



LISTING REQUIREMENTS FOR DERIVATIVES

CRITERION/REQUIREMENT

- ▶ Preparation of financial reporting in accordance with IFRS or US GAAP
- ▶ Auditing organization from the list of audit organizations recognized by KASE
- ▶ Annual financial statements of the issuer (if there are subsidiaries – consolidated financial statements), confirmed by an auditor's report
- ▶ Availability of a corporate governance code approved by the issuer's authorized body
- ▶ Accounting for the underlying asset and depositary receipts
- ▶ Absence in the issuer's charter and/or securities issue prospectus of norms that infringe or limit the rights of the owners of these securities to alienate (transfer) them
- ▶ Number of authorized common shares that are the underlying asset of depositary receipts
- ▶ Number of authorized preferred shares that are the underlying asset of depositary receipts

NOTE

Mandatory

by level 1

for the last completed financial year

applicable for the issuer of the underlying asset

is carried out (will be carried out after their issue/listing) by the Central Securities Depository

Mandatory

at least 100,000 pieces

at least 10,000 pieces