

Information on audit and non-audit services, rendered by External Auditor in 2023

No.	Name of services, rendered by the auditing firm, performing the audit of the consolidated financial statements of JSC NC “KazMunayGas” (KMG)	Service fee, exclusive of VAT, in thousand KZT	
		2022	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	1 746 696	1 833 322
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"	8 682	0
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	7 060	15 748
2.3	Advisory services related to improving corporate governance	19 713	0
2.4	Management reporting audit	0	684
2.5	Advisory services on the sustainable development report verification	0	44 177
2.6	Professional development training, ACCA (DipIFR)	1 326	0
2.7	Salary survey services	0	1 100
	TOTAL cost of non-audit services of JSC NC “KazMunayGas’ and its subsidiaries of all levels	36 781	61 709
3	Share of non-audit services in the total amount of costs	2,1%	3,4%