**The information about the external auditor of NK KTZ JSC**

**1. Name of the audit firm**

Deloitte LLP has been auditor of KTZ NC JSC since 2006. According to paragraph 29 of section 8 of the policy of “Kazakhstan Temir Zholy” National Company“ JSC and its subsidiaries in engaging audit firms for the services, approved by the decision of the Board of Directors of KTZ NC JSC dated 28 February 2022 (Minute No.3), the Company (KTZ NC JSC) requires the Auditor to follow the rotation principle of the partner of the project (primary responsible for the audit) every five years.

Olga Belonogova, a certified public accountant (CPA) of Oregon, USA (qualification certificate No.10687 dated 02 December 2003), is an audit partner for the consolidated and separate financial statements of KTZ NC JSC since 2021.

Alua Yessimbekova, a certified public accountant (CPA) of New Hampshire, USA (qualification certificate No.7348 dated 30 May 2014), is an audit partner for the consolidated and separate financial statements of KTZ NC JSC from 2016 to 2020.

Previously, the audit partners of were Tatyana Gutova, a certified auditor of the Republic of Kazakshtan (qualification certificate No.0000314 dated 23 December 1996) and Alexander Dorofeyev, a member of the Association of Chartered Certified Accountants (ACCA), Great Britain (qualification certificate No.643568 dated 22 April 1999).

**2.** **The remuneration of the external auditor**

***Period, аudit volume, remuneration, tenge, including VAT:***

2011 - Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements - **55 351 482**

2012 - Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements - **55 351 483**

2013 - Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements - **55 351 483**

2014 - Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements - **48 696 311**

2015 - Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements - **48 696 311**

2016 - Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements - **72 937 760**

2017 - Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements - **67 228 000**

2018 - Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements - **69 451 200**

2019 - Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements - **117 121 704**

2020 **-** Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements – **126 491 680**

2021 **-** Audit of the annual separate and consolidated financial statements and review of the semi-annual consolidated financial statements – **136 610 880**

**3. Non-audit services provided by an external auditor:**

In 2018, Deloitte LLP rendered services for the group of NC KTZ JSC in the total amount of 131,917k KZT, including:

• to update the financial model for building a pro forma of consolidated financial statements and calculating forecast financial covenants - 20,788 k KZT;

• on the provision of a letter of assurance and review of the prospectus for the issue of Eurobonds - of 111,129 k KZT.

In 2019, Deloitte LLP rendered services for the group of NC KTZ JSC in the total amount of 116,339 k KZT, including:

• on updating the financial model for building a pro forma of consolidated financial statements and calculating forecast financial covenants - 9,396 k KZT;

• on the provision of a letter of assurance and review of the prospectus for the issue of Eurobonds - of 106,943 k KZT.

In 2020-2021, Deloitte LLP did not provide any non-audit services for the group of NC KTZ JSC.