



On approval of the Rules for submission of financial statements to the depositary

Invalidated Unofficial translation

Resolution of the Government of the Republic of Kazakhstan dated October 14, 2011 № 1173. It became invalid by the Decree of the Government of the Republic of Kazakhstan dated 16.02.2022 No. 65 (effective from the date of its first official publication).

Unofficial translation

Footnote. It became invalid by the Decree of the Government of the Republic of Kazakhstan dated 16.02.2022 No. 65 (effective from the date of its first official publication).

In order to implement sub-paragraph 2) of paragraph 1-1 of Article 20 of the Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial statements" the Government of the Republic of Kazakhstan **hereby RESOLVED as follows**

1. To approve the attached Rules for submission of financial statements to the depositary.
2. This resolution shall be enforced upon expiry of ten calendar days after its first official publication.

Prime Minister of the Republic of Kazakhstan

K. Massimov

Approved
by resolution of the Government
of the Republic of Kazakhstan
dated October 14, 2011 № 1173

The Rules for submission of financial statements to the depositary

These Rules for submission of financial statements to the depositary (hereinafter referred to as the Rules) shall define the procedure for submission of financial statements to the depositary of financial statements (hereinafter referred to as the depositary) by organizations of public interest.

2. Depositary - electronic database containing annual financial statements and audit reports, annually handed over by organizations, lists of affiliated persons of joint-stock companies, as well as information on corporate events of joint-stock companies, with open access for users.

Footnote. Paragraph 2 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 07.04.2016 № 187 (shall be enforced after its first official publication).

3. The depositary shall consist of two subsections: main and additional.

The main subsection of the depositary shall contain the identification indicators of the depositary organization as referred to the Annex to these Rules.

The additional subsection shall include the financial statements and the audit report of the organizations.

4. Organizations shall submit annually, no later than August 31 of the year following the reporting year, to the organization designated by the authorized body to carry out activities for the maintenance of the depositary (hereinafter referred to as the Authorized Organization), annual financial statements approved in accordance with the procedure established by legislation, drawn up in accordance with the list and forms approved by the authorized body.

The newly established organizations shall submit annual financial statements for the period from registration to December 31 of the same year.

5. Organizations with subsidiaries shall submit additional annual consolidated financial statements prepared in accordance with the requirements of the legislation of the Republic of Kazakhstan on accounting and financial statements.

6. Organizations for which the audit shall be mandatory in accordance with the requirements of the legislation of the Republic of Kazakhstan shall also submit to the Authorized Organization an audit report in electronic format PDF (Portable Document Format) (scanned copy of the paper version signed and sealed by the audit organization) in accordance with the procedure established by paragraph 8 of these Rules. The audit report by organizations with subsidiaries shall be submitted on consolidated statements

Organizations can submit a report on the results of the voluntary audit.

Footnote. Paragraph 6 as amended by the resolution of the Government of the Republic of Kazakhstan dated 07.04.2016 № 187 (shall be enforced after its first official publication).

7. Financial statements submitted by organizations to the depositary shall include:

- 1) balance sheet;
- 2) profit and loss statement;
- 3) cash flow report (direct or indirect method;
- 4) report on changes in capital;

5) explanatory note (disclosures shall be made in accordance with international financial reporting standards).

Financial statements shall be generated for delivery to the depositary using the client part of the specialized software "Financial Statements Depositary" (hereinafter referred to as software) developed by the Authorized Organization.

8. Organizations shall submit financial statements to the depositary in the following order:

1) to prepare financial statements by means of software, which can be obtained from regional offices of the Authorized Organization (on electronic media) or on the website of the depository. As a result of working with the software, one archive file shall be formed with financial statement, decision on its approval and audit report, as well as its identification indicators, according to the Annex to these Rules (hereinafter – the electronic report), which must be signed by the electronic digital signature of the organization issued by the national certification center;

2) to send the electronic report to the depository server, using the service available in the software to send and include the report to the depository structure (if the organization has access to the Internet) or to the regional office of the Authorized Organization on electronic media) or to the electronic address of the Authorized Organization specified on the depository website.

Footnote. Paragraph 8 as amended by the resolution of the Government of the Republic of Kazakhstan dated 07.04.2016 № 187 (shall be enforced after its first official publication).

9. The authorized organization shall within five working days from the date of receipt of the electronic report of the organization send to the electronic address of the organization specified in its electronic digital signature an electronic notification on inclusion of financial statements in the depository or reasons for refusal to accept the electronic report.

10. The electronic notification signed by the electronic digital signature of the Authorized Organization shall be printed, signed by the head and chief accountant and stored in the organization.

11. The grounds for refusal of the Authorized Organization to accept financial statements shall be non-compliance of the organization with the requirements specified in paragraphs 5, 6, 7 and 8 of these Rules.

The authorized organization shall not consider the content of the submitted audit report and financial statements.

Footnote. Paragraph 11 as amended by the resolution of the Government of the Republic of Kazakhstan dated 07.04.2016 № 187 (shall be enforced after its first official publication).

Approved
by Rules for submission
of financial statements
to depository

Indicators of identification of the depository organization financial statements

Footnote. Annex in the wording of the resolution of the Government of the Republic of Kazakhstan dated 07.04.2016 № 187 (shall be enforced after its first official publication).

№ r/n	Indicator	Explanation
1.	BIN	Business identification number of the organization
2.	Date of state registration	Date of state (accounting) registration (re-registration) of the organization
3.	Name	Full name of the organization
4.	Location	Legal address of the organization (postal code, region, district, settlement, street, house number, flat, telephone, fax, website, e-mail)
5.	The Head (chief executive officer)	Surname, initials and individual identification number (IIN) of the head (of the chief executive officer of the organization)
6.	Accountant	Surname, initials and individual identification number (IIN) of the chief accountant of the organization, also information about certificate of professional accountant (issued by, date of issue, number of certificate), name of the professional organization of accountants of being a member (number and date of membership or document confirming membership in the professional organization of accountants)