

Financial and economic activities of enterprises in the Republic of Kazakhstan

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- [1. Key points](#)
- [2 . Methodological notes](#)
- [3 . Useful links](#)

1. Key points

Financial and economic activities of large and medium-sized enterprises

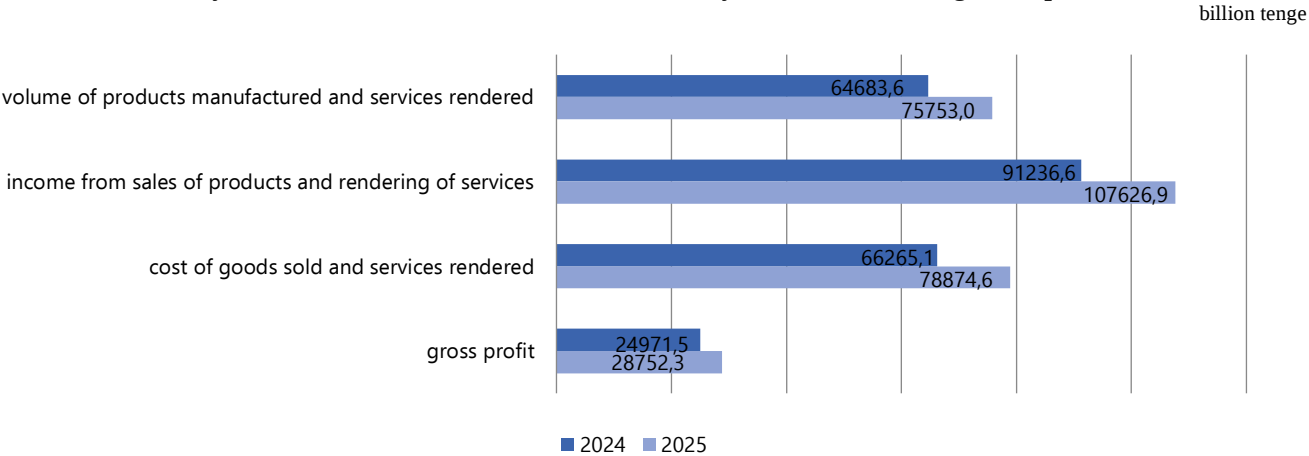
The number of large and medium-sized enterprises with more than 100 employees for 2025 amounted to 4129 units, of which 2594 enterprises are medium-sized. Based on the results of the survey, the balanced financial result of economic entities was determined as a profit in the amount of 17867,9 billion tenge, the level of profitability (loss) of production was 16,3%.

Production costs of which 56,2% - material costs, the share of labor costs and depreciation, respectively, 12,5% and 14,2%.

For 2025, the debt on obligations amounted to 89717,0 billion tenge, of which the overdue debt was at the level of 0,7%. For 2025, accounts receivable amounted to 22624,4 billion tenge, of which overdue debt was 2,5% .

The value of the assets of enterprises amounted to 175952,5 billion tenge. The main share was occupied by long-term assets – 63,6%.

Key indicators of financial and economic activity of medium and large enterprises



Key indicators of financial and economic activity of medium and large enterprises

	billion tenge		
	2023	2024	2025
Total number of enterprises, units	4 003	4 030	4129
of which average, units	2 471	2 506	2594
Volume of products manufactured and services rendered	59 019,2	64 683,6	75 753,0
of which medium	11 589,8	13 232,7	15 927,9
Income from sales of products and rendering of services	81 956,1	91 236,6	107 626,9
of which medium	18 613,0	22 284,5	26 465,4
Cost of goods sold and services rendered	57 887,1	66 265,1	78 874,6
of which medium	13 552,1	16 029,9	19 608,5
Gross profit	24 069,0	24 971,5	28 752,3

**Income from the sale of products and the provision of services-does not include the amount of the enterprises income received from the sale of goods and services, including goods purchased for resale in the main and secondary activities. Income from the sale of products and services does not include value added tax, excise, as well as the cost of returned goods, discounts on sales and discounts on price presented to the buyer.*

Financial and economic activities of small enterprises

The number of small enterprises with up to 100 employees in 2025 amounted to 351931 units.

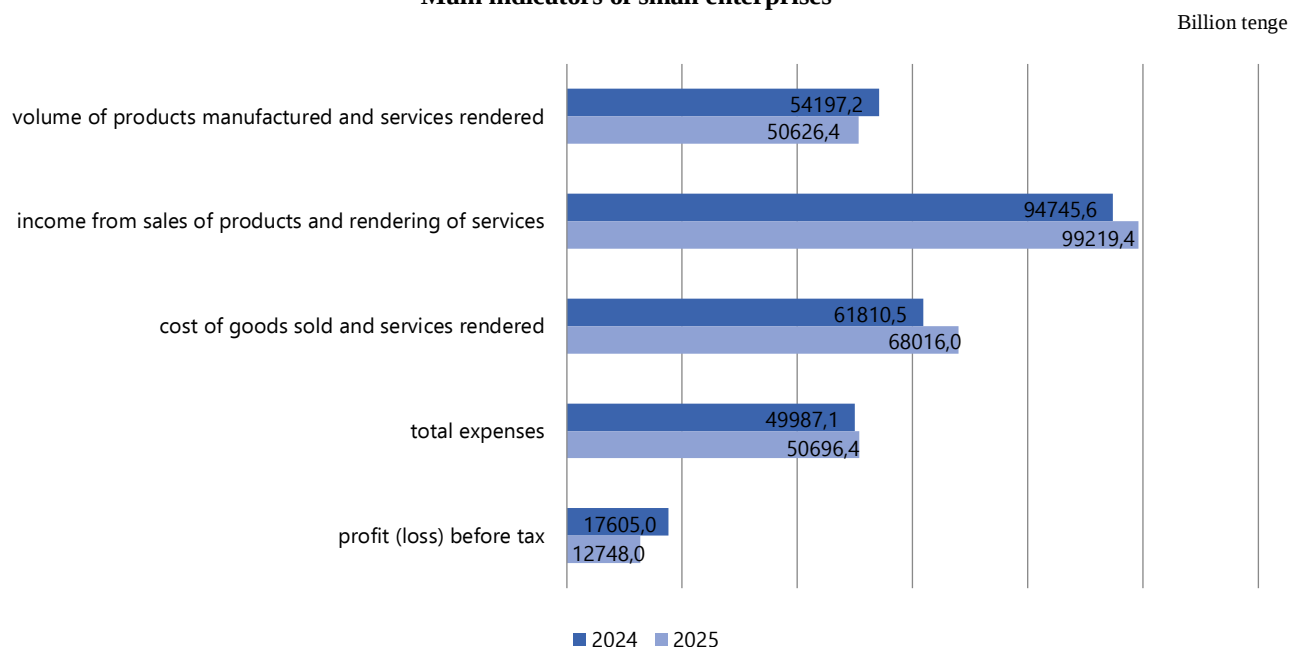
Based on the results of the survey, the balanced financial result of economic entities was determined as a profit in the amount of 12748,0 billion tenge.

The volume of expenses of small enterprises amounted to 50626,4 billion tenge, of which 26,4% - material costs, the share of labor costs and depreciation, respectively, 11,9% and 5,6%.

The payroll number of employees of small enterprises for 2025 in the republic amounted to 1645,8 thousand people, the average monthly salary of one employee was – 329212 tenge.

For 2025 income from the sale of products and the provision of services amounted to 99219,4 billion tenge.

Main indicators of small enterprises



Main performance indicators of small enterprises

	2023	2024	2025
Number of small enterprises, units	343 135	343 503	351 931
The number of employees of small enterprises on average per quarter, people	1 756 265	1 745 668	1 645 787
Average monthly wage per employee, tenge	249 166	334 936	329 212
The volume of products manufactured, work performed and services rendered, billion tenge	45 577,1	54 197,2	50 626,4
Income from sales of products and services	81 790,9	94 746	99 219,4
Cost of goods sold and services rendered	55 635,7	61 810	68 016,0
Grossprofit	26 155,1	32 935,1	31 203,4

2 . Methodological notes

The volume of products manufactured, works performed and services rendered is the cost of all products manufactured and services rendered at producer prices.

Income from the sale of products and the provision of services - the amount of income received and receivable minus value added tax, excises, as well as the cost of returned goods, sales discounts and price discounts presented to the buyer.

The cost of goods sold and services rendered is the actual cost of sold (shipped) finished products (works, services).

Non-manufacturing expenses are expenses of the period, which include expenses for the sale of products and services, administrative expenses, financing expenses.

Profit (loss) before tax - the financial result from the sale of products (goods, services), which is defined as the difference between the income from the sale of products (goods, services) and the cost of sales of products (goods, services), as well as expenses not included in the cost products (goods, services).

The profitability of enterprises characterizes the efficiency of their activities, is calculated as the ratio of profit (loss) before taxation to the costs of production and sale of products (works, services), taking into account the expenses of the period.

Indebtedness under obligations - funds temporarily attracted by the enterprise and subject to return to the relevant legal entities and individuals. Accounts payable are unfulfilled payments for shipped goods, unpaid taxes, unpaid accrued wages.

Overdue debt - the amount of overdue debt, including the carry-over balances of debt from the previous period and outstanding at the reporting date.

3 . Useful links

[Structural statistics, Information and analytical system "Taldau"](#)

[Statistical form "Report on the financial and economic activities of the enterprise" \(index - 1-PF, frequency - annual\)](#)

[Statistical form "Report on the activities of a small enterprise" \(index - 2-MP, frequency - annual\)](#)

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