

## Information on the Implementation of Recommendations Issued Based on the Results of the Internal Corruption Risk Analysis

Name of the subject of the internal corruption risk analysis: Joint-Stock Company "Export-Credit Agency of Kazakhstan" (*Insurance and Guarantee Department, Trade Finance Department, Representative Office in Almaty city*)

Period of the internal corruption risk analysis: from November 05 to December 26, 2025

Date of signing the analytical report: January 15, 2026

| Item No. | Recommendation based on the results of the internal corruption risk analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Form of completion according to the action plan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Information on the implementation of the recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| 1.       | For the Insurance and Guarantee Department to ensure the introduction of an addition to the Rules for Providing Pre-Export Financing to Exporters of the Joint-Stock Company "Export-Credit Agency of Kazakhstan" regarding the inclusion of an obligation of the bank to maintain the confidentiality of insurance information obtained upon concluding a bank deposit agreement.                                                                                                                                                                                                        | A decision of the authorized body of the Company on introducing amendments and (or) additions to the Rules for Providing Pre-Export Financing to Exporters of the Joint-Stock Company "Export-Credit Agency of Kazakhstan".                                                                                                                                                                                                                                                                                                                                                                                  | By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated March 23, 2026 (Minutes No. 06), Amendments and Additions No. 5 were introduced to the Rules for Providing Pre-Export Financing to Exporters of the Joint-Stock Company "Export-Credit Agency of Kazakhstan", approved by decision of the Board of Directors of Joint-Stock Company "Export-Credit Agency of Kazakhstan" dated May 03, 2024 (Minutes No. 7).                                                                                                                                                                                                                                                                                       |
| 2.       | For the Insurance and Guarantee Department to introduce an addition regarding the inclusion of a ground for the insurer's refusal to make an insurance payout in connection with the insured obstructing the insurer in investigating the circumstances of the occurrence of an insured event and in determining the amount of damage caused to it, into the following insurance rules of the Joint-Stock Company "Export-Credit Agency of Kazakhstan": Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter; | A decision of the authorized body of the Company on introducing amendments and (or) additions to:<br>1) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter;<br>2) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance;<br>3) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments;<br>4) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Export Credit Insurance; | By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated April 23, 2026 (Minutes No. 06), amendments and additions were introduced to:<br>1) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);<br>2) Amendment and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7); |

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| <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Export Credit Insurance;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Forward Foreign Exchange Transactions;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Bank Guarantees Issued by Foreign Banks.</p> | <p>5) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance;</p> <p>6) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty;</p> <p>7) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Forward Foreign Exchange Transactions;</p> <p>8) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds;</p> <p>9) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Bank Guarantees Issued by Foreign Banks.</p> | <p>3) Additions No. 3 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>4) Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Forward Foreign Exchange Transactions, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>5) Amendments and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated May 18, 2026 (Minutes No. 08), amendments and additions were introduced to:</p> <p>1) Amendments and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>2) Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Export Credit Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>3) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance,</p> |
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| 3. | <p>To introduce an addition regarding the exercise of the right to offset the insurance contribution when determining the amount of insurance payout, provided that the insured event occurred prior to the payment of a certain insurance contribution or insurance premium, into the following insurance rules of the Joint-Stock Company "Export-Credit Agency of Kazakhstan":</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Project Finance Insurance;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Loan Insurance;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" on Portfolio Insurance Related to Lending (Loans) for the Promotion of Non-Commodity Exports;</p> <p>Rules of JSC "Export-Credit Agency of Kazakhstan" for Letter of Credit Insurance;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance</p> | <p>A decision of the authorized body of the Company on introducing amendments and (or) additions to:</p> <p>1) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Project Finance Insurance;</p> <p>2) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Loan Insurance;</p> <p>3) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" on Portfolio Insurance Related to Lending (Loans) for the Promotion of Non-Commodity Exports;</p> <p>4) Rules of JSC "Export-Credit Agency of Kazakhstan" for Letter of Credit Insurance;</p> <p>5) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance;</p> <p>6) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments;</p> <p>8) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance;</p> <p>9) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance</p> | <p>By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated April 23, 2026 (Minutes No. 06), amendments and additions were introduced to:</p> <p>1) Amendment and Additions No. 4 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Project Finance Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>2) Additions No. 4 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Loan Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>3) Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" on Portfolio Insurance Related to Lending (Loans) for the Promotion of Non-Commodity Exports, approved by decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated November 28, 2025 (Minutes No. 17);</p> <p>4) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> |

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| <p>of Civil Liability of an Exporter for the Return of Advance Payments;<br/> Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Export Credit Insurance;<br/> Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance;<br/> Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans) for the Promotion of Non-Commodity Exports;<br/> Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty;<br/> Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds;<br/> Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter to Financial Organizations;<br/> Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Financial Lease Insurance;<br/> Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" on Insurance of Exporter's Losses Related to the Performance of Work / Provision of Services;</p> | <p>of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans) for the Promotion of Non-Commodity Exports;<br/> 10) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty;<br/> 11) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds;<br/> 12) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter to Financial Organizations;<br/> 13) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Financial Lease Insurance;<br/> 15) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Losses of Financial Organizations.</p> | <p>5) Amendment and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);<br/> 6) Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans) for the Promotion of Non-Commodity Exports, approved by decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated June 20, 2025 (Minutes No. 11);<br/> 7) Additions No. 3 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);<br/> 8) Amendments and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);<br/> 9) Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter to Financial Organizations, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);<br/> 10) Amendments and Additions No. 3 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Financial Lease Insurance,</p> |
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|    | Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Losses of Financial Organizations.                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p>approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>11) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Losses of Financial Organizations, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).</p> <p>By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated May 18, 2026 No. 08, amendments and additions were introduced to:</p> <p>1) Amendments and Additions No. 1 to the Rules of JSC "Export-Credit Agency of Kazakhstan" for Letter of Credit Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>2) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).</p> |
| 4. | For the Insurance and Guarantee Department to introduce amendments and (or) additions regarding the inclusion of an obligation of the insurer to reimburse expenses of the insured (beneficiary) incurred out of necessity or under the insurer's instructions in order to prevent or reduce potential losses, as established in paragraph 2 of Article 829 of the Civil Code of the Republic of Kazakhstan, into the following insurance rules: | <p>1. A decision of the authorized body of the Company on introducing amendments and (or) additions to:</p> <p>1) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments;</p> <p>2) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans)</p> | <p>By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated April 23, 2026 (Minutes No. 06), amendments and additions were introduced to:</p> <p>1) Amendment and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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|    | <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans) for the Promotion of Non-Commodity Exports;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds.</p> | <p>for the Promotion of Non-Commodity Exports;</p> <p>3) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds.</p> | <p>2) Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans) for the Promotion of Non-Commodity Exports, approved by decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated June 20, 2025 (Minutes No. 11);</p> <p>3) Amendments and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).</p> |
| 5. | <p>For the Insurance and Guarantee Department to send an inquiry to the Legal Support Department regarding the compliance of paragraph 56 of the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter with the legislation of the Republic of Kazakhstan and the absence of dual interpretation / contradictions in the specified paragraph of the insurance rules.</p>                                                                        | <p>1) Memorandum;</p> <p>2) Memorandum.</p>                                                                                                                                                 | <p>1) Memorandum from the Insurance and Guarantee Department No. 162-VN dated January 22, 2026;</p> <p>2) Memorandum of the Legal Support Department No. 1097-VN dated March 02, 2026.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

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|    | Upon confirmation of the arguments of the Working Group by the Legal Support Department, for the Insurance and Guarantee Department to ensure the introduction of amendments to paragraph 56 of the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter in terms of eliminating dual interpretation / contradiction.                                                                                                                                                                                                                                    | A decision of the authorized body of the Company on introducing amendments and (or) additions to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter                                                                                 | By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated May 18, 2026 (Minutes No. 08), amendments and additions were introduced to No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).                                                                                   |
| 6. | For the Insurance and Guarantee Department to ensure the updating of the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Financial Lease Insurance taking into account the necessity of determining the number of parties to an insurance contract based on Chapter 9 of the specified insurance rules.                                                                                                                                                                                                                                                                                              | A decision of the authorized body of the Company on introducing amendments and (or) additions to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Financial Lease Insurance.                                                                                                       | By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated April 23, 2026 (Minutes No. 06), Amendments and Additions No. 3 were introduced to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Financial Lease Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).                                                                                                           |
| 7. | For the Insurance and Guarantee Department to introduce an addition to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans) for the Promotion of Non-Commodity Exports, regarding the inclusion of a condition on the release of the insurer from making an insurance payout in part of those losses that arose due to the fact that the insured (the covered party) intentionally failed to take reasonable and accessible measures to reduce potential losses, as established in paragraph 3 of Article 829 of | A decision of the authorized body of the Company on introducing amendments and (or) additions to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans) for the Promotion of Non-Commodity Exports. | By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated April 23, 2026 (Minutes No. 06), Additions No. 1 were introduced to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans) for the Promotion of Non-Commodity Exports, approved by decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated June 20, 2025 (Minutes No. 11). |

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|    | the Civil Code of the Republic of Kazakhstan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 8. | <p>For the Insurance and Guarantee Department to introduce amendments and (or) additions regarding the inclusion of the right of the insurer to demand amendment of the terms of the contract or payment of an additional insurance premium commensurate with the increase in risk, as established in paragraph 2 of Article 834 of the Civil Code of the Republic of Kazakhstan, into the following insurance rules:</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Forward Foreign Exchange Transactions;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds;</p> | <p>1. A decision of the authorized body of the Company on introducing amendments and (or) additions to:</p> <p>1) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance;</p> <p>2) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments;</p> <p>3) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance;</p> <p>4) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty;</p> <p>5) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Forward Foreign Exchange Transactions;</p> <p>6) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds;</p> <p>7) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter to Financial Organizations.</p> | <p>By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated April 23, 2026 (Minutes No. 06), amendments and additions were introduced to:</p> <p>1) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>2) Amendment and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>3) Additions No. 3 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>4) Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Forward Foreign Exchange Transactions, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>5) Amendments and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> |

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|    | Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter to Financial Organizations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>6) Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter to Financial Organizations, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).</p> <p>By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated May 18, 2026 (Minutes No. 08), Amendments and Additions No. 1 were introduced to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).</p>                                                                                                                                                                                                                                                                                                                                            |
| 9. | <p>For the Insurance and Guarantee Department to introduce amendments and (or) additions regarding the inclusion of a ground for early termination of an insurance contract in the event of termination of the entrepreneurial activity of the insured, within the framework of which the latter insured entrepreneurial risks, or the inclusion of the wording "in other cases provided for by the legislation of the Republic of Kazakhstan", into the following insurance rules:</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter;</p> <p>Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments;</p> | <p>1. A decision of the authorized body of the Company on introducing amendments and (or) additions to:</p> <p>1) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter;</p> <p>2) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments;</p> <p>3) Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Export Credit Insurance.</p> | <p>By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated May 18, 2026 (Minutes No. 08), amendments and additions were introduced to:</p> <p>1) Amendments and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Short-Term Accounts Receivable of an Exporter, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>2) Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Export Credit Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).</p> <p>By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated April 23, 2026 (Minutes No. 06), Amendments and Additions No. 2 were introduced to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of</p> |

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|     | Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Export Credit Insurance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                     | Advance Payments, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).                                                                                                                                                                                                                                                                      |
| 10. | For the Insurance and Guarantee Department, jointly with the Human Resources and Operational Activities Department, to:<br>1) introduce amendments to subparagraph 9) of Task 1 of paragraph 6 of the Regulations on the Insurance and Guarantee Department, eliminating the risk of discretion arising;<br>2) introduce amendments to subparagraph 7) of Task 1 of paragraph 6 of the job description of the Director of the Insurance and Guarantee Department, eliminating the risk of discretion arising;<br>3) introduce amendments to subparagraph 13) of Task 1 of paragraph 6 of the job description of the Deputy Director of the Insurance and Guarantee Department, eliminating the risk of discretion arising. | A decision of the authorized body of the Company on introducing amendments and (or) additions to the Regulations on the Insurance and Guarantee Department, and the job descriptions of the Director and Deputy Director of the Insurance and Guarantee Department. | By decision of the Management Board of JSC "Export-Credit Agency of Kazakhstan" dated February 26, 2026 (Minutes No. 13), Amendments No. 2 were introduced to the Regulations on the Insurance and Guarantee Department of JSC "Export-Credit Agency of Kazakhstan", approved by decision of the Management Board of JSC "Export-Credit Agency of Kazakhstan" dated April 25, 2025 (Minutes No. 37). |
| 11. | For the Representative Office in Almaty city, jointly with the Human Resources and Operational Activities Department, to introduce amendments to subparagraph 1) of Task 2 of paragraph 7 of the job description of the Director of the Representative Office in Almaty city, providing for the wording "within the competence of the representative office".                                                                                                                                                                                                                                                                                                                                                              | A decision of the authorized body of the Company on introducing amendments and (or) additions to the job description of the Director of the Representative Office in Almaty city.                                                                                   | By decision of the Management Board of JSC "Export-Credit Agency of Kazakhstan" dated April 16, 2026 (Minutes No. 25), the job descriptions of the Director of the Representative Office in Almaty city and the Chief Manager of the Representative Office in Almaty city were approved.                                                                                                             |
| 12. | For the Insurance and Guarantee Department to introduce an amendment to paragraph 9 of the Rules for Guaranteeing Transactions for the Promotion of Non-Commodity Exports of the Joint-Stock Company "Export-Credit Agency of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | A decision of the authorized body of the Company on introducing amendments and (or) additions to paragraph 9 of the Rules for Guaranteeing Transactions for the Promotion of Non-Commodity Exports of the Joint-                                                    | By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated April 23, 2026 (Minutes No. 06), Amendments No. 2 were introduced to the Rules for Guaranteeing Transactions for the Promotion of Non-Commodity Exports of the Joint-Stock Company "Export-Credit Agency of                                                                                                  |

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|     | Kazakhstan" regarding the exclusion of the wording "entitled to".                                                                                                                                                                                                                                                                                    | Stock Company "Export-Credit Agency of Kazakhstan".                                                                                                                                                                                                                                  | Kazakhstan", approved by decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated July 19, 2024 (Minutes No. 12).                                                                                                                                                                                                                                                                                                             |
| 13. | For the Trade Finance Department to introduce an amendment to subparagraph 5) of paragraph 43 of the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for the Provision of Export Trade Financing regarding the exclusion of an incorrect reference to paragraph 42 of the specified Rules.                                         | A decision of the authorized body of the Company on introducing amendments and (or) additions to subparagraph 5) of paragraph 43 of the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for the Provision of Export Trade Financing.                               | By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated May 18, 2026 (Minutes No. 08), Amendments and Addition No. 1 were introduced to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for the Provision of Export Trade Financing, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7).                                                  |
| 14. | For the Insurance and Guarantee Department to introduce an amendment to paragraph 84 of the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" on Insurance of Exporter's Losses Related to the Performance of Work / Provision of Services regarding the correct indication of the reference to paragraph 59 of the specified Rules. | A decision of the authorized body of the Company on introducing amendments and (or) additions to paragraph 84 of the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" on Insurance of Exporter's Losses Related to the Performance of Work / Provision of Services. | By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated May 18, 2026 (Minutes No. 08), Amendments and Addition No. 1 were introduced to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" on Insurance of Exporter's Losses Related to the Performance of Work / Provision of Services, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7). |

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| 15. | To introduce amendments into the insurance and guarantee rules of the Joint-Stock Company "Export-Credit Agency of Kazakhstan" and into the standard forms of insurance contracts regarding the replacement of the concept "financing of terrorism" with "financing of terrorism and financing of proliferation of weapons of mass destruction". | A decision of the authorized body of the Company on introducing amendments and (or) additions to the Insurance and Guarantee Rules of the Joint-Stock Company "Export-Credit Agency of Kazakhstan" | By decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated May 18, 2026 (Minutes No. 08) and Decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated April 23, 2026 (Minutes No. 06), amendments and additions were introduced to:<br>1) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for International Factoring Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);<br>2) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Bank Guarantees Issued by Foreign Banks, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);<br>3) Amendments and Additions No. 1 to the Rules of JSC "Export-Credit Agency of Kazakhstan" for Letter of Credit Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);<br>4) Amendments and Addition No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" on Insurance of Exporter's Losses Related to the Performance of Work / Provision of Services, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);<br>5) Additions No. 4 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Loan Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7); |
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|  |  |  | <p>6) Amendment and Additions No. 4 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Project Finance Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>7) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Investment Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>8) Amendment and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter for the Return of Advance Payments, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>9) Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Transactions with JSC "Development Bank of Kazakhstan" Related to Lending (Loans) for the Promotion of Non-Commodity Exports, approved by decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated June 20, 2025 (Minutes No. 11);</p> <p>10) Additions No. 3 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of a Credit Organization upon Financing of a Foreign Counterparty, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>11) Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Forward Foreign Exchange Transactions, approved by</p> |
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|  |  |  | <p>decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>12) Amendments and Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter under Bonds, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>13) Additions No. 2 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Civil Liability of an Exporter to Financial Organizations, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>14) Amendments and Additions No. 3 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Voluntary Financial Lease Insurance, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>15) Amendments and Additions No. 1 to the Rules of Joint-Stock Company "Export-Credit Agency of Kazakhstan" for Insurance of Losses of Financial Organizations, approved by decision of the Board of Directors of JSC "EIC "KazakhExport" dated May 03, 2024 (Minutes No. 7);</p> <p>16) Amendments No. 2 to the Rules for Guaranteeing Transactions for the Promotion of Non-Commodity Exports of the Joint-Stock Company "Export-Credit Agency of Kazakhstan", approved by decision of the Board of Directors of JSC "Export-Credit Agency of Kazakhstan" dated July 19, 2024 (Minutes No. 12).</p> |
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|  |  | A decision of the authorized body of the Company on introducing amendments and (or) additions to standard forms of insurance and guarantee contracts | <i>The implementation deadline has not arrived</i> |
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