

APPROVED
By the decision of the Board of
Directors of the NPJSC " Abylkas
Saginov Karaganda Technical
University" from 27.12.2024
(protocol no. 13)

Annual work plan
Internal audit services of the Non-profit joint-stock company
"Abylkas Saginov Karaganda Technical University" for 2025

No. p/p	Title of the audit assignment	Risk rating	Deadlines for completing the audit assignment	Audit Engagement Objectives/Rationale	Note
1.	Report on the results of the SVA activities for the 4th quarter of 2024		January 2025	Internal Audit Service Report/Corporate Governance Code non-profit joint-stock company "Abylkas Saginov Karaganda Technical University" pp. 6 art. 129	quarterly
2.	Report on the results of the SVA activities for 2024		January 2025	Report of the Internal Audit Service/Corporate Governance Code of the Non-Commercial Joint Stock Company "Abylkas Saginov Karaganda Technical University subparagraph 6 of Article 129	
3.	Review of compliance with legal and regulatory requirements in the preparation of financial statements for 2024	average	January 2025	Audit of financial statements/Corporate governance code non-profit joint-stock company "Abylkas Saginov Karaganda Technical University" pp. 2 art. 211	annually
4.	Participation in mandatory audit financial statements of NPJSC " Abylkas Saginov Karaganda Technical University" for 2024	average	February 2025	Audit of financial statements/Corporate governance code non-profit joint-stock company "Abylkas Saginov Karaganda Technical University" pp. 2 art. 129	annually

5.	Monitoring the implementation of recommendations based on the results of the audit for the 4th quarter of 2024	average	March 2025	Monitoring/Corporate Governance Code non-profit joint-stock company "Abylkas Saginov Karaganda Technical University" pp. 4 art. 129	quarterly
6.	Assessment of the state of the management process risks of NPJSC " Abylkas Saginov Karaganda Technical University" for the 4th quarter of 2024	high	March 2025	Evaluation of the effectiveness of the risk management system / Corporate Governance Code of the non-profit joint-stock company " Abylkas Saginov Karaganda Technical University" Art. 198	quarterly
7.	Evaluation of the KPI performance of the Management Board for Q1 2025	average	March 2025	Corporate Governance Assessment / Corporate Governance Code of the Non-Commercial Joint Stock Company " Abylkas Saginov Karaganda Technical University" Art. 211	quarterly
8.	Report on the results of the SVA activities for the 1st quarter of 2025		April 2025	Report of the Internal Audit Service/Corporate Governance Code of the Non-Commercial Joint Stock Company "Abylkas Saginov Karaganda Technical University" subparagraph 4 of Article 129	quarterly
9.	Monitoring the implementation of recommendations of the external audit of financial statements for 2024	average	April 2025	Compliance audit/Corporate governance code of a non-profit joint-stock company " Abylkas Saginov Karaganda Technical University" pp. 6 art. 129	annually
10.	Verification of the reliability of the indicators of the Report on the implementation of the Development Plan for 2024	average	April 2025	Monitoring/Corporate Governance Code non-profit joint-stock company "Abylkas Saginov Karaganda Technical University" pp. 4 art. 129	
11.	Verification of the completeness of identification and correctness of risk assessment by the executive body at all levels of its management, as well as verification of the effectiveness of control procedures and other risk management measures	high	May 2025	Evaluation of the effectiveness of the risk management system / Corporate Governance Code of the non-profit joint-stock company " Abylkas Saginov Karaganda Technical University" Art. 211	

12.	Monitoring the implementation of recommendations based on the results of the audit for the first quarter of 2025	average	May 2025	Monitoring/Corporate Governance Code non-profit joint-stock company " Abylkas Saginov Karaganda Technical University" pp. 4 art. 129	
13.	Audit of the remuneration procedure	high	June 2025	Evaluation of the effectiveness of the internal control system / Corporate Governance Code of the non-profit joint-stock company " Abylkas Saginov Karaganda Technical University" Art. 211	
14.	Evaluation of the KPI performance of the Management Board for Q2 2025	average	June-July 2025	Corporate Governance Assessment / Corporate Governance Code of the Non-Commercial Joint Stock Company "Abylkas Saginov Karaganda Technical University" Art. 211	quarterly
15.	Report on the results of the activities of the IAS for the 2nd quarter of 2025		July 2025	Report of the Internal Audit Service/Corporate Governance Code of the Non-Commercial Joint Stock Company "Abylkas Saginov Karaganda Technical University" subparagraph 4 of Article 129	quarterly
16.	Self-assessment of the activities of the Internal Audit Service within the framework of the implementation of the Guarantee Program of the Internal Audit Service of NPJSC "KTU named after Abylkas Saginov"	average	September 2025	Evaluation of the effectiveness (quality) of the internal audit service / Corporate Governance Code of the non-profit joint-stock company "Abylkas Saginov Karaganda Technical University " Art. 130	annually
17.	Report on the results of the activities of the IAS for the 3rd quarter of 2025		October 2025	Report of the Internal Audit Service/Corporate Governance Code of the Non-Commercial Joint Stock Company "Abylkas Saginov Karaganda Technical University" subparagraph 4 of Article 129	quarterly
18.	Assessment of the state of the risk management process for Q3 2025	average	October 2025	Evaluation of the effectiveness of the risk management system / Corporate Governance Code of the non-profit joint-stock company "Abylkas Saginov Karaganda Technical University" Art. 198	quarterly
19.	Evaluation of the KPI performance of the Management Board for Q3 2025	average	September-October	Corporate Governance Assessment / Corporate Governance Code of the Non-Commercial Joint	quarterly

			2025	Stock Company "Abylkas Saginov Karaganda Technical University" Art. 211	
20.	Monitoring and evaluation of internal control over the Company's administrative expenses, including the procedure for remuneration and bonuses of administrative personnel	average	november 2025	Compliance audit / Section 16 p. 22 of the Charter of the Non-Commercial Joint-Stock Company "Abylkas Saginov Karaganda Technical University"	
21.	Preparation of a risk-based annual audit work plan for 2026		november 2025	Planning of the activities of the Internal Audit Office / Corporate Governance Code non-profit joint-stock company "Abylkas Saginov Karaganda Technical University" st. 209	
22.	Audit of the College of Innovative Technologies KTU	high	December 2025	Evaluation of the internal control system / Corporate governance code non-profit joint-stock company " Abylkas Saginov Karaganda Technical University" st. 211	
23.	Evaluation of the KPI performance of the Management Board for Q4 2025	average	December 2025	Corporate Governance Assessment / Corporate Governance Code of the Non-Commercial Joint Stock Company "Abylkas Saginov Karaganda Technical University" Art. 211	quarterly
24.	Provision of advisory assistance throughout the year within the scope of the Internal Audit Service's competence		as needed throughout the year	Consulting services/Corporate Governance Code of the non-profit joint-stock company " Abylkas Saginov Karaganda Technical University" subparagraph 7 of Article 129	
25.	Improving the qualifications of employees of the Internal Audit Service		during the year	Advanced training / p. 4 of the Code of Ethics, Standard of quality characteristics No. 1230, developed by the Institute of Internal Auditors	