

LISTING REQUIREMENTS FOR ADMISSION OF SHARES AND ITS BEING IN THE "SHARES" SECTOR OF THE "ALTERNATIVE" MARKET



REQUIREMENTS	NOTE
▶ Standards of financial statements	for residents of the Republic of Kazakhstan: in accordance with IFRS and legislation of the Republic of Kazakhstan on accounting and financial reporting; for non-residents of the Republic of Kazakhstan: in accordance with IFRS or US GAAP.
▶ Annual financial statements confirmed by an auditor's report <i>(if there are subsidiaries - consolidated financial statements)</i>	for the last completed fiscal year
▶ Interim financial statements confirmed by an auditor's report or a report on review of those statements <i>(if there are subsidiaries - consolidated financial statements)</i>	In case the application is submitted before May 01 of the current year and there are no annual financial statements for the last completed financial year, must be provided following: <ul style="list-style-type: none">- annual financial statements, confirmed by an auditor's report, for the completed fiscal year prior to the last completed fiscal year;- interim financial statements for nine months of the most recently completed financial year, confirmed by an auditor's report or a report on review of these statements.
▶ Unaudited interim financial statements <i>(if there are subsidiaries - consolidated financial statements)</i>	for the reporting period prior to the date of submission of the application for securities inclusion in the KASE's official list
▶ Auditing organization from the list of auditing organizations recognized by KASE	tier 1 or 2
▶ Accounting for securities	Central Securities Depository

REQUIREMENT	NOTE
▶ Availability of a corporate governance code approved by the issuer's authorized body	mandatory (<i>Excluding the small businesses</i>)
▶ No restrictions on free disposal of securities	mandatory (Not applicable if the issuer is a non-resident of the Republic of Kazakhstan and the securities are issued in accordance with the laws of a foreign country)
▶ Number of authorized shares	<ul style="list-style-type: none">– ordinary shares – at least 100 000;– preferred shares – at least 10 000.