

Aiyl bank OJSC

**Statement of Financial position
as at MAY 31, 2020 (including)
(in thousand KGS)**

| | May 31, 20 | May 31, 19 | Dec 31, 19 |
|---|--------------------------|--------------------------|--------------------------|
| Assets | | | |
| Cash | 2 386 048 | 1 320 196 | 1 518 469 |
| Correspondent account with NBKR | 1 273 134 | 1 027 413 | 1 031 098 |
| Accounts and deposits with banks and other financial institutions | 1 376 927 | 1 064 785 | 4 181 077 |
| Assets on repurchase operations | - | - | - |
| Loans issued to clients | 22 027 530 | 21 849 709 | 20 695 013 |
| Depreciation reserve | (1 635 735) | (1 265 312) | (1 631 115) |
| Loans issued to clients less depreciation reserve | <u>20 391 795</u> | <u>20 584 397</u> | <u>19 063 898</u> |
| Securities | 2 315 476 | 2 788 250 | 2 612 230 |
| Fixed assets | 764 094 | 651 918 | 811 438 |
| Non-tangible assets | 60 413 | 51 698 | 54 474 |
| Income tax advance payment | 6 498 | - | 17 953 |
| Other assets | 1 393 526 | 580 594 | 689 597 |
| | <u>29 967 911</u> | <u>28 069 251</u> | <u>29 980 234</u> |
| Total assets | | | |
| Capital and liabilities | | | |
| Liabilities | | | |
| Current accounts and deposits from banks | 214 397 | 136 020 | 233 912 |
| Current accounts and deposits from clients | 13 911 982 | 12 437 985 | 14 185 384 |
| Amounts owed to the Ministry of Finance of the Kyrgyz Republic | 1 858 489 | 1 586 446 | 1 724 970 |
| Amounts owed to the National Bank of the Kyrgyz Republic | 1 279 612 | 1 546 945 | 1 182 746 |
| Government grant | 616 417 | 401 402 | 304 602 |
| Subordinated debt | 908 672 | 908 397 | 908 671 |
| Other attracted funds residents | 3 177 808 | 3 033 655 | 3 340 775 |
| Other attracted funds non-residents | 3 586 532 | 3 893 071 | 3 839 920 |
| Current tax liability | 700 | - | 7 408 |
| Deffered tax liability | 39 296 | 39 981 | 38 298 |
| Other liabilities | 346 503 | 171 008 | 265 850 |
| | <u>25 940 408</u> | <u>24 154 910</u> | <u>26 032 536</u> |
| Total liabilities | | | |
| Equity | | | |
| Shareholder capital | 3 379 200 | 3 268 760 | 3 379 200 |
| Additional capital | 85 110 | 194 137 | 84 478 |
| Future needs reserves | 189 696 | 189 696 | 189 696 |
| Adjusment due to transition to IFRS 9 | 144 986 | 144 986 | 144 986 |
| Retained earnings | 228 511 | 116 762 | 149 338 |
| | <u>4 027 503</u> | <u>3 914 341</u> | <u>3 947 698</u> |
| Total capital | | | |
| Total capital and liabilities | <u>29 967 911</u> | <u>28 069 251</u> | <u>29 980 234</u> |