
90	Branch of IMPEX NORTH CASPIAN SEA, LTD in the Republic of Kazakhstan	981141000608	Atyrau	Raw Hydrocarbons	765 777,0	-	-	-	12 921,0	-	-	-	778 698,0
91	Branch of Agip Caspian Sea B.V.	951241000676	Atyrau	Raw Hydrocarbons	10 125 273,0	-	-	-	170 846,0	-	-	-	10 296 119,0
92	Branch of ExxonMobil Kazakhstan Inc. in the Republic of Kazakhstan	970441000307	Atyrau	Raw Hydrocarbons	765 777,0	-	-	-	12 921,0	-	-	-	778 698,0
93	Branch of Chevron International Petroleum Company	980741001289	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	-	0,0
94	Branch of BG Karachaganak Limited (Aksai)	020941003629	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	-	0,0
95	Branch of LukOil Overseas Karachaganak B.V.	010541004364	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	-	0,0
96	Branch of Agip Karachaganak Company	980741000518	Atyrau	Raw Hydrocarbons	-	-	-	-	-	-	-	-	0,0
97	Karachaganak KMG LLP	120540016236	Mangistau	Raw Hydrocarbons	-	-	-	-	-	-	-	-	0,0
	<b>Total:</b>				<b>18 625 933,5</b>	<b>1 663 816,0</b>	<b>390 947,0</b>	<b>85 382,0</b>	<b>916 591,4</b>	<b>108 151,0</b>	<b>4 050 501,3</b>	<b>2 613 941,9</b>	<b>28 455 264,1</b>

## Mining Sector

1	ShalkiyaZinc LTD LLP, Tau-Ken MMC LLP	010440003931	Kyzylorda	Solid Minerals	-	-	-	-	-	-	2 774,5	2 774,5	
2	Ushger MCP JSC	090740018112	South Kazakhstan	Solid Minerals	-	-	-	-	-	-	-	-	
3	CD of ArcelorMittal Temirtau JSC	951140000042	Karaganda	Solid Minerals	-	-	-	-	-	-	-	-	
4	Rapid Firm LLP	960240000025	Karaganda	Solid Minerals	-	-	-	-	-	-	-	-	
5	Madina Firm LLP	991140000179	East Kazakhstan	Solid Minerals	-	-	-	-	-	-	-	-	
6	BAS CIC LLP	010840001850	Karaganda	Solid Minerals	-	-	-	-	-	-	1 800,0	1 800,0	
7	Tioline LLP	061240009599	North Kazakhstan	Solid Minerals	-	-	-	-	-	-	-	-	
8	Saga Creek Gold Company JV LLP	010140000906	Akmola	Solid Minerals	-	-	-	-	-	-	-	-	
9	Semizbay-U LLP	061240000604	Kyzylorda	Solid Minerals	62 642,0	-	-	-	-	22 156,0	55 323,8	140 121,8	
10	Orken LLP	050140001773	Karaganda	Solid Minerals	9 160,0	3 036,0	51,0	466,0	-	3 512,0	22 306,0	2 550,0	41 081,0
11	Razrez Priozerniy KRC LLP	990340003316	Kostanay	Solid Minerals	-	-	-	-	-	-	4 673,0	4 673,0	
12	Zhanalyk GOLD LLP	030240004113	Akmola	Solid Minerals	-	-	-	-	-	-	-	-	
13	Tokhtar MC LLP	060440004364	Kostanay	Solid Minerals	-	-	-	-	-	-	-	-	
14	Andas-Altyn MC LLP	950740000110	East Kazakhstan	Solid Minerals	-	-	-	-	-	-	-	-	
15	Geobite-Info LLP	991040003605	North Kazakhstan	Solid Minerals	-	-	-	-	-	-	-	-	
16	Yubileynoe LLP	010740002598	Aktobe	Solid Minerals	-	-	-	-	5 414,4	-	-	5 414,4	
17	Zapadnaya Mine LLP	010340000874	Karaganda	Solid Minerals	-	-	-	-	-	-	-	-	





87	Shaimerden JSC	970440001191	Kostanay	Solid Minerals	-	-	-	-	-	-	-	-	-
88	Alai FIC JSC	041140005787	East Kazakhstan	Solid Minerals	-	-	-	-	-	-	-	-	-
89	SSGPO JSC	920240000127	Kostanay	Solid Minerals	-	-	-	-	-	-	-	-	-
90	Kostanay minerals JSC	910540000047	Kostanay	Solid Minerals	6 747,0	6 675,0	12 500,0	68 867,0	3 718,0	102 824,0	104 296,0	-	305 627,0
91	Sat Komir MC JSC	030840008029	Karaganda (centre)	Solid Minerals	-	-	-	-	-	-	390,0	-	390,0
92	Varvarinskoe JSC	950840000144	Kostanay	Solid Minerals	36 942,0	15 919,0	-	200,0	-	-	74 499,0	1 537,2	129 097,2
93	Aluminium of Kazakhstan JSC, branch of TBMD	040441006441	Kostanay	Solid Minerals	-	-	-	-	-	-	-	-	-
94	Aluminium of Kazakhstan JSC, branch of KBMD	040341005787	Kostanay	Solid Minerals	-	-	-	-	-	-	-	3 464,8	3 464,8
95	Shubarkul Komir JSC	020740000236	Karaganda (centre)	Solid Minerals	-	-	-	-	-	-	-	-	-
96	Kazchrome TNC JSC	951040000069	Aktobe, Pavlodar	Solid Minerals	-	-	-	-	-	-	15,4	15,4	30,8
97	TEMK LLP (East Kazakhstan Oblast)	941140001633	Karaganda, West Kazakhstan	Solid Minerals	-	-	-	-	-	-	-	-	-
98	Tau-Ken Samruk JSC	090240000101	Karaganda	Solid Minerals	-	-	-	-	-	-	-	6 908,4	6 908,4
99	Maykaingold JSC	980340002574	Pavlodar	Solid Minerals	-	-	-	-	-	-	-	-	-
100	Zhayrem MPP JSC	940940000255	Karaganda (centre)	Solid Minerals	-	-	-	-	-	-	33 818,0	-	33 818,0
101	Eurasian energy corporation JSC	960340000148	Pavlodar	Solid Minerals	-	-	-	-	-	-	-	2 400,0	2 400,0
102	Kazakhaltyn MMC JSC	990940003176	Akmola (center)	Solid Minerals	-	14 527,0	-	-	-	-	-	2 374,8	16 901,8
103	AltynAlmas AK JSC	950640000810	East Kazakhstan, Zhambyl	Solid Minerals									
		Contract No. 68 dated October 15, 1996 Akbakay field			213,8	263,5	-	-	16 750,7	-	-	-	17 228,0
		Contract No. 1089 dated December 29, 2002 Kariyernoe field			-	-	-	-	-	-	300,0	-	300,0
		Contract No. 2359 dated May 11, 2007 Svetinsk field			-	-	-	-	-	-	3 205,0	-	3 205,0
104	Altay polymetals LLP	050740000965	Karaganda	Solid Minerals	-	383 569,1	-	-	-	-	-	-	383 569,1
105	Akbakay MMP LLP	941240000391	Zhambyl	Solid Minerals	-	-	-	-	-	-	-	59,0	59,0
106	Golden Compass Jambyl LLP	110440017259	Zhambyl	Solid Minerals	-	-	-	-	-	-	-	5 394,2	5 394,2
	<b>Total:</b>				<b>138 200,8</b>	<b>479 286,6</b>	<b>255 425,0</b>	<b>318 371,4</b>	<b>616 799,8</b>	<b>2 416 773,5</b>	<b>1 845 099,3</b>	<b>1 795 265,4</b>	<b>7 865 221,7</b>
	<b>TOTAL:</b>				<b>18 764 134,3</b>	<b>2 143 102,6</b>	<b>646 372,0</b>	<b>403 753,4</b>	<b>1 533 391,2</b>	<b>2 524 924,5</b>	<b>5 895 600,6</b>	<b>4 409 207,2</b>	<b>36 320 485,7</b>



## Funds allocated to develop the Social Sphere by the subsoil users in 2013 (in thous. tenge)

No.	Subsoil User Company	BIN	Oblast	Component	(according to reports under license and contractual
<b>Oil and Gas Sector</b>					
1	ANACO LLP	070 340 007 337	Atyrau	Oil, gas	29 000,0
2	CaspiOilGas LLP	980 240 003 465	Mangistau Oblast	Gas, condensate	4 300,0
3	KAZPETROL GROUP LLP	050 440 000 082	Kyzylorda	Oil, gas	38 458,0
4	Lucent Petroleum LLP	980 140 000 025	Mangistau	Oil	7 669,0
5	Meerbusch LLP	010 840 000 624	Mangistau	Oil	15 380,0
6	Abi Petroleum Capital LLP	021 240 003 344	Atyrau	Gas, oil	4 335,0
7	Atyrau branch of Altius Petroleum International B.V.	099 094 1 001 199	Atyrau	Oil	17 924,0
8	Aktobe branch of Altius Petroleum International B.V.	010 241 001 329	Aktobe	Oil	24 467,0
9	Amangeldy Gas LLP	050 840 002 757	Zhambyl	Gas	-
10	Caspi Neft TME JSC	000 440 004 551	Aktobe	Gas, oil	15 291,0
11	KazMunaiGas Exploration Production JSC	040 340 001 283	Atyrau	Oil	12 929,0
12	EmbaMunaiGas JSC	120 240 021 112	Aktobe	Gas, oil	1 621 400,0
13	Aral Petroleum Capital LLP	040 840 005 363	Aktobe	Oil	24 169,0
14	ARMAN JV LLP	940 740 000 832	Mangistau	Gas, oil	11 000,0
15	AtyrauMunai LLP	051 240 006 621	Atyrau	Oil	no report
16	AtyrauMunaiGas JSC	010 640 003 835	Atyrau	Gas, condensate, oil	15 128,0
17	Buzachi Neft LLP	931 240 001 487	Mangistau	Oil	9 240,0
18	Branch of Buzachi operating Ltd	041 241 001 357	Mangistau	Gas, oil	140 750,0
19	Galaz and company LLP	051 040 000 972	Kyzylorda	Oil	15 730,0
20	Emir-Oil LLP	020340004531	Mangistau	Oil, gas, condensate	91 200,0
21	ZHAIKMUNAI LLP	970 340 003 085	West Kazakhstan	Gas, condensate, oil	99 640,0
22	LLP	050 340 002 312	Mangistau	Oil	3 000,0
23	Zhambyl Petroleum LLP	090 340 002 825	Atyrau	Oil, gas	-
24	Aman Munai LLP	031 040 002 162	Aktobe	Gas, oil	1 513 460,0
25	KazakhTurkMunai LLP	980240003816	Aktobe	Gas, oil	15 121,0
26	KazGerMunai JV LLP	940 240 000 021	Kyzylorda	Oil	725 863,0
27	Kazakh Gas Processing Plant LLP	061040003532	Mangistau	Gas, condensate, oil	-
28	Kamenistoye-Neft LLP	100 840 012 304	Mangistau	Oil	-
29	KarazhanbasMunai JSC	950540000524	Mangistau	Oil	8 000,0
30	KarakudukMunai LLP	950540000524	Mangistau	Oil	-
31	Kazakhstan branch of Karachaganak Petroleum Operating B.V. "	981 141 001 567	West Kazakhstan	Gas, condensate, oil	no report
32	Branch of Caspi Meruerty Operating Company B.V.	070 441 004 212	Mangistau	Oil	76 810,0
33	Caspi Neft JSC	970 140 000 112	Atyrau	Gas, oil	30 580,0
34	Ken-Sary LLP	010 740 000 600	Atyrau	Oil	52 260,0
35	KMK Munai JSC	040 440 000 209	Aktobe	Gas, oil	29 610,0
36	KoZhaN LLP	010 440 005 294	Atyrau	Gas, oil	26 000,0
37	Kolzhan LLP	010 540 000 287	Kyzylorda	Oil	523 150,0
38	Kolzhan-Oil LLP	020 240 001 424	Atyrau	Gas, oil	200,0
39	Kom-Munai LLP	001 040 000 537	Mangistau	Oil	5 580,0
40	KuatAmlonMunai JV LLP	941 040 001 055	Kyzylorda	Oil	30 207,0
41	Kumkol Trans Service LLP	050 740 006 290	Kyzylorda	Oil	5 000,0
42	LINES JUMP LLP	911 240 000 099	Aktobe	Oil	10 167,0
43	MangistauMunaiGas JSC	990 140 000483	Mangistau	Gas, oil	1 667 264,0
44	MATEN PETROLEUM JSC	100 940 002 277	Atyrau	Oil	9 614,0
45	Munaily Kazakhstan LLP	060 940 000 469	Atyrau	Oil	3 000,0

46	Munai Ontustik LLP	060240016033	Mangistau	Oil, gas	-
47	N Operating Company LLP	081 040 003 774	Mangistau	Oil, gas	-
48	KazMunaiGas NC JSC	020240000555	Atyrau	Gas, oil	121 090,0
49	North Caspian Oil Development LLP	061040008612	Atyrau	Gas, oil	30 100,0
50	OzenMunaiGas JSC	120240020997	Mangistau	Oil	1 364 000,0
51	OilTechnoGroup LLP	060 640 007 920	Mangistau	Oil	-
52	Kyzylorda Branch of PetroKazakhstan Ventures Inc.	040 241 006 672	Kyzylorda	Oil	26 500,0
53	Petro Kazakhstan Kumkol Resources JSC	940 540 000 210	Kyzylorda	Gas, condensate, oil	431 400,0
54	Potential Oil LLP	001 240 004 478	Atyrau	Oil	12 200,0
55	PriCaspian Petroleum Company LLP	980 540 002 274	Atyrau	Gas, oil	15 220,0
56	Exploration assets KMG EP LLP	041 240 002 796	Aktobe	Gas, oil	92 090,0
57	Sagiz Petroleum Company LLP	010 240 005 009	Atyrau	Gas, oil	22 640,0
58	Samek International LLP	050540003126	Atyrau	Oil	no report
59	Satpayev Operating LLP	110140004880	Atyrau	Oil, gas	no report
60	Svetland-Oil LLP	920640000072	Atyrau	Oil	5 000,0
61	CNPC-Ai Dan Munai JSC	030640005443	Kyzylorda	Oil	90 500,0
62	CNPC AktobeMunaiGas JSC	931240001060	Aktobe	Gas, condensate, oil	894 534,0
63	FIAL JV LLP	970640000468	Atyrau	Oil	4 000,0
64	Tenge JV LLP	940740001543	Aktobe	Oil	-
65	Tabynay LLP	050240000799	Mangistau	Oil	6 657,0
66	Tanday Petroleum LLP	050740002991	Atyrau	Gas, oil	608,0
67	Tarbagatay Munai LLP	060940004104	East Kazakhstan	Gas, oil	18 050,0
68	Tasbulat Oil Corporation LLP	060840001641	Mangistau	Gas, oil	16 690,0
69	Tengizchevroil LLP	930440000929	Atyrau	Gas, oil	1 054 260,9
70	TobeAral Oil LLP	021140000247	Atyrau	Oil	4 608,0
71	Gural LLP	911040000031	Atyrau	Oil	-
72	KazakhOil Aktobe LLP	990940002914	Aktobe	Gas, condensate, oil	252 030,0
73	SOUTH-OIL LLP	060440001855	Kyzylorda	Oil, gas, condensate	206 350,0
74	TetisAralGas LLP	980140001102	Aktobe	Gas, condensate, oil	12 000,0
75	Sazankurak LLP	060340011026	Atyrau	Oil	15 240,0
76	TURGAY-PETROLEUM JSC	950840000065	Kyzylorda	Gas, condensate, oil	350 000,0
77	Ural Oil and Gas LLP	020740001948	West Kazakhstan	Gas, oil	22 694,0
78	Urikhtau Operating LLP	091040003677	Aktobe	Oil	15 245,0
79	Branch of Saygak Kazakhstan B.V.	100941010888	Aktobe	Oil	4 500,0
80	Ada Oil Firm LLP	050740002199	Aktobe	Oil, gas	30 700,0
81	PhysTech Firm LLP	950140001721	Mangistau	Oil	7 700,0
82	Falcon Oil and Gas LTD LLP	000940000676	Aktobe	Gas, oil	33 490,0
83	HazarMunai LLP	050440006100	Mangistau	Oil	14 600,0
84	EcoGeoNefteGas LLP	980440004207	Mangistau	Oil	no report
85	EmbavedOil LLP	910940000291	Atyrau	Oil	1 519,0
86	EmbaMunai LLP	990140005305	Atyrau	Oil	1 520,0
87	Branch of Jupiter Energy Pte.	080641001287	Mangistau	Oil	5 226,0
88	Branch of Shell Kazakhstan Development B.V.	971241001846	Atyrau	Oil, gas	no report
89	Branch of Total E&P Kazakhstan in the RoK	930841000433	Atyrau	Gas, condensate, oil	18 460,0
90	Branch of IMPEX NORTH CASPIAN SEA, LTD in the RoK	981141000608	Atyrau	Oil, gas	no report
91	Branch of Agip Caspian Sea B.V.	951241000676	Atyrau	Oil, gas	no report
92	Kazakhstan Branch of ExxonMobil Kazakhstan Inc. Corporation	970441000307	Atyrau	Oil, gas	no report
93	Branch of Chevron International Petroleum Company	980741001289	Atyrau	Oil, gas	no report
94	Branch of BG Karachaganak Limited	020941003629	Atyrau	Oil, gas	no report
95	Branch of LukOil Overseas Karachaganak B.V.	010541004364	Atyrau	Oil, gas	no report

96	Branch of Agip Karachaganak Company	980741000518	Atyrau	Oil, gas	no report
97	Karachaganak KMG LLP	120540016236	Mangistau	Oil, gas	no report
				<b>Total:</b>	<b>12 134 317,9</b>
<b>Mining Sector</b>					
1	ShalkiyaZinc LTD	010440003931	Kyzylorda	Polymetals	1 000,0
2	Ushger MCP JSC	090740018112	South Kazakhstan	Phosphorites	-
3	ArcelorMittal Temirtau JSC	951140000042	Karaganda	Coal	-
4	Rapid Firm LLP	960240000025	Karaganda	Coal	-
5	Madina Firm LLP	991140000179	East Kazakhstan	Coal	-
6	BAS CIC LLP	010840001850	Karaganda	Coal	-
7	Tioline LLP	061240009599	North Kazakhstan	Titanium, zircon	-
8	Saga Creek Gold Company JV LLP	010140000906	Akmola	Gold	-
9	Orken LLP	050140001773	Karaganda	Iron	41 181,6
10	Razrez Priozerniy KRC LLP	990340003316	Kostanay	Bevey coal	4 623,0
11	Zhanalyk GOLD LLP	030240004113	Akmola	Gold	-
12	Tokhtar MC LLP	060440004364	Kostanay	Gold	-
13	Andas-Altyn MC LLP	950740000110	East Kazakhstan	Gold	-
14	Geobite-Info LLP	991040003605	North Kazakhstan	Gold	-
15	Yubileynoe LLP	010740002598	Aktobe	Gold	-
16	Zapadnaya Mine LLP	010340000874	Karaganda	Manganese, coal	-
17	Forpost LLP	060640010089	Karaganda	Gold	-
18	FML Kazakhstan LLP	970740003733	Pavlodar	Gold	500,0
19	Ulba Fluorine Complex LLP	950540000103	East Kazakhstan	Fluorite	2 300,0
20	Transkomir LLP	020640002348	Karaganda	Coal	4 502,4
21	Temir-Service LLP	930640000252	Aktobe	Phosphorites	234,0
22	Taskara LLP	950340000433	East Kazakhstan	Gold	-
23	SemGeo LLP	060540004833	East Kazakhstan	Gold	600,0
24	Saryarka-ENERGY LLP	081040008201	Karaganda	Coal	-
25	Saryarka Mining LLP	080240009034	Karaganda	Iron	-
26	Sary Kazna LLP	060240015312	Karaganda	Copper	6 029,6
27	Kuznetskiy Razrez LLP	050440002910	Karaganda	Coal	1 500,0
28	On-Olzha LLP	020540000685	Akmola	Coal	24 876,0
29	Nefrit-2030 LLP	010940001557	Karaganda	Coal	-
30	MetalTerminalService LLP	960340001473	Karaganda	Manganese	2 257,3
31	Marum Zhar Gold LLP	021240005816	Karaganda, Almaty	Gold	-
32	Maikuben-West LLP	050940003769	Pavlodar	Coal	-
33	Kazakhmys Corporation LLP	050140000656	Karaganda, Pavlodar	Gold, polymetals, copper, coal	2 339 238,8
34	Copper Technology LLP	031140005339	Aktobe	Copper, zinc	31 863,6
35	Ken Tobe LLP	021040000382	East Kazakhstan	Gold	-
36	Kazzinc LLP	970140000211	East Kazakhstan	Polymetals	249 050,8
37	KazCopper LLP	061140012595	Aktobe	Copper	51 415,5
38	KazGeoRud LLP	050640010572	Aktobe	Copper, zinc	116 965,6
39	Zherek LLP	020840000458	East Kazakhstan	Gold	-
40	MLD MC LLP	031040002757	East Kazakhstan	Copper	1 216,0
41	Vizol MC LLP	050940001504	East Kazakhstan	Gold	-
42	Gamma LLP	950540001002	Pavlodar	Bevey coal	-
43	Voshod-Oriel LLP	041140004055	Aktobe	Chromites	22 830,0
44	Bogatyr Coal LLP	970340000843	Pavlodar	Coal	57 300,0
45	Batys Kali LLP	090240003423	Aktobe, West Kazakhstan	China-clay, salts	-
46	Bakyrchik ME LLP	930340000251	East Kazakhstan	Gold	38 305,2
47	Asem Tas N LLP	051040009143	East Kazakhstan	Copper	1 305,6
48	Gornyak PA LLP	950340001530	East Kazakhstan	Gold	450,0
49	Arman-100 LLP	030140001511	Karaganda	Manganese	-
50	Angrensor Energo LLP	120440013634	Pavlodar	Coal	-
51	Altyn Zhiek LLP	041240000086	Akmola	Gold	-

52	Aktobe Copper Company LLP	040340008667	Aktobe	Copper, zinc	13 917,6
53	Aktobe-Temir-VS LLP	030340000898	Aktobe	Iron	30 773,0
54	Satpayevsk Titanium Mines LTD LLP	000940002988	East Kazakhstan	Titanic iron ore	1 069,6
55	Kazakhmys Aktogay LLP	090840006023	East Kazakhstan	Copper	-
56	Fonet Er-Tai AK Mining LLP	070440000551	Pavlodar	Copper	9 050,0
57	Bapy Mining LLP	080540001703	Karaganda	Iron	6 000,0
58	Karazhyra LTD LLP	021240000409	East Kazakhstan	Coal	3 085,0
59	Dank LLP	010240000345	East Kazakhstan	Gold	-
60	Teriskey LLP	000240016914	South Kazakhstan	Gold	296,3
61	Taza-Su LLP	030640000743	Almaty	Zeolites	-
62	StroyService LLP	940740001573	South Kazakhstan	Barium sulphate	-
63	ODAK LLP, ABC-Balkhash JSC	981240002157	Zhambyl	Gold	750,0
64	Kulan Komir LLP	060840006761	Zhambyl	Coal	-
65	Karatau MPC LLP, Branch of KazPhosphate LLP	001241003623	Zhambyl	Phosphorites	250 426,5
66	Chulaktau MPC LLP, Branch of KazPhosphate LLP	041241001218	Zhambyl	Phosphorites	-
67	SMCP LLP	040940006583	Akmola	Uranium	-
68	KATKO JV LLP	981040001439	South Kazakhstan	Uranium	246 387,2
69	Karatau LLP, KazAtomProm NAC JSC	050740004185	South Kazakhstan	Uranium	267 215,0
70	Semizbay-U LLP	061240000604	Akmola, Kyzylorda	Uranium	95 298,0
71	Kyzylkum LLP, KazAtomProm NAC JSC	050540001926	Kyzylorda	Uranium	18 000,0
72	Akbastau JJ JSC, KazAtomProm NAC JSC	061140001976	South Kazakhstan	Uranium	201 924,0
73	KazAtomProm NAC JSC	970240000816	South Kazakhstan	Uranium	1 175 767,8
74	Zarechnoe KRK JV JSC, KazAtomProm NAC JSC	030140000870	South Kazakhstan	Uranium	8 075,0
75	Mining Company LLP, KazAtomProm NAC JSC	040840001172	South Kazakhstan	Uranium	-
76	Betpak Dala JV LLP, KazAtomProm NAK JSC	040340000106	South Kazakhstan	Uranium	23 152,5
77	APPAK LLP, KazAtomProm NAC JSC	050740000945	South Kazakhstan	Uranium	15 066,0
78	Inkai JV LLP	960340001136	South Kazakhstan	Uranium	46 466,8
79	ZhetysuGeoMining LLP	050640003669	Almaty	Gold	4 861,8
80	ER-TAY LLP	010540000782	Zhambyl	Polymetals	7 000,0
81	Nova-Zinc LLP	970240000334	Karaganda	Polymetals	95 735,5
82	EuroChem-Fertilizers LLP	080740015611	Zhambyl	Phosphorites	771 700,0
83	Sekisovka ME Subsidiary LLP	980940000877	East Kazakhstan	Gold	8 356,0
84	Vostochnoye Mine Management LLP	060340004816	Zhambyl	barium sulphate	130,0
85	Balasa Firm LLP	961040001237	Kyzylorda	Vanadium	500,0
86	Shaimerden JSC	970440001191	Kostanay	Polymetals	-
87	Alal FIC JSC	041140005787	East Kazakhstan	Gold	2 000,0
88	SSGPO JSC	920240000127	Kostanay	Iron	2 117 704,7
89	Kostanay minerals JSC	910540000047	Kostanay	Chrysotile asbestos	305 627,0
90	Sat Komir MC JSC	030840008029	Karaganda	Coal	390,0
91	Varvarinskoe JSC	950840000144	Kostanay	Gold	13 887,1
92	Aluminium of Kazakhstan JSC, branch of TBMD	040441006441	Kostanay	Bauxites	-
93	Aluminium of Kazakhstan JSC, branch of KBMD	040341005787	Kostanay	Bauxites	5 745,6
94	Shubarkul Komir JSC	020740000236	Karaganda	Coal	71 825,6
95	Kazchrome TNC JSC	951040000069	Pavlodar, Aktobe	Manganese, chromites, titanium, zircon	1 290 898,0
96	Temirtau Electrometallurgy Plant LLP	941140001633	Kazakhstan	Manganese	-
97	Tau-Ken Samruk JSC	090240000101	Akmola	gold, copper, manganese, titanic and black iron ore	10 763,7

98	Maykaingold JSC	980340002574	Pavlodar	Gold	-
99	Zhayrem MPP JSC	940940000255	Karaganda	Manganese, polymetals	33 818,0
100	Eurasian energy corporation JSC	960340000148	Pavlodar	Coal	-
101	Kazakhaltyn MMC JSC	990940003176	Akmola	Gold	28 084,7
102	AltynAlmas AK JSC	950640000810	East Kazakhstan, Zhambyl	Gold	20 733,0
103	Satbor LLP	010340001258	West Kazakhstan	Borate	-
104	Altay polymetals LLP	050740000965	Zhambyl, Karaganda	Gold	31 088,0
105	Akbakay MMP JSC	941240000391	Zhambyl	Gold	59,0
106	Golden Compass Jambyl LLP	110440017259	Zhambyl	Gold	5 394,2
<b>Total:</b>					<b>10 238 567,2</b>
<b>Total:</b>					<b>22 372 885,1</b>

## Consolidated Reports on Payments allocated to develop the Social Sphere and Local Infrastructure for 2013(in thous. tenge)

No.	Subsoil user	Oblast	Component	BIN	According to data provided by payer		According to data provided by the Ministry of Oil and Gas and the Ministry of Industry and New Technologies	Discrepancy	According to data provided by akimats	Discrepancy
					Total	Including to the local budget for code 206109	Total		Including to the local budget for code 206109	
1	2	3	4	5	6	7	8	10	11	13

## Oil and Gas Sector

1	ANACO LLP	Atyrau	Raw Hydrocarbons	70340007337	29 000,0	29 000,0	29 000,0	-		
2	CaspiOilGas LLP	Mangistau	Raw Hydrocarbons	980240003465	4 408,7	4 254,4	4 300,0	- 108,7		
3	KAZPETROL GROUP LLP	Kyzylorda	Raw Hydrocarbons	050440000082	38 457,5	38 457,5	38 458,0	0,5		
4	Lucent Petroleum LLP	Mangistau	Raw Hydrocarbons	980140000025	7 668,5	7 668,5	7 669,0	0,5		
5	MEERBUSCH LLP	Mangistau	Raw Hydrocarbons	010840000624	15 381,0	15 381,0	15 380,0	- 1,0		
6	Abi Petroleum Capital LLP	Atyrau	Raw Hydrocarbons	021240003344	4 334,6	4 334,6	4 335,0	0,4		
7	Atyrau branch of Altius Petroleum International B.V.	Atyrau	Raw Hydrocarbons	990941001199	17 923,6	13 269,6	17 924,0	0,4		
8	Aktobe branch of Altius Petroleum International B.V.	Aktobe	Raw Hydrocarbons	010241001329	24 467,0	12 216,4	24 467,0	-		
9	Amangeldy Gas LLP	Zhambyl	Raw Hydrocarbons	050840002757	60 561,0	-	-	-60 561,0		
10	Caspi Neft TME JSC	Aktobe	Raw Hydrocarbons	000440004551	15 290,8	15 290,8	15 291,0	0,2		
11	KazMunaiGas EP JSC	Atyrau	Raw Hydrocarbons	40340001283	25 766,5	12 883,5	12 929,0	-12 837,5		
12	EmbaMunaiGas JSC	Atyrau	Raw Hydrocarbons	120240021112	271 558,7	271 558,7	1 621 400,0	1 349 841,3		
13	Aral Petroleum Capital LLP	Aktobe	Raw Hydrocarbons	040840005363	21 558,6	21 558,6	24 169,0	2 610,4		
14	Arman Joint Venture LLP	Mangistau	Raw Hydrocarbons	940740000832	1 200,0	1 200,0	11 000,0	9 800,0		
15	AtyrauMunaiGas LLP	Atyrau	Raw Hydrocarbons	051240006621	1 000,0	1 000,0	no report	- 1 000,0		
16	AtyrauMunaiGas JSC	Atyrau	Raw Hydrocarbons	10640003835	15 128,0	15 128,0	15 128,0	-		
17	Buzachi Neft LLP	Mangistau	Raw Hydrocarbons	931240001487	9 246,6	4 630,2	9 240,0	-6,6		

18	Branch of Buzachi operating Ltd Company	Mangistau	Raw Hydrocarbons	41241001357	239 636,5	38 323,0	140 750,0	-98 886,5		
19	Galaz and company LLP	Kyzylorda	Raw Hydrocarbons	51040000972	631,0	610,6	15 730,0	15 099,0		
20	Emir-Oil LLP	Mangistau	Raw Hydrocarbons	20340004531	91 192,0	91 192,0	91 200,0	8,0		
21	ZhaikMunai JV LLP	West Kazakhstan	Raw Hydrocarbons	970340003085	98 936,0	98 936,0	99 640,0	704,0		
22	ZhalgiztobeMunai LLP	Mangistau	Raw Hydrocarbons	050340002312	2 986,0	-	3 000,0	14,0		
23	Zhambyl Petroleum LLP	Atyrau	Raw Hydrocarbons	090340002825	91 578,0	45 789,0	-	-91 578,0		
24	Aman Munai LLP	Atyrau	Raw Hydrocarbons	031040002162	1 513 460,0	-	1 513 460,0	-		
25	KazakhTurkMunai LLP	Aktobe	Raw Hydrocarbons	980240003816	15 121,0	15 121,0	15 121,0	-		
26	KazGerMunai Joint Venture LLP	Kyzylorda	Raw Hydrocarbons	940240000021	725 863,0	-	725 863,0	-		
27	KazGPP LLP	Mangistau	Raw Hydrocarbons	61040003532	-	-	-	-		
28	Kamenistoye-Neft LLP	Mangistau	Raw Hydrocarbons	100840012304	-	-	-	-		
29	Karazhanbasmunai JSC	Mangistau	Raw Hydrocarbons	950540000524	-	-	8 000,0	8 000,0		
30	Karakudukmunai LLP	Mangistau	Raw Hydrocarbons	60440002942	-	-	-	-		
31	Karachaganak Petroleum Operating B.V. JSC	West Kazakhstan	Raw Hydrocarbons	981141001567	1 989 035,0	-	no report	-1 989 035,0		
32	Branch of Caspi Meruerty Operating Company B.V. JSC (operator)	Mangistau	Raw Hydrocarbons	070441004212	77 105,0	77 105,0	76 810,0	-295,0		
33	Caspi neft JSC	Atyrau	Raw Hydrocarbons	970140000112	30 582,0	30 582,0	30 580,0	-2,0		
34	Ken-Sary LLP	Mangistau	Raw Hydrocarbons	010740000600	52 258,2	33 798,6	52 260,0	1,8		
35	KMK Munai JSC	Aktobe	Raw Hydrocarbons	040440000209	35 713,0	19 763,0	29 610,0	-6 103,0		
36	KoZhaN LLP	Atyrau	Raw Hydrocarbons	010440005294	25 925,4	25 925,4	26 000,0	74,6		
37	Kolzhan LLP	Kyzylorda	Raw Hydrocarbons	10540000287	526 645,0	526 645,0	523 150,0	-3 495,0		
38	Kolzhan-Oil LLP	Atyrau	Raw Hydrocarbons	020240001424	151,2	151,2	200,0	48,8		
39	KuatAmlonMunai JV LLP	Kyzylorda	Raw Hydrocarbons	941040001055	5 580,0	0,0	5 580,0	0,0		
40	Kom-Munai LLP	Mangistau	Raw Hydrocarbons	001040000537	30 702,0	30 702,0	30 207,0	-495,0		
41	Kumkol Trans Service LLP	Kyzylorda	Raw Hydrocarbons	050740006290	49 800,0	5 800,0	5 000,0	-44 800,0		
42	Lines Jump LLP	Aktobe	Raw Hydrocarbons	911240000099	10 167,0	7 686,0	10 167,0	-		
43	MangistauMunaiGas JSC	Mangistau	Raw Hydrocarbons	990140000483	603 244,0	-1 066 700,0	1 667 264,0	1 064 020,0		
44	Maten Petroleum JSC	Atyrau	Raw Hydrocarbons	100940002277	9 614,1	9 614,1	9 614,0	-0,1		
45	Munaily Kazakhstan LLP	Atyrau	Raw Hydrocarbons	060940000469	1 500,0	1 500,0	3 000,0	1 500,0		

46	Munai Ontustik LLP	Mangistau	Raw Hydrocarbons	60240016033	15 070,0	15 070,0	-	-15 070,0		
47	N Operating Company LLP	Mangistau	Raw Hydrocarbons	081040003774	90 000,0	45 000,0	-	-90 000,0		
48	KazMunaiGas NC JSC	Atyrau	Raw Hydrocarbons	20240000555	-	-	121 090,0	121 090,0		
49	North Caspian Oil Development LLP	Atyrau	Raw Hydrocarbons	61040008612	30 100,0	30 100,0	30 100,0	-		
50	OzenMunaiGas JSC	Mangistau	Raw Hydrocarbons	120240020997	2 728 000,0	1 364 000,0	1 364 000,0	-1 364 000,0		
51	OilTechnoGroup LLP	Aktobe	Raw Hydrocarbons	060640007920	-	-	-	-		
52	Kyzylorda Branch of PetroKazakhstan Ventures Inc.	Kyzylorda	Raw Hydrocarbons	040241006672	11 500,0	11 500,0	26 500,0	15 000,0		
53	PetroKazakhstan Kumkol Resources JSC	Kyzylorda	Raw Hydrocarbons	940540000210	431 340,0	100 700,0	431 400,0	60,0		
54	Potential Oil LLP	Atyrau	Raw Hydrocarbons	001240004478	12 287,6	12 287,6	12 200,0	-87,6		
55	PriCaspian Petroleum Company LLP	Atyrau	Raw Hydrocarbons	980540002274	-	-	15 220,0	15 220,0		
56	Exploration assets KMG EP LLP	Aktobe	Raw Hydrocarbons	041240002796	92 090,0	92 090,0	92 090,0	-		
57	Sagiz Petroleum Company LLP	Aktobe	Raw Hydrocarbons	010240005009	22 638,0	22 638,0	22 640,0	2,0		
58	Samek International LLP	Atyrau	Raw Hydrocarbons	050540003126	55 421,7	55 421,7	отчет не предоставлен	-55 421,7		
59	Satpayev Operating LLP	Atyrau	Raw Hydrocarbons	110140004880	60 576,0	30 288,0	отчет не предоставлен	-60 576,0		
60	Svetland-Oil LLP	Atyrau	Raw Hydrocarbons	920640000072	15 657,0	5 000,0	5 000,0	-10 657,0		
61	CNPC-Ay Dan Munai JSC	Kyzylorda	Raw Hydrocarbons	030640005443	90 500,0	-	90 500,0	-		
62	CNPC-AktobeMunaiGas JSC	Aktobe	Raw Hydrocarbons	931240001060	152 404,0	152 404,0	894 534,0	742 130,0		
63	FIAL JV LLP	Aktobe	Raw Hydrocarbons	970640000468	4 000,0	4 000,0	4 000,0	-		
64	TENGE JV LLP	Aktobe	Raw Hydrocarbons	940740001543	-	-	-	-		
65	Tabynay LLP	Mangistau	Raw Hydrocarbons	050240000799	6 737,9	5 357,5	6 657,0	-80,9		
66	Tanday Petroleum LLP	Atyrau	Raw Hydrocarbons	050740002991	607,5	607,5	608,0	0,5		
67	Tarbagatay Munai LLP	East Kazakhstan	Raw Hydrocarbons	060940004104	15 705,8	15 705,8	18 050,0	2 344,2		
68	Tasbulat Oil Corporation LLP	Mangistau	Raw Hydrocarbons	060840001641	30 000,0	-	16 690,0	-13 310,0		
69	Tengizchevroil LLP	Atyrau	Raw Hydrocarbons	930440000929	1 327 791,0	-	1 054 260,9	-273 530,1		
70	Tobearal-Oil LLP	Atyrau	Raw Hydrocarbons	021140000247	5 738,7	5 738,7	4 608,0	-1 130,7		
71	Gural LLP	Atyrau	Raw Hydrocarbons	911040000031	10 000,0	10 000,0	-	-10 000,0		
72	KazakhOil-Aktobe LLP	Aktobe	Raw Hydrocarbons	990940002914	254 333,0	-	252 030,0	-2 303,0		



73	South Oil LLP	Kyzylorda	Raw Hydrocarbons	060440001855	325 450,0	-	206 350,0	-119 100,0		
74	TetisAralGas LLP	Aktobe	Raw Hydrocarbons	980140001102	12 000,0	12 000,0	12 000,0	-		
75	Sazankurak LLP	Atyrau	Raw Hydrocarbons	060340011026	15 236,0	15 236,0	15 240,0	4,0		
76	Turgay-Petroleum LLP	Kyzylorda	Raw Hydrocarbons	950840000065	371 000,0	21 000,0	350 000,0	-21 000,0		
77	Ural Oil and Gas LLP	West Kazakhstan	Raw Hydrocarbons	020740001948	22 693,5	22 693,5	22 694,0	0,5		
78	Urikhtau Operating LLP	Aktobe	Raw Hydrocarbons	091040003677	34 990,0	15 245,0	15 245,0	-19 745,0		
79	Branch of Saygak Kazakhstan B.V. Company	Aktobe	Raw Hydrocarbons	100941010888	4 500,0	-	4 500,0	-		
80	ADA OIL Firm LLP	Aktobe	Raw Hydrocarbons	050740002199	30 700,0	30 700,0	30 700,0	-		
81	PhysTech Firm LLP	Mangistau	Raw Hydrocarbons	950140001721	15 029,0	15 029,0	7 700,0	-7 329,0		
82	Falcon Oil And Gas LTD LLP	Aktobe	Raw Hydrocarbons	000940000676	33 490,0	30 490,0	33 490,0	-		
83	Hazar Munai LLP	Mangistau	Raw Hydrocarbons	050440006100	14 639,9	5 000,0	14 600,0	-39,9		
84	EcoGeoNefteGas LLP	Atyrau	Raw Hydrocarbons	980440004207	-	-	no report	-		
85	EmbavedOil LLP	Atyrau	Raw Hydrocarbons	910940000291	1 519,0	1 519,0	1 519,0	-		
86	EmbaMunai LLP	Atyrau	Raw Hydrocarbons	990140005305	1 519,0	1 519,0	1 520,0	1,0		
87	Branch of Jupiter Energy Pte. Ltd	Mangistau	Raw Hydrocarbons	080641001287	5 226,0	5 226,0	5 226,0	-		
88	Branch of Shell Kazakhstan Development B.V. in the Republic of Kazakhstan	Atyrau	Raw Hydrocarbons	971241001846	1 730 441,0	-	no report	- 1 730 441,00		
89	Branch Total E&P Kazakhstan in the Republic of Kazakhstan	Aktobe	Raw Hydrocarbons	930841000433	1 730 441,0	-	18 460,0	- 1 711 981,00		
90	Branch of IMPEX NORTH CASPIAN SEA, LTD in the Republic of Kazakhstan	Atyrau	Raw Hydrocarbons	981141000608	778 698,0	-	no report	- 778 698,00		
91	Branch of Agip Caspian Sea B.V.	Atyrau	Raw Hydrocarbons	951241000676	10 296 119,0	-	no report	- 10 296 119,00		
92	Kazakhstan Branch of ExxonMobil Kazakhstan Inc. Corporation	Atyrau	Raw Hydrocarbons	970441000307	778 698,0	-	no report	- 778 698,00		
93	Branch of Chevron International Petroleum Company	West Kazakhstan	Raw Hydrocarbons	980741001289	-	-	no report	-		
94	Branch of BG Karachaganak Limited (Aksai)	West Kazakhstan	Raw Hydrocarbons	20941003629	-	-	no report	-		
95	Branch of LukOil Overseas Karachaganak B.V.	West Kazakhstan	Raw Hydrocarbons	10541004364	-	-	no report	-		
96	Branch of Agip Karachaganak Company	West Kazakhstan	Raw Hydrocarbons	980741000518	-	-	no report	-		
97	Karachaganak KMG LLP	West Kazakhstan	Raw Hydrocarbons	20540016236	-	-	no report	-		

Total				28 455 264,1	2 613 941,9	12 134 317,9	-16 320 946,2		
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### Mining Sector

1	ShalkiyaZinc LTD LLP, Tau-Ken MMC LLP	Kyzylorda	Solid Minerals	010440003931	2 774,5	2 774,5	1 000,0	-1 774,5		
2	Ushger MCP JSC	South Kazakhstan	Solid Minerals	090740018112	-	-	-	-		
3	Coal Department of ArcelorMittal Te	Karaganda	Solid Minerals	951140000042	-	-	-	-		
4	Rapid Firm LLP	Karaganda	Solid Minerals	960240000025	-	-	-	-		
5	Madina Firm LLP	East Kazakhstan	Solid Minerals	991140000179	-	-	-	-		
6	BAS CIC LLP	Karaganda	Solid Minerals	010840001850	1 800,0	1 800,0	-	-1 800,0		
7	Tioline LLP	North Kazakhstan	Solid Minerals	061240009599	-	-	-	-		
8	Saga Creek Gold Company JV LLP	Akmola	Solid Minerals	010140000906	-	-	-	-		
9	Semizbay-U LLP	Kyzylorda	Solid Minerals	061240000604	140 121,8	55 323,8	95 298,0	-44 823,8		
10	Orken LLP	Karaganda	Solid Minerals	050140001773	41 081,0	2 550,0	41 181,6	100,6		
11	Razrez Priozerniy KRC LLP	Kostanay	Solid Minerals	990340003316	4 673,0	4 673,0	4 623,0	-50,0		
12	Zhanalyk GOLD LLP	Akmola	Solid Minerals	030240004113	-	-	-	-		
13	Tokhtar MC LLP	Kostanay	Solid Minerals	060440004364	-	-	-	-		
14	Andas-Altyn MC LLP	East Kazakhstan	Solid Minerals	950740000110	-	-	-	-		
15	Geobite-Info LLP	North Kazakhstan	Solid Minerals	991040003605	-	-	-	-		
16	Yubileynoe LLP	Aktobe	Solid Minerals	010740002598	5 414,4	-	-	-5 414,4		
17	Zapadnaya Mine LLP	Karaganda	Solid Minerals	010340000874	-	-	-	-		
18	Forpost LLP Subsidiary of Global Business	Karaganda	Solid Minerals	060640010089	719,0	-	-	-719,0		
19	FML Kazakhstan LLP	Pavlodar	Solid Minerals	970740003733	500,0	500,0	500,0	-		
20	Ulba Fluorine Complex LLP	East Kazakhstan	Solid Minerals	950540000103	2 300,0	2 300,0	2 300,0	-		
21	Transkomir LLP	Karaganda	Solid Minerals	020640002348	181,2	181,2	4 502,4	4 321,2		
22	Temir-Service LLP	Aktobe	Solid Minerals	930640000252	234,0	234,0	234,0	-		
23	Taskara LLP	East Kazakhstan	Solid Minerals	950340000433	-	-	-	-		
24	SemGeo LLP	East Kazakhstan	Solid Minerals	060540004833	600,0	600,0	600,0	-		
25	Satbor LLP	West Kazakhstan	Solid Minerals	010340001258	-	-	-	-		
26	Saryarka-ENERGY LLP	Karaganda	Solid Minerals	081040008201	-	-	-	-		
27	Saryarka Mining LLP	Karaganda	Solid Minerals	080240009034	-	-	-	-		
28	Sary Kazna LLP	Karaganda	Solid Minerals	060240015312	12 418,7	6 029,6	6 029,6	-6 389,1		
29	Kuznetskiy Razrez LLP	Karaganda	Solid Minerals	050440002910	1 500,0	1 500,0	1 500,0	-		
30	On-Olzha LLP	Akmola	Solid Minerals	020540000685	24 876,00	-	24 876,0	-		
31	Nefrit-2030 LLP	Karaganda	Solid Minerals	010940001557	-	-	-	-		
32	MetalTerminalService LLP	Karaganda	Solid Minerals	960340001473	-	-	2 257,3	2 257,3		
33	Marum Zhar Gold LLP	Almaty, Karaganda	Solid Minerals	021240005816	1 080,0	-	-	-1 080,0		
34	Maikuben-West LLP	Pavlodar	Solid Minerals	050940003769	-	-	-	-		

35	Kazakhmys Corporation LLP	Karaganda, Pavlodar	Solid Minerals	050140000656	2 852 306,3	20 249,3	2 339 238,8	-513 067,5		
36	Copper Technology LLP	Aktobe	Solid Minerals	031140005339	32 363,7	32 363,7	31 863,6	-500,1		
37	Ken Tobe LLP	East Kazakhstan	Solid Minerals	021040000382	2 406,0	2 406,0	-	-2 406,0		
38	Kazzinc LLP	East Kazakhstan	Solid Minerals	970140000211	249 387,3	261,3	249 050,8	-336,5		
39	KazCopper LLP	Aktobe	Solid Minerals	061140012595	51 414,9	41 502,9	51 415,5	0,6		
40	KazGeoRud LLP	Aktobe	Solid Minerals	050640010572	116 965,6	116 965,6	116 965,6	0,002		
41	Zherek LLP	East Kazakhstan	Solid Minerals	020840000458	-	-	-	-		
42	MLD MC LLP	East Kazakhstan	Solid Minerals	031040002757	1 216,0	1 216,0	1 216,0	-		
43	Vizol MC LLP	East Kazakhstan	Solid Minerals	050940001504	-	-	-	-		
44	Gamma LLP	Pavlodar	Solid Minerals	950540001002	-	-	-	-		
45	Voshod-Oriel LLP	Aktobe	Solid Minerals	041140004055	64 897,0	11 580,0	22 830,0	-42 067,0		
46	Bogatyr Coal LLP	Pavlodar	Solid Minerals	970340000843	58 900,0	58 900,0	57 300,0	-1 600,0		
47	Batys Kali LLP	West Kazakhstan	Solid Minerals	090240003423	-	-	-	-		
48	Bakyrchik ME LLP	East Kazakhstan	Solid Minerals	930340000251	15 372,0	15 372,0	38 305,2	22 933,2		
49	Asem Tas N LLP	East Kazakhstan	Solid Minerals	051040009143	1 305,6	1 305,6	1 305,6	-		
50	Gornyak PA LLP	East Kazakhstan	Solid Minerals	950340001530	-	-	450,0	450,0		
51	Arman-100 LLP	Karaganda	Solid Minerals	030140001511	-	-	-	-		
52	Angrensor Energo LLP	Pavlodar	Solid Minerals	120440013634	-	-	-	-		
53	Altyn Zhiiek LLP	Akmola	Solid Minerals	041240000086	303,1	303,1	-	-303,1		
54	Aktobe Copper Company LLP	Aktobe	Solid Minerals	040340008667	13 917,6	13 917,6	13 917,6	-0,01		
55	Aktobe-Temir-VS LLP	Aktobe	Solid Minerals	030340000898	30 773,0	30 773,0	30 773,0	-		
56	Satpayevsk Titanium Mines LTD LLP	East Kazakhstan	Solid Minerals	000940002988	1 069,6	1 069,6	1 069,6	-		
57	Kazakhmys Aktogay LLP	East Kazakhstan	Solid Minerals	090840006023	100,0	100,0	-	-100,0		
58	Fonet Er-Tai AK Mining LLP	Pavlodar	Solid Minerals	070440000551	9 050,0	7 800,0	9 050,0	-		
59	Dala Mining LLP	Karaganda	Solid Minerals	050640001395	-	-	33 818,00	33 818,0		
60	Bapy Mining LLP	Karaganda	Solid Minerals	080540001703	6 000,0	6 000,0	6 000,0	-		
61	Karazhyra LTD LLP	East Kazakhstan	Solid Minerals	021240000409	3 085,0	3 085,0	3 085,0	-		
62	Dank LLP	East Kazakhstan	Solid Minerals	010240000345	-	-	-	-		
63	Teriskey LLP	South Kazakhstan	Solid Minerals	000240016914	296,3	296,3	296,3	- 0,02		
64	Taza Su LLP, Rystas JSC	Almaty	Solid Minerals	030640000743	-	-	-	-		
65	StroyService LLP	South Kazakhstan	Solid Minerals	940740001573	-	-	-	-		
66	ODAK LLP, ABC-Balkhash JSC	Zhambyl	Solid Minerals	981240002157	798,0	48,0	750,0	- 48,0		
67	Kulan Komir LLP, Geological survey Centre JSC	Zhambyl	Solid Minerals	060840006761	754,0	754,0	-	- 754,0		
68	Karatau MPC LLP, Branch of KazPhosphate LLP	Zhambyl	Solid Minerals	001241003623	230 232,3	-	250 426,5	20 194,2		
69	Chulaktau MPC LLP, Branch of KazPhosphate LLP	Zhambyl	Solid Minerals	041241001218	10 194,2	-	-	- 10 194,2		

70	SMCP LLP	Akmola	Solid Minerals	040940006583	3 075,0	3 075,0	-	-	3 075,0		
71	KATKO JV LLP	South Kazakhstan	Solid Minerals	981040001439	246 176,6	193 041,6	246 387,2		210,6		
72	Karatau LLP, KazAtomProm NAC JSC	South Kazakhstan	Solid Minerals	050740004185	267 215,0	21 000,0	267 215,0		-		
73	Kyzylkum LLP, KazAtomProm NAC JSC	Kyzylorda	Solid Minerals	050540001926	18 000,0	18 000,0	18 000,0		-		
74	Akbastau Joint Venture JSC, KazAtomProm NAC JSC	South Kazakhstan	Solid Minerals	061140001976	201 924,0	76 925,0	201 924,0		-		
75	KazAtomProm NAC JSC	South Kazakhstan	Solid Minerals	970240000816	434 935,8	529,8	1 175 767,8		740 832,0		
76	Zarechnoe KRK JV JSC, KazAtomProm NAC JSC	South Kazakhstan	Solid Minerals	030140000870	7 425,0	7 425,0	8 075,0		650,0		
77	Mining Company LLP, KazAtomProm NAC JSC	Kyzylorda	Solid Minerals	040840001172	742 339,2	71 778,2	-	-	742 339,2		
78	Betpak Dala JV LLP, KazAtomProm NAK JSC	South Kazakhstan	Solid Minerals	040340000106	23 152,0	23 152,0	23 152,5		0,5		
79	APPAK LLP, KazAtomProm NAC JSC	South Kazakhstan	Solid Minerals	050740000945	15 066,0	-	15 066,0		-		
80	Inkai JV LLP	South Kazakhstan	Solid Minerals	960340001136	120 716,8	74 250,0	46 466,8	-	74 250,0		
81	ZhetysuGeoMining LLP	Almaty	Solid Minerals	050640003669	-	-	4 861,8		4 861,8		
82	ER-TAY LLP, NOVA ZINC LLP	Zhambyl	Solid Minerals	010540000782	7 000,0	7 000,0	7 000,0		-		
83	Nova-Zinc LLP	Karaganda	Solid Minerals	970240000334	96 236,0	60 500,0	95 735,5	-	500,5		
84	EuroChem-Fertilizers LLP	Zhambyl	Solid Minerals	080740015611	771 700,0	771 700,0	771 700,0		-		
85	Sekisovka MC LLP	East Kazakhstan	Solid Minerals	980940000877	8 356,0	-	8 356,0		-		
86	Vostochnoye MM LLP, KATEP JSC	Zhambyl	Solid Minerals	060340004816	130,0	-	130,0		-		
87	Belausa Firm LLP	Kyzylorda	Solid Minerals	961040001237	-	-	500,0		500,0		
88	Shaimerden JSC	Kostanay	Solid Minerals	970440001191	-	-	-		-		
89	Alel FIK JSC	East Kazakhstan	Solid Minerals	041140005787	-	-	2 000,0		2 000,0		
90	SSGPO JSC	Kostanay	Solid Minerals	920240000127	-	-	2 117 704,7		2 117 704,7		
91	Kostanay minerals JSC	Kostanay	Solid Minerals	910540000047	305 627,0	-	305 627,0		-		
92	Sat Komir MC JSC	Karaganda	Solid Minerals	030840008029	390,0	-	390,0		-		
93	Varvarinskoe JSC	Kostanay	Solid Minerals	950840000144	129 097,2	1 537,2	13 887,1	-	115 210,1		
94	Aluminium of Kazakhstan JSC, branch of TBMD	Kostanay	Solid Minerals	040441006441	-	-	-		-		
95	Aluminium of Kazakhstan JSC, branch of KBMD	Kostanay	Solid Minerals	040341005787	3 464,8	3 464,8	5 745,6		2 280,8		
96	Shubarkul Komir JSC	Aktobe	Solid Minerals	951040000069	-	-	71 825,6		71 825,6		
97	Kazchrome TNC JSC	Pavlodar, Karaganda	Solid Minerals	941140001633	30,8	15,4	1 290 898,0		1 290 867,2		
98	TEMK LLP (East Kazakhstan Oblast)	Akmola, Karaganda	Solid Minerals	090240000101	6 908,4	6 908,4	-	-	6 908,4		
99	Tau-Ken Samruk JSC	Akmola, Karaganda	Solid Minerals	980340002574	-	-	10 763,7		10 763,7		

100	Maykaingold JSC	Karaganda	Solid Minerals	940940000255	33 818,0	-	-	-	33 818,0		
101	Eurasian energy corporation JSC	Pavlodar	Solid Minerals	960340000148	2 400,0	2 400,0	-	-	2 400,0		
102	Kazakhaltyn MMC JSC	Akmola	Solid Minerals	990940003176	16 901,6	2 374,8	28 084,7		11 183,1		
103	AltynAlmas AK JSC	East Kazakhstan, Zhambyl	Solid Minerals	950640000810	20 733,0	-	20 733,0		-		
104	Altay polymetals LLP	Zhambyl	Solid Minerals	050740000965	383 569,1	-	31 088,0	-	352 481,1		
105	Akbakay MMP LLP	Zhambyl	Solid Minerals	941240000391	59,0	59,0	59,0		-		
106	Golden Compass Jambyl LLP	Zhambyl	Solid Minerals	110440017259	5 394,2	5 394,2	5 394,2		-		
<b>Total</b>					<b>7 865 221,6</b>	<b>1 795 265,4</b>	<b>10 238 567,2</b>		<b>2 373 345,6</b>	<b>0,0</b>	<b>0,0</b>
		<b>Total</b>			<b>36 320 485,7</b>	<b>4 409 207,2</b>	<b>22 372 885,1</b>		<b>-13 947 600,6</b>	<b>0,0</b>	<b>0,0</b>

**Note.** It is not possible to reconcile the data on expenses for social sphere on the basis of the data provided by akimats and companies. Funds to social projects is allocated by akimats of oblasts from the state and/or local budgets. Companies allocate them to the local budget to BCC 206109 in the course of performing the contractual obligations as related to expenses for social sphere.

## Funds allocated to train the Specialists in 2013 (in thous. tenge)

No.	Subsoil User Company	BIN	Oblast	Component	Under the contract (according to reports under license and contractual conditions)	Including the list of specialities
<b>Oil and Gas Sector</b>						
1	ANACO LLP	070 340 007 337	Atyrau	Oil, gas	32 750,0	3 160,0
2	CaspiOilGas LLP	980 240 003 465	Mangistau Oblast	Gas, condensate	8 140,0	-
3	KAZPETROL GROUP LLP	050 440 000 082	Kyzylorda	Oil, gas	10 540,0	-
4	Lucent Petroleum LLP	980 140 000 025	Mangistau	Oil	3 189,0	1 363,0
5	Meerbusch LLP	010 840 000 624	Mangistau	Oil	58 790,0	-
6	Abi Petroleum Capital LLP	021 240 003 344	Atyrau	Gas, oil	802,0	-
7	Atyrau branch of Altius Petroleum International B.V.	990 941 001 199	Atyrau	Oil	19 576,0	-
8	Aktobe branch of Altius Petroleum International B.V.	010 241 001 329	Aktobe	Oil	68 162,0	-
9	Amangeldy Gas LLP	050 840 002 757	Zhambyl	Gas	39 907,0	-
10	Caspi Neft TME JSC	000 440 004 551	Aktobe	Gas, oil	6 522,0	-
11	KazMunaiGas Exploration Production JSC	040 340 001 283	Atyrau	Oil	98 093,0	-
12	EmbaMunaiGas JSC	120 240 021 112	Aktobe	Gas, oil	527 029,0	-
13	Aral Petroleum Capital LLP	040 840 005 363	Aktobe	Oil	58 835,0	23 594,0
14	ARMAN JV LLP	940 740 000 832	Mangistau	Gas, oil	20 000,0	-
15	AtyrauMunai LLP	051 240 006 621	Atyrau	Oil	no report	-
16	AtyrauMunaiGas JSC	010 640 003 835	Atyrau	Gas, condensate, oil	16 242,0	-
17	Buzachi Neft LLP	931 240 001 487	Mangistau	Oil	17 710,0	-
18	Branch of Buzachi operating Ltd	041 241 001 357	Mangistau	Gas, oil	612 020,0	70 820,0
19	Galaz and company LLP	051 040 000 972	Kyzylorda	Oil	5 370,0	-
20	Emir-Oil LLP	020 340 004 531	Mangistau	Oil, gas, condensate	124 700,0	-
21	ZHAIKMUNAI LLP	970 340 003 085	West Kazakhstan	Gas, condensate, oil	491 340,0	-
22	LLP	050 340 002 312	Mangistau	Oil	13 000,0	10 000,0
23	Zhambyl Petroleum LLP	090 340 002 825	Atyrau	Oil, gas	no report	-
24	Aman Munai LLP	031 040 002 162	Aktobe	Gas, oil	46 940,0	-
25	KazakhTurkMunai LLP	980 240 003 816	Aktobe	Gas, oil	22 572,0	-
26	KazGerMunai JV LLP	940 240 000 021	Kyzylorda	Oil	119 328,0	-
27	Kazakh Gas Processing Plant LLP	061 040 003 532	Mangistau	Gas, condensate, oil	18 315,0	-
28	Kamenistoye-Neft LLP	100 840 012 304	Mangistau	Oil	100,0	-
29	KarazhanbasMunai JSC	950 540 000 524	Mangistau	Oil	77 000,0	-
30	KarakudukMunai LLP	950 540 000 524	Mangistau	Oil	184 906,7	20 078,7
31	Kazakhstan branch of Karachaganak Petroleum Operating B.V. "	981 141 001 567	West Kazakhstan	Gas, condensate, oil	no report	-
32	Branch of Caspi Meruerty Operating Company B.V.	070 441 004 212	Mangistau	Oil	413 250,0	-
33	Caspi Neft JSC	970 140 000 112	Atyrau	Gas, oil	50 100,0	-
34	Ken-Sary LLP	010 740 000 600	Atyrau	Oil	96 580,0	-
35	KMK Munai JSC	040 440 000 209	Aktobe	Gas, oil	185 190,0	8 510,0
36	KoZhaN LLP	010 440 005 294	Atyrau	Gas, oil	61 000,0	20 000,0
37	Kolzhan LLP	010 540 000 287	Kyzylorda	Oil	153 320,0	-
38	Kolzhan-Oil LLP	020 240 001 424	Atyrau	Gas, oil	-	-
39	Kom-Munai LLP	001 040 000 537	Mangistau	Oil	77 700,0	-
40	KuatAmlonMunai JV LLP	941 040 001 055	Kyzylorda	Oil	15 370,0	-
41	Kumkol Trans Service LLP	050 740 006 290	Kyzylorda	Oil	63 668,0	39 100,0
42	LINES JUMP LLP	911 240 000 099	Aktobe	Oil	5 595,0	-
43	MangistauMunaiGas JSC	990 140 000483	Mangistau	Gas, oil	367 672,0	-
44	MATEN PETROLEUM JSC	100 940 002 277	Atyrau	Oil	94 874,0	-
45	Munaily Kazakhstan LLP	060 940 000 469	Atyrau	Oil	13 000,0	-
46	Munai Ontustik LLP	060 240 016 033	Mangistau	Oil, gas	no report	-
47	N Operating Company LLP	081 040 003 774	Mangistau	Oil, gas	no report	-
48	KazMunaiGas NC JSC	020 240 000 555	Atyrau	Gas, oil	141 780,0	-
49	North Caspian Oil Development LLP	061 040 008 612	Atyrau	Gas, oil	7 437,0	-
50	OzenMunaiGas JSC	120 240 020 997	Mangistau	Oil	564 532,0	-

51	OilTechnoGroup LLP	060 640 007 920	Mangistau	Oil	22 100,0	18 200,0
52	Kyzylorda Branch of PetroKazakhstan Ventures Inc.	040 241 006 672	Kyzylorda	Oil	24 300,0	-
53	Petro Kazakhstan Kumkol Resources JSC	940 540 000 210	Kyzylorda	Gas, condensate, oil	1 078 880,0	-
54	Potential Oil LLP	001 240 004 478	Atyrau	Oil	8 100,0	-
55	PriCaspian Petroleum Company LLP	980 540 002 274	Atyrau	Gas, oil	10 620,0	-
56	Exploration assets KMG EP LLP	041 240 002 796	Aktobe	Gas, oil	42 409,0	9 512,0
57	Sagiz Petroleum Company LLP	010 240 005 009	Atyrau	Gas, oil	85 150,0	4 840,0
58	Samek International LLP	050 540 003 126	Atyrau	Oil	207 900,0	85 000,0
59	Satpayev Operating LLP	110 140 004 880	Atyrau	Oil, gas	no report	
60	Svetland-Oil LLP	920 640 000 072	Atyrau	Oil	6 207,0	5 383,0
61	CNPC-Ai Dan Munai JSC	030 640 005 443	Kyzylorda	Oil	150 700,0	-
62	CNPC AktobeMunaiGas JSC	931 240 001 060	Aktobe	Gas, condensate, oil	1 046 575,0	-
63	FIAL JV LLP	970 640 000 468	Atyrau	Oil	875,0	-
64	Tenge JV LLP	940 740 001 543	Aktobe	Oil	20 000,0	12 000,0
65	Tabynay LLP	050 240 000 799	Mangistau	Oil	22 847,0	-
66	Tanday Petroleum LLP	050 740 002 991	Atyrau	Gas, oil	4 988,0	-
67	Tarbagatay Munai LLP	060 940 004 104	East Kazakhstan	Gas, oil	57 820,0	-
68	Tasbulat Oil Corporation LLP	060 840 001 641	Mangistau	Gas, oil	136 580,0	-
69	Tengizchevroil LLP	930 440 000 929	Atyrau	Gas, oil	2 454 465,3	-
70	TobeAral Oil LLP	021 140 000 247	Atyrau	Oil	7 252,0	7 252,0
71	Gural LLP	911 040 000 031	Atyrau	Oil	7 067,0	-
72	KazakhOil Aktobe LLP	990 940 002 914	Aktobe	Gas, condensate, oil	84 770,0	-
73	SOUTH-OIL LLP	060 440 001 855	Kyzylorda	Oil, gas, condensate	112 176,0	-
74	TetisAralGas LLP	980 140 001 102	Aktobe	Gas, condensate, oil	38 487,0	-
75	Sazankurak LLP	060 340 011 026	Atyrau	Oil	8 290,0	-
76	TURGAY-PETROLEUM JSC	950 840 000 065	Kyzylorda	Gas, condensate, oil	185 500,0	25 200,0
77	Ural Oil and Gas LLP	020 740 001 948	West Kazakhstan	Gas, oil	113 063,0	10 050,0
78	Urikhtau Operating LLP	091 040 003 677	Aktobe	Oil	16 168,0	-
79	Branch of Saygak Kazakhstan B.V.	100 941 010 888	Aktobe	Oil	14 610,0	-
80	Ada Oil Firm LLP	050 740 002 199	Aktobe	Oil, gas	52 007,0	-
81	PhysTech Firm LLP	950 140 001 721	Mangistau	Oil	21 500,0	-
82	Falcon Oil and Gas LTD LLP	000 940 000 676	Aktobe	Gas, oil	31 920,0	-
83	HazarMunai LLP	050 440 006 100	Mangistau	Oil	11 500,0	-
84	EcoGeoNefteGas LLP	980 440 004 207	Mangistau	Oil	no report	
85	EmbavedOil LLP	910 940 000 291	Atyrau	Oil	13 418,0	-
86	EmbaMunai LLP	990 140 005 305	Atyrau	Oil	610,0	-
87	Branch of Jupiter Energy Pte.	080 641 001 287	Mangistau	Oil	22 480,0	4 370,0
88	Branch of Shell Kazakhstan Development B.V.	971 241 001 846	Atyrau	Oil, gas	-	-
89	Branch of Total E&P Kazakhstan in the RoK	930 841 000 433	Atyrau	Gas, condensate, oil	5 830,0	-
90	Branch of IMPEX NORTH CASPIAN SEA, LTD in the RoK	981 141 000 608	Atyrau	Oil, gas	no report	
91	Branch of Agip Caspian Sea B.V.	951 241 000 676	Atyrau	Oil, gas	no report	
92	Branch of ExxonMobil Kazakhstan Inc. in the Republic of Kazakhstan	970 441 000 307	Atyrau	Oil, gas	no report	
93	Branch of Chevron International Petroleum Company	980 741 001 289	Atyrau	Oil, gas	no report	
94	Branch of BG Karachaganak Limited	020 941 003 629	Atyrau	Oil, gas	no report	
95	Branch of LukOil Overseas Karachaganak B.V.	010 541 004 364	Atyrau	Oil, gas	no report	
96	Branch of Agip Karachaganak Company	980 741 000 518	Atyrau	Oil, gas	no report	
97	Karachaganak KMG LLP	120 540 016 236	Mangistau	Oil, gas	no report	
				<b>Total:</b>	<b>11 140 111,05</b>	<b>378 432,72</b>
<b>Mining Sector</b>						
1	ShalkiyaZinc LTD	010440003931	Kyzylorda	Polymetals	669,2	669,2
2	Ushger MCP JSC	090740018112	South Kazakhstan	Phosphorites	459,2	-
3	ArcelorMittal Temirtau JSC	951140000042	Karaganda	Coal	517 314,2	-
4	Rapid Firm LLP	960240000025	Karaganda	Coal	1 073,9	-
5	Madina Firm LLP	991140000179	East Kazakhstan	Coal	218,0	-
6	BAS CIC LLP	010840001850	Karaganda	Coal	248,0	-
7	Tioline LLP	061240009599	North Kazakhstan	Titanium, zircon	4 828,0	-
8	Saga Creek Gold Company JV LLP	010140000906	Akmola	Gold	134,5	-

9	Orken LLP	050140001773	Karaganda	Iron	8 686,8	2 419,5
10	Razrez Priozerniy KRC LLP	990340003316	Kostanay	Bevey coal	780,5	-
11	Zhanalyk GOLD LLP	030240004113	Akmola	Gold	842,9	-
12	Tokhtar MC LLP	060440004364	Kostanay	Gold	-	-
13	Andas-Altyn MC LLP	950740000110	East Kazakhstan	Gold	-	-
14	Geobite-Info LLP	991040003605	North Kazakhstan	Gold	2 448,5	-
15	Yubileynoe LLP	010740002598	Aktobe	Gold	7 374,7	-
16	Zapadnaya Mine LLP	010340000874	Karaganda	Manganese, coal	32,7	-
17	Forpost LLP	060640010089	Karaganda	Gold	718,8	-
18	FML Kazakhstan LLP	970740003733	Pavlodar	Gold	437,3	-
19	Ulba Fluorine Complex LLP	950540000103	East Kazakhstan	Fluorite	1 067,0	-
20	Transkomir LLP	020640002348	Karaganda	Coal	310,0	-
21	Temir-Service LLP	930640000252	Aktobe	Phosphorites	338,0	-
22	Taskara LLP	950340000433	East Kazakhstan	Gold	253,0	-
23	SemGeo LLP	060540004833	East Kazakhstan	Gold	183,4	-
24	Saryarka-ENERGY LLP	081040008201	Karaganda	Coal	-	-
25	Saryarka Mining LLP	080240009034	Karaganda	Iron	174,0	174,0
26	Sary Kazna LLP	060240015312	Karaganda	Copper	6 234,3	-
27	Kuznetskiy Razrez LLP	050440002910	Karaganda	Coal	710,0	-
28	On-Olzha LLP	020540000685	Akmola	Coal	973,0	973,0
29	Nefrit-2030 LLP	010940001557	Karaganda	Coal	2 597,1	-
30	MetalTerminalService LLP	960340001473	Karaganda	Manganese	241,6	-
31	Marum Zhar Gold LLP	021240005816	Karaganda, Almaty	Gold	424,0	-
32	Maikuben-West LLP	050940003769	Pavlodar	Coal	4 022,0	-
33	Kazakhmys Corporation LLP	050140000656	Karaganda, Pavlodar	Gold, polymetals, copper, coal	130 657,8	3 739,7
34	Copper Technology LLP	031140005339	Aktobe	Copper, zinc	9 757,2	3 988,5
35	Ken Tobe LLP	021040000382	East Kazakhstan	Gold	-	-
36	Kazzinc LLP	970140000211	East Kazakhstan	Polymetals	176 382,7	-
37	KazCopper LLP	061140012595	Aktobe	Copper	9 224,1	-
38	KazGeoRud LLP	050640010572	Aktobe	Copper, zinc	-	-
39	Zherek LLP	020840000458	East Kazakhstan	Gold	422,0	-
40	MLD MC LLP	031040002757	East Kazakhstan	Copper	282,0	-
41	Vizol MC LLP	050940001504	East Kazakhstan	Gold	479,6	-
42	Gamma LLP	950540001002	Pavlodar	Bevey coal	4 197,9	-
43	Voshod-Oriel LLP	041140004055	Aktobe	Chromites	30 487,0	-
44	Bogatyr Coal LLP	970340000843	Pavlodar	Coal	98 336,0	-
45	Batys Kali LLP	090240003423	Kazakhstan	China-clay, salts	442,4	-
46	Bakyrchik ME LLP	930340000251	East Kazakhstan	Gold	5 862,4	-
47	Asem Tas N LLP	051040009143	East Kazakhstan	Copper	1 246,0	-
48	Gornyak PA LLP	950340001530	East Kazakhstan	Gold	1 428,2	1 428,2
49	Arman-100 LLP	030140001511	Karaganda	Manganese	1 949,9	1 949,9
50	Angrensor Energo LLP	120440013634	Pavlodar	Coal	5 762,3	-
51	Altyn Zhiiek LLP	041240000086	Akmola	Gold	991,0	-
52	Aktobe Copper Company LLP	040340008667	Aktobe	Copper, zinc	4 160,3	-
53	Aktobe-Temir-VS LLP	030340000898	Aktobe	Iron	2 414,9	-
54	Satpayevsk Titanium Mines LTD LLP	000940002988	East Kazakhstan	Titanic iron ore	446,9	-
55	Kazakhmys Aktogay LLP	090840006023	East Kazakhstan	Copper	-	-
56	Fonet Er-Tai AK Mining LLP	070440000551	Pavlodar	Copper	2 610,6	-
57	Bapy Mining LLP	080540001703	Karaganda	Iron	3 262,5	-
58	Karazhyra LTD LLP	021240000409	East Kazakhstan	Coal	7 578,7	-
59	Dank LLP	010240000345	East Kazakhstan	Gold	-	-
60	Teriskey LLP	000240016914	South Kazakhstan	Gold	2 708,5	-
61	Taza-Su LLP	030640000743	Almaty	Zeolites	370,0	-
62	StroyService LLP	940740001573	South Kazakhstan	Barium sulphate	685,0	-
63	ODAK LLP, ABC-Balkhash JSC	981240002157	Zhambyl	Gold	677,2	-
64	Kulan Komir LLP	060840006761	Zhambyl	Coal	-	-
65	Karatau MPC LLP, Branch of KazPhosphate LLP	001241003623	Zhambyl	Phosphorites	21 596,4	33,6
66	Chulaktau MPC LLP, Branch of KazPhosphate LLP	041241001218	Zhambyl	Phosphorites	-	-
67	SMCP LLP	040940006583	Akmola	Uranium	1 883,6	-
68	KATKO JV LLP	981040001439	South Kazakhstan	Uranium	109 664,0	-
69	Karatau LLP, KazAtomProm NAC JSC	050740004185	South Kazakhstan	Uranium	68 287,0	-



70	Semizbay-U LLP	061240000604	Akmola, Kyzylorda	Uranium	92 556,0	-
71	Kyzylkum LLP, KazAtomProm NAC JSC	050540001926	Kyzylorda	Uranium	31 014,9	-
72	Akbastau JJ JSC, KazAtomProm NAC JSC	061140001976	South Kazakhstan	Uranium	68 046,1	-
73	KazAtomProm NAC JSC	970240000816	South Kazakhstan	Uranium	-	-
74	Zarechnoe KRK JV JSC, KazAtomProm NAC JSC	030140000870	South Kazakhstan	Uranium	14 326,0	14 326,0
75	Mining Company LLP, KazAtomProm NAC JSC	040840001172	South Kazakhstan	Uranium	-	-
76	Betpak Dala JV LLP, KazAtomProm NAK JSC	040340000106	South Kazakhstan	Uranium	89 899,4	89 899,4
77	APPAK LLP, KazAtomProm NAC JSC	050740000945	South Kazakhstan	Uranium	69 069,8	-
78	Inkai JV LLP	960340001136	South Kazakhstan	Uranium	46 983,1	32 033,3
79	ZhetysuGeoMining LLP	050640003669	Almaty	Gold	180,0	-
80	ER-TAY LLP	010540000782	Zhambyl	Polymetals	1 032,3	-
81	Nova-Zinc LLP	970240000334	Karaganda	Polymetals	21 210,1	21 210,1
82	EuroChem-Fertilizers LLP	080740015611	Zhambyl	Phosphorites	539,0	539,0
83	Sekisovka ME Subsidiary LLP	980940000877	East Kazakhstan	Gold	2 063,0	-
84	Vostochnoye Mine Management LLP	060340004816	Zhambyl	barium sulphate	2 076,9	-
85	Balauza Firm LLP	961040001237	Kyzylorda	Vanadium	1 143,2	-
86	Shaimerden JSC	970440001191	Kostanay	Polymetals	1 781,3	-
87	Alel FIC JSC	041140005787	East Kazakhstan	Gold	10 856,3	-
88	SSGPO JSC	920240000127	Kostanay	Iron	52 088,9	8 891,4
89	Kostanay minerals JSC	910540000047	Kostanay	Chrysotile asbestos	14 991,0	1 803,0
90	Sat Komir MC JSC	030840008029	Karaganda	Coal	2 372,0	-
91	Varvarinskoe JSC	950840000144	Kostanay	Gold	11 704,7	-
92	Aluminium of Kazakhstan JSC, branch of TBMD	040441006441	Kostanay	Bauxites	36 259,0	-
93	Aluminium of Kazakhstan JSC, branch of KBMD	040341005787	Kostanay	Bauxites	139 505,0	-
94	Shubarkul Komir JSC	020740000236	Karaganda	Coal	86 700,0	-
95	Kazchrome TNC JSC	951040000069	Pavlodar, Aktobe	Manganese, chromites, titanium, zircon	37 057,4	-
96	Temirtau Electrometallurgy Plant LLP	941140001633	Kazakhstan	Manganese	1 475,2	-
97	Tau-Ken Samruk JSC	090240000101	Akmola	gold, copper, manganese, titanite and black iron ore	1 733,7	-
98	Maykaingold JSC	980340002574	Pavlodar	Gold	1 510,0	-
99	Zhayrem MPP JSC	940940000255	Karaganda	Manganese, polymetals	112 512,0	-
100	Eurasian energy corporation JSC	960340000148	Pavlodar	Coal	14 013,0	14 013,0
101	Kazakhaltyn MMC JSC	990940003176	Akmola	Gold	54 760,0	-
102	AltynAlmas AK JSC	950640000810	Zhambyl	Gold	11 808,0	-
103	Satbor LLP	010340001258	West Kazakhstan	Borate	4 729,0	-
104	Altay polymetals LLP	050740000965	Zhambyl, Karaganda	Gold	1 654,0	-
105	Akbakay MMP JSC	941240000391	Zhambyl	Gold	1 026,0	-
106	Golden Compass Jambyl LLP	110440017259	Zhambyl	Gold	1 461,8	-
<b>Total:</b>					<b>2 308 186,8</b>	<b>198 090,8</b>
<b>Total:</b>					<b>13 448 297,8</b>	<b>576 523,5</b>

Personnel training is a guarantee of successful work of the extractive industries. The oil and gas sector companies become much more engaged in personnel training: 16.5 bln. tenge were allocated for personnel training in 2012, where the NCOC provided more than one third - 5.9 bln. tenge Mining companies provided 2.4 bln. tenge for personnel training. Kasipker Holding was created in 2011 for personnel training in different manufacturing industries, and the expenses of the NCOC were allocated for financing this new project. Moreover, in 2012 the Ministry of Oil and Gas supported the education of 4,515 citizens of the Republic of Kazakhstan in the most high-demand technical specialties of oil and gas industry at the expense of pending disbursements of subsoil users in the amount of 25.3 mln. US dollars Also, 4,237 trainees will be employed, as the Minister of Oil and Gas. promised.

**Volume of Production and Export by Types of the Minerals of Oil&Gas and Mining Sector**

No.	Administrative oblasts	Production			Export		
		oil (thous. tons)	gas (mln m³)	condensate (thous. tons)	oil (thous.tons)	gas (mln m³)	condensate (thous.tons)
Oil and Gas sector 2013							
1	Aktobe	8,339.6	4,268.5	7.8	6,353.8		
2	Atyrau	32,176.5	14,438.9		30,475.4	2,934.3	
3	East Kazakhstan	0.9	62.7			31.8	
4	Zhambyl		321.8	21.8			3.2
5	West Kazakhstan	315.3	19,154.2	12,211.7	10,647.8		
7	Kyzylorda	10,585.0	1,484.8		6,483.5		
8	Mangistau	18,013.1	2,180.7	59.7	11,880.6		
11	South Kazakhstan				1,029.5		
12	Astana city				2,692.7	1,523.5	
14	Almaty city				730.9	12,042.9	47.8
	Total	69,430.4	42,081.6	12,301.0	68,094.5	20,611.2	51.0
Mining sector 2013							
No.	Administrative oblasts	Production			Export		
		thous. tons	tons	kg	thous. tons	tons	kg
Gold (kg)							
1	Akmola			7,914			1,590
3	East Kazakhstan			24,733			6,452
4	Zhambyl			998			1,334
5	Karaganda			3,527			375
6	Kostanay			4,838			4,773
7	Pavlodar			380			
8	Almaty city						897
	Total			42,390			15,421
Silver (tons)							
1	East Kazakhstan		555.5			578.2	
2	Zhambyl		0.3				
3	Karaganda		402.7			376.6	
4	Pavlodar		5.0				
	Total		963.5			954.8	
Copper (thous. tons)							
1	East Kazakhstan	60.0			63.1		
2	Aktobe	1.6					
3	Karaganda	273.3			302.6		
4	Almaty city	15.9			11.8		
	Total	350.8			377.6		
Lead (thous. tons)							
1	East Kazakhstan	85.8			78.3		
2	Other (Karaganda, South Kazakhstan)	4.9			0.4		
	Total	90.7			78.7		
Zinc (thous. tons)							
1	East Kazakhstan	319.9			258.4		
2	Karaganda				0.2		
	Total	319.9			258.6		
Bauxites (thous. tons)							
1	Kostanay	5,192.8					
	Total	5,192.8					
Chrome ores (thous.tons)							
1	Aktobe	5,255.0			1,284.3		
	Total	5,255.0			1,284.3		

<b>Iron ores (thous.tons)</b>							
1	Karaganda	11,434.0			108.6		
2	Kostanay	39,296.9			15,241.6		
3	Aktobe	419.3			46.5		
4	Almaty	24.0			60.0		
5	Akmola	363.8					
6	East Kazakhstan				26.7		
7	Astana city				3.5		
8	Almaty city				19.5		
9	Pavlodar	220.5					
10	South Kazakhstan				766.6		
	<b>Total</b>	<b>51,758.5</b>			<b>16,273</b>		
<b>Manganese ores (thous.tons)</b>							
1	Karaganda	2,823.9			741.0		
2	East Kazakhstan	28.2					
3	Zhambyl				9.6		
4	Almaty city				2.5		
	<b>Total</b>	<b>2,852.1</b>			<b>753.1</b>		
<b>Uranium (tons)</b>							
1	Kyzylorda		2,569				
2	South Kazakhstan		15,082			6,001.8	
3	Akmola					278.5	
4	Astana city					14,870.5	
5	Almaty city					6,239.9	
6	East Kazakhstan		366				
	<b>Total</b>		<b>18,017</b>			<b>27,390.7</b>	
<b>Bituminous coal (thous. tons)</b>							
1	Akmola	3,199.3			405.2		
2	East Kazakhstan	6,044.0			555.0		
3	Zhambyl	80.1			18.2		
4	Karaganda	32,024.6			6,789.2		
5	Pavlodar	73,278.4			22,925.2		
6	Aktobe				0.5		
7	Almaty	22.0					
8	Kostanay	2.6					
9	Almaty city				38.8		
	<b>Total</b>	<b>114,651.0</b>			<b>30,732.3</b>		

Sources: Statistics Agency of the Republic of Kazakhstan [www.stat.gov.kz](http://www.stat.gov.kz); Statistical information of the Customs Union Committee of the RoK <http://customs.kz> and World Nuclear Association <http://www.world-nuclear.org>; The data on oil and gas condensate export will be clarified after the RoK Statistics Agency publishes the export indicators for oblasts.

In 2013 the uranium production in Kazakhstan was 22.5 thous. tons. The uranium export volume (except for SMCP) was 23.4 thous. tons. Web-site of Samruk-Kazyna NWF JSC <http://sk.kz/news/view/3784> The data on uranium production for regions is incomplete. The Annual report of KazAtromProm NAC for 2013 has not been yet published.

**Note.** The data on minerals export according to reports under license and contractual conditions is not objective as it is provided for reference purposes only. Not all companies specify the data on export in the reports under license and contractual conditions.

**Information on transportation****Oil Transportation****Information on oil transportation volume through the trunk oil pipeline system of KazTransOil JSC for 2013**

(thous. tons)

No. п/п	Name/ Type of service	2013
<b>1.</b>	<b>Oil transportation volume through the trunk oil pipeline system of KazTransOil JSC, including:</b>	<b>53,924</b>
1.1	Atyrau Oil Refinery LLP	4,333
1.2	PetroKazakhstan Kumkol Resources JSC	4,711
1.3	Pavlodar OCP LLP	5,047
1.4	CASPI BITUM LLP (bituminous plant at the Aktau Plastics Plant's base)	25
1.5	Export through Atyrau-Samara oil pipeline	15,376
1.6	Tankers loading at Aktau port	5,995
1.7	Throughput to the system of CPC-K JSC	3,625
1.8	Throughput to Atasu-Alashankou oil pipeline	11,828
1.9	Railway tanks loading	3,276

**List of companies (consumers) provided with services for oil transportation in 2013**

No.	Name of the Company	No.	Name of the Company
1	MangistauMunaiGas JSC	36	Svetland-Oil LLP
2	KarazhanbasMunai JSC	37	EmbavedOil LLP
3	Tengizchevroil LLP	38	Caspi Neft JSC
4	Arman JV LLP	39	AtyrauMunai LLP
5	KazakhTurkMunai LLP	40	Tenge JV LLP
6	ANACO LLP	41	HazarMunai LLP
7	KarakudukMunai LLP	42	Tasbulat Oil Corporation LLP
8	CNPC International (Buzachi) Inc. Corporation	43	Maersk Oil Kazakhstan GmbH Company
9	Altius Petroleum International B.V. Company	44	KazMunaiGas - Processing and Marketing JSC
10	Gural LLP	45	Aral Petroleum Capital LLP
11	Sazankurak LLP	46	Abi Petroleum Capital LLP
12	PetroKazakhstan Kumkol Resources JSC	47	Nelson Petroleum International B.V. Company
13	Maten Petroleum JSC	48	Tanday Petroleum LLP
14	KazGerMunai JV LLP	49	Kolzhan-Oil LLP
15	CNPC-AktobeMunaiGas JSC	50	KazMunaiTeniz OOC JSC
16	KMK Munai JSC	51	Maten Petroleum JSC
17	KazakhOil-Aktobe LLP	52	South Oil LLP
18	KuatAmlonMunai JV LLP	53	EcoGeoNefteGas LLP
19	Caspi Neft TME JSC	54	Meerbusch LLP
20	South Oil LLP	55	Ada Oil Firm LLP
21	TobeAral Oil LLP	56	EmbaMunai LLP
22	Potential Oil LLP	57	KOM-MUNAI LLP
23	PriCaspian Petroleum Company LLP	58	Karachaganak Petroleum Operating B.V. JSC
24	Sagiz Petroleum Company LLP	59	PhysTech Firm LLP
25	Ken-Sary LLP	60	ZhalgiztobeMunai Subsidiary LLP
26	KoZhaN LLP	61	EME LLP
27	Samek International LLP	62	Tabynay LLP
28	CNPC-Ai Dan Munai JSC	63	Buzachi Neft LLP
29	Kolzhan LLP	64	FIAL JV LLP
30	Ozenmunaigas JSC	65	Lines Jump LLP
31	EmbaMunaiGas JSC	66	CaspiOilGas LLP
32	KOR Oil Company JSC	67	Kazpetrol Group LLP
33	Pavlodar Oil Chemistry Refinery JSC	68	Branch of Saigak Kazakhstan B.V. Company

No.	Name of the Company	No.	Name of the Company
34	PetroKazakhstan Ventures Inc. Branch	69	KazMunaiGas National Company JSC represented by Urikhtau Operating LLP
35	Transneft JSC		

### **Taxes**

Amounts of tax and other mandatory payments to the budget shall be generally paid from the entire activity of the Company and shall not be divided into types of activities.

(mln. tenge)		
No.	Type of tax	2013
1.	Corporate Income Tax (CIT)	16,256.3
2.	CIT from legal entities - non-residents, withholding from the source of payment	95.0
3.	Individual income tax (IIT)	2,540.4
4.	Total value added tax (VAT), including:	4,638.9
4.1.	VAT for non-residents	52.9
4.2.	VAT payable for residents	4,586.0
5.	Mineral Production Tax/Royalty	18.1
6.	Social tax, net of social expenditures	2,152.7
7.	Property tax	4,393.6
8.	Land tax	25.0
9.	Taxes on vehicles	31.5
10.	Other taxes, total, including:	158.0
10.1.	Payment for using land plots	11.9
10.2.	Environmental Emission Payment	68.1
10.3.	Payment for using water resources of surface areas	8.4
10.4.	Payment for using radio frequency resource	16.8
10.5.	Other payments	52.8
	<b>Total payments to the budget of the Republic of Kazakhstan from KazTransOil JSC</b>	<b>30,309.5</b>
	<b>Reference:</b>	
11.	Social contributions to the State Social Insurance Fund	779.8
12.	Deductions for the Pension Savings Fund (PSF)	2,821.6

### **Tariff rates**

Name of the Service	Specific tariff, in tenge per 1 ton for 1 000 km (exclusive of VAT)		
	from January 1, 2010 (order of ARNM* No. 366-OD dated November 23, 2009)	from December 1, 2012 (order of ARNM* No. 251-OD dated October 3, 2012)	from January 1, 2014 (order of ARNM* No. 399-OD dated December 27, 2013)
Oil pumping through the trunk oil pipeline system of KazTransOil JSC:			
-for export	3,331	4,732.6	4,850.6
-to the domestic market	1,303	1,954.5	2,931.8

### **Note**

\* ARNM - the Agency of Republic of Kazakhstan for Regulation of Natural Monopolies

### **Income from oil transportation**

No.	Type of income	mln. tenge
1.	<b>Total income from KazTransOil JSC, including:</b>	<b>168,214.9</b>
1.1.	Income from rendering services for oil transportation	153,810.7
1.2.	Income from rendering services for oil storing in stand-up reservoir	174.6
1.3.	Income from rendering services for oil heating during discharge from railway	50.3

## **Gas Transportation**

### **KazTransGas JSC activity in 2013**

Name	Production of sales gas	Supply to the domestic market	Import	Export
Republic of Kazakhstan, bln m3	22.8	10.9	5.154	8.6
Share of KazTransGas, %	1.5	99.9	100.0	12.9

Source: KazTransGas JSC. Annual report for 2013

### **Performance indicators of the activity of KazTransGas group of companies**

Name	2013
Trunking gas transportation volume, mln. m3	110,138
Product transportation work volume, bln. m3 * km	28,655
Gas sales volume in the RoK market, bln. m3	9,351
Gas production volume, mln. m3	321.8

Source: KazTransGas JSC. Annual report for 2013

### **Performance indicators**

No.	Name	2013
<b>Headquarters of KazTransGas JSC</b>		
1.	<b>Gas production, mln. m3</b>	<b>322</b>
2.	<b>Gas condensate production, thous. tons</b>	<b>22</b>
3.	<b>Natural gas sales, mln. m3</b>	<b>3,064</b>
3.1.	<i>Domestic market</i>	<i>686</i>
3.2.	<i>Export</i>	<i>2,378</i>
<b>Intergas Central Asia JSC</b>		
1.	<b>Gas transportation volume, mln. m3</b>	<b>93,658</b>
1.1.	<i>Domestic market</i>	<i>10,369</i>
1.2.	<i>Export</i>	<i>12,021</i>
1.3.	<i>International transit</i>	<i>71,267</i>
<b>KazTransGas Aimak JSC</b>		
1.	<b>Distributing gas transportation, mln. m3</b>	<b>4,235</b>
2.	<b>Main gas transportation, mln. m3</b>	<b>2,139</b>
3.	<b>Natural gas sales, mln. m3</b>	<b>9,096</b>
<b>KazTransGas-Almaty JSC</b>		
1.	<b>Natural gas sales, mln. m3</b>	<b>1,342</b>
1.1.	<i>Domestic market</i>	<i>1,342</i>

Gas condensate production volume - data provided by KazTransGas JSC Annual report. 2013

Source: KazTransGas JSC. Annual report for 2013

### **Intergas Central Asia JSC**

#### **LIST OF CONSUMERS OF SERVICES FOR GAS TRANSPORTATION AND STORING FOR 2013**

No.	Name of consumers
<b>1. Gas transportation for domestic consumers</b>	
<i>Atyrau Oblast</i>	
1	Atyrau TPP JSC
2	Atyraugasinvest LLP
3	West Branch of KazTransOil JSC
4	Branch of Agip Kazakhstan North Caspian Operating Company N.V.
5	Zhylyoigas LLP

6	Atyrauoblgas LLP
7	KazTransGas Aimak JSC
<i>Mangistau Oblast</i>	
1	KazakhTurkMunai LLP
2	Aktaugasservice JSC
3	KazTransGas Aimak JSC
<i>Aktobe Oblast</i>	
1	Aktobe TPP JSC
2	CNPC-AktobeMunaiGas JSC
3	KazTransGas Aimak JSC
<i>Kostanay Oblast</i>	
1	KazTransGas Aimak JSC
<i>West Kazakhstan Oblast</i>	
1	Zhaiykteploenergo JSC
2	KazTransGas Aimak JSC
<i>Almaty Oblast</i>	
1	KazTransGas Onimderi LLP
2	AlmatyGasTrade LLP
3	AutoGasAlmaty LLP
<i>Zhambyl Oblast</i>	
1	KazTransGas Aimak JSC
<i>South Kazakhstan Oblast</i>	
1	KazTransGas Aimak JSC
<i>Kyzylorda Oblast</i>	
1	KazTransGas Aimak JSC
<b>2. International transit</b>	
1	Gasprom JSC transit of Turkmenistan and Uzbekistan gas
2	Gasprom JSC transit of Russian gas
3	GAZPROM Schweiz AG
4	Kyrgyzgas OJSC
<b>3. Gas transportation for export</b>	
1	Tengizchevroil LLP
2	KasRosGas LLP
3	KazTransGas Aimak JSC
4	KazTransGas JSC
<b>4. Gas storing</b>	
1	KazTransGas Aimak JSC (Bozoi UGS)
2	KazTransGas Aimak JSC (Poltoratskoye UGS, Akyr-Tobe UGS)
3	AlmatyGasTrade LLP (Poltoratskoye UGS, Akyr-Tobe UGS)
4	KazTransGas JSC (Bozoi UGS)

### **Transport route list**

<b>Name</b>	<b>Distance</b>	<b>Distance unit</b>
Alexeyevkia GMS - Ozinki GDS	202	KM
Alexeyevkia GMS - Krasnoye village GDS	92	KM
Alexeyevkia GMS - Alexandrov Gay GMS	319	KM
Ozinki GDS - Alexandrov Gay GMS	118	KM
Alexandrov Gay GMS - Pallasovka GMS	63	KM
181 km - Alexandrov Gay GMS	308	KM
Kulsary CS - Alexandrov Gay GMS	536	KM
Kulsary CS - Akkol CS	467	KM
Makat CS - Alexandrov Gay GMS	439	KM
Makat CS - Akkol CS	370	KM
Makat (695km) - Alexandrov Gay GMS (1134) Central Asia-Center MGP	440	KM
South Ustyurt CS 7 - Dombarovka CS 15	587.600	KM
Krasnogorskoye CS - Kartaly CS	42.900	KM
Kartaly CS - Novyi Put village GDS	48.300	KM
Taldyk CS 13 - Dombarovka CS 15	198	KM

Name	Distance	Distance unit
CS 13 - CS10 Bozoi UGS	317	KM
Bozoi UGS - Dombarovka CS	513.500	KM
Bozoi UGS - CS 10	2.500	KM
Kyzyloi 910 km Buhara Ur MGP - Dombarovka CS	535	KM
WA 368 km - WA 1001 km (kyrg.)	586	KM
Field Amangeldy - WA1001 km	367.500	KM
Akyr-Tobe UGS - WA 1001 km	116	KM
WA 203 km - WA 1001 km (kyrg.)	624	KM
Samson-ka WA - WA 1001 km Novoskr-ka	352	KM
Bekdash CS - Alexandrov Gay GMS	1215	KM
Bekdash CS - Akkol CS	1148	KM
Beineu CS - Alexandrov Gay GMS	823	KM
Beineu CS - Akkol CS	754	KM
Oporny CS - Alexandrov Gay GMS	634	KM
Oporny CS - Akkol CS	565	KM
Zhanaozen CS - Alexandrov Gay GMS	634	KM
Zhanaozen CS - Akkol CS	565	KM
TIP-01 (Akbulak) - WA 1001 km (kyrg.)	314.140	KM
TIP-02 (Akbulak) - WA 1001 km (kyrg.)	118	KM

### KazTransGas Aimak JSC

*Third-party shippers, transportation volume in thous. m3*

Name	2013	
	Volume	Rate
Zhambyl Oblast - KazPhosphate LLP	10,012	70.50
West Kazakhstan Oblast - KPO B.V.	50,991	217.00
Aktobe Oblast - AMF-Gas Company LLP	431,565	102.00
Mangistau Oblast - Aktaugasservice	229,348	410.22
<b>Total:</b>	<b>721,916</b>	

### KazTransGas-Almaty JSC

Almaty Gas Circuits LLP carries out natural gas transportation through gas distribution networks of Almaty from the following gas distribution stations:

- Orbita AGDS located in Algabas village - to consumers;
- GDS-2 located at the address: Almaty city, Geologov Str., 2 - to consumers.

Transportation services are executed under the agreements with heating supply companies and natural gas suppliers. Transportation volume was 1 095,8 mln m<sup>3</sup> for 2013.

### Azia Gas Pipeline LLP

Data on Transportation		
No.	Name	Description
1	Product/goods	The transporting product is natural gas of Turkmenistan and/or Uzbekistan origin, which complies with ST RK 1666.2007
2	Gas pipeline characteristics	The design capacity of the gas pipeline 30 bln m3 per year through traffic of gas to China and 40 bln m3 per year in Shymkent-Almaty area for ensuring intake and transportation of gas of Kazakhstan origin to the consumers of South Kazakhstan, Zhambyl and Almaty oblasts. Gas pipeline operating mode is breakerless, 365 days per year.
3	Transportation route (transit)	Kazakhstan-China main gas pipeline is an integrated part of Turkmenistan-Uzbekistan-Kazakhstan-China transnational gas pipeline, with the total length of more than 7,500 km. The starting point of gas pipeline is oil-gas fields located in the territory of the Republic of Turkmenistan, and the end point is oil-gas fields located in the territory of the People's Republic of China. The gas pipeline passes through three oblasts within the Republic of Kazakhstan: South Kazakhstan, Zhambyl and Almaty. The border of the Republic of Uzbekistan and the Republic of Kazakhstan - Khorgos gas flow meters located in the territory of the People's Republic of China in 4,1735 km from the border of



		the RoK and PRC, including Akbulak gas pipeline branches (311st km of Kazakhstan-China main gas pipeline), Akyrtobe (557th km) and Uzynagash (946th km). The length of Kazakhstan-China main gas pipeline is 1310,0191 km.
4	Companies and governmental organizations engaged in transportation	The project operator is the Kazakhstan company Asian Gas Pipeline LLP. The founders of the company on a parity basis are KazTransGas JSC, a wholly owned subsidiary of KazMunaiGas NC JSC and TransAsiaPipeline, a subsidiary of the China National Oil and Gas Company (hereinafter - TAPline). Shipper and receiver of gas is TAPline company.

The tables below present income from gas transportation for 2013.

#### Intergas Central Asia JSC

Name	thous. tenge
<b>Income from gas transportation, including:</b>	<b>96,745,199</b>
<b>Domestic transportation</b>	<b>7,415,873</b>
for legal entities supplying gas to the public	903,119
for other legal entities	6,512,754
<b>Gas export</b>	<b>16,660,586</b>
from Karachaganak field	6,053,631
from Amangeldy field	125,121
from Tolkyn field	4,529
from Tengiz field	7,831,265
from Zhanazhol, Kyzylai fields	928,680
from Chinarevskoye field	1,213,193
<b>International transit</b>	<b>73,168,740</b>
Russian transit	18,489,944
Central Asia transit	54,605,088
Uzbekistan transit	73,708
<b>Income from gas storing</b>	<b>441,553</b>

The tables below show income from gas transportation for 2013.

#### KazTransGas Aimak JSC

Name	thous. tenge
<b>Income from gas transportation, including:</b>	<b>10,571,976</b>
Zhambyl Oblast	1,906,720
South Kazakhstan Oblast	3,270,101
Kyzylorda Oblast	928,759
West Kazakhstan Oblast	1,010,377
Aktobe Oblast	949,306
Kostanay Oblast	252,742
Mangistau Oblast (distributing)	474,899
Atyrau Oblast	621,324
Mangistau Oblast (mine pipeline transportation)	1,157,747

#### KazTransGas-Almaty JSC

Income from gas transportation	thous. tenge
KTG Almaty	2,385,587

Income from gas transportation of North Kazakhstan Oblast included to the consolidate report of KazTransGas JSC through reflecting by profit share organization of organizations accounted using the equity method.

**Azia Gas Pipeline LLP**

No.	Name	thous. tenge
<b>1.</b>	<b>Total income, including:</b>	<b>195,684,458</b>
<b>1.1.</b>	<b>Natural gas transportation (transit to the People's Republic of China)</b>	<b>192,287,161</b>
<b>1.2.</b>	<b>Sales gas transportation (to the domestic market of the RoK)</b>	<b>1,706,690</b>
<b>1.3.</b>	<b>The difference between tariffs for transportation of gas topped in November-December 2013 (between through traffics and domestic tariffs, from the borders of Uzbekistan/Kazakhstan to tapping points)</b>	<b>1,690,608</b>

**Intergas Central Asia JSC**

No.	Name	Measurement unit	2013
<b>1. International transit (tariffs are not regulated by ARNM)</b>			
1.1.	Russian transit	US \$ for thous. m3 for 100 km	2.0
1.2.	Central Asia transit	US \$ for thous. m3 for 100 km	1.7
1.3.	Uzbekistan transit for North Kyrgyzstan	US \$ for thous. m3 for 100 km	1.6
<b>2. Kazakhstan gas export (tariffs are not regulated by ARNM)</b>			
2.1.	KasRosGas LLP	US \$ for thous. m3 for 100 km	2.0
2.2.	KazTransGas JSC	US \$ for thous. m3 for 100 km	2.5
2.3.	Tengizchevroil LLP	US \$ for thous. m3 for 100 km	2.8
<b>3. Domestic market (rates are regulated by the Agency for Regulation of Natural Monopolies)</b>			
3.1.	<i>Gas transportation for domestic consumers</i>		
3.1.1.	For legal entities providing the public with natural gas by actually released facilities and producing the heating energy for the public.	tenge for thous. m3	233
3.1.2.	For other legal entities	tenge for thous. m3	1003
<b>4. Gas storing</b>			
4.1.	<i>Storing of gas for using outside the RoK (tariffs are not regulated by ARNM)</i>		
4.1.1.	Bozoi UGS	tenge for thous. m3 per month	-
4.2.	<i>Gas storing for the RoK users (rates are regulated by the Agency for Regulation of Natural Monopolies)</i>		
4.2.1.	Bozoi Underground gas storage facility, Poltoratskoe Underground gas storage facility, Akyr-Tobe Underground gas storage facility	tenge for thous. m3 per month	49.19

**KazTransGas Aimak JSC**
**Distributing transportation of natural gas provided by KazTransGas Aimak LLP**

Name	Volume (thous. m3)	Rate (tenge/1000m <sup>3</sup> )
Zhambyl PB	510,138	3,737.77
East Kazakhstan PB	630,736	5,184.58
Kyzylorda PB	259,711	3,576.15
West Kazakhstan PB	553,118	2,266.20
Aktobe PB	1,158,793	1,001.10
Костанайский ПФ	242,804	1,382.00
		848.90
Mangistau PB	396,029	1,284.12
Atyrau PB	483,823	1,269.32
<b>Total:</b>	<b>4,235,152</b>	

**KazTransGas-Almaty JSC**

Tariff for natural gas transportation through the distributing gas pipelines shall be approved by the Almaty Department of the Agency for Regulation of Natural Monopolies of the Republic of Kazakhstan. Threshold levels of tariff is approved in the amount of KZT 3451,41 /1000m<sup>3</sup> for 2013.

**Azia Gas Pipeline LLP**

No.	Indicators	Measurement unit	Rate	Amount
1.	<b>Total income:</b>	<b>thous. tenge</b>		<b>195,684,458</b>
1.1.	Natural gas transportation (transit to the People's Republic of China)	\$/ (1000m <sup>3</sup> *100km)	3.445	192,287,161
1.2.	Sales gas transportation (on the domestic market of the RoK)	tenge/100km	2405.13	1,706,690
1.3.	The difference between tariffs for transportation of gas topped in November-December 2012 (between through traffics and domestic tariffs, from the borders of Uzbekistan/Kazakhstan to tapping points)	thous. tenge		1,690,608

**1) The extent of extractive industries in absolute terms and as a percentage of GDP, including evaluation data on informal sector activity.**

According to calculations of the RoK Statistics Agency, in 2013 the share of the oil and gas sector accounted to 19.7%<sup>1</sup> of GDP. Report of the MOG shows higher level of oil and gas industry in the GDP - 24%.<sup>2</sup> The entire mining sector (i.e. oil and gas and mining sectors) provides with a third of GDP (33.4%) and 60.4% of the share of the industry (Table 6).

Revenues from oil and gas sector form a half of fiscal revenues (the issues is being considered in detail in Section 3.6.).

According to the RoK Statistics Agency, the volume of exports of crude oil and gas condensate in 2013 amounted to 72.1 mln. tons, in terms of value - 55 bln. dollars, which was 72% of total exports of the country.

**Table 6. Share of the Mining Industry within the Industry Structure of Kazakhstan, %**

	<b>2013</b>
<b>Sector of industry – total</b>	<b>100.0%</b>
<b>Mining industry and excavation</b>	<b>60.4</b>
<b>1. Coal and brown lignite mining</b>	<b>1.2</b>
<b>2. Crude oil and natural gas production</b>	<b>51.0</b>
<i>Crude oil production</i>	<i>50.6</i>
<i>Natural gas production</i>	<i>0.4</i>
<b>3. Mining of metallic ores</b>	<b>4.3</b>
<i>Iron ore production</i>	<i>1.4</i>
<i>Mining of nonferrous metal ores</i>	<i>2.9</i>
<b>4. Other sectors of the mining industry</b>	<b>0.7</b>
<b>5. Technical services in the mining industry</b>	<b>3.2</b>

Source: The RoK Statistics Agency. Notes to the table: the italicized lines are the decoding of the amount specified in the line in bold

<sup>1</sup> The RoK Statistics Agency. Express information No. E-05-03/156 dated April 21 GVA for the oil and gas sector has been calculated in accordance with the recommendations of the International Currency Fund, including operations associated with oil (2006)

<sup>2</sup> of the RoK MOG. On results of the activities in 2013 and main mid-term tasks. April 2014

**2) Total governmental revenues generated by the extractive industries (including taxes, royalties, bonuses, commissions and other payments) in absolute terms and as a percentage from the total governmental revenues.**

Taxes from oil and gas companies determined in the list approved annually by the Ministry of Finance and the Ministry of Oil and Gas of the Republic of Kazakhstan are directed to the National Fund of the Republic of Kazakhstan, taxes from other companies of mining sector come to the republican budget and are not formed from taxes received from other economic sectors.

**Receipts to the National Fund of the Republic of Kazakhstan in 2013, their Share in the Revenues of the State Budget**

<b>Types of Payments</b>	<b>Receipts to the National Fund of the Republic of Kazakhstan (thous. tenge)</b>	<b>Revenues of the State Budget (thous. tenge)</b>	<b>Share of the Receipts of the National Fund from the Revenues of the Government, %</b>
Receipts	3,991,604,321	7,486,491,000	53.3
<b>including:</b> direct taxes from oil sector organizations (except for taxes paid out to the local budgets)	3,396,515,722	1,213,873,000	73.7
<b>including:</b> Corporate Income Tax	1,237,584,840	1,032,737,000	54.5
Excess Profits Tax	158,506,784	6,308,000	96.2
bonuses	21,902,799	2,874,000	88.4
Mineral Production Tax	918,117,121	168,186,000	84.5
Rental Export Tax	880,397,236	3,768,000	99.6
share of the Republic of Kazakhstan on production sharing under the Agreements entered into	180,006,942	-	100
Additional payment of subsoil user carrying out its activity under the production sharing contract, from oil sector organizations	-	-	-
other receipts from transactions carried out by oil sector organizations (except for receipts accrued to the local budgets), <b>including:</b>	34,611,767	55,577,000	38.4
administrative fines, penalties, sanctions and/or charges imposed by the central state authorities and/or their territorial subdivisions on the organizations of oil sector	9,359,240	36,055,000	20.6
other fines, penalties, sanctions, charges imposed by the state institutions to be financed from the state budget on the organizations of oil sector	54,998	816,000	6.3

Funds from subsoil users under injury claims for oil sector organizations	25,067,798	2,696,000	90.3
Other non-tax revenues from the organizations of oil sector	129,731	16,010,000	0.8

Source: *Report on establishment and use of the RoK National Fund for 2013. Decree of the President of the RoK No. 835 dated June 10, 2014. Budget implementation report. Statistical bulletin of the RoK MF, December, 2013.*

**3) Export volumes from the extractive industries in absolute terms and as a percentage from the total export volume.**

Minerals export in 2013 was 73% of the total exports of the country.

**4) Employment in the extractive industries in the absolute terms and as a percentage from the total working employment**

**Employment in the extractive industries**

Data on employment in the extractive industries in absolute terms and as a percentage from the total employment rate are shown in the following Tables.

**Share of Employees engaged in the Mining Industry, thous. persons**

	<b>2013</b>
Total engaged in the economy	8,570.6
In the mining industry	212.7
Share in the total amount engaged in the economy	2.5%

Source: *The RoK Statistics Agency*

**Number of Employees of the Mining Industry**

Type of industries	<b>2013</b>
<b>Mining industry, total, including:</b>	<b>212,685</b>
<b>Coal and brown lignite mining</b>	<b>33,553</b>
<i>Coal mining</i>	<i>31,299</i>
<i>Brown lignite mining</i>	<i>2,254</i>
<b>Production of crude oil and natural gas, total, including:</b>	<b>44,384</b>
<i>Crude oil production</i>	<i>44,305</i>
<i>Natural gas production</i>	<i>79</i>
<b>Mining of metallic ores, in total, including:</b>	<b>81,308</b>
Iron ore production	21,334
<b>Production of crude oil and natural gas, total, including:</b>	<b>59,974</b>
<i>Mining of uranium and thorium ore</i>	<i>7,660</i>
<i>Mining of other nonferrous metal ores</i>	<i>52,314</i>
Other sectors of the mining industry	<b>53,440</b>

Source: *The RoK Statistics Agency*

**5) Key areas/oblasts where the production is concentrated.** (see Attachment 5)

**Information on the Local Content, Procurement of the Goods, Works and Services in 2013,  
Subsoil Users of Oil&Gas and Mining Sectors**

No.	Company-subsoil user	BIN	Oblast	Total procurement volume, thous. tenge	Local content, %	Including:										TOTAL local content
						Procurement volume, thous. tenge	including goods		works procurement volume, thous. tenge	including works		services procurement volume, thous. tenge	including services			
							cost of goods purchased from domestic manufacturers, thous. tenge	Local content, %		cost of goods purchased from the domestic suppliers of works, thous. tenge	Local content, %		cost of goods purchased from the domestic suppliers of works, thous. tenge	Local content, %		
Oil and Gas Sector																
1	Anaco LLP	070340007337	Atyrau	3 449 016,67	76,5	892 930,03	256 621,17	28,7	1 493 656,34	1 337 385,53	89,5	1 062 430,30	1 046 054,82	98,5	2 640 061,5	
2	CaspiOilGas LLP	980240003465	Mangistau	325 036,04	97,2	20 460,46	13 436,40	65,7	67 255,55	65 772,07	97,8	237 320,03	236 728,10	99,8	315 936,6	
3	Kazpetrol Group LLP	050440000082	Kyzylorda	3 710 224,15	90,4	260 089,66	78 552,34	30,2	587 650,26	557 174,77	94,8	2 862 484,23	2 718 825,00	95,0	3 354 552,1	
4	Lucent Petroleum LLP	980140000025	Mangistau	189 893,69	86,1	554,24	182,39	32,9	172,50	172,50	100,0	189 166,95	163 051,33	86,2	163 406,2	
5	Meerbusch LLP	10840000624	Mangistau	5 280 772,87	56,8	1 630 333,55	274 663,21	16,8	2 087 607,30	1 364 656,22	65,4	1 562 832,02	1 360 191,73	87,0	2 999 511,2	
6	Abi Petroleum Capital LLP	021240003344	Atyrau	150 367,91	100,0	23 460,19	23 460,19	100,0				126 907,72	126 907,72	100,0	150 367,9	
7	Atyrau branch of Altius Petroleum International B.V.	990941001199	Atyrau	1 086 590,49	85,5	196 354,9	66 517,8	33,9	159 071,3	133 291,2	83,8	731 164,2	728 906,5	99,7	928 715,5	
8	Aktobe branch of Altius Petroleum International B.V.	010241001329	Aktobe	6 243 626,35	70,7	1 750 638,91	420 759,56	24,0	2 090 812,95	1 737 869,56	83,1	2 402 174,49	2 256 199,81	93,9	4 414 828,9	
9	Amangeldy Gas LLP	050840002757	Zhambyl	1 374 900,24	60,5	543 080,89			579 403,90	579 403,90	100,0	252 415,45	252 415,45	100,0	831 819,4	
10	Caspi Neft TME JSC	000440004551	Aktobe	578 413,67	47,4	149 923,98	51 100,45	34,1	45 258,71	29 269,50	64,7	383 230,98	193 991,38	50,6	274 361,3	
11	KazMunaiGas Exploration Production JSC	040340001283	Atyrau	3 940 494,34	90,0				2 791 289,4	2 478 718,4	88,8	1 149 204,9	1 066 041,5	92,8	3 544 759,9	
12	EmbaMunaiGas JSC	120240021112	Atyrau	65 858 412,47	86,8	4 419 084,4	3 564 971,6	80,7	42 751 713,8	36 453 913,5	85,3	18 687 614,3	17 137 609,2	91,7	57 156 494,4	
13	Aral Petroleum Capital LLP	040840005363	Aktobe	1 395 445,17	90,9	75 421,99	3 629,15	4,8	754 443,78	714 296,57	94,7	565 579,40	550 688,93	97,4	1 268 614,7	
14	Arman JV LLP	940740000832	Mangistau	830 659,34	68,0	252 576,08	57 735,12	22,9	34 423,00	27 941,92	81,2	543 660,26	479 247,07	88,2	564 924,1	
15	AtyrauMunai LLP	051240006621	Atyrau	436 635,23	57,7	251 631,30	67 863,62	27,0	2 374,16	2 326,68	98,0	182 629,77	181 846,39	99,6	252 036,7	
16	AtyrauMunaiGas JSC	010640003835	Mangistau	3 901 146,04	93,6				3 060 556,7	2 934 065,6	95,9	840 589,4	716 337,4	85,2	3 650 403,0	
17	Buzachi Neft LLP	931240001487	Mangistau	596 783,50	91,6	49 682,0			213 478,5	213 478,5	100,0	333 623,1	332 939,5	99,8	546 418,0	
18	Branch of Buzachi operating Ltd	041241001357	Mangistau	46 878 315,30	59,6	12 487 854,81	2 951 131,48	23,6	22 174 890,83	14 538 915,46	65,6	12 215 569,66	10 431 078,07	85,4	27 921 125,0	
19	Galaz and company LLP	051040000972	Kyzylorda	383 765,29	86,2	84 130,84	35 859,99	42,6	84 757,49	81 790,46	96,5	214 876,96	212 995,51	99,1	330 646,0	
20	Emir-Oil LLP	020340004531	Mangistau	14 253 518,45	77,9	865 756,1	241 726,0	27,9	11 680 504,9	9 349 895,7	80,0	1 707 257,5	1 507 825,4	88,3	11 099 447,1	
21	ZhaikMunai LLP	970340003085	West Kazakhstan	62 046 986,45	42,1	13 110 595,7		0,0	19 724 420,6	11 738 251,6	59,5	29 211 970,2	14 402 030,4	49,3	26 140 282,0	
22	ZhalgiztobeMunai Subsidiary LLP	050340002312	Mangistau	1 129 738,48	81,7	284 318,30	81 090,24	28,5	229 052,34	229 052,34	100,0	616 367,84	612 935,66	99,4	923 078,24	
23	Zhambyl Petroleum LLP	090340002825	Atyrau												-	
24	Aman Munai LLP	031040002162	Aktobe	254 103,66	53,2	45 639,73			142 618,38	69 220,73	48,5	65 845,55	65 845,55	100,0	135 066,28	
25	KazakhTurkMunai LLP	980240003816	Aktobe	2 805 363,33	66,6	401 932,70	143 318,24	35,7	232 575,81	226 336,79	97,3	2 170 854,82	1 498 821,15	69,0	1 868 476,18	
26	KazGerMunai JV LLP	940240000021	Kyzylorda	36 139 588,11	57,9	10 456 778,94	122 675,51	1,2	20 224 760,64	16 267 781,69	80,4	5 458 048,53	4 546 021,00	83,3	20 936 478,20	
27	Kazakh Gas Processing Plant LLP	061040003532	Mangistau	519 292,07	92,9	9 307,58	3 618,99	38,9	101 848,41	70 762,85	69,5	408 136,08	408 136,08	100,0	482 517,92	
28	Kamenistoye-Neft LLP	100840012304	Mangistau	661 101,17	87,2	33 213,58	27 534,68	82,9	564 796,65	489 778,26	86,7	63 090,94	59 466,99	94,3	576 779,93	
29	KarazhanbasMunai JSC	950540000524	Mangistau	22 681 393,74	65,5	8 281 259,24	1 755 402,93	21,2	3 071 935,13	2 465 211,30	80,2	11 328 199,37	10 645 606,10	94,0	14 866 220,33	
30	KarakudukMunai LLP	060440002942	Mangistau	20 818 169,55	67,0	4 219 185,88	1 172 400,22	27,8	14 671 183,72	11 060 303,62	75,4	1 927 799,95	1 722 926,38	89,4	13 955 630,22	
31	Karachaganak Petroleum Operating B.V. JSC Kazakh Branch	981141001567	West Kazakhstan	139 804 468,85	50,2	20 311 795,82	1 305 933,15	6,4	45 944 668,89	19 874 989,49	43,3	73 548 004,14	48 960 300,01	66,6	70 141 222,7	
32	Branch of Caspi Meruerty Operating Company B.V.	070441004212	Mangistau	12 980 394,86	44,2	469 464,43	261 595,49	55,7				12 510 930,43	5 481 755,85	43,8	5 743 351,3	
33	Caspi Neft JSC	970140000112	Atyrau	6 644 758,80	71,0	1 915 453,40	452 787,36	23,6	4 005 662,90	3 613 969,00	90,2	723 642,50	652 325,08	90,1	4 719 081,4	
34	Ken-Sary LLP	010740000600	Mangistau	8 304 102,58	60,9	1 522 555,69	394 650,80	25,9	3 478 179,60	1 997 141,91	57,4	3 303 367,29	2 669 063,91	80,8	5 060 856,6	
35	KMK Munai JSC	040440000209	Aktobe	12 902 645,23	68,0	3 742 056,9	614 202,9	16,4	7 462 304,3	6 573 898,6	88,1	1 698 284,0	1 590 707,5	93,7	8 778 809,0	
36	KoZhaN LLP	010440005294	Atyrau	2 547 707,57	85,7	463 758,8	222 030,0	47,9	573 834,6	538 280,6	93,8	1 510 114,2	1 423 228,0	94,2	2 183 538,6	
37	Kolzhan LLP	010540000287	Kyzylorda	17 071 945,37	77,6	3 363 406,8	586 153,0	17,4	708 377,7	610 987,3	86,3	13 000 160,9	12 055 727,0	92,7	13 252 867,2	

38	Kolzhan-Oil LLP	020240001424	Atyrau		26 676 583,94	76,9	6 240 008,8	1 395 567,9	22,4	2 384 126,7		2 157 099,2	90,5	18 052 448,5	16 963 660,5	94,0	20 516 327,6
39	Kom-Munai LLP	001040000537	Mangistau		3 918 364,99	67,2	562 639,93	66 800,09	11,9	672 395,94		318 160,48	47,3	2 683 329,12	2 248 288,10	83,8	2 633 248,7
40	KuatAmlonMunai JV LLP	941040001055	Kyzylorda		14 558 505,85	71,2	4 164 981,14	941 712,91	22,6	1 505 808,55		1 115 789,96	74,1	8 887 716,16	8 309 975,61	93,5	10 367 478,5
41	Kumkol Trans Service LLP	050740006290	Kyzylorda		9 667 769,61	93,7	104 332,07	42 179,89	40,4	3 988 055,45		3 468 699,99	87,0	5 575 382,09	5 545 853,88	99,5	9 056 733,8
42	Lines Jump LLP	911240000099	Aktobe		427 001,20	86,9				41 249,90		31 645,65	76,7	385 751,30	339 416,43	88,0	371 062,1
43	MangistauMunaiGas JSC	990140000483	Mangistau		156 830 537,14	77,7	28 149 967,53	9 965 495,78	35,4	60 126 156,03		45 357 471,03	75,4	68 554 413,58	66 515 966,30	97,0	121 838 933,1
44	Maten Petroleum JSC	100940002277	Atyrau		9 137 967,65	87,2	1 302 748,9	398 216,2	30,6	4 092 762,1		3 849 694,1	94,1	3 742 456,7	3 717 178,8	99,3	7 965 089,1
45	Munaily Kazakhstan LLP	060940000469	Atyrau		9 368,63	100,0								9 368,63	9 368,63	100,0	9 368,6
46	Munai Ontustik LLP	060240016033	Mangistau		2 974 538,26	84,1	478 164,02	22 000,01	4,6	209 292,34		209 292,34	100,0	2 287 081,90	2 270 308,80	99,3	2 501 601,2
47	N Operating Company LLP	081040003774	Mangistau		1 689 300,30	78,3								1 689 300,30	1 323 362,42	78,3	1 323 362,4
48	KazMunaiGas NC JSC	20240000555	Atyrau														-
49	North Caspian Oil Development LLP	061040008612	Atyrau		824 835,22	95,8	3 470,52	207,22	6,0	143 663,80		131 478,83	91,5	677 700,90	658 499,30	97,2	790 185,4
50	OzenMunaiGas JSC	120240020997	Mangistau		230 835 920,75	57,7	40 734 628,97	13 285 283,58	32,6	94 227 084,00		43 438 371,95	46,1	95 874 207,78	76 378 410,03	79,7	133 102 065,6
51	OilTechnoGroup LLP	060640007920	Aktobe		3 895 381,15	95,7	166 553,09	44,91						3 728 828,06	3 728 828,06	100,0	3 728 873,0
52	Kyzylorda Branch of PetroKazakhstan Ventures Inc.	040241006672	Kyzylorda		3 061 609,17	70,6	821 095,05	197 547,82	24,1	175 102,45		172 073,17	98,3	2 065 411,67	1 791 609,61	86,7	2 161 230,6
53	Petro Kazakhstan Kumkol Resources JSC	940540000210	Kyzylorda		68 897 004,63	69,0	21 902 845,7	6 540 871,7	29,9	1 738 991,5		1 453 551,9	83,6	45 255 167,4	39 512 516,8	87,3	47 506 940,3
54	Potential Oil LLP	001240004478	Atyrau		2 088 495,61	76,1	549 186,11	51 582,12	9,4	1 239 571,00		1 239 571,00	100,0	299 738,50	297 913,50	99,4	1 589 066,6
55	PriCaspian Petroleum Company LLP	980540002274	Atyrau		1 249 638,31	77,8	206 948,20	68 697,55	33,2	282 220,87		225 816,70	80,0	760 469,24	678 076,93	89,2	972 591,2
56	Exploration assets KMG EP LLP	041240002796	Aktobe		3 187 590,28	90,9	36 976,8	1 160,0	3,1	290 550,0		278 928,0	96,0	2 860 063,4	2 617 740,2	91,5	2 897 828,3
57	Sagiz Petroleum Company LLP	010240005009	Aktobe		22 560 601,47	78,3	1 960 263,02	482 767,98	24,6	14 484 356,41		11 499 345,94	79,4	6 115 982,04	5 679 218,62	92,9	17 661 332,5
58	Samek International LLP	050540003126	Atyrau		288 377,57	88,7				26 364,00		25 836,72	98,0	262 013,57	229 819,35	87,7	255 656,1
59	Satpayev Operating LLP	110140004880	Atyrau		1 863 762,40	77,0	407 961,00							1 455 801,40	1 434 700,64	98,6	1 434 700,6
60	Svetland-Oil LLP	920640000072	Atyrau		304 797,22	89,2	62 258,70	29 856,37	48,0	55 654,98		55 265,46	99,3	186 883,54	186 883,54	100,0	272 005,4
61	CNPC-Ai Dan Munai JSC	030640005443	Kyzylorda		8 217 864,36	70,4	1 992 762,3	350 279,2	17,6	4 842 641,7		4 126 072,6	85,2	1 382 460,4	1 312 752,2	95,0	5 789 104,0
62	CNPC AktobeMunaiGas JSC	931240001060	Aktobe		186 201 440,03	67,6	37 570 106,8	4 323 895,8	11,5	54 001 933,3		38 535 310,4	71,4	94 629 400,0	83 029 416,3	87,7	125 888 622,5
63	FIAL JV LLP	970640000468	Aktobe		75 457,92	96,1	2 644,65			165,63		165,63	100,0	72 647,64	72 380,43	99,6	72 546,1
64	Tenge JV LLP	940740001543	Aktobe		734 074,93	92,3	87 372,93	35 116,60	40,2	78 356,00		78 356,00	100,0	568 346,00	563 990,18	99,2	677 462,8
65	Tabynay LLP	050240000799	Mangistau		948 421,67	93,4	78 266,22	35 621,90	45,5					870 155,45	850 303,96	97,7	885 925,9
66	Tanday Petroleum LLP	050740002991	Atyrau		737 578,14	80,5	157 087,49	32 347,63	20,6	274 201,63		259 393,41	94,6	306 289,02	301 963,23	98,6	593 704,3
67	Tarbagatay Munai LLP	060940004104	East Kazakhstan		4 108 844,61	41,3	2 201 326,76	395 968,33	18,0	221 803,80		159 165,05	71,8	1 685 714,05	1 141 773,87	67,7	1 696 907,3
68	Tasbulat Oil Corporation LLP	060840001641	Mangistau		9 091 351,88	68,2	1 476 586,3	260 904,9	17,7	3 992 735,1		3 198 475,2	80,1	3 622 030,5	2 737 040,3	75,6	6 196 420,3
69	Tengizchevroil LLP	930440000929	Atyrau		598 576 142,76	58,6	95 165 802,57	4 757 427,33	5,0	202 626 418,37		106 343 081,06	52,5	300 783 921,82	239 837 446,84	79,7	350 937 955,2
70	TobeAral Oil LLP	021140000247	Atyrau		220 045,08	86,6	29 406,18			126 280,30		126 280,30	100,0	64 358,60	64 240,99		190 521,3
71	Gural LLP	911040000031	Atyrau		1 072 312,05	52,9	487 983,66	6 982,53	1,4	246 946,93		228 958,93	92,7	337 381,46	330 881,46	98,1	566 822,9
72	KazakhOil Aktobe LLP	990940002914	Aktobe		24 360 241,77	60,7	3 510 211,91	94 430,21	2,7	9 282 489,14		5 818 462,97	62,7	11 567 180,72	8 874 116,78	76,7	14 787 010,0
73	South-Oil LLP	060440001855	Kyzylorda		28 125 289,08	83,6	3 138 182,9	1 001 957,2	31,9	21 292 066,9		19 012 218,0	89,3	3 695 039,3	3 509 421,3	95,0	23 523 596,4
74	TetisAralGas LLP	980140001102	Aktobe		2 917 706,83	87,1	465 609,4	187 034,9	40,2	6 427,7		6 148,7	95,7	2 445 669,7	2 348 427,8	96,0	2 541 611,3
75	Sazankurak LLP	060340011026	Atyrau		2 996 847,17	64,5	1 022 934,10	96 986,97	9,5	487 205,21		425 633,85	87,4	1 486 707,86	1 408 925,65	94,8	1 931 546,5
76	Turgay-Petroleum JSC	950840000065	Kyzylorda		33 645 623,00	62,6	6 943 337,26	2 157 061,31	31,1	12 517 957,42		7 508 070,50	60,0	14 184 328,32	11 408 249,95	80,4	21 073 381,8
77	Ural Oil and Gas LLP	020740001948	West Kazakhstan		10 374 328,03	46,2	1 069 979,58	484 706,94	45,3	5 294 293,70		2 572 502,77	48,6	4 010 054,75	1 738 767,22	43,4	4 795 976,9
78	Urikhtau Operating LLP	091040003677	Aktobe		8 617 216,14	53,6	62 684,09	17 413,89	27,8	6 700 082,05		3 489 554,09	52,1	1 854 450,00	1 112 225,67	60,0	4 619 193,7
79	Branch of Saygak Kazakhstan B.V. Company	100941010888	Aktobe		1 421 573,13	72,3	317 939,88	40 065,05	12,6	408 463,46		361 839,48	88,6	695 169,79	625 816,74	90,0	1 027 721,3
82	Falcon Oil and Gas LTD LLP	000940000676	Aktobe		2 048 933,61	92,2	224 243,33	79 114,87	35,3	451 152,99		450 103,49	99,8	1 373 537,29	1 359 884,57	99,0	1 889 102,9
83	HazarMunai LLP	50 440 006 100,0	Mangistau		691 790,34	97,7	38 618,30	24 994,45	64,7	126 082,50		126 024,86	100,0	527 089,54	524 551,56	99,5	675 570,9
84	EcoGeoNefteGas LLP	980440004207	Atyrau		63 464,21	94,9	3 233,78	0,00		26 191,58		26 191,58	100,0	34 038,85	34 038,85	100,0	60 230,4
85	EmbavedOil LLP	910940000291	Atyrau		616 354,34	90,2	61 763,91	31 456,57	50,9	121 342,72		91 007,04	75,0	433 247,71	433 247,71	100,0	555 711,3
86	EmbaMunai LLP	990140005305	Atyrau		131 389,48	99,2	17 046,47	16 060,00	94,2				0,0	114 343,01	114 343,01	100,0	130 403,0
87	Branch of Jupiter Energy Pte.	080641001287	Mangistau		2 095 750,39	89,6	115 831,32	67 975,24	58,7	766 038,69		743 148,07	97,0	1 213 880,38	1 066 779,80	87,9	1 877 903,1
88	Branch of Shell Kazakhstan Development B.V.	971241001846	Atyrau														



89	Branch of Total E&P Kazakhsta	930841000433	Aktobe													
90	Branch of Inpex North Caspian Sea, LTD in the RoK	981141000608	Atyrau													
91	Branch of Agip Caspian Sea B.V.	951241000676	Atyrau													
92	Branch of ExxonMobil Kazakhstan Inc. in the Republic of Kazakhstan	970441000307	Atyrau													
93	Branch of Chevron International Petroleum Company	980741001289	West Kazakhstan													
94	Branch of BG Karachaganak Limited	20941003629	West Kazakhstan													
95	Branch of LukOil Overseas Karachaganak B.V.	10541004364	West Kazakhstan													
96	Branch of Agip Karachaganak Company	980741000518	West Kazakhstan													
97	Karachaganak KMG LLP	20540016236	West Kazakhstan													
<b>Total</b>				<b>2 017 447 956,4</b>	<b>63,9</b>	<b>358 056 361,0</b>	<b>63 390 753,3</b>	<b>17,7</b>	<b>724 557 847,9</b>	<b>459 802 928,9</b>	<b>63,5</b>	<b>934 833 747,5</b>	<b>765 231 295,8</b>	<b>81,9</b>	<b>1 288 424 978,0</b>	
<b>Mining Sector</b>																
1	ShalkiyaZinc LTD	010440003931	Kyzylorda		100,0								15000,00			15 000,0
2	Ushger MCP JSC	090740018112	South Kazakhstan													
3	ArcelorMittal Temirtau JSC	951140000042	Karaganda	33 032 728,2	31,0	24 758 620,6	2 391 861,7	9,7	2 380 446,8	2 149 793,2	90,3	5 893 660,8	5 706 584,5	96,8	10 248 239,4	
4	Rapid Firm LLP	960240000025	Karaganda	672 822,7	87,0	143 407,9	57 282,3	39,9				529 414,8	527 998,2	99,7	585 280,4	
5	Madina Firm LLP	991140000179	East Kazakhstan													
6	BAS CIC LLP	010840001850	Karaganda	2 377,0	100,0							2 377,0	2 377,0	100,0	2 377,0	
7	Tioline LLP	061240009599	West Kazakhstan	205 402,5	99,8	144 477,2	144 123,4	99,8	4 631,0	4 631,0	100,0	56 294,3	56 294,3	100,0	205 048,7	
8	Saga Creek Gold Company JV LLP	010140000906	Akmola	21 940,7	100,0							21 940,7	21 940,7	100,0	21 940,7	
9	Semizbay-U LLP	061240000604	Kyzylorda	5 956 216,7	49,8	4 010 013,4	1 182 053,2	29,5	1 868 890,0	1 712 868,4	91,7	77 313,4	73 047,0	94,5	2 967 968,6	
10	Orken LLP	050140001773	Karaganda													
11	Razrez Priozerniy KRC LLP	990340003316	Kostanay													
12	Zhanalyk GOLD LLP	030240004113	Akmola													
13	Tokhtar MC LLP	060440004364	Kostanay													
14	Andas-Altyn MC LLP	950740000110	East Kazakhstan													
15	Geobite-Info LLP	991040003605	North Kazakhstan													
16	Yubileynoe LLP	010740002598	Aktobe													
17	Zapadnaya Mine LLP	010340000874	Karaganda	458 952,3	97,3				321 925,1	310 129,2	96,3	137 027,1	136 229,5	99,4	446 358,7	
18	Forpost LLP	060640010089	Karaganda	189 633,0	91,9	6 107,0			50 112,0	47 606,4	95,0	133 414,0	126 743,3	95,0	174 349,7	
19	FML Kazakhstan LLP	970740003733	Pavlodar													
20	Ulba-FluorineComplex LLP	950540000103	East Kazakhstan	1 051 084,4	77,5	440 596,4	237 686,3	53,9	61 358,2	55 725,9	90,8	549 129,8	521 685,5	95,0	815 097,7	
21	Transkomir LLP	020640002348	Karaganda	3 573 642,7	99,6	15 297,4			495 784,9	495 784,9	100,0	3 062 560,4	3 062 560,4	100,0	3 558 345,2	
22	Temir-Service LLP	930640000252	Aktobe	121 702,8	69,1	73 581,1	38 225,2	51,9	31 356,8	29 099,0	92,8	16 764,9	16 764,9	100,0	84 089,1	
23	Taskara LLP	950340000433	East Kazakhstan	679 818,6	90,6	64 997,7	31 456,6	48,4	147 534,3	117 198,6	79,4	467 286,6	467 286,6	100,0	615 941,8	
24	SemGeo LLP	060540004833	East Kazakhstan	2 032 063,5	88,5	232 436,1	3 513,8	1,5	5 752,0	148,0	2,6	1 793 875,4	1 793 873,6	100,0	1 797 535,4	
25	Satbor LLP	010340001258	West Kazakhstan	218 551,0	97,2	11 098,0	7 045,8	63,5				207 453,0	205 305,7	99,0	212 351,6	
26	Saryarka-ENERGY LLP	081040008201	Karaganda	999 646,4	78,6	590 558,4	377 547,8	63,9	276 995,7	276 995,7	100,0	132 092,3	131 348,1	99,4	785 891,6	
27	Saryarka Mining LLP	080240009034	Karaganda													
28	Sary Kazna LLP	060240015312	Karaganda	647 036,2	70,1	374 724,8	181 534,4	48,4	56,4	56,4	100,0	272 255,0	272 233,0	100,0	453 823,8	
29	Kuznetskiy Razrez	050440002910	Karaganda	925 528,1	67,5	349 226,5	53 337,3	15,3	13 482,0	8 142,7	60,4	562 819,7	562 819,7	100,0	624 299,7	
30	On-Olzha LLP	020540000685	Akmola	40 972,0	2,3	37 979,2			2 783,9	719,2	25,8	208,9	208,9	100,0	928,1	
31	Nefrit 2030 LLP	010940001557	Karaganda	80 962,5	100,0				80 716,1	80 699,0	100,0	246,4	246,4	100,0	80 945,4	
32	MetalTerminalService LLP	960340001473	Karaganda	81 750,5	42,3	81 678,9	34 540,7	42,3				71,6			34 540,7	
33	Marum Zhar Gold LLP	021240005816	Almaty, Karaganda	17 859,1	23,3	13 706,1						4 153,0	4 153,0	100,0	4 153,0	
34	Maikuben-West LLP	050940003769	Pavlodar	6 755 606,3	46,9	4 663 762,5	1 208 000,4	25,9	464 366,7	357 521,6	77,0	1 627 477,1	1 600 520,6	98,3	3 166 042,6	
35	Kazakhmys Corporation LLP	050140000656	Karaganda, Pavlodar	110 854 350,7	70,6	54 286 041,9	15 303 139,1	28,2	23 398 586,2	23 398 586,2	100,0	33 169 722,7	33 165 817,5	100,0	71 867 542,7	
36	Copper Technology LLP	031140005339	Aktobe	9 634 565,6	74,7	4 191 725,6	22 062,7	0,5	1 602 737,8	3 174 775,2	198,1	3 840 102,2	1 877 112,2	48,9	5 073 950,1	
37	Ken Tobe LLP	021040000382	East Kazakhstan													
38	Kazzinc LLP	970140000211	East Kazakhstan	55 559 861,6	84,7	10 365 019,2	3 204 607,9	30,9	22 408 008,6	19 291 417,5	86,1	22 786 833,7	21 347 233,8	93,7	43 843 259,1	

39	KazCopper LLP	061140012595	Aktobe	435 407,7	72,1	297 487,6	75 388,2	25,3	54 867,4	54 867,4	100,0	83 052,7	81 406,4	98,0	211 662,0
40	KazGeoRud LLP	050640010572	Aktobe	216 773,8	99,4				86 494,7	84 764,8	98,0	130 279,1	130 279,1	100,0	215 043,9
41	Zherek LLP	020840000458	East Kazakhstan	376 891,5	46,1	204 389,1	5 839,3	2,9	34 477,8	29 965,0	86,9	138 024,6	138 024,6	100,0	173 829,0
42	MLD MC LLP	031040002757	East Kazakhstan												
43	VISOL MC LLP	050940001504	East Kazakhstan												
44	Gamma LLP	950540001002	Pavlodar												
45	Voshod-Oriel LLP	041140004055	Aktobe	5 304 659,0	41,8	1 117 387,0	319 485,7	28,6	0,0	0,0		4 187 272,0	1 895 447,6	45,3	2 214 933,3
46	Bogatyr Coal LLP	970340000843	Pavlodar	30 280 919,8	44,2	17 441 345,2	3 448 981,0	19,8	2 455 663,3	908 689,8	37,0	10 383 911,3	9 031 260,3	87,0	13 388 931,2
47	Batys Kali LLP	090240003423	West Kazakhstan	279 931,9	61,6				234 869,1	130 142,4	55,4	45 062,8	43 931,8	97,5	174 074,2
48	Bakyrchik ME LLP	930340000251	East Kazakhstan	91 350,9	61,8	34 975,9	445,9	1,3				56 375,0	55 989,7	99,3	56 435,6
49	Asem Tas-N LLP	051040009143	East Kazakhstan	3 037 552,4	100,0	882 802,0	882 652,0	100,0	106 984,4	106 984,4	100,0	2 047 766,0	2 047 766,0	100,0	3 037 402,4
50	Gornyak PA LLP	950340001530	East Kazakhstan	76 307,9		76 307,9									
51	Arman 100 LLP	030140001511	Karaganda	211 360,5	46,9	175 959,5	64 010,4	36,4				35 401,1	35 219,4	99,5	99 229,8
52	Angrensor Energo LLP	120440013634	Pavlodar	6 459 632,8	76,2	1 691 758,4	167 305,0	9,9	17 591,1	17 495,7	99,5	4 750 283,4	4 740 449,5	99,8	4 925 250,2
53	Altyn Zhiiek LLP	041240000086	Akmola	98 148,6	63,6	37 046,6	5 849,8	15,8				61 102,0	56 613,8	92,7	62 463,6
54	Aktobe Copper Company LLP	040340008667	Aktobe	565 073,0	86,6	36 623,0	1 045,6	2,9	488 417,7	454 126,6	93,0	40 032,3	34 094,8	85,2	489 266,9
55	Subsidiary of Aktobe-Temir-VS LLP	030340000898	Aktobe	661 092,9	83,7	168 296,5	60 867,2	36,2	2 712,5	2 712,5	100,0	490 083,9	489 604,1	99,9	553 183,8
56	Satpayevsk Titanium Mines LTD LLP	000940002988	East Kazakhstan	2 192 972,2	90,7	255 566,5	109 457,4	42,8	477,5	52,9	11,1	1 936 928,2	1 879 333,0	97,0	1 988 843,3
57	Kazakhmys Aktogay LLP	090840006023	East Kazakhstan	2 818 206,7	11,0	2 398 083,0						420 123,7	310 103,2	73,8	310 103,2
58	Fonet Er-Tai AK Mining LLP	070440000551	Pavlodar	667 927,1	93,3	45 153,6	611,8	1,4	599 715,5	599 715,5	100,0	23 058,0	22 880,5	99,2	623 207,7
59	Dala Mining LLP	050640001395	Karaganda	339 776,5	40,6	5 831,8	2 849,5	48,9	1 673,1	872,4	52,1	332 271,7	134 370,0	40,4	138 091,9
60	Bapy Mining LLP	080540001703	Karaganda	2 580 577,5	96,9	173 021,9	93 433,3	54,0	2 021 354,2	2 021 080,3	100,0	386 201,4	386 201,4	100,0	2 500 714,9
61	Karazhyra LTD LLP	021240000409	East Kazakhstan	4 161 932,8	58,6	2 436 705,2	743 368,9	30,5	47 932,4	21 200,1	44,2	1 677 295,2	1 674 710,6	99,8	2 439 279,6
62	Dank LLP	010240000345	East Kazakhstan												0,0
63	Teriskey LLP	000240016914	South Kazakhstan	842 306,9	50,8	528 018,5	113 931,4	21,6				314 288,4	314 288,4	100,0	428 219,8
64	Taza Su LLP	030640000743	Almaty	554,0	70,0	554,0	387,8	70,0							387,8
65	StroyService LLP	940740001573	South Kazakhstan	52 577,6	49,4	44 023,0	17 430,8	39,6				8 554,7	8 553,3	100,0	25 984,1
66	Odak LLP, ABC-Balkhash JSC	981240002157	Zhambyl	1 031 835,7	99,3							1 031 835,7	1 024 871,8	99,3	1 024 871,8
67	Kulan Komir LLP	060840006761	Zhambyl	23 160,5	70,9	6 728,9			4 357,0	4 357,0	100,0	12 074,5	12 074,5	100,0	16 431,6
68	Karatau MPC, Branch of KazPhosphate LLP	001241003623	Zhambyl	4 751 085,4	34,7	3 374 720,1	284 183,0	8,4	979 650,6	968 833,0	98,9	396 714,7	396 714,7	100,0	1 649 730,7
69	SMCP LLP	040940006583	Akmola	493 333,9	99,8	973,2			5 388,8	5 388,8	100,0	486 971,9	486 971,9	100,0	492 360,7
70	KATKO JV LLP	981040001439	South Kazakhstan	23 261 096,3	65,6	14 194 959,4	6 919 231,0	48,7	5 459 554,5	4 793 115,6	87,8	3 606 582,5	3 537 409,2	98,1	15 249 755,8
71	Karatau LLP, KazAtomProm NAC JSC	050740004185	South Kazakhstan	22 186 234,4	70,8	3 600 619,8	869 153,9	24,1	14 900 161,6	11 420 639,8	76,6	3 685 453,1	3 413 428,4	92,6	15 703 222,1
72	Kyzylkum LLP	050540001926	Kyzylorda	5 528 403,3	88,3	2 418 240,6	1 970 384,4	81,5	2 100 077,0	1 929 753,3	91,9	1 010 085,6	981 725,2	97,2	4 881 863,0
73	Akbastau JV JSC	061140001976	South Kazakhstan	1 973 117,9	90,0	313 863,6	256 211,5	81,6	1 465 690,1	1 392 405,6	95,0	193 564,2	183 886,0	95,0	1 832 503,1
74	KazAtomProm NAC JSC	970240000816	South Kazakhstan	37 728 244,4	52,3				31 106 968,5	8 632 993,9	27,8	6 621 275,8	445 251,1	6,7	9 078 245,0
75	Zarechnoe KKK JV JSC	030140000870	South Kazakhstan	7 363 454,1	84,2	4 161 364,6	3 151 083,2	75,7	1 791 300,9	1 655 737,4	92,4	1 410 788,5	1 394 609,5	98,9	6 201 430,1
76	Mining Company LLP, KazAtomProm NAC JSC	40 840 001 172	Kyzylorda												0,0
77	Betpak-Dala JV LLP	040340000106	South Kazakhstan	9 234 472,6	88,0	5 376 529,5	4 521 846,9	84,1	2 588 231,4	2 391 940,0	92,4	1 269 711,7	1 259 995,5	99,2	8 173 782,4
78	APPAK LLP, KazAtomProm NAC JSC	050740000945	South Kazakhstan	4 977 853,0	97,2	3 050 431,0	2 922 668,1	95,8	673 499,0	663 349,4	98,5	1 253 923,0	1 253 923,0	100,0	4 839 940,4
79	Inkai JV LLP	960340001136	South Kazakhstan	11 912 727,5	89,0	3 298 789,7	2 726 533,4	82,7	7 157 992,8	6 423 381,8	89,7	1 455 945,0	1 455 157,4	99,9	10 605 072,7
80	ZhetysuGeoMining LLP	050640003669	Almaty	61 243,5	98,8	4 736,3	4 025,9	85,0	16 071,4	16 071,4	100,0	40 435,8	40 435,8	100,0	60 533,1
81	Er-Tay LLP	010540000782	Zhambyl, Karaganda	826 598,0	94,8	49 561,0	14 750,8	29,8	721 477,0	713 402,0	98,9	55 560,0	55 560,0	100,0	783 712,8
82	NOVAZINC LLP	970240000334	Karaganda	2 982 632,0	40,3	2 681 426,5	943 386,0	35,2	96 217,0	86 367,0	89,8	204 988,5	171 251,3	83,5	1 201 004,2
83	EuroChem-Fertilizers LLP	080740015611	Zhambyl	2 174 395,1	55,5	833 311,7	811,8	0,1				1 341 083,4	1 205 651,7	89,9	1 206 463,5
84	Sekisovka Subsidiary LLP of Hambleton Mining Company Limited	980940000877	East Kazakhstan	1 959 092,4	48,5	1 076 777,5	71 350,5	6,6	503 966,7	503 966,7	100,0	378 348,2	374 633,2	99,0	949 950,4
85	Vostochnoye Mine Management LLP	060340004816	Zhambyl	1 363 354,0	69,8	330 156,0						1 033 198,0	951 689,5	92,1	951 689,5
86	Belausa Firm LLP	961040001237	Kyzylorda	21 347,5	22,5	21 147,5	4 804,0	22,7	200,0						4 804,0

87	Shaimerden JSC	970440001191	Kostanay	15 504,5	85,0							15 504,5	13 178,8	85,0	13 178,8
88	Alai FIC JSC	041140005787	East Kazakhstan	7 435 585,7	35,7	5 523 951,4	861 676,8	15,6	318 707,3	275 993,4	86,6	1 592 927,0	1 515 315,3	95,1	2 652 985,4
89	SSGPO LLP	920240000127	Kostanay	69 728 884,9	83,3	56 668 699,6	10 533 229,8	18,6	1 417 820,1	1 334 573,4	94,1	11 642 365,2	11 406 250,3	98,0	23 274 053,4
90	Kostanay minerals JSC	910540000047	Kostanay	1 733 578,1	31,7	1 612 569,0	472 835,3	29,3	54 859,6	10 990,1	20,0	66 149,6	65 427,7	98,9	549 253,1
91	SatKomir MC LLP	030840008029	Karaganda	137 759,8	66,4	100 410,9	60 127,8	59,9	10 844,3	10 844,3	100,0	26 504,6	20 439,4	77,1	91 411,5
92	Varvarinskoe JSC	950840000144	Kostanay	7 916 093,0	32,9	5 418 408,7	423 366,2	7,8	658 592,5	372 534,6	56,6	1 839 091,9	1 807 052,8	98,3	2 602 953,6
93	Aluminium of Kazakhstan JSC	040341005787	Kostanay	9 660 958,3	54,7	7 115 004,6	1 222 774,6	17,2	869 061,1	729 359,8	83,9	1 676 892,6	1 630 310,4	97,2	3 582 444,9
94	Kazchrome TNC JSC	951040000069	Aktobe, Karaganda	21 243 703,8	40,4	13 306 293,3	3 322 892,6	25,0	3 338 206,4	2 793 385,1	83,7	4 599 204,0	4 556 126,9	99,1	10 672 404,6
95	Plant LLP	941140001633	Karaganda	178 939,8	24,3	148 705,3	21 838,4	14,7	215,6	156,6	72,6	30 018,9	25 700,8	85,6	47 695,8
96	Tau-Ken Samruk JSC	090240000101	Akmola, Karaganda	118 479,2	100,0							118 479,2	118 479,2	100,0	118 479,2
97	Maykaingold JSC	980340002574	Pavlodar	916 333,7	34,2	724 304,2	117 247,7	16,2	2 593,0	2 593,0	100,0	189 436,5	189 333,5	99,9	309 174,2
98	Zhayrem MPP JSC	940940000255	Karaganda	8 727 581,8	57,5	6 603 825,1	1 092 487,9	16,5	750 277,7	729 761,5	97,3	1 373 479,0	1 336 116,9	97,3	3 158 366,3
99	Eurasian Energy Corporation JSC	960340000148	Pavlodar	25 099 659,8	18,6	20 616 017,4	438 199,2	2,1				4 483 642,5	4 224 964,0	94,2	4 663 163,2
100	Kazakhaltyn MMC JSC	990940003176	Akmola	2 741 875,4	38,4	2 021 447,4	751 558,9	37,2	413 847,6	273 976,4	66,2	306 580,4	181 278,7	59,1	1 206 814,0
101	AltynAlmas AK JSC	950640000810	Kazakhstan	8 274 781,9	53,4	5 909 222,0	1 917 922,6	32,5	1 141 143,4	983 162,0	86,2	1 224 416,6	1 034 299,7	84,5	3 935 384,4
102	Altay polymetals LLP	050740000965	Zhambyl	94 798,6	93,8	9 361,4			85 437,2	85 373,8	99,9				85 373,8
103	Akbakay MMP JSC	941240000391	Zhambyl	44 848,3	100,0				44 482,3	44 482,3	100,0	366,1	366,1	100,0	44 848,3
104	Golden Compass Jambyl LLP	110440017259	Zhambyl	661 306,8	59,7	474 459,2	208 214,3	43,9				186 847,7	186 847,7	100,0	395 062,0
<b>Total</b>				<b>600 151 364,0</b>	<b>54,0</b>	<b>303 953 408,0</b>	<b>76 696 155,8</b>	<b>25,2</b>	<b>138 445 647,4</b>	<b>105 193 456,6</b>	<b>76,0</b>	<b>157 752 308,6</b>	<b>142 162 639,2</b>	<b>90,1</b>	<b>324 052 251,7</b>
<b>Total</b>				<b>2 617 599 320,4</b>	<b>61,6</b>	<b>662 009 769,0</b>	<b>140 086 909,2</b>	<b>21,2</b>	<b>863 003 495,3</b>	<b>564 996 385,5</b>	<b>65,5</b>	<b>1 092 586 056,1</b>	<b>907 393 935,0</b>	<b>83,1</b>	<b>1 612 477 229,7</b>

**Note:** Branches of KazPhosphate LLP - Karatau MPC and Chulaktau MPC are unified under BIN 001241003623, Branches of Aluminium of Kazakhstan JSC - TBMD and KBMD are unified under BIN 040341005787.

## List of Subsoil Users of Solid Minerals with the Significance Threshold of more than 15 mln. tenge

No.	Committee of Geology and Subsoil Use of the Ministry of Industry and New Technologies of the Republic of Kazakhstan (CGSU MINT)		Tax Committee of the Ministry of Finance of the Republic of Kazakhstan (TC MF)	
	Subsoil user	BIN	BIN	Subsoil user
1	ShalkiyaZinc LTD	010440003931	010440003931	ShalkiyaZinc LTD
2	Ushger MCP JSC	090740018112	090740018112	Ushger MCP JSC
3	ArcelorMittal Temirtau JSC	951140000042	951140000042	ArcelorMittal Temirtau JSC
4	Rapid Firm LLP	960240000025	960240000025	Rapid Firm LLP
5	Madina Firm LLP	991140000179	991140000179	Madina Firm LLP
6	BAS CIC LLP	010840001850	010840001850	BAS CIC LLP
7	Tioline LLP	061240009599	061240009599	Tioline LLP
8	Saga Creek Gold Company JV LLP	010140000906	010140000906	Saga Creek Gold Company JV LLP
9	Semizbay-U LLP	061240000604	061240000604	Semizbay-U LLP
10	Orken LLP	050140001773	050140001773	Orken LLP
11	Razrez Priozerniy KRC LLP	990340003316	990340003316	Razrez Priozerniy KRC LLP
12	Zhanalyk GOLD LLP	030240004113	030240004113	Zhanalyk GOLD LLP
13	Tokhtar MC LLP	060440004364	060440004364	Tokhtar MC LLP
14	Andas-Altyn MC LLP	950740000110	950740000110	Andas-Altyn MC LLP
15	Geobite-Info LLP	991040003605	991040003605	Geobite-Info LLP
16	Yubileynoe LLP	010740002598	010740002598	Yubileynoe LLP
17	Zapadnaya Mine LLP	010340000874	010340000874	Zapadnaya Mine LLP
18	Forpost LLP	060640010089	060640010089	Forpost LLP
19	FML Kazakhstan LLP	970740003733	970740003733	FML Kazakhstan LLP
20	Ulba Fluorine Complex LLP	950540000103	950540000103	Ulba Fluorine Complex LLP
21	Transkomir LLP	020640002348	020640002348	Transkomir LLP
22	Temir-Service LLP	930640000252	930640000252	Temir-Service LLP
23	Taskara LLP	950340000433	950340000433	Taskara LLP
24	SemGeo LLP	060540004833	060540004833	SemGeo LLP
25	Satbor LLP	010340001258	010340001258	Satbor LLP
26	Saryarka-ENERGY LLP	081040008201	081040008201	Saryarka-ENERGY LLP
27	Saryarka Mining LLP	080240009034	080240009034	Saryarka Mining LLP
28	Sary Kazna LLP	060240015312	060240015312	Sary Kazna LLP
29	Kuznetskiy Razrez LLP	050440002910	050440002910	Kuznetskiy Razrez LLP
30	On-Olzha LLP	020540000685	020540000685	On-Olzha LLP
31	Nefrit-2030 LLP	010940001557	010940001557	Nefrit-2030 LLP
32	MetalTerminalService LLP	960340001473	960340001473	MetalTerminalService LLP
33	Marum Zhar Gold LLP	021240005816	021240005816	Marum Zhar Gold LLP
34	Maikuben-West LLP	050940003769	050940003769	Maikuben-West LLP
35	Kazakhmys Corporation LLP	050140000656	050140000656	Kazakhmys Corporation LLP
36	Copper Technology LLP	031140005339	031140005339	Copper Technology LLP
37	Ken Tobe LLP	021040000382	021040000382	Ken Tobe LLP
38	Kazzinc LLP	970140000211	970140000211	Kazzinc LLP
39	KazCopper LLP	061140012595	061140012595	KazCopper LLP
40	KazGeoRud LLP	050640010572	050640010572	KazGeoRud LLP
41	Zherek LLP	020840000458	020840000458	Zherek LLP
42	MLD MC LLP	031040002757	031040002757	MLD MC LLP
43	Vizol MC LLP	050940001504	050940001504	Vizol MC LLP
44	Gamma LLP	950540001002	950540001002	Gamma LLP
45	Voshod-Oriel LLP	041140004055	041140004055	Voshod-Oriel LLP
46	Bogatyr Coal LLP	970340000843	970340000843	Bogatyr Coal LLP
47	Batys Kali LLP	090240003423	090240003423	Batys Kali LLP

48	Bakyrchik ME LLP	930340000251	930340000251	Bakyrchik ME LLP
49	Asem Tas N LLP	051040009143	051040009143	Asem Tas N LLP
50	Gornyak PA LLP	950340001530	950340001530	Gornyak PA LLP
51	Arman-100 LLP	030140001511	030140001511	Arman-100 LLP
52	Angrenskoye Energo LLP	120440013634	120440013634	Angrenskoye Energo LLP
53	Altyn Zhiiek LLP	041240000086	041240000086	Altyn Zhiiek LLP
54	Aktobe Copper Company LLP	040340008667	040340008667	Aktobe Copper Company LLP
55	Aktobe-Temir-VS LLP	030340000898	030340000898	Aktobe-Temir-VS LLP
56	Satpayevsk Titanium Mines LTD LLP	000940002988	000940002988	Satpayevsk Titanium Mines LTD LLP
57	Kazakhmys Aktogay LLP	090840006023	090840006023	Kazakhmys Aktogay LLP
58	Fonet Er-Tai AK Mining LLP	070440000551	070440000551	Fonet Er-Tai AK Mining LLP
59	Bapy Mining LLP	080540001703	080540001703	Bapy Mining LLP
60	Karazhyra LTD LLP	021240000409	021240000409	Karazhyra LTD LLP
61	Dank LLP	010240000345	010240000345	Dank LLP
62	Teriskey LLP	000240016914	000240016914	Teriskey LLP
63	Taza-Su LLP	030640000743	030640000743	Taza-Su LLP
64	StroyService LLP	940740001573	940740001573	StroyService LLP
65	Odak LLP, ABC-Balkhash JSC	981240002157	981240002157	Odak LLP, ABC-Balkhash JSC
66	Kulan Komir LLP	060840006761	060840006761	Kulan Komir LLP
67	Karatau MPC LLP, Branch of KazPhosphate LLP	001241003623	001241003623	Karatau MPC LLP, Branch of KazPhosphate LLP
68	Chulaktau MPC LLP, Branch of KazPhosphate LLP	041241001218	041241001218	Chulaktau MPC LLP, Branch of KazPhosphate LLP
69	SMCP LLP	040940006583	040940006583	SMCP LLP
70	KATKO JV LLP	981040001439	981040001439	KATKO JV LLP
71	Karatau LLP, KazAtomProm NAC JSC	050740004185	050740004185	Karatau LLP, KazAtomProm NAC JSC
72	Kyzylkum LLP, KazAtomProm NAC JSC	050540001926	050540001926	Kyzylkum LLP, KazAtomProm NAC JSC
73	Akbastau JJ JSC, KazAtomProm NAC JSC	061140001976	061140001976	Akbastau JJ JSC, KazAtomProm NAC JSC
74	KazAtomProm NAC JSC	970240000816	970240000816	KazAtomProm NAC JSC
75	Zarechnoe KRK JV JSC, KazAtomProm NAC JSC	030140000870	030140000870	Zarechnoe KRK JV JSC, KazAtomProm NAC JSC
76	Mining Company LLP, KazAtomProm NAC JSC	040840001172	040840001172	Mining Company LLP, KazAtomProm NAC JSC
77	Betpak Dala JV LLP, KazAtomProm NAK JSC	040340000106	040340000106	Betpak Dala JV LLP, KazAtomProm NAK JSC
78	Appak LLP, KazAtomProm NAC JSC	050740000945	050740000945	Appak LLP, KazAtomProm NAC JSC
79	Inkai JV LLP	960340001136	960340001136	Inkai JV LLP
80	ZhetysuGeoMining LLP	050640003669	050640003669	ZhetysuGeoMining LLP
81	Er-Tay LLP	010540000782	010540000782	ER-TAY LLP
82	Nova-Zinc LLP	970240000334	970240000334	Nova-Zinc LLP
83	EuroChem-Fertilizers LLP	080740015611	080740015611	EuroChem-Fertilizers LLP
84	Sekisovka ME Subsidiary LLP	980940000877	980940000877	Sekisovka ME Subsidiary LLP
85	Vostochnoye Mine Management LLP	060340004816	060340004816	Vostochnoye Mine Management LLP
86	Balauza Firm LLP	961040001237	961040001237	Balauza Firm LLP
87	Shaimerden JSC	970440001191	970440001191	Shaimerden JSC
88	Alel FIC JSC	041140005787	041140005787	Alel FIC JSC
89	SSGPO JSC	920240000127	920240000127	SSGPO JSC
90	Kostanay minerals JSC	910540000047	910540000047	Kostanay minerals JSC
91	Sat Komir MC JSC	030840008029	030840008029	Sat Komir MC JSC
92	Varvarinskoe JSC	950840000144	950840000144	Varvarinskoe JSC
93	Aluminium of Kazakhstan JSC, branch of TBMD	040441006441	040441006441	Aluminium of Kazakhstan JSC, branch of TBMD
94	Aluminium of Kazakhstan JSC, branch of KBMD	040341005787	040341005787	Aluminium of Kazakhstan JSC, branch of KBMD
95	Shubarkul Komir JSC	020740000236	020740000236	Shubarkul Komir JSC
96	Kazchrome TNC JSC	951040000069	951040000069	Kazchrome TNC JSC

97	Temirtau Electrometallurgy Plant LLP	941140001633	941140001633	Temirtau Electrometallurgy Plant LLP
98	Tau-Ken Samruk JSC	090240000101	090240000101	Tau-Ken Samruk JSC
99	Maykaingold JSC	980340002574	980340002574	Maykaingold JSC
100	Zhayrem MPP JSC	940940000255	940940000255	Zhayrem MPP JSC
101	Eurasian energy corporation JSC	960340000148	960340000148	Eurasian energy corporation JSC
102	Kazakhaltyn MMC JSC	990940003176	990940003176	Kazakhaltyn MMC JSC
103	AltynAlmas AK JSC	950640000810	950640000810	AltynAlmas AK JSC
104	Altay polymetals LLP	050740000965	050740000965	Altay polymetals LLP
105	Akbakay MMP JSC	941240000391	941240000391	Akbakay MMP JSC
106	Golden Compass Jambyl LLP	110440017259	110440017259	Golden Compass Jambyl LLP

**List of Subsoil Users of Raw Hydrocarbons with the Significance Threshold  
of more than 30 mln. tenge**

No.	Committee of Geology and Subsoil Use of the Ministry of Industry and New Technologies of the Republic of Kazakhstan (CGSU MINT)		Tax Committee of the Ministry of Finance of the Republic of Kazakhstan (TC MF)	
	Subsoil user	BIN	Subsoil user	BIN
1	Anaco LLP	070340007337	ANACO LLP	070340007337
2	CaspiOilGas LLP	980240003465	CaspiOilGas LLP	980240003465
3	KAZPETROL GROUP LLP	050440000082	KAZPETROL GROUP LLP	050440000082
4	Lucent Petroleum LLP	980140000025	Lucent Petroleum LLP	980140000025
5	Meerbusch LLP	010840000624	Meerbusch LLP	010840000624
6	Abi Petroleum Capital LLP	021240003344	Abi Petroleum Capital LLP	021240003344
7	Atyrau branch of Altius Petroleum International B.V.	990941001199	Atyrau branch of Altius Petroleum International B.V.	990941001199
8	Aktobe branch of Altius Petroleum International B.V.	010241001329	Aktobe branch of Altius Petroleum International B.V.	010241001329
9	Amangeldy Gas LLP	050840002757	Amangeldy Gas LLP	050840002757
10	Caspi Neft TME JSC	000440004551	Caspi Neft TME JSC	000440004551
11	KazMunaiGas Exploration Production JSC	40340001283	KazMunaiGas Exploration Production JSC	40340001283
12	EmbaMunaiGas JSC	120240021112	EmbaMunaiGas JSC	120240021112
13	Aral Petroleum Capital LLP	040840005363	Aral Petroleum Capital LLP	040840005363
14	Arman JV LLP	940740000832	ARMAN JV LLP	940740000832
15	AtyrauMunai LLP	051240006621	AtyrauMunai LLP	051240006621
16	AtyrauMunaiGas JSC	10640003835	AtyrauMunaiGas JSC	10640003835
17	Buzachi Neft LLP	931240001487	Buzachi Neft LLP	931240001487
18	Branch of Buzachi operating Ltd	41241001357	Branch of Buzachi operating Ltd	41241001357
19	Galaz and company LLP	51040000972	Galaz and company LLP	51040000972
20	Emir-Oil LLP	20340004531	Emir-Oil LLP	20340004531
21	ZhaikMunai LLP	970340003085	ZHAIKMunai LLP	970340003085
22	ZhalgiztobeMunai Subsidiary LLP	050340002312	ZHALGIZTOBEMUNAI SUBSIDIARY LLP	050340002312
23	Zhambyl Petroleum LLP	090340002825	Zhambyl Petroleum LLP	090340002825
24	Aman Munai LLP	031040002162	Aman Munai LLP	031040002162
25	KazakhTurkMunai LLP	980240003816	KazakhTurkMunai LLP	980240003816
26	KazGerMunai JV LLP	940240000021	KazGerMunai JV LLP	940240000021
27	Kazakh Gas Processing Plant LLP	61040003532	Kazakh Gas Processing Plant LLP	61040003532
28	Kamenistoye-Neft LLP	100840012304	Kamenistoye-Neft LLP	100840012304
29	KarazhanbasMunai JSC	950540000524	KarazhanbasMunai JSC	950540000524
30	KarakudukMunai LLP	60440002942	KarakudukMunai LLP	60440002942
31	Kazakhstan branch of Karachaganak Petroleum Operating B.V. "	981141001567	Kazakhstan branch of Karachaganak Petroleum Operating B.V. "	981141001567

32	Branch of Caspi Meruerty Operating Company B.V.	070441004212	Branch of Caspi Meruerty Operating Company B.V.	070441004212
33	Caspi Neft JSC	970140000112	Caspi Neft JSC	970140000112
34	Ken-Sary LLP	010740000600	Ken-Sary LLP	010740000600
35	KMK Munai JSC	040440000209	KMK Munai JSC	040440000209
36	KoZhaN LLP	010440005294	KoZhaN LLP	010440005294
37	Kolzhan LLP	10540000287	Kolzhan LLP	10540000287
38	Kolzhan-Oil LLP	020240001424	Kolzhan-Oil LLP	020240001424
39	Kom-Munai LLP	001040000537	Kom-Munai LLP	001040000537
40	KuatAmlonMunai JV LLP	941040001055	KuatAmlonMunai JV LLP	941040001055
41	Kumkol Trans Service LLP	050740006290	Kumkol Trans Service LLP	050740006290
42	Lines Jump LLP	911240000099	LINES JUMP LLP	911240000099
43	MangistauMunaiGas JSC	990140000483	MangistauMunaiGas JSC	990140000483
44	Maten Petroleum JSC	100940002277	MATEN PETROLEUM JSC	100940002277
45	Munaily Kazakhstan LLP	060940000469	Munaily Kazakhstan LLP	060940000469
46	Munai Ontustik LLP	60240016033	Munai Ontustik LLP	60240016033
47	N Operating Company LLP	081040003774	N Operating Company LLP	081040003774
48	KazMunaiGas NC JSC	20240000555	KazMunaiGas NC JSC	20240000555
49	North Caspian Oil Development LLP	61040008612	North Caspian Oil Development LLP	61040008612
50	OzenMunaiGas JSC	120240020997	OzenMunaiGas JSC	120240020997
51	OilTechnoGroup LLP	060640007920	OilTechnoGroup LLP	060640007920
52	Kyzylorda Branch of PetroKazakhstan Ventures Inc.	040241006672	Kyzylorda Branch of PetroKazakhstan Ventures Inc.	040241006672
53	Petro Kazakhstan Kumkol Resources JSC	940540000210	Petro Kazakhstan Kumkol Resources JSC	940540000210
54	Potential Oil LLP	001240004478	Potential Oil LLP	001240004478
55	PriCaspian Petroleum Company LLP	980540002274	PriCaspian Petroleum Company LLP	980540002274
56	Exploration assets KMG EP LLP	041240002796	Exploration assets KMG EP LLP	041240002796
57	Sagiz Petroleum Company LLP	010240005009	Sagiz Petroleum Company LLP	010240005009
58	Samek International LLP	050540003126	Samek International LLP	050540003126
59	Satpayev Operating LLP	110140004880	Satpayev Operating LLP	110140004880
60	Svetland-Oil LLP	920640000072	Svetland-Oil LLP	920640000072
61	CNPC-Ai Dan Munai JSC	030640005443	CNPC-Ai Dan Munai JSC	030640005443
62	CNPC AktobeMunaiGas JSC	931240001060	CNPC AktobeMunaiGas JSC	931240001060
63	FIAL JV LLP	970640000468	FIAL JV LLP	970640000468
64	Tenge JV LLP	940740001543	Tenge JV LLP	940740001543
65	Tabynay LLP	050240000799	Tabynay LLP	050240000799
66	Tanday Petroleum LLP	050740002991	Tanday Petroleum LLP	050740002991
67	Tarbagatay Munai LLP	060940004104	Tarbagatay Munai LLP	060940004104
68	Tasbulat Oil Corporation LLP	060840001641	Tasbulat Oil Corporation LLP	060840001641
69	Tengizchevroil LLP	930440000929	Tengizchevroil LLP	930440000929
70	TobeAral Oil LLP	021140000247	TobeAral Oil LLP	021140000247
71	Gural LLP	911040000031	Gural LLP	911040000031
72	KazakhOil Aktobe LLP	990940002914	KazakhOil Aktobe LLP	990940002914



73	South-Oil LLP	060440001855	SOUTH-OIL LLP	060440001855
74	TetisAralGas LLP	980140001102	TetisAralGas LLP	980140001102
75	Sazankurak LLP	060340011026	Sazankurak LLP	060340011026
76	Turgay-Petroleum JSC	950840000065	TURGAY-PETROLEUM JSC	950840000065
77	Ural Oil and Gas LLP	20740001948	Ural Oil and Gas LLP	20740001948
78	Urikhtau Operating LLP	091040003677	Urikhtau Operating LLP	091040003677
79	Branch of Saygak Kazakhstan B.V.	100941010888	Branch of Saygak Kazakhstan B.V.	100941010888
80	Ada Oil Firm LLP	05074002199	Ada Oil Firm LLP	05074002199
81	PhysTech Firm LLP	950140001721	PhysTech Firm LLP	950140001721
82	Falcon Oil and Gas LTD LLP	000940000976	Falcon Oil and Gas LTD LLP	000940000976
83	HazarMunai LLP	050440006100	HazarMunai LLP	050440006100
84	EcoGeoNefteGas LLP	980440004207	EcoGeoNefteGas LLP	980440004207
85	EmbavedOil LLP	990140005305	EmbavedOil LLP	990140005305
86	EmbaMunai LLP	990140005305	EmbaMunai LLP	990140005305
87	Branch of Jupiter Energy Pte.	80641001287	Branch of Jupiter Energy Pte.	80641001287
88	Branch of Shell Kazakhstan Development B.V.	971241001846	Branch of Shell Kazakhstan Development B.V.	971241001846
89	Branch of Total E&P Kazakhstan in the RoK	930841000433	Branch of Total E&P Kazakhstan in the RoK	930841000433
90	Branch of Inpex North Caspian Sea, LTD in the RoK	981141000608	Branch of IMPEX NORTH CASPIAN SEA, LTD in the RoK	981141000608
91	Branch of Agip Caspian Sea B.V.	951241000676	Branch of Agip Caspian Sea B.V.	951241000676
92	Kazakhstan Branch of ExxonMobil Kazakhstan Inc. Corporation	970441000307	Kazakhstan Branch of ExxonMobil Kazakhstan Inc. Corporation	970441000307
93	Branch of Chevron International Petroleum Company	980741001289	Branch of Chevron International Petroleum Company	980741001289
94	Branch of BG Karachaganak Limited	20941003629	Branch of BG Karachaganak Limited	20941003629
95	Branch of LukOil Overseas Karachaganak B.V.	10541004364	Branch of LukOil Overseas Karachaganak B.V.	10541004364
96	Branch of Agip Karachaganak Company	980741000518	Branch of Agip Karachaganak Company	980741000518
97	Karachaganak KMG LLP	20540016236	Karachaganak KMG LLP	20540016236