

5.10. Internal audit

The Internal Audit Service (hereinafter — the IAS) is a body of the Board of Directors of the Company, ensuring the organization and carrying out of internal audit at the Company, directly subordinate and accountable to the Board of Directors and supervised by the Audit and Sustainability Committee.

The activities of the IAS are carried out in accordance with the Regulation on the Internal Audit Service and the Annual audit plans of Kazakhtelecom JSC.

In its activities, the Service is guided by the principles of independence, objectivity, competence and a professional attitude to work, quality standards and standards of activities of internal auditors established by the International Professional Standards of Internal Audit of the Institute of Internal Auditors. In accordance with standard 7.1 (Organizational independence), the IAS observes organizational independence.

In 2025, as part of its core activities and in accordance with the Annual Audit Plan and instructions of the Board of Directors, the Service conducted 17 audit engagements, with the plan completed at 113%.



The independent external assessment of KPMG confirmed the compliance of the activities of the IAS with the International Professional Standards of Internal Audit in all material aspects. The level of compliance amounted to

98%

