

Aiyi bank OJSC

Statement of Cash flows
for the year, ended 31 March, 2024
(in thousand KGS)

	31.03.2024	31.12.2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Interest receipts	2 383 027	8 558 162
Interest payments	(800 683)	(2 441 585)
Fee and commission receipts	277 080	1 106 895
Fee and commission payments	(378 425)	(854 823)
Islamic finance income received	(101 061)	(65 438)
Net receipts from foreign exchange	875 264	2 488 437
Other income receipts	33 086	90 402
Operating expenses payments	(784 892)	(2 594 782)
Cash flows from operating activities before changes in operating assets and liabilities	1 503 396	6 287 268
(Increase)/decrease in operating assets		
Loans and advances to banks and other financial institutions	6 087 034	(8 753 167)
Loans to customers	(478 367)	(7 636 568)
Funds provided to clients under Islamic principles of financing	(122 434)	(251 111)
Investments in securities	(139 022)	1 735 362
Other assets	(583 015)	(628 847)
(Increase)/decrease in operating liabilities		
Deposits and balances from banks	258 696	74 809
Current accounts and deposits from customers	9 408 406	19 767 402
Derivative financial liabilities	-	384 113
Other liabilities	149 708	186 306
Net cash (used in)/from operating activities before income tax paid	16 084 402	11 165 567
Income tax paid	(148 055)	(234 494)
Net cash (used in)/from operating activities	15 936 347	10 931 073
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments in securities at amortized cost	(20 703)	(10 631 046)
Redemption of investments in securities at amortized cost	14 044	4 545 192
Proceeds from sale of property and equipment and intangible assets	6 663	2 636
Purchases of property and equipment and intangible assets	(70 778)	(527 270)
Net cash from investing activities	(70 774)	(6 610 488)
CASH FLOWS FROM FINANCING ACTIVITIES		
Receipts of amounts due to the Ministry of Finance of the Kyrgyz Republic	253 433	2 113 327
Repayment of amounts due to the Ministry of Finance of the Kyrgyz Republic	(174 778)	(792 252)
Receipts of other borrowed funds	26 716	381 212
Repayments of other borrowed funds	(174 453)	(623 778)
Contribution from shareholder	-	4 677 200
Dividends paid	-	(4 236 279)
Payment of lease liabilities	(18 335)	(79 010)
Net cash used in financing activities	(87 417)	1 440 420
Effect of changes in exchange rates on cash and cash equivalents	(92 696)	154 920
Net (decrease)/increase in cash and cash equivalents	15 685 460	5 915 925
CASH AND CASH EQUIVALENTS, beginning of the year	43 616 821	37 708 049
Effect of change in ECL on cash and cash equivalents	817	(7 153)
CASH AND CASH EQUIVALENTS, end of the year	59 303 098	43 616 821

Acting chairman of the Management Board

Chief Accountant's assistant



U.Borombaev

A.Sadralieva