

REPORT OF INDEPENDENT AUDITOR

To the Shareholders of Joint Stock Company "Kazakhstan Institute of Management, Economy and Predictions"

Report on Financial Statements

We have conducted audit of the attached financial statements of Joint Stock Company "Kazakhstan Institute of Management, Economy and Predictions" (hereinafter referred to as JSC "KIMEP") consisting of the balance sheet as of December 31, 2006; income and loss statement, statement of changes in equity, cash flow statement for the year ended on the specified date, as well as review of the significant articles of the accounting policy and other explanatory notes.

Responsibility of Management for Financial Statements

Management is responsible for drawing-up and reliable representation of these financial statements in accordance with the International Financial Reporting Standards. This responsibility includes development, implementation and maintenance of internal control connected with preparation and reliable representation of the financial statements, not containing any significant distortions caused by fraud or error; selection and application of the appropriate accounting policy; accounting valuation and corresponding obligations.

Auditor's Responsibility

Our responsibility consists in expression of the opinion with respect to these financial statements based on the conducted audit. We have conducted the audit in accordance with the International Auditing Standards. These standards require compliance with the ethical requirements, planning and auditing with the purpose to obtain the reasonable confidence that the financial statements contains no significant distortions.

Auditing includes performance of the procedures for getting of the auditing evidences confirming the amounts and disclosures in the financial statements. The selected procedures depend on the auditor's opinion, including risk assessment in relation to significant distortions caused by fraud or error. While assessment of such risks the auditor studies the internal control connected with preparation and reliable representation of the financial statements of the subject in order to develop the auditing procedures corresponding to the circumstances, but not to express the opinion on the efficiency of the internal control of the subject. Auditing also includes assessment of compliance of the applied accounting policy and reasonableness of the accounting valuations made by the management, as well as assessment of the general representation of the financial statements.

We think that the evidences obtained by us are sufficient and appropriate for provision of the reasonable basis for expression of our auditor's opinion.

In our opinion the financial statements provide correct and reliable reflection of all significant aspects of financial position of JSC "KIMEP" as of December 31, 2006, as well as results of its financial and economic activities, cash flows and statement of change in equity for the year expired on the specified date, in accordance with the International Financial reporting Standards.

Without making provisos in our opinion, we would like to draw your attention to the information reflected in the statement of change in equity and in the explanatory notes to the financial statements - the section of equity collation, fixed assets and errors of the previous periods.

Auditor
Qualification Certificate № 380
25.04.98.



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K.B. Bazarbekova

Director of "Sapa-Audit" LLP
License of a Legal Entity № 0000230
28.08.02.



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K.B. Bazarbekova

20.04.2007
Almaty

Accounting balance
As of December «31_» 2006
(Form 1)

Title of the organization JSC KIMEP
 Kind of activity of the organization Education
 Organizational and legal form non-profit JSC
 Legal address of the organization Almaty city, Abai ave. 2

Assets	тыс. тенге		
	Code.	As of the end of the reporting period	As of the beginning of the reporting period
I. Short-term assets			
Cash and cash equivalents	010	358 313	350 484
Short-term financial investments	011		
Short-term accounts receivable	012	73 957	27 073
Reserves	013	50 343	21 468
Current tax assets	014	39 592	21 530
Long-term assets designed for selling	015		
Other short-term assets	016	146 527	95 588
Total short-term-assets	100	668 732	518 451
II. Long-term assets			
Long-term financial investments	020		
Long-term accounts receivable	021		
Investments accounted by the equity participation method	022		
Investment real estate	023		
Fixed assets	024	8 812 960	1 916 071
Biological assets	025		
Exploration and valuation assets	026		
Intangible assets	027	3 099	12 841
Deferred tax assets	028		
Other long-term assets	029		
Total long-term assets	200	8 816 059	1 928 912
Balance (page. 100 + page 200)		9 484 791	2 447 363



Liabilities	Code	As of the end of the reporting period	As of the beginning of the reporting period
III. Short-term liabilities	030		
Short-term financial liabilities	031	63 675	21 764
Tax liabilities	032	16 610	20 640
Liabilities on other mandatory and voluntary payments	033	35 873	
Short-term accounts payable	034	554 293	413 339
Short-term valuation liabilities	035	35 956	
Other short-term liabilities	036	88 835	121 286
Total short-term liabilities	300	795 242	577 029
IV. Long-term liabilities			
Long-term financial liabilities	040		
Long-term accounts payable	041		
Long-term valuation liabilities	042		
Deferred tax liabilities	043		
Other Long-term liabilities	044		
Total long-term liabilities	400	0	0
V. Equity			
Emitted equity	050	537 146	537 146
Emission revenue	051		
Bought-out own equity instruments	052		
Reserves	053	7 343 364	1 013 782
Undistributed revenue (uncovered loss)	054	809 039	319 406
Minority share	055		
Total equity	500	8 689 549	1 870 334
Balance (page 300 + page 400 + page 500)		9 484 791	2 447 363

Head of the organization

James Wood (signature)

Chief accountant

Daniela C. (full name)

(full name)

(signature)

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Report on revenues and losses
As of December « 31 » _____ 2006
(form 2)

Title of the organization JSC KIMEP
 Kind of activity of the organization Education
 Organizational and legal form non-profit JSC
 Legal address of the organization Almaty city, Abai ave. 2

Thousand tenge

Title of the indicators	code	For the reporting period	For the previous period
Revenue from realization of production and rendering services	010	1 833 438	1 321 067
Prime cost of the realized production and rendered services	020	1 107 323	866 490
Gross revenue (page 010 – page 020)	030	726 115	454 577
Revenue from financing	040		
Other revenues	050	226 890	213 847
Expenses for realization of production and rendering services	060	78 068	51 007
Administrative expenses	070	482 765	343 291
Financing expenses	080		
Other expenses	090	35 002	100 557
Share of revenue/loss of organizations accounted by the method of equity participation	100		
Revenue (loss) for the period from the continued activity (page 030 + page 040 + page 050 - page 060 - page 070 - page 080 - page 090 +/- page 100)	110	357 170	173 569
revenue (loss) from terminated activity	120		
revenue (loss) before taxation (page 110 +/- page 120)	130	357 170	173 569
Expenses on corporate income tax	140	0	82 311
Total revenue (loss) for the period (page 130 – page 140) before deduction of minority share	150	357 170	
Minority share	160		
Total revenue (loss) for the period (page 150 - page 160)	170	357 170	91 258
Revenue per share	180		

Head of the organization James Wood

(full name)

(signature)

Chief accountant Danilova E.

(full name)

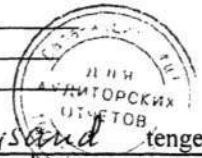
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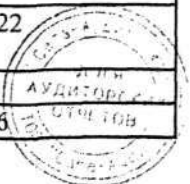
Cash flow statement
As of December «31» _ 2006
(Direct method)
(Form 3)

Title of the organization JSC KIMEP
 Kind of activity of the organization Education
 Organizational and legal form non-profit JSC
 Legal address of the organization Almaty city, Abai ave. 2



thousand tenge

Наименование показателей	Page code	For the reporting period	For the previous period
I. Operational activity cash flow			
1. total incoming cash	010	2 812 425	2 027 771
Including:			
Realization of goods	011		
Rendering services	012	1 836 734	1 321 067
Received advance payments	013	330 907	339 258
Dividends	014		
Other incoming cash	015	644 784	367 446
2. Total cash retirement	020	2 122 057	1 627 669
Including:			
Payments to the suppliers for the goods and services	021	641 229	541 580
Given advance payments	022		
Salary payments	023	847 389	608 345
Loan compensation payments	024		
Corporate income tax	025	51 525	79 300
Other payments to the state budget	026	309 773	270 444
Other payments	027	272 141	128 000
3. Net operational activity cash amount (page 010 – page 020)	030	690 368	400 102
II. Investment activity cash flow			
1. Total incoming cash	040	0	3 885
Including:			
Fixed assets realization	041		3 885
Intangible assets realization	042		
Other long-term assets realization	043		
Financial assets realization	044		
Settlement of loans provided to other organizations	045		
Futures and forward contracts, options and swaps	046		
Other incoming cash	047		
2. Total cash retirement	050	320 086	326 807
Including:			
Fixed assets acquisition	051	319 251	323 876
Intangible assets acquisition	052	835	2 931
Other long-term assets acquisition	053		
Financial assets acquisition	054		
loans provided to other organizations	055		
Futures and forward contracts, options and swaps	056		
Other payments	057		
3. Net investment activity cash amount (page 040 – page 050)	060	320 086	322 922
III. financial activity cash flow			
1. Total incoming cash	070	35 956	36 396



Including:			
Shares and other securities emission	071		36 396
Receipt of loans	072	35 956	
Receipt of compensation on financed lease	073		
Other incoming cash	074		
2. Total cash retirement	080		
Including:			
Loan settlement	081		
Own shares acquisition	082		
Dividend payments	083		
Other	084		
3. Net financial activity cash amount (page 070 – page 080)	090	35 956	36 396
Total: Increase +/- decrease of cash (page 030 +/- page 060 +/- page 090)		16 166	113 576
Cash and cash equivalents as of the beginning of the reporting period		350 484	239 216
Cash and cash equivalents as of the end of the reporting period		358 313	350 484

Head of the organization James Wood (full name) *James Wood* (signature)

Chief accountant Danilov S. (full name) *[Signature]* (signature)

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Report on changes in owner's equity
As of December « 31 » 2006
(Form 4)

Title of the organization JSC KIMEP
 Kind of activity of the organization Education
 Organizational and legal form non-profit JSC
 Legal address of the organization Almaty city, Abai ave. 2

Thousand tenge

	Page code	Parent organization equity				Minority share	Total equity
		Emitted equity	Reserve equity	Undistributed revenue	Total		
Balance as of January 1 of the reporting year	010	537 146	1 013 782	319 406	1 870 334		1 870 334
Changes of accounting policy	020		6 409 658		6 409 658		6 409 658
Recalculated balance (page 010 +/- page 020)	030		7 423 440		7 423 440		7 423 440
Revenue/loss from assets revaluation	031		(-80 076)	80 076			
Cash flows hedging	032						
Exchange rate differences from the international activity	033						
Revenue/loss recognized in the equity directly (page 031 +/- page 032 +/- page 033)	040						
revenue/loss for the period	050						
Total revenue/loss for the period (page 040 +/- page 050)	060						
Dividends	070						
Emission of shares	080						
Bought-out own equity instruments	090						
Balance as of the December 31 of the reporting year (page 060 - page 070 + page 080 - page 090)	100	537 146	7 343 364	809 039	8 689 549		8 689 549
Balance as of January 1 of the	110	500 750	0	127 728	628 478		



previous year						
Changes of the accounting policy	120					
Recalculated balance (page 110 +/- page 120)	130					
Revenue/loss from assets revaluation	131					
Cash flows hedging	132					
Exchange rate differences from the international activity	133					
Revenue/loss recognized in the equity directly (page. 131 +/- page 132 +/- page 133)	140					
revenue/loss for the period	150					
Total revenue/loss for the period (page 140 +/- page 150)	160					
Dividends	170					
Emission of shares	180	36 396			36 396	36 396
Bought-out own equity instruments	190					
Balance as of December 31 of the previous year (page 160 - page 170 + page 180 - page 190)	200	537 146	1 013 782	319 406	1 870 334	1 870 334

Head of the organization James Wood [Signature]
 (full name) (signature)

Chief accountant [Signature] [Signature]
 (full name) (signature)

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1 General Data on JSC “KIMEP”

The main activity of the JSC “KIMEP” is rendering services in the sphere of higher and graduate professional education/ Other kinds of activity: rendering services in the sphere of re-training and professional development/ library services, other (lease, copy services, car parking, etc.)The main office of the company is located at the following address: Almaty city, Abai ave. 2.

2 Basics of preparing the financial statement

The present consolidated financial statement was prepared in accordance with the International Financial Reporting Standards, including all earlier adopted IAS standards and interpretations of IFRS, and fully complies with them.

The company conducts its accounting in tenge and composes the financial statement in accordance with the law of the Republic of Kazakhstan “On Accounting”. The financial statement was prepared based on the principle of full application of all standards and interpretations, valid as of the date of transition.

The date of transition of the JSC “KIMEP” to IFRS is January 1, 2005. As of the mentioned date the JSC composed the in-coming accounting balance on IFRS which is the starting point for the subsequent application of the IFRS.

Main provisions of the accounting policy

3.1 Cash and cash equivalents

Cash are determined as cash present in the cashier office, deposits on demand and short-term deposits, high-liquidity investments with settlement terms up to three months, that are freely converted into the cash amounts agreed in advance, and which are the subject to the insignificant level of risk, related to their value and are accounted by their value.

3.2 Accounts receivable of the buyers and customers

Accounts receivable are reflected in the amount of the prepared bill after deduction of the reserve for decrease of the value of the accounts receivable and includes the amount of the value added tax. Reserve for decrease of the value of the accounts receivable is recognized if the evidence that the company will not be able to receive the due amount within the term stipulated in the contract is available. The size of the reserve is calculated as the difference between balance value and the reinstatement amount equal to the current value of the expected cash flows, discounted with use of the market interest rate for the similar instruments.

3.3 Value added tax

The value added tax, arising from services rendering has to be paid to the state budget after providing the goods (services) to the customers. VAT included into the value of acquired goods and services is to be compensated by means of offset against the amount of the indebtedness on VAT by the factual receipt of goods and services. Such an offset is conducted in accordance with tax legislation. The VAT is reflected in the accounting balance in the short form and is disclosed separately as part of the current assets and short-term liabilities. At creation of the reserve for decrease of the value of the accounts receivable the whole amount of doubted indebtedness including the VAT is reserved.

The proportional method is applied.

3.4 Reserves

The reserves are accounted by the least of two meanings) prime cost and possible net selling price. Prime cost of the reserves is determined by the method of specific identification. The Prime cost of ready goods and of the incomplete production includes the value of raw materials, direct labor expenses and other direct expenses and also the corresponding share of the overhead production expenses (calculated on the grounds of the normative use of the production powers), but does not include the expenses on loans. The net possible selling price is the calculative price of selling in the process of usual activity after deduction of the expenses for completion of production and selling expenses.

3 Main provisions of the accounting policy (continued)

3.5 Fixed assets

Fixed assets are reflected on value of acquisition or construction. For each reporting date the management of the companies of the Group determines the presence of signs of decrease of the value of fixed assets. If at least one such sign is revealed, the management of the Company values the reinstated amount, which is determined as the largest of two amounts net selling price of the asset and value of its use. Balance value of the asset decreases to the reinstated amount and the difference is reflected as the expense (loss from value decrease) in the revenues and losses statement. Loss from decrease of the value of the asset, recognized in the past reporting periods is reversed if the change of the valuations used for determination of the reinstated amount took place.

Amortization of the fixed assets is calculated by the straight-line method from recalculated initial value of the fixed assets. Terms of amortization approximately equal to the calculated useful service term of the assets are shown below:

	<u>Years</u>
Land	Not amortized
Buildings and constructions	14-50 years
Machinery and equipment	4-10 years
Transportation vehicles	5 years
Other fixed assets except the social sphere	4 – 10 years

Accrual of the amortization of the fixed assets is not to be interrupted in case if the fixed assets object is temporarily not in use or excluded out of exploitation for the further selling.

Expenses for renovation and technical servicing are related to the costs as they occur. Expenses for reconstruction and modernization are capitalized, and the replaced objects are written-off/ Profit or loss from write-offs of the assets are related to the financial results upon writing off.

The fair value of the fixed assets is used for accounting of the operations on exchange of the fixed assets.

All objects of incomplete construction are classified as "Incomplete capital construction" and are not amortized. Such objects are transferred to the category of the fixed assets in use upon completion of the construction works and entering into exploitation.

Revaluation of the fixed assets

The group periodically attracts the independent experts for conducting the revaluation of its fixed assets up to their residual reinstatement value in its main subsidiaries. Changes of revaluation are accounted in the composition of the revaluation reserve. Revaluation reserve is amortized by the same method as the revaluated fixed assets and is written-off directly to the undistributed income. Transfer from the revaluation reserve to the undistributed income is not reflected in the income and loss statement. In case of retirement of the fixed assets the remainder surplus of the fixed assets revaluation reserve is transferred to the undistributed income. This movement is shown in the consolidated statement of changes in the own equity as retirement of the fixed assets.

3.6 Intangible assets

Goodwill

Goodwill is excess of the amount of costs for acquisition over the fair value of the net assets. Negative goodwill is immediately recognized (by the buyer) as the revenue in the income and loss statement.

3.6 Research and development

Expenses for research are recognized in composition of costs upon their occurrence. Expenses for development (related to design and testing of the new or enhanced production) are reflected as intangible assets only in case if such expenses will bring economical benefits in the future. Other expenses for the development are reflected in the composition of the expenses upon their occurrence. Expense for the development which were initially written off to the expenses can not be capitalized in the subsequent periods. Capitalized expenses for the development are amortized from the moment of starting of producing the production being the subject of such development, by the straight-line method within the expected term of receiving benefits of such development, not exceeding the period of five years.

Other intangible assets

Expenses for acquisition of patents, trade marks and licenses are capitalized and amortized by the straight-line method within their term of useful service. Amortization is not accrued to the intangible assets with indefinite term of useful service.

3.7 Deferred taxes on profit

Deferred tax assets and liabilities are calculated in relation of all time differences with use of balance method of liabilities. The deferred taxes on profit are determined by all time differences between tax base of the assets and liabilities and their balance amount in the financial statement. Deferred tax asset is recognized only when it is highly probable that the taxed income will be received, which could be decreased by the amount of the deducted time differences. Deferred tax assets and liabilities are calculated by the tax rates, application of which is expected in the period of realization of the asset or settlement of the liability on the grounds of the valid or announced (and practically accepted) tax rates as of the date of reporting. Отложенные налоговые активы и обязательства рассчитываются по налоговым ставкам, применение которых ожидается в период реализации актива или погашения обязательства, на основе действующих или объявленных (и практически принятых) на отчетную дату налоговых ставок.

Deferred taxes on profit in accordance with the fact that the JSC submitted an application for obtaining an exemption in regards of corporate income tax/ liabilities on deferred taxes are reversed.

3 Main provisions of the accounting policy (continued)

3.8 Operations in foreign currency

Monetary assets and liabilities of the company, expressed in foreign currency as of December 31 2006 are recalculated into tenge by the exchange rate as of the mentioned date. Operations in foreign currency are accounted by the exchange rate as of the date of conducting the operation. Profits or losses arising as of the date of settlements on these operations and also as of the reporting date as the result of recalculation into tenge the monetary assets and liabilities expressed in foreign currency are reflected in the income and loss statement

As of December 31 2006 the official exchange rate established by the national bank of the Republic of Kazakhstan amounted to 127,00 tenge for 1 USA dollar (December 31 декабря 2006: 1 US Dollar =127,00 tenge). In relation to conversion of kazakhstani tenge into other currencies the rules of currency control are in effect. Kazakhstani tenge is not a convertible currency in most countries outside of the Republic of Kazakhstan.

3.9 Reserves

Reserves are recognized if the Company due to the certain event in the past has legal or voluntary obligations for settlement of which most likely will require the out-flow of the resources, containing the future economic benefits and which could be valued in monetary expression with the high level of reliability. In cases when the Company expects the compensation of the cost, for instance according to the insurance contract, the compensation amount is reflected as a separate asset, but only on the condition that the probability of receiving such a compensation is quite high.

3.10 Shareholder equity

Charter capital

Equity – reflects the size of the part of property of the company, not burdened by the liabilities (amount of the assets after deduction of the liabilities).

Structure of equity of the Company can include charter capital, emission revenue, additional contributed capital, revaluation reserve, reserve capital, undistributed income (uncovered loss), - income (loss) of the reporting year, - corrections of income (loss) as the result of accounting policy changes, - income (loss) of the previous years.

The amount of the emission of shares is re-registered on October 12, 2005 and amounts to 537 146 000 tenge divided by 585 000 shares, which are included into the State register of securities under the number A5170 and awarded with the national identification number KZ1C51700017 by the Agency of the RK on regulating and supervising the financial market and financial organizations. No additional emission of shares in 2006 was made.

Dividends

The JSC KIMEP is a non-profit organization, according to its Charter al revenue is invested into the development of the Institute.

3 Main provisions of the accounting policy (continued)

3.11 Liabilities on pension provision

The company pays to the state budget of Kazakhstan the social tax by the rates from 21,5% up to 32% of the amount of the accrued salary.

The company also withholds 10% of salary of its employees as deductions to the pension funds. According to the legislation the pension deductions are the liability of the employees.

3

3.12 Settlements and operations with the related parties

In the present financial statement the related parties are the parties one of which can control or significantly influence the operational and financial decisions of another party, as it is determined in IFRS IAS-24 "Disclosure of information on related parties". In case of making the decision whether the parties are related, not only their legal form, but also the contents of their mutual relations is considered.

Related parties can enter the transactions, that would not be conducted between unrelated parties, the prices and conditions of such transactions can differ from prices and conditions of transactions between unrelated parties.

The nature of mutual relations with those related parties, with which the Company conducted the significant operations or has the significant balance as of as of December 31 2006 is provided in details further.

Related parties include the shareholders and key management personnel, subsidiaries and affiliated companies in general property. USKO International in the frames of the given preliminary financial statement is also considered as related party due to the fact, that the major shareholder is the owner of 100 % of USKO International. In the process of conducting the usual activities the Company conducts different operations with the related parties.

4 Reserves

	2006	2005
Raw materials	11 953	6 119
Fuel	239	124
Supplementary parts and others	33	47
	38 120	15 177

5. Fixed assets and cumulated amortization include:

	Building s	Machinery and equipment	Other	Incomplete construction objects	Total
<u>Initial value</u>					
Remainder as of December 31 2005.	1697702	165721	249411	112309	2225143
In-coming Retirements	270796	209391 62384	101670 15392	249469 269363	831326 347139
Remainder as of December 31 2006.	1968498	312728	335689	92415	2709330
<u>Cumulated amortization</u>					
Remainder as of December 31 2005.	159159	102596	48703		310458
Amortization deductions Retirements	21234	51920 7922	19853 2989		93007 10911
Remainder as of December 31 2006	180393	146594	65567		392554
<u>Remainder value</u>					
Remainder as of December 31 2006	1788105	166134	270122	92415	2316776
Remainder as of December 31 2006	355091	137617	195999	112309	801016

The company paid for buying-out the land site in amount of 78 029,7 thousand tenge under the Institute and housing construction

As of December 31 2006 and 2005 the fixed assets of the company were valued by the independent valuator the LLP NAK-PAIDA, which is not the related party of the company.

Revaluation:

- According to the contract #1 dated on January 10 2007 the revaluation of the fixed assets as of January 1, 2005 is conducted for the amount of 1226072 thousand tenge and is reflected in the accounting for 2005

- According to the contract #412/608 dated on March 16, 2007 the revaluation of the land as of December 31 2006 is conducted for 6 409 658 thousand tenge and is reflected in the accounting for 2006.

6 Loans

No-interest loans from Dr. Bang can be presented as follows:

<u>Loans</u>	<u>2006</u>	<u>2005</u>
Total	<u>35 956</u>	<u>32 500</u>

7 Profit tax

In 2006 the Income tax and deferred taxes were reversed as the activity of the company in 2006 complies with the article 121 of the Tax Code of the R, in accordance with which the revenues of the organizations conducting the activity in the sphere of education are not a subject to the corporate income taxation on the condition of receiving not less than 90 % of the revenue from the activity in the sphere of education, and the revenues stated in the item 3 of the article 121 of the Tax Code of the RK, and direction of received revenue for development of the mentioned kind of activity.

A. Taxation

The Current kazakhstani tax legislation allows different interpretations and is a subject to frequent changes. Interpretation of legislation related to operations and activities of the companies of the Group by the tax officials can be different from the interpretation of such legislation by the management team of the Company. As a result of this the company can be a subject to accrual of the additional taxes, fines and penalties that can be significant in their amount. The period within which the statement can be inspected by the taxation and customs officials amounts to five years.

B. Insurance

The Company insures the assets it owns, the social responsibility and provides the medical insurance to the employees.

C. Conditions of conducting the activities of the Company

The economy of the Republic of Kazakhstan continues to demonstrate the characteristics of the countries where the market economy is at the stage of development. Such characteristics, among others include the following:

- National currency is not freely convertible outside of the country;
- Tough currency control;
- Low level of the liquidity at the open and closed markets of loan and equity securities;

Outlooks of the economical stability in the Republic of Kazakhstan to a significant extent depend on effectiveness of economical measures, undertaken by the Government, and also on the development of legislative basis and political situation.

8 Financial risks

Credit risks – Credit risk of the company mainly relates to payments for goods and services and to settlements of the trade accounts payable. The Company minimizes its credit risk, related to the tuition fees payments from the students by means of establishing the conditions of advance payment.

Currency risk – Currency risk is determined as the risk of probable change of value of the financial instruments due to changes of currency exchange rates. The Company does not hedge the currency risk.

Head of the organization

Chief Financial Officer

Chief accountant
