**Information on audit and non-audit services, provided by external auditor during the 2021-2022 years.**

|  |  |  |  |
| --- | --- | --- | --- |
| No. | **Description of services, provided by the audit firm, performing the audit of the consolidated financial statements of JSC NC “KazMunayGas” (KMG)** | **Service fee, exclusive of VAT, in thousand KZT** | |
| **2021** | **2022** |
| 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** | **1,877,602** | **1 746 696** |
| 2 | Non-audit services\* |  |  |
| 2.1 | Related services, rendered in compliance with the International Standard on Auditing 4400 "Engagements to Perform Agreed-Upon Procedures Regarding Financial Information" | 10 216 | 8 682 |
| 2.2 | Advice on the application of legislation on taxes and other obligatory budget payments, and tax accounting, preparation of transfer pricing documents, assessment of tax losses | 18 070 | 7 060 |
| 2.3 | Advisory services related to improving corporate governance | 44 523 | 19 713 |
| 2.4 | Management reporting audit | 426 | 0 |
| 2.5 | Advisory services on the sustainable development report verification | 18 955 | 0 |
| 2.6 | Professional development training, ACCA (DipIFR) | 0 | 1 326 |
|  | **TOTAL cost of non-audit services provided to KMG and its subsidiaries of all levels** | **92 190** | **36 781** |
| 3 | **Share of non-audit services in the total amount of costs** | **4,9%** | **2,1%** |