

APPROVED

by the decision of Audit Committee
of the Board of Directors
of the "E-Finance Center" JSC
from " 05 " 04
2023 year (Minutes No. 2)

APPROVED

by the decision of the
Board of Directors of the
"E-Finance Center" JSC
from " 17 " 04
2023 year (Minutes No. 6)

AMENDMENTS AND ADDITIONS

№	1	Date	
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GENERAL INFORMATION		
Document designation	Name of the document	Date of introduction
IAS	Regulations on the Internal Audit Service of the "E-Finance Center" Joint-Stock Company	Decision of the Board of Directors dated August 4, 2021 (Minutes No. 10)

CONTENTS OF AMENDMENTS AND ADDITIONS No.1	
Section to be modified/supplemented, paragraph, subparagraph, table	Text of amendments and additions
Subparagraph 4) of Paragraph 14 of Section 5	Add subparagraph 4) as follows: “4) assessment of the Company’s compliance with the requirements of the anti-corruption legislation of the Republic of Kazakhstan and the Company’s anti-corruption management system.”
Subparagraph 8-1) of Paragraph 15 of Section 5	Add subparagraph 8-1) as follows: “conducts an internal audit of the Company’s compliance with the requirements of the anti-corruption legislation of the Republic of Kazakhstan and the Company’s anti-corruption management system;”.
Subparagraph 5) of Paragraph 17 of Section 7	Add subparagraph 5) as follows: “5) knowledge of the requirements of the international standard ISO 37001, and the rules and principles of auditing in accordance with ISO 19011;”.

Prepared by:

Full name	Position	Division	Siganture
Zipina Yu.A.	Chief Specialist	HRD	

CONTENTS OF AMENDMENTS AND ADDITIONS No.1	
Subparagraph 6) of Paragraph 17 of Section 7	Add subparagraph 6) as follows: “6) experience participating in at least two audits of other management systems, or at a minimum, experience from one internship;”
Paragraph 24-1 of Section 9	Add paragraph 24-1 as follows: “24-1. The IAS is responsible for ensuring compliance with the anti-corruption legislation of the Republic of Kazakhstan, the Company’s Anti-Corruption Policy, the anti-corruption management system, and other internal regulatory documents of the Company in the field of anti-corruption.”

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