

### 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) is 1,618,356 thousand tenge, including VAT, and includes all expenses related to the provision of audit services, including by year:

- 2022 – 518,432 thousand tenge;
- 2023 – 539,178 thousand tenge;
- 2024 – 560,746 thousand tenge.

### Information on audit and non-audit services provided by the External Auditor in 2022:

No.	Name of services provided by the External Auditor	Cost of services, excluding VAT, in thousands of tenge	
		2022	2021
<b>1</b>	<b>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</b>	<b>1,746,696</b>	<b>1,877,602</b>
<b>2</b>	<b>Non-audit services</b>		
2.1	Consulting services related to improving corporate governance	19,713	44,523
2.2	Related services in accordance with International auditing standards 4400 “Engagements to perform agreed-upon procedures regarding financial information”	8,682	10,216
2.3	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	7,060	18,070
2.4	Advanced training, ACCA (DipIFR)	1,326	-
2.5	Sustainability report verification consulting services	-	18,955
2.6	Management reporting audit	-	426
	<b>TOTAL cost of non-audit services of KMG and its subsidiaries of all levels</b>	<b>36,781</b>	<b>92,190</b>
<b>3</b>	<b>Share of non-audit services, %</b>	<b>2.1%</b>	<b>4.9%</b>