

Citibank Kazakhstan JSC
The statement of financial position as at 30 June 2016

	30.06.2016 KZT'000	31.12.2015 KZT'000
ASSETS		
Cash and cash equivalents	416 993 652	340 775 906
Placements with banks	1 183 860	1 188 579
Financial instruments at fair value through profit or loss	302 886	1 479 816
Loans to banks	-	186 127
Loans to customers	83 365 493	84 193 370
Available-for-sale financial assets	45 459 361	9 497 826
Property, equipment and intangible assets	623 042	531 506
Current tax assets	2 617 246	705 316
Debtors under Documentary settlement	4 396 065	-
Other assets	228 364	970 691
Total assets	555 169 969	439 529 137
LIABILITIES		
Financial instruments at fair value through profit or loss	67 613	1 917 426
Deposits and balances from banks and other financial institutions	15 239 361	4 846 504
Current accounts and deposits from customers	420 802 300	326 590 716
Repo	5 065 001	4 593 884
Current tax liability	-	-
Deferred tax liability	249 374	310 000
Other liabilities	2 921 285	1 390 380
Total liabilities	444 344 934	339 648 910
EQUITY		
Share capital	12 497 625	12 497 625
Additional paid-in capital	61 975	61 975
Dynamic reserve	2 380 583	2 380 583
Revaluation reserve for available-for-sale financial assets	(928 372)	(548 212)
Retained earnings	96 813 223	85 488 256
Total equity	110 825 034	99 880 227
Total liabilities and equity	555 169 968	439 529 137

Citibank Kazakhstan JSC
The statements of profit or loss and other comprehensive income for the year ended
30 June 2016

	30.06.2016 KZT'000	30.06.2015 KZT'000
Interest income	7 281 303	4 931 984
Interest expense	(2 328 240)	(2 964 156)
Net interest income	4 953 063	1 967 828
Fee and commission income	1 555 097	1 002 190
Fee and commission expense	(439 738)	(338 213)
Net fee and commission income	1 115 359	663 977
Net foreign exchange gain including balance sheet revaluation	10 772 314	14 922 741
Net (loss)/gain on derivative financial instruments	4 422 684	782 024
Net realised gain on available-for-sale financial assets	-	(685)
Other operating income/(expenses), net	481 848	245 033
Operating income	21 745 268	18 580 918
General administrative expenses	(4 290 740)	(2 214 509)
Profit before taxes	17 454 528	16 366 409
Income tax expense	(2 629 563)	(3 066 631)
Profit for the year	14 824 965	13 299 778
Other comprehensive loss, net of income tax		
<i>Items that are or may be reclassified subsequently to profit or loss:</i>		
Revaluation reserve for available-for-sale financial assets		
- Net change in fair value of available-for-sale financial assets	(380 160)	44 152
- Net change in fair value of available-for-sale financial assets transferred to profit or loss		-
Other comprehensive income/ loss for the year	(380 160)	44 152
Total comprehensive income for the year	14 444 805	13 343 930

Andrey Kurilin
Chief Executive Officer

Natalya Suslova
Chief Accountant