

Assets, liabilities and equity

"Unified accumulative pension fund" joint stock company

(in thousands of tenge)

Item name	01.01.2026	01.04.2026	01.07.2026	01.10.2026	01.01.2027
Cash and cash equivalents	56 972	2 170 512			
including:					
cash on hand					
cash in bank	56 513	2 169 728			
cash equivalents	459	784			
Refined precious metals					
Allocated deposits (less provision for impairment)					
Securities measured at fair value through profit or loss					
Derivative financial instruments					
Securities measured at fair value through other comprehensive income					
Reverse repurchase agreement operations	34 114 329	68 679 126			
Advances paid	54 167	10 953			
Deferred expenses	498 404	433 181			
Commission fees	1 773 079	1 953 249			
including:					
on pension assets	1 773 079	1 953 249			
from investment income (loss) on pension assets	0				
Inventories	29 756	28 751			
Securities measured at amortized cost (less allowance for impairment)	289 237 981	261 391 354			
Investment property	3 855 572	3 855 572			
Investments in capital of other legal entities					

Accounts receivable (less allowance for impairment)	23 689	10 046			
Long-term assets (disposal groups), available for sale					
Intangible assets at amortized cost (net of amortization and impairment loss)	759 433	682 946			
Fixed assets (net of amortization and impairment loss)	10 351 961	10 048 676			
Right-of-use assets (less depreciation and impairment losses)	2 856 808	2 837 008			
Current tax asset	124 538	1 188 290			
Deferred tax assets	527 957	529 876			
Other accounts receivable (less allowance for impairment)	10 667	10 759			
Other assets					
Total assets:	344 275 313	353 830 299			
Liabilities					
Derivative financial instruments					
Lease liabilities	3 022 972	3 026 121			
Repurchase agreement operations					
Loans received					
Accounts payable	493 057	5 794			
Unearned revenue (advance)	150	926			
Reserves	2 452 444	3 097 201			
Accrued shareholders expenses					
Accrued personnel expenses	4 598	7 776			
Deferred income					
Deferred tax obligation					
Liability to tax budget and other obligatory payments to budget	468 218	2 529 416			

Other liabilities	48 603	55 464			
Total liabilities	6 490 042	8 722 698			
Equity					
Authorized capital	7 114 244	7 114 244			
including:					
common stocks	7 114 244	7 114 244			
preferred stocks					
Bonuses (additional paid-in capital)					
Withdrawn capital					
Revaluation reserve for securities mesured at fair value through other comprehensive income					
Impairment reserve of securities mesured at fair value through other comprehensive income					
Revaluation reserve for property and eduioment	1 112 162	1 104 487			
Statury reserve					
Other provisions	15 615 899	15 615 899			
Retained earnings (undistrubuted)	313 942 966	321 272 971			
including:					
previous years	283 404 733	313 950 642			
reporting period	30 538 233	7 322 329			
Total capital:	337 785 271	345 107 601			
Total capital and liabilities	344 275 313	353 830 299			

