

LISTING REQUIREMENTS FOR BONDS SUBJECT TO PRIVATE PLACEMENT

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