

APPROVED by
Decision of the Audit Committee of the Board
of Directors of Abylkas Saginov Karaganda
technical University NJSC
dater January 23, 2026 (Decision No. 2)

**Work Plan of the Audit Committee of the Board of Directors of Abylkas Saginov
Karaganda Technical University for 2026**

n	Issue No.	Issues considered	Deadlines	Responsible persons
1	2	3	4	5
1	1	On consideration of the Report on the Current Status of the Risk Management Process of Abylkas Saginov Karaganda Technical University NJSC for the Second, Third, and Fourth Quarters of 2025	January 2026	Member of the Management Board - Vice Rector for Strategic Development and Internationalization
	2	On consideration of the report of the Head of the Company's Anti-Corruption Compliance Service for the Fourth Quarter of 2025		Head of the Anti-Corruption Compliance Service
	3	On the achievement of KPIs and the awarding of a bonus to the Head of the Company Anti-Corruption Compliance Service for the Fourth Quarter of 2025		Chairman of the Audit Committee
	4	On approval of the Work Plan of the Anti-Corruption Compliance Service of Abylkas Saginov Karaganda Technical University for 2026		Head of the Anti-Corruption Compliance Service
	5	On consideration of the annual risk-based work plan of the Internal Audit Service of Abylkas Saginov Karaganda Technical University for 2026		Head of the Internal Audit Service
	6	On the activities of the Audit Committee of the Board of Directors of Abylkas Saginov Karaganda Technical University in 2025		Chairman of the Audit Committee
	7	On approval of the Work Plan of the Audit Committee of the Board of Directors of Abylkas Saginov Karaganda Technical University for 2026		Corporate Secretary

2	1	On consideration the Risk Portfolio, Risk Map, overall risk appetite and tolerance levels for key risks, and the Key Risk Management Action Plan	February 2026	Member of the Management Board - Vice-Rector for Strategic Development and Internationalization
	2	On consideration the Internal Audit Service's Report on the results of work for the third and fourth quarters of 2025		Head of the Internal Audit Service
	3	On consideration the Company Internal Audit Service Report on the results of work for 2025		Head of the Internal Audit Service
	4	On awarding bonuses to employees of the Company Internal Audit Service based on the results of work for 2025		Chairman of the Audit Committee
	5	On conducting an external audit of the financial statements of Abylkas Saginov Karaganda Technical University for 2025		Head of the audit firm
3	1	On updating the Risk Management and Internal Control Policy of Abylkas Saginov Karaganda Technical University	March 2026	Member of the Management Board - Vice-Rector for Strategic Development and Internationalization
	2	On conducting an external audit of the financial statements of Abylkas Saginov Karaganda Technical University		Head of an audit firm
4	1	On the preliminary consideration of the audited financial statements of Abylkas Saginov Karaganda Technical University for 2025	April 2026	Head of the Department of Economics, Finance, and Accounting
	2	On consideration of the Report on the Current Status of the Risk Management Process of Abylkas Saginov Karaganda Technical University for the first quarter of 2026		Member of the Management Board - Vice-Rector for Strategic Development and Internationalization
	3	On consideration of the Report on the Activities of the Anti-Corruption Compliance Service of Abylkas Saginov Karaganda Technical University for the first quarter of 2026		Head of the Anti-Corruption Compliance Service

	4	On awarding of a bonus to the Head of the Anti-Corruption Compliance Service based on the results of work for the first quarter of 2026		Chairman of the Audit Committee
5	1	On consideration of the Internal Audit Service's Report on the results of work for the first quarter of 2026	May-June 2026	Head of the Internal Audit Service
	2	On awarding of bonuses to employees of the Internal Audit Service based on the results of work for the first quarter of 2026		Chairman of the Audit Committee
	3	On the consideration of the tax policy of Abylkas Saginov Karaganda Technical University		Head of the Department of Economics, Finance, and Accounting
6	1	On consideration of the Report on the Current Status of the Risk Management Process of Abylkas Saginov Karaganda Technical University for the second quarter of 2026.	July 2026	Member of the Management Board - Vice-Rector for Strategic Development and Internationalization
	2	On consideration of the report of the Head of the Anti-Corruption Compliance Service of Abylkas Saginov Karaganda Technical University for the second quarter of 2026.		Head of the Anti-Corruption Compliance Service
	3	On awarding a bonus to the Head of the Company Anti-Corruption Compliance Service for the second quarter of 2026.		Chairman of the Audit Committee
7	1	On consideration of the Internal Audit Service Report on the results of work for the second quarter of 2026	September-October 2026	Head of the Internal Audit Service
	2	On awarding bonuses to employees of the Internal Audit Service based on the results of work for the second quarter of 2026		Chairman of the Audit Committee
	3	On consideration of the Report on the current state of the risk management process of Abylkas Saginov Karaganda Technical University for the third quarter of 2026		Member of the Management Board - Vice-Rector for Strategic Development and Internationalization
	1	On consideration of the Internal Audit Service's Report on the results of work for the third quarter of 2026	November	Head of the Internal Audit Service

8	2	On awarding bonuses to employees of the Internal Audit Service based on the results of work for the third quarter of 2026	2026	Chairman of the Audit Committee
	3	On consideration of the report of the Head of the Anti-Corruption Compliance Service of Abylkas Saginov Karaganda Technical University for the third quarter of 2026.		Head of the Anti-Corruption Compliance Service
	4	On awarding bonuses to the Head of the Anti-Corruption Compliance Service of the Company for the third quarter of 2026.		Chairman of the Audit Committee
9	1	On consideration the fees for the audit firm's services to conduct the audit of the financial statements of Abylkas Saginov Karaganda Technical University for 2026	December 2026	Head of the Department of Economics, Finance, and Accounting
	2	On consideration the Annual Audit Work Plan of the Internal Audit Service of Abylkas Saginov Karaganda Technical University for 2027		Head of the Internal Audit Service
	3	On consideration the report of the Chairman of the Audit Committee of the Board of Directors of Abylkas Saginov Karaganda Technical University for 2026		Chairman of the Audit Committee
	4	On approving the Work Plan of the Audit Committee of the Board of Directors of Abylkas Saginov Karaganda Technical University for 2027		Corporate Secretary