

STATEMENT ON MEMBERSHIP

1. GENERAL PROVISIONS

- 1.1. This Statement is developed in accordance with the Civil Code of RK, the Laws of RK "On nonprofit organizations" and "On audit activity" as well as basing on the Articles of Association of the Chamber of Auditors of RK PAO.
- 1.2. This Statement regulates the issues not provided by the Articles of Association of the Chamber of Auditors.

2. STATUS OF MEMBERS OF THE CHAMBER OF AUDITORS

- 2.1. Only auditors and audit organizations may be the members of the Chamber of Auditors. Auditors and audit organizations may be the members of only one professional organization.
- 2.2. Membership in the Chamber of Auditors provides two categories such as: full member and associate member.
- 2.3. Full members of the Chamber of Auditors are the auditors.
- 2.4. Associated members of the Chamber of Auditors are the audit organizations.
- 2.5. Probationers of the Chamber of Auditors may be candidates for auditors.

3. CONDITIONS OF MEMBERSHIP IN THE CHAMBER OF AUDITORS

- 3.1. In order to join the Chamber of Auditors as a full member, an auditor shall file an application addressed to the Chairman of the Council of the Chamber of Auditors signed by this auditor and affixed by his own seal.
 - 3.2.1. The following document shall be submitted alongside with the application:
 - Copy of a qualification certificate;
 - Copy of an education certificate;
 - Copy of the Tax Identification Number (TIN);
 - Copy of the Social Identification Code (SIC);
 - Copy of an identity card;
 - Copy of a work record book;
 - Photo of a person, 3 x 4 cm;
 - Copy of a Resolution of exclusion or another document evidencing exclusion of the auditor from another professional audit organization (if the auditor has been a member of another PAO); and
 - Questionnaire in a form developed and approved by the Chamber of Auditors (to be completed when submitting the documents).
- 3.2. In order to join the Chamber of Auditors as an associate member, an application executed on headed note-paper of the applying audit organization addressed to the Chairman of the Council of the Chamber of Auditors signed by CEO of this organization and preferably affixed by the corporate seal.
 - 3.2.1. The following document shall be submitted alongside with the application:
 - Copy of the Articles of Association;
 - Copy of a statistical card;
 - Copy of the state registration certificate;
 - Copy of the Tax Identification Number (TIN);
 - Copy of a license for auditing activity; and

- Copy of a Resolution of exclusion or another document evidencing exclusion of the audit organization from another professional audit organization (if the auditor has been a member of another PAO).
- 3.3. The Council of the Chamber of Auditors shall be responsible for making a decision regarding admission to membership by simple majority of votes.
 - 3.4. In case of transfer to public work, the full member of the Chamber of Auditors may keep on to be a member of the Chamber of Auditors by filing an application signed and affixed by an own seal of the auditor. In this case for the period of public service this auditor may be exempted from membership dues and fees.
 - 3.5. The full and associate members of the Chamber of Auditors as well as the probationers of the Chamber of Auditors shall have a right to petition in the Chamber of Auditors for deference of payment of dues and fees for participation in the activity of the Chamber of Auditors specifying the reasonable excuses.
 - 3.6. The full members of the Chamber of Auditors shall have a right at the meetings of the Chamber of Auditors where any issues are considered and they shall have a right of consultative vote.

Chairman of the Council
Chamber of Auditors of RK PAO

A. O. Tuleuov

Seal here: Chamber of Auditors of RK PAO, Almaty, the Republic of Kazakhstan, PAO