



**On approval of the Rules for accounting reporting by branches of non-resident banks of the Republic of Kazakhstan, branches of non-resident insurance (reinsurance) organizations of the Republic of Kazakhstan, branches of non-resident insurance brokers of the Republic of Kazakhstan**

*Unofficial translation*

Resolution of the Board of the National Bank of the Republic of Kazakhstan dated September 21, 2020 No. 107. Registered with the Ministry of Justice of the Republic of Kazakhstan on September 25, 2020 № 21278.

Unofficial translation

Under sub-paragraph 63) of part two of Article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”, sub-paragraphs 1) and 3-4) of paragraph 6 of Article 20 of the Law of the Republic of Kazakhstan “On Accounting and Financial Reporting”, sub-paragraph 2) of paragraph 3 of Article 16 of the Law of the Republic of Kazakhstan “On State Statistics”, the Board of the National Bank of the Republic of Kazakhstan **HEREBY RESOLVES:**

**Footnote. The preamble - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall be effective on 01.01.2023).**

1. To approve the attached Rules for accounting reporting by branches of non-resident banks of the Republic of Kazakhstan, branches of non-resident insurance (reinsurance) organizations of the Republic of Kazakhstan, branches of non-resident insurance brokers of the Republic of Kazakhstan

2. The Department of accounting in accordance with the procedure established by the legislation of the Republic of Kazakhstan shall:

1) ensure jointly with the Legal Department, the state registration of this resolution in the Ministry of Justice of the Republic of Kazakhstan;

2) place this resolution on the official Internet resource of the National Bank of the Republic of Kazakhstan after its official publication;

3) within ten calendar days after the state registration of this resolution, submit to the Legal Department information on the implementation of measures provided for in subparagraph 2) of this paragraph and paragraph 3 of this resolution.

3. The Department of Information and Communications - the press service of the National Bank ensure that within ten calendar days after the state registration of this resolution and send a copy for official publication to periodicals.

4. Control over the execution of this resolution shall be entrusted to the Deputy Chairman of the National Bank of the Republic of Kazakhstan A.M Baimagambetov.

5. This resolution shall enter into force since December 16, 2020 and shall be subject to official publication.

*Chairman of the National Bank  
of the Republic of Kazakhstan*

*E. Dossayev*

AGREED

Agency of the Republic of Kazakhstan  
on Regulation and Development  
of the Financial Market  
\_\_\_\_\_ " \_\_ ", 2020

AGREED

Committee on Statistics  
Ministry of National  
Economy of the Republic of Kazakhstan  
\_\_\_\_\_ " \_\_ ", 2020

Approved  
by resolution of the Board  
of the National Bank  
of the Republic of Kazakhstan  
dated September 21, 2020 №107

**Rules for accounting reporting by branches of non-resident banks of the Republic of Kazakhstan, branches of non-resident insurance (reinsurance) organizations of the Republic of Kazakhstan, branches of non-resident insurance brokers of the Republic of Kazakhstan Chapter 1. General provisions**

1. These Rules for Accounting Reporting by Branches of Non-Resident Banks of the Republic of Kazakhstan, Branches of Non-Resident Insurance (Reinsurance) Organizations of the Republic of Kazakhstan, Branches of Non-Resident Insurance Brokers of the Republic of Kazakhstan (hereinafter referred to as the Rules) have been elaborated under sub-paragraph 63) of part two of Article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”, sub-paragraph 3-4) of paragraph 6 of Article 20 of the Law of the Republic of Kazakhstan “On Accounting and Financial Reporting”, sub-paragraph 2) of paragraph 3 of Article 16 of the Law of the Republic of Kazakhstan “On State Statistics”, and establish the procedure for reporting on accounting data by branches of non-resident banks of the Republic of Kazakhstan, branches of insurance (reinsurance) organizations - non-residents of the Republic of Kazakhstan, branches of insurance brokers - non-residents of the Republic of Kazakhstan (hereinafter - branches), including forms, list, frequency and terms of its submission.

**Footnote. Paragraph 1 - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall enter into force on 01.01.2023).**

2. In accounting reporting, the amount of less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and higher shall be rounded to KZT 1000 (thousand).

3. Accounting reporting shall be submitted in electronic format.

4. Paper-based accounting reporting shall be signed by the head of the branch or the person acting, the chief accountant, the executor and stored at the branch. At the request of the authorized body for regulation, control and supervision of the financial market and financial organizations, the branch shall, not later than 2 (two) calendar days from the date of receipt of the request, submit reporting on accounting data on paper, which shall not contain corrections and erasures.

5. Electronic accounting reporting shall be consistent with paper-based accounting reporting. The identity of data submitted in electronic format, data on paper, shall be provided by the head of the branch or the person acting.

There shall be 2 (two) or more comparative periods allowed in in paper-based annual accounting data.

6. In case of detection of errors in previously submitted to the National Bank of the Republic of Kazakhstan (hereinafter referred to as the National Bank) reporting on accounting data, the branch provides correction of errors by carrying out the following measures in the specified sequence shall:

1) correct the detected error by making an accounting record and retrospective adjustment in the accounting data of the accounting period in which the corrective accounting record was made;

2) send a written notice to the National Bank indicating the description of the detected error in the previously submitted accounting data.

7. The branches shall submit to the National Bank jointly with monthly, quarterly and annual accounting reports an explanatory note in electronic format, which discloses the details and decryption of accounts for the articles of the report on assets and liabilities "other assets" and "other liabilities," as well as for the articles of the report on income and expenses "other income" and "other expenses."

Branches of non-resident banks of the Republic of Kazakhstan additionally shall present in the explanatory note details of the articles "interest income" and "interest expenses" of the income and expenses report and the cash flow report.

8. Cash flow reporting shall be prepared in accordance with international financial reporting standards according to the direct method.

## **Chapter 2. Annual reporting on accounting data**

9. The branches shall submit annual reporting on accounting data prepared in accordance with international financial reporting standards to the National Bank in electronic format per

year until April, 30 (inclusive) of the year following the reporting year according to the following forms:

- 1) report on assets and liabilities in form according to Annex 1 to the Rules;
- 2) report on income and expenses according to the form according to Annex 2 to the Rules;
- 3) report of cash flow by form according to Annex 3 to the Rules.

In addition, branches of non-resident insurance organizations of the Republic of Kazakhstan having a license in the "life insurance" industry and concluding insurance contracts providing for the conditions for the participation of the insured in investments shall be submitted to the National Bank annually by April 30 (inclusive) of the year following the reporting year, report on assets of the investment fund (clients) according to the form according to Annex 4 to the Rules and the report on income and expenses on the assets of the investment fund (clients) according to the form according to Annex 5 to the Rules.

### **Chapter 3. Submission of quarterly and monthly reporting on accounting data**

10. To the National Bank quarterly reporting on accounting data:

1) branches of non-resident banks of the Republic of Kazakhstan shall submit not later than 60 (sixty) calendar days following the reporting quarter according to the following forms :

- report on assets and liabilities under Annex 1 to the Rules;
- report on income and expenses under Annex 2 to the Rules;
- report of cash flow under Annex 3 to the Rules;

2) branches of non-resident insurance brokers of the Republic of Kazakhstan shall submit no later than 6 (sixth) calendar day of the month following the reporting quarter according to the following forms:

- report of cash flow under Annex 3 to the Rules;
- report on assets and form liabilities under Annex 6 to the Rules;
- report on income and expenses under Annex 7 to the Rules.

11. To the National Bank monthly reporting on accounting data:

1) branches of non-resident insurance (reinsurance) organizations of the Republic of Kazakhstan shall submit no later than 6 (sixth) calendar day of the month following the reporting month according to the following forms:

- report of cash flow under Annex 3 of the Rules;
- report on assets and liabilities under Annex 8 to the Rules;
- report on income and expenses under Annex 9 to the Rules;

2) branches of non-resident insurance organizations of the Republic of Kazakhstan, licensed in the "life insurance" industry and carrying out the conclusion of insurance contracts

providing for the conditions for the participation of the insured in investments, shall submit no later than 6 (sixth) calendar day of the month following the reporting month, according to the following forms:

report on the assets of the investment fund (clients) under Annex 4 to the Rules;

report on income and expenses on assets of the investment fund (clients) under Annex 5 to the Rules.

Annex 1 Rules  
for Accounting Reporting  
by Branches of Non-Resident Banks  
of the Republic of Kazakhstan,  
Branches of Non-Resident Insurance  
(Reinsurance) Organizations  
of the Republic of Kazakhstan,  
Branches of Non-Resident  
Insurance Brokers  
of the Republic of Kazakhstan

### **Form for administrative data collection**

To be filed: with the National Bank of the Republic of Kazakhstan.

The administrative data form is available on the official Internet resource:  
[www.nationalbank.kz](http://www.nationalbank.kz).

### **Statement of Assets and Liabilities**

**Footnote. Paragraph 1 - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall enter into force on 01.01.2023).**

Administrative Data Form Index: F1-FN.

Frequency: quarterly/annually.

Reporting period: as of “ \_\_\_ ” \_\_\_\_\_ 20\_\_\_.

The circle of persons submitting data: the branches of banks - non-residents of the Republic of Kazakhstan, branches of insurance (reinsurance) organizations - non-residents of the Republic of Kazakhstan, branches of insurance brokers - non-residents of the Republic of Kazakhstan.

Deadline for submission:

1) branches of non-resident banks of the Republic of Kazakhstan:

quarterly not later than 60 (sixty) calendar days following the reporting quarter;  
annually by April 30 (inclusive) of the year following the reporting year;

2) branches of insurance (reinsurance) organizations - non-residents of the Republic of Kazakhstan, branches of insurance brokers - non-residents of the Republic of Kazakhstan - annually by April 30 (inclusive) of the year following the reporting year.

Document form

(in thousands of tenge)

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Name of article	At the end of the reporting period	At the end of the previous year
1	2	3
Assets taken as a provision		
...		
...		
Total assets		
...		
...		
Total commitments		
Headquarter account		
...		
Reserves		
...		
Performance results of the branch		
...		
Total commitments, headquarter account, reserves and results of operations of the branch office		
Name _____		Address _____
Telephone _____		
E-mail address _____		
Performed by _____	_____	
_____	signature, contact number	
surname, first name and patronymic (if any)	signature	
Chief Accountant _____	_____	_____
surname, first name, patronymic (if any)	signature	date
Head or person acting in his/her capacity _____	_____	
_____	signature	
surname, first name and patronymic (if any)	signature	

Annex  
to the Form for Administrative  
Data Collection  
“Statement of Assets and Liabilities”

**Clarification on the Completion of the Form for the Collection of Administrative Data  
“Statement of Assets and Liabilities”**

**(index - F1-FN, periodicity: quarterly/annually) Chapter 1: General Provisions**

1. This clarification establishes uniform requirements for completing the form for collecting administrative data “Statement of Assets and Liabilities” (hereinafter referred to as the “form”).

2. The form has been elaborated under sub-paragraph 65) of part two of Article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”.

3. The form shall be filed quarterly and annually by branches of non-resident banks of the Republic of Kazakhstan, annually by branches of non-resident insurance (reinsurance) organizations of the Republic of Kazakhstan, branches of non-resident insurance brokers of the Republic of Kazakhstan as of the end of the reporting period.

4. The measuring unit used when completing the form shall be set in KZT 1,000 (thousand) tenge. The amount less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and above shall be rounded to KZT 1000 (one thousand).

5. The completed form shall be signed by the head or person acting in his/her capacity, chief accountant and performer.

## **Chapter 2: Completion of the Form**

6. When completing column 1, the names of articles shall be filled in arbitrarily, based on the operations of the branch of the bank - non-resident of the Republic of Kazakhstan, the branch of the insurance (reinsurance) organization - non-resident of the Republic of Kazakhstan, the branch of the insurance broker - non-resident of the Republic of Kazakhstan.

7. Column 2 shall contain data as of the end of the reporting period, including the last day of the reporting period.

8. Column 3 shall show data as of the end of the previous year.

Annex 2 Rules  
for Accounting Reporting  
by Branches of Non-Resident Banks  
of the Republic of Kazakhstan,  
Branches of Non-Resident Insurance  
(Reinsurance) Organizations  
of the Republic of Kazakhstan,  
Branches of Non-Resident  
Insurance Brokers  
of the Republic of Kazakhstan

## **Form for the Collection of Administrative Data**

To be filed: with the National Bank of the Republic of Kazakhstan.

The administrative data form is available on the official Internet resource: [www.nationalbank.kz](http://www.nationalbank.kz).

## **Statement of Income and Expenditures**

**Footnote. Annex 2 - as revised by Resolution of the Board of the National Bank of Kazakhstan No. 122 dated 19.12.2022 (shall be effective on 01.01.2023).**

Administrative Data Form Index: F2-FN.

Frequency: quarterly/annually.

Reporting period: as of “ \_\_\_ ” \_\_\_\_\_ 20\_\_\_.

The circle of persons providing data: branches of banks - non-residents of the Republic of Kazakhstan, branches of insurance (reinsurance) organizations - non-residents of the Republic of Kazakhstan, branches of insurance brokers - non-residents of the Republic of Kazakhstan.

Deadline for submission:

1) branches of non-resident banks of the Republic of Kazakhstan:  
quarterly not later than 60 (sixty) calendar days following the reporting quarter;  
annually by April 30 (inclusive) of the year following the reporting year;

2) branches of insurance (reinsurance) organizations - non-residents of the Republic of Kazakhstan, branches of insurance brokers - non-residents of the Republic of Kazakhstan - annually by April 30 (inclusive) of the year following the reporting year.

Document form

(in thousands of tenge)

Name of article	For the period from the commencement of the current year (cumulative total)	For the same period since the commencement of the previous year (cumulative total)
1	2	3
...		
...		
...		
...		
Total income		
...		
...		
...		
...		
Total expenditures		
Net income (expense) before corporate income tax paid		
Corporate income tax		
...		
Total net income (expense) for the period		
Name _____ _____	Address _____	
Telephone _____		
E-mail address _____		



Performed by _____ _____	_____	
surname, first name and patronymic (if any)	signature, contact number	
Chief Accountant _____ _____	_____	_____
surname, first name, patronymic (if any)	signature	date
Head or person acting in his/her capacity _____ _____	_____	
surname, first name and patronymic (if any)	signature	

Annex  
Form for the Collection  
of Administrative Data  
"Statement of Income and Expenditures"

**Clarification on the Completion of the Form for the Collection of Administrative Data  
"Statement of Income and Expenditures"  
(index - F2-FN, periodicity: quarterly/annually) Chapter 1: General Provisions**

1. This clarification establishes the uniform requirements for completing the form designed to collect administrative data "Statement of Income and Expenditures" (hereinafter - the form).

2. The form has been developed under sub-paragraph 65) of part two of Article 15 of the Law of the Republic of Kazakhstan "On the National Bank of the Republic of Kazakhstan".

3. The form shall be filed quarterly and annually by branches of banks - non-residents of the Republic of Kazakhstan, annually by branches of insurance (reinsurance) organizations - non-residents of the Republic of Kazakhstan, branches of insurance brokers - non-residents of the Republic of Kazakhstan as of the end of the reporting period.

4. The measuring unit used when completing the form shall be fixed in KZT 1,000 (thousand). The amount less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and above shall be rounded to KZT 1000 (one thousand).

5. The completed form shall be signed by the head or person acting in his/her capacity, chief accountant and executor.

**Chapter 2: Completion of the Form**

6. When completing column 1, the names of articles shall be filled in randomly, based on the operations of the branch of the bank - non-resident of the Republic of Kazakhstan, the branch of the insurance (reinsurance) organization - non-resident of the Republic of Kazakhstan, the branch of the insurance broker - non-resident of the Republic of Kazakhstan.

7. Column 2 shall include data for the period from the commencement of the current year (cumulative total).

8. Column 3 shall contain the data for the same period since the commencement of the previous year (cumulative total).

Annex 3 Rules  
for Accounting Reporting  
by Branches of Non-Resident Banks  
of the Republic of Kazakhstan,  
Branches of Non-Resident Insurance  
(Reinsurance) Organizations  
of the Republic of Kazakhstan,  
Branches of Non-Resident  
Insurance Brokers  
of the Republic of Kazakhstan

### **Form for Administrative Data Collection**

To be filed: with the National Bank of the Republic of Kazakhstan.

The administrative data form is available on the official Internet resource:  
[www.nationalbank.kz](http://www.nationalbank.kz).

### **Statement of Cash Flows**

**Footnote. Annex 3 - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall be effective since 01.01.2023).**

Administrative data form index: ФЗ-ФН.

Frequency: monthly/quarterly/annually.

Reporting period: as of “ \_\_\_ ’ \_\_\_\_\_ 20\_\_\_.

Persons filing data: branches of non-resident banks of the Republic of Kazakhstan, branches of non-resident insurance (reinsurance) organizations of the Republic of Kazakhstan, branches of non-resident insurance brokers of the Republic of Kazakhstan..

Deadline for filing:

1) branches of non-resident banks of the Republic of Kazakhstan:

quarterly not later than 60 (sixty) calendar days following the reporting quarter;  
annually by April 30 (inclusive) of the year following the reporting year;

2) branches of non-resident insurance (reinsurance) organizations of the Republic of Kazakhstan:

monthly not later than 6 (sixth) working day of the month following the reporting month;  
annually by April 30 (inclusive) of the year following the reporting year

3) branches of non-resident insurance brokers of the Republic of Kazakhstan:

quarterly not later than the sixth (6th) working day of the month following the reporting quarter;

annually by April 30 (inclusive) of the year following the reporting year.

Document form  
(in thousands of tenge)

Name of articles	For the reporting period	For the same period of the previous year
1	2	3
...		
Net cash flows from operating activities before income taxes paid		
...		
Total cash flows from operating activities		
...		
Net cash flows from investing activities		
...		
Cash flows from financing activities		
...		
Cash and cash equivalents at the end of the year		
Name _____ _____	Address _____	
Telephone _____		
E-mail address _____		
Performed by _____ _____	_____	
surname, first name and patronymic (if any)	signature, contact number	
Chief Accountant _____ _____	_____	_____
surname, first name, patronymic (if any)	signature	date
Head or person acting in his/her capacity _____ _____	_____	
surname, first name and patronymic (if any)	signature	

Annex  
to the Form for Administrative  
Data Collection  
“Statement of Cash Flows”

**Clarification on the Completion of the Form for the Collection of Administrative Data  
“Statement of Cash Flows”  
(index - F3-FN, Frequency: monthly/quarterly/annually) Chapter 1: General Provisions**

1. This clarification establishes uniform requirements for completing the form designed to collect administrative data “Statement of Cash Flows” (hereinafter referred to as the form).

2. The form has been elaborated under sub-paragraph 65) of part two of Article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”.

3. The form shall be filed quarterly and annually by branches of non-resident banks of the Republic of Kazakhstan, branches of non-resident insurance brokers of the Republic of Kazakhstan, monthly and annually by branches of non-resident insurance (reinsurance) organizations of the Republic of Kazakhstan as of the end of the reporting period.

4. The measuring unit used for completing the form shall be set in KZT 1,000 (thousand). The amount less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and above shall be rounded to KZT 1000 (one thousand).

5. The completed form shall be signed by the head or person acting in his/her capacity, chief accountant and executor.

## **Chapter 2: Completion of the Form**

6. When completing column 1, the names of items shall be randomly filled in, based on the operations of the branch of a non-resident bank of the Republic of Kazakhstan, the branch of an insurance (reinsurance) organization - non-resident of the Republic of Kazakhstan, the branch of an insurance broker - non-resident of the Republic of Kazakhstan.

7. Column 2 shall show data for the reporting period, including the last day of the reporting period.

8. Column 3 shall contain data as of the end of the similar period of the previous year.

### **Annex 4**

Rules for Accounting Reporting  
by Branches of Non-Resident Banks  
of the Republic of Kazakhstan,  
Branches of Non-Resident Insurance  
(Reinsurance) Organizations  
of the Republic of Kazakhstan,  
Branches of Non-Resident  
Insurance Brokers  
of the Republic of Kazakhstan

## **Form for Administrative Data Collection**

To be filed: with the National Bank of the Republic of Kazakhstan.

The administrative data form is available on the official Internet resource: [www.nationalbank.kz](http://www.nationalbank.kz).

## **Report on the Assets of the Investment Fund (Clients)**

**Footnote. Annex 4 - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall be enforced since 01.01.2023).**

Administrative data form index: F1-FSONUIP.

Frequency: monthly/annually.

Reporting period: as of “ \_\_\_ ” \_\_\_\_\_ 20\_\_.

The range of persons submitting data: branches of insurance organizations - non-residents of the Republic of Kazakhstan, having a license in the “life insurance” industry and concluding insurance contracts providing for the conditions of participation of the insured in investments.

Deadline for filing:

monthly not later than the sixth (6th) working day of the month following the reporting month;

annually by April 30 (inclusive) of the year following the reporting year.

Document form

(in thousands of tenge)

Name of article	Line code	At the end of the reporting period	At the commencement of the reporting period
1	2	3	4
Assets			
Cash and cash equivalents	1		
Refined precious metals	2		
Deposits with banks	3		
Securities	4		
including:			
Government Securities of the Republic of Kazakhstan	4.1		
securities of international financial organizations	4.2		
non-government securities of foreign issuers	4.3		
foreign government securities	4.4		
corporate securities of	4.5		

issuers of the Republic of Kazakhstan			
other securities	4.6		
Depository receipts	5		
Units of mutual funds	6		
Investments in the capital of legal entities that are not joint stock companies	7		
Claims under reverse repo transactions	8		
Accounts receivable	9		
Derivative financial instruments	10		
Intangible assets	11		
Fixed assets	12		
including:			
land plots	12.1		
buildings and facilities	12.2		
other fixed assets	12.3		
Other assets	13		
Total assets	14		
Obligations			
Redemption of investment fund securities	15		
Dividends payable	16		
Loans received	17		
Derivative financial instruments	18		
Accounts payable	19		
Liabilities under repurchase transactions	20		
Other liabilities	21		
Total liabilities	22		

Total net assets	23		
Name _____ _____	Address _____ _____		
Telephone _____			
E-mail address _____			
Performed by _____ _____	_____		
surname, first name and patronymic (if any)	signature, contact number		
Chief Accountant _____ _____	_____	_____	
surname, first name, patronymic (if any)	signature	date	
The head or a person acting in his or her capacity _____ _____	_____		
surname, first name and patronymic (if any)	signature		

Annex  
to the Form for the Collection  
of Administrative Data  
“Statement of Investment  
Fund (Client) Assets”

**Clarification on the Completion of the Form for the Collection of Administrative Data  
“Statement of Investment Fund (Client) Assets”  
(index - F1-FSONUIP, periodicity: monthly/annually) Chapter 1: General Provisions**

1. This clarification establishes uniform requirements for completing the form designed to collect administrative data “Statement of Investment Fund (Client) Assets” (hereinafter referred to as the form).

2. The form has been developed under sub-paragraph 65) of part two of Article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”.

3. The form shall be completed monthly and annually by branches of non-resident insurance organizations of the Republic of Kazakhstan licensed in the “life insurance” industry and concluding insurance contracts envisaging the terms of participation of the policyholder in investments, in the context of each client as of the end of the reporting period.

4. The measuring unit used when completing the form shall be established in KZT 1,000 (thousand). The amount less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and above shall be rounded to KZT 1000 (one thousand).

5. The completed form shall be signed by the head or person acting in his/her capacity, chief accountant and executor.

## Chapter 2: Completion of the Form

6. Column 3 shall include the data at the end of the reporting period, including the last day of the reporting period.

7. Column 4 shall include data at the commencement of the reporting period.

8. Lines 1 to 23 shall include data compiled on the basis of information from the general ledger or database, grouped by reference to international financial reporting standards.

Annex 5  
Rules for Accounting Reporting  
by Branches of Non-Resident Banks  
of the Republic of Kazakhstan,  
Branches of Non-Resident Insurance  
(Reinsurance) Organizations  
of the Republic of Kazakhstan,  
Branches of Non-Resident  
Insurance Brokers  
of the Republic of Kazakhstan

### Form for Administrative Data Collection

To be filed: with the National Bank of the Republic of Kazakhstan.

The administrative data form is available on the official Internet resource:  
[www.nationalbank.kz](http://www.nationalbank.kz).

### Statement of Income and Expenditures on Assets of the Investment Fund (Clients)

**Footnote. Annex 5 - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall be put into effect since 01.01.2023).**

Administrative data form index: F2-FSONUIP.

Frequency: monthly/annually.

Reporting period: as of “\_\_\_” \_\_\_\_\_ 20\_\_\_.

Persons filing the data: branches of non-resident insurance organizations of the Republic of Kazakhstan having a license in the “life insurance” sector and concluding insurance contracts envisaging conditions of participation of the policyholder in investments.

Deadline for filing:

monthly not later than the sixth (6th) working day of the month following the reporting month;

annually by April 30 (inclusive) of the year following the reporting year.

Document form

(in thousands of tenge)

Name of article	Line code	For the period from the commencement to the reporting date	For the reporting period
1	2	3	4



Net assets of the investment fund at the beginning of the period	1		
Receipts of client's assets	2		
Proceeds from placement of securities (units) of the investment fund	3		
Interest income on deposits placed	4		
Income in the form of remuneration (coupon and (or) discount) on securities	5		
including:			
state securities of the Republic of Kazakhstan	5.1		
securities of international financial organizations	5.2		
non-state securities of foreign issuers	5.3		
securities of foreign countries	5.4		
non-state securities of issuers of the Republic of Kazakhstan	5.5		
other securities	5.6		
Income on reverse repo transactions	6		
Income in the form of dividends on shares	7		
Income from purchase and sale of securities	8		
Income from investments in the			

capital of legal entities that are not joint stock companies	9		
Revaluation gains	10		
including:			
from changes in fair value of securities	10.1		
from revaluation of foreign currency	10.2		
other revaluation gains	10.3		
Income from purchase and sale of foreign currency	11		
Income from leasing of property	12		
Interest income on other financial assets	13		
Other income	14		
Total income	15		
Redeemed securities (units) of the investment fund	16		
Expenses on dividends paid on investment fund shares	17		
Seizure of client assets	18		
Expenses from purchase and sale of securities	19		
Expenses from investments in the capital of legal entities that are not joint stock companies	20		
Revaluation expenses	21		
including:			

from changes in fair value of securities	21.1		
from revaluation of foreign currency	21.2		
other revaluation expenses	21.3		
Expenses from purchase and sale of foreign currency	22		
Fee and commission expense	23		
including:			
to the investment portfolio manager	23.1		
to a broker and dealer	23.2		
to the custodian and the central depository	23.3		
to other persons	23.4		
Other expenditures	24		
Total expenditures	25		
Unexplained (erroneously credited) amounts	26		
Refund of unexplained (erroneously) credited amounts	27		
Net assets at the end of the period	28		
Changes in net assets	29		

Name _____ _____	Address _____ _____
Telephone _____	
E-mail address _____	
Performed by _____ _____	_____
surname, first name and patronymic (if any)	signature, contact number

Chief Accountant _____ —	_____	_____
surname, first name, patronymic (if any)	signature	date
Head or a person acting in his or her capacity _____ —	_____	
surname, first name and patronymic (if any)	signature	

Annex  
to the Form for the Collection of  
Administrative Data  
“Statement of Income and Expenditures  
on Investment Fund (Client) Assets”

**Clarification on the Completion of the Form for the Collection of Administrative Data  
“Statement of Income and Expenditures on Investment Fund (Client) Assets”  
(index - F2-FSONUIP, periodicity: monthly/annually) Chapter 1: General Provisions**

1. This clarification establishes uniform requirements for completing the form designed to collect administrative data “Statement of Income and Expenditures on Investment Fund (Client) Assets” (hereinafter referred to as the form).

2. The form has been developed based on sub-paragraph 65) of part two of article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”.

3. The form shall be completed monthly and annually by a branch of non-resident insurance organizations of the Republic of Kazakhstan, licensed in the “life insurance” industry and concluding insurance contracts envisaging the conditions of participation of the policyholder in investments, in the context of each client as of the end of the reporting period.

4. The measuring unit used when completing the form shall be fixed in KZT 1,000 (thousand). The amount less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and above shall be rounded to KZT 1000 (one thousand).

5. The completed form shall be signed by the head or person acting in his/her capacity, chief accountant and executor.

**Chapter 2: Completion of the Form**

6. Column 3 shall include data for the period from the commencement to the reporting date, including the last day of the reporting period.

7. Column 4 shall specify data for the reporting period, including the last day of the reporting period.

8. Lines 1 to 29 shall show data based on information from the general ledger or database, grouped in terms of international financial reporting standards.

9. Line 1:

column 3 shall indicate data as of January 1 of the respective year;  
column 4 shall reflect data as of the first day of each reporting period.

Annex 6  
Rules for Accounting Reporting  
by Branches of Non-Resident Banks  
of the Republic of Kazakhstan,  
Branches of Non-Resident Insurance  
(Reinsurance) Organizations  
of the Republic of Kazakhstan,  
Branches of Non-Resident  
Insurance Brokers  
of the Republic of Kazakhstan

### Form for Administrative Data Collection

To be filed: with the National Bank of the Republic of Kazakhstan.

The administrative data form is available on the official Internet resource:  
[www.nationalbank.kz](http://www.nationalbank.kz).

### Statement of Assets and Liabilities

**Footnote. Annex 6 - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall take effect since 01.01.2023).**

Administrative data form index: F1-FSBN.

Frequency: quarterly.

Reporting period: as of “\_\_\_” \_\_\_\_\_ 20\_\_\_.

Persons filing data: branches of insurance brokers - non-residents of the Republic of Kazakhstan

Deadline for filing: not later than the sixth (6th) working day of the month following the reporting quarter.

Document form

(in thousands of tenge)

Name of article	Line code	At the end of the reporting period	At the end of the previous year
1	2	3	4
Assets			
Assets, recognised as a reserve	1		
Cash and cash equivalents	2		
including:			
cash on hand	2.1		
money on accounts with banks and			

organisations performing certain types of banking operations	2.2		
Insurance premiums receivable (net of provision for impairment losses))	3		
Accounts receivable	4		
Fees and commissions	5		
Finance leases granted (net of impairment provisions))	6		
Deposits placed (net of allowance for impairment losses))	7		
Investment property	8		
Investments in equity of other legal entities and subordinated debt	9		
Reserves	10		
Non-current assets (disposal groups) held for sale	11		
Intangible assets (minus depreciation, amortization and impairment losses)	12		
Fixed assets (minus depreciation, amortization and impairment losses)	13		
Assets in the form of right of use (minus depreciation, amortization and impairment losses)	14		
Prepaid expenses	15		
Current tax asset	16		
Deferred tax asset	17		
Other assets	18		
Total assets	19		
Commitments			
Loans received	20		
Accounts payable	21		

Reserves	22		
Liabilities to the budget for taxes and other obligatory payments to the budget	23		
Deferred tax liability	24		
Lease commitments	25		
Settlements with reinsurers	26		
Settlements with intermediaries on insurance (reinsurance) activities	27		
Invoices payable under insurance (reinsurance) contracts	28		
Estimated liabilities	29		
Other liabilities	30		
Total liabilities	31		
Headquarter account	32		
Reserves	33		
Results of operations of the branch of non-resident insurance broker of the Republic of Kazakhstan	34		
Total liabilities, headquarter account, reserves and the results of operations of the branch of non-resident insurance broker of the Republic of Kazakhstan	35		
Name _____ _____ _____	Address _____		
Telephone _____			
E-mail address _____			
Performed by _____ _____	_____		
surname, first name and patronymic (if any)	signature, contact number		

Chief Accountant _____ _____	_____	_____
surname, first name, patronymic (if any)	signature	date
The head or a person acting in his or her capacity _____ _____	_____	
surname, first name and patronymic (if any)	signature	

Annex  
to the Form for the Collection  
of Administrative Data  
“Statement of Assets  
and Liabilities”

**Clarification on the Completion of the Form for the Collection of Administrative Data  
“Statement of Assets and Liabilities”**

**(index - F1-FSBN, periodicity: quarterly) Chapter 1: General Provisions**

1. This clarification establishes uniform requirements for completing the form designed to collect administrative data “Statement of Assets and Liabilities” (hereinafter referred to as the form).

2. The form has been developed under sub-paragraph 65) of part two of Article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”.

3. The form shall be completed quarterly by the branch of the insurance broker - non-resident of the Republic of Kazakhstan as of the end of the reporting period.

4. The measuring unit used when filling out the form shall be set in KZT 1,000 (thousand). The amount less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and above shall be rounded to KZT 1,000 (one thousand).

5. The completed form shall be signed by the head or person acting in his/her capacity, chief accountant and executor.

**Chapter 2: Completion of the Form**

6. When completing column 3, the data shall be entered as of the end of the reporting period, including the last day of the reporting period.

7. Column 4 shall include data as of the end of the previous year.

8. Lines 1 through 35 shall show data based on information from the general ledger or database, grouped by reference to international financial reporting standards.



## Form for Administrative Data Collection

To be filed: with the National Bank of the Republic of Kazakhstan.

The administrative data form is available on the official Internet resource:  
[www.nationalbank.kz](http://www.nationalbank.kz).

### Statement of Income and Expenditures

**Footnote. Annex 7 - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall apply since 01.01.2023).**

Administrative data form index: F2-FSBN.

Frequency: quarterly.

Reporting period: as of “ \_\_\_ ” \_\_\_\_\_ 20\_\_\_.

The circle of entities supplying information: branches of insurance brokers - non-residents of the Republic of Kazakhstan.

Deadline for filing: not later than the sixth (6th) working day of the month following the reporting quarter.

Document form

(in thousands of tenge)

Name of article	Line code	For the reporting period	For the period from the commencement of the current year (cumulative total))	For the same period of the previous year	For the same period since the commencement of the previous year (cumulative total)
1	2	3	4	5	6
Income associated with the receipt of remuneration	1				
including:					
on current accounts	1.1				
on deposits placed	1.2				

on finance leases granted	1.3				
other income associated with the receipt of remuneration	1.4				
Commission fee on insurance brokerage activities	2				
Other income from insurance brokerage and other activities not associated with receipt of remuneration	3				
Gains (losses) on financial assets (net)	4				
including:					
Income (expense) from purchase and sale of financial assets (net)	4.1				
gains (losses) from changes in the value of financial assets at fair value through profit or loss (net)	4.2				
Foreign currency translation gains (losses) (net)	5				
Income from reversal of					

allowances for possible losses on financial assets	6				
Income associated with participation in the capital of other legal entities	7				
Proceeds from sale of assets	8				
Other income	9				
Total income	10				
Expenditures associated with the payment of remuneration	11				
including:					
on loans received	11.1				
on lease obligations	11.2				
other expenditures incurred in connection with the payment of remuneration	11.3				
Fee and commission expense	12				
including:					
managing agent fee	12.1				
on payment of commission on insurance broker activities	12.2				
Expenditure on provisions					

for possible losses on financial assets	13				
Operating expenditures	14				
including:					
labor costs and travel expenses	14.1				
depreciation and amortization expense	14.2				
expenditures on taxes and other mandatory payments to the budget, excluding corporate income tax	14.3				
operating lease expenditure	14.4				
Expenditures from sale or donation of assets	15				
Other expenditure	16				
Total expenditures	17				
Net income (expense) before corporate income tax paid	18				
Corporate income tax	19				
Net income (expense) after payment of corporate income tax	20				
Total net income (					

expense) for the period	21			
Name _____		Address _____		
Telephone _____				
E-mail address _____				
Performed by _____		_____		
surname, first name and patronymic (if any)		signature, contact number		
Chief accountant _____		_____	_____	
surname, first name, patronymic (if any)		signature	date	
The head or a person acting in his or her capacity _____		_____		
surname, first name and patronymic (if any)		signature		

Annex  
to the Form for the Collection of  
Administrative Data  
“Statement of Income and Expenditures”

**Clarification on the Completion of the Form for the Collection of Administrative Data  
“Statement of Income and Expenditures”**

**(index - F2-FSBN, periodicity: quarterly) Chapter 1: General Provisions**

1. This clarification establishes uniform requirements for completing the form designed to collect administrative data “Statement of Income and Expenditures” (hereinafter referred to as the form).

2. The form has been designed pursuant to sub-paragraph 65) of part two of article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”.

3. The form shall be completed quarterly by the branch of a non-resident insurance broker of the Republic of Kazakhstan as of the end of the reporting period.

4. The measuring unit used when completing the form shall be set in KZT 1,000 (thousand). The amount less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and above shall be rounded to KZT 1,000 (one thousand).

5. The completed form shall be signed by the head or person acting in his/her capacity, chief accountant and executor.

**Chapter 2: Completion of the Form**

6. When completing column 3, the data shall be specified for the reporting period, including the last day of the reporting period.

7. Column 4 shall contain the data for the period from the commencement of the current year (cumulative total).

8. Column 5 shall specify the data for the same period of the previous year.

9. Column 6 shall contain the data for the same period since the commencement of the previous year (cumulative total).

10. Lines 1 to 21 shall show data based on information from the general ledger or database, grouped with reference to international financial reporting standards.

Annex 8  
Rules for Accounting Reporting  
by Branches of Non-Resident Banks  
of the Republic of Kazakhstan,  
Branches of Non-Resident Insurance  
(Reinsurance) Organizations  
of the Republic of Kazakhstan,  
Branches of Non-Resident  
Insurance Brokers  
of the Republic of Kazakhstan

### Form for Administrative Data Collection

To be filed: with the National Bank of the Republic of Kazakhstan.

The administrative data form is available on the official Internet resource:  
[www.nationalbank.kz](http://www.nationalbank.kz).

### Statement of Assets and Liabilities

**Footnote. Annex 8 - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall become effective since 01.01.2023).**

Administrative data form index: F1-FSON.

Frequency: monthly.

Reporting period: as of “ \_\_\_ ” \_\_\_\_\_ 20\_\_\_.

Entities supplying information: branches of non-resident insurance (reinsurance) organizations of the Republic of Kazakhstan.

Deadline for filing: not later than the sixth (6th) working day of the month following the reporting month.

Document form

(in thousands of tenge)

Name of article	Line code	At the end of the reporting period	At the end of the previous year
1	2	3	4
Assets			
Assets, taken as a reserve	1		
Cash and cash equivalents	2		
Deposits placed (net of allowance for impairment)	3		

Securities measured at fair value through profit or loss	4		
Available-for-sale securities (net of allowance for impairment losses))	5		
Reverse repurchase transactions	6		
Refined precious metals	7		
Derivative financial instruments	8		
Unearned premium reinsurance assets (net of impairment provisions)	9		
Reinsurance assets for incurred but not reported losses (net of provision for impairment)	10		
Assets of reinsurance for non-losses under life insurance (reinsurance) contracts (net of impairment provisions)	11		
Reinsurance assets for non-incurred losses on annuity contracts (net of impairment provisions)	12		
Reinsurance assets for reported but unsettled losses (net of provision for impairment losses)	13		
Insurance premiums receivable from policyholders (reinsurers) and intermediaries (net of provision for impairment losses)	14		
Accrued reinsurance commission income	15		
Insurance and reinsurance receivables (net of provision for impairment)	16		
Other receivables (net of allowance for impairment losses)	17		
Loans to policyholders (net of allowance for impairment losses))	18		
Prepaid expenses	19		
Current tax asset	20		

Deferred tax asset	21		
Securities held to maturity (net of allowance for impairment losses)	22		
Investments in equity of other legal entities	23		
Reserves	24		
Fixed assets (minus depreciation, amortization and impairment losses)	25		
Assets in the form of right of use(minus depreciation, amortization and impairment losses)	26		
Investment property	27		
Non-current assets held for sale	28		
Intangible assets (minus depreciation, amortization and impairment losses)	29		
Other assets	30		
Total assets	31		
Commitments			
Unearned premium reserve	32		
Reserve for non-losses under life insurance (reinsurance) contracts	33		
Provision for non-incurred losses on annuity contracts	34		
Provision for incurred but not reported losses	35		
Provision for reported but unsettled losses	36		
Loans received	37		
Settlements with reinsurers	38		
Settlements with intermediaries on insurance (reinsurance) activities	39		
Invoices payable under insurance (reinsurance) contracts	40		
Other accounts payable	41		
Estimated liabilities	42		
Lease commitments	43		
Repurchase transactions	44		



Derivative financial instruments	45		
Deferred income	46		
Liabilities for taxes and other mandatory payments to the budget	47		
Deferred tax liability	48		
Other liabilities	49		
Total liabilities	50		
Headquarter account	51		
Reserves	52		
including:			
Risk contingency reserve	52.1		
Stabilization reserve	52.2		
Revaluation reserve for available-for-sale securities	52.3		
Other reserves	52.4		
Results of operations of the branch of the insurance (reinsurance) organization - non-resident of the Republic of Kazakhstan	53		
Total liabilities, headquarter account, reserves and the results of operations of the branch of the insurance (reinsurance) organization - non-resident of the Republic of Kazakhstan	54		
Name _____ _____ _____	Address _____		
Telephone _____			
E-mail address _____			
Performed by _____ _____	_____		
surname, first name and patronymic (if any)	signature, contact number		
Chief accountant _____ _____	_____	_____	
surname, first name, patronymic (if any)	signature	date	
The head or a person acting in his or her capacity _____ _____	_____		

surname, first name and patronymic (if any)	signature
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Annex  
to the Form for the Collection  
of Administrative Data  
“Statement of Assets  
and Liabilities”

**Clarification on the Completion of the Form for the Collection of Administrative Data  
“Statement of Assets and Liabilities”**

**(index - F1-FSON, periodicity: monthly) Chapter 1: General Provisions**

1. This clarification establishes uniform requirements for completing the form designed to collect administrative data “Statement of Assets and Liabilities” (hereinafter referred to as the form).

2. The form has been elaborated in compliance with sub-paragraph 65) of part two of Article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”.

3. The form shall be filled in monthly by the branch of the insurance (reinsurance) organization - non-resident of the Republic of Kazakhstan.

4. The measuring unit used to fill in the form shall be KZT 1,000 (thousand). The amount less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and above shall be rounded to KZT 1,000 (one thousand tenge).

5. The completed form shall be signed by the head or person acting in his/her capacity, chief accountant and executor.

**Chapter 2: Completion of the Form**

6. When completing column 3, the data shall be entered as of the end of the reporting period, including the last day of the reporting period.

7. Column 4 shall include data as of the end of the previous year.

8. Lines 1 to 54 shall reflect data based on information from the general ledger or database, grouped with respect to international financial reporting standards.

Annex 9  
Rules for Accounting Reporting  
by Branches of Non-Resident Banks  
of the Republic of Kazakhstan,  
Branches of Non-Resident Insurance  
(Reinsurance) Organizations  
of the Republic of Kazakhstan,  
Branches of Non-Resident  
Insurance Brokers  
of the Republic of Kazakhstan

To be filed: with the National Bank of the Republic of Kazakhstan.

The administrative data form may be found on the official internet resource:  
[www.nationalbank.kz](http://www.nationalbank.kz).

### Statement of Income and Expenditures

**Footnote. Annex 9 - as revised by Resolution of the Board of the National Bank of the Republic of Kazakhstan No. 122 dated 19.12.2022 (shall enter into force on 01.01.2023).**

Administrative data form index: F2-FSON.

Frequency: monthly.

Reporting period: as of “ \_\_\_ ” \_\_\_\_\_ 20\_\_\_.

Entities presenting information: branches of insurance (reinsurance) organizations - non-residents of the Republic of Kazakhstan.

Deadline for filing: not later than the sixth (6th) working day of the month following the reporting month.

Document form

(in thousands of tenge)

Name of article	Line code	For the reporting period	For the period from the commencement of the current year (cumulative total)	For the same period of the previous year	For the same period since the commencement of the previous year (cumulative total)
1	2	3	4	5	6
Revenues					
Income from insurance activities					
Insurance premiums accepted under 1 insurance contracts	1				
Insurance premiums written under reinsurance contracts	2				
Insurance premiums ceded to reinsurance	3				

Net amount of insurance premiums	4				
Change in unearned premium reserve	5				
Change in unearned premiums reinsurance assets	6				
Net insurance premiums earned	7				
Fee and commission income from insurance activities	8				
Other income from insurance activities	9				
Income from investment activities					
Income associated with the receipt of remuneration	10				
including:					
income in the form of interest (coupon or discount) on securities	10.1				
income in the form of remuneration on deposits placed	10.2				
Gains (losses) on operations with financial assets (net)	11				
including:					
income (expenses) from purchase and	11.1				

sale of securities (net)					
income (expense) from repurchase transactions (net)	11.2				
income (expenses) from operations with refined precious metals	11.3				
income (expenses) from operations with derivative financial instruments	11.4				
Revaluation gains (losses) (net)	12				
including:					
gains (losses) from changes in the value of securities at fair value through profit or loss (net)	12.1				
gains (losses) from changes in the value of available-for-sale securities	12.2				
foreign currency revaluation gains (losses) (net)	12.3				
income (expense) from revaluation of refined precious metals	12.4				
gains (losses) on revaluation of derivative financial instruments	12.5				

Income from participation in the capital of other legal entities	13				
Other income from investment activities	14				
Income from other activities					
Gains (losses) on sale of assets and receipt (transfer) of assets	15				
Other income from other activities	16				
Other income	17				
Total income	18				
Expenses					
Expenses on insurance payments under insurance contracts	19				
Insurance claims expenses on contracts accepted for reinsurance	20				
Reimbursement of expenses on risks ceded to reinsurance	21				
Recourse claim reimbursement (net)	22				
Net expenses on realization of insurance benefits	23				
Insurance claims	24				

handling expenses					
Change in reserve for non-losses under life insurance (reinsurance) contracts	25				
Change in reinsurance assets for non-losses under life insurance (reinsurance) contracts	26				
Change in the provision for non-incurred losses on annuity contracts	27				
Change in reinsurance assets for non-losses under annuity contracts	28				
Change in provision for incurred but not reported losses	29				
Change in reinsurance assets for incurred but not reported losses	30				
Change in reserve for reported but unsettled losses	31				
Change in reinsurance assets for reported but unsettled losses	32				

Commission expenses on insurance activities	33				
Expenses related to termination of insurance (reinsurance) contract	34				
Expenses related to remuneration	35				
including:					
expenses in the form of securities premium	35.1				
Interest expense on lease liabilities	36				
Impairment allowance charge	37				
Reversal of impairment provisions	38				
Net charge for impairment provisions	39				
General and administrative expenses	40				
including:					
labor costs and travel expenses	40.1				
current taxes and other mandatory payments to the budget, excluding corporate income tax	40.2				
current lease expenses	40.3				
advertising costs	40.4				



third-party services	40.5				
audit, consulting and information expenses	40.6				
Amortization and depreciation expense	41				
Other expenses	42				
Total expenditures	43				
Income (expense) for the period	44				
Income (loss) from discontinued operations	45				
Net income (expense) before corporate income tax paid	46				
Corporate income tax	47				
including:					
from the core activities	47.1				
from other activities	47.2				
Total net income (loss) after taxes	48				

Name _____		Address _____	
Telephone _____			
E-mail address _____			
Performed by _____		_____	
surname, first name and patronymic (if any)		signature, contact number	
Chief accountant _____		_____	_____
surname, first name, patronymic (if any)		signature	date
The head or a person acting in his or her capacity _____		_____	
surname, first name and patronymic (if any)		signature	

**Clarification on the Completion of the Form for the Collection of Administrative Data  
“Statement of Income and Expenditures”**

**(index - F2-FSON, frequency: monthly) Chapter 1: General Provisions**

1. This clarification establishes uniform requirements for completing the form designed to collect administrative data “Statement of Income and Expenditures” (hereinafter referred to as the form).

2. The form has been designed pursuant to sub-paragraph 65) of part two of Article 15 of the Law of the Republic of Kazakhstan “On the National Bank of the Republic of Kazakhstan”.

3. The form shall be entered on a monthly basis by the branch of the insurance (reinsurance) organization - non-resident of the Republic of Kazakhstan.

4. The measuring unit used when filling out the form shall be set in KZT 1,000 (thousand). The amount less than KZT 500 (five hundred) shall be rounded to 0 (zero), and the amount equal to KZT 500 (five hundred) and above shall be rounded to KZT 1,000 (one thousand).

5. The completed form shall be signed by the head or person acting in his/her capacity, chief accountant and executor.

**Chapter 2: Completion of the Form**

6. When completing column 3, the data for the reporting period, including the last day of the reporting period shall be indicated.

7. Column 4 shall contain the data for the period from the commencement of the current year (cumulative total).

8. Column 5 shall show the data for the same period of the previous year.

9. Column 6 shall indicate the data for the same period since the commencement of the previous year (cumulative total).

10. Lines 1 to 48 shall show data based on information from the general ledger or database, grouped with reference to international financial reporting standards.