

LISTING REQUIREMENTS FOR INCLUSION AND QUOTATION OF BONDS IN THE "DEBT SECURITIES" SECTOR OF THE "ALTERNATIVE" MARKET'S "BONDS" CATEGORY



REQUIREMENT

NOTE

- **Financial Reporting Standards**

for residents of the Republic of Kazakhstan: in accordance with IFRS and the legislation of the Republic of Kazakhstan on accounting;
for non-residents of the Republic of Kazakhstan: in accordance with IFRS or US GAAP

for the last completed financial year

- **Provision of annual financial statements supported by an auditor's report** *(if there are subsidiaries – consolidated financial statements)*

If the application is submitted before May 1 of the current year and there is no annual financial statement for the last completed financial year, the following must be provided:

- annual financial statements, certified by the auditor's report, for the completed financial year preceding the last completed financial year;
- interim financial statements for the nine months of the most recently completed financial year, supported by an auditor's report or a report on the review of these statements

- **Provision of interim financial statements supported by an auditor's report or a report on the review of these statements** *(if there are subsidiaries – consolidated financial statements)*

If the application is submitted before May 1 of the current year and there is no annual financial statement for the last completed financial year, the following must be provided:

- annual financial statements, certified by an auditor's report, for the completed financial year preceding the last completed financial year;
- interim financial statements for the nine months of the most recently completed financial year, supported by an auditor's report or a report on a review of those statements.

- **Provision of unaudited interim financial statements** *(if there are subsidiaries – consolidated financial statements)*

for the reporting period preceding the date of filing the application for inclusion of securities in the official list of KASE

CRITERION/REQUIREMENT	NOTE
▶ Audit organization from list of audit organizations recognized by KASE	at level 1 or 2
▶ Availability of a corporate governance code approved by the authorized body of the issuer	mandatory (except for small businesses)
▶ Accounting of securities	is carried out (will be carried out after their issue/listing) by the Central Depository
▶ The absence in the issuer's charter and/or prospectus of securities issues of provisions that infringe or limit the rights of the owners of these securities to alienate (transfer) them	mandatory
▶ No defaults	mandatory