



**APPROVED by the
Decision of the Audit Committee of the
Board of Directors of Abylkas Saginov
Karaganda Technical University NJSC
dated December 30, 2024 (Decision No. 9)**

**Work Plan of the Audit Committee of the Board of Directors
of Abylkas Saginov Karaganda Technical University NJSC for 2025**

| BD No. | Issue No. | Considered issues | Deadlines | Responsible persons |
|---------------|------------------|---|----------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 1 | 1 | On the work of the Audit Committee of the Board of Directors of Abylkas Saginov Karaganda Technical University NJSC for 2024 | January 2025 | Committee Chairman |
| 2 | 1 | On consideration of the Report of the Internal Audit Service on the results of work for the 4th quarter of 2024 and for the period from August 01, 2024 to December 31, 2024. | February 2025 | Head of the Internal Audit Service |
| | 2 | On consideration of the issue of bonuses for employees of the Internal Audit Service on the results of work for the period from August 01, 2024 to December 31, 2024. | | Audit Committee Chaorman |
| | 3 | On extension/termination of the term of office of employees of the Internal Audit Service. | | Vice-Rector for Strategic Development and Digitalization |
| | 4 | On consideration of the Report on the current state of the risk management process of Abylkas Saginov Karaganda Technical University NJSC for 2024 | | Vice-Rector for Strategic Development and Digitalization |

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| | 5 | On consideration of the risk portfolio and the Action Plan for managing key risks of Abylkas Saginov Karaganda Technical University NJSC | | Vice-Rector for Strategic Development and Digitalization |
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| 3 | 1 | On the preliminary review of the audited financial statements of Abylkas Saginov Karaganda Technical University NJSC for 2024 and consideration of proposals on the procedure for distributing net income for 2024. | April – May 2025 | Director of the Department of Economics, Finance and Accounting - Chief Accountant |
| | | On consideration of the Report on the current state of the risk management process of Abylkas Saginov Karaganda Technical University NJSC for the 1st quarter of 2025. | | Vice-Rector for Strategic Development and Digitalization |
| | | On consideration of the Report of the Internal Audit Service on the results of work for the 1st quarter of 2025 | | Head of the Internal Audit Service |
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| 4 | 1 | On the review of the Report of the Head of the Anti-Corruption Compliance Service for the fourth quarter of 2024 and the first quarter of 2025 | June – July 2025 | Head of the Anti-Corruption Compliance Service |
| | 2 | About awarding the head of the Anti-Corruption Compliance Service. Based on the results of operations for the fourth quarter of 2024 and the first quarter of 2025. | | Chairman of the Audit Committee |
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| 5 | 1 | On consideration of the Report of the Internal Audit Service on the results of work for the 2nd quarter of 2025 | September 2025 | Head of the Internal Audit Service |
| | 2 | On consideration of the Report on the current state of the risk management process of Abylkas Saginov Karaganda Technical University NJSC for the 2nd quarter of 2025 | | Vice-Rector for Strategic Development and Digitalization |
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| 6 | 1 | On consideration of the Report of the Internal Audit Service on the results of work for the 3rd quarter of 2025 | October 2025 | Head of the Internal Audit Service |
| | 2 | On consideration of the Report of the Anti-corruption Compliance Service of Abylkas Saginov Karaganda Technical University NJSC | | Head of the Anti-corruption Compliance Service |
| 7 | 1 | On consideration of the Report on the current state of the risk management process of Abylkas Saginov Karaganda Technical University NJSC for the 3rd quarter of 2025 | November 2025 | Director of the Department of Economics, Finance and Accounting - Chief Accountant, Vice-Rector for Strategic Development and Digitalization |
| | 2 | On consideration of the amount of payment for the services of an audit organization for conducting an audit of the financial statements Abylkas Saginov Karaganda Technical University NJSC for 2025 | | Director of the Department of Economics, Finance and Accounting - Chief Accountant |
| 8 | 1 | On consideration of the Annual Audit Work Plan of the Internal Audit Service of Abylkas Saginov Karaganda Technical University NJSC for 2026 | December 2025 | Head of Internal Audit Service |
| | 2 | On the work of the Audit Committee of Abylkas Saginov Karaganda Technical University NJSC for 2025 | | Committee Chairmen |
| | 3 | On approval of the Work Plan of the Audit Committee of the Board of Directors of Abylkas Saginov Karaganda Technical University NJSC for 2026 | | Corporate Secretary |