



Kazakhstan kor exchanges
Kazakhstan Stock Exchange
Kazakhstan Stock Exchange

List of KASE-approved audit organizations

(amended as of February 11, 2025)

LEVEL 1

| No | Name | CEO | City | Contact phone | Web site | Membership in | Date included in the list |
|----|---|--------------------|--------|-----------------|-------------------------------|---|---------------------------|
| 1 | International audit company "Russell Bedford A+ Partners" LLP | Sh. Kudaibergenova | Almaty | (727) 399 81 18 | www.rbpartners.kz | Board of Auditors | 23.09.2010 |
| 2 | KPMG Audit LLP | S. Dementyev | Almaty | (727) 298 08 98 | home.kpmg.com/kz/ru/home.html | Chamber of Auditors of the Republic of Kazakhstan | 11.10.2010 |
| 3 | Pricewaterhouse Coopers LLP | A. Konratbaev | Almaty | (727) 330 32 00 | www.pwc.kz | Chamber of Auditors of the Republic of Kazakhstan | 21.10.2010 |
| 4 | Ernst & Young LLP | R. Sattarov | Almaty | (727) 258 59 60 | www.ey.com/kz/ru/home | Chamber of Auditors of the Republic of Kazakhstan | 10.12.2010 |
| 5 | Deloitte LLP | Zh. Zhilybaev | Almaty | (727) 258 13 40 | www2.deloitte.com/kz/ru.html | Chamber of Auditors of the Republic of Kazakhstan | 10.12.2010 |
| 6 | Almir Consulting LLP | B. Iskenderova | Almaty | (727) 311 01 18 | www.almir.kz | Board of Auditors | 30.06.2011 |
| 7 | Independent audit company "Tsentraudit -Kazakhstan" LLP | V. Radostovets | Almaty | (727) 311 03 45 | www.centeraudit.kz | Chamber of Auditors of the Republic of Kazakhstan | 30.06.2011 |
| 8 | Grant Thornton LLP | Y. Dossymbekov | Almaty | (727) 311 13 40 | www.grantthornton.kz | Chamber of Auditors of the Republic of Kazakhstan | 16.03.2012 |
| 9 | Moore Kazakhstan LLP | S. Kozhikenov | Astana | (727) 266 99 04 | kazakhstan.moore-global.com/ | Board of Auditors | 03.01.2013 |
| 10 | Crowe Audit KZ LLP | L. Petruk | Astana | (7172) 79 66 11 | www.crowe.kz | Board of Auditors | 31.05.2017 |
| 11 | RSM Qazaqstan LLP | A. Narbaeva | Almaty | (727) 339 87 78 | www.rsm.kz | Board of Auditors | 11.07.2018 |
| 12 | Independent Audit Company "Concord" LLP | R. Slambekova | Almaty | (727) 225 81 25 | www.concordaudit.kz | Chamber of Auditors of the Republic of Kazakhstan | 02.11.2017 |
| 13 | SFAI Kazakhstan LLP | O. Kuanyshbekov | Almaty | (727) 327 68 06 | www.sfai.kz | Union of Auditors of Kazakhstan | 21.02.2022 |
| 14 | BDO Qazaqstan LLP | R. Rakhimbaev | Almaty | (727) 331 31 34 | www.bdoqz.com | Board of Auditors | 22.06.2023 |
| 15 | PKF Audit & Assurance LLP | Y. Mazur | Almaty | (705) 770 05 72 | www.pkf.kz | Chamber of Auditors of the Republic of Kazakhstan | 28.06.2024 |

LEVEL 2

| No | Name | CEO | City | Contact phone number | Web site | Membership in | Date included in the list |
|----|-----------------------------------|---------------------|-----------------|----------------------|-----------------------|---|---------------------------|
| 16 | Firm "Koktem -Audit " LLP | M. Yessmagambetova | Almaty | (727) 377 55 27 | www.koktem-audit.kz | Board of Auditors | 23.09.2010 |
| 17 | MinTax Audit LLP | R. Kinchinbaeva | Almaty | (727) 293 81 54 | www.mintax.kz | Board of Auditors | 20.10.2010 |
| 18 | Kazakhstanaudit LLP | A. Koshkimbaev | Almaty | (727) 397 12 48 | www.kzaudit.kz/ru | Chamber of Auditors of the Republic of Kazakhstan | 10.12.2010 |
| 19 | Audit company "Solomon" LLP | A. Suleimenova A.D. | Almaty | (727) 222 13 70 | www.solomon.kz | Chamber of Auditors of the Republic of Kazakhstan | 21.01.2011 |
| 20 | Audit company "TrustFinAudit" LLP | I. Astafieva | Almaty | (727) 275 24 43 | www.tfa.kz/ru | Chamber of Auditors of the Republic of Kazakhstan | 24.01.2011 |
| 21 | B2B Kazakhstan LLP | L. Pogorelova | Almaty | (727) 346 84 69 | www.b2bkz.kz | Chamber of Auditors of the Republic of Kazakhstan | 28.04.2018 |
| 22 | Finex-Standart LLP | A.Zhanabekova | Astana | (717) 262 61 30 | www.auditfs.kz | Board of Auditors | 11.07.2018 |
| 23 | Anderson Qazaqstan LLP | E. Suleimanov | Almaty | (727) 317 70 24 | www.finexpertiza.kz | Board of Auditors | 04.10.2018 |
| 24 | Baker Tilly Qazaqstan Audit LLP | Y. Islambekov | Almaty | (727) 311 05 25 | www.bakertilly-ca.com | Union of Auditors of Kazakhstan | 26.07.2021 |
| 25 | Audit-Dream LLP | A. Kaparova | Kostanay | (777) 375 07 25 | www.audit-mechta.kz | Board of Auditors | 29.12.2023 |
| 26 | Scope Audit Kazakhstan LLP | I. Latipova | Almaty | (727) 261 23 07 | www.hlbscope-kz.com | Chamber of Auditors of the Republic of Kazakhstan | 01.04.2024 |
| 27 | Ar-Audit LLP | B. Omarov | Astana | (717) 256 79 79 | www.araudit.kz | Chamber of Auditors of the Republic of Kazakhstan | 28.06.2024 |
| 28 | Vostok-audit LLP | P. Loshkarev | Ust-Kamenogorsk | (777) 250 43 97 | www.vostok-audit.kz | Chamber of Auditors of the Republic of Kazakhstan | 28.06.2024 |
| 29 | FSG AUDIT LLP | G. Valieva | Astana | (701) 739 95 32 | www.fsgaudit.kz | Board of Auditors | 09.12.2024 |

Transfer of an audit organization from the second to the first level of the List

| Name | CEO | City | Contact phone number | Membership in | Date included in the list | Date of transfer |
|--|-----------------|-------------|-----------------------------|---|----------------------------------|-------------------------|
| Independent Audit Company "Concord" LLP | R. Slambekova | Almaty | (727) 225 81 25 | Chamber of Auditors of the Republic of Kazakhstan | 02.11.2017 | 30.01.2023 |
| SFAI Kazakhstan LLP | O. Kuanyshbekov | Almaty | (727) 327 68 06 | Union of Auditors of Kazakhstan | 21.02.2022 | 22.06.2023 |
| BDO Qazaqstan LLP | R. Rakhimbaev | Almaty | (727) 331 31 34 | Board of Auditors | 22.06.2023 | 01.04.2024 |
| PKF Audit & Assurance LLP | Ye. Mazur | Almaty | (705) 770 05 72 | Chamber of Auditors of the Republic of Kazakhstan | 28.06.2024 | 07.11.2024 |

Audit organizations excluded from the List in the period from 01.01.2022 to 01.04.2024.

| Name | CEO | Level of the List | Date included in the list | Removal date | Reason for removal |
|--------------------------------|-----------------|--------------------------|----------------------------------|---------------------|--|
| NURTEAM AUDIT LLP | K. Zhalelov | Level 2 | 18.03.2020 | 23.06.2022 | At the initiative of the company |
| Koshkal LLP | T. Omarov | Level 1 | 07.11.2011 | 01.09.2022 | At the initiative of the company |
| TGS Saryarqa LLP | N. Tleuov | Level 2 | 06.10.2020 | 26.01.2023 | At the initiative of the company |
| AKF Sapa-Audit LLP | K. Bazarbekova | Level 2 | 23.09.2010 | 09.06.2023 | At the initiative of the company |
| UHY SAPA Consulting LLP | T. Nurgaziev | Level 2 | 10.06.2011 | 01.07.2023 | In accordance with paragraph 2-1 of Article 7 of the Procedure* |
| Nexia Kz LLP | V. Sipakov | Level 2 | 02.11.2017 | 01.07.2023 | In accordance with paragraph 2-1 of Article 7 of the Procedure* |
| Alma Audit LLP | L. Bayzharasova | Level 2 | 22.12.2021 | 01.04.2024 | In accordance with subparagraph 1) paragraph 1 of article 7 of the Procedure* |

* The procedure for formation of a list of audit organizations recognized by KASE is published at the link https://kase.kz/files/normative_base/form_list_audit.pdf

Note:

Level 1: audit organizations that can audit financial statements of issuers in order to include securities in the official list of KASE and their presence in this list, regardless of the market.

Level 2: audit organizations that can audit financial statements of issuers in order to include securities in the official list of KASE and their presence in this list on the following markets:

- "Alternative";
- "Mixed" in the sectors "Securities of investment funds" and "Islamic securities";
- "Private placement".

KASE accepts reports on financial statements and/or reports on the review of interim financial statements from audit organizations not quoted on the List, taking into account the specifics established by Article 10 of the Listing Rules https://kase.kz/files/normative_base/listing_rules.pdf