

**APPROVED by the  
Decision of the Board of Directors  
of Abylkas Saginov Karaganda  
Technical University NJSC  
on June 2, 2026 (Minutes No. 5/58)**

**Annual Work Plan of the Internal Audit Service of Non-profit Joint-stock Company  
Abylkas Saginov Karaganda Technical University  
for 2026**

| <b>No.</b> | <b>Name of the audit task</b>  | <b>Risk rating</b> | <b>Deadlines for the audit task</b> | <b>Objectives of the audit task/ Justification</b>   | <b>Notes</b> |
|------------|--|--------------------|-------------------------------------|--|--------------|
| <b>1.</b>  | Internal Audit Service Performance Report for Q4 2025  |                    | January                             | Internal Audit Service Report/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 6, Article 129 | quarterly    |
| <b>2.</b>  | Internal Audit Service Performance Report for 2025   |                    | January                             | Internal Audit Service Report/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 6, Article 129 | annually     |
| <b>3.</b>  | Verification of Compliance with Legislative and Regulatory Requirements in the Preparation of Financial Statements for 2025  | medium             | January                             | Audit of Financial Statements/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 2, Article 211 |              |
| <b>4.</b>  | Development of a Methodology for Analyzing and Assessing Corporate Governance Effectiveness. Corporate Governance Assessment | high               | January-July                        | Corporate Governance Assessment/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Article 211            | annually     |
| <b>5.</b>  | Participation in the mandatory audit of the financial statements of Abylkas Saginov Karaganda Technical University for 2025  | medium             | February                            | Audit of Financial Statements/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 2, Article 129 | annually     |

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| 6.  | Monitoring the implementation of recommendations based on the audit results for Q3-Q4 2025                    | medium | March     | Monitoring/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 4, Article 129                    | quarterly |
| 7.  | Audit of lease relations  | medium | March     | Corporate Governance Assessment/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Article 211            | quarterly |
| 8.  | Report on the results of the Internal Audit Service for Q1 2025   | medium | April     | Internal Audit Service Report/Corporate Governance Code Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 4, Article 129    | quarterly |
| 9.  | Audit of innovation activities related to the use of funding  | medium | April     | Evaluation of the Internal Control System/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Article 211  |           |
| 10. | Monitoring the implementation of recommendations from the external audit of the financial statements for 2025 | medium | May       | Compliance Audit/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 6, Article 129              | annually  |
| 11. | Monitoring the implementation of recommendations based on the audit results for Q4 2025 and Q1 2026           | medium | May       | Monitoring/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 4, Article 129                    | quarterly |
| 12. | Inspection of the activities of the Polytechnic Catering Plant and the Center for Working Professions         | high   | June      | Compliance Audit/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 3 Article 190               |           |
| 13. | Report on the results of the Internal Audit Service's activities for Q2 2026                                  | medium | July      | Internal Audit Service Report/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 4, Article 129 | quarterly |
| 14. | Assessment of the Company Management Board KPI Performance for Q1-Q2 2026                                     | medium | June-July | Corporate Governance Assessment/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Article 211            | quarterly |

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| 15. | Self-assessment of the Internal Audit Service performance within the framework of the implementation of the Guarantee Program of the Internal Audit Service of Abylkas Saginov KTU | medium | September | Compliance Audit/Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause Article 190                          | annually  |
| 16. | Monitoring the implementation of recommendations based on the audit results for Q1 and Q2 2026   | medium | September | Monitoring / Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 4, Article 129                           | quarterly |
| 17. | Report on the Internal Audit Service performance for Q3 2025   | medium | October   | Report of the Internal Audit Service / Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 4, Article 129 | quarterly |
| 18. | Risk Management System Assessment  | medium | October   | Corporate Governance Assessment / Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Article 190                   | annually  |
| 19. | Monitoring and assessing internal controls over the Company administrative expenses, including the remuneration and bonus procedures for administrative personnel.                 | medium | November  | Compliance Audit / Section 16, Clause 22 of the Charter of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University                                    | annually  |
| 20. | Preparation of a risk-based annual audit work plan for 2027.   | medium | November  | Internal Audit Service Activity Planning / Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Article 209          |           |
| 21. | Assessment of the Management Board KPI performance for Q3-Q4 2026.   | medium | December  | Corporate Governance Assessment / Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Article 211                   | quarterly |
| 22. | Monitoring the implementation of audit recommendations for the 2nd and 3rd quarters of 2026  | medium | December  | Monitoring / Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 4, Article 129                           | quarterly |

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| 23. | Providing advisory assistance throughout the year within the scope of the Internal Audit Service responsibilities |  | As it is necessary within the year | Consulting Services / Corporate Governance Code of Non-profit Joint-stock Company Abylkas Saginov Karaganda Technical University, Subclause 7, Article 129 |  |
| 24. | Providing advanced training for Internal Audit Service employees  |  | Within the year                    | Advanced training / Section 4 of the Code of Ethics, Standard of Quality Characteristics No. 1230, developed by the Institute of Internal Auditors         |  |