

APPROVED
by Minutes of General meeting No. 1
PAO "Academy of professional accountants "Uchet"
dated October 28, 2020

CHARTER
OF PROFESSIONAL ACCOUNTING ORGANIZATION
"UCHET"

1. GENERAL PROVISIONS

1.1. A Professional Accounting Organization "Uchet" (hereinafter referred to as PAO "Uchet") was established in accordance with the legislation of the Republic of Kazakhstan in the form of a non-profit organization that unites accountants and accounting organizations of the Republic of Kazakhstan, by re-registering the Professional Accounting Organization "Academy of professional accountants "Uchet", associated with the change of name to the Professional Accounting Organization "Uchet".

1.2. PAO "Uchet" does not have the main purpose of making a profit, and does not distribute profits between participants and (or) founders.

1.3. Full and abbreviated organization name:

- Full name in Kazakh: «Учёт» бухгалтерлердің кәсіби ұйымы;
- Full name in Russian: Профессиональная организация бухгалтеров «Учёт»;
- Full name in English: Professional accounting organization "Uchet";
- Abbreviated name in Kazakh: БҚҰ «Учёт»;
- Abbreviated name in Russian: ПОБ «Учёт»;
- Abbreviated name in English: PAO "Uchet".

1.4. Organizational and legal form of PAO "Uchet" is a professional accountancy organization.

1.5. Location of PAO "Uchet": 050009, Republic of Kazakhstan, Almaty, Almaly district, Zharokov str., 41.

1.6. PAO "Uchet" in its activities is guided by the Legislation of the Republic of Kazakhstan, this Charter, Code of Ethics for Professional Accountants, and other regulatory legal acts of the Republic of Kazakhstan and internal documents regulating its activities.

1.7. Duration of PAO "Uchet" is unlimited.

1.8. PAO "Uchet" acquires the rights of a legal entity from the moment of its state registration/re-registration in the manner prescribed by the Legislation of the Republic of Kazakhstan.

1.9. PAO "Uchet" possesses separate property, has an independent balance sheet, bank accounts, a seal and a stamp with its name, can conclude contracts on its own behalf, acquire and exercise property rights, bear obligations, be a plaintiff and a defendant in court. PAO "Uchet" independently carries out its activities to implement the assigned tasks in accordance with the current legislation of the Republic of Kazakhstan and this Charter.

1.10. PAO "Uchet" has its own symbols approved by the General Meeting.

1.11. Accreditation of PAO "Uchet" is carried out in accordance with the procedure established by the Legislation of the Republic of Kazakhstan and is confirmed by a Certificate of Accreditation.

2. SUBJECT AND ACTIVITY OBJECTIVES OF PAO "Uchet"

2.1. Object of activity of PAO "Uchet" includes:

1) assistance in certifying and improving the professionalism of Kazakhstan's accounting community, legal entities specializing in the dissemination of financial and economic information, as well as employees engaged in accounting and related professional spheres - audit, internal audit, assessment, taxation, risk management, jurisprudence, etc.;

2) unification of qualified specialists in the field of accounting into a single professional organization and coordination of their activities;

3) automation of accounting processes, financial management, application of international financial reporting standards and professional ethics;

4) representation of interests and protection of rights of its members in state, professional, public, non-commercial, foreign, international, and other organizations;

5) generalization and dissemination of positive experience in the field of accounting, financial reporting and related areas based on the analysis of accounting, consulting and other services markets;

- 6) achievement of public recognition of a wide range of qualified services provided by PAO "Uchet" to «Professional Accountants of the Republic of Kazakhstan»;
- 7) development of a set of training and advanced training activities for accountants by creating a professional education system based on international education standards, developing curricula and teaching aids;
- 8) creation of conditions necessary for active professional activity and self-realization of Kazakhstan's accountants;
- 9) contribution to public practices of activities of the members and participation in coordination of accounting organizations;
- 10) participation in the development of national standards and guidelines for them;
- 11) participation in the development of regulatory legal acts of the Republic of Kazakhstan and making proposals for their improvement, as well as rendering assistance to state and non-state organizations in the field of accounting, financial reporting and related areas of activity;
- 12) implementation of educational activities in the field of accounting and financial reporting;
- 13) participation in the consideration of materials on the accreditation of certification organizations;
- 14) participation in state, public, professional, dissertation councils and working groups;
- 15) active participation in international certifications;
- 16) active participation in the International Federation of Accountants and other structures;
- 17) creation of other professional organizations, representative offices and branches of PAO "Uchet" in regions of Kazakhstan and other countries;
- 18) participation in the development of other professional activities - audit, assessment, taxation, jurisprudence, etc.;
- 19) organization and implementation of seminars, webinars, conferences, round tables, forums, exhibitions and other events in order to disseminate knowledge in the field of accounting, financial reporting and related fields.

2.2. Goals of PAO "Uchet" are as follows:

- 1) promoting development, improvement and unification of the accountancy profession in the Republic of Kazakhstan on the basis of international standards;
- 2) continuous professional development of accountants;
- 3) reconciliation of professional interests in accountancy for the training and retraining of personnel of "Professional Accountants of the Republic of Kazakhstan" in accordance with the Legislation of the Republic of Kazakhstan;
- 4) assistance in bringing the accounting profession in the Republic of Kazakhstan to the international standards and best foreign practice;
- 5) striving to implement international standards and participate in their perfection;
- 6) development of national Kazakhstani practice of applying international standards and norms of professional ethics of professional accountants.

3. RIGHTS AND OBLIGATIONS OF PAO "Uchet"

3.1. PAO "Uchet" has the right to:

- 1) disseminate information on its activities;
- 2) have banks accounts in accordance with the procedure established by the Legislation of the Republic of Kazakhstan;
- 3) have seals, stamps and letterheads with the full name of the organization in the national and Russian languages, as well as an emblem (symbols) registered in the prescribed manner;
- 4) represent and defend rights and legal interests of its members in courts and other state bodies, other organizations;

5) conduct and/or take part in professional development of professional accountants and other specialists, issue appropriate certificates in accordance with the procedure established by the Legislation of the Republic of Kazakhstan;

6) join associations (alliances, unions, consortiums, etc.) along with other professional organizations, as well as join Kazakhstani, regional and international professional non-profit, non-governmental organizations and associations, as well as take an active part in their activities;

7) issue recommendations regarding accounting activities and the application of national and international standards;

8) conduct ratings of accountants and accounting organizations that are members of PAO "Uchet";

9) consider complaints and appeals of accountants, accounting organizations and third parties regarding the professional activities of accountants;

10) participate in the development of regulatory legal acts of the Republic of Kazakhstan on accounting and financial reporting;

11) create, establish legal entities in accordance with the procedure established by the Legislation of the Republic of Kazakhstan;

12) open branches and representative offices;

13) use monetary funds to achieve statutory goals;

14) be a plaintiff and defendant in court;

15) require its members and employees to strictly adhere to this Charter, the Code of Ethics for Professional Accountants and other internal documents of PAO "Uchet";

16) exercise other rights provided for and not prohibited by the Legislation of the Republic of Kazakhstan;

17) carry out entrepreneurial activities to achieve statutory goals. Income derived from entrepreneurial activity of PAO "Uchet" cannot be redistributed among its members and shall be used only to achieve statutory goals.

3.2. PAO "Uchet" is obliged to:

1) comply with the legislation of the Republic of Kazakhstan, international standards, norms of professional ethics of accountants and corporate ethics;

2) comply with the requirements established for professional organizations of accountants in the Republic of Kazakhstan;

3) if accredited by an authorized body, delegate the members of PAO "Uchet" to the Advisory Body in the number, manner and authority in accordance with the procedure established by the Legislation of the Republic of Kazakhstan, as well as ensure they operate as fully-fledged;

4) submit reports to the authorized body on its activities in accordance with the procedure established by the Legislation of the Republic of Kazakhstan;

5) consider requests for the application of international and national standards;

6) inform its members of cash inflows and outflows;

7) inform an authorized/registering body of change of the location of the permanent governing body of PAO "Uchet", its membership and data concerning its managers corresponding to the contained information to the Unified State Register;

8) ensure the safety and non-proliferation of individual/personal and confidential information/data of members of PAO "Uchet", its officials and employees, as well as ensure issuance/disclosure of information/data in the manner expressly provided for by the Legislation of the Republic of Kazakhstan;

9) develop a program for the adoption and approval of the IFAC Code of Ethics for Professional Accountants, and ensure strict adherence to it;

10) provide its members with the opportunity to access, familiarize themselves with the documents and decisions that affect their interests;

11) conclude a cooperation agreement with an accountant certification organization (-s) to enhance the capacities of its members;

12) define internal rules, work regulations for bodies and employees of PAO "Uchet", as well as measures for rewards and disciplinary actions that do not contradict the Legislation of the Republic of Kazakhstan;

13) bear other duties and responsibilities in accordance with the Legislation of the Republic of Kazakhstan, as well as concluded contracts and agreements;

14) provide members of PAO "Uchet" with all possible technical assistance and advice within the framework of the statutory goals;

15) require accounting organizations and professional accountants engaged in entrepreneurial activities in the field of accounting that are members of PAO "Uchet" to comply with the Law of the Republic of Kazakhstan «On Combating the Legalization (Laundering) of Criminally Obtained Incomes and the Financing of Terrorism»;

16) inform the authorized body in charge of financial monitoring of violations of the Law of the Republic of Kazakhstan «On Combating the Legalization (Laundering) of Criminally Obtained Incomes and the Financing of Terrorism» committed by accounting organizations and professional accountants that are members of PAO "Uchet".

4. CONDITIONS OF MEMBERSHIP OF PAO "Uchet"

4.1. Membership in PAO "Uchet" includes the following categories: full and associate:

1. Full members of PAO "Uchet" are individuals who have a certificate in professional accounting of the Republic of Kazakhstan and persons assimilated thereto.

2. Associate members of PAO "Uchet" are individuals – accountants and legal entities – organizations providing services in the field of accounting and related areas.

4.2. Membership of PAO "Uchet" may include individuals (citizens of the Republic of Kazakhstan, foreign citizens and persons without citizenship) and legal entities acting in accordance with the Legislation of the Republic of Kazakhstan, recognizing and observing the provisions of this Charter, the Code of Professional Ethics for Professional Accountants, internal documents of PAO "Uchet", participating in and assisting in achieving the statutory goals of PAO "Uchet", sharing the professional values adopted by PAO "Uchet", and paying membership fees.

4.3. Membership in PAO "Uchet" is not a basis for limiting the main and additional activities.

4.4. Membership in PAO "Uchet" is carried out on the basis of an application or an electronic registration form of a person wishing to become a member of PAO "Uchet" to take an active part in the events organized by PAO "Uchet", improve their qualifications, pay membership fees in the prescribed manner, perform other duties of a member of PAO "Uchet" provided for by the Charter and internal documents of PAO "Uchet".

4.5. Decision on the admission to membership, refusal of such admission, as well as termination and suspension of membership at PAO "Uchet" is made by a simple majority of votes of the Council members present at the meeting.

4.6. Basis, procedure for accepting, terminating, suspending membership, renewing membership and changing its category, as well as establishing the amount of membership fees and frequency of their payment are established by the internal documents of PAO "Uchet" in accordance with this Charter.

4.7. Membership in PAO "Uchet" is terminated on the basis of a submitted written application of withdrawal of membership on the member's own initiative or on the basis of a decision of the Council of PAO "Uchet" to exclude the member from membership for:

1) systematic or flagrant violation of the Charter, internal documents and/or the Code of Ethics for Professional Accountants;

2) loss of communication between the member and PAO "Uchet" for more than one calendar year;

3) the member's failure to master the required amount of advanced training established by the legislation of the Republic of Kazakhstan;

4) violation of the requirements of the Legislation of the Republic of Kazakhstan;

- 5) identification of inaccurate information contained in documents submitted by a member of PAO "Uchet" upon joining;
- 6) violation, failure to comply with the decisions of management bodies of PAO "Uchet";
- 7) non-payment and/or delay in payment of the established membership fees for more than 6 months.

In the event of the death of an individual or the liquidation of a legal entity, the decision to exclude from membership based on this fact is taken as a separate issue by the Resolution of the Council (the Council does not make a decision (vote) on this issue).

4.8. Date of adoption of the decision on inclusion in the membership by the Council of PAO "Uchet" shall be considered the date of associate members' joining PAO "Uchet". Date of adoption of an appropriate decision by the Chairman of the Council shall be considered the date of full members' (individuals') joining PAO "Uchet". Chairman of the Council has the right to issue a power of attorney authorizing the Chief of Staff to make such decisions. Date of submission of a written personally signed application to PAO "Uchet" shall be considered the date of exclusion from membership of PAO "Uchet" for individuals. Date of adoption of an appropriate resolution by the Council shall be considered the date of exclusion from membership for legal entities. Prior to issuing a decision, the Council may contact the Ethics and Membership Committee with a request regarding the member to be excluded.

4.9. Exclusion from the membership of PAO "Uchet" is not a basis for exemption from payment of membership fees for the period of membership. PAO "Uchet" shall not return paid membership fees, as well as transferred property to persons excluded from the membership of PAO "Uchet".

4.10. Members are not liable for the obligations of PAO "Uchet", just as PAO "Uchet" is not liable for the obligations of its members.

4.11. Membership in PAO "Uchet" may be suspended on the basis of a member's written application submitted to the Council indicating the reason for the suspension of membership and the period of such suspension. Membership fees are payable for the period of suspension of membership. Suspension of membership in PAO "Uchet" can be carried out for a period not exceeding 6 months.

4.12. Obtaining the "Professional Accountant of the Republic of Kazakhstan" certificate or its deprivation is the basis for changing the membership category.

4.13. The Council of PAO "Uchet" has the right to consider the issue of a previously excluded member's restoration to the membership. In this case, the procedure of rejoining the membership is carried out on a general basis.

4.14. The Council's decision on admission to membership, suspension and termination on the member's own initiative is taken by a simple majority of votes.

4.15. Upon joining PAO "Uchet", a membership certificate shall be issued. Upon leaving PAO "Uchet", the certificate shall be canceled. The Council may decide to renew the membership of a previously excluded member.

4.16. The form of documents necessary for joining the membership of PAO "Uchet", the procedure for submitting applications, the timing of consideration and the list of required documents are regulated by the Membership Regulations.

4.17. The level of membership fees is determined by the Council, by a simple majority of votes of the members present at the meeting. The Staff is responsible for informing the members of PAO "Uchet" of the change in the size of membership fees.

4.18. The Council has the right to bestow an honorary title «Honorary Member of PAO "Uchet" upon individuals for their contribution to the development of the accounting industry, financial science, development of accounting and financial reporting practices and other merits. The decision on awarding such a title is taken by the Council unanimously upon agreement and at the initiative of the President of PAO "Uchet" . The title «Honorary Member of PAO "Uchet" does not create membership obligations for persons who were not members of PAO "Uchet" at the time of award.

5. RIGHTS AND OBLIGATIONS OF MEMBERS OF PAO "UCHET"

5.1. A full member of PAO "Uchet" has the right to:

- 1) receive information about the activities of PAO "Uchet";
- 2) participate in the work of the General Meeting with the right to vote;
- 3) elect and be elected to the management bodies of PAO "Uchet";
- 4) appeal against the decisions of PAO "Uchet" in the judicial authorities;
- 5) submit proposals and inquiries regarding PAO's activities and competence to the management bodies of PAO "Uchet", as well as take part in the discussion;
- 6) participate in all events held by PAO "Uchet";
- 7) apply to the management bodies of PAO "Uchet" for advice, protection of rights and interests, as well as for methodological and other type of assistance;
- 8) conduct activities to attract new members to PAO "Uchet";
- 9) exercise other rights provided for by the Legislation of the Republic of Kazakhstan.

5.2. An associate member of PAO "Uchet" may have an equal scope of rights with a full member, except for the right to vote at General Meetings and the right to be elected to the management bodies of PAO "Uchet". Internal documents of PAO "Uchet" may establish a different scope of rights of an associated member.

5.3. Members of PAO "Uchet" are obliged to:

- 1) strive to improve and develop the accounting profession;
- 2) strictly observe the requirements of the Legislation of the Republic of Kazakhstan, international standards, the Code of Ethics for Professional Accountants, this Charter and internal documents of PAO "Uchet";
- 3) comply with and implement the decisions of the management bodies of PAO "Uchet";
- 4) take part in the achievement of the statutory goals of PAO "Uchet";
- 5) timely and fully provide PAO "Uchet" with the requested information, including responses to inquiries, explanations and responses to the received applications, complaints and disputes, as well as in order to develop reporting of PAO "Uchet" to the authorized body;
- 6) provide reliable contact information to the PAO "Uchet" (considered appropriate means of correspondence), including: e-mail, personal phone number, mobile phone number, residential address, etc., and, in case of changes in these data, inform the PAO "Uchet" within 10 business days from the date of their change;
- 7) pay membership fees on time and in full;
- 8) fulfill obligations on the improvement of qualification established by the Legislation of the Republic of Kazakhstan and PAO "Uchet", as well as provide PAO "Uchet" with reporting information;
- 9) fulfill other obligations established by the Legislation of the Republic of Kazakhstan and internal documents of PAO "Uchet";

6. MANAGEMENT BODIES OF PAO "UCHET"

6.1. Management bodies of PAO "Uchet" are as follows:

- 1) Supreme corporate body - General meeting of full members;
- 2) Collegiate Management Body - Council;
- 3) Chief executive officer – Chief of Staff;
- 4) Control Body - Audit Commission;
- 5) Other bodies - the President, Committees, Staff, and other bodies.

7. GENERAL MEETING

7.1. The supreme corporate body of PAO "Uchet" is the General meeting, which includes all members. All governing bodies are accountable to the General Meeting.

7.2. General Meetings of members of PAO "Uchet" are subdivided into regular or extraordinary. Regular General Meetings are subdivided into reporting (once every 2 years) and reporting and election meetings (once every 4 years).

7.3. General Meetings are convened at least once every 2 years.

7.4. Date, place, time and method of holding, the agenda of the General meeting are established by the Council of PAO "Uchet". The Council announces the date, place and time of the General Meeting, the provisional agenda one month (30 calendar days) prior to the start of the General Meeting. The procedure for convening and holding the General Meeting is established by the Council in accordance with the Regulations on the General Meeting of PAO "Uchet". A full member of PAO "Uchet" has one vote at the General Meeting.

7.5. An extraordinary General meeting is convened as necessary at the initiative of the President and/or the Council (if there are 3/4 votes of the Council members), the Chairman of the audit Commission (by a reasoned letter addressed to the President and/ or The Chairman of the Council), or at the request of full members of the PAO "Uchet" who have received at least 1/10 signatures from the total number of members of the PAO "Uchet". At the same time, an Extraordinary General Meeting should be held no more than once in a calendar year.

7.6. The General meeting is considered competent (quorum) if more than 50% of the full members registered at the General meeting or their representatives (from among the full members of the PAO "Uchet"), duly authorized in accordance with the legislation of the Republic of Kazakhstan, take part in its work. The form of voting (open or secret) shall be established by the Council.

7.7. The General meeting is a reporting one. If the agenda of the General meeting contains issues of electing Management Bodies, then such General Meeting is an election one.

7.8. The procedure for holding the General Meeting (reporting, election and extraordinary) is determined by the Regulations on the convocation and procedure for holding the General Meeting of PAO "Uchet";

7.9. **The exclusive competence of the General Meeting includes the following issues:**

- 1) introduction of amendments and additions to the Charter of PAO "Uchet", approval of the Charter in a new version;
- 2) approval of a Code of Ethics for Professional Accountants;
- 3) approval of the Regulations on the General meeting of the PAO "Uchet" and the Regulations on the Audit Commission of the PAO "Uchet";
- 4) approval of reorganization or liquidation of PAO "Uchet", approval of a liquidator or a liquidation committee;
- 5) determination of priority areas of activity of the PAO "Uchet", principles of formation and use of its property, approval of the rules and standards of the PAO "Uchet";
- 6) approval of the budget of the PAO "Uchet", making changes and (or) additions to it, determining the procedure and frequency of financial reporting by Executive bodies, and the procedure for conducting an audit by the control body and approving their results;
- 7) making a decision on the establishment of branches and/or representative offices of PAO "Uchet", as well as participation of PAO "Uchet" in the creation and/or participation in the activities of other legal entities;
- 8) hearing and approving reports of the Council, President, Chief of Staff, Audit Commission and other bodies of PAO "Uchet";
- 9) election of members of the Board and the Audit Commission;
- 10) consideration of appeals of members of the PAO "Uchet" on the groundlessness of their exclusion from the membership of the PAO "Uchet" and making appropriate decisions;
- 11) approval of the an auditing organization to audit accounting and financial reporting, if necessary;
- 12) other matters referred by this Charter and the legislation of the Republic of Kazakhstan to the exclusive competence of the General meeting.

7.10. The General meeting has the right to consider and make a decision on any issue related to the activities of PAO "Uchet".

7.11. Decisions at the General meeting are made by a simple majority of votes, except for the issues specified in sub-items 1, 2, 5 of item 7.9. of this Charter, decisions on which are made by at least 2/3 of the total number of full members of the PAO "Uchet" present and represented at the General meeting, as well as the issue specified in sub-item 4 of item 7.9. of this Charter, decisions on which are made by at least 4/5 of the total number of full members present and represented at the General meeting (*in this case, absentee voting is not allowed*)

7.12. The General Meeting has the right to terminate/prematurely terminate the powers of all management bodies of PAO "Uchet". Thus, the decision on termination of powers of member of the Council shall be adopted if 2/3 of votes from number of present members of the General Assembly; the President of the Council in the presence of 3/4 of votes from number of present members of the General Assembly; the President in the presence of 4/5 of votes from number of present members of the General Assembly.

7.13. The General meeting held by remote (online) participation of full members of the PAO "Uchet" and electronic voting is considered acceptable and eligible.

7.14. Decisions of the General Meeting are drawn up in minutes signed by the Chairman and the Secretary of the General Meeting.

7.15. Voting of the General Meeting is carried out in an open way. At the same time, voting may be carried out by secret (closed) method, if at least half of the number of full members present at the General meeting voted for the secret method of voting.

7.16. Ordinary associate members of PAO "Uchet" have the right to take part in the discussion on the Agenda of the General Meeting, ask questions and make proposals, but do not participate in voting.

7.17. In case of a large number of issues on the Agenda of the General Meeting, it can be divided into two or more consequent days by the decision of the Council in agreement with the President of PAO "Uchet". Consideration of the issues specified in the Agenda of one day shall not be subject to reconsideration on the next day (days). A single protocol is drawn up for all days of the General Meeting. The dates and times when the General meeting starts and ends are indicated in the minutes of the General meeting.

7.18. Observers, representatives of partner, public, state and international organizations (invited persons) may be invited to the General meeting. The decision to participate in the General meeting of PAO "Uchet" of the specified category of invited persons is made by the Council with the approval of the President of PAO "Uchet" before the meeting of the General meeting.

7.19. Registration of participants in the General meeting and counting of votes when voting on issues on the agenda is carried out by the counting Commission. The results of voting on issues on the agenda of the General meeting are recorded in the minutes of the counting Commission, which is signed by the Chairman, Secretary and all members of the counting Commission. The regulations on the procedure for the formation and operation of the accounting Commission are approved by the Council of PAO "Uchet".

8. COUNCIL

8.1. Council of PAO "Uchet" is a permanent collegial Executive body that performs General and current management of the activities of PAO "Uchet", except for issues within the exclusive competence of the General Meeting, the President and the Chief of Staff. The Council is accountable to the General meeting.

8.2. Location of the Council: 050009, Republic of Kazakhstan, Almaty, Almaly district, Zharokov str., 41.

8.3. The Council consists of the President, Chairman of the Council and members of the Council. The Chief of Staff has the right to participate in the work of the Council in an advisory

capacity only. Also, the Chairman of the audit Commission may address the Council on certain issues within its competence.

8.4. The following issues are the exclusive competence of the Council:

- 1) the decision on convocation of the ordinary/extraordinary General meeting;
- 2) formation of the agenda of the General meeting;
- 3) resolution of issues related to the preparation and holding of the General meeting;
- 4) preliminary approval of the financial statements of the PAO "Uchet" and its submission for approval by the General meeting;
- 5) election of the President and Chairman of the Council from among the members of the Council, their deputies (if necessary);
- 6) approval of the key internal documents, regulations, guidelines, corporate code of ethics of PAO "Uchet", accounting/tax policy of PAO "Uchet" and other documents, with the exception of the Regulations on the General meeting of PAO "Uchet" and the Regulations on the audit Commission of PAO "Uchet";
- 7) approval of Regulations on branches and/or representative offices of PAO "Uchet" and Charters of legal entities whose founders / participants are PAO "Uchet";
- 8) approval of the structure and Regulations of the Council's working bodies:
 - Complaints and Appeals Committee
 - International Accounting Standards Committee (IASC)
 - Ethics and Membership Committee
 - Advanced Training and Profession Development Committee
 - Committee for External Relations and Relations with Government Bodies
 - Committee for Cooperation with Outsourcing Companies
 - Other committees

The working bodies of the Council are formed from among the members of the Council, with the exception of the composition of the Audit Commission.

- 9) setting the amount, procedure and terms of payment of membership fees;
- 10) definition of competencies, organizational structure, procedure for formation and termination of powers of management bodies of the PAO "Uchet";
- 11) if necessary, select an audit organization to review accounting and financial reporting and submit it for approval by the General meeting;
- 12) determining the amount of payment for the services of an audit organization;
- 13) determination of information about the PAO "Uchet" or its activities that constitute an official, commercial or other secret protected by law;
- 14) preparation of proposals for making changes and additions to the Charter of PAO "Uchet" and submitting them for approval by the General meeting;
- 15) making a decision on reorganization or liquidation of PAO "Uchet", selecting a liquidator or a liquidation Commission, and then submitting them for approval by the General meeting;
- 16) other issues that are not referred to the exclusive competence of the General meeting by this Charter and the legislation of the Republic of Kazakhstan.

8.5. Election procedure - the members of the Council are elected at the General meeting from among the full members of the PAO "Uchet" (*with the exception of two members represented by the President*) for a period of 4 years, in the number of at least 9 people. As required, a larger number of full members may be elected to the Council, while respecting the principle of the odd number of the Council members.

8.6. Nomination of candidates to the new Council is carried out by submitting written and/or electronic applications from full members of the PAO "Uchet" addressed to the Chairman of the Council no later than 10 calendar days from the date, place and time of the next/extraordinary reporting and election General meeting. The Chairman of the Council forms a list of presented candidates within 10 calendar days. Rating information (list of candidates) is provided to the General Meeting for subsequent voting.

- 8.7. In case of withdrawal (exclusion) of a member from the Council President has the right to introduce the newest member of the Council on the term of office of the outgoing member of the Council until the next regular/special reporting and election General meeting, the decision to include the nominated candidate into the Council by a simple majority of votes of the active members of the Council.
- 8.8. The President has the right to delegate two associate members - individuals to become the Council members, while the General Meeting does not vote on them.
- 8.9. All members of the Council, with the exception of the Chairman of the Council, carry out their activities on a voluntary basis.
- 8.10. Members of the Council do not have the right to be members of the Audit commission in the PAO "Uchet" at the time of holding a position in the Council.
- 8.11. A member of the Board may hold similar positions in Kazakhstan and/or foreign professional organizations and related industries (with the exception of accounting and consulting) with the written consent of at least 2/3 of the Council members and the President of PAO "Uchet".
- 8.12. Meetings of the Council are held in person, in absentia or remotely (online) as required and are initiated by the Chairman of the Council, the President or the Chairman of the Audit Commission. The Council meetings must be held at least once every six months. The Agenda of the Council Meetings is formed by the Chief of Staff. The procedure for convening and holding meetings of the Council is regulated by the Regulation on the Council of PAO "Uchet".
- 8.13. The Chairman of the Council is presiding at the Council meetings; in the case of a tied vote of the Council members, the Chairman's vote shall be decisive. Decisions are made by a simple majority of votes if there is a quorum of at least 1/2 of the number of elected members of the Council. The Council member's vote cannot be transferred to another person, including another member of the Council.
- 8.14. The Council meeting is considered to have taken place in the event of the simultaneous participation of the Chairman of the Council and the President.
- 8.15. Meetings of the Council are drawn up in minutes, which are signed by the Chairman of the Council, the Secretary of the meeting and sealed with the PAO "Uchet". The draft minutes of the Council meeting are prepared by the Secretary - Chief of staff or a person appointed by the Chairman of the Council, within 3 working days before the start date of the Council meeting.
- 8.16. When holding an in-person, remote (online) or absentee meeting of the Council on certain issues, the Chairman of the Council or the President instructs the Chief of staff to form an agenda indicating the issues to be submitted for consideration, the timing of voting on them, and the attachment (if necessary) of documents related to the issues under consideration. At the same time, the Staff of PAO "Uchet" is responsible for full, accurate and timely provision of the Council members with the necessary documentation for voting, processing of feedback with subsequent submission to the Chairman of the Council and the President.
- 8.18. When holding an absentee meeting of the Council, the Council members fill out a ballot paper of the established form on certain issues.

9. CHAIRMAN OF THE COUNCIL OF

- 9.1. From among the elected members, at each first meeting of the newly elected Council, the Chairman of the Council, the President, and the chairmen of the committees are elected, and the composition of the committees is determined by a simple majority vote. The Chairman of the Council has the right to appoint a deputy from among the members of the Council. The Chairman of the Council is the first head of PAO "Uchet".
- 9.2. The Chairman of the Council may exercise the powers of the Chief of Staff in agreement with the President.
- 9.3. The Chairman of the Council, in agreement with the President, has the right to dismiss the Chairman of any Committee due to not taking part in two or more consecutive meetings of the Council without valid reasons or performing actions that directly damage the PAO "Uchet"

and contradict the standards of professional ethics, and appoint the acting Chairman of the Committee from among his deputies or other members of the Council. The Chairman of the Council has the right to bring the issue of electing an additional member of the Council to the next General Meeting within the period of the current Council.

9.4. Chairman of the Council:

- 1) plans current activities to achieve the statutory goals and organizes the implementation of decisions of the General meeting;
- 2) performs financial and economic activities of the PAO "Uchet";
- 3) organizes accounting and reporting of PAO "Uchet";
- 4) has the right of first signature on bank, financial and other documents;
- 5) without a power of attorney, acts on behalf of PAO "Uchet" in relations with third parties;
- 6) opens settlement, currency and other current accounts in banks;
- 7) appoints the Chief of Staff and dismisses him from office on the proposal of the President;
- 8) issues power of attorney for the right to represent the PAO "Uchet" in its relations with third parties;
- 9) issues a power of attorney to the Chief of staff to perform actions within his authority for a period of no more than three years;
- 10) decides to conduct inspections of the Chief of staff and has the right to cancel any decision of the Chief of staff in the presence of 2/3 of the votes of the total number of members of the Council.
- 11) In agreement with the President, he has the right to terminate the powers of the Chief of Staff, while at least 3/4 of the votes of the Council members of the Council are required for the implementation of such decision, and the President's vote is mandatory;
- 12) has the right to put before the General meeting, including an extraordinary one, the issue of termination/early termination of the powers of the President of the PAO "Uchet", while such a decision requires at least 4/5 votes of the Council;
- 13) without a power of attorney, represents the interests of PAO "Uchet" in all state and non-state, public, professional, international enterprises, institutions, bodies, organizations, associations and structures;
- 14) approval of competencies, organizational structure, procedure for formation and termination of powers of management bodies of the PAO "Uchet";
- 15) signs any documents, agreements, agreements, memoranda and makes any transactions not prohibited by the legislation of the Republic of Kazakhstan and directly arising from the duties of the first Manager;
- 16) approves the staff schedule, sets official salaries, personal allowances to salaries, determines the amount and conditions for payment of bonuses and additional payments to the official salaries of employees of the PAO "Uchet", its branches and representative offices within the approved budget;
- 17) carries out reception, moving and dismissal of employees of PAO "Uchet", signed with them contracts of employment, applies to them measures of encouragement and impose disciplinary penalties, issue orders and instructions;
- 18) hires and dismisses Directors and accountants of branches and representative offices of PAO "Uchet";
- 19) in the event of his absence, he assigns the performance of his duties to one of the members of the Council or an employee of the PAO "Uchet";
- 20) distributes responsibilities, as well as the scope of authority and responsibility between employees of the PAO "Uchet";
- 21) disposes of the property of PAO "Uchet" within the limits established by this Charter and the current legislation of the Republic of Kazakhstan;
- 22) approves the rules, procedures and other internal documents of PAO "Uchet", with

the exception of documents approved by the General meeting;

23) approves the Regulations on branches and/or representative offices of PAO "Uchet", as well as the Charters of legal entities, the founders/participants of which are PAO "Uchet", in accordance with the procedure established by the legislation of the Republic of Kazakhstan and this Charter;

24) approves the accreditation of training centers and organizations for the certification of professional accountants.

25) sends requests and instructions to the Chairmen of the Committees;

26) performs other functions and resolves other issues that are not within the competence of the General meeting, the President and the Chief of staff, as well as established by the legislation of the Republic of Kazakhstan, defined by this Charter and decisions of the General meeting of the PAO "Uchet" for the Chairman of the Council.

9.5. The Chairman of the Council has the right to transfer the authority to perform his functions and represent the interests of the PAO "Uchet" in whole or in part to one of the members of the Council or the Chief of the Staff in coordination with the President.

9.6. Decisions and orders of The Chairman of the Council are issued in the form of an order and precept. The decisions of the Council are formalized in the form of a resolution.

10. PRESIDENT

10.1. The President of the PAO "Uchet" is the sole representative body of the PAO "Uchet", elected from among the members of the Council at each first meeting of the newly elected Council. The President is solely accountable to the General Assembly and is a member of the Council.

10.2. A member of the Council may nominate a candidate for the position of President of the PAO "Uchet" from among the associate members of the PAO "Uchet", if there is the support of at least 30 full members of the PAO "Uchet". The nominated candidate for the post of President from among the associate members-individuals is provided to the Chairman of the Council for inclusion in the Agenda of the next/extraordinary reporting and election General meeting.

10.3. If the General meeting elects a new composition of the Council of the PAO "Uchet", which will include the candidate in accordance with paragraph 10.2. of the present Charter, the newly elected members of the Council shall make a decision (vote) according to the approval of this candidate for the post of President. If a candidate from among the associate members of the PAO "Uchet" is not approved by the members of the Council for the post of President of the PAO "Uchet" by a simple majority of votes, this circumstance leads to the exclusion of the candidate from among the members of the Council, and the President is elected from among the other newly elected members of the Council in the General order.

10.4. The President, without a power of attorney, represents the interests and acts on behalf of PAO "Uchet" in relations with third parties within the scope of the powers defined by this Charter.

10.5. **The powers of the President include the following:**

1) making promising decisions on the development of PAO "Uchet" - defining its Development Strategy;

2) signing of memoranda and agreements on any issues related to the statutory activities of PAO "Uchet" that are not referred to the competence of the Chairman of the Council by this Charter;

3) issuing recommendations and comments in oral and written form to all management bodies of PAO "Uchet" regarding the improvement of their activities;

4) presentation of a candidate for the position of Chief of Staff to the Chairman of the Council;

5) interaction with all government bodies on the development of PAO "Uchet" and the achievement of statutory goals;

- 6) approval of PAO's entry (participation) into memberships of certifying and international organizations;
- 7) delegation of 2 associate members to the Council of PAO "Uchet";
- 8) participation in meetings of the Council, Working Groups and the work of Committees, except for the Audit Commission.

10.6. The President has the right to:

- 1) in the event the Council members systematically violate ethics standards, interests of PAO "Uchet", their repeated absence from Council meetings and ineffective work, as well as the presence of a relevant act of the Audit Commission, the President has the right to issue an Order to dissolve the Council and immediately appoint a date of an extraordinary election General Meeting;
- 2) single-handedly summon an extraordinary General meeting of PAO "Uchet" to resolve emergency issues;
- 3) cancel previously adopted decisions of all management bodies of PAO "Uchet", with the exception of decisions of the General Meeting;
- 4) appoint consultants to the President from among the members of the PAO "Uchet" .

10.7. Decisions, instructions and orders of the President are issued in the form of an Order that is binding on all bodies of the PAO "Uchet" with the exception of the General meeting and the audit Commission.

11. STAFF

11.1. The Staff of PAO "Uchet" consists of full-time employees of PAO "Uchet" - managers, technical staff, an accountant, etc.

11.2. The Staff of PAO "Uchet" carries out coordination and technical work to ensure the activities of all management bodies. Interacts with members, partners, authorized bodies, certifying professional and international organizations.

11.3. Activities of the Staff are coordinated by the Chief of Staff, who approves the job descriptions of the staff, directs and controls their work in agreement with The Chairman of the Council of the PAO "Uchet".

11.4. The Staff performs organizational and preparatory work for the preparation and holding of the General meeting, Council meetings, meetings of committees and Working groups.

11.5. The Staff works with incoming and outgoing correspondence of the PAO "Uchet".

12 CHIEF OF STAFF

12.1. The Chief of staff is the sole executive body of the PAO "Uchet", is a full-time employee of the PAO "Uchet" and heads the Staff of the PAO "Uchet".

12.2. The Chief of Staff is appointed by the order of the Chairman of the Council on the proposal of the President. An employment contract for the Chief of Staff is signed by the Chairman of the Council.

12.3. The Chief of Staff is directly subordinated to the President of PAO "Uchet" under administrative coordination with the Chairman of the Council.

12.4. The Chief of Staff has the right to make decisions on any issues related to the activities of PAO "Uchet", with the exception of issues referred by the Legislation of the Republic of Kazakhstan and the Charter to the competence of other management bodies of PAO "Uchet".

12.5. The Chief of Staff has the right to work part-time in a place other than PAO "Uchet", with the exception of professional organizations of accountants and organizations for accountant certification. Information about another place of work of the Chief of Staff is submitted to the President and Chairman of the Council.

12.6. The Chief of staff acts under a power of attorney issued by the Chairman of the Council and issues internal acts on the activities of the Staff within the scope of its competence, defined by the job description issued by the power of attorney, this Charter and decisions of the management bodies of the PAO "Uchet".

12.7. **Chief of staff:**

- 1) organizes registration of the members of PAO "Uchet" and links between them and PAO "Uchet";
- 2) coordinates the work of the Committees of PAO "Uchet";
- 3) sends requests and instructions to the Chairmen of the Committees;
- 4) in agreement with the Chairman of the Council, approves working groups from among the members of PAO "Uchet", including on issues of advisory, methodological, ethical, legal and other support for members of PAO "Uchet".
- 5) within the framework of its statutory competence, he/she manages the property of the PAO "Uchet" in order to achieve its statutory goals;
- 6) supervises the timely and full payment of membership fees by members of PAO "Uchet";
- 7) executes decisions of the General Meeting, President, Chairman of the Council, and the Council;
- 8) performs other functions assigned to he/she by the President and the Chairman of the Council.

13. **AUDIT COMMISSION**

- 13.1. The Audit Commission monitors the financial and economic activities of PAO "Uchet".
- 13.2. The Audit Commission is elected by the General Meeting for a term of 4 years and consists of 3 members elected from among the full members of PAO "Uchet".
- 13.3. The presence of the Audit Commission does not exclude the Council's right to engage an independent audit.
- 13.4. The Chairman of the Audit commission is elected at the General meeting of the PAO "Uchet" from among the members of the newly elected audit Commission.
- 13.5. Members of the Audit Commission cannot be members of the Council and hold positions in management bodies, cannot hold regular positions in PAO "Uchet" and carry out their activities on a voluntary basis.
- 13.6. **Powers of the Audit Commission:**
 - 1) audit of the financial and economic activities of PAO "Uchet";
 - 2) verification of the correctness of distribution and use of funds of PAO "Uchet";
 - 3) verification of the correctness and accuracy of the implementation of statutory goals, ethical standards and requirements of the Legislation of the Republic of Kazakhstan by the management bodies of PAO "Uchet";
 - 4) verification of the correctness of maintaining and drawing up office documentation by the Staff and compliance with the internal documents of PAO "Uchet".
- 13.7. The Audit Commission conducts inspections at least once a year and prepares a report. If inconsistencies are revealed, the Chairman of the Audit Commission notifies the Chairman of the Council of the revealed inconsistencies, formalized by an act indicating the obligation to eliminate them.
- 13.8. The Audit Commission submits a report on the results of the annual audit no later than April 30 of the following year.
- 13.9. The results of financial statements on economic activities and the Audit Commission's report on the annual audit are submitted to the full members of PAO "Uchet" by e-mail no later than 10 calendar days from the date of approval of the Audit Commission's report.
- 13.10. The Audit Commission is accountable exclusively to the General Meeting and has the right to convene an extraordinary General Meeting of PAO "Uchet".
- 13.11. If a member of the Audit Commission leaves PAO "Uchet", his powers shall be terminated.
- 13.12. The procedure for auditing financial and economic activities of PAO "Uchet" is determined by the Regulations on the Audit Commission.

13.13. In case of early termination of powers of a member of the Audit Commission, the General Meeting elects a new member of the Audit Commission.

13.14. In case of early termination of powers of a member of the Audit Commission, decisions are made by a simple majority of votes of members of the Audit Commission, while, in the event of a tie, the vote of the Chairman of the Audit Commission shall be decisive.

14. COMMITTEES OF PAO "UCHET"

14.1. The committees are permanent collegial structural units of PAO "Uchet", created under the Council of PAO "Uchet" to implement the statutory goals and objectives of PAO "Uchet".

14.2. The committees of PAO "Uchet" are headed by a current member of the Council and consist of full members of PAO "Uchet". The membership of a committee, the procedure for holding meetings, the schedule and work plan are determined by the Chairman of the committee, while the Chief of Staff and the Staff of PAO "Uchet" provides technical, information and coordination support of the activities of committees. The Chairman of a committee shall submit a report on the activities of his committee to the Council at the end of each calendar year.

14.3. The Council has the right to form a new Committee on a par with the existing ones, as well as to appoint its Chairman from among the members of the Council. A member of the Council may not chair more than one Committee.

14.4. The Chairman of the Committee is elected from the current members of the Council at a meeting of the Council of PAO "Uchet". No more than one member of the Council takes part in the work of the Committee.

14.5. In their activities, the Committees and their members are guided by the legislation of the Republic of Kazakhstan, this Charter and internal documents of PAO "Uchet", decisions of the General meeting and Council, instructions of the President of PAO "Uchet".

14.6. The main goal of the Committees is the dynamic development of PAO "Uchet" according to the corresponding profile of each committee.

14.7. The tasks of each Committee are aimed at achieving this goal and are as follows:

1) each Committee is formed on the basis of the decision of the Chairman of the Committee in agreement with the Chairman of the Council of PAO "Uchet" in accordance with the Charter of PAO "Uchet" and the Regulations on the Committee;

2) each Committee consists of at least three members. The members of the Committee are elected from among the full members of PAO "Uchet". Committee membership is voluntary and free of charge.

14.8. Powers of a member of any Committee may be terminated in the following cases:

1) gross or systematic (2 or more times) violation of the Committee member's duties, the requirements of the Charter, decisions of the General Meeting, the Council of PAO "Uchet", instructions of the President, orders of the Chief of Staff, Chairman of his Committee;

2) at the personal request of a member of the Committee.

14.9. The Chairman of the Committee is a full member of the Committee, which he is in charge of.

14.10. To work on issues within the competence of the Committees, each Committee may create commissions and working groups (if necessary) by the decision of the Chairman of the Committee or the Chairman of the Council.

14.11. The Committee makes decisions within the framework of tasks or individual issues by voting. Each committee member has one vote. In case of a tie of votes, the vote of the Chairman of the Committee shall be decisive.

15. CHAIRMAN OF THE COMMITTEE

15.1. The work of the Committee is managed by the Chairman of the Committee, who is elected by the Council of PAO "Uchet".

15.2. **Chairman of the Committee:**

1) forms and submits an annual work plan of the Committee for the Council's approval within 30 working days from the date of his appointment or within 60 working days from the beginning of the year in agreement with the Chief of Staff;

2) organizes the implementation of decisions of the General Meeting of PAO "Uchet", the Council of PAO "Uchet", the Chairman of the Board and the President;

3) organizes the development of documents regulating the activities of the Committee;

4) is accountable for the work of the Committee he leads to the General Meeting, the Council of PAO "Uchet";

5) creates commissions and working groups within the Committee, involves experts, specialists and consultants in agreement with the Chief of Staff and the Chairman of the Council;

6) organizes the work of the Committee members in accordance with the approved plan;

7) ensures control over the implementation of decisions of the Committee;

8) has other rights and bears other obligations stipulated by the Regulations on the Committee and other documents regulating the activities of the Committee, as well as arising from the competence of the Committee.

15.3. The Chairman of the Committee may take an initiative to conclude an agreement of PAO "Uchet" with third parties in order to achieve the goals and the approved work plan of the Committee to the Chairman of the Council. The Chairman of the Committee submits a draft of such an agreement, as well as relevant acts for approval to the Chairman of the Council. The Chairman of the Council is responsible for the execution of contracts, agreements, and the provision of originals of contracts, agreements, acts to PAO "Uchet".

15.4. In the event of absence of the Chairman of the Committee, his functions are performed by a deputy or a member of the Committee, and the Chairman of the Council may also perform these functions. If a meeting of the Committee is held with the participation of the Chairman of the Council, the Chairman of the Council is presiding.

15.5. The Chairman of the Committee is obliged to provide PAO "Uchet" with a written report on the activities of the Committee on an annual basis.

15.6. The Chairman of the Committee is obliged to attend the meetings of the Council.

15.7. The Chairman of the Committee approves the membership of the Committee in agreement with the Chairman of the Council

16. MEMBERS OF THE COMMITTEES

16.1. A member of the Committee has the right to:

1) get issues on the agenda of the Committee meetings, present the issues on the agenda, substantively discuss issues on the agenda of the Committee meetings, vote on the issues on the agenda;

2) express his expert opinion, introduce (support) the initiatives of the Committee;

3) search and study issues within the competence of the Committee;

4) request the necessary information and documentation related to the activities of the Committee;

5) request the Chairman of the Committee to create commissions and working groups to resolve issues arising in the implementation of the goals and objectives of the Committee that he leads, requiring special knowledge and skills both from among the representatives of the members of PAO "Uchet" or the Committee, and from external organizations, and persons;

6) perform other actions that do not contradict the Charter of PAO "Uchet" and current legislation of the Republic of Kazakhstan.

16.2. A member of the Committee is obliged to:

1) perform his duties as member of the Committee conscientiously;

2) carry out his activities honestly and responsibly in the interests of the Committee and PAO "Uchet" as a whole;

3) participate in decision-making of the Committee;

4) initiate the development of projects necessary to resolve issues related to the activities of the Committee;

5) not to disclose confidential information regarding the activities of PAO "Uchet" and the Committee that has been brought to his attention, and not to use this information for personal purposes or the interests of third parties after the termination of his powers as a member of the Committee;

6) analyze the state of affairs in the area of the Committee's activities, as well as develop proposals for improving the system for implementing the statutory goals and objectives of PAO "Uchet".

17. WORK OF THE COMMITTEES

17.1. The Committee organizes its work in accordance with the Regulations on the Committee and the Work Plan approved annually by the Council of PAO "Uchet".

17.2. A member of the Committee has the right to initiate the Committee's consideration of issues requiring the development and participation of PAO "Uchet" in accordance with the goals and objectives of PAO "Uchet".

17.3. The initiative to consider issues related to the Committee's activities may come from third parties and organizations.

17.4. Based on the results of consideration of issues submitted for consideration, the Chairman or Deputy Chairman of the Committee forms a list of measures proposed for implementation and sends it for further approval to the Chairman of the Council of PAO "Uchet" and for approval by the President.

17.5. The Committee meetings are held as required, but at least once every six months. The specific dates (frequency) of meetings shall be determined by The Chairman of the Committee. The meetings shall be considered duly authorized if at least half of the members of the Committee are present. Decisions are drawn up in a protocol, which is signed by the Chairman of the Committee. The Staff is in charge of informing the members of the Committee.

17.6. Meetings of the Committee can be held in person, in absentia and remotely (online): in person meetings provide for the joint presence of Committee members when discussing issues on the agenda of the meeting and making decisions on them; this is also provided for when it comes to remote (online) meetings. It is allowed to hold joint meetings of 2 or more Committees.

17.7. A meeting in absentia provides for the possibility of the Committee members to discuss issues on the agenda and make decisions on them without being present at the meeting by using mail, electronic, telephone, facsimile or other means of communication that ensure the reliability of information transfer.

17.8. All legally significant documents initiated by the Committee are sent for approval and signing to the Chairman of the Council.

17.9. Main functions of each Committee are as follows:

1) implementation of the statutory goals and objectives of PAO "Uchet" in accordance with the directions of the Committee's activities;

2) coordination of planned actions and events with the Chairman of the Council and the President;

3) bringing specialists, experts and consultants in agreement with the Chief of Staff, if necessary;

4) responding to instructions from the Chairman of the Council and the President, as well as requests from the Chief of Staff;

5) provide assistance with issues of his/her competence to the Staff of PAO "Uchet".

18. DISCONTINUATION OF THE COMMITTEE

18.1. The decision to terminate the activities of the Committee is made by the Council.

18.2. The decision to terminate powers of the Committee members is taken by the Chairman of the Committee in agreement with the Chairman of the Council.

18.3. The grounds for making a decision to terminate the activities of the Committee may be as follows:

- 1) failure to submit a report on the Committee's activities more than twice;
- 2) lack of real activity of the Committee;
- 3) other grounds.

18.4. The activities of the Committee (-s) may be terminated in the following forms:

- 1) liquidation of the Committee;
- 2) reorganization of the committee by merging several committees.

18.5. Termination of the Committee's activities is formalized in the form of the minutes of the meeting of the Council of PAO "Uchet" in the manner prescribed by the relevant Regulations.

19. PROPERTY OF PAO "Uchet"

19.1. PAO "Uchet" exercises the rights to own, use and dispose of property belonging to It, consisting of fixed and working capital, financial resources, and other material assets not prohibited by the legislation of the Republic of Kazakhstan, in accordance with the statutory goals and purpose of the property.

19.2. Sources of formation of the property of PAO "Uchet" are as follows:

- 1) receipt of membership fees;
- 2) voluntary asset contributions and donations;
- 3) receipt (income) of goods and services in accordance with the procedure established by the legislation of the Republic of Kazakhstan;
- 4) dividends (income, fees and interest) received on shares, bonds and other securities, deposits;
- 5) other income that is not prohibited by the legislation of the Republic of Kazakhstan.

19.3. PAO "Uchet" can establish membership fees paid on a permanent and periodic basis.

19.4. Contributions are the property of PAO "Uchet", the amount and procedure for collecting them are established by the Council and the Membership Regulations.

19.5. Verification of correctness of payment of membership fees, their accounting and proper spending is carried out by the Audit Commission.

19.6. The funds of PAO "Uchet" are used by the bodies of PAO "Uchet" as follows:

- 1) financing and logistics;
- 2) organizational and economic needs;
- 3) maintenance of the Staff's personnel;
- 4) carrying out activities stipulated by the Charter and other events not prohibited by the legislation of the Republic of Kazakhstan.

19.7. Members of PAO "Uchet" do not have property rights in relation to its property. Income received from economic activities is not subject to distribution among the members of PAO "Uchet" and is used exclusively in accordance with the statutory goals.

20. BOOKKEEPING AND ACCOUNTING OF PAO "UCHET"

20.1. The procedure for maintaining accounting records and drawing up financial statements of PAO "Uchet" is established by the legislation on accounting and financial reporting of the Republic of Kazakhstan.

20.2. The Chief of Staff annually submits annual financial statements for the past year to the Council. The Council has the right to study the financial statements and demand the provision of additional documents.

20.3. After their approval by the Council, the annual financial statements shall be sent for review by the Audit Commission. The deadline of the audit of financial and economic activities of PAO "Uchet" is determined by the decision of the Council. If inconsistencies are revealed, the Chairman of the Audit Commission notifies the Chairman of the Council of the revealed inconsistencies, formalized by an act indicating the obligation to eliminate them. After the

elimination of discrepancies, the Audit Commission draws up a report and submits it to PAO "Uchet" for its further submission to the General Meeting for approval.

20.4. The final approval of the annual financial statements is made at the next General Meeting. If the next General Meeting is not provided for in the current year, the annual financial statements must be submitted to the General Meeting in a remote form (mailing, etc.).

20.5. The Chief of staff submits the following reports to the Ministry of Finance annually annually, no later than March 15 or any other date established by law:

- 1) information about the management team of PAO "Uchet";
- 2) report on the number of accountants and accounting organizations that joined or left the PAO "Uchet";
- 3) information on an advanced training of professional accountants;
- 4) information on changes in the structure of working bodies.

20.6. Control over the timeliness of the submission of reports is assigned to the Chief of Staff.

21. PROCEDURE FOR THE INTRODUCTION OF AMENDMENTS AND ADDITIONS TO THE CHARTER

21.1. The decision on making changes and additions to the Charter of PAO "Uchet" or approving the Charter in a new version is made by the Council of PAO "Uchet" and submitted for consideration and approval by the General meeting of the PAO "Uchet".

21.2. The changes made are subject to registration in accordance with the procedure established by the legislation of the Republic of Kazakhstan and come into force after their registration.

22. REORGANIZATION AND LIQUIDATION

22.1. Reorganization and/or liquidation of PAO "Uchet" is carried out by decision of the General Meeting or the court in accordance with the procedure established by the legislation of the Republic of Kazakhstan.

22.2. The President and the Chairman of the Council may submit the issue of reorganization and/or liquidation of PAO "Uchet" in the presence of $\frac{3}{4}$ votes of the Council members and in agreement with the President or on the initiative of at least $\frac{3}{4}$ votes of full members of PAO "Uchet".

22.3. In the event of reorganization of PAO "Uchet", the remaining property and funds, as well as rights and obligations shall be transferred to the successor.

22.4. In the event of liquidation of PAO "Uchet", the property remaining after the creditors are paid is directed to the purposes specified in the constituent documents.

22.5. The General meeting, when making a decision on the liquidation of PAO "Uchet", approves the liquidator or the liquidation Commission on the recommendation of the Council. The authority to manage the property of PAO "Uchet" shall be transferred to the liquidator or liquidation commission from the moment of its appointment. The liquidator or liquidation commission makes a publication on the procedure and terms for making claims to its creditors in the official press on behalf of PAO "Uchet".

22.6. The liquidation procedure is considered completed, and PAO "Uchet" shall be considered as ceased to exist once an appropriate entry is made in the National Register of business identification numbers of legal entities.

23. ADDITIONAL PROVISIONS

23.1. All other issues not described in this Charter shall be governed by the current legislation of the Republic of Kazakhstan.

Chairman of the Council of

