

Explanatory Note to the Financial Statement of Damu Entrepreneurship Development Fund JSC as of April 1, 2019

Core Business

Damu Entrepreneurship Development Fund JSC (hereinafter - “the Fund”) has been established pursuant to Regulation of the Government of the Republic of Kazakhstan No 665 dated April 26, 1997. The Fund has been incorporated as a joint stock company and is located in the republic of Kazakhstan. The Fund provides financial services. The Fund’s core business involves lending program through second-tier banks, financing of leasing transactions, interest rate subsidies, loan guarantees, business training, consulting support, distribution of information and analytical materials. The Fund uses its own funds and borrowed funds for financing SMSBE in Kazakhstan.

The Fund has 16 regional branches. Its head office is located in Almaty, Kazakhstan. The Fund’s legal address: Republic of Kazakhstan, Almaty, Gogol St., 111

Bank details:	Bank	Halyk Bank of Kazakhstan JSC
	BIC	HSBKKZKX
	Account number	KZ196017131000002552
	BIN:	970840000277

The only shareholder of the Fund is Baiterek National Management Holding. The Fund’s ultimate regulating authority is the Government of the Republic of Kazakhstan.

Basis for Financial Statement Preparation

This financial statement has been prepared in accordance with the International Financial Reporting Standards (hereinafter - “IFRS”). Amounts in this financial report are shown in thousands of tenge, except for amount per share, unless otherwise specified.

Notes to the Balance Sheet

Detailed breakdown of balance sheet items:

1. Short-term assets:

Cash and cash equivalents: Balance on current accounts as of the end of reporting period amounted to 64,498,329 thousands tenge. Breakdown of balance sheet items is given below.

KZT, thous.

	<i>As of the end of reporting period</i>	<i>As of the beginning of reporting period</i>
Cash in hand	-	-
Current bank accounts	64,498,329	37,953, 674
Cash and cash equivalents	64,498,329	37,953, 674

As of the end of reporting period as compared to the beginning of 2019 size of monetary assets increased by 26,544,655 thousands tenge mainly due to the following:

KZT, thous.

repayment of loans received from the local executive agencies	-
Repayment of remuneration margin by Asian Development Bank	650,646
Repayment of loan received from Asian Development Bank	1,677,133
Procurement of funds from Sovereign Wealth Fund Samruk-Kazyna JSC	-
Repayment of loan received from Sovereign Wealth Fund Samruk-Kazyna JSC	-
Receipt of funds from second-tier banks as repayment of loan debts;	7,058, 394
Closure of deposit accounts with second-tier banks;	12,699, 903

Opening of deposit accounts with second-tier banks;	(11,474,533)
Receipt of funds for subsidization	5,849,180
Placement of funds designated for subsidization on accounts of second-tier banks	(5,683,222)
Placement of loans on accounts of second-tier banks;	(4,690,280)
Repayment of loans by second-tier banks;	2,496,429
Repayment of loans by clients;	56,876
Current transactions effected in the reporting period.	17,904,130
	26,544,655

Other short-term financial assets amounted to 49,384,332 thousands tenge.

	<i>KZT, thous.</i>
Loans granted to clients	136,929
Funds on accounts of banks and other financial institutions	28,924,593
Short-term deposits with second-tier banks	20,242,989
Other financial assets	79,821
	49,384,332

Current corporate income tax assets amounted to 11,825,875 thousands tenge.

Inventories amounted to 69,534 thousands tenge.

Other short-term assets amounted to 559,984 thousands tenge, including:

Structure of other short-term assets is shown in the table below.

	<i>As of the end of reporting period</i>	<i>As of the beginning of reporting period</i>
Mutual settlements with suppliers and contractors	215,018	90,532
Settlements with employees	4,155	8,298
Other accounts receivable	221,107	946,953
Deferred expenses (optional\mandatory insurance and exposure fee under guarantees)	66,740	131,939
Other taxes	52,964	21,621
TOTAL	559,984	1,199,343

Assets held for sale as of the end of reporting period amounted to 435,646 thousands tenge.

2. Long-term assets:

Financial assets held for sale as of the end of reporting period amounted to 615,399 thousands tenge. Structure of long-term assets is shown in the table:

Type of financial instrument	Name of issuer/contracting party	NIN	Date of transaction	Maturity date	Balance sheet value
Corporate bonds	ForteBank JSC (Temirbank JSC)	KZP01Y20B553	29.07.2005	07.07.2025	615,399
TOTAL					615,399

Derivative financial instruments amounting to 12,327,939 thousands tenge are reported at fair value. Fair value of accounts payable or receivable under currency forward or swap contracts concluded by the Fund as of the end of reporting period with breakdown into currencies is shown in the table below.

KZT, thous

Currency swap contracts: Fair value as of the end of reporting period	As of the end of reporting period	As of the beginning of reporting period
- accounts receivable in US dollars paid upon settlement of accounts (+)	21,122, 652	20,944, 564
- accounts payable in Kazakh tenge paid upon settlement of accounts (-)	(8,794,713)	(8,409,117)
Net fair value of currency swap contracts	12,327, 939	12,535, 447

Financial assets reported at fair value on profit and loss account as of the end of reporting period amounted to 2,092,708 thousands tenge.

KZT, thous.

Type of financial instrument	Name of issuer/contracting party	NIN	Date of transaction	Maturity date	Balance sheet value
Corporate bonds	Kaspi Bank (053)	KZP01Y10E053	21.10.2011	19.07.2021	1,139,080
MEYKAM-108(055)	KZKDKY090055	KZKDKY090055	19.10.2010	19.10.2019	617
MEYKAM-120(086)	KZKDKY100086	KZKDKY100086	15.09.2010	15.09.2020	220
MEYKAM-132(044)	KZKDKY110044	KZKDKY110044	15.08.2011	09.06.2022	794 341
MEYKAM-108(048)	KZKDKY090048	KZKDKY090048	10.03.2010	10.03.2019	-
MEYKAM-108(071)	KZKDKY090071	KZKDKY090071	14.12.2011	14.12.2020	76,075
MEYKAM-120(045)	KZKDKY100045	KZKDKY100045	17.06.2009	17.06.2019	1,495
MEYKAM-120(052)	KZKDKY100052	KZKDKY100052	26.08.2009	26.08.2019	915
MEYKAM-180(040)	KZKDKY150040	KZKDKY150040	18.08.2011	18.08.2026	83
MEYKAM-180(123)	KZKDKY150123	KZKDKY150123	04.02.2015	04.02.2030	79,883
TOTAL					2,092,708

Financial assets held to maturity as of the end of reporting period amounted to 4,480,862 thousands tenge.

KZT, thous.

Type of financial instrument	Name of issuer/contracting party	NIN	Date of transaction	Maturity date	Balance sheet value
Tsesnabank JSC (951) 14.12	KZP01Y10F951	KZP01Y10F951	16.10.2018	16.10.2028	4,480,862
TOTAL					4,480, 862

Other long-term financial assets amounted to 190,807,785 thousands tenge, of which:

KZT, thous.

Loans granted to clients	118,739
Funds on accounts of banks and other financial institutions	190,689, 045
Long-term deposits with second-tier banks	-
Total:	190,807, 785

Balance sheet value of fixed assets as of the end of reporting period was 2,244,828 thousands tenge, as compared to the beginning of reporting period amount decreased by 34,657 thousands tenge due to depreciation amounting to 26,261 thousands tenge.

Intangible assets amounting to 211,103 thousands tenge, including software and licenses. (Accumulated depreciation of intangible assets as of the end of reporting period amounted to 570,582 thousands tenge).

3. Short-term liabilities:

Loans (short-term portion) amounting to 24,589,903 thousands tenge, including those received from:

KZT, thous.

	<i>As of the end of reporting period</i>	<i>As of the beginning of reporting period</i>
Sovereign Wealth Fund Samruk-Kazyna JSC	263,353	263,353
Local executive bodies	636,115	651,463
Asian Development Bank	23,588, 559	23,724, 957
Baiterek National Management Holding JSC	101,876	64,375
	24,589, 903	24,704, 148

Other short-term financial liabilities as of the end of reporting period amounted to 26,968,212 thousands tenge, including:

KZT, thous.

Accounts payable	47,484
Dividends payable	-
Accrued commission expenses	172,662
Funds designated for subsidizing interest rates of small and medium-sized business enterprises	26,748, 066
Other financial liabilities	26,968, 212

Short-term reserves amounting to 2,616,711 thousands tenge - reserves for potential losses from contingent liabilities.

Remuneration of employees amounting to 433,456 thousands tenge, including:

KZT, thous.

	<i>As of the end of reporting period</i>	<i>As of the beginning of reporting period</i>
Other taxes	79,357	27,722
Short-term payroll liabilities	12,532	4,342
Accrued vacation pay liabilities	298,874	300,925
Settlements with mandatory payment funds (social contributions, pension funds etc.)	42,393	24,465
	433,156	357,454

Other short-term liabilities amounting to 3,282,249 thousands tenge, including:

KZT, thous.

	<i>As of the end of reporting period</i>	<i>As of the beginning of reporting period</i>
Current taxes and other obligatory payments to the budget payable	18,221	87,996
Deferred revenues	2,542, 163	2,256, 929
Current accounts payable to suppliers and contractors	290,880	11,413
Long-term rent arrears	392,402	-
Other liabilities	500	510
Liabilities for disposal of pledged property	10,427	41,249
Guarantee fee for participation in tender for purchase of various services	27,656	47,503
	3,282, 249	2,455, 600

Increase in amount of short-term liabilities by 826,649 thousands tenge is attributed mainly to accounts payable to suppliers and contractors and deferred revenues.

4. Long-term liabilities:

Long-term loan obligations amounting to 186,658,240 thousands tenge. Amount of the Fund's long-term loans as compared to the beginning of the year increased by 10,052,415

thousands tenge. This increase is attributable to procurement of loans from the Local Executive Bodies of the Republic of Kazakhstan and exchange rate difference on currency loans of Asian Development Bank. Detailed breakdown of loans is shown below:

	<i>KZT, thous.</i>	
	<i>As of the end of reporting period</i>	<i>As of the beginning of reporting period</i>
Sovereign Wealth Fund Samruk-Kazyna JSC	19,152,972	19,152,972
Local executive bodies	59,667, 199	49,317, 787
Asian Development Bank	30,370, 743	31,807, 062
Baiterek National Management Holding JSC	77,467, 326	76,328, 004
	186,658, 240	175,605, 825

Deferred tax liabilities - 1,279,281 thousands tenge;

Other long-term liabilities amounting to 3,530,991 thousands tenge - deferred revenues.

Other long-term financial liabilities amounting to 16,344,738 thousands tenge - debt securities issued

5. Capital

Registered (share) capital amounting to 72,920,273 thousands tenge. No changes.

Other reserves amounting to 1,305,662 thousands tenge.

Undistributed profits as of the end of reporting period amounted to 822,317 thousands tenge.

6. Comments on the Fund's profits and losses for March 2019 as compared to the same period of 2018:

	<i>KZT, thous.</i>	
	31.03.2019	31.03.2019
Selling expenses	(36,161)	(46,860)
Administrative expenses	(1,057,455)	(982,786)
Other expenses	(2,084,413)	(1,619,309)
Other profits	2,874,215	4,049,170
Total operating profit (loss) (+/- lines from 012 to 016)	(303,814)	1,400,215
Profit from financing activities	4,324,508	5,037,710
Expenses on financing activities	(1,425,149)	(912,831)
Profit (loss) before tax (+/- lines from 020 to 025)	2,595,545	5,525,095
Income tax expenses	-	-
Profit (loss) from continuing operations after tax (line 100 - line 101)	2,595,545	5,525,095
owners of the parent company	-	-
Other comprehensive income (sum of lines from 410 to 420)	(67,770)	37,940
including:	-	-
Revaluation of financial assets held for sale	(67,770)	37,940
Total comprehensive income	2,527,774	5,563,035

In the reporting period the Fund's income amounted to 7,198,723 thousands tenge, which is less by 1,888,157 thousands tenge than amount of income received in the same period of the previous year.

In the same period of the previous year the Fund's income amounted to 5,525,095 thousands tenge.

7. Comments on the Cashflow Statement are as follows:

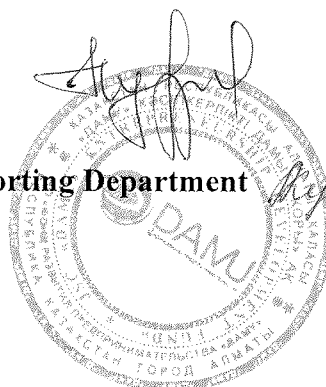
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	<i>KZT, thous.</i>
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Repayment of remuneration margin by Asian Development Bank	650,646
Repayment of loan received from Asian Development Bank	1,677, 133
Procurement of funds from Sovereign Wealth Fund Samruk-Kazyna JSC	-
Repayment of loan received from Sovereign Wealth Fund Samruk-Kazyna JSC	-
Receipt of funds from second-tier banks as repayment of loan debts;	7,058, 394
Closure of deposit accounts with second-tier banks;	12,699, 903
Opening of deposit accounts with second-tier banks;	(11,474,533)
Receipt of funds for subsidization	5,849, 180
Placement of funds designated for subsidization on accounts of second-tier banks	(5,683,222)
Placement of loans on accounts of second-tier banks;	(4,690,280)
Repayment of loans by second-tier banks;	2,496,429
Repayment of loans by clients;	56,876
Current transactions effected in the reporting period.	17,904, 130
	17,244, 213

Deputy Chairman of the Board

Chief Accountant –

Director of Accounting and Reporting Department



G. Nurgaziyev

A. Kussainova

*Prepared by Smagul N.E.
Tel. 8(727)244-55-66*

Form

Balance sheet
reporting period 2019

Index: № 1 - Balance

Periodicity: quarterly

Represent: public interest organizations based on fiscal year results

Where submitted: Interested organizations

Deadline for submission: Quarterly

Note: an explanation of how to fill out the report is given in the annex to the form for collecting administrative data "Balance sheet"

Organization name: JSC "Entrepreneurship Development Fund" Damu "

for the period ending March 31, 2019

as of 03.31.2019

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Assets	Line code	closing of accounting period	opening of accounting period
I. Short-term assets			
Cash and cash equivalents	010	64 498 329	37 953 674
Financial assets available for sale:	011		
Derivatives	012		
Financial assets accounted at fair value through profit and loss	013		4 205 826
Financial assets held to maturity	014		
Other short-term financial assets	015	49 384 332	37 310 283
Short-term trade debt and other receivables	016		
Current income tax	017	11 825 875	11 290 109
Inventory	018	69 534	70 327
Other short term assets	019	559 984	1 199 343
Total short-term assets (sum of lines 010 to 019)	100	126 338 054	92 029 562
Assets (or disposing groups) for sale	101	435 646	396 747
II. Long-term assets			
Financial assets available for sale	110	615 399	771 681
Derivatives	111	12 327 939	12 535 447
Financial assets accounted at fair value through profit and loss	112	2 092 708	2 123 182
Financial assets held to maturity	113	4 480 862	
Other long-term financial assets	114	190 807 785	192 948 943
Long-term trade debt and other receivables	115		
Equity accounted investments	116		
Investment property	117		
Fixed assets	118	2 244 828	2 279 485
Biologic assets	119		
Exploration and evaluation assets	120		
Intangible assets	121	211 103	228 155
Deferred tax assets	122		
Other long-term assets	123	1 197 410	808 607
Total long-term assets (sum of lines 100 to 123)	200	213 978 034	211 695 500
Balance (line 100 + line 101 + line 200)		340 751 734	304 121 809
Liabilities and capital			
III. Short-term liabilities			
Short-term	210	24 589 903	24 704 148
Derivatives	211		
Other short-term financial liabilities	212	26 968 212	5 494 127
Short-term trade payables and other payables	213		
Short-term reserves	214	2 616 711	1 594 480
Current income tax payable	215		
Employee benefits	216	433 156	357 454

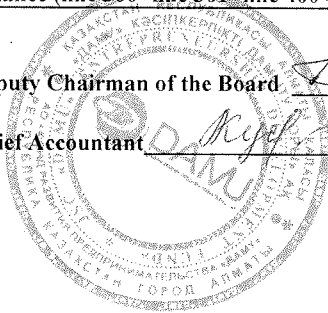
Other short-term liabilities	217	3 282 249	2 455 600
Total short-term liabilities (sum of lines 210 to 217)	300	57 890 231	34 605 809
Liabilities of disposal groups held for sale	301		
IV. Long-term liabilities			
Loans	310	186 658 240	176 605 825
Derivatives	311		
Other long-term financial liabilities	312	16 344 738	16 057 484
Long-term trade payables and other payables	313		
Long-term reserves	314		
Deferred taxes payable	315	1 279 281	1 279 281
Other long-term financial liabilities	316	3 530 992	3 062 932
Total long-term liabilities (sum of lines 310 to 316)	400	207 813 251	197 005 522
V. Capital			
Capital stock	410	72 920 273	72 920 273
Share premium	411		
Treasury stock	412		
Reserves	413	1 305 662	1 373 433
Retained profit (uncovered loss)	414	822 317	-1 773 228
Total capital attributable to the parent company owners (sum of lines 410 to 414)	420	75 048 252	72 520 478
Non-controlling owners share	421		
Total capital (line 420 +/- line 421)	500	75 048 252	72 520 478
Balance (line 300+line 301+line 400+ line 500)		340 751 734	304 131 809

Deputy Chairman of the Board

G.Nurgaziyev

Chief Accountant

A.Kusainova



Profit and Loss Report
reporting period 2019

Index: № 2 - P&LR
Periodicity: quarterly
Represent: public interest organizations based on fiscal year results
Where submitted: Interested organizations
Deadline for submission: Quarterly
Note: an explanation of how to fill out the report is given in the annex to the form for collecting administrative data "Profit and Loss Report"
Organization name: JSC "Entrepreneurship Development Fund" Damu "

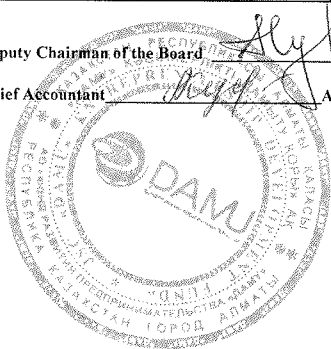
for the period ending March 31, 2019

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Indices	Line code	for accounting period	for analogous previous period
Revenue	010	-	-
Cost of realised goods and services	011	-	-
Gross profit (line 010 - line 011)	012	-	-
Selling expenses	013	36 161	46 860
Administrative expenses	014	1 057 455	982 786
Other expenses	015	2 084 413	1 619 309
Other revenues	016	2 874 215	4 049 170
Total operating profit (loss) (+/- line 012 to 016)	020	(303 814)	1 400 215
Revenues on financing	021	4 324 508	5 037 711
Expenses on financing	022	1 425 149	912 831
Interest of company in profit (loss) of associates and joint ventures, equity accounted	023	-	-
Other non operating revenues	024	-	-
Other non operating expenses	025	-	-
Profit (loss) before tax (+/- line 020 to 025)	100	2 595 545	5 525 095
Income tax expenses	101	-	-
Profit (loss) after tax of continuing operation (line 100 - line 101)	200	2 595 545	5 525 095
Profit (loss) after tax of discontinued operation	201	-	-
Profit per year (line 200 + line 201) attributable to:	300	2 595 545	5 525 095
parent company owners		2 595 545	3 986 011
non-controlling owners share			
Other gross profit, total (sum of lines 410 to 420):	400	(67 770)	37 940
including:			
Revaluation of fixed assets	410		
Revaluation of financial assets available for sale	411	(67 770)	37 940
Interest in other gross profit (loss) of associates and joint ventures, equity accounted	412		
Actuarial gains (losses) of benefit liabilities	413		
Effect of change in income tax rate for deferred tax of associates	414		
Cash flow hedge	415		
Exchange difference in foreign entities investments	416		
Hedge of net foreign entities investments	417		
Other components of other gross profit	418		
Reclassification in profit (loss) adjustment	419		
Tax effect of components of other gross profit	420		
Other gross profit (line 300 + line 400)	500	2 527 775	5 563 035
Total gross profit attributable to:			
parent company owners		2 527 775	5 563 035
non-controlling owners share			
Earning per share:	600		
including:			
Basic earnings per share:			
from continuing operation			
from discontinued operation			
Diluted earnings per share:			
from continuing operation			
from discontinued operation			

Deputy Chairman of the Board *G. Nurgazyev*

Chief Accountant *A. Kusainova*



Form

Cash Flow Statement
reporting period 2019

Index: № 3 - CFS

Periodicity: quarterly

Represent: public interest organizations based on fiscal year results

Where submitted: Interested organizations

Deadline for submission: Quarterly

Note: an explanation of how to fill out the report is given in the annex to the form for collecting administrative data Cash Flow Statement (direct method)

Organization name: JSC "Entrepreneurship Development Fund" Damu "

for the period ending March 31, 2019

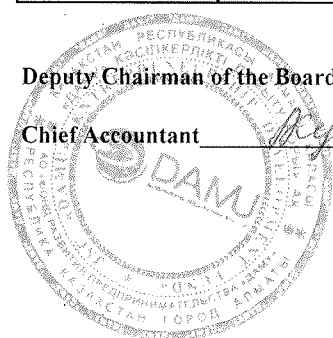
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Indices	Line code	for accounting period	for previous period
I. Cash flow from operating activities			
1. Cash inflow, total (sum of lines 011 to 016)	010	23 412 939	51 391 504
including:			
selling of goods and services	011	16 135	173 238
other revenue	012		962
Advances received from buyers and customers	013	225 173	1 008 996
Insurance contracts proceeds	014		
received interest	015	4 762 548	19 755 153
other proceeds	016	18 409 083	30 453 155
2. Cash outflow, total (sum of lines 021 to 027)	020	28 737 023	37 680 665
including:			
payments to suppliers for goods and services	021	249 001	464 770
advances to suppliers of goods and services	022	272 664	1 719 985
Salaries payments	023	3 980 882	2 006 767
Interest payments	024	19 424	213 095
Insurance contracts payments	025		
income tax and other payments to budget	026	303 243	1 179 988
other payments	027	23 911 809	32 096 060
3. Net cash flow from operating activities (line 010 – line 020)	030	-5 324 084	13 710 839
II. Cash flow from investment activities			
1. Cash inflow, total (sum of lines 041 to 051)	040	324	734 098
including:			
fixed assets sale	041		
intangibles sale	042		
other long-term assets sale	043		
sale of equity instruments of other entities (except for subsidiaries) and interests in joint venture	044		
sale of debt instruments of other entities	045	324	734 098
consideration in case of loss control over subsidiaries	046		
sale of other financial assets	047		
futures and forward contracts, options and swaps	048		
dividends received	049		
interest received	050		
other proceeds	051		
2. Cash outflow, total (sum of lines 061 to 071)	060	7 309 848	99 649 200
including:			
purchase of fixed assets	061	9 209	46 091
purchase of intangibles	062		45 511
purchase of other long-term assets	063		
purchase of equity instruments of other entities (except for subsidiaries) and and interests in joint venture	064		
purchase of debt instruments of other entities	065		32 796 804
acquisition of control over subsidiaries	066		
purchase of other financial assets	067		

loans issued	068	7 065 095	64 706 888
futures and forwards contracts, options and swaps	069	166 667	1 734 652
investments in associates and subsidiaries	070		
other payments	071	68 877	319 254
3. Net cash flow from investment activities (line 040 - line 060)	080	-7 309 524	-98 915 102
III. Cash flow from financing activities			
1. Cash inflow, total (sum of lines 091 to 094)	090	49 596 034	177 904 596
including:			
stock issue and other financial instruments	091		15 995 520
loans received	092	10 419 970	40 855 659
interest received	093		
other proceeds	094	39 176 064	121 053 417
2. Cash outflow, total (sum of lines 101 to 105)	100	10 496 161	98 955 861
including:			
loans repaid	101	1 450 033	55 374 985
Interest paid	102	812 909	4 236 164
dividends paid	103		1 234 153
company share premium to owners	104		
other outflow	105	8 233 219	38 110 559
3. Net cash flow from financing activities (line 090 - line 100)	110	39 099 873	78 948 735
4. Effect of foreign exchange rates to tenge	120	78 390	134 105
5. Increase +/- decrease of cash (line 030 +/- line 080 +/- line 110)	130	26 544 655	-6 121 423
6. Cash and cash equivalents as on accounting period beginning	140	37 953 674	44 074 930
7. Cash and cash equivalents as on accounting period end	150	64 498 329	37 953 507

Deputy Chairman of the Board G. Nurgaziyev

Chief Accountant A. Kusaiynova



Statement of Changes in Equity
reporting period 2019



Index: № 3 - SCE
Periodicity: quarterly
Represent: public interest organizations based on fiscal year results
Where submitted: Interested organizations
Deadline for submission: Quarterly
Note: an explanation of how to fill out the report is given in the annex to the form for collecting administrative data Statement of Changes in Equity
Organization name: JSC "Entrepreneurship Development Fund" Damu "

for the period ending March 31, 2019

Name of components	Line code	Parent company equity				Non-controlling	Total equity
		Capital stock	Share premium	Treasury stock	Retained profit		
Balance as on January 1 of the previous year	010	72 920 273	0	0	1 221 294	0	101 148 154
Changes in accounting policy	011					27 006 587	-3 760 633
Restated balance (line 010+line 011)	100	72 920 273	0	0	1 221 294	23 245 954	97 387 521
Total gross profit, total (line 210 + line 220)	200	0	0	0	152 139	-11 930 473	-11 778 334
Profit/(loss) for year	210	0	0	0	0	-11 930 473	-11 930 473
as on September 1, 2016	220	0	0	0	152 139	0	152 139
including:							
Fixed assets revaluation surplus (less tax effect)	221						
Transfer of depreciation of fixed assets (less tax effect)	222						
Revaluation of financial assets available for sale (less tax effect)	223				152 139		152 139
Interest in other gross profit (loss) of associates and joint ventures, equity accounted	224						
Actuarial gains (losses) of pension benefit liabilities	225						
Effect of change in income tax rate for deferred tax of associates	226						
Hedge of cash flow (less tax effect)	227						
Exchange difference in foreign companies' investments	228						
Hedge of net foreign entities' investments	229						
Operations with owners, total (sum of lines 310 to 318):	300	0	0	0	0	-13 083 709	-13 083 709
including:							
Employees benefit in shares:	310						
employees cost							
shares issue for employees benefit scheme							
Tax benefit regarding the employees benefit shares scheme							
Owners' contributions	311						
Issue of equity instruments (shares)	312						
Issue of equity instruments associated with business combination	313						
Equity component of convertible instruments (less tax effect)	314						
Payment of dividends	315					-1 234 153	-1 234 153
Other allocations in favour of owners	316						
Other operations with owners	317					-11 854 556	
Changes in interest in associates with no loss of control	318						
Balance as on January 1 of the accounting year (line 100 + line 200 + line 300)	400	72 920 273	0	0	1 373 433	-1 773 228	72 520 478
Changes in accounting policy	401						
Restated balance (line 400+line 401)	500	72 920 273	0	0	1 373 433	-1 773 228	72 520 478
Total gross profit (line 610 + line 620)	600	0	0	0	-67 770	2 595 545	2 527 775
Profit/(loss) for year	610	0	0	0	0	2 595 545	2 595 545
Other gross profit, total (sum of lines 621 to 629):	620	0	0	0	-67 770	0	-67 770
including:							
Surplus on fixed assets revaluation (less tax effect)	621						
Transfer of depreciation of fixed assets (less tax effect)	622						
Revaluation of financial assets available for sale (less tax effect)	623				-67 770		-67 770
Interest in other gross profit (loss) of associates and joint ventures, equity accounted	624						
Actuarial gains (losses) of pension benefit liabilities	625						
Effect of change in income tax rate towards deferred tax of associates	626						
Hedge of cash flow (less tax effect)	627						
Exchange difference in foreign companies' investments	628						
Hedge of net foreign entities' investments	629						
Operations with owners total (sum of lines 710 to 718)	700	0	0	0	0	0	0

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including:																		
Employees benefit with shares	710																	
including:																		
employees cost																		
shares issue for employees benefit scheme																		
tax benefit regarding the employees benefit shares scheme																		
Owners contributions	711																	
Issue of equity instruments (shares)	712																	
Issue of equity instruments associated with business combination	713																	
Equity component of convertible instruments (less tax effect)	714																	
Payment of dividends	715												0					
Other allocations in favour of owners	716																	
Other operations with owners	717																	
Changes in interest in associates with no loss of control	718																	
Balance as on accounting period end (line 500 + line 600 + line 700)	800	77 920 273	0	0	0	0	1 305 663	822 317	0	0	0	0	0	0	0	0	0	75 048 253


 Deputy Chairman of the Board

 Chief Accountant
