

KAZAKHSTAN STOCK EXCHANGE JSC

Approved by
decision of the Management Board of
Kazakhstan Stock Exchange JSC
(minutes of the meeting
dated 28 December 2020 No. 168)

Effective from
March 11, 2021

NOTICE

The Procedure below has been translated by employees of Kazakhstan Stock Exchange for information purposes only. In case of any incompliance of this translation with the original version in Russian, the latter prevails.

PROCEDURE

for formation of a list of audit organizations recognized by Kazakhstan Stock Exchange JSC

Developed by: Listing Department

Almaty City
2020

AMENDMENT SHEET

1. Changes and additions No. 1:

- approved by decision of the Management Board of Kazakhstan Stock Exchange JSC (minutes of the meeting dated December 13, 2022 No. 145);
- effective from the date of December 26, 2022; clause 2-1 article 7 – dated July 01, 2023.

Procedure for formation of a list of audit organizations recognized by Kazakhstan Stock Exchange JSC (hereinafter referred to as the Exchange) shall mean the following procedures:

- inclusion of an audit organization into the list of audit organizations recognized by the Exchange (hereinafter referred to as the List), transfer of an audit organization from one level of the List to another, exclusion of an audit organization from the List, as well as monitoring of audit organizations in terms of compliance with requirements established by the internal document of the Exchange approved by the Board of Directors of the Exchange to be included into the List;
- monitoring financial statements of the issuer securities of which are included into the official list of the Exchange or are expected to be included into the official list of the Exchange in terms of their compliance with the IFRS or US GAAP requirements and auditor's report issued for these financial statements in terms of compliance with the ISA requirements.

Article 1. Basic concepts, symbols and abbreviations

1. Concepts used in this Procedure shall mean the following:

- 1) *(this sub-clause is deleted by decision of the Management Board of the Exchange dated December 13, 2022);*
- 2) **Issuers Audit Committee of the Board of Directors of the Exchange (hereinafter referred to as the Committee)** – a permanent non-structural body of the Exchange, competence of which includes study and adoption of decisions on formation of the List, study of financial statements and related auditor's reports of the issuer securities of which are included into the official list of the Exchange or are expected to be included into the official list of the Exchange, and other functions defined by the internal documents of the Exchange. Procedure for work of the Committee shall be determined by a separate internal document of the Exchange, approved by the Board of Directors of the Exchange *(this sub-clause is changed by decision of the Management Board of the Exchange dated December 13, 2022);*
- 3) **IAS** – international auditing standards and related procedures developed by the International Auditing and Assurance Standards Board (this sub-clause was changed by a decision of the Exchange's Management Board dated December 13, 2022); *(this sub-clause is changed by decision of the Management Board of the Exchange dated December 13, 2022);*
- 4) **FIRS** – International Accounting Standards and preparation of financial statements developed by the International Accounting Standards Board;
- 5) **US GAAP** – generally accepted accounting and financial reporting standards developed by the Financial Accounting Standards Board in the United States of America;
- 6) **List** – a list of audit organizations recognized by the Exchange for the purpose of listing and stay of securities of the issuer in the official list of the Exchange *(this sub-clause is changed by decision of the Management Board of the Exchange dated December 13, 2022);*
- 7) **Requirements** – requirements set by the Exchange for the purposes of inclusion and stay of audit organizations in the List established by the internal document of the Exchange approved by the Management Board of the Exchange of Directors *(this sub-clause is changed by decision of the Management Board of the Exchange dated December 13, 2022);*
- 8) **expert auditor** – an employee of the Exchange, functions of which include checking the audit organization for compliance with the Requirements in order to include and stay of the audit organization in the List, as well as monitoring the financial statements of the issuer securities of which are included into the official list of the Exchange or are expected to be included

into the official list of the Exchange, for its compliance with the IFRS or US GAAP requirements and auditor's report issued for these financial statements, for compliance with the IAS requirements;

- 9) **is2in** – a specialized electronic document management system "Issuers to investors" between the Exchange and its clients, beneficially owned by the Exchange, which allows to carry out listing and other procedures determined by the internal documents of the Exchange;
 - 10) **Professional Auditing Council (hereinafter referred to as the Professional Council)** – a non-profit organization without membership, established by an accredited professional audit organization (accredited professional audit organizations) *(this sub-clause is included by decision of the Management Board of the Exchange dated December 13, 2022)*.
2. Other concepts and symbols used in this Procedure shall be identical to the concepts and symbols defined by the laws of the Republic of Kazakhstan and other internal documents of the Exchange.

Article 2. Basic provisions

1. Responsibility for completeness, accuracy, reliability, relevance of documents, as well as identity of data contained in electronic versions of these documents (information, data) and in their originals or copies that were presented in hard copy shall be borne by the audit organization.
2. The Exchange shall not be responsible for:
 - 1) provision by the audit organization of incomplete, inaccurate, unreliable and irrelevant documents (information and information), on the basis of which a decision was made to include the audit organization into the List, transfer from one level of the List to another;
 - 2) concealment of documents (information and data) by the audit organization.
3. In order to implement procedures for formation of the List by means of remote communication between the Exchange, structural divisions of the Exchange, the audit organization, an issuer securities of which are included into the official list of the Exchange or are expected to be included into the official list of the Exchange shall be exchange of documents (information, information):
 - 1) in the specialized electronic document management system "Issuers to investors", owned by the Exchange, which allows to carry out listing and other procedures specified by internal documents of the Exchange (hereinafter referred to as the is2in system); or
 - 2) in hard copy.

The audit organization that has not previously used the is2in system shall send a request to the Exchange to the email address auditor_listing@kase.kz to create accounts in the is2in system for contact persons of the audit organization *(this paragraph is changed by decision of the Management Board of the Exchange dated December 13, 2022)*.

4. When implementing procedures through the is2in system, the audit organization must:
 - 1) go through identification in the system and select the appropriate procedure;
 - 2) fill in and/or update a questionnaire of the audit organization for the purposes of inclusion and/or stay of the audit organization in the List;

- 3) upload the documents specified in the annex to this Procedure in *.pdf and *.xls formats, documents in *.pdf format must be scanned copies of their hard copy versions.

If the documents provided to the Exchange are executed in languages other than the state, Russian language, they must be accompanied by translations of the said documents into the state and/or Russian language(s);

- 4) fill into an application for conduct of the relevant procedure.

At the same time, the specified application must additionally contain information about a contact person authorized by the audit organization to interact with the Exchange when implementing the procedures;

- 5) sign the application and uploaded documents with an electronic digital signature of the chief executive of the audit organization or a person authorized by him to perform such actions, and send them to the Exchange.

If the application is signed by an electronic digital signature of a person authorized by the chief executive of the audit organization to perform such actions, a copy of the power of attorney in *.pdf format signed by the chief executive of the audit organization shall be additionally downloaded.

5. When carrying out procedures in hard copy, the audit organization must submit an application to the Exchange, which indicates the last name, first name, patronymic name (if any), position, telephone number, email address of the contact person authorized by the audit organization to interact with the Exchange in implementation of the procedures, and attach to it copies of the documents specified in the Appendix to this Procedure, which must be bound, numbered and signed by the chief executive of the audit organization or a person authorized by him to perform such actions. If the application is signed by a person authorized by the chief executive of the audit organization to perform such actions, a power of attorney signed by the chief executive of the audit organization subject to the constituent documents of the audit organization shall be additionally provided (*this paragraph is changed by decision of the Management Board of the Exchange dated December 13, 2022*).

The specified application and copies of documents must be additionally submitted to the Exchange in electronic form in *.pdf and *.xls formats to the email address auditor_listing@kase.kz in the form of scanned copies of their hard copy versions.

If the documents provided to the Exchange are executed in languages other than the state or Russian language(s), they must be accompanied by translations of these documents into the state and/or Russian language(s), which must be bound, numbered and signed by the chief executive of the audit organization or a person authorized by him in taking such actions.

6. When the audit organization submits an application and documents in hard copy, it is impossible to carry out procedures by exchanging documents (information, information) through the is2in system.

In case of detection of technical failures in the is2in system, the procedures shall be carried out in hard copy until working capacity of the system is restored.

7. Re-submission of documents shall not be required if these documents are submitted to the Exchange as part of the procedures for inclusion and/or stay of the audit organization in the List and shall be relevant at the time of submitting an application to the Exchange.

8. For the purpose of inclusion and stay of the audit organization in the List, the Exchange shall have the right to request from the audit organization additional documents (information, data) necessary for making an informed decision. Failure to provide the documents (information, data) requested by the Exchange within

the period established by the Exchange for the Exchange to accept the application for study shall be a basis for a reasoned refusal.

Article 3. Inclusion of the audit organization into the List, transfer of the audit organization from the second to the first level of the List

1. For study by the Committee of the issue of inclusion of the audit organization into the List, transfer of the audit organization from the second to the first level of the List, the audit organization shall submit to the Exchange an application and documents specified in the appendix to this Procedure *(this clause is changed by decision of the Management Board of the Exchange dated December 13, 2022)*.
2. The period for the Exchange to check compliance of documents with the requirements established by the Appendix to this Procedure shall be no more than five business days following the day of receipt of the application and documents.
3. In case of obvious non-compliance of the audit organization with the requirements established by the appendix to this Procedure, the Exchange shall send a reasoned refusal to the audit organization.

If there are no grounds for preparing a reasoned refusal, the Exchange shall accept the application for study.

4. Within 30 business days following the day of acceptance of the application for study, the Exchange shall check the audit organization for its compliance with the Requirements, including disclosure of information in financial statements and auditor's reports submitted by the audit organization subject to the IFRS/US GAAP and IAS requirements, and send its comments to the audit organization within the specified period.
5. The audit organization shall send its explanations within 10 business days after receipt of comments from the Exchange.

If the audit organization does not provide clarifications within the specified period, it shall be deemed that the audit organization does not have clarifications to the comments.
6. The Exchange shall prepare a conclusion on compliance of the audit organization with the Requirements within two business days following the day the audit organization provides clarifications to comments of the Exchange.
7. The Exchange shall, within five business days after the opinion is prepared, submit to the Committee the issue of including the audit organization into the List, transfer of the audit organization from the second to the first level of the List in the manner determined by the Committee Regulations *(this clause is changed by decision of the Management Board of the Exchange dated December 13, 2022)*.
8. The Exchange shall, not later than two business days following the day of the decision, bring to the attention of the audit organization information about the decision made by the Committee, and also within the specified period place an information message on the Internet resource of the Exchange on inclusion of the audit organization into the List, on transfer from the second level to the first level of the List, as well as the updated List *(this clause is changed by decision of the Management Board of the Exchange dated December 13, 2022)*.

Article 4. Monitoring of audit organizations

1. In order to be on the List, the audit organization shall have to, within 10 business days from the date following the date of expiry of the documents specified in the Appendix to this Procedure, and/or if its name, legal and/or actual address, contact

information changes, shall have to provide the Exchange with updated information and relevant documents.

2. The expert auditor shall perform a selective review of disclosures subject to requirements of the IFRS/US GAAP in financial statements of the issuer securities of which are included into the official list of the Exchange, as well as preparation of an auditor's report issued for these financial statements subject to the IAS requirements (*this paragraph is changed by decision of the Management Board of the Exchange dated December 13, 2022*).

Random inspection shall be carried out based on the following criteria:

- 1) audit organizations in the List at the first level and are part of one of the four networks of the largest international companies providing audit, consulting and other financial advisory services, otherwise referred to as the "Big Four" (Big 4: Ernst & Young, PricewaterhouseCoopers, Deloitte, KPMG) shall be inspected once every three years;
- 2) audit organizations in the List at the first level, except for the audit organizations specified in sub-item 1) of this item, shall be inspected once every two years by three sets of financial statements of issuers securities of which are included into the official list of the Exchange;
- 3) audit organizations in the List of the second level shall be inspected once a year by three sets of financial statements of issuers securities of which are included into the official list of the Exchange.

If the audit organization included into the List has not audited issuers securities of which are included into the official list of the Exchange, then for the purposes of performing a selective inspection, the audit organization, upon request and within the timeframe established by the Exchange, shall provide three auditor's reports out of those issued by this audit organization subject to the IAS and accompanying annual financial statements prepared subject to the IFRS/US GAAP for the last completed financial year (*this paragraph is included by decision of the Management Board of the Exchange dated December 13, 2022*).

3. Expert auditor shall randomly select financial statements of the issuer securities of which are included into the official list of the Exchange, confirmed by the auditor's report of the audit organization, according to the criteria specified in clause 2 of this article, and shall perform:
 - 1) check of quality of information disclosure in financial statements in terms of such criteria as completeness, clarity of presentation, relevance and comparability;
 - 2) mathematical recalculation of financial statements data and notes to it in order to check for errors and/ or inaccuracies in numerical values;
 - 3) check completeness of information disclosure in the financial statements subject to the IFRS/US GAAP;
 - 4) check information disclosure in the auditor's report to the financial statements subject to the IAS requirements.
4. If the expert auditor has comments and/or questions on results of verification of information disclosure subject to the IFRS/ US GAAP requirements in the financial statements of the issuer securities of which are included into the official list of the Exchange, as well as preparation of an auditor's report on these financial statements subject to the IAS requirements, the expert auditor shall send comments to the audit organization and/or issuer, for the purpose of providing clarifications on their part.

5. An issuer securities of which are included into the official list of the Exchange, and the audit organization shall, within three business days from the date following the date of receipt of comments from the Exchange, send its explanations to the Exchange. If no explanations are provided within the specified period, it shall be deemed that the audit organization and/or the issuer do not have any explanations to the comments of the Exchange *(this clause is changed by decision of the Management Board of the Exchange dated December 13, 2022)*.
6. If, based on results of audit of the financial statements of the issuer securities of which are included into the official list, and related auditor's report, the expert auditor has identified shortcomings which, in the opinion of the expert auditor, cannot affect adoption of the correct economic decision by users of the financial statements, the Exchange shall notify the issuer and/or the audit organization by official letter about the need to address these deficiencies.
7. If, based on results of the audit of the financial statements of the issuer securities of which are included into the official list, and related auditor's report, the expert auditor has identified shortcomings that, in the opinion of the expert auditor, indicate facts of inconsistency with the financial statements of the issuer securities of which are included into the official list, the IFRS or US GAAP requirements and/or related auditor's report, the IAS requirements and these facts may affect adoption of a correct economic decision by users of financial statements:
 - the issue of study of the financial statements of the issuer securities of which are included into the official list, for compliance with the IFRS or US GAAP requirements shall be submitted to the meeting of the Committee and auditor's report issued for these financial statements for compliance with the IAS requirements;
 - the Exchange sends a letter to the auditor organization on the need to reissue the auditor's report and bring this information to the attention of the Professional Council (if this fact is the first established case); or *(this paragraph is changed by decision of the Management Board of the Exchange dated December 13, 2022)*
 - the issue of exclusion of the audit organization from the List is submitted to the Committee (if this fact is a repeated established case).
8. Expert auditor regularly monitors auditing of the financial statements of issuers securities of which are included into the official list of the Exchange *(this clause is included by decision of the Management Board of the Exchange dated December 13, 2022)*.

Article 5. Transfer of the audit organization from the first to the second level of the List

1. Transfer of the audit organization from the first to the second level of the List shall be carried out if the audit organization does not meet the Requirements established for stay of the audit organization at the first level, and at the same time meets the Requirements established for stay of the audit organization at the second level.
2. If the grounds established by item 1 of this article arise, the Exchange submits this issue to the Committee's meeting, in the manner specified by the Regulations on the Committee.
3. The Exchange, not later than two business days following the day the decision is made by the Committee, brings to the attention of the audit organization the information on the decision taken by the Committee.

Article 6. Procedure for monitoring of financial statements of an issuer securities of which are included into the official list or are supposed to be included into the official list of the Exchange

1. Monitoring of financial statements of an issuer securities of which are included into the official list of the Exchange or are supposed to be included into the official list of the Exchange shall be carried out by an expert auditor upon receipt of a corresponding request from structural divisions of the Exchange for disclosure of information subject to the IFRS/US GAAP requirements in the financial reporting of the issuer securities of which are included into the official list of the Exchange or are supposed to be included into the official list of the Exchange, as well as the preparation of an auditor's report for these financial statements subject to the IAS requirements.
2. Expert auditor, within three business days from the date of receipt of the relevant request, shall:
 - 1) check quality of information disclosure in the financial statements in terms of such criteria as completeness, clarity of presentation, relevance and comparability;
 - 2) mathematical recalculation of financial statements data and notes to it in order to check for errors and/or inaccuracies in numerical values;
 - 3) check completeness of information disclosure in financial statements subject to the IFRS/US GAAP;
 - 4) check disclosure of information in auditor's report to the financial statements subject to the IAS requirements..
3. If, according to results of the audit of the financial statements of the issuer securities of which are included into the official list or are supposed to be included into the official list of the Exchange, and (if available) an auditor's report on such statements, the expert auditor has identified shortcomings in these statements and/or in the auditor's report, the expert auditor shall send relevant comments to the audit organization and/or the issuer so that they provide their explanations.

If, based on results of the audit of the financial statements of the issuer securities of which are included into the official list of the Exchange or are supposed to be included into the official list of the Exchange, and (if available) the auditor's report on such statements, the expert auditor has not revealed any shortcomings in these statements and/or in the auditor's report, the expert-auditor shall inform the structural subdivision of the Exchange that sent the request about it..
4. Audit organization and/or issuer securities of which are included into the official list of the Exchange or are expected to be included into the official list of the Exchange, within three business days from the date following the date of receipt of comments from the Exchange, shall send its explanations to the Exchange. If no explanations are provided within the specified period, it shall be deemed that the audit organization and/or the issuer do not have any explanations to comments of the Exchange.
5. If, based on results of the audit of the financial statements of the issuer securities of which are included into the official list of the Exchange or are supposed to be included into the official list of the Exchange, and related auditor's report (if any), the expert auditor has identified shortcomings that, in the opinion of the expert auditor, cannot influence making a correct economic decision by users of financial statements, the Exchange shall notify the audit organization and/or the issuer by an official letter of the need to eliminate such shortcomings.
6. If, based on results of the audit of the financial statements of the issuer securities of which are included into the official list of the Exchange or are supposed to be included into the official list of the Exchange and related auditor's report (if any),

the expert auditor has identified shortcomings, which, in the opinion of the expert auditor, indicate facts of non-compliance of these financial statements, the IFRS or US GAAP requirements and/or related auditor's report with the IAS requirements and these facts may affect making a correct economic decision by users of financial statements, then:

- the issue of study of the financial statements of the issuer securities of which are included into the official list of the Exchange or are supposed to be included into the official list of the Exchange, for compliance with the IFRS or US GAAP requirements shall be submitted to the meeting of the Committee and auditor's report issued for those financial statements for compliance with the IAS requirements;
- the Exchange shall send a letter to the audit organization with a recommendation on the need to reissue the auditor's report and bring this information to the attention of the Professional Council (if this fact is the first established case); or *(this paragraph is changed by decision of the Management Board of the Exchange dated December 13, 2022)*
- the issue of exclusion of the audit organization from the List shall be submitted to the Committee.

Article 7. Exclusion of the audit organization from the List

1. Exclusion of the audit organization from the List can be carried out on the basis of one or more of the following grounds:
 - 1) identification of facts of non-compliance of the audit organization with the Requirements;
 - 2) termination of the license to carry out audit activities;
 - 3) identification by the Committee of two or more cases of inconsistency in the financial statements of the issuer securities of which are included into the official list of the Exchange or are expected to be included into the official list of the Exchange, the IFRS or US GAAP requirements and/or issued related auditor's report, the IAS requirements and these cases can affect making sound economic decisions by users of these financial statements;
 - 4) provision by the audit organization of false, inaccurate or incomplete information about itself and its activities, which was significant when the Committee took a decision about its inclusion into the List or its transfer from the second level to the first level of the List, or while it is on the List;
 - 5) identification by the Committee of three or more cases of violation by the audit organization of the obligations established by clause 1 article 4 of these Regulations, within 12 consecutive calendar months;
 - 6) detection of facts of violation by the audit organization of basic principles defined by the laws of the Republic of Kazakhstan on audit activities and/or the Code of Ethics of the International Federation of Accountants, which became known to the Exchange from official sources.
2. If grounds established by clause 1 of this article arise, the Exchange shall submit this issue to the meeting of Committee in the manner specified by the Committee Regulations.
- 2-1 If, based on results of monitoring carried out by an expert auditor subject to clause 8 article 4 of this Procedure, it is revealed that during 24 consecutive calendar months not a single set of financial statements of any issuer securities of which are included into the official list of the Exchange, confirmed by the report of the audit organization, has been submitted to the Exchange, such audit organization

shall be excluded from the List automatically, without submission of materials to the Committee.

The Exchange shall notify the audit organization of its removal from the List within five business days of the exclusion.

The timeframe specified in the first paragraph of this clause shall be calculated from the latest of the following dates:

- 1) date of inclusion of the audit organization into the List;
- 2) date of submission to the Exchange of a set of financial statements of any issuer securities of which are included into the official list of the Exchange, confirmed by report of this audit organization.

(This clause is included by decision of the Management Board of the Exchange dated December 13, 2022)

3. The Exchange shall, not later than two business days following the day the Committee makes a decision to exclude the audit organization from the List, bring to the attention of the audit organization information about the decision taken by the Committee, and also, within the specified period, place on the Internet resource of the Exchange an information message on exclusion of the audit organization from the List *(this clause is changed by decision of the Management Board of the Exchange dated December 13, 2022)*.
4. Exclusion of the audit organization from the List at the initiative of the audit organization shall be carried out without a decision by the Committee on the basis of an application from the audit organization signed by the chief executive of the audit organization, or by a person replacing him. The audit organization shall be excluded from the List within 5 business days following the day of submission of the said application, unless otherwise specified in the application of the audit organization *(this clause is changed by decision of the Management Board of the Exchange dated December 13, 2022)*.

Article 8. Final provisions

1. This Procedure shall be posted on the Internet resource of the Exchange.
2. This Procedure shall be updated as necessary but at least once every three years, calculated from the date this Procedure takes effect.

Chairperson of the Management Board

Aldambergen A.O.

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Annex

to the Procedure for formation of a list of audit organizations recognized by Kazakhstan Stock Exchange JSC

LIST
of documents to be submitted by the audit organization

No.	Document	Requirements to documents to be submitted in hard copy	Requirements to documents to be submitted via is2in system	Note
A	1	2	3	4
1.	Application of the audit organization addressed to the Chairperson of the Management Board of Exchange to include the audit organization into the List by the first/second level/ transfer the audit organization from one level to another level of the List/ exclude the audit organization from the List at the initiative of the audit organization	An original in hard copy signed by a chief executive of the audit organization or a person authorized by him to do such actions and also in soft copy in *.pdf format	Application in *.doc/docx format signed by a chief executive of the audit organization or a person authorized by him to do such actions	
2.	Questionnaire of the audit organization (form of the questionnaire of the audit organization is available on the Internet resource of the Exchange) or in soft copy in is2in system	An original in hard copy signed by a chief executive of the audit organization or a person authorized by him to do such actions and also in soft copy in *.pdf format	Audit organization fills into the questionnaire at the selected level via its account in is2in system	
3.	External quality control report issued by the Professional Council <i>(text of this box is changed by decision of the Management Board of the Exchange dated December 13, 2022)</i>	Notarized copy of the original in hard copy and in soft copy in *.pdf format	Scanned copy of the original document in *.pdf format	

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No.	Document	Requirements to documents to be submitted in hard copy	Requirements to documents to be submitted via is2in system	Note
A	1	2	3	4
4.	Documents which confirm conduct of audit activities: 1) certificate (document) of state (re)registration of legal entity; 2) license of the audit organization	Copy of the original in hard copy and in soft copy in *.pdf format	Soft copy of the document in *.pdf format	
<i>(This line is changed by decision of the Management Board of the Exchange dated December 13, 2022)</i>				
5.	With respect to auditors being employees of the audit organization: 1) documents confirming availability of qualifications/ licenses/ certificate/ diploma/ qualification certificate subject to the Requirements; 2) document confirming that the auditor is an employee of the audit organization (employment order or employment certificate); 3) letter of assurance of these auditors being employees on compliance with requirements of the norm established by clause 1 article 8 of the Audit Law of the Republic of Kazakhstan dated November 20, 1998 No. 304-I	1) notarized copy of the original in hard copy and in soft copy in *.pdf format; 2) copy of a hire order or original certificate of employment in hard copy and in soft copy in *.pdf format; 3) original in hard copy and in soft copy in *.pdf format.	Scanned copy of the original document in *.pdf format	Diploma in the International Financial Reporting (DipIFR ACCA) must be endorsed by the UK Association of Chartered Certified Accountants
<i>(This line is changed by decision of the Management Board of the Exchange dated December 13, 2022)</i>				

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No.	Document	Requirements to documents to be submitted in hard copy	Requirements to documents to be submitted via is2in system	Note
A	1	2	3	4
6.	<p>Auditor's reports (reviews) from among those issued by this audit organization subject to the IAS and annual (interim) financial statements attached to them executed subject to the IFRS / US GAAP. If the audit organization applies for inclusion into the list of audit organizations:</p> <p>1) for the first level, audit reports and/or reviews must be issued for the last three years;</p> <p>2) for the second level, audit reports and/or reviews must be issued for the last two years</p>	<p>Copy in hard copy and in soft copy in *.pdf format and also forms of financial statements and related notes in tabular format *.xlsx</p>	<p>Scanned copy of the original document in *.pdf format in *.pdf format and also forms of financial statements and related notes in tabular format *.xlsx</p>	<p>1. 20 sets for inclusion into the List at the first level or for transfer from the second to the first level of the List.</p> <p>2. 15 sets for inclusion into the List at the second level.</p> <p>For inclusion of the audit organization into the List, regardless of the level, the Exchange shall not consider sets of financial statements prepared subject to the Order of the Minister of Finance of the Republic of Kazakhstan dated June 28, 2017 No. 404.</p>
<i>(This line is changed by decision of the Management Board of the Exchange dated December 13, 2022)</i>				
7.	<p>Information about affiliated individuals of the audit organization as of the first day of the month following the last expired calendar quarter prior to filing the application</p>	<p>The document shall be executed in free form indicating the last name, first name, patronymic (if any), grounds to recognize the affiliation, date of appearance of affiliation of these individuals.</p> <p>Original in hard copy and in soft copy in *.pdf format, which is a scanned copy of the paper version</p>	<p>Scanned copy of the original document in *.pdf format</p>	<p>If the list of affiliated individuals of the audit organization has changed between the date of filing the application and the moment of receipt from the Exchange of an invitation to a meeting of the Committee, the audit organization shall submit to the Exchange an updated list of affiliated individuals of the audit organization not later than two business days from</p>

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No.	Document	Requirements to documents to be submitted in hard copy	Requirements to documents to be submitted via is2in system	Note
A	1	2	3	4
				the date of receipt of the invitation to the meeting of the Committee
8.	A valid insurance policy confirming obligatory civil liability insurance of the audit organization	Copy in hard copy and in soft copy in *.pdf format being a scanned copy of the original	Electronic version in *.pdf format <i>(text of this box is changed by decision of the Management Board of the Exchange dated December 13, 2022)</i>	
9.	An up-to-date card with sample signatures of the first head of the audit organization and/or a person authorized by him to sign the application, as well as a person authorized by the audit organization to interact with the Exchange when implementing the procedures	Notarized copy of the original in hard copy and in soft copy in *.pdf format	Not applicable	