

**“Navoiyazot” AJ  
Kuzatuv kengashining  
2025-yil 10-dekabrdagi  
226-son bayonnomasiga  
muvofiq  
TASDIQLANGAN”**

**“NAVOIYAZOT” AJ  
KUZATUV KENGASHI HUZURIDAGI  
AUDIT QO‘MITASI TO‘G‘RISIDA  
N I Z O M**

*( YANGI TAHRIR )*

**Navoiy-2025**

**"APPROVED"  
By the minutes of the  
meeting of the Supervisory  
Board of JSC "Navoiyazot"  
On December 10, 2025  
No. 226**

**"NAVOIYAZOT" JSC  
REGARDING THE AUDIT COMMITTEE  
UNDER THE SUPERVISORY COUNCIL  
REGULATION**

*(NEW EDITION)*

**Navoi-2025**

<b>O‘zbek tilida</b>	<b>English version</b>
<b>I. Umumiy qoidalar</b>	<b>I. General Provisions</b>
<p>1.1. Mazkur Nizom (keyingi o‘rinlarda - Nizom) O‘zbekiston Respublikasining «Aksiyadorlik jamiyatlari va aksiyadorlarning xuquqlarini himoya qilish to‘g‘risida»gi, «Auditorlik faoliyati to‘g‘risida»gi Qonunlariga, O‘zbekiston Respublikasi Prezidentining “Tadbirkorlik muhitini yaxshilash va xususiy sektorni rivojlantirish orqali barqaror iqtisodiy o‘shish uchun shart-sharoitlar yaratish borasidagi navbatdagi islohotlar to‘g‘risida”gi 2022-yil 8-apreldagi PF-101-son Farmoniga, Vazirlar Mahkamasining “2021-2025 yillarda davlat ishtirokidagi korxonalarni boshqarish va isloh qilish strategiyasini tasdiqlash to‘g‘risida”gi 2021-yil 29-martdagi 166-son qarorining 1-ilovasi bilan tasdiqlangan “2021 - 2025 yillarda davlat ishtirokidagi korxonalarni boshqarish va isloh qilish strategiyasiga, “Navoiyazot” aksiyadorlik jamiyati (keyingi o‘rinlarda – Jamiyat) ustaviga, Kuzatuv kengashi to‘g‘risidagi Nizomga va boshqa normativ-huquqiy hujjatlarga muvofiq ishlab chiqilgan bo‘lib, Jamiyat Kuzatuv kengashi huzuridagi Audit qo‘mitasining (keyingi o‘rinlarda – Audit qo‘mitasi) huquqiy maqomini, tarkibini, vakolatlarini va uning ishlash tartibini belgilaydi.</p>	<p>1.1. This Regulation (hereinafter the “ Regulation ” ) is adopted in accordance with the Laws of the Republic of Uzbekistan “On Joint-Stock Companies and Protection of Shareholders’ Rights” and “On Auditing Activity” , the Decree of the President of the Republic of Uzbekistan No. PF-101 dated 8 April 2022 “On the Next Reforms to Create Conditions for Sustainable Economic Growth through Improving the Business Environment and Development of the Private Sector” , as well as the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 166 dated 29 March 2021 “ On Approval of the Strategy for the Management and Reform of State-Owned Enterprises for 2021–2025” , including the Strategy approved by Appendix No. 1 thereto. This Regulation is further developed in compliance with the Charter of “ Navoiyazot” Joint-Stock Company (hereinafter – the “ Company” ), the Regulation on the Supervisory Board, and other applicable regulatory legal acts. The Regulation establishes and governs the legal status, composition, powers, competence, and operating procedures of the Audit Committee under the Supervisory Board of the Company (hereinafter – the “Audit Committee” ).</p>
<p>1.2. Audit qo‘mitasi eng muhim masalalarni ko‘rib chiqish va Jamiyatning Kuzatuv kengashiga tavsiyalar tayyorlash uchun Jamiyat Kuzatuv kengashining qarori asosida tashkil etiladi.</p>	<p>1.2. The Audit Committee shall be established by a resolution of the Supervisory Board of the Company for the purpose of reviewing significant matters and submitting recommendations to the Supervisory Board of the Company.</p>
<p>1.3. Audit qo‘mitasi o‘z faoliyatini amaldagi qonunchilik, Jamiyat ustavi va mazkur Nizomga asosan amalga oshiradi.</p>	<p>1.3. The Audit Committee shall carry out its activities in accordance with the applicable legislation of the Republic of Uzbekistan, the Charter of the Company, and this Regulation.</p>
<b>II. Audit qo‘mitasining tarkibi</b>	<b>II. Composition of the Audit Committee</b>

<p>2.1. Audit qo'mitasi faqat Jamiyat Kuzatuv kengashining a'zolaridan 3 kishidan iborat tarkibda tashkil etiladi. Audit qo'mitasi tarkibiga kamida bir nafar Kuzatuv kengashining mustaqil a'zosi kiritilishi shart.</p>	<p>2.1. The Audit Committee shall be composed exclusively of members of the Supervisory Board of the Company and shall consist of three members. At least one member of the Audit Committee shall be an independent member of the Supervisory Board.</p>
<p>2.2. Audit qo'mitasining a'zolari Jamiyat Kuzatuv kengashi raisining tavsiyasi asosida Kuzatuv kengashi a'zolaridan ularning vakolat muddati davriga ko'pchilik ovoz bilan saylanadi. Audit qo'mitasining raisi Audit qo'mitasi a'zolari orasidan Jamiyat Kuzatuv kengashi tomonidan tasdiqlanadi. Audit qo'mitasining raisi Jamiyat Kuzatuv kengashining raisi bo'lmasligi lozim.</p>	<p>2.2. Members of the Audit Committee shall be elected from among the members of the Supervisory Board of the Company, upon the recommendation of the Chairperson of the Supervisory Board, by a majority vote for the term of their authority on the Supervisory Board. The Chairperson of the Audit Committee shall be approved by the Supervisory Board of the Company from among the members of the Audit Committee. The Chairperson of the Audit Committee shall not be the Chairperson of the Supervisory Board of the Company.</p>
<p>2.3. Audit qo'mitasining tarkibiga saylangan Kuzatuv kengashi a'zolari cheklanmagan tarzda qayta saylanishi mumkin.</p>	<p>2.3. Members of the Supervisory Board elected to the Audit Committee may be re-elected without limitation.</p>
<p>2.4. Audit qo'mitasiga moliyaviy tahlil va buxgalteriya hisobi sohasida bilimlarga ega bo'lgan Jamiyat Kuzatuv kengashining mustaqil a'zosi rahbarlik qiladi.</p>	<p>2.4. The Audit Committee shall be chaired by an independent member of the Supervisory Board of the Company possessing knowledge and expertise in the field of financial analysis and accounting.</p>
<p>2.5. Audit qo'mitasining a'zolari oliy ma'lumotga, audit xizmati maqsadlari va vazifalariga mos keluvchi malaka va tajribaga ega bo'lishi lozim. Audit qo'mitasining kamida bitta a'zosi audit, buxgalteriya hisobi va moliyaviy hisobot bo'yicha bir necha yillik tajribaga ega bo'lishi kerak.</p>	<p>2.5. Members of the Audit Committee shall possess higher education and qualifications, as well as professional experience commensurate with the objectives and functions of the audit service. At least one member of the Audit Committee shall have several years of experience in auditing, accounting, and financial reporting.</p>
<p>2.6. Audit qo'mitasining a'zosi bir vaqtning o'zida Jamiyat auditorlik tashkilotining xodimi bo'lmasligi kerak. Shuningdek, Audit qo'mitasi a'zosining yaqin qarindoshlari Jamiyat auditorlik tashkilotining xodimi bo'lmasligi kerak.</p>	<p>2.6. A member of the Audit Committee shall not simultaneously be an employee of the Company's auditing organization. Furthermore, close relatives of a member of the Audit Committee shall not be employees of the Company's auditing organization.</p>
<p>2.7. Audit qo'mitasi a'zolari o'rtasidagi funksiyalar taqsimlanishi Audit qo'mitasining raisi tomonidan amalga oshiriladi.</p>	<p>2.7. The allocation of functions among the members of the Audit Committee shall be carried out by the Chairperson of the Audit Committee.</p>
<p>2.8. Jamiyatning ichki audit xizmati o'z faoliyatida Audit qo'mitasiga hisobdordir.</p>	<p>2.8. The internal audit function of the Company shall be accountable to the Audit Committee in the course of its activities.</p>
<p><b>III. Audit qo'mitasining asosiy vazifalari</b></p>	<p><b>III. Primary Functions of the Audit Committee</b></p>

3.1.1. Audit qo'mitasining asosiy vazifalari quyidagilardan iborat:

3.1.2. jamiyatda moliyaviy hisobotni tuzishning to'g'riligi ustidan nazorat o'rnatish;

3.1.3. mustaqil auditorlik tashkilotining tanlanishi, auditorlik tekshiruvini o'tkazilishi jarayonlarini kuzatish;

3.1.4. ichki va tashqi auditorlik tekshiruvlari natijalarini olish hamda o'rganish;

3.1.5. nazoratga oid, moliyaviy va boshqa hisobotlarning taqdim etilishini, to'liqligini, ishonchliligini nazorat qilish;

3.1.6. o'z vakolati doirasidagi masalalar yuzasidan Kuzatuv kengash majlislariga ma'lumotlar tayyorlash va unga hisobotlar taqdim etish;

3.1.7. Jamiyatda ichki audit xizmatini tashkil etish, uning rahbari va xodimlarini lavozimga tayinlash va lavozimdan ozod etish masalasini ko'rib chiqish, bu haqda Kuzatuv kengashiga takliflar kiritish;

3.1.8. ichki audit xizmati xodimlarining ish haqi miqdorini belgilash yoki ularni qo'shimcha moddiy rag'batlantirish masalasini ko'rib chiqish;

3.1.9. ichki audit xizmatining yillik budjetini tasdiqlash, unga o'zgartirish va qo'shimchalar kiritish;

3.1.10. ichki audit xizmatining choraklik hisobotlarini o'rganib chiqish va Kuzatuv kengashiga taqdim etish;

3.1.11. davriy ravishda (yilda kamida bir marta) Jamiyat ichki audit xizmatining har bir xodimini uning axborotni tanlash, tekshiruv o'tkazish va xulosalarni tayyorlash salohiyatidan kelib chiqib kasbiy mahorat darajasini baholab borish;

3.1.12. Jamiyatning ichki nazorat tizimi va ichki audit faoliyati samaradorligi va monandligini ta'minlash uchun ularni baholash, ichki audit tekshiruvlari rejasi va ularning davriyligini ko'rib chiqish, ichki audit xizmati rahbari o'z vazifa va majburiyatlarini qay darajada amalga oshirayotganligini baholashda ishtirok etish va o'z fikrlarini bildirish;

3.1.13. auditorlik tashkilotining takliflarini baholashda Kuzatuv kengashiga amaliy yordam berish, tashqi auditorni tanlash va belgilashda Kuzatuv kengashiga tavsiyalar tayyorlash;

3.1.14. auditorlik tashkilotining xizmatlariga to'lanadigan eng ko'p haq miqdori va u bilan shartnoma tuzilishi (bekor qilinishi) to'g'risida Kuzatuv kengashiga takliflar kiritish;

3.1.15. auditorlik tashkilotining hisoboti va xulosalarini ko'rib chiqish va ularni Kuzatuv kengashiga taqdim etish;

3.1.1. The primary functions of the Audit Committee shall include the following:

3.1.2. Establishing oversight over the accuracy of the preparation of the Company's financial statements.

3.1.3. Supervising the selection of an independent auditing organization and the conduct of the audit process.

3.1.4. Receiving and reviewing the results of internal and external audit inspections.

3.1.5. Monitoring the submission, completeness, and reliability of control-related, financial, and other reports.

3.1.6. Preparing information and submitting reports to the meetings of the Supervisory Board on matters within the Committee's authority.

3.1.7. Reviewing the organization of the internal audit function of the Company, including the appointment and dismissal of its head and staff, and making recommendations to the Supervisory Board in this regard.

3.1.8. Considering the determination of salaries or additional material incentives for the employees of the internal audit function.

3.1.9. Approving the annual budget of the internal audit function, including any amendments and additions thereto.

3.1.10. Reviewing the quarterly reports of the internal audit function and submitting them to the Supervisory Board.

3.1.11. Periodically (at least once a year) evaluating the professional competence of each employee of the internal audit function, based on their ability to gather information, conduct audits, and prepare conclusions.

3.1.12. Assessing the effectiveness and efficiency of the Company's internal control system and internal audit activities, reviewing the internal audit plan and its periodicity, participating in the evaluation of the extent to which the head of the internal audit function fulfills their duties and responsibilities, and providing opinions thereon.

3.1.13. Providing practical support to the Supervisory Board in evaluating proposals of auditing organizations, and preparing recommendations for the Supervisory Board regarding the selection and appointment of an external auditor.

3.1.14. Submitting proposals to the Supervisory Board regarding the maximum fees payable for auditing services and the execution (or

<p>3.1.16. auditorlik tashkilotining faoliyati qoniqarsiz deb baholangan taqdirda, uni o'zgartirish yuzasidan Kuzatuv kengashiga tavsiyalar berish;</p> <p>3.1.17. Jamiyat faoliyatining shaffofligi va ma'lumotlarning oshkor qilinishi yetarli darajada va aniq ekanligini ko'rib chiqish;</p> <p>3.1.18. o'z faoliyati to'g'risida hisobot tayyorlash;</p> <p>3.1.19. auditorlik tashkilotini jalb qilish uchun o'tkaziladigan tanlov (tender) shartlari va qo'yiladigan talablarni belgilash;</p> <p>3.1.20. Xatarlarni boshqarish va ichki nazorat siyosatini ko'rib chiqish va oldindan tasdiqlash, xatarlarni boshqarish va ichki nazorat siyosatining bajarilishini tahlil qilish va baholash;</p> <p>3.1.21. Asosiy xavf hujjatlarini ko'rib chiqish: xavf reestri, xavf ishtahasi to'g'risidagi bayonot, asosiy xavflarga xavf-bardoshlik darajasi, asosiy xavf ko'rsatkichlari (AXK), xavflarni boshqarish bo'limi hisobotlari (XBB) va boshqa xavf va ichki nazorat hujjatlari.</p> <p>4.1. Kuzatuv kengashi tomonidan yuklatilgan boshqa vazifalarni bajarish (ushbu banddagi audit qo'mitasining asosiy vazifalari jamiyat kuzatuv kengashining ixtiyoriga ko'ra kengaytirilishi yoki qisqartirilishi mumkin.</p>	<p>termination) of agreements with the auditing organization.</p> <p>3.1.15. Reviewing the reports and conclusions of the auditing organization and submitting them to the Supervisory Board.</p> <p>3.1.16. Providing recommendations to the Supervisory Board regarding changes to the auditing organization in the event its performance is assessed as unsatisfactory.</p> <p>3.1.17. Reviewing the transparency of the Company's operations and the adequacy and accuracy of disclosed information.</p> <p>3.1.18. Preparing reports on the Committee's own activities.</p> <p>3.1.19. Establishing the conditions and requirements for tenders (competitions) conducted to engage an auditing organization.</p> <p>3.1.20. Reviewing and pre-approving the risk management and internal control policy, as well as analyzing and evaluating its implementation.</p> <p>3.1.21. Reviewing key risk-related documents, including the risk register, risk appetite statement, risk tolerance for key risks, key risk indicators (KRIs), reports from the risk management department (RMD), and other risk and internal control documentation.</p> <p>3.1.22. Performing other tasks assigned by the Supervisory Board. (The scope of the Audit Committee's primary functions under this clause may be expanded or reduced at the discretion of the Supervisory Board of the Company.)</p>
<p>3.2. Audit qo'mitasi moliyaviy hisobotlarning haqqoniyligini nazorat qilish va tavakkalchilikning samaradorligini ta'minlash uchun:</p> <p>3.2.1. ichki auditning yillik ish rejasini tasdiqlash uchun Kuzatuv kengashiga kiritadi;</p> <p>3.2.2. auditorlik tekshiruvlarini o'tkazish tashabbusi bilan chiqadi;</p> <p>3.2.3. Kuzatuv kengashi oldida audit masalalari bo'yicha hisobot beradi.</p>	<p>3.2. In order to ensure the reliability of financial reporting and the effectiveness of risk management, the Audit Committee shall:</p> <p>3.2.1. Submit the annual internal audit work plan to the Supervisory Board for approval.</p> <p>3.2.2. Initiate the conduct of audit engagements.</p> <p>3.2.3. Report to the Supervisory Board on audit-related matters.</p>
<p><b>IV. Audit qo'mitasi majlislarini tashkil etish va o'tkazish tartibi</b></p>	<p><b>IV. Procedure for Convening and Conducting Meetings of the Audit Committee</b></p>
<p>4.2. Audit qo'mitasining majlisi Audit qo'mitasining raisi tomonidan uning o'z tashabbusiga ko'ra, Audit qo'mitasining a'zolarining talabiga ko'ra, shuningdek, Jamiyat ichki audit xizmati rahbarining yozma talabiga ko'ra chaqiriladi.</p>	<p>4.1. A meeting of the Audit Committee shall be convened by the Chairperson of the Audit Committee on their own initiative, at the request of members of the Audit Committee, or upon a written request of the Head of the Company's internal audit function.</p>

<p>4.3. Audit qo'mitasi har chorak yakuniga ko'ra, zarur bo'lganda har oyda, qo'mita a'zolarining shaxsan ishtirokida yoki boshqa aloqa tarmoqlaridan foydalanish yo'li bilan o'z majlislarini o'tkazib turishi lozim. Audit qo'mitasi Jamiyatning ijroiya organi va boshqa shaxslarni qo'mita majlislariga qatnashish uchun taklif qilishi, shuningdek zarur bo'lganda ulardan axborot talab qilishi mumkin.</p>	<p>4.2. The Audit Committee shall hold its meetings on a quarterly basis and, where necessary, on a monthly basis, either through the personal attendance of its members or by means of other communication facilities. The Audit Committee may invite members of the Company's executive body and other persons to attend its meetings and may, where necessary, request information from them.</p>
<p>4.4. Audit qo'mitasi a'zolari muayyan masalaning kechiktirilmay hal etilishini talab qiladigan qoidabuzilishlar aniqlangan taqdirda qo'mitaning shoshilinch majlisini chaqirilishini talab qilishlari mumkin.</p>	<p>4.3. In the event that violations are identified requiring immediate resolution of a specific matter, members of the Audit Committee may request the convening of an extraordinary meeting of the Committee.</p>
<p>4.5. Audit qo'mitasi o'z majlislarini Jamiyat Kuzatuv kengashi majlislaridan oldin o'tkazadi.</p>	<p>4.4. The Audit Committee shall hold its meetings prior to the meetings of the Supervisory Board of the Company.</p>
<p>4.6. Audit qo'mitasining raisi qo'mita majlisidagi barcha ishtirokchilarga uni lozim darajada o'tkazishga tayyorgarlik ko'rish va unda olib chiqilgan masalalarni muhokama qilishda faol ishtirok etish imkoniyatlarini yaratadi. Audit qo'mitasining a'zolari qo'mita majlislarini o'tkazishga tayyorgarlik ko'rish hamda ularda ishtirok etish uchun yetarli darajada vaqt ajratishlari lozim.</p>	<p>4.5. The Chairperson of the Audit Committee shall ensure that all participants of the Committee meeting are provided with adequate opportunity to properly prepare for the meeting and to actively participate in the discussion of the matters submitted for consideration. Members of the Audit Committee shall allocate sufficient time to prepare for and participate in Committee meetings.</p>
<p>4.7. Audit qo'mitasi majlisida uning a'zolarining eng kamida 2/3 qismi ishtirok etsa, majlis vakolatli hisoblanadi, bunda qo'mita raisi ishtirok etishi shart.</p>	<p>4.6. A meeting of the Audit Committee shall be deemed quorate if at least two-thirds (2/3) of its members are present, provided that the Chairperson of the Committee is in attendance.</p>
<p>4.8. Audit qo'mitasining majlisida qarorlar majlisda hozir bo'lganlarning ko'pchilik ovozi bilan qabul qilinadi.</p>	<p>4.7. Resolutions of the Audit Committee shall be adopted by a majority vote of the members present at the meeting.</p>
<p>4.9. Audit qo'mitasining majlisida masalalar hal etilayotganda Audit qo'mitasining har bir a'zosi bitta ovozga ega bo'ladi. Ovozlar teng kelgan taqdirda, qo'mita raisining ovozi hal qiluvchi hisoblanadi. Audit qo'mitasining qaroriga rozilik bildirmagan qo'mita a'zosi o'zining majburiy tartibda majlis bayonnomasiga ilova qilinadigan alohida fikrini qayd etib qo'yish va uni Kuzatuv kengashi e'tiboriga havola qilish huquqiga ega.</p>	<p>4.8. In resolving matters at a meeting of the Audit Committee, each member of the Committee shall have one vote. In the event of a tie, the vote of the Chairperson of the Committee shall be decisive. A member of the Audit Committee who disagrees with a resolution shall have the right to record a dissenting opinion, which shall be mandatorily attached to the minutes of the meeting and submitted for the attention of the Supervisory Board.</p>
<p>4.10. Audit qo'mitasining qarori Audit qo'mitasi majlisining bayonnomasi bilan rasmiylashtiriladi. Ushbu bayonnoma qo'mita kotibi tomonidan yuritiladi va ovoz berishda ishtirok etgan qo'mita a'zolari tomonidan imzolanadi.</p>	<p>4.9. Decisions of the Audit Committee shall be formalized in the minutes of the Committee meeting. The minutes shall be maintained by the Committee Secretary and signed by all members of the Committee who participated in the voting.</p>

<p>4.11. Audit qo'mitasi majlislariga kotiblik qilish vazifasini Jamiyat ichki audit xizmatining rahbari bajaradi.</p>	<p>4.10. The function of serving as Secretary at meetings of the Audit Committee shall be performed by the Head of the Company's internal audit function.</p>
<p>4.12. Audit qo'mitasining raisi:</p> <p>4.11.1. Audit qo'mitasining ishini tashkil etadi;</p> <p>4.11.2. Audit qo'mitasi majlislarini chaqiradi va ularda raislik qiladi;</p> <p>4.11.3. Audit qo'mitasi majlislarida bayonnoma yuritilishini tashkil etadi;</p> <p>4.11.4. Jamiyat ichki me'yoriy hujjatlari va mazkur Nizomda nazarda tutilgan boshqa harakatlarni amalga oshiradi.</p>	<p>4.11. The Chairperson of the Audit Committee shall:</p> <p>4.11.1. Organize the work of the Audit Committee;</p> <p>4.11.2. Convene and preside over meetings of the Audit Committee;</p> <p>4.11.3. Ensure the proper maintenance of minutes at the meetings of the Audit Committee;</p> <p>4.11.4. Carry out other actions in accordance with the internal regulatory documents of the Company and as provided for in this Regulation.</p>
<p>4.13. Audit qo'mitasining kotibi:</p> <p>4.12.1. Audit qo'mitasi majlislari bayonnomalarini yuritadi va rasmiylashtiradi;</p> <p>4.12.2. Audit qo'mitasi tomonidan ko'rib chiqilishi uchun kun tartibidagi masalalar bo'yicha materiallarni tayyorlaydi va taqdim qiladi;</p> <p>4.12.3. Audit qo'mitasining qarorlarini, xulosalarini va bayonnomalarini oluvchilargacha etkazadi.</p>	<p>4.12. The Secretary of the Audit Committee shall:</p> <p>4.12.1. Maintain and formalize the minutes of the Audit Committee meetings;</p> <p>4.12.2. Prepare and submit materials on agenda items for consideration by the Audit Committee;</p> <p>4.12.3. Communicate the decisions, conclusions, and minutes of the Audit Committee to the relevant recipients.</p>
<p>4.14. Audit qo'mitasi vakolati doirasida qabul qilingan barcha qarorlar qabul qilingan kundan boshlab, Jamiyat ijroiya organi va boshqa mansabdor shaxslari uchun ijro etish majburiydir. Ushbu qarorlarda ko'rsatib o'tilgan mansabdor shaxslar qarorning o'z vaqtida hamda qaror ijrosiga mos ravishda bajarilishiga shaxsan javobgardirlar. Audit qo'mitasi qarorlari ijrosini nazorat qilish Audit qo'mitasi raisi tomonidan amalga oshiriladi.</p>	<p>4.13. All decisions adopted within the authority of the Audit Committee shall be binding on the Company's executive body and other officials from the date of their adoption. The officials specified in such decisions shall be personally responsible for their timely execution in accordance with the decisions. The Chairperson of the Audit Committee shall oversee the implementation of the Committee's decisions.</p>
<p>4.15. Jamiyat ichki audit xizmati rahbari, uning xodimlari Audit qo'mitasining majlislarida ovoz berish huquqsiz ishtirok etishlari mumkin.</p>	<p>4.14. The Head and employees of the Company's internal audit function may participate in meetings of the Audit Committee without the right to vote.</p>
<p><b>V. Audit qo'mitasi a'zolarining huquq va majburiyatlari</b></p>	<p><b>V. Rights and Obligations of the Members of the Audit Committee</b></p>
<p>5.1. Audit qo'mitasi a'zosi quyidagi huquqlarga ega:</p>	<p>5.1. A member of the Audit Committee shall have the following rights:</p> <p>5.1.1. To request from members of the Company's executive body and other officials of the Company all documents and materials necessary for</p>

5.1.1. Jamiyat ijro organi a'zolarining va Jamiyatning boshqa mansabdor shaxslaridan o'z faoliyati uchun kerakli barcha hujjatlarni va materiallarni taqdim etishni talab qilish;

5.1.2. auditorlik tashkiloti va ichki audit xizmatidan hujjatlarni va materiallarni so'rab olish va ulardan foydalanish;

5.1.3. agar Jamiyatga jiddiy moddiy zarar etkazilishiga olib kelgan yoki etkazilishiga olib kelishi mumkin bo'lgan qoidabuzilishlar aniqlansa, ijroiya organi majlisi chaqirilishini talab qilish;

5.1.4. Jamiyatning tarkibiy bo'linmalari xodimlari, shu jumladan rahbarlaridan ko'rib chiqilayotgan masalalar bo'yicha izohlar talab qilish;

5.1.5. aybdor xodimlarni intizomiy, mulkiy va boshqa turdagi javobgarlikka tortish masalalarini rahbariyatiga ko'rib chiqish uchun taqdim qilish;

5.1.6. Jamiyatning dastlabki buxgalteriya, moliya va boshqa hujjatlaridan foydalanish;

5.1.7. Audit qo'mitasi vakolatlari doirasidagi qaror va topshiriqlarni bajarish, qo'mita majlislarida ishtirok etish maqsadida zarur bo'lgan holatlarda qo'mita raisi qarori bilan Jamiyatning rahbar shaxslarini, Jamiyat Kuzatuv kengashining boshqa a'zolarini davriy yoki muntazam ravishda taklif etish;

5.1.8. Audit qo'mitasi fikriga ko'ra masalani chuqurroq o'rganilishiga zarur bo'lsa, qo'mita vakolatlari tegishli bo'lgan masala bo'yicha o'z tashabbusiga ko'ra, Jamiyat Kuzatuv kengashining boshqa qo'mitalarining fikrini talab qilib olish;

5.1.9. Audit qo'mitasb majlisida muhokama qilinayotgan masala yuzasidan reglament bilan ajratilgan vaqt doirasida so'zga chiqish, kun tartibidagi masalalar, qabul qilinayotgan qarorlar bo'yicha o'zining alohida fikrini qo'mita majlisi bayonnomasiga kiritishni talab qilish;

5.1.10. Jamiyat Kuzatuv kengashi tomonidan tasdiqlash uchun mazkur Nizomga o'zgartirish va qo'shimchalar kiritish bo'yicha takliflar berish;

5.1.11. taqdim etilgan hujjatlar asosida tegishli xulosa va takliflar ishlab chiqish va Jamiyat Kuzatuv kengashi muhokamasiga kiritish;

the performance of their duties;

5.1.2. To request and utilize documents and materials from the auditing organization and the internal audit function;

5.1.3. To demand the convening of a meeting of the executive body in the event that violations are identified which have caused or may cause significant material damage to the Company;

5.1.4. To request explanations from employees of the Company's structural units, including their managers, on matters under consideration;

5.1.5. To submit for management consideration issues related to bringing responsible employees to disciplinary, property, or other types of liability;

5.1.6. To access the Company's primary accounting, financial, and other documents.

5.1.7. To periodically or regularly invite, upon the decision of the Chairperson of the Committee and where necessary for the execution of decisions and assignments within the authority of the Audit Committee or for participation in Committee meetings, the Company's executive officers and other members of the Supervisory Board of the Company.

5.1.8. To request, on their own initiative, the opinion of other Committees of the Supervisory Board of the Company regarding matters within the authority of the Audit Committee if, in the Committee's judgment, a matter requires more in-depth examination.

5.1.9. To speak on matters under discussion at the Audit Committee meeting within the time allocated by the regulations and to request that their separate opinion on agenda items or adopted decisions be recorded in the minutes of the Committee meeting.

5.1.10. To submit proposals to the Supervisory Board of the Company regarding amendments and additions to this Regulation for approval.

5.1.11. To develop relevant conclusions and recommendations based on submitted documents and present them for consideration by the Supervisory Board of the Company.

5.1.12. To propose matters for inclusion in the agenda of the Audit Committee meetings.

<p>5.1.12. Audit qo‘mitasi majlisi kun tartibiga kiritish uchun masalalar taklif qilish.</p>	
<p>5.2. Audit qo‘mitasi a‘zolarining majburiyatlari:</p> <p>5.2.1. hisob siyosatini tasdiqlash uchun Kuzatuv kengashiga kiritish hamda uning ijrosini nazorat qilish;</p> <p>5.2.2. ichki audit xizmati xodimlarini tayinlash uchun Kuzatuv kengashi tasdig‘iga nomzodlarni kiritish hamda ularni lavozimdan ozod etish to‘g‘risida taklif kiritish;</p> <p>5.2.3. O‘zbekiston Respublikasi qonunlari, Nizom, korxonalar Ustavi va ichki hujjatlari asosida o‘ziga yuklatilgan vazifalarni bajarish hamda o‘z faoliyatini sidqidildan olib borish;</p> <p>5.2.4. Jamiyat tomonidan qonunchilik hujjatlarida nazarda tutilgan miqdorda amalga oshirilgan xaridlarni nazorat qilish;</p> <p>5.2.5. ichki audit xizmati ishini, shu jumladan, uning hisobotlarini tahlil qilish va samaradorlikni baholash orqali nazorat qilish;</p> <p>5.2.6. moliyaviy hisobot, shu jumladan, konsolidasiyalashgan hisobotning buxgalteriya standartlari va hisob siyosatiga muvofiqligini tahlil va nazorat qilish;</p> <p>5.2.7. Jamiyat aksiyadorlarining xuquqlari, manfaatlari va qiziqishlarini himoya qilish prinsiplari asosida faoliyat yurgizish;</p> <p>5.2.8. Jamiyatning tijorat va xizmat sirlarini oshkor etmaslik hamda maxfiylik talablarini bajarish;</p> <p>5.2.9. tashqi audit o‘tkazilishini ta‘minlash.</p>	<p>5.2. Obligations of the members of the Audit Committee:</p> <p>5.2.1. Submit the accounting policy for approval to the Supervisory Board and oversee its implementation.</p> <p>5.2.2. Propose candidates for appointment as employees of the internal audit function for approval by the Supervisory Board and submit recommendations regarding their dismissal.</p> <p>5.2.3. Perform the tasks assigned to them and conduct their activities diligently in accordance with the laws of the Republic of Uzbekistan, this Regulation, the Company’s Charter, and internal documents.</p> <p>5.2.4. Monitor procurements carried out by the Company in accordance with the amounts and procedures established by the applicable legislation.</p> <p>5.2.5. Oversee the work of the internal audit function, including analyzing its reports and assessing its effectiveness.</p> <p>5.2.6. Analyze and monitor the compliance of financial statements, including consolidated financial statements, with accounting standards and the Company’s accounting policies.</p> <p>5.2.7. Conduct activities based on principles protecting the rights, interests, and concerns of the Company’s shareholders.</p> <p>5.2.8. Maintain the confidentiality of the Company’s commercial and service secrets and comply with confidentiality requirements.</p> <p>5.2.9. Ensure the conduct of external audits.</p>
<p>5.3. Audit qo‘mitaning a‘zolari qo‘mita majlisida shaxsan qatnashishlari shart. Agar majlisda qatnashish imkoniyati mavjud bo‘lmasa, qo‘mita a‘zosi sabablarini ko‘rsatgan xolda Audit qo‘mitasini bu haqda xabardor qiladi.</p>	<p>5.3. Members of the Audit Committee shall be required to participate in Committee meetings in person. If a member is unable to attend a meeting, they shall notify the Audit Committee of the reasons for their absence.</p>
<p>5.4. Audit qo‘mitasi, Jamiyat auditorlik tashkilotining so‘roviga ko‘ra, auditorlik tekshiruvini jarayonida yuzaga kelgan masalalar yuzasidan og‘zaki va yozma tushuntirishlar berishga hamda auditorlik tekshiruvini uchun zarur bo‘lgan qo‘shimcha ma‘lumotlarni taqdim etishga majbur.</p>	<p>5.4. The Audit Committee shall, upon request from the Company’s auditing organization, be obliged to provide oral and written explanations on issues arising during the audit process and to furnish any additional information necessary for the conduct of the audit.</p>

5.5. Audit qo'mitasi buxgalteriya hisobi to'g'risidagi qonunchilikning aniqlangan buzilishlari to'g'risida yoki korrupsiyaga oid huquqbuzarliklarni aniq tasdiqlovchi faktlar haqida Jamiyat auditorlik tashkiloti tomonidan yozma shaklda xabardor qilinishi shart.	5.5. The Audit Committee shall be notified in writing by the Company's auditing organization of any identified violations of accounting legislation or of facts clearly confirming corruption-related offenses.
<b>VI. Audit qo'mitasi a'zolarining javobgarligi</b>	<b>VI. Liability of the Members of the Audit Committee</b>
6.1. Audit qo'mitasining a'zolari o'z huquqlarini amalga oshirishda va o'z majburiyatlarini bajarishda Jamiyatning manfaatlarini ko'zlab ish tutishi hamda belgilangan tartibda javobgar bo'lishi lozim.	6.1. Members of the Audit Committee shall exercise their rights and fulfill their obligations in the best interests of the Company and shall be accountable in accordance with the established procedures.
6.2. Jamiyatga zarar etkazilishiga sabab bo'lgan qarorga ovoz berishda ishtirok etmagan yoki ushbu qarorga qarshi ovoz bergan Audit qo'mitasining a'zolari javobgar bo'lmaydi.	6.2. Members of the Audit Committee who did not participate in the voting or who voted against a decision that caused damage to the Company shall not be held liable.
<b>VII. Yakunlovchi qoidalar</b>	<b>VII. Final Provisions</b>
7.1. Mazkur Nizom Jamiyat Kuzatuv kengashi tomonidan tasdiqlangan sanadan e'tiboran kuchga kiradi.	7.1. This Regulation shall enter into force from the date of its approval by the Supervisory Board of the Company.
7.2. Ushbu Nizom, shuningdek, unga kiritiladigan o'zgartirish va qo'shimchalar Jamiyat Kuzatuv kengashi tomonidan tasdiqlanadi. Nizomga o'zgartirish va qo'shimchalar kiritish to'g'risidagi takliflar Jamiyat Kuzatuv kengashi raisi va Audit qo'mitasi a'zolari tomonidan kiritilishi mumkin.	7.2. This Regulation, as well as any amendments and additions thereto, shall be approved by the Supervisory Board of the Company. Proposals for amendments and additions to the Regulation may be submitted by the Chairperson of the Supervisory Board and members of the Audit Committee.
7.3. Ushbu Nizom tasdiqlangan sanadan boshlab, Jamiyat Kuzatuv kengashi tomonidan 2022-yil 12-apreldagi 181-sonli majlis qarori bilan tasdiqlangan "Navoiyazot" aksiyadorlik jamiyatining Kuzatuv kengashi huzuridagi Audit qo'mitasi to'g'risidagi Nizomi o'z kuchini yo'qotadi.	7.3. From the date of its approval, this Regulation shall supersede the Regulation on the Audit Committee under the Supervisory Board of "Navoiyazot" Joint Stock Company, which was approved by Resolution No. 181 of the Supervisory Board of the Company dated 12 April 2022.

"Navoiyazot" AJ boshqaruv raisi v.b.



F.Kh. Samadov

Acting Chairman of the Management Board