

APPROVED
by the decision of Audit Committee
of the Board of Directors
of the "E-Finance Center" JSC
from " 20 " 11
2023 year (Minutes No. 6)

APPROVED
by the decision of the
Board of Directors of the
"E-Finance Center" JSC
from " 30 " 11
2023 year (Minutes No. 14)

AMENDMENTS AND ADDITIONS			
№	2	Date	

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.2	
Section to be modified/supplemented, paragraph, subparagraph, table	Text of amendments and additions
Paragraph 16 of Section 6	Add subparagraph 5) as follows: “5) to accept for the performance of their functions any tangible or intangible benefits and advantages, as well as to use services that may compromise the independence, objectivity, and impartiality of the internal audit.”
Subparagraph 3) of Paragraph 17 of Section 7	To revise subparagraph 3) as follows: “3) Knowledge of the legal and regulatory acts of the Republic of Kazakhstan, including those related to auditing, accounting, and taxation. Preferably, possession of a ‘State Auditor’ or ‘Auditor’ certificate obtained in accordance with the legislation of the Republic of Kazakhstan, and/or qualifications in auditing, and/or accounting and financial management, and/or informatization.”
Paragraph 31 of Section 12	To revise paragraph 31 as follows: “Bonuses, one-time, and other payments to the employees of the Internal Audit Service are made in accordance with the Company’s internal regulatory documents.”

Prepared by:

Full Name	Position	Division	Signature
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