

Internal audit

The Internal Audit Service (hereinafter the "IAS") is a body of the Board of Directors of the Company ensuring the organization and performance of internal audit at the Company, directly subordinate and accountable to the Board of Directors and overseen by the Audit Committee. The IAS operates in accordance with the Regulations on the Internal Audit Service and the Annual Audit Plans of Kazakhtelecom JSC. In its activity, the Service is governed by the principles of independence, objectivity, competence and professional attitude to work, and the qualitative standards and standards for the activity of internal auditors established by the International Professional Standards for Internal Auditing of the Institute of Internal Auditors. In accordance with standard 1110 — Organizational independence — the IAS complies with organizational independence.

As part of its core activity, in 2021 the Service, in accordance with the Annual Audit Plan and the instructions of the Board of Directors, conducted **14** audit events, and the plan was 100% completed.

Based on the results of an independent external assessment of the IAS performed in 2021 by KPMG, it has been confirmed that IAS activities comply in all material respects with the requirements of the International Standards for the Professional Practice of Internal Auditing. Based on the assessment of compliance with the Standards, the IAS compliance rate was **98%**.