

03

MANAGEMENT REPORT ON PERFORMANCE

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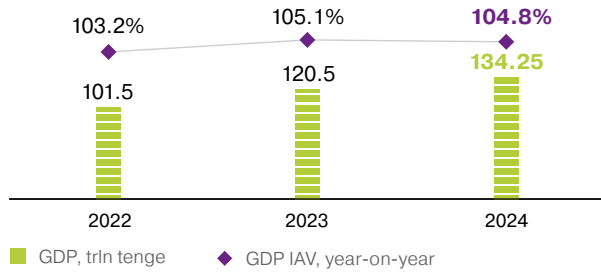
NEXT GENERATION NETWORK

FOR YOUR PRESENT



MACROECONOMIC CONDITIONS

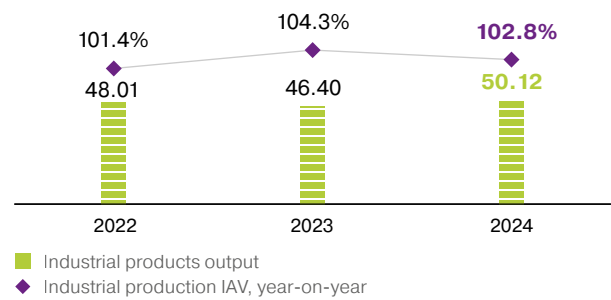
GDP DYNAMICS, KZT trillion over the period



Source: Bureau of National Statistics, ASPIR RK

Kazakhstan's nominal GDP for 2024 amounted to KZT 134.25 trillion, representing an increase of 11.4% compared to the previous year. In real terms, GDP grew by 4.8%. The highest growth rates were recorded in agriculture (+13.3%), construction (+13.1%), and trade (+8.8%). Meanwhile, the mining industry experienced a decline in output of 0.3%.

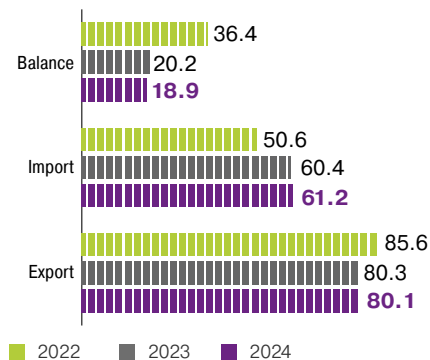
INDUSTRIAL OUTPUT, KZT trillion over the period



Source: Bureau of National Statistics, ASPIR RK

In 2024, industrial output in Kazakhstan reached KZT 50.1 trillion, including KZT 22.2 trillion in the mining sector and KZT 24.5 trillion in the manufacturing sector. Real growth in industrial production stood at 2.8%, with a 0.2% decline in the mining industry and a 5.9% increase in manufacturing.

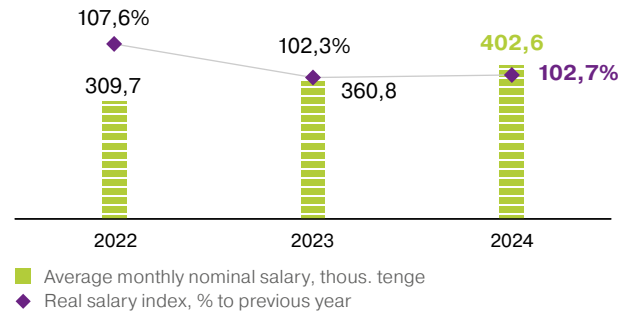
EXPORT AND IMPORT OF GOODS, USD billion over the period



Source: National Bank of Kazakhstan

Kazakhstan's exports declined from USD 80.3 billion to USD 80.1 billion, primarily due to deteriorating conditions in global commodity markets. Meanwhile, imports increased from USD 60.4 billion to USD 61.2 billion. The growth in imports coupled with the decrease in exports led to a reduction in the country's positive trade balance – from USD 20.2 billion to USD 18.9 billion.

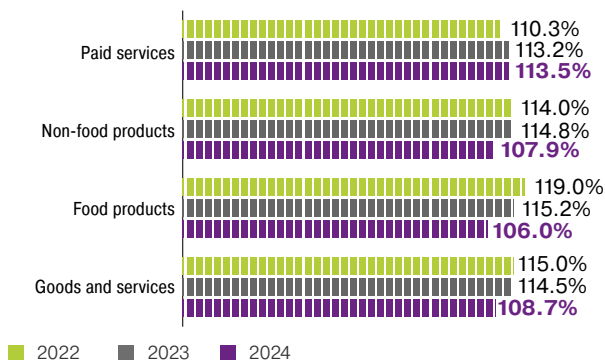
AVERAGE MONTHLY NOMINAL SALARY, KZT thousand



Source: Bureau of National Statistics, ASPIR RK

The average monthly salary increased from KZT 360.8 thousand in 2023 to KZT 402.6 thousand in 2024. In real terms, wages grew by 2.7%, compared to 2.3% in the previous year.

CONSUMER INFLATION, year-on-year, %



Source: Bureau of National Statistics, ASPIR RK

In 2024, the pace of consumer inflation declined significantly compared to the previous year: the Consumer Price Index (CPI) for January-December 2024 stood at 108.7%, down from 114.5% for the same period in 2023.

Food prices rose by 6.0%, non-food items by 7.9%, and paid services by 13.5%.

STATE OF THE TELECOMMUNICATIONS INDUSTRY

GRI 2-6

Global Trends in the Development of Information and Telecommunication Technologies

According to the latest estimates by the International Telecommunication Union (ITU), there are approximately 5.5 billion Internet users worldwide – representing 68% of the global population, up from 65% the previous year. This points to continued growth in global digital engagement, although 2.6 billion people still remain offline.

Over 96% of the world's population is now covered by mobile broadband networks (3G and above), with more than half having access to 5G networks. ITU data also indicates

that the number of fixed broadband subscriptions continues to grow. At the same time, the number of fixed telephone lines continues to decline, reflecting a global shift away from legacy technologies in favor of digital and mobile solutions.

These trends highlight not only the scale of the digital transformation but also the persistent digital divide – particularly in low-income countries, where connectivity remains significantly lower. Closing this gap remains a key challenge and priority for the global community..

GLOBAL POPULATION ACCESS TO TELECOMMUNICATIONS NETWORKS AND TECHNOLOGIES, in millions, as of year-end

Indicator	2022	2023	2024
Number of fixed telephone lines	877.7	860.6	839.8
Number of fixed broadband subscribers	1,418.7	1,495.6	1,601.2
Number of mobile cellular subscriptions (SIMs issued)	8,617.2	8,891.1	9,144.2
Number of active mobile cellular subscriptions (active SIMs)	6,808.1	7,029.8	7,719.5
Population covered by mobile network (individuals)	7,773.5	7,868.8	7,985.9
Population covered by 3G and higher mobile network (individuals)	7,529.2	7,642.2	7,802.8
Number of individuals using the Internet	5,132.2	5,416.9	5,508.8
Number of individuals owning a mobile phone	5,056.0	5,227.8	5,434.4

Source: ITU

Access to modern telecommunications services is directly linked to the economic well-being of the countries people live in. In countries classified by the World Bank as low-income (less than USD 1,145 GNI per capita), there are on average 26.5 Internet users per 100 inhabitants. In contrast, in high-income countries (above USD 14,005 per capita), this figure reaches 92.9. The most significant disparities between low- and high-income countries remain in the number of fixed telephone lines (0.9 vs. 29.4) and fixed broadband subscriptions (0.5 vs. 38.1) per 100 inhabitants. However, in 2024, these gaps began to narrow slightly due to the increasing shift toward wireless connectivity.

As of the end of 2024, Kazakhstan remains classified by the World Bank as an upper-middle-income country (GNI per capita between USD 4,516 and USD 14,005). The number of active mobile subscriptions in Kazakhstan reached 26.24 million in early 2024, equivalent to 133.1% of the total population. This highlights the ongoing decline in fixed-line and broadband usage, alongside the continued growth in mobile service adoption – reflecting a steady transition to digital technologies.





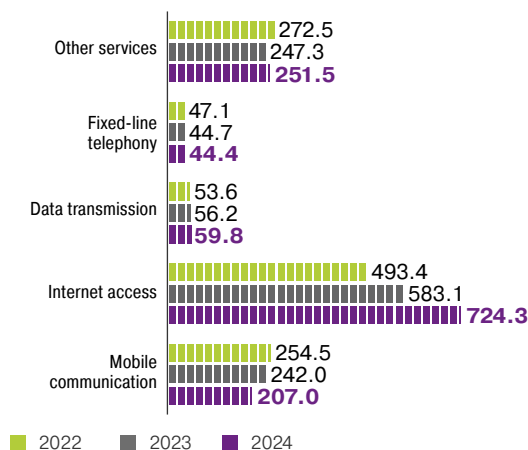
ACCESS TO TELECOMMUNICATIONS SERVICES BY INCOME LEVEL (AS OF END-2024),
per 100 inhabitants

Indicator	World Average	Low-Income Countries	Lower-Middle Income Countries	Upper-Middle Income Countries	High-Income Countries	Kazakhstan (2023)	Kazakhstan (2024)
Fixed telephone lines (per 100 inhabitants)	9.5	0.8	2.4	11.2	28.7	13.2	15.0
Fixed broadband subscribers (per 100 inhabitants)	21.0	0.6	5.2	33.5	39.0	14.3	18.0
Mobile cellular subscriptions (per 100 inhabitants)	112.0	71.0	94.5	129.5	138.0	127.0	133.1
Mobile network coverage (%)	98.0%	91.1%	98.9%	99.6%	99.6%	99.0	99.0%
3G or higher network coverage (%)	95.6%	80.3%	95.3%	98.1%	99.5%	97.7	97.7%
Internet users (% of population)	68.0%	26.5%	54.0%	80.7%	93.4%	92.9	92.3%
Mobile phone ownership (% of population)	79.7%	56.2%	72.0%	84.2%	96.1%	92.8	92.8%

Source: ITU

Kazakhstan’s Telecommunications Industry

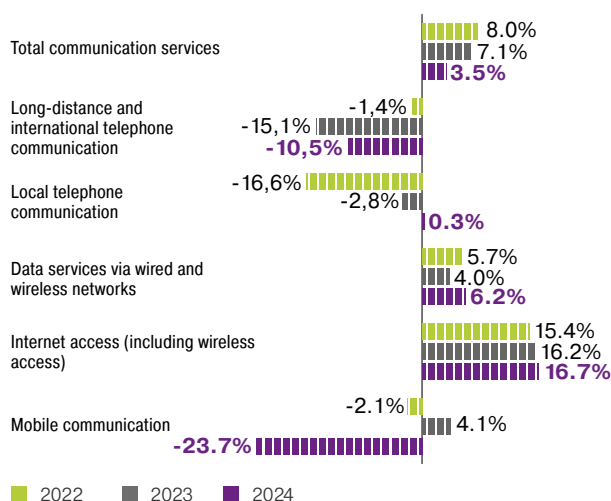
VALUE OF TELECOMMUNICATION SERVICES PROVIDED, KZT billion over the period



Source: Bureau of National Statistics, ASPIR RK

In 2024, the total value of services provided by telecommunications companies in Kazakhstan (excluding courier and postal services) reached KZT 1.4 trillion. The increase was primarily driven by the growing demand for both fixed and wireless Internet access, with revenue from these services rising from KZT 583.1 billion to KZT 724.3 billion. At the same time, the volume of mobile communication services saw a decline.

CHANGE IN PHYSICAL VOLUME OF TELECOMMUNICATION SERVICES BY TYPE, year-on-year

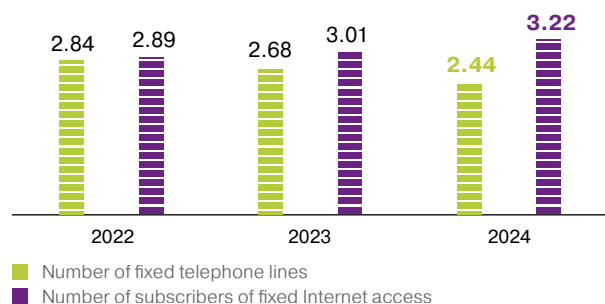


Source: Bureau of National Statistics, ASPIR RK

In 2024, the real growth of telecommunication services reached 3.5%, down from 7.5% the previous year.

The increase in the total volume of services in real terms was primarily driven by the growing demand for Internet access, while demand for other types of services has continued to decline gradually.

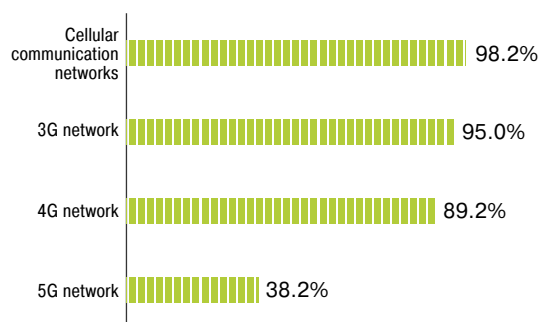
NUMBER OF FIXED-LINE TELEPHONE AND FIXED BROADBAND SUBSCRIBERS, million, end of period



Source: Bureau of National Statistics, ASPiR RK

In the reporting year, the number of fixed telephone lines decreased from 2.68 million to 2.44 million, while the number of fixed broadband (FBB) subscribers increased from 3.01 million to 3.22 million. This reflects a continued long-term trend of declining fixed-line telephony usage and growing adoption of fiber-optic connections (FOL), which are actively replacing xDSL technology (broadband access via traditional phone lines).

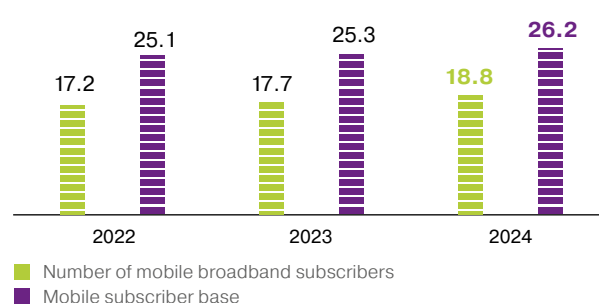
POPULATION AND TERRITORY COVERAGE BY MOBILE NETWORKS AS OF EARLY 2024



Source: Bureau of National Statistics, ASPiR RK

As of early 2024, mobile networks covered 98.2% of Kazakhstan’s population. Specifically, 3G networks reached 95.8% of the population, 4G – 89.2%, and 5G – 38.2%. Given the increasing demand for advanced mobile technologies, including IoT, and the government’s supportive policies, further expansion of 5G coverage is expected in the coming years.

NUMBER OF MOBILE SUBSCRIBERS AND MOBILE BROADBAND USERS, Million end of period



Source: Bureau of National Statistics, ASPiR RK

As of the end of 2024, the total mobile subscriber base in Kazakhstan – defined as the number of active SIM cards – reached 26.2 million, up from 25.3 million a year earlier. The number of mobile broadband subscribers also increased, rising from 17.7 million to 18.8 million.



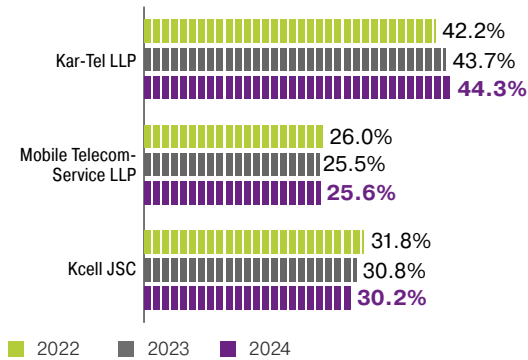


COMPANY OPERATIONS

GRI 2-6, GRI 201-1, GRI 203-1, GRI 203-2, GRI 413-1, GRI 415-1

Market share

DISTRIBUTION OF MOBILE SUBSCRIBERS IN KAZAKHSTAN BY OPERATOR

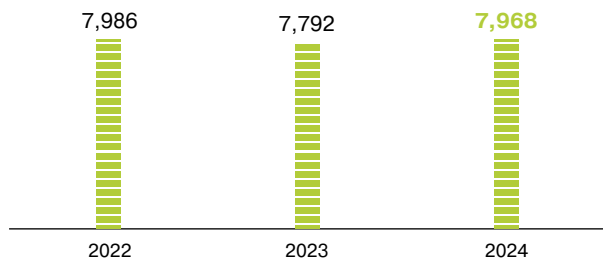


At the end of 2024, Kcell JSC served 7.9 million subscribers (i.e., active SIM cards), representing 30.2% of the total mobile subscriber base in Kazakhstan. The remaining market was shared by Mobile Telecom-Service LLP with 25.6% and Kar-Tel LLP with 44.3% of subscribers.

Source: Bureau of National Statistics, ASPIR RK, Kcell, VEON Ltd.

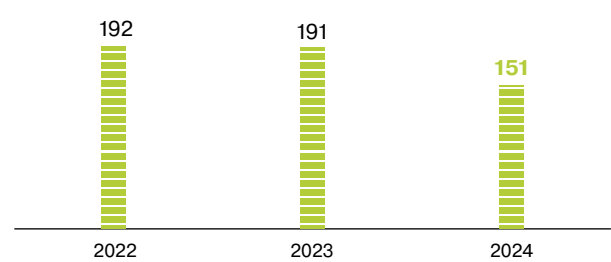
Key operating performance

COMPANY'S SUBSCRIBER BASE, Thousand subscribers, end of period



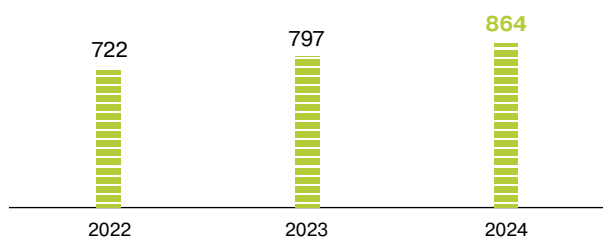
A slight decline in the subscriber base reflects a stabilization of user activity amid a saturated market and strong competition. Nevertheless, the structure of the base remains stable, supported by a loyal customer audience and increased demand for digital services.

AVERAGE MONTHLY VOICE TRAFFIC PER SUBSCRIBER (MOU), Minutes per month



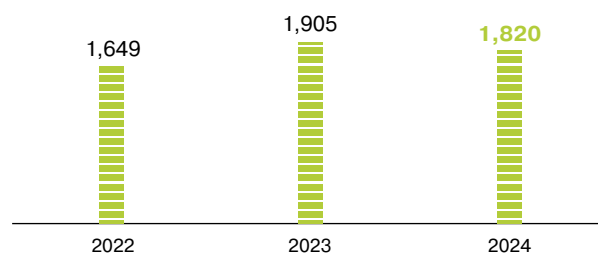
The decline in voice traffic is driven by the continued migration of users to digital communication channels such as messengers and VoIP services, as well as an industry-wide trend away from traditional voice services.

MOBILE INTERNET TRAFFIC ,
PB for the period



Annual mobile data traffic increased from 797 PB in 2023 to 864 PB in 2024, fueled by ongoing digitalization, broader mobile internet use, expansion of 4G and 5G networks, and rising demand for streaming, cloud services, and online platforms among subscribers.

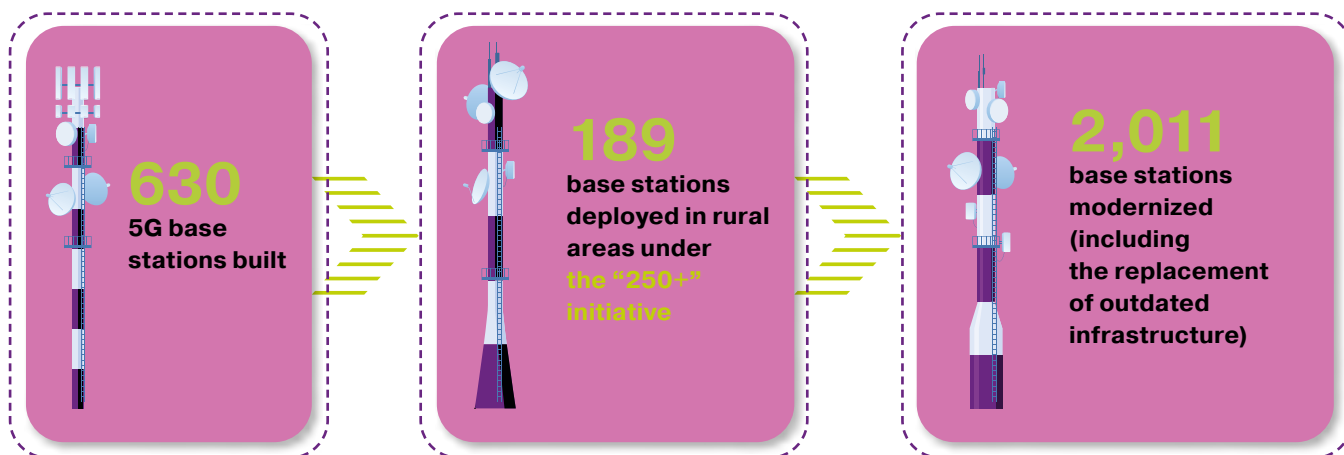
AVERAGE MONTHLY REVENUE PER USER (ARPU),
KZT per month



ARPU declined from KZT 1,905 in 2023 to KZT 1,820 in 2024, reflecting several factors, including increased price competition and subscriber migration toward more affordable tariff plans. During the reporting period, the Company actively promoted socially inclusive tariffs – offering special rates for students, schoolchildren, and children – to broaden digital access and improve service affordability for vulnerable population groups. Despite the lower ARPU, total user numbers and service consumption continued to grow steadily, underscoring the success of the Company’s long-term customer loyalty strategy.

Network Development

KEY HIGHLIGHTS OF KCELL’S NETWORK EXPANSION IN 2024:



5G Networks. In 2024, Kcell fully met its 5G license obligations. A total of 630 5G base stations were built and activated, including 198 in Almaty. A notable infrastructure milestone was the launch of 5G coverage in the Almaty Metro – the first instance of underground 5G connectivity in Kazakhstan. As of year-end 2024, Kcell’s network included 997 5G base stations. Including active network sharing with Mobile Telecom-Service LLP, the number of 5G base stations accessible to Kcell customers reached 1,470.

For 2025, Kcell plans to build and activate an additional 589 5G base stations. In addition to major cities and regional

centers, the next-generation network will be expanded to the cities of Zhanaozen, Saryagash, Zhetysai, Kulsary, and Kaskelen.

Rural Network Development (Project “250+”). AKcell JSC continues its active efforts to bridge the “digital divide” between urban and rural populations. The Company is one of the key participants in the “250+” program, launched in 2020 by Kazakhstan’s mobile network operators. The program aims to provide mobile broadband (MBB) coverage to rural settlements with populations of 250 or more. In addition to its involvement in this national initiative, Kcell is also





implementing its own program to expand mobile broadband coverage and improve network quality in rural areas.

As of the end of 2024: 468 base stations were deployed under mandatory programs, about 550 base stations were built under Kcell's internal rural development initiatives. Kcell's 2024 license obligations under the "250+" project

included: 189 unconditional sites, which were fully delivered, 79 conditional sites, contingent upon support from local executive bodies to ensure technical feasibility. Of the 79 conditional sites, 26 were completed. The remaining sites could not be delivered due to the failure of local executive authorities to fulfill their obligations related to the technical preparation of construction areas.

KCELL JSC'S MOBILE NETWORK DEVELOPMENT IN RURAL AREAS

2020	<ul style="list-style-type: none"> • Work carried out in 519 rural settlements, including 329 under the "250+" program and 130 as part of Kcell's internal rural development initiative • A total of 550 base stations were activated
2021	<ul style="list-style-type: none"> • 245 base stations launched in 216 settlements, including: 104 under license obligations, 112 under the Company's own initiatives • 29 settlements saw improved service quality through LTE network deployment
2022	<ul style="list-style-type: none"> • A total of 258 base stations were activated across rural areas • 35 rural settlements were connected under licensing obligations • 107 settlements received LTE network coverage • 45 settlements gained coverage from both 3G and 4G networks • In 59 rural settlements, LTE technology was introduced to enhance mobile broadband quality • In 12 rural settlements, additional 3G base stations were installed to improve network performance
2023	<ul style="list-style-type: none"> • A total of 204 base stations were activated in 188 rural settlements, including: 52 base stations (3G) in 52 settlements, 152 base stations (4G) in 136 settlements • 126 base stations were deployed as part of the "250+" program; 78 under Kcell's independent rural expansion program • Kcell gained access to 164 base stations operated by Tele2 and Beeline in rural areas through infrastructure sharing agreements
2024	<ul style="list-style-type: none"> • A total of 391 base stations were activated across 364 rural settlements • 189 base stations were activated to fulfill license obligations • 195 base stations were launched beyond obligations as part of other development projects

B2C segment development

In 2024, key developments in the B2C segment centered on the large-scale rollout of 5G technology, opening new horizons for customer service innovation and enabling the Company to offer subscribers a fundamentally enhanced experience in terms of connectivity and data speeds.

Alongside this technological transformation, Kcell placed a strong emphasis on maximum tariff personalization. Our goal was to ensure that every customer segment – regardless of age, social status, or individual needs – could access an affordable, functional, and truly relevant mobile plan. This commitment materialized in the launch of several social and subsidized tariffs, tailored to the daily needs of various target groups.

Ahead of the new academic year, we introduced two specialized tariffs – Imba and Student – designed

specifically for schoolchildren and university students. These plans include everything necessary for learning and communication, providing young users with stable connectivity and affordable internet access.

Additionally, we launched family plans that allow multiple family members to share voice and data allowances. These offerings not only promote cost savings but also enhance convenience for entire households using a single account.

All these initiatives are part of our broader strategy to enhance the social accessibility of mobile services, expand a flexible tariff portfolio, and strengthen long-term customer loyalty. As a result, a significant number of new users opted for these plans. While the average revenue per user (ARPU) saw a moderate decline, the Company's subscriber base grew, and user satisfaction and engagement improved noticeably.

OUR RESULTS IN THE B2C SEGMENT:



145K

kids choose us every day for fun and connection



20K+

happy customers now enjoy seamless internet with our FWA routers



47K

Activ subscribers choose unity and family happiness

B2B Segment Development

The B2B segment remains a key growth driver for Kcell. In 2024, revenue from this segment grew by 4% year-on-year, reflecting consistently high demand for our solutions among business clients. The most notable growth was seen in priority areas such as the Internet of Things (IoT) and voice solutions for the corporate sector. Revenue from IoT solutions increased by an impressive 62%, while voice services grew by 11%. This reflects our focused efforts to develop next-generation services, including SIP telephony and FreePhone, which are gaining traction in the business environment.

One of Kcell's strategic achievements in 2024 was strengthening our position in the virtual PBX (vPBX) market. According to Data Hunters Research, Kcell's share of Kazakhstan's vPBX market reached 37%, making us the undisputed leader in this category. We became the first mobile operator in the country to offer corporate clients cloud-based solutions integrated with the leading CRM systems available on the local market. Backed by our own telecom infrastructure and numbering resources, we ensure reliability, flexibility, and a high level of customer service.





The development of private networks – Private LTE and Private 5G – has become another strategic focus for Kcell. In 2024, the Company continued to implement next-generation industrial internet projects at the facilities of Kazakhstan’s largest enterprises, including KAZ Minerals, Polymetal International, and Eurasian Resources Group. We take pride in being a pioneer in the deployment of Private LTE and Private 5G networks across Kazakhstan and the CIS, unlocking new opportunities for digital transformation and automation of industrial operations.

A standout example of our progress was Kcell’s participation in the AlmatyFair.ai exhibition, where the Company demonstrated driverless transport operated via a 5G industrial internet network. In the presence of the Presidents

of Kazakhstan and Uzbekistan, autonomous dump trucks operating in real time at ERG’s Vostochny open-pit mine – powered by Kcell’s deployed 5G network – were showcased. This project not only demonstrated the practical potential of future-ready technologies but also highlighted Kcell’s strategic role in the digital transformation of key sectors of the economy.

By advancing private network technologies, Kcell is not only strengthening its presence in the telecommunications market but also emerging as an innovative technology partner for businesses – delivering robust infrastructure, cutting-edge digital solutions, and a sustainable platform for the growth and modernisation of Kazakhstan’s corporate sector.

Mobile Financial Services

2024 marked a year of rapid growth for Kcell’s fintech initiative – Mobile Financial Services – which includes mobile balance payments, the OGO Bonus loyalty program, and a full-fledged Neobank, OGO Bank, developed in partnership with a local bank and the international payment system Mastercard. The year saw direct integrations with five electronic money operators, along with several high-impact marketing campaigns – including a notable promotion offering metro and public transport rides in Almaty and 29 other cities across the country for just 1 tenge. Through the Kcell mobile app, subscribers can pay for goods and services using their mobile balance, instantly open a fully functional, multi-currency debit card online, and top it up free of charge from their mobile balance. Customers can also take advantage of the OGO Bonus program, receiving up to 99% cashback for cashless transactions. In 2024, more than 90,000 cards were issued, bringing the total number of cardholders to over 350,000.

The total turnover of mobile financial services increased by 8% year-on-year, reaching KZT 83 billion. The monthly

active users (MAU) – defined as subscribers who made at least one payment transaction per month – grew from 320,000 at the start of the year to 430,000 by year-end.

2024 was also a year of major achievements for the Mobile Financial Services business unit as part of the long-term strategy, focusing on: further development of Kazakhstan’s first Neobank, modeled on global best practices; expansion of one of the country’s strongest loyalty programs, leveraging expertise from leading international payment systems; deeper subscriber engagement with MFS to boost key metrics such as NPS (more than twice the company average) and MultiPlay (with nearly 30% of users actively using multiple telecom services).

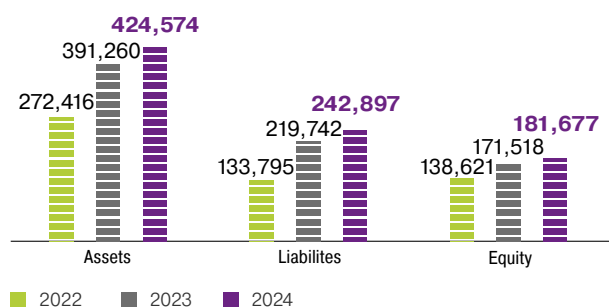
The number of transactions completed in 2024 – a key metric of the transactional business – grew by more than 25%, exceeding 22 million operations. The year also set a record for the monthly active user base, which rose by 25%, reaching 430,000 users.

MOBILE FINANCIAL SERVICES PRODUCTS

Product	Brief Description	Key Features
Mobile Balance Payments	Make payments to over 3,000 services using your mobile balance via the app or partner websites	Pay for utilities, public transport, games, tickets and more – with up to 100% cashback, depending on your mobile plan
App Store & Play Payments	Buy games, books, and content using your mobile balance	Use your mobile number as a payment method in app stores and get up to 5% cashback on purchases
OGO Bonus	Loyalty programme for mobile services users	Earn rewards for payments made with your mobile balance in the Kcell or activ apps, or on partner websites – up to 100% cashback available

FINANCIAL RESULTS

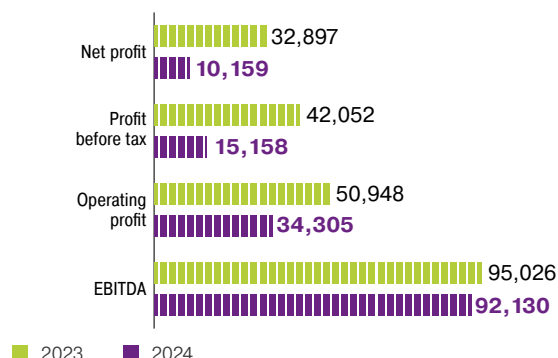
BALANCE SHEET STRUCTURE, KZT million end of period



The Company's total assets increased by 8.5% in 2024, reaching KZT 424.5 billion. This growth was primarily driven by an increase in the value of property, plant and equipment and intangible assets.

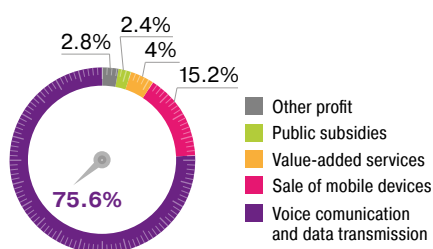
Equity grew by 6%, while liabilities rose by 10.5%, mainly due to higher long-term borrowings and long-term lease liabilities.

PROFIT PERFORMANCE, KZT million over the period



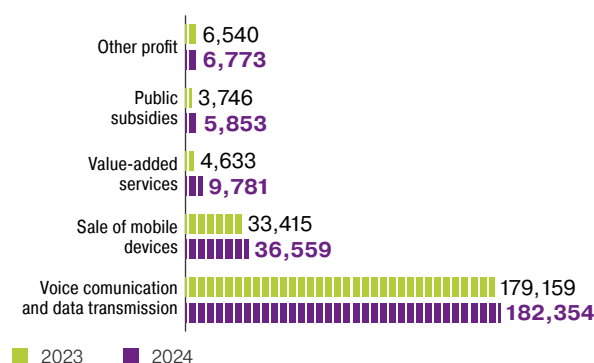
The Company's operating profit decreased by 32.6% year-on-year, primarily due to record capital expenditures related to network upgrades and the rollout of 5G. Substantial investments were made in building and modernising base stations, as well as in new technology development, all of which required significant funding.

REVENUE STRUCTURE FROM CORE OPERATIONS IN 2024



Revenue from the Company's core business operations increased by 5.2% compared to 2023, reaching KZT 235.4 billion. Voice and data services accounted for 76% of total core revenue, followed by sales of mobile devices and equipment as the second-largest revenue stream.

CORE OPERATING REVENUE, KZT million over the period

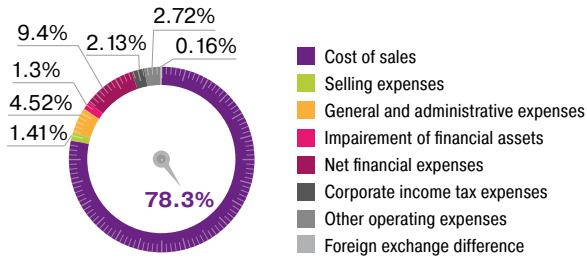


Revenue from voice and data services increased by 1.8% compared to 2023, while revenue from the sale of mobile devices and equipment declined by 9.4%.



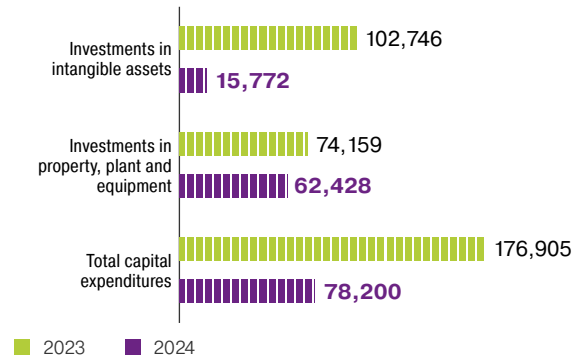


COST STRUCTURE IN 2024



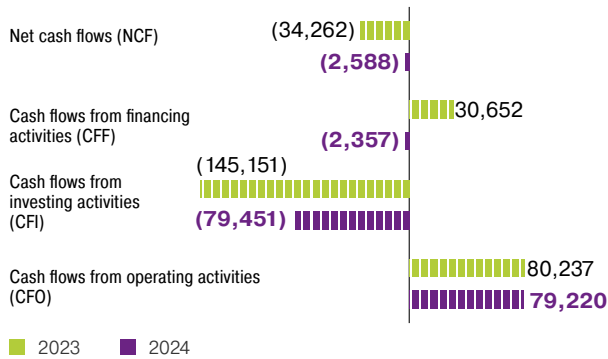
The largest share in the Company’s cost structure is attributed to the cost of sales, accounting for 78.3% of total expenses. Other significant components include finance costs (9.4%) and general and administrative expenses (4.52%). All other expense categories combined make up approximately 7.6% of total expenses.

INVESTMENTS AND CAPITAL EXPENDITURES, KZT million over the period



Capital expenditures decreased compared to 2023 and amounted to KZT 78.2 billion. Investments in intangible assets totaled KZT 15.7 billion, while investments in property, plant, and equipment reached KZT 62.4 billion.

CASH FLOWS, KZT million over the period

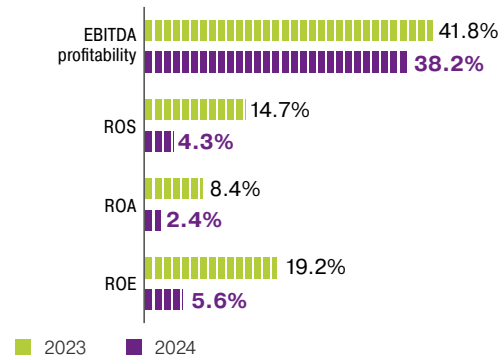


Cash flow from operating activities decreased by KZT 1.0 billion compared to 2023 and totaled KZT 79.2 billion. At the same time, net cash flow remained negative at minus KZT 2.6 billion (compared to minus KZT 34.3 billion in 2023).

The negative cash flow from investing activities decreased primarily due to lower spending on the acquisition of intangible assets.

Cash flow from financing activities was also negative (minus KZT 2.4 billion, compared to KZT 30.7 billion in 2023) due to a significant increase in loan repayments.

PROFITABILITY INDICATORS



The decline in net profit, driven by higher cost of sales and operating expenses, resulted in a decrease across all key profitability metrics.

Return on assets (ROA) dropped from 8.4% to 2.4%, return on sales declined from 14.7% to 4.3%, and return on equity (ROE) decreased from 19.2% to 5.6%. EBITDA margin also declined, from 41.8% to 38.2%.

TAXATION

GRI 207-1, GRI 207-2, GRI 207-3

Kcell JSC adheres to established procedures for tax accounting and reporting, maintaining full compliance with applicable tax legislation. The Company is committed to transparent engagement with tax authorities and ensures timely submission of all required reports in accordance with legal requirements. Kcell does not operate in low-tax

jurisdictions and does not employ aggressive tax planning strategies.

The total amount of tax payments made by Kcell amounted to KZT 116.4 billion in 2023 and KZT 25 billion in 2024.

TAX PAYMENTS BY KCELL JSC, KZT million over the period

Type of tax	2022	2023	2024
Corporate Income Tax (CIT)	12,901.20	13,852.40	5,600.00
Value-Added Tax (VAT)	13,224.60	13,240.80	10,116.00
Individual Income Tax (IIT)	1,578.10	2,540.00	1,552.40
Social Tax	1,135.40	1,414.80	1,388.00
Fee for Use of Radio Frequency Spectrum	1,636.90	80,455.10	3,027.90
Fee for Provision of Long-Distance and/or International Telephone Services, as well as Mobile Services	2,169.50	2,423.50	2,037.80
Other Taxes and Mandatory Payments	2,001.90	2,486.00	1,305.20
Total Tax Payments	34,647.50	116,412.80	25,027.30

PROCUREMENT PRACTICES

GRI 415-1

The Company manages its procurement processes in line with the regulatory framework established by the authorized body of the Samruk-Kazyna Sovereign Wealth Fund (the Fund) and its own internal policies. Procurement activities are conducted through the Fund's electronic procurement information system.

The Company follows key principles to ensure effective procurement, including:

- Cost minimization
- Timely delivery of goods, works, and services of the required quality
- Transparency and openness of the procurement process
- Accountability and control over decision-making

KEY PROCUREMENT HIGHLIGHTS FOR 2024

Procurement plan for 2024	KZT 43.2 billion
Number of contracts signed	1,412
Number of suppliers	865
Total value of signed contracts	KZT 40.1 billion
Procurement plan execution rate	98.78%
Cost savings	KZT 2.3 (5.26%)
Share of contracts awarded through competitive procedures	57.6%
Local content share in goods purchased	8.26%
Local content share in works/services purchased	85.91%

