

REQUEST FOR PARTICIPATION IN THE SELECTION PROCEDURE AUDIT ORGANIZATION

(hereinafter - the Request for Participation in the Selection Procedure)

JSC NMC Tau-Ken Samruk (hereinafter - the Company) and its subsidiaries: Tau-Ken Altyn LLP, Kazgeology JSC, ShalkiyaZinc LTD JSC, JV Alaigyr LLP (hereinafter - Subsidiaries), hereinafter collectively referred to as “Customers”, invite to participate in the Procedure for Selecting an Audit Organization to Render Audit Services for 2025-2029 and H1 2025, 2026, 2027, 2028, 2029 a detailed description of which is given below:

1. Name and Customer Addresses

JSC NMC Tau-Ken Samruk:

- legal address: 17/10, Syganak street, Nura district, Astana, 010000;
- actual (postal) address: 17/10, Syganak street, Nura district, Astana, 010000;

Tau-Ken Altyn LLP:

- legal address: 1, A194 street, Industrial Park, Astana, 010000;
- actual (postal) address: 1, A194 street, Industrial Park, Astana, 010000;

Kazgeology JSC

- legal address: 18, Dostyk street, Yessil district, Astana, 010000,
- actual (postal) address: 17/10, Syganak street, Nura district, Astana, 010000;

ShalkiyaZinc LTD JSC:

- legal address: 32, Mustafa Shokai street, Shalkiya settlement, Zhanakorgan district, Kyzylorda region;
- actual (postal) address: 32, Mustafa Shokai street, Shalkiya settlement, Zhanakorgan district, Kyzylorda region;

LLP JV Alaigyr

- legal address: 6/1, Stepnoi 2 Microdistrict, Kazybek bi district, Karaganda, 100028
- actual (postal) address: 6/1, Stepnoi 2 Microdistrict, Kazybek bi district, Karaganda, 100028

2. Description of the volume of purchased audit and related services for 2025-2027 and H1 2025, 2026, 2027, 2028, 2029 (accounting periods, scope and nature of audit procedures)

2.1 For the Company:

2.1.1 audit of the consolidated and separate annual financial statements of the Company for 2025-2029 prepared in accordance with International Financial Reporting Standards (hereinafter - IFRS), conducted in accordance with International Audit Standards (hereinafter - IAS). The audit report should be based on the results of the audit and contain an opinion on whether the above-mentioned consolidated and separate annual financial statements of the Company have been prepared in accordance with IFRS,

including disclosure under license and contract terms in accordance with the legislation of the Republic of Kazakhstan;

2.1.2 the review of the condensed consolidated and separate financial statements in accordance with IAS 34 “Interim Financial Statements” for H1 2025, 2026, 2027, 2028, 2029 including data from the Statement of Comprehensive Income for Q2 2025, 2026, 2027, 2028 and 2029;

2.1.3 audit of the consolidated annual financial statements for 2025-2027 according to the forms approved by Samruk-Kazyna JSC (hereinafter - the Fund);

2.1.4 the audit review of the consolidated financial statements for H1 2025, 2026, 2027, 2028, 2029 according to the forms approved by the Fund, including data from the Statement of Comprehensive Income for Q2 2025, 2026, 2027, 2028 and 2029;

2.1.5 audit of the separate and consolidated annual financial statements for 2025-2029 in accordance with the list, forms approved by the regulatory act of the authorized state body of the Republic of Kazakhstan – Order of the Minister of Finance of the Republic of Kazakhstan of June 28, 2017, No. 404, including disclosure under license and contract terms in accordance with the legislation of the Republic of Kazakhstan.

2.2 for Subsidiaries:

2.2.1 audit of the annual financial statements of Subsidiaries to 2025-2029 prepared in accordance with IFRS, conducted in accordance with IAS. The audit report should be based on the results of the audit and contain an opinion on whether the above-mentioned annual financial statements of Subsidiaries are presented in accordance with IFRS, including disclosure under license and contract terms in accordance with the legislation of the Republic of Kazakhstan;

2.2.2 audit of the annual financial statements for 2025-2029 according to the forms approved by the Fund;

2.2.3 audit of the annual financial statements of Subsidiaries for 2025-2029 in accordance with the list, forms approved by the regulatory act of the authorized state body of the Republic of Kazakhstan – Order of the Minister of Finance of the Republic of Kazakhstan of June 28, 2017, No. 404, including disclosure under license and contract terms in accordance with the legislation of the Republic of Kazakhstan;

2.3 Based on results of the audit of the annual financial statements for the years ending December 31, 2025, 2026, 2027, 2028, 2029 the external auditor should prepare a letter to management with a detailed description of the shortcomings in the internal control system, accounting, tax accounting, the process of preparing financial statements identified during the audit, as well as the auditor’s recommendations for their elimination.

The letter to management should be prepared with a detailed description of the results of the analysis/evaluation of the issues included in the list of related services, providing appropriate recommendations on these issues, if any.

In the Letter of Recommendations to the management, it is necessary to specify: significant deficiencies in the internal control system, if any. A material disadvantage means a disadvantage in which the development or operation of one or more components of the internal control system does not reduce to a relatively low level the risk that distortions may arise due to errors or falsification of amounts that may be significant in relation to the audited separate/consolidated financial statements, and which will not be

timely identified by employees in the process the usual exercise of their prescribed duties, as well as specify all other shortcomings and recommendations.

2.4 Rendering related services, the cost of which is included in the total cost of services. The list of related services includes:

- providing
- assessing the methodology and results of the fair value assessment of the acquisition of property complexes (enterprises), shares (interests) of other legal entities (if acquisitions have taken place);
- assessing the state of software and hardware equipment and reliability of automated information processing systems;
- assessing identified cases of theft and errors in accounting and financial reporting (fraud);
- assessing compliance of Customers' activities with requirements of the legislation of the Republic of Kazakhstan in the field of accounting and financial reporting;
- submitting proposals for improving disclosures in the notes to the financial statements of Customers;
- conducting an annual tax review for each financial year in the period from 2025 to 2027 without providing a tax report. Conducting a tax review should address accounting and tax procedures, (especially those issues where the possibility of tax risks is most significant);
- consulting on accounting and tax accounting during the audit without providing consultation reports;
- assessing the adequacy of the internal control system of Customers on issues related to the preparation of financial statements;
- assessing the organization of internal control on issues related to accounting and preparation of financial statements;
- evaluating performance of the internal audit service of Customers on issues related to the assessment of the internal control system in relation to accounting and financial statements;
- assessing the Corporate Accounting Policy of Customers for compliance with the applied accounting methods and principles and reporting of IFRS;
- assessing the effectiveness of using borrowed funds
- assessing the effectiveness of using funds of the Sole Shareholder.
- presentation of the audit results for 2025-2029 to the management and the Board of Directors/ the Audit Committee of the Customers upon their request;
- organizing and holding of annual IFRS trainings for employees of Customers.
- due to the fact that the Company is part of the Fund group, the external auditor must assist the external auditor of the Fund in preparing its consolidated financial statements, including providing access to working papers, conclusions based on the results of audit procedures with an independent opinion of the partner on preparing financial statements. At the same time, possible expenses of the Supplier are included in the total price of the contract. If the auditor has audited the financial statements of the Group for 5 (five) consecutive years, a mandatory change of the Partner – the Project Manager should be provided.

3. The deadlines for rendering services, including a draft schedule for the preparation of an audit or review of statements submitted for audit or review by an external auditor, indicating the expected dates for issuing relevant audit reports and their number, are specified below

3.1 For the Company:

1) submitting an audit report on the results of the audit of the consolidated and separate annual financial statements prepared in accordance with IFRS for 2025 - by February 28, 2026; for 2026 – by February 28, 2027; for 2027 – by February 28, 2028; for 2028 – by February 28, 2029; for 2029 – by February 28, 2030 in the amount of 2 (two) copies in Russian, 1 (one) copy in English, and 1 (one) copy in the state language;

2) submitting a report on the results of the review of the condensed consolidated and separate financial statements prepared in accordance with IAS 34 “Interim Financial Statements” for H1 2025 – by August 07, 2025, for H1 2026 – by August 07, 2026, for H1 2027 – by August 07, 2027; for H1 2028 – by August 07, 2028; for H1 2029 – by August 07, 2029 in the amount of 2 (two) copies in Russian, 1 (one) copy in English, and 1 (one) copy in the state language.

3) an audit report on the results of the audit of the consolidated annual financial statements prepared according to the forms approved by the Fund for 2025 - until February 27, 2026; for 2026 – until February 27, 2027; for 2027 – until February 27, 2028; for 2028 – until February 27, 2029; for 2029 – until February 27, 2030 in the amount of 1 (one) copy in Russian;

4) a report on the results of the review of consolidated financial statements prepared according to the forms approved by the Fund for H1 2025 – by August 04, 2025, for H1 2026 – by August 04, 2026, for H1 2027 – by August 04, 2027; for H1 2028 – by August 04, 2028; for H1 2029 – by August 04, 2029 in the amount of 1 (one) copy in Russian;

5) an audit report on the results of the audit of separate and consolidated annual financial statements prepared in accordance with the list, forms approved by the regulatory act of the authorized state body of the Republic of Kazakhstan – Order of the Minister of Finance of the Republic of Kazakhstan of June 28, 2017, No. 404, for 2025 - by March 15, 2026; for 2026 – by March 15, 2027; for 2027 – by March 15, 2028; for 2028 – by March 15, 2029; for 2029 – by March 15, 2030 in the amount of 1 (one) copy in Russian;

6) a letter to the Company’s management for 2025 – by March 10, 2026; for 2026 – by March 10, 2027; for 2027 – by March 10, 2028; for 2028 – by March 10, 2029, for 2029 – by March 10, 2030 in the amount of 1 (one) copy in Russian, and 1 (one) copy in English.

3.2 for Subsidiaries:

1) submitting an audit report on the results of the audit of the annual financial statements prepared in accordance with IFRS for 2025 - by February 10, 2026; for 2026 – by February 10, 2027; for 2027 – by February 10, 2028; for 2028 – by February 10, 2029; for 2029 – by February 10, 2030 in the amount of 2 (two) copies in Russian, 2 (two) copies in English;

2) an audit report on the results of the audit of the annual financial statements prepared according to the forms approved by the Fund for 2025 - until February 10, 2026; for 2026 – until February 10, 2027; for 2027 – until February 10, 2028; for 2028 – until February 10, 2029; for 2029 – until February 10, 2030 in the amount of 1 (one) copy in Russian;

3) an audit report on the results of the audit of the annual financial statements of Subsidiaries prepared in accordance with the list, forms approved by the regulatory act of the authorized state body of the Republic of Kazakhstan – Order of the Minister of Finance of the Republic of Kazakhstan of June 28, 2017, No. 404, for 2025 - by February 20, 2026; for 2026 – by February 20, 2027; for 2027 – by February 20, 2028; for 2028 – by February 20, 2029; for 2029 – by February 20, 2030 in the amount of 1 (one) copy in Russian;

4) a letter to the Subsidiary’s management for 2025 – by March 01, 2026; for 2026 – by March 01, 2027; for 2027 – by March 01, 2028; for 2028 – by March 01, 2029; for 2029 – by March 01, 2030 in the amount of 1 (one) copy in Russian, and 1 (one) copy in English.

At the same time, according to sub-items 1-4) of item 3.2, Kazgeology JSC is subject to deadlines for the audit of annual financial statements and a letter to management for 2026, 2027, 2028 and 2029.

4. The amount allocated for the purchase of services, KZT million, excluding VAT

Customer	2025	2026	2027	2028	2029	Total, excluding VAT, KZT
JSC NMC Tau-Ken Samruk	38,628	41,294	44,127	46,333	48,650	219,032
Tau-Ken Altyn LLP	18,976	20,095	21,377	22,446	23,568	106,462
Kazgeology JSC	-	24,295	25,927	27,223	28,585	106,030
ShalkiyaZinc LTD JSC	22,497	24,451	26,537	27,864	29,257	130,605
LLP JV Alaigyr	13,705	14,697	15,760	16,548	17,375	78,085
Total:	93,805	124,832	133,728	140,414	147,435	640,214

5. Contacts of the procurement organizer of Customers, with whom the Participants have the right to meet to obtain information for the preparation of an official tender proposal for rendering services:

1) Chief Accountant – Alpishcheva Aidana Zhassulanovna, phone: 8 (7172) 55-95-54 e-mail: a.alpichsheva@tkz.kz;

2) Lead Procurement Manager – Karmenova Leila, phone: 8 (7172) 55-95-77, e-mail: l.karmenova@tkz.kz.

6. Additional information about Customers in respect of whom the audit organization selection procedure for rendering audit services is carried out

Authorized representatives of the Participants can receive additional information about the Customers in respect of whom the Procedure for Selecting an Audit Organization for Rendering Audit Services is being carried out in electronic form or on paper at the address: 7th floor, 17/10, Syganak street, Nura district, Astana, 010000, after they sign a confidentiality agreement.

7. Requirements for the official tender offer for rendering services

It is mandatory to provide:

- information on conflicts of interest in accordance with the Corporate Standard on Preventing a Conflict of Interests when engaging consulting services of the Fund group, according to Annex No. 1 to the Request for Participation in the Selection Procedure;
- confirmation of compliance with the requirements for Participants and the composition of the audit team in accordance with Annex No. 2 to the Request for Participation in the Selection Procedure;
- a table of compliance with requirements for Participants and the composition of the audit team in accordance with Annex No. 3 to the Request for Participation in the Selection Procedure, indicating links to the relevant sections and pages of the official tender proposal for rendering services.

It is possible to include other useful information in the official tender proposal at the discretion of the Participant.

The official tender proposal for rendering services, as well as all documents and information contained therein, are submitted in Kazakh or Russian at the choice of a potential supplier.

In this case, the official tender proposal for rendering services may contain documents drawn up in another language, provided that they are accompanied by a notarized translation into Kazakh or Russian at the choice of a Participant, and in this case the translation will prevail.

The audit organization is not entitled to participate in the selection procedure if it is included in the List of Unreliable Potential Suppliers (Vendors) and (or) in the Register of Unfair Participants in Public Procurement.

The tender proposals of the Participants must be sealed and handed over to the procurement organizer under the act of acceptance and transfer of documents at the address: 7th floor, 17/10, Syganak street, Nura district, Astana, 010000, **within the period from September 19, 2024 to October 18, 2024, on business days from 08:30 a.m. to 06:00 p.m.**

Information about the Conflict of Interests

The Supplier hereby confirms by signing below:

on the absence of situations involving a conflict of interests between the interests of the Supplier and interests of the Customer, employees of the Customer and employees of the Supplier, employees of one Supplier and employees of another Supplier, persons in relations with employees of the Customer and the Customer, between the interests of the Republic of Kazakhstan, the Government or state bodies of the Republic of Kazakhstan and interests of the Supplier;

regarding potential conflicts of interests, the absence of:

contractual relations between the Supplier and a third party in the Project, as well as between the Customer and the same Supplier, operating simultaneously as part of the same Project;

the existing contractual relationship between the Supplier and a third party in the Project, if there are past or present contractual relationships between the same Supplier and the Customer on other projects;

availability of existing contractual relations as part of the Project with participation of the Republic of Kazakhstan and (or) the Government of the Republic of Kazakhstan between the Supplier of the Customer, the Customer and the Republic of Kazakhstan and (or) the Government if there are past or present contractual relations between the same Supplier and a third party in the Project related to the subject matter of the Project where the interests of the Republic of Kazakhstan and (or) the Government of the Republic of Kazakhstan did not coincide or do not coincide with the interests of a third party in the Project or the Supplier;

the Supplier has financial interests with a third party in the Project, with whom the Supplier is interested in maintaining business relations or providing business opportunities to the Supplier by such person, to the detriment of interests of the Customer;

work of the head, partner, and any other part-time employee of the Supplier in a third person in the Project in the position of the head, partner, employee or by participating in its bodies;

representation of the Supplier that causes or may cause a parallel conflict of interests (a parallel conflict may arise if the representation of the Supplier's current client does not correspond to the interests of the Customer; or if there is a risk that the representation of one or more current clients of the Supplier will violate the Supplier's obligations to the Customer);

any interest, his/her own or persons related to the employee of the Customer/the Supplier, in a decision that must be taken by the Customer's employee personally or in which the Customer's employee must participate, or in an action that the Customer's employee must perform in executing their work duties as part of the Project.

labor and other relations of the Customer's employee with the Supplier, as well as the fact of receiving or intending to receive a material benefit, favor or advantage from the Supplier under the Project;

relations with the Supplier of persons related to the Customer's employee, as well as the fact of receiving or intending to receive a material benefit, favor or advantage from the Supplier;

other conflict situations that the Supplier is aware of.

Note: Disclosure of additional information regarding the absence of conflict situations (if necessary)*

that the signatory of this form is authorized to sign this form on behalf of the Supplier, thereby accepting obligations and agreeing to the terms and conditions contained in the draft Consulting Services Procurement Contract (hereinafter - the Contract), including, but not limited to, the following:

responsibility of the Supplier for intentional or unintentional providing of false information about the absence of a conflict of interests;

obligations of the Supplier to immediately inform the management of the Customer of any events and (or) facts related to the issues of conflict of interests;

prohibition for the Supplier to represent third parties against the Customer on any issues related to or arising from the subject matter of the Project for a period of not less than 5 (five) years, unless the Contract specifies a longer confidentiality period (based on the specifics of the Project and/or cases stipulated by the legislation of the Republic of Kazakhstan);

prohibition of avoidance of responsibility by the Supplier in the presence of a conflict of interests on any grounds, including irrespective of the scope of the Supplier's activities or business reputation;

unconditional confirmation by the Supplier of the fact that no conflict of interest exists with the Customer, organizations of the Fund group, the Republic of Kazakhstan, the Government of the Republic of Kazakhstan;

full financial responsibility of the Supplier to the Customer for damage (both real damage and lost profit) caused as a result of the conflict of interest;

obligations of the Supplier to strictly comply with the confidentiality policy of all information received from the Customer, to ensure return and (or) destruction of the received information/data in case of termination or cancellation of the Contract (such an obligation may be stipulated by a separate confidentiality contract/agreement);

prohibition of any representation of the Customer if the representation of the Supplier causes or may cause a concurrent conflict of interest;

the responsibility of the Supplier in the form of a penalty (taking into account the Contract price) for providing false information regarding the Conflict of Interest Information, for breach of warranties and assurances of the Supplier that there is no conflict of interest;

the right of the Customer to early termination of the Contract in case of a conflict of interest, with consideration of the provisions stipulated in the Conflict of Interest Prevention Policy when hiring the consulting services of the Fund (hereinafter - the Policy), without imposing penalties on the Customer and releasing and (or) protecting the Customer from any liability or damage arising from the early termination of the Contract;

the right of the Customer to unilaterally withdraw from the Contract and claim damages in case the Supplier submits false information regarding the Conflict of Interest Information contained in this form;

the consent of the Supplier to be included in the Unified Database of the Fund Group containing the information about the Suppliers on the conflict of interest (hereinafter - the Unified Database), with disclosure of all data provided by the Unified Database, in case of identification of a conflict of interest in the process of rendering consulting services by the Supplier;

the rights of the Customer to monitor and collect information about the Suppliers from any sources not prohibited by the legislation of the Republic of Kazakhstan, including mass media and others;

the consent of the Supplier to the written application of the Customer under the Policy to the state bodies, professional associations where the Supplier is a member, to obtain proper information about the Supplier and (or) to notify the professional association about the Supplier's violation of its obligations, generally recognized norms and rules of conduct and ethical business behavior, provisions and requirements of the Policy. In case of refusal by the Supplier, the refusal shall be legally motivated. In case of an unmotivated refusal, the Purchaser, if there is a suspicion of a conflict of interest, has the right to consider such refusal as confirmation of the Supplier's conflict of interest;

consent of the Supplier or its legal representative to collect, process and use personal data of the Supplier and its employees involved in rendering consulting services.

consent to the Supplier's inclusion in case of a conflict of interest (including, but not limited to, on the above grounds contained in items 1-10 of this form) in the Customer's Unified Database of Conflicts of Interest with disclosure of all data required by the requirements of the Unified Database.

Signature, full name of the person signing this Conflict of Interest form on behalf of the Participant and documents confirming the authority of the signing representative of the Participant.

Requirements for Participants and Audit Team Composition

1. Availability of a license to carry out auditing activities;
2. Availability of a professional council opinion and (or) an opinion of an accredited professional audit organization, which the audit organization is a member of, confirming the compliance of the audit organization with the requirements of international auditing standards and the Code of Ethics based on the results of the external quality control performed;
3. No administrative penalties imposed for violations of the legislation on auditing activities in accordance with Article 247 of the Code of the Republic of Kazakhstan “On Administrative Offences” within the last 1 (one) year prior to the date of conclusion of the contract for provision of audit services, except for one administrative penalty imposed for late submission or failure by the audit firm to submit reports to the authorized body in accordance with the qualification requirements and (or) information on insurance of their civil liability during the reporting period;
4. Availability of a contract of compulsory civil liability insurance for the audit organization;
5. Subject to rotation in case of auditing one organization, including a financial organization in the space over a period of 7 years;
6. At least 10 (ten) years of experience in the audit activity as the head of the audit organization;
7. Availability of audit reports on at least 10 (ten) audited entities for compliance with International Financial Reporting Standards within the last 5 (five) years;
8. To confirm its independence by submitting a statement that includes information on the current income of the audit firm from rendering audit and non-audit services to the Customer or its group, as well as the share of this income in the total income of the audit firm;

In addition, during the period of the service contract for the audit of the financial statements, the Auditor of the Client shall annually provide the information on the current income of the Auditor (with indication of future income from executed contracts) from the rendering of audit and non-audit services:

- for the Customer’s group - to the Audit Committee of the Customer’s group and/or to the Deputy First Manager of the Customer responsible for financial reporting issues. The information on tenders of the Customer’s group, where the Auditor participates or is going to participate as of the date of submission of this information, shall be provided separately;

- for the Fund Group - to the Audit Committee of the Fund and the Managing Director responsible for the financial statements of the Fund. The information on tenders of the Fund Group, where the Auditor participates or is going to participate as of the date of providing this information, shall be provided separately.

It is necessary to use the register of the companies of the Fund Group, which should be obtained as part of the procurement contract for the audit of financial statements with the Customer so that the Auditor can identify the companies of the Fund Group.

9. To have relevant industry experience, including practical experience in servicing clients of a similar scale as the Customer (provide a list of major clients in this industry, the scope of participation and the audit organization's interest in rendering services in the industry the Customer operates in);

10. If applicable, provide a plan for managing the turnover of Auditors, namely, requirements for the procedure of reviewing the results of previous audits and proposals to ensure uninterrupted operation;

11. To describe the expertise and resources available to render, within the scope of the submitted price quotation, non-audit services of potential interest to the organization.

12. Availability of Kazakhstan certificate of competence as an auditor for the head of the audit organization;

13. Availability of the document confirming membership in an accredited professional audit organization;

14. To have at least five (5) years of experience in auditing organizations in the mining industry, including experience in auditing similar clients;

15. To have at least 3 (three) auditors with a Kazakhstan certificate of competence as an auditor;

16. To have a specialized IFRS technical support team consisting of at least 3 persons with the positions of Senior Manager, Division/Department Director, Partner with at least 5 (five) years of audit experience, including the mining industry, in order to render high quality and prompt services on emerging technical issues;

17. Not to be included in the List of Unreliable Potential Suppliers (Suppliers) of the Fund and (or) in the Register of Unfair Participants in Public Procurement;

18. To provide detailed information on the following items:

1) the proposed composition of the audit project team of the Customer, including senior partners and managers;

2) their roles and responsibilities in fulfilling the assignment;

3) qualifications and relevant experience, including experience in auditing similar clients;

4) the minimum number of hours per year devoted to the project by each project manager;

5) commitment regarding Auditor turnover planning and succession of project staff;

6) commitment to the professional development of employees;

7) other resources and detailed descriptions of the services offered;

8) list and coverage of involved local offices.

9) audit methodology and strategy in relation to the requirements and specifics of the Customer;

10) co-ordination and control;

11) audit timeline;

12) an approach to working with management and members of the Audit Committee/Supervisory Board;

13) an approach to co-operation with internal audit services (if any);

14) an approach to dealing with tax matters;

15) an approach and methods of resolving complex and non-standard technical accounting issues;

16) commitment to continuous improvement and enhancement of audit performance;

19. To provide detailed information on the following items:

1) a common approach to service quality assurance and customer relationship management;

2) potential conflicts and the approach to resolving them (including a description of the work being carried out for direct competitors);

3) commitment and the approach to partner rotation and succession planning for project team members;

4) description of the quality control and customer satisfaction assessment system.

20. To provide the cost of services in a separate document, which should include the following:

1) staff-hours and fixed rates for proposed audit services, statutory and other reporting audit services;

2) a mechanism for determining the cost of the audit for the first and subsequent years;

3) cost of services method;

4) the proposed schedule for payment of invoices, as well as the flexibility of the process;

21. The team of executors of the Participant shall meet the following qualitative and quantitative features:

1) to have an audit partner in the team who is qualified as a Certified Public Accountant (hereinafter - CPA) or The Association of Chartered Certified Accountants (hereinafter - the ACCA) and have membership recognition agreements with the ACCA and an auditor qualification certificate. The audit partner shall have five (5) years of experience in auditing in mining organizations within the last ten (10) years;

2) to have a team of at least four (4) professionals who are CPA or ACCA qualified and have membership recognition agreements with ACCA and audit experience in the mining industry for two (2) years out of the last five (5) years;

3) to have a tax specialist in the team who has a certificate of competence as a tax consultant of the Republic of Kazakhstan, and a valid membership in the Public Association "Chamber of Tax Consultants of the Republic of Kazakhstan" and relevant work experience of at least 3 (three) years.

4) to have an IT specialist with internationally recognized IT qualifications and relevant work experience of at least 3 (three) years as part of the IT team.

Notarized copies of qualification certificates should be submitted as proof of qualification of specialists.

CVs of specialists certified by the Participant's seal should be provided as proof of their work experience.

The availability of the relevant specialist in the team of the Participant shall be confirmed by the Participant's employment act for the declared specialist. In case of absence of the employment act, the Participant shall provide electronic copies of the identity document of the specialist and the signed consent to engage him/her as a specialist in the form according to Annex No. 4 to the Request for Participation in the Selection Procedure.

Annex No. 3 to the Request for Participation in the Selection Procedure

No.	Requirements to the Participant	Link to the relevant sections and pages of the official bid
1		

Annex No. 4 to the Request for Participation in the Selection Procedure

To the Commission for the Selection of the Audit
Organization of JSC NMC Tau-Ken Samruk

from: _____

(Full name of the specialist)

Consent for involvement as a specialist for rendering services

I, _____ *(full name)*,
_____ *(No. of identity document, date and issuing authority)*, _____
(IIN), residing at _____, give my consent _____ *(name of*
the Participant, BIN) to engage me as a specialist _____ *(name of the specialty*
of the given specialist specified in the official bid of the Participant) to render audit services
for 2025-2029 and H1 2025, 2026, 2027, 2028, 2029 for JSC NMC Tau-Ken Samruk and
its subsidiaries: Tau-Ken Altyn LLP, Kazgeology JSC, ShalkiyaZinc LTD JSC, JV Alaigyr
LLP.

Signature of specialist