

**JOINT STOCK COMPANY “INSURANCE COMPANY “EURASIA” BALANCE SHEET AS OF  
DECEMBER 31, 2013 (tabular amounts are in thousands KZT)**

(000'KZT)

| Items  | December 31, 2013 | December 31, 2012 |
|--|-------------------|-------------------|
| <b>ASSETS</b>  |                   |                   |
| Cash and cash equivalents  | 454 017           | 104 011           |
| Deposits (less allowance for impairment)   | 10 463 939        | 9 007 355         |
| Securities available for sale (less allowance for impairment)                                      | 402 964           | 388 728           |
| Reinsurance assets on unearned premiums (less allowance for impairment)                            | 1 226 809         | 1 336 914         |
| Reinsurance assets on reported but not settled claims (less allowance for impairment)              | 1 274 267         | 776 253           |
| Amounts receivable from the insured (reinsured) and intermediaries (less allowance for impairment) | 4 435 907         | 4 321 007         |
| Other accounts receivable (less allowance for impairment)  | 164 976           | 119 055           |
| Deferred expenses  | 1 823             | 1 619             |
| Current tax asset  | 2 143             | 581 116           |
| Deferred tax asset   | 41 272            | 96 297            |
| Securities held to maturity (less allowance for impairment)  | 64 024 581        | 58 841 376        |
| Plant and equipment  | 406 229           | 400 997           |
| Investment property  | 711 140           | 601 365           |
| Intangible assets  | 65 276            | 82 260            |
| <b>TOTAL ASSETS</b>  | <b>83 675 343</b> | <b>76 658 353</b> |
| <b>LIABILITIES</b>   |                   |                   |
| <i>Provision for unearned premium</i>  | 9 426 536         | 9 071 887         |
| <i>Provision for incurred but not reported claims</i>  | 4 581 097         | 3 157 828         |
| <i>Provision for reported but not settled claims</i>   | 12 329 162        | 8 481 789         |
| Accounts with the reinsurer's  | 798 797           | 1 055 500         |
| Accounts with the brokers under the insurance (reinsurance) activity                               | 67 309            | 182 881           |
| Accounts payable under the insurance (reinsurance) agreements                                      | 72 636            | 40 457            |
| Other accounts payable   | 158 126           | 821 989           |
| Estimated liabilities  | 1 012 222         | 551 725           |
| Deferred income  | 576 041           | 151 571           |
| Current tax liability  | 561 552           | 71 025            |
| <b>TOTAL LIABILITIES</b>   | <b>29 583 478</b> | <b>23 586 652</b> |
| <b>EQUITY</b>  |                   |                   |
| Share capital  | 48 629 160        | 46 098 000        |
| Stabilizing reserve  | 690 495           | 2 447 993         |
| Results of re-evaluation   | -210 645          | -248 359          |
| Retained earnings (uncovered loss):  | 4 982 855         | 4 774 067         |
| of previous years  | 400               | 55 035            |
| of reporting period  | 4 982 455         | 4 719 032         |
| <b>TOTAL EQUITY</b>  | <b>54 091 865</b> | <b>53 071 701</b> |
| <b>TOTAL EQUITY AND LIABILITIES</b>  | <b>83 675 343</b> | <b>76 658 353</b> |

CEO

Chief Accountant