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Report of the Independent Auditors on the Summary Financial Statements

Addressed to: Open Society Institute Assistance Foundation (for attention of the Audit Department)

Copied to: Management Board of Corporate Foundation "Soros Foundation - Kazakhstan"

The accompanying summary financial statements, which comprise the summary statement of financial position as at 31 December 2014, the summary statements of profit or loss and other comprehensive income, changes in fund balance and cash flows for the year then ended, and related note, are derived from the audited financial statements of Corporate Foundation "Soros Foundation - Kazakhstan" (the "Foundation") as at and for the year ended 31 December 2014. We expressed an unmodified audit opinion on those financial statements in our report dated 29 April 2015.

The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The summary financial statements do not contain all the disclosures required by International Financial Reporting Standards. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of the Foundation.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of a summary of the audited financial statements on the basis described in Note 1.

Auditors' Responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 *Engagements to Report on Summary Financial Statements*.

Opinion

In our opinion, the summary financial statements derived from the audited financial statements of the Foundation as at and for the year ended 31 December 2014 are consistent, in all material respects, with those financial statements on the basis described in Note

KPMG Audit



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22 September 2015

«KPMG Audit LLC» - компания, зарегистрированная в Республике Казахстан, филиал KPMG Europe LLP, и членской фирмы KPMG International Cooperative ("KPMG International") с ограниченной ответственностью в Швейцарии.

KPMG Audit LLC, a company incorporated under the Laws of the Republic of Kazakhstan, a subsidiary of KPMG Europe LLP, and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Financial report

Funds allocated, 2014

Program	Amount (tenge)
Public Policy Initiative	77 092 418
Social Inclusion Initiative	90 960 196
Local budget Initiative	62 081 290
Human Rights Program	108 706 800
Media Program	60 382 854
Youth Program	64 589 406
Transparency and Accountability	51 112 255
Other Program Expenses	23 879 712
"Education" Network Program	5 117 423
Administrative Expenses	160 320 232
Total	704 242 586