

Information about the External Auditor

In accordance with the Resolution of the Management Board of Samruk-Kazyna JSC dated January 20, 2022 (Minutes No. 05/22), Ernst & Young LLP (hereinafter – the External Auditor) has been determined as the audit organization to audit consolidated and separate financial statements of KazMunayGas NC JSC (hereinafter – KMG) for 2022-2024.

The amount of the Agreement No. 172-27 dated February 22, 2022 for long-term procurement of services for the audit of financial statements for 2022-2024 (hereinafter – the Agreement), taking into account additional agreements to the Agreement, is 1,665,416 thousand tenge, including VAT, and includes all expenses related to the provision of audit services, including by year:

- 2022 – 518,432 thousand tenge;
- 2023 – 554,865 thousand tenge;
- 2024 – 592,119 thousand tenge.

Information on audit and non-audit services provided by the External Auditor in 2024:

No.	Name of services provided by the External Auditor	Cost of services, excluding VAT, in thousands of tenge	
		2024	2023
1	Cost of audit of the consolidated and standalone financial statements of KMG and its subsidiaries of all levels, including quarterly reviews over the reporting period	2,147,131	1,833,322
2	Non-audit services		
2.1	Sustainability report verification consulting services	46,956	44,177
2.2	Consulting on the application of legislation on taxes and other obligatory payments to the budget, in tax accounting, preparation of transfer pricing documents, assessment of tax losses	6,856	15,748
2.3	Related services provided in accordance with International Standards on Auditing 3000-3699, “Assurance tasks other than audits or reviews of past financial information”	4,751	-
2.4	Management reporting audit	704	684
2.5	Financial statements translation services	469	-
2.6	Salary survey	-	1,100
	TOTAL cost of non-audit services of KMG and its subsidiaries of all levels	59,736	61,709
3	Share of non-audit services, %	2.8%	3.4%