
	INTERNAL CONTROL SYSTEM POLICY of Air Astana Group	
	Unit:	Risk Management and Internal Control Department
	Reference No:	GRP-POL-RMIC-IC_v1
	Effective date:	12/03/2026
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INTERNAL CONTROL SYSTEM POLICY of Air Astana Group

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EFFECTIVE	
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1. General Provisions

1.1. This Internal Control Policy of Air Astana Group (hereinafter, the "Policy") has been developed in accordance with the recommendations of the Committee of Sponsoring Organizations of the Treadway Commission (hereinafter, COSO), applicable laws and regulatory requirements governing the activities of Air Astana Group (hereinafter, the "Group"), and the Group's internal regulations approved by the Board of Directors of "Air Astana" JSC.

1.2. The purpose of this Policy is to establish unified principles, guidelines, and the allocation of responsibilities to ensure the effective functioning of the Group's Internal Control System (hereinafter, "ICS"). The ICS is aimed at risk management, compliance with legal and internal regulatory requirements, and fostering a culture of internal control.

1.3. To achieve these objectives, the Policy establishes requirements for the mandatory documentation of key control procedures and the organization of regular monitoring of their effectiveness.

1.4. The Group's internal control system is based on the "COSO Internal Control - Integrated Framework," which consists of five components and 17 principles related to each component.

1.5. Internal control is aimed at achieving objectives in the following three categories: operational objectives, reliable reporting objectives (both financial and non-financial), and compliance objectives related to applicable laws and internal rules.

2. Definitions and Abbreviations


The following definitions and abbreviations apply in this Policy:

Automated (Automatic) Control – a control procedure performed entirely or predominantly using information technology (e.g., programmed checks in software), as opposed to manual control.

Business Process Owner (also known as Process Owner) – the manager or department head with primary accountability for a business process, including its design, execution, risks, and controls. As the **First Line of Defense**, the Business Process Owner ensures the process achieves its objectives through effective control activities.

Control Activity – a specific action, policy, or procedure aimed at mitigating risks to achieve objectives. Control activities can be preventive, detective, manual, or automated.

Control Deficiency – a situation where a specific control is designed or operates in such a way that it does not effectively prevent, detect, or correct errors or misstatements.

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Control Design – a criterion signifying that a control is properly designed to achieve its control objective (i.e., it is theoretically capable of preventing, detecting, or correcting a specific error or misstatement).

Control Evidence – Objective documentation demonstrating that a control activity was performed. Includes signed documents, system records, reports, or other verifiable records of control execution.

Control Effectiveness – the state of a control characterized by the simultaneous fulfillment of two criteria: proper design and effective operation.

Compensating Control – an alternative control activity implemented to mitigate a risk when the primary or ideal control (such as full segregation of duties) cannot be implemented due to practical constraints. Compensating controls provide a similar level of risk reduction through different means, such as enhanced supervision, additional reviews, or automated monitoring.

Deficiency Log – a formalized register (typically in tabular form) intended for logging, tracking, and monitoring the implementation of action plans to address deficiencies identified during internal control assessments.

Detective Control – a procedure designed to identify and record an undesirable event or error after it has occurred.

End-to-End Process – a business process that starts with a trigger (e.g., customer request) and ends with delivering value, crossing multiple organizational units, systems, or functions.


End-to-End Risk – Risks that emerge at the interfaces between processes, departments, or systems within end-to-end processes. These risks often fall into "gaps" between individual process owners' responsibilities and require coordinated, cross-functional management.

External Environment – the aggregate of factors outside the Group (economic, competitive, regulatory, technological) that influence its strategy, operations, and ability to achieve its stated objectives.

IT General Controls (ITGC) – control activities ensuring the overall functioning, security, and development of the Group's IT infrastructure. They create a reliable environment for the operation of application systems and include controls over access, changes, operations, and continuity.

Inherent Limitations – fundamental limitations of any internal control system that prevent an absolute guarantee against failures and abuses. These include the human factor, errors in judgment, the possibility of collusion, and deliberate acts by management.

Internal Control – 1. The integrated system (process) implemented by the Board, management, and personnel to provide reasonable assurance regarding the achievement of objectives in operations, reporting, and compliance. 2. Can also denote a discrete component (e.g., a policy or procedure) within that system.

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Internal Control Function – a specialized unit within the Risk Management and Internal Control Department responsible for methodological support, monitoring, assessment, and coordination of activities to build and improve the internal control system.

Risk Management and Internal Control Department – a structural unit of the Group formed by the integration of the Internal Control Function and Risk Management Unit. The Department is responsible for methodological support, monitoring, assessment, and coordination of activities to build and improve the internal control system and the corporate risk management system.

Internal Control System (ICS) – The formal, integrated framework of the five interrelated COSO components (control environment, risk assessment, control activities, information & communication, monitoring) as implemented and maintained within the Air Astana Group. The ICS is the primary subject of this Policy.

Internal Environment – the aggregate of internal factors of the Group (such as ethics, competencies, management philosophy) that influence its ability to formulate and achieve strategic and operational objectives.

Internal Regulatory Documents – documents of the Group that are approved in accordance with the established procedure, are mandatory for execution, and regulate its activities. These include the Charter, policies, regulations, procedures, job descriptions, user manuals, standards, and other similar documents

Key controls – control activities that meet the criteria defined in the Group’s Internal Control Manual, which directly mitigate significant risks and are subject to mandatory independent assessment by the Internal Control Function.

Management – employees of the Group who are vested with the authority to manage departments, resources, processes, and make decisions within their competence. Includes senior management, operational management, and heads of departments.


Management Override – refers to actions by management to intentionally misstate financial statements or to disregard internal controls for personal gain.

Manual Control – a control procedure performed by personnel without decisive involvement of automated systems, as opposed to automated control.

Material Weakness – a deficiency, or combination of deficiencies, in the internal control system such that there is a reasonable possibility that a material misstatement in operations, reporting, or instances of non-compliance with legislation will not be prevented or detected on a timely basis. It represents the highest degree of deficiency severity.

Operating Effectiveness of a Control – a criterion signifying that a control is functioning as designed, on a consistent basis, throughout the period under assessment.

Operational Management – heads of key functional areas and separate business units of the Group (for example, finance, operations), who are responsible for achieving operational

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objectives and managing risks within their areas of responsibility. They are the owners of the core business processes (the first line of defense in the ICS model).

Preventive Control – a procedure designed to prevent the occurrence of an undesirable event or error before it happens.

Reasonable Assurance – a concept acknowledging that an internal control system, due to its inherent limitations, cannot guarantee the absolute achievement of objectives but provides a high degree of probability of their achievement.

Risk and Control Matrix (RCM) – a central management tool that formalizes and visually displays the relationship between process objectives, identified risks, and the control activities implemented to mitigate them. The RCM is a "living document," updated upon changes in the process or the risk landscape.

Segregation of Duties (SoD) – A fundamental internal control principle designed to reduce the risk of error and fraud by separating key functions and responsibilities within a process. The principle requires that no single individual should control all stages of a transaction or process. Critical functions that must be segregated include: authorization, custody, record-keeping, and reconciliation.

Scoping – a stage in planning internal control activities aimed at identifying the most significant business processes, financial statement accounts, and disclosures for subsequent assessment. Conducted based on approved quantitative and qualitative criteria (materiality thresholds).


Significant Deficiency – a deficiency, or combination of deficiencies, in the internal control system that adversely and significantly affects the Group's ability to achieve its objectives. It is more severe than an ordinary deficiency but less severe than a material weakness.

Senior Management (Executive Body) – the sole executive body of the Group (Chief Executive Officer), which exercises the day-to-day management of the Group's activities in accordance with the legislation, the Charter, and internal documents. To exercise these powers, the Chief Executive Officer forms and heads an executive team (C-Suite), which includes heads of key functional areas holding the rank of Executive Directors and other senior managers as defined by the Group's organizational structure.

The Group – "Air Astana" JSC and all companies controlled by "Air Astana" JSC.

The Risk Management Function (RMF) – the specialized unit responsible for risk management, operating as the Risk Management Unit within the Risk Management and Internal Control Department. The RMF is responsible for risk management activities, including the development, implementation, and methodological support of the Group's Corporate Risk Management System (CRMS).

Testing – a procedure for assessing the operating effectiveness of a control procedure, involving the examination of a representative sample of evidence that the control functioned properly over a specified period of time.

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Walkthrough – a procedure for assessing the design of a control procedure, during which the reviewer traces the path of one or several transactions step-by-step from initiation to recording in the accounting and reporting system, including all related control actions. The goal is to confirm understanding of the procedure and the adequacy of its design.

Working Papers – a set of documentation created during the verification of control procedures. Contains justification for the scope of the verification, description of procedures applied, evidence obtained, deviations identified, and conclusions regarding the assessment of control effectiveness.

3. Objectives and Scope of the internal control system

3.1. Internal control is a continuous process, carried out by the Board of Directors of the companies within the Group, management, and all employees of the Group, aimed at providing reasonable assurance regarding the achievement of the Group's objectives.

3.2. The objectives of internal control are subdivided into three categories:


- Operational Objectives – efficiency and effectiveness of operational and financial activities, including the safeguarding of assets from loss and misuse.
- Reporting Objectives – reliability (faithful representation), timeliness, completeness, and transparency of internal and external, financial and non-financial reporting.
- Compliance Objectives – adherence to laws, regulations, and internal rules applicable to the Group's activities.

3.3. To ensure the achievement of the objectives specified in clause 3.2, the Group's Internal Control System (ICS) is designed to perform the following key functions:

- Ensuring effective risk management integrated into business processes.
- Enhancing operational efficiency and effectiveness.
- Ensuring the quality and reliability of information used for management and reporting.
- Creating tools for the timely identification of material weaknesses, response to risks, and informing management.

3.4. The ICS is an integral part of the Group's corporate governance and encompasses all levels of management, business processes, and operations.

3.5. The Group's ICS is based on the COSO Internal Control – Integrated Framework and consists of five interrelated components: control environment, risk assessment, control activities, information and communication, and monitoring.

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3.6. This Policy establishes unified principles, requirements, and documentation procedures to enhance the effectiveness of the ICS.

3.7. The tasks of this Policy are:


- Defining the fundamental principles, structure, and components of the ICS.
- Establishing the allocation of roles and responsibilities of governing bodies, departments, and employees within the ICS.
- Setting key requirements for the organization, functioning, and monitoring of the ICS.

4. Principles of the Internal Control System

4.1. The organization of the ICS within the Group is based on a risk-based approach. Management of the companies within the Group and employees focus their efforts on building and improving the ICS primarily in those areas of activity that are characterized by a significant level of risk, as determined by criteria established in the Internal Control Manual.

4.2. The organization and functioning of the ICS in the Group are based on the following key principles:

- Integrity – the implementation, maintenance, and development of the ICS in the Group are founded on the Group's commitment to a policy of honesty and adherence to ethical standards.
- Continuity – the ICS is implemented across all departments and at all organizational levels of the Group and functions constantly and continuously.
- Comprehensiveness – the ICS is an integral part of the Group's corporate governance, covering all areas of activity and business processes.
- Risk-based approach – the ICS operates in close interaction with risk management processes, enabling timely and effective response to risks using internal control mechanisms. At the same time, its effectiveness is ensured by allocating resources for the implementation, maintenance, and development of the ICS, taking into account the level of risk inherent in various areas of the Group's activities.
- Reasonable Sufficiency – the scope, complexity, and degree of formalization of control procedures must be necessary and sufficient to perform the tasks and achieve the objectives of the ICS.
- Segregation of Duties – the rights and obligations of participants in the ICS are delineated based on their involvement in the processes of implementing, maintaining, and developing the ICS to prevent or reduce the risk of erroneous actions and/or fraud arising from conflicts of authority.

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- Accountability – all participants in the internal control system are accountable for the effectiveness of the ICS within the scope of their functional responsibilities, as established by the Group's internal regulatory documents.
- Flexibility – adapting to changing conditions, the ICS is constantly evolving and improving, both in terms of individual business processes and areas of the Group's activity, as well as in terms of internal control methodology.
- Continuous Improvement – the ICS methodology is continuously refined and developed in accordance with the Group's needs, legal requirements, and leading global practices. At the same time, the Group makes efforts to attract, develop, and retain competent employees in line with the ICS objectives.

4.3. The ICS aims to provide reasonable assurance that the Group achieves its objectives. At the same time, the Group acknowledges the following limitations that may affect the achievement of ICS objectives and the execution of its tasks:

- Subjectivity of Judgment – the subjectivity of participants' judgments in selecting internal control procedures, which can lead to both an incorrect assessment of business process risks and the wrong choice of control mechanisms, including from the perspective of assessing implementation costs and potential benefits.
- Human Error – errors by ICS participants due to insufficient competence, negligence, and/or lack of information for decision-making.
- Resource Constraints – the limited availability of resources required to implement ICS tasks, which may lead to some tasks not being completed and/or objectives not being fully achieved.
- External Factors – the influence of external factors, including the actions of third parties not under the organization's control.
- Potential for Deliberate Circumvention – the possibility of deliberate circumvention of established control procedures by ICS participants, in particular by not complying with the requirements set forth in internal regulatory documents, as well as through collusion, including with third parties.

5. Corporate Risk Management System

5.1. The Corporate Risk Management System (CRMS) is an integral part of the corporate governance system of the "Air Astana" Group and is closely linked with the Internal Control System (ICS). The purpose of the CRMS is to create a unified methodological approach to the timely identification, analysis, assessment, and management of risks at all levels to ensure the achievement of the Group's strategic and operational objectives.

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5.2. Risk management activities are conducted within the approved risk appetite - a quantitatively and qualitatively expressed level of risk that the Group is willing to accept to achieve its strategic objectives. The risk appetite, as well as risk tolerance levels for key risk categories, are determined by the Risk Committee members and approved by the Board of Directors.


5.3. Overall responsibility for the functioning of the CRMS is distributed in accordance with the "Three Lines of Defense" model. A detailed description of the roles and responsibilities of participants from each line in the context of risk management is provided in Chapter 7 of this Policy.

5.4. Risk management is carried out at two interrelated levels:

- Strategic Level: Focuses on risks capable of affecting the implementation of the Group's strategy, its long-term sustainability, reputation, and the achievement of key strategic objectives.
- Operational Level: Covers risks inherent in ongoing financial and business activities, business processes, and projects. Includes managing operational, financial, reputational, and compliance risks. A fundamental component of operational risk management is the Corporate Safety Compliance Program, which governs the Group's Safety Management System (SMS). This dedicated program proactively manages safety risks to prevent hazards from becoming incidents, fosters a culture of safety excellence, and is integral to the Group's operational resilience.

5.5. The risk management process is cyclical, continuous, and integrated into the Group's business processes and strategic planning. It includes the following key stages:

- Risk Identification: Systematic identification of potential events (internal and external) that could cause deviations from expected outcomes and negatively affect the achievement of objectives at strategic and operational levels.
- Risk Analysis and Assessment: Determining the causes, sources, potential consequences (impact), and likelihood of occurrence of identified risks. Prioritizing risks based on their significance to the Group using an approved Rules of Identification and Assessment of Risk of "Air Astana" JSC.
- Development and Implementation of Risk Responses: Making informed decisions on how to treat each significant risk in accordance with the Group's strategy and established risk appetite. The main response options are: mitigation (including through the development and implementation of control activities), acceptance, avoidance, or transfer of the risk.
- Monitoring, Reporting, and Review: Ongoing tracking of changes in the risk profile, the effectiveness of measures taken, as well as regular review and updating of all

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risk information. The results of monitoring form the basis for reporting to management and for process improvement.

5.6. The CRMS and the ICS are complementary management systems. The results of the identification and assessment processes within the CRMS serve as one of the key sources of information for the ICS:

- They inform the ICS about priority areas of activity and business processes requiring enhanced attention from a control perspective.
- They are taken into account in planning the activities of the Internal Control Function alongside other factors (regulatory requirements, results of past reviews).
- Control activities within the ICS can directly address risks identified by the CRMS, as well as be formed based on other requirements and best practices.

6. Control Environment

6.1. The control environment is the set of standards, processes, and organizational structures that provide the foundation for implementing internal control in the Group. It serves as the bedrock for all other components of the Internal Control System (ICS), shapes the overall attitude towards internal control, and provides the discipline and structure for all participants.


6.2. The Board of Directors and senior management of the companies within the Group bear primary responsibility for setting the "tone at the top," demonstrating an unwavering commitment to integrity and ethical behavior. Through their words, actions, and decisions, they foster a culture where internal control and risk management are recognized as integral elements of value creation and sustainable development.

6.3. Companies with the Group is guided by corporate values and a Code of Conduct, which enshrine the fundamental ethical principles for conducting business.

- Familiarization with the Code of Conduct is mandatory for all new employees upon hiring.
- The Group conducts regular training and awareness sessions for all employees on matters of business ethics and compliance with the Code of Conduct.
- The Board of Directors and senior management of the companies within the Group create conditions that deter unethical and unlawful behavior and ensure confidential channels for reporting violations.

6.4. The organizational structure of the companies within the Group is designed with consideration for its strategic goals and objectives, ensuring clear delineation of authority, responsibility, and accountability.

- The structure supports effective delegation, internal reporting, and inter-

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departmental cooperation.

- Authorities, duties, and performance evaluation criteria for governing bodies, structural units, and employees are formalized in internal regulatory documents.
- The structure is transparent, reliable, and is periodically reviewed for alignment with the Group's strategy and changes in the external environment.

6.5. The Group strives to attract, develop, and retain competent employees whose qualifications and values align with its objectives.

- Senior management approves and ensures adherence to a human resources policy that includes standards for recruitment, training, evaluation, motivation, and personnel development.
- Managers at all levels are responsible for developing clear job descriptions that define functions, required competencies, and areas of responsibility.
- The performance evaluation and remuneration system promotes employee accountability for achieving objectives, including objectives in the areas of internal control and risk management.

6.6. The approach of senior and operational management to conducting business and managing risks shapes the overall operating culture. Management demonstrates a balance between pursuing strategic goals, complying with requirements, and maintaining stability, while encouraging open discussion of problems and constructive responses to them.


7. Participants of the Internal Control System and Their Responsibilities

7.1. Responsibility for the Internal Control System (ICS) is distributed in accordance with the widely recognized "Three Lines of Defense" model, ensuring clear segregation of roles, authorities, and accountability.

7.2. First Line of Defense: Business Process Owners and Operational Management

7.2.1. Business Process Owners (Department Heads)

- Directly responsible for the development, documentation, implementation, monitoring, and continuous improvement of control activities within their processes.
- Ensure their process documentation (narratives, risk and control matrices) is kept up-to-date and complete
- Ensure that departmental employees are familiar with control procedures, understand their importance, and adhere to them.
- Promptly identify and report new or changed risks, as well as control deficiencies, to the Risk Management Function.

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- Develop and implement corrective actions to address identified deficiencies.
- Integrate control procedures into daily operations and job descriptions.

7.2.2. Financial Controller

- Develops, implements, and monitors the effectiveness of control activities aimed at ensuring the completeness, accuracy, and reliability of financial information.
- Ensures compliance with applicable financial reporting standards.


7.3. Second Line of Defense: Monitoring and Methodological Support Functions

Specialized independent functions that provide methodology, monitoring, and coordination for the first line's risk management and control activities.

7.3.1. Risk Management Function (Risk Management unit of the Risk Management and Internal Control Department) is responsible for the development, implementation, methodological support, and monitoring of the effectiveness of the Group's Corporate Risk Management System (CRMS). Within the scope of this responsibility, the Risk Management Function:

- Develops, updates, and maintains the corporate methodology and standards for risk identification, analysis, assessment, treatment, and monitoring at all levels (strategic and operational).
- Provides methodological support, consultations, and training to business process owners (first line) and specialized functions (second line) in the field of risk management.
- Coordinates and consolidates risk information from all structural units, creating and regularly updating a unified profile (map) of the Group's key risks.
- Organizes the process of defining, reviewing, and communicating the levels of risk appetite and tolerance, which are approved by the Risk Committee and the Board of Directors of a company within the Group.
- Provides senior management, the Risk Committee, and the Board of Directors of a company within the Group with objective, complete, and timely information on the state of the risk profile, trends, and the effectiveness of the risk management system.
- Conducts independent monitoring of compliance with established risk management methodologies and the completeness of the implementation of key risk treatment plans.
- Analyzes changes in the external and internal environment (new legislation, strategic initiatives, incidents) for the emergence of new risks.
- Interacts with the Internal Control Function, providing data on key risks for risk-based planning of control activities and the assessment of control activities.

7.3.2. Compliance Service, performing the role of the second line of defense, is responsible


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for establishing, maintaining, and developing the compliance program within the Group. Its goal is the effective management of risks associated with non-compliance with applicable laws in the area of anti-corruption, regulations, standards, as well as the Group's policies and ethical norms.

- Identifies, assesses, and maps compliance risks, including risks related to corruption, fraud, sanctions regimes, data protection.
- Develops, updates, and initiates the implementation of policies, procedures, and other control activities aimed at effectively managing identified risks within the area of responsibility of the Compliance Function in accordance with the Regulation on the Compliance Function.
- Advises senior management and business process owners on compliance matters and ensures employee awareness and training.
- Has the right to unimpeded access to all information necessary to perform its functions.
- Monitors changes in legislation within the areas falling under the responsibility of the Compliance Function and assesses their impact on the activities of the Group

7.3.3. Internal Control Function, performing a second line of defense role, provides methodological guidance, independent monitoring, and coordinates activities related to enhancement of the ICS within the Group, with a primary focus on ensuring the reliability of financial reporting.

- Develops, updates, and ensures the consistent application of methodological documents on internal control (standards, methodologies, regulations) focused on risks of financial statements and related controls.
- Based on the profile of key risks, as well as quantitative and qualitative assessments of the materiality of financial statement line items, forms and updates a Work Plan for testing control activities. The focus of the Internal Control Function's activity is on assessing control risk – the risk that specific control activities are ineffective or insufficient to prevent or timely detect errors, misstatements, or non-compliance related to the preparation of reliable financial statements.
- Provides consultative and methodological support to business process owners in the correct design, documentation, implementation, and improvement of control activities, including the development and maintenance of process narratives and Risk and Control Matrices (RCMs).
- Organizes and conducts scheduled and unscheduled monitoring of the performance of control activities and the assessment of their effectiveness across all divisions of the Group, including the performance of process walkthrough

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procedures to assess the design and test the operating effectiveness of control activities based on representative samples.

- Has the right to unimpeded access to all information necessary to perform its functions.
- To ensure objectivity and overcome potential conflicts of interest, the Internal Control Function presents the results of the most significant reviews, conclusions on ICS effectiveness, and reports on identified material weaknesses not only to its direct operational management but also directly to the Board of Directors' Audit Committee of a company within the Group.
- Analyzes the causes of identified control deficiencies and coordinates the development of corrective actions.
- Prepares regular reports on the status and development of the ICS for senior management.

7.4. Third Line of Defense: Independent Verification and Assessment


7.4.1. **The Internal Audit Service**, as the independent third line of defense, conducts an independent and objective assessment of the overall effectiveness of the ICS. This includes an assessment of the adequacy of the control environment, the effectiveness of risk management and internal control processes, as well as the work of the first and second line of defense functions. The Internal Audit Service provides assurance and recommendations for improving the ICS.

- Conducts audits based on an independent risk assessment, including reviewing the adequacy and effectiveness of the processes for assessing the design and operating effectiveness of control activities carried out by the second line.
- Provides the Board of Directors' Audit Committee and senior management of a company within the Group with reports containing findings and recommendations.
- Is not responsible for the design or operation of controls, which ensures its independence.

7.5. Strategic Management and Oversight Bodies

7.5.1. **Senior Management** (including the Risk Committee) bears direct responsibility for the creation, implementation, maintenance, and continuous improvement of the ICS.

- Ensures the implementation of this ICS Policy at all management levels.
- Approves the Action Plan for the development and improvement of the ICS.
- Approves the corporate profile (map) of key risks, risk appetite levels, and reviews regular reports on the status of the risk management and internal control systems.
- Reviews reports on material weaknesses, violations, and deficiencies in the operation of the ICS and ensures the allocation of resources for their remediation.
- Creates a balance between operational efficiency, control reliability, and economic

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feasibility.


- 7.5.2. **Audit Committee** (in accordance with the approved Regulation) exercises direct oversight on behalf of the Board of Directors over the effectiveness of the ICS, internal audit, and the external reporting process.
- Analyzes key findings and recommendations from external and internal auditors' reports concerning the state of the ICS and the control environment.
 - Monitors management's implementation of action plans to address material weaknesses identified by auditors.
 - Assesses the adequacy and effectiveness of resources allocated to the functioning of the ICS and the Internal Audit Service.
 - Presents the Board of Directors with summarized findings and recommendations for improving the ICS.
- 7.5.3. **Board of Directors** bears responsibility for oversight of the effectiveness of the corporate governance system, including the ICS.
- Approves this ICS Policy and its material amendments.
 - Sets the "tone at the top" and ensures that senior management creates and maintains an adequate and effective ICS.
 - On a regular basis, receives reports from the Audit Committee and senior management on the effectiveness of the ICS and the state of the control environment.
 - Makes strategic decisions to enhance the effectiveness of internal control based on the provided reports and recommendations.

8. Risk Assessment

8.1. Risk assessment is a dynamic, recurring, and integral element of the Group's management. It is the process of timely identification, analysis, and determination of the significance of events (risks) capable of affecting the achievement of the Group's objectives in the areas of operations, reporting, and compliance. In the "Air Astana" Group, this component is implemented through the interaction of two interrelated processes:

- Assessment of strategic and operational risks within the Risk Management System (RMS), described in Chapter 5.
- Risk assessment for internal control purposes, which is the subject of this chapter and focuses on determining control risk for planning the activities of the Internal Control Function.

8.2. The objective of risk assessment for ICS purposes is to ensure a risk-based approach to the

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planning, prioritization and execution of control activities performed by the Risk Management and Internal Control Department. The focus of the assessment is on control risk – the risk that existing control activities may be ineffective, insufficient, or absent to prevent or timely detect material deviations from the Group’s operational, reporting, and compliance objectives in achieving the Group's objectives.

8.3. The process of risk assessment for ICS purposes includes the following key stages, integrated into the activities of the Risk Management and Internal Control Department:

8.3.1. **Planning and Scoping:** At this stage, the Internal Control Function identifies the business processes, financial statement accounts, and disclosure areas most significant to the Group for subsequent review. Scoping is performed based on approved quantitative and qualitative materiality criteria (materiality thresholds).


8.3.2. **Risk Identification and Analysis:** The Internal Control Function conducts its own independent risk identification and analysis for planning its activities. In doing so, it considers the following inputs and sources of information:

- Its own analysis and understanding of the Group's business processes, organizational structure, and control environment. As a primary input, the Internal Control Function analyzes the Group's corporate risk register and the risk factors it contains, which outline key triggers that may hinder the achievement of strategic goals.
- Results of previous ICS reviews and reports from the Internal Audit Service.
- Data on operational incidents, identified violations, and reports submitted through the hotline.
- Professional judgment based on experience and knowledge of industry risks.
- Analysis of material changes in the Group's external (regulatory, economic) and internal (strategy, reorganizations, implementation of new systems) environment.
- Upon request, the Internal Control Function may consider information provided by the Risk Management Function to form a more comprehensive view of the Group's risk landscape.

8.3.3. **Risk Significance Assessment (Prioritization):** Identified risks are assessed in terms of their likelihood of occurrence and potential impact on the achievement of the Group's operational, reporting, and compliance objectives. Based on this assessment, risks are prioritized to determine business processes and control activities for review and testing.

8.3.4. **Assessment Outcome and Linkage to Other ICS Components:** The outcome of the risk assessment process for ICS purposes is the Work Plan of the Internal Control Function, approved on a regular basis by the CFO and the Audit Committee. This plan:

- Defines the priority business processes, areas, and specific control activities for

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review.

- Serves as the direct foundation for the "Control Activities" component (Chapter 9), determining the focus and depth of testing.
- Is considered in the "Information and Communication" (Chapter 10) and "Monitoring" (Chapter 11) components to ensure the informing of stakeholders and the assessment of the overall effectiveness of the ICS.

8.3.5. Continuity of the Process: Risk assessment for ICS purposes is not a one-time event. It is conducted regularly (at least once a year) and is updated upon the occurrence of material changes in the Group's activities, risk profile, organizational structure, business processes, or external environment, ensuring the constant relevance and effectiveness of the internal control system.

9. Control Activities

9.1. Control activities are specific policies, procedures, technologies, and organizational mechanisms implemented by management to execute risk management directives. Their purpose is to reduce the risks identified during the risk assessment (Chapter 8) to a level acceptable to the Group for achieving operational, reporting, and compliance objectives.

9.2. Responsibility for control activities is distributed in accordance with the "Three Lines of Defense" model (Chapter 7).


9.3. Business process owners (1st line) bear direct and full responsibility for the development, documentation, implementation, and daily execution of control activities within their processes.

9.4. The Internal Control Function (2nd line) provides methodological support in control design and conducts an independent assessment of their effectiveness. Process owners may engage the Internal Control Function for consultation when designing complex or new controls.

9.5. To ensure effectiveness, each control activity must be properly designed. Minimum design requirements include:

- Clear Objective: The control must be directly linked to one or more specific risks.
- Specificity: A responsible performer, business process owner, frequency, and timing of execution must be established.
- Procedural Detail: A specific sequence of actions must be described, including data sources, verification criteria, and actions upon detecting deviations.
- Documentability: The control procedure and its results (control evidence) must be capable of being recorded and retained.

9.6. The adequacy of the design of control activities is verified by the Internal Control Function through the Walkthrough procedure, as described in the "Internal Control Manual."

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9.7. Control activities are classified according to various characteristics for analysis and assessment purposes:

- By Nature of Action: Preventive (prevent the occurrence of an error or event) and Detective (identify events after they occur).
- By Method of Execution: Manual (fully dependent on human action), Automated (IT-dependent) (performed by software without human intervention), and Semi-automated (a combination of the first two).
- By Significance: Key controls; non-key controls.

9.8. The principle of Segregation of Duties (SoD) must be embedded in the design of processes and control activities to reduce the risk of errors and fraud. In cases where full segregation is not possible, management is obligated to implement other compensating controls.

9.9. Control activities, their objectives, and their link to risks are subject to mandatory documentation. Documentation ensures clarity, accountability, and the possibility for training, monitoring, and independent assessment.


9.9.1. Narrative Description (Narrative) of a business process – a foundational document describing the process's purpose, boundaries, key participants (roles), and main steps (flow of operations). The narrative serves as the basis for the subsequent identification of risk points and corresponding control actions.

9.9.2. Risk and Control Matrix (RCM) – a central management tool that formalizes and visually displays the relationship between process objectives, identified risks, and the control activities implemented to mitigate them. The RCM is a "living document," updated upon changes in the process or the risk landscape.

9.9.3. Regulatory Documents and Work Instructions – detailed internal regulatory documents (regulations, procedures, job descriptions, user manuals) that incorporate the specific steps for performing the control activities described in the Risk and Control Matrix. They are the tools for daily control execution by employees.

9.9.4. Requirements for the Risk and Control Matrix:

- Pursuant to the responsibility set forth in clause 9.3, the Business Process Owner (Department Head) is responsible for maintaining the RCM, keeping it up-to-date and complete as well as for formalizing control procedures in job descriptions, regulations, and other internal documents.
- The RCM must contain: process objectives, identified significant risks, control activities for each risk, business process owners, and the nature and frequency of the control.
- Data in the RCM (objectives, steps, responsible parties) must correspond to the narrative process description.
- The RCM is subject to mandatory review and updating at least once a year, as well

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as upon significant changes to the process.

- Updated RCMs are coordinated with relevant stakeholders (including the Internal Control Function for methodological review) and approved according to the established procedure.

9.10. To confirm that control activities are not only correctly designed but also operate effectively on an ongoing basis, the Internal Control Function conducts their independent assessment in accordance with the "Internal Control Manual."

9.11. Operating Effectiveness Testing: Verification, based on a representative sample, that the control operated in accordance with its design throughout the assessed period.

- Methodology: The assessment includes analysis of documentary evidence, inquiries, observation, and reperformance of procedures. The scope of testing (sample size) is determined by the established methodology depending on the frequency and nature of the control.
- Results: Conclusions and identified deficiencies are recorded in Working Papers. Deficiencies, depending on their severity, are classified and entered into the Deficiency Log for monitoring remediation.

9.12. Business process owners are obligated to regularly review the relevance and effectiveness of control activities, making necessary changes upon transformation of processes, organizational structure, emergence of new risks, or changes in external conditions.


9.13. The Internal Control Function monitors the implementation of action plans to address deficiencies recorded in the Deficiency Log.

10. Information and Communication

10.1. An effective internal control system requires the identification, acquisition, processing, and dissemination of quality information through appropriate communication channels within and outside the Group. Information and communication are the linking components that enable the functioning of all other elements of the ICS.

10.2. Information used to support the functioning of internal control must meet the following key criteria:

- Relevance: Information must be pertinent for making decisions related to achieving operational, reporting, and compliance objectives.
- Timeliness: Information must be provided in time to allow for the execution of necessary control actions.
- Accuracy and Completeness: Information must reliably and comprehensively reflect the relevant operations, events, or conditions.

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- Accessibility: Information must be provided to authorized persons in the necessary format and volume to fulfill their duties.

10.3. The Group ensures the collection and processing of information from both internal (operational data, monitoring reports, process narratives, and risk and control matrices) and external sources (regulatory acts, industry reports, counterparty feedback).

10.4. The Group establishes and maintains effective, reliable, and secure internal communication channels that ensure:


- Downward Communication: Clear and complete communication to all employees of strategic and operational objectives, approved policies and procedures, as well as their roles and responsibilities within the ICS.
- Upward Communication: Timely receipt of information by management and the Board of Directors of a company within the Group about identified risks, material control deficiencies, violations, non-standard situations, and improvement opportunities.
- Horizontal Communication: Continuous interaction between structural units, business process owners, and control functions (risk management, internal control, compliance) to manage end-to-end processes and risks.

10.5. The Group communicates with external parties on matters affecting the functioning of its internal control system, including regulators, shareholders, external auditors, and key counterparties. Such communication is conducted in accordance with approved procedures, ensuring the necessary level of openness, compliance with disclosure requirements, and the protection of confidential data.

10.6. To ensure openness and overcome communication barriers, the Group maintains special secure channels (such as a hotline, a dedicated electronic mailbox) that allow employees, counterparties, and other individuals to report potential violations, unethical behavior, fraud, or material weaknesses in the control system on an anonymous and confidential basis.

10.7. Accountability

- The Board of Directors of a company within the Group approves key policies governing information security, confidentiality, and disclosure, and oversees the effectiveness of communication systems.
- Senior Management is responsible for creating and maintaining an organizational culture that encourages open information exchange, as well as for providing the technological and organizational infrastructure for the effective collection, processing, and transmission of data.
- Managers at all levels are obliged to model expected behavior, actively listen and respond to information received from employees, and ensure timely communication of relevant information to their teams.

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- All employees are responsible for providing accurate, complete, and timely information necessary to perform their control duties and for using the established communication channels.

11. Monitoring

11.1. Monitoring is a continuous and recurring process of assessing the functioning of the Internal Control System over time. Its purpose is to ensure and confirm that the ICS continues to operate effectively and adapts to changes in the internal and external environment, timely identifying and addressing deficiencies to maintain "reasonable assurance" in the achievement of the Group's objectives.

11.2. Monitoring in the Group is implemented through two complementary types of activities, for which different participants are responsible in accordance with the "Three Lines of Defense" model (Chapter 7).


11.2.1. Ongoing (Continuous) Monitoring: Embedded in regular operational and management activities.

- Business Process Owners (1st line) exercise daily control over the execution of control activities within their processes.
- Risk Management Function (2nd line) continuously monitors the corporate risk profile, identifies emerging risks, and tracks the effectiveness of risk responses.
- The Internal Control Function (2nd line) coordinates, performs sample testing, and consolidates the results of ongoing monitoring, ensuring its systematic nature and methodological consistency.
- Compliance Service (2nd line) monitors compliance risks within the framework of the Compliance Program approved by the Board of Directors.

11.2.2. Periodic Independent Assessment: Conducted at established intervals for independent verification and to obtain assurance regarding the overall effectiveness of the system. The Internal Audit Service (IAS) (3rd line) conducts independent assessments (audits) based on an approved plan focused on key risks. The subject of the assessment is the effectiveness of the management system as a whole, specifically:

- The effectiveness of the Internal Control System (ICS) and the Corporate Risk Management System (CRMS).
- The adequacy and effectiveness of the work performed by the first and second line of defense functions (operational management, risk management, internal control, compliance).

11.2.3. The Risk Management and Internal Control Department is the central coordinator of

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the ongoing monitoring process and performs the following functions:

- Monitoring Corrective Actions: Systematic tracking of the status and effectiveness of action plans to address deficiencies recorded in the Deficiency Log. The Internal Control Function ensures that corrective action plans are executed timely and that their results are effective.
- Analytical Review and Sample Testing: Regular collection, analysis, and evaluation of information from process owners, incident data, and the results of its own sample testing to identify trends, new risks, and potential control weaknesses.
- Initiating Changes and Updates: Based on monitoring results, the Internal Control Function initiates the review, updating, and improvement of ICS elements, including policies, procedures, control activities, process narratives, and the Risk and Control Matrix.

11.3. The periodic assessment conducted by the Internal Audit Service focuses on independent verification of the ICS's effectiveness.

- The assessment is carried out in accordance with an approved Annual Audit Plan, based on risk assessment.
- The results of the assessment, including findings and recommendations for improving ICS effectiveness, are presented to the Audit Committee and the Board of Directors of "Air Astana" JSC as part of regular reporting.


11.4. The Risk Management and Internal Control Department regularly informs senior management of the results of ongoing monitoring, key findings, the status of deficiency remediation, and proposed improvements to the ICS.

11.5. Based on reports from the Risk Management and Internal Control Department and the Internal Audit Service, the Board of Directors and the Audit Committee of "Air Astana" JSC gain a holistic understanding of the ICS's effectiveness and exercise strategic oversight of its development.

11.6. The Board of Directors and senior management of companies within the Group are responsible for the overall oversight of the monitoring process, providing the necessary resources for its execution, and fostering a culture where identified deficiencies are perceived as opportunities for improvement and are addressed in a timely manner.

12. Accountability and Information Disclosure

12.1. The Board of Directors of "Air Astana" JSC bears responsibility for the oversight of the internal control system (ICS) and ensuring its effectiveness. Within this responsibility and in accordance with the requirements of applicable legislation and the principles of sound corporate

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governance, the Board of Directors ensures transparency and accountability through the regular disclosure of material information on the status and effectiveness of the ICS to shareholders and other stakeholders. Disclosure is made primarily in the Group's annual report.

12.2. In the section of the annual report dedicated to corporate governance, risk management and internal control, the Board of Directors of "Air Astana" JSC ensures the disclosure of the following information:

- Statement of Responsibility: An indication that the Board of Directors is responsible for the organization and oversight of an effective ICS, the purpose of which is risk management to achieve the Group's strategic and operational objectives.
- Description of Risk Management and Internal Control Processes: A brief description of the key elements of the processes for identifying, assessing, and managing material risks, as well as the fundamental principles and structure of the ICS, including reference to the "Three Lines of Defense" model.
- Confirmation of Assessment Conducted: An indication that during the reporting year, the Board of Directors (including through its committees, primarily the Audit Committee) conducted an assessment of the ICS's effectiveness. The report should reflect that this assessment was based on information provided by senior management, the Risk Management and Internal Control Department, and the Internal Audit Service.
- Principle of Reasonable Assurance: A clear statement that the ICS is designed to provide reasonable, but not absolute, assurance against material misstatements, losses, or non-compliance, due to its inherent limitations (Chapter 4.3 of this Policy).
- Disclosure of Material Weaknesses: Information about any significant deficiencies or material weaknesses in the ICS identified during the reporting period, as well as a description of measures taken or planned by the Board of Directors and the Group's management to address them.
- Additional Information: At the discretion of the Board of Directors, the report may include other information that contributes to stakeholders' understanding of the Group's approach to risk management and internal control.

12.3. Process for Preparing Information for Disclosure

- Role of Executive Bodies: The Group's senior management, with the methodological support of the Risk Management and Internal Control Department and the Internal Audit Service is responsible for preparing objective, adequate, reliable, and current information on the status of the ICS for submission to the Board of Directors and its Audit Committee of "Air Astana" JSC.
- Review and Approval: The prepared information is reviewed by the Audit

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Committee, which makes recommendations to the Board of Directors of "Air Astana" JSC. Final approval of the text of the annual report section concerning the ICS is carried out by the Board of Directors.

- Timing: The process of preparing and approving the information is carried out within timeframes that ensure its timely inclusion in the Group's annual report.

12.4. Under exceptional circumstances, if an assessment of the ICS's effectiveness to the extent envisaged by this Policy was not conducted during the reporting period, the Board of Directors is obligated to disclose this fact in the annual report, providing a comprehensive explanation of the reasons.

13. Final Provisions

13.1. This Policy comes into force on the date of its approval by the Board of Directors of the "Air Astana" JSC and is mandatory for all governing bodies, divisions, and employees of the Group.

13.2. The scheduled review of the Policy is conducted at least once every three years. Unscheduled amendments are made in the event of material changes affecting the internal control system.

13.3. Amendments to the Policy are developed with the participation of the Risk Management and Internal Control Department and coordinated with key control functions (the Internal Audit Service and the Compliance Service).

13.4. All amendments are subject to approval by the Board of Directors of the "Air Astana" JSC.

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