

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

**“NAVOIYAZOT” AJ
ICHKI NAZORAT XIZMATI
TO‘G‘RISIDAGI
N I Z O M
(Y A N G I T A H R I R)**

Navoiy-2025

**“APPROVED”
By the minutes of the
meeting of the Supervisory
Board of Navoiyazot JSC
on 10 December 2025
No. 226**

**REGULATIONS ON THE INTERNAL
CONTROL SERVICE OF NAVOIYAZOT
JSC
(NEW EDITION)**

Navoi-2025

O‘zbek tilida	IN ENGLISH
I. Umumiy qoidalar	I. General provisions
<p>1.1. Ushbu Nizom "Navoiyazot" AJning ichki nazorat xizmati maqomini, tarkibini, funksiyalarini, vakolatlarini belgilaydi va ishini (keyingi o‘rinlarda Navoiyazot matni bo‘yicha), ichki audit xizmati a‘zolariga tayinlash tartibini, shuningdek Navoiyazot ichki audit xizmati a‘zolarining huquq va majburiyatlarini tartibga soladi.</p>	<p>1.1. These Regulations define the status, composition, functions, powers and regulate the work of the Internal Control Service of JSC Navoiyazot (hereinafter referred to as Navoiyazot), the procedure for appointing members of the Internal Audit Service, as well as the rights and obligations of members of the Internal Audit Service of Navoiyazot.</p>
<p>1.2. "Navoiyazot" AJning Ichki audit xizmati o‘z faoliyatini O‘zbekiston Respublikasi Vazirlar Mahkamasi tomonidan belgilangan tartibga muvofiq, "Navoiyazot" AJning Kuzatuv kengashi tomonidan amaldagi qonunchilik talablariga muvofiq tasdiqlangan ushbu Nizom asosida amalga oshiradi.</p>	<p>1.2. The Internal Audit Service of Navoiyazot operates in accordance with the procedure established by the Cabinet of Ministers of the Republic of Uzbekistan, based on these Regulations, approved by the Supervisory Board of Navoiyazot in accordance with the requirements of current legislation.</p>
II. Ichki audit xizmatining asosiy maqsadi	II. The main purpose of the internal audit service
<p>2.1. Navoiyazot ichki nazorat tizimini tashkil etish, barcha aksiyadorlarning, shu jumladan minoritalarning huquqlari va qonuniy manfaatlarini himoya qilishni ta'minlashga qaratilgan.</p>	<p>2.1. Organisation of Navoiyazot's internal control system aimed at ensuring the protection of the rights and legitimate interests of all shareholders, including minority shareholders.</p>
<p>2.2. Navoiyazot ijroiya organi, filiallari va vakolatxonalari faoliyatini ularning qonunchilikka muvofiqligini tekshirish va monitoring qilish orqali nazorat qilish va baholash. Navoiyazot ustavi va boshqa hujjatlar, buxgalteriya hisobi va moliyaviy hisobotlarda ma'lumotlarni aks ettirishning to'liqligi va ishonchliligini, xo'jalik operatsiyalarini amalga oshirishning belgilangan qoidalari va tartiblarini, aktivlarning saqlanishini, shuningdek navoiyazotni boshqarish bo'yicha qonun hujjatlarida belgilangan talablarga muvofiqligini ta'minlash.</p>	<p>2.2. Control and evaluation of the work of the executive body, branches and representative offices of Navoiyazot through inspections and monitoring of their compliance with legislation. Ensuring the completeness and accuracy of data in accounting and financial reporting, established rules and procedures for conducting business operations, the safety of assets, as well as compliance with the requirements established by law for the management of Navoiyazot.</p>
<p>2.3. Ichki audit xizmati o'z faoliyatida o'zbekiston Respublikasi qonun hujjatlariga, davlat boshqaruvi organlarining qonunosti hujjatlariga amal qiladi. Navoiyazot ustavi, mazkur Nizom va navoiyazotning kuzatuv kengashi va aksiyadorlarning umumiy yig'ilishi tomonidan qabul qilingan hamda ichki nazorat xizmati faoliyatiga tegishli bo'lgan boshqa hujjatlari.</p>	<p>2.3. In its activities, the Internal Audit Service is guided by the legislation of the Republic of Uzbekistan, subordinate acts of state authorities, the Charter of Navoiyazot, these Regulations, and other documents of Navoiyazot adopted by the Supervisory Board and the General Meeting of Shareholders and relating to the activities of the internal control service.</p>
III. Ichki audit xizmatining asosiy vazifalari va funktsiyalari	III. Main tasks and functions of the internal audit service
<p>3.1. Ichki audit xizmatining asosiy vazifalari quyidagilardan iborat:</p>	<p>3.1. The main tasks of the Internal Audit Service are:</p> <ul style="list-style-type: none"> • providing the Audit Committee and the Supervisory Board of Navoiyazot with reliable information and preparing proposals for improving the

<ul style="list-style-type: none"> • Navoiyazot auditorlik qo'mitasi va Kuzatuv Kengashini ishonchli axborot bilan ta'minlash hamda ichki auditni amalga oshirish natijalari bo'yicha Navoiyazot faoliyatini takomillashtirish bo'yicha takliflar tayyorlash; • Navoiyazot boshqaruv organlariga ichki audit jarayonida aniqlangan kamchiliklarni bartaraf etish bo'yicha tavsiyalarni tezkor kiritish, ularni bartaraf etish ustidan nazoratni amalga oshirish; • xo'jalik yurituvchi subyekt tomonidan raqobat to'g'risidagi qonun hujjatlarini buzishning mumkin bo'lgan xatarlarini aniqlash; • xo'jalik yurituvchi subyekt tomonidan raqobat to'g'risidagi qonun hujjatlarini buzish xavfini baholash va boshqarish; • xo'jalik yurituvchi subyekt faoliyatining raqobat to'g'risidagi qonun hujjatlari talablariga muvofiqligini nazorat qilish; • xo'jalik yurituvchi subyekt faoliyatida raqobat to'g'risidagi qonun hujjatlari buzilishining, shuningdek xo'jalik yurituvchi subyektlar rahbarlarining o'z funksiyalarini amalga oshirish jarayonida raqobatga qarshi xatti-harakatlari sodir etilishining oldini olish; • monopoliyaga qarshi muvofiqlikning xo'jalik yurituvchi sub'ektida ishlash samaradorligini baholash va ta'minlash; • xo'jalik yurituvchi subyektlar xodimlarida raqobat to'g'risidagi qonun hujjatlari buzilishining oldini olish bo'yicha o'qitish va ushbu yo'nalish bo'yicha ularning malakasini muntazam oshirib borish yo'li bilan raqobat bo'yicha fikrlashni rivojlantirish. 	<p>activities of Navoiyazot based on the results of internal audits;</p> <ul style="list-style-type: none"> • promptly submitting recommendations to Navoiyazot's management bodies on eliminating deficiencies identified in the internal audit process and monitoring their elimination. • identifying potential risks of violation of competition law by the economic entity; • assessing and managing the risks of violation of competition law by the economic entity; • Monitoring the compliance of the economic entity's activities with the requirements of competition law; • Preventing violations of competition law in the activities of the economic entity, as well as anti-competitive behaviour by managers of economic entities in the course of their duties; • assessment and ensuring the effectiveness of antitrust compliance in the economic entity; <p>development of pro-competitive thinking among employees of economic entities through training on the prevention of violations of competition law and systematic improvement of their qualifications in this area.</p>
<p>3.2. Ichki audit xizmatining asosiy funktsiyalari quyidagilardan iborat:</p> <ul style="list-style-type: none"> • 4.5.1-bandda ko'rsatilgan yo'nalishlar bo'yicha tegishli tekshiruvlarni o'tkazish orqali ichki auditni (har chorakda va hisobot yili yakunlari bo'yicha) amalga oshirish. muvofiq, Navoiyazot Kuzatuv Kengashi tomonidan har yili tasdiqlanadigan rejaga muvofiq; • tuzilgan xo'jalik shartnomalarining qonunchilik talablariga muvofiqligi yuzasidan ekspertiza o'tkazish; • Navoiyazot tarkibiy bo'linmalariga buxgalteriya hisobi va moliyaviy hisobotlarni tayyorlashda uslubiy yordam ko'rsatish, ularni moliyaviy, soliq, bank va boshqa Qonunchilik masalalari bo'yicha konsultatsiya berish; • Navoiyazot audit qo'mitasi va Kuzatuv Kengashiga texnik topshiriqlarni ishlab chiqishda, tashqi auditorlik tashkilotlarining takliflarini baholashda, shuningdek auditorlik tekshiruvini o'tkazish uchun tashqi auditorlik tashkilotini tanlashda tavsiyalar tayyorlashda ko'maklashish; 	<p>3.2. The main functions of the Internal Audit Service are:</p> <ul style="list-style-type: none"> • conducting internal audits (quarterly and at the end of the reporting year) by carrying out appropriate checks in the areas specified in clause 4.5.1. of these Regulations, in accordance with the plan approved annually by the Supervisory Board of Navoiyazot; • conducting an examination of economic contracts concluded for their compliance with the requirements of the law; • providing methodological assistance to the structural divisions of Navoiyazot in accounting and financial reporting, advising them on issues of financial, tax, banking and other legislation; • Assisting the Audit Committee and the Supervisory Board of Navoiyazot in developing technical specifications, evaluating proposals from external audit organisations, and preparing recommendations for the selection of

<ul style="list-style-type: none"> • Ichki nazorat tizimi (INT) va xatarlarni boshqarish tizimi (XBT) samaradorligini baholash va auditorlik qo'mitasiga korxonada INT va XBTning amaldagi holati to'g'risida o'z vaqtida hisobot berish. 	<p>an external audit organisation to conduct the audit;</p> <ul style="list-style-type: none"> • Assessing the effectiveness of the internal control system (ICS) and risk management system (RMS) and providing timely reports to the Audit Committee on the current status of the ICS and RMS at the Company.
<p>IV. Ichki audit xizmatining huquq va majburiyatlari</p>	<p>IV. Rights and responsibilities of the internal audit service</p>
<p>4.1. Ichki audit xizmati quyidagi huquqlarga ega:</p> <ul style="list-style-type: none"> • ichki nazoratni amalga oshirish, shu jumladan ustav fondining 50% dan ortig'i Navoiyazotga tegishli bo'lgan yuridik shaxslar tomonidan amalga oshirilgan operatsiyalarni amalga oshirish; • Navoiyazot hujjatlarini (buyruqlar, boshqaruv farmoyishlari, boshqaruv organlarining qarorlari, ma'lumotnomalar, hisob-kitoblar, zarur hujjatlarning tasdiqlangan nusxalari va boshqa hujjatlarni), Navoiyazot mansabdor va mas'ul shaxslaridan ichki auditni amalga oshirish jarayonida yuzaga keladigan masalalar bo'yicha og'zaki va yozma tushuntirishlarni oladi; • ichki auditni o'tkazishda ko'maklashish uchun Navoiyazotning tegishli mutaxassislarini jalb qilish. 	<p>4.1. The internal audit service has the right to:</p> <ul style="list-style-type: none"> • carry out internal control, including control over transactions conducted by legal entities more than 50% of whose authorised capital belongs to Navoiyazot; • obtain Navoiyazot documents (orders, management board resolutions, management body decisions, certificates, calculations, certified copies of necessary documents and other documentation), verbal and written explanations from Navoiyazot officials and responsible persons on issues arising in the course of the internal audit; • involve relevant Navoiyazot specialists to assist in conducting the internal audit.
<p>4.2. Ichki audit xizmati:</p> <ul style="list-style-type: none"> • ichki auditni amalga oshirishda mazkur Nizom va boshqa qonun hujjatlari talablariga rioya etilsin • ushbu Nizomda belgilangan talablarga muvofiq hisobotlarni tuzish; • moliyaviy va statistik hisobot ko'rsatkichlarining ishonchligini tekshiring; • ichki auditni o'tkazish paytida olingan ma'lumotlarning ishonchligiga rioya qiling; • O'zbekiston Respublikasining amaldagi qonun hujjatlari buzilganligi va Navoiyazot mansabdor shaxslari va boshqa xodimlar tomonidan zarar yetkazilganligi to'g'risidagi dalillar aniqlangan taqdirda, bu haqida Navoiyazot Kuzatuv Kengashiga darhol xabar beradi va auditorlik hisobotida tegishli yozuvni amalga oshiradi; • aktivlarni inventarizatsiya qilishda va uni qonun hujjatlarida belgilangan tartibda amalga oshirishning o'z vaqtida bajarilishini nazorat qilishda ishtirok etish. • Ichki audit xizmati Navoiyazot Kuzatuv Kengashining qonunlari va qarorlariga muvofiq boshqa majburiyatlarga ega bo'lishi mumkin. 	<p>4.2. The internal audit service shall:</p> <ul style="list-style-type: none"> • comply with the requirements of these Regulations and other legislative acts when conducting internal audits; • prepare reports in accordance with the requirements established by these Regulations; • verify the accuracy of financial and statistical reporting indicators; • maintain the confidentiality of information obtained during internal audits; • immediately report to the Supervisory Board of Navoiyazot any facts indicating violations of the current legislation of the Republic of Uzbekistan and causing losses to Navoiyazot by its officials and other employees, and make a corresponding entry in the audit report; • participate in the inventory of assets and monitor the timeliness of its implementation in accordance with the procedure established by law. • The internal audit service may have other responsibilities in accordance with the law and decisions of the Supervisory Board of

	Navoiyazot.
V. Ichki audit xizmatiga qo'yiladigan talablar	V. Requirements for the internal audit service
5.1. Ichki audit xizmati xodimlari o'zbekiston Respublikasining amaldagi qonunchiligida belgilangan talablarga javob berishi shart. Qonun hujjatlarida bunday qoidalar mavjud bo'lmagan taqdirda, ichki audit xizmati xodimlariga qo'yiladigan talablar Navoiyazot Kuzatuv Kengashi tomonidan belgilanadi.	5.1. Internal Audit Service employees must meet the requirements established by the current legislation of the Republic of Uzbekistan. In the absence of such provisions in the legislation, the requirements for Internal Audit Service employees are established by the Supervisory Board of Navoiyazot.
5.2. Navoiyazot ichki audit xizmati xodimlari soni ichki audit maqsadlariga samarali erishish va vazifalarini hal etish uchun yetarli bo'lishi hamda Navoiyazot Kuzatuv Kengashi tomonidan o'zbekiston Respublikasining amaldagi qonunchiligining qoidalari asosida tasdiqlanishi kerak.	5.2. The number of employees of the Internal Audit Service of Navoiyazot shall be sufficient to effectively achieve the objectives and tasks of internal audit and shall be approved by the Supervisory Board of Navoiyazot on the basis of the provisions of the current legislation of the Republic of Uzbekistan.
5.3. Navoiyazot ichki audit xizmati rahbari Navoiyazot Kuzatuv Kengashi tomonidan O'zbekiston Respublikasining amaldagi qonunchiligi qoidalari asosida tayinlanadi.	5.3. The Head of the Internal Audit Service of Navoiyazot shall be appointed by the Supervisory Board of Navoiyazot in accordance with the provisions of the current legislation of the Republic of Uzbekistan.
5.4. Har yili ichki audit xizmati rahbari ichki audit xizmatining yillik xarajatlar smetasini tuzadi va uni tasdiqlash uchun Navoiyazot Kuzatuv Kengashiga taqdim etadi.	5.4. Each year, the head of the Internal Audit Service shall prepare an annual budget for the Internal Audit Service and submit it to the Supervisory Board of Navoiyazot for approval.
5.5. Ichki audit xizmati xodimlarining kasbiy darajasi ularning malakasini muntazam ravishda tegishli litsenziyaga ega bo'lgan ta'lim muassasalariga oshirish orqali qo'llab-quvvatlanadi.	5.5. The professional level of Internal Audit Service employees is maintained through systematic training at licensed educational institutions.
5.6. Ichki audit xizmati xodimlari Navoiyazot Kuzatuv Kengashi tomonidan yillik attestatsiyadan o'tkaziladi.	5.6. Internal Audit Service employees are subject to annual certification by the Navoiyazot Supervisory Board.
5.7. Navoiyazot ichki audit xizmati xodimlariga (shu jumladan boshlig'iga) Navoiyazot xodimlari uchun nazarda tutilgan tartibda va Navoiyazot xodimlari uchun nazarda tutilgan bonuslarni ko'rib chiqish, baholash va hisoblash tartibiga muvofiq faoliyat natijalari bo'yicha bonuslar to'g'risidagi qoidalar qo'llaniladi. Navoiyazot ichki audit xizmati xodimlari Navoiyazot ichki audit xizmatidagi ishlari uchun Kuzatuv Kengashi tomonidan tasdiqlangan smeta va ish haqi doirasida haq olishlarini tasdiqlasin. Navoiyazot boshqaruvi raisi Navoiyazot ichki audit xizmati xodimlarini navoiyazotning barcha xodimlariga nisbatan bonuslar to'g'risidagi Nizomga muvofiq bir yil davomida Navoiyazot ishi yakunlari bo'yicha mukofotlash to'g'risida qaror qabul qilish huquqiga ega.	5.7. Employees (including the Head) of the Internal Audit Service of Navoiyazot are subject to the provisions on performance-based bonuses in the manner prescribed for Navoiyazot employees and in accordance with the procedure for reviewing, evaluating and calculating bonuses prescribed for Navoiyazot employees. To approve that employees of the Internal Audit Service of Navoiyazot receive remuneration for their work in the Internal Audit Service of Navoiyazot within the limits of the budget and salaries approved by the Supervisory Board. The Chairman of the Board of Navoiyazot is authorised to make decisions on bonuses for employees of the Internal Audit Service of Navoiyazot based on the results of Navoiyazot's work for the year in accordance with the Bonus Regulations

	for all employees of Navoiyazot.
VI. Ichki audit xizmatining mustaqilligi	VI. Independence of the internal audit service
<p>6.1. Ichki audit xizmati mustaqilligining asosiy shartlari quyidagilardan iborat:</p> <ul style="list-style-type: none"> • ichki audit xizmati rahbarini va uning xodimlarini egallab turgan lavozimidan tayinlash va ozod qilish, Navoiyazot Kuzatuv Kengashi qarorlari bo'yicha ish haqi va boshqa to'lovlar miqdorini belgilash; • Navoiyazot audit qo'mitasi va Kuzatuv Kengashiga bevosita bo'ysunish. 	<p>6.1. The main conditions for the independence of the Internal Audit Service are:</p> <ul style="list-style-type: none"> • appointment and dismissal of the head of the Internal Audit Service and its employees, determination of their salaries and other payments by decision of the Supervisory Board of Navoiyazot; • direct reporting to the Audit Committee and the Supervisory Board of Navoiyazot.
VII. Ichki auditni o'tkazish va uning natijalari bo'yicha konsolidatsiyalangan hisobotni tayyorlash uchun talablar	VII. Requirements for conducting internal audits and compiling summary reports on their results
<p>7.1. Ichki audit faqat ichki audit xizmati xodimlari tomonidan tekshiruvlar va monitoring o'tkazish orqali amalga oshiriladi:</p> <ul style="list-style-type: none"> • tasdiqlangan biznes-rejaning bajarilishi; • qonunchilikka va korporativ boshqaruv tamoyillariga rioya qilish; • monopoliyaga qarshi qonunchilikka rioya qilish; • buxgalteriya hisobi va moliyaviy hisobotlarning holati; • soliqlarni va boshqa majburiy to'lovlarni hisoblash va to'lash qoidalari; • moliya-xo'jalik faoliyatini amalga oshirishda qonunchilikka rioya qilish; • aktivlarning holati; • ichki nazorat holati. <p>Navoiyazot Kuzatuv kengashi qonun hujjatlariga muvofiq tekshirishlarni amalga oshirishning boshqa yo'nalishlarini belgilashi mumkin.</p>	<p>7.1. Internal audits shall be conducted only by employees of the Internal Audit Service through inspections and monitoring of:</p> <ul style="list-style-type: none"> • the progress of the approved business plan; • compliance with legislation and corporate governance principles; • compliance with antitrust legislation; • the state of accounting and financial reporting; • the correctness of the calculation and payment of taxes and other mandatory payments; • compliance with legislation in the conduct of financial and economic activities; • the state of assets; • the state of internal control. <p>The Supervisory Board of Navoiyazot may determine other areas for inspection in accordance with the law.</p>
<p>7.2. Tekshiruvlar natijalariga ko'ra, ularni bevosita o'tkazgan ichki audit xizmati xodimi (xodimlari) tomonidan imzolangan tegishli hisobotlar tuziladi. Shunda:</p> <p>7.2.1. Biznes-rejaning bajarilishi holatini tekshirish natijalari to'g'risidagi hisobot quyidagilarni o'z ichiga olishi kerak:</p> <ul style="list-style-type: none"> • uning bajarilishining miqdoriy va sifat ko'rsatkichlarini tahlil qilish; • uning bajarilishi ta'minlanmagan taqdirda aniqlangan sabablarning tavsifi, aybdor mansabdor shaxslarning shaxsiy ko'rsatmasi bilan; 	<p>7.2. Based on the results of the audits, relevant reports shall be drawn up and signed by the employee(s) of the Internal Audit Service who conducted them. In this case:</p> <p>7.2.2. The report on the results of the audit of the implementation of the business plan shall include:</p> <ul style="list-style-type: none"> • an analysis of the quantitative and qualitative indicators of its implementation; • a description of the reasons identified for failure to implement the plan, with personal identification of the officials responsible; <p>7.2.3. The report on the results of the audit of compliance with legislation</p>

7.2.3. Qonun hujjatlariga va korporativ boshqaruv tamoyillariga muvofiqligini tekshirish natijalari to'g'risidagi hisobotda quyidagilar bo'lishi kerak:

- Navoiyazot boshqaruv organlari tomonidan qabul qilingan qarorlar natijadorligini, uning aksiyadorlarining qonuniy huquq va manfaatlariga rioya etilishini tahlil qilish;

- korporativ boshqaruv sohasidagi qonun hujjatlarini buzish faktlarining tavsifi (ta'sis hujjatlariga rioya qilish, korxonada boshqaruv organlarining umumiy yig'ilishlari va yig'ilishlarini o'tkazish, dividendlarni hisoblash va o'z vaqtida to'lash qoidalari va boshqalar).;

7.2.4. Navoiyazot buxgalteriya hisobi va moliyaviy hisobotlarni tekshirish natijalari to'g'risidagi hisobotda quyidagilar bo'lishi kerak:

- buxgalteriya hisobi va moliyaviy hisobotlarni tayyorlashning belgilangan tartibiga muvofiqligini baholash;

- buxgalteriya hisobi va moliyaviy hisobotlarni tayyorlashning belgilangan tartibidagi aniqlangan qoidabuzarliklarning tavsifi;

7.2.5. Soliqlar va boshqa majburiy to'lovlarni hisoblash va to'lashning to'g'riligini tekshirish natijalari to'g'risidagi hisobotda quyidagilar bo'lishi kerak:

- tegishli organlarga tuzilgan va taqdim etilgan soliqlar va boshqa majburiy to'lovlarni hisob-kitoblarining to'g'riligini baholash;

- soliqlarni va boshqa majburiy to'lovlarni hisoblash va to'lashning belgilangan tartibini buzish faktlarining tavsifi, soliq solinadigan bazani aniqlashda Iri og'ishlari;

7.2.6. Moliya-xo'jalik operatsiyalarini amalga oshirishda Navoiyazot qonun hujjatlariga rioya etilishini tekshirish natijalari to'g'risidagi hisobotda:

- Navoiyazot tomonidan amalga oshirilgan moliya-xo'jalik operatsiyalarining qonun hujjatlariga muvofiqligini baholash;

- Navoiyazot tomonidan amalga oshirilgan moliya-xo'jalik operatsiyalari qonunchiligiga ichki audit davomida aniqlangan nomuvofiqliklar tavsifi;

7.2.7. Ichki nazorat holatini tekshirish natijalari to'g'risidagi hisobotda quyidagilar bo'lishi kerak:

- ichki nazorat tizimining tavsifi va uning ishlashidagi kamchiliklar;

and corporate governance principles shall include:

- an analysis of the effectiveness of decisions taken by the management bodies of Navoiyazot, compliance with the legal rights and interests of its shareholders;

- a description of violations of corporate governance legislation (compliance with constituent documents, holding of general meetings and meetings of the company's management bodies, correct calculation and timely payment of dividends, etc.);

7.2.4. The report on the results of the audit of Navoiyazot's accounting and financial reporting shall include:

- an assessment of compliance with the established procedure for accounting and financial reporting;

- a description of identified violations of the established procedure for accounting and financial reporting;

7.2.5. The report on the results of the audit of the correctness of the calculation and payment of taxes and other mandatory payments shall include:

- an assessment of the correctness of the calculations of taxes and other mandatory payments prepared and submitted to the relevant authorities;

- a description of the facts of violations of the established procedure for calculating and paying taxes and other mandatory payments, deviations in determining the tax base;

7.2.6. The report on the results of the audit of Navoiyazot's compliance with legislation in the implementation of financial and economic operations shall include:

- an assessment of the compliance of Navoiyazot's financial and economic operations with legislation;

- a description of the non-compliance with legislation of Navoiyazot's financial and economic operations identified during the internal audit;

7.2.7. The report on the results of the internal control audit shall include:

- a description of the internal control system and any shortcomings in its functioning;

- data on the state of executive discipline in Navoiyazot's structural divisions and any shortcomings in the work of specific employees.

<ul style="list-style-type: none"> • Navoiyazot tarkibiy bo'linmalarida ijro intizomining holati, uning muayyan xodimlarining ishidagi kamchiliklar to'g'risidagi ma'lumotlar. <p>Aktivlarning holatini tekshirish natijalari aktivlarni inventarizatsiya qilishga asoslangan bo'lishi va ularning harakati, haqiqiy mavjudligi va xavfsizligi to'g'risidagi ma'lumotlarni o'z ichiga olishi kerak.</p> <p>Shuningdek, o'tkazilgan tekshiruvlar bo'yicha barcha hisobotlarda Navoiyazot ijroiya organi va uning tarkibiy bo'linmalari faoliyatini baholash, aniqlangan og'ishlar va qoidabuzarliklarni bartaraf etish bo'yicha tavsiyalar, tasdiqlovchi hujjatlarning to'liq to'plami bo'lishi kerak.</p> <p>7.2.8. "Navoiyazot" AJda monopoliyaga qarshi qonunchilikka rioya etilishi to'g'risidagi hisobot bo'limlarni o'z ichiga olishi kerak:</p> <ul style="list-style-type: none"> • "Navoiyazot" AJda raqobat buzilishi xavfini baholash natijalari to'g'risida; • monopoliyaga qarshi qonun hujjatlarini buzish xavfini kamaytirishga qaratilgan chora-tadbirlarni amalga oshirish to'g'risida; • monopoliyaga qarshi muvofiqlikning asosiy ko'rsatkichlariga erishish to'g'risida; • monopoliyaga qarshi qonunlarga rioya qilish samaradorligini baholash uchun asosiy ko'rsatkichlarni hisoblash to'g'risida. 	<p>The results of the audit of the state of assets shall be based on an inventory of assets and shall include information on their movement, actual availability and safety.</p> <p>All reports on the audits conducted must also contain a summary section, including an assessment of the activities of the executive body of Navoiyazot and its structural divisions, recommendations for eliminating identified deviations and violations, and a complete set of supporting documents.</p> <p>7.2.8. The report on compliance with antitrust legislation at Navoiyazot JSC must include the following sections:</p> <p>Results of the assessment of the risks of competition violations at Navoiyazot JSC;</p> <ul style="list-style-type: none"> • the implementation of measures aimed at reducing the risk of antitrust violations; • the achievement of key antitrust compliance indicators; • calculation of key indicators for assessing the effectiveness of compliance with antitrust legislation.
<p>7.3. Ichki audit natijalariga ko'ra ichki audit xizmati rahbari tomonidan imzolangan jamlanma hisobot tuziladi.</p>	<p>7.3. Based on the results of the internal audit, a summary report is prepared and signed by the head of the Internal Audit Service.</p>
<p>7.4. Xulosa hisobotida quyidagilar bo'lishi kerak:</p> <ul style="list-style-type: none"> • analitik qism; • yakuniy qism; • tasdiqlovchi hujjatlarning to'liq to'plami. 	<p>7.4. The summary report should include:</p> <ul style="list-style-type: none"> • an analytical section; • a summary section; • a complete set of supporting documents.
<p>7.5. Xulosa hisobotining tahliliy qismida ichki audit xodimlari tomonidan o'tkazilgan tekshiruvlar natijalari to'g'risida umumlashtirilgan ma'lumotlar bo'lishi kerak.</p>	<p>7.5. The analytical section of the summary report shall include summarised information on the results of audits conducted by Internal Audit Service staff.</p>
<p>7.6. Hisobotning yakuniy qismida quyidagilar bo'lishi kerak:</p> <ul style="list-style-type: none"> • Navoiyazot ijroiya organi va tarkibiy bo'linmalari faoliyatini, shuningdek uning likvidligini umumiy baholash; • aniqlangan og'ishlar va qoidabuzarliklarni bartaraf etish bo'yicha ichki audit xizmati tavsiyalari, shuningdek Navoiyazot moliya-xo'jalik faoliyati 	<p>7.6. The final part of the report shall contain:</p> <ul style="list-style-type: none"> • an overall assessment of the activities of the executive body and structural divisions of Navoiyazot, as well as its liquidity; • recommendations of the Internal Audit Service on eliminating identified deviations and violations, as well as generalised proposals for improving

samaradorligini oshirish, korporativ boshqaruvni takomillashtirish bo'yicha umumlashtirilgan takliflar.	the efficiency of Navoiyazot's financial and economic activities and improving corporate governance.
7.7. Xulosa hisoboti ichki audit tugaganidan keyin 10 kun ichida tayyorlanishi kerak.	7.7. A summary report shall be prepared within 10 days after completion of the internal audit.
7.8. Xulosa hisobotlari to'g'ridan-to'g'ri ko'rib chiqish uchun audit qo'mitasiga va keyinchalik tasdiqlash uchun Navoiyazot Kuzatuv Kengashiga taqdim etilishi kerak. Hisobotlarning nusxalari tasdiqlangandan so'ng Navoiyazot boshqaruv kengashi raisiga taqdim etilishi kerak.	7.8. Summary reports shall be submitted directly to the Audit Committee for review and to the Supervisory Board of Navoiyazot for subsequent approval. Copies of the reports, once approved, shall be submitted to the Chairman of the Board of Navoiyazot.
7.9. Navoiyazot monopoliyaga qarshi qonun hujjatlariga rioya etilishi to'g'risidagi hisobot har yili 15-dekabrgacha Kuzatuv Kengashiga ko'rib chiqilishi, monopoliyaga qarshi organga taqdim etilishi va har yili 25-dekabrgacha jamiyatning rasmiy veb-saytida e'lon qilinishi kerak.	7.9. A report on Navoiyazot's compliance with antitrust legislation shall be submitted to the Supervisory Board for review annually by 15 December, provided to the antitrust authority and published on the company's official website annually by 25 December.
7.10. Navoiyazot boshqaruvi raisi ichki audit natijasida aniqlangan kamchiliklarni bartaraf etish choralarini ko'rish shart.	7.10. The Chairman of the Board of Navoiyazot shall be responsible for taking measures to eliminate deficiencies identified as a result of internal audits.
7.11. Ichki audit xizmati tekshirish davomida aniqlangan qoidabuzarliklarni bartaraf etish, shuningdek, navoiyazotning moliyaviy-xo'jalik faoliyati samaradorligini oshirish bo'yicha chora-tadbirlarning o'z vaqtida va to'g'ri bajarilishi ustidan nazorat o'rnatishi kerak.	7.11. The internal audit service shall establish control over the timely and proper implementation of measures to eliminate violations identified during the audit, as well as to improve the efficiency of Navoiyazot's financial and economic activities as a whole.
VIII. Ichki audit xizmatining javobgarligi	VIII. Responsibilities of the internal audit service
8.1. Ichki audit xizmati xodimlari quyidagilar uchun javobgardir: <ul style="list-style-type: none"> • ular o'tkazgan tekshiruvlar natijalarini buzish; • Navoiyazot tijorat sirini tashkil etuvchi ma'lumotlarning maxfiylikiga rioya qilmalik, ularga berilgan yoki xizmat majburiyatlarini bajarish bilan bog'liq ravishda ma'lum bo'lgan; • olingan hujjatlarning saqlanishi va qaytarilishini ta'minlash. 	8.1. Internal audit staff are responsible for: <ul style="list-style-type: none"> • distorting the results of their audits; • failing to maintain the confidentiality of information constituting Navoiyazot's trade secrets, which was provided to them or became known to them in connection with the performance of their official duties; • ensuring the safekeeping and return of documents received.
8.2. Ichki audit xizmati auditorlik tekshiruv davomida aniqlangan qoidabuzarliklarni bartaraf etish va navoiyazotning moliyaviy-xo'jalik faoliyati samaradorligini oshirish bo'yicha ko'rilgan chora-tadbirlarni baholash uchun javobgardir.	8.2. The internal audit service is responsible for assessing the measures taken to eliminate violations identified during the audit and to improve the efficiency of Navoiyazot's financial and economic activities.
8.3. Navoiyazot Kuzatuv Kengashi huzuridagi auditorlik qo'mitasi har chorakda ichki auditorlik xizmatining tekshiruv natijalari to'g'risidagi hisobotini tinglaydi, aniqlangan kamchiliklarni bartaraf etish va Navoiyazot moliya faoliyati samaradorligini oshirish choralarini ko'radi.	8.3. The Audit Committee of the Supervisory Board of Navoiyazot hears quarterly reports from the Internal Audit Service on the results of audits, with measures taken to eliminate identified deficiencies and improve the efficiency of Navoiyazot's financial and economic activities.

IX. Ichki audit xodimlarining majburiyatlari	IX. Responsibilities of internal audit staff
<p>9.1. Ichki audit xizmatining mustaqilligi mazkur Nizomning 6-moddasiga muvofiq ichki audit xizmati xodimlarini Navoiyazot va O'zbekiston Respublikasi mehnat qonunchiligining bunday xodimlar o'z mehnat majburiyatlarini buzganligi to'g'risidagi talablarini bajarishdan ozod va bekor qilmaydi.</p>	<p>9.1. The independence of the Internal Audit Service in accordance with Article 6 of these Regulations does not mean and does not exempt employees of the Internal Audit Service from complying with the requirements of Navoiyazot and the labour legislation of the Republic of Uzbekistan in relation to violations by such employees of their employment obligations.</p>
<p>9.2. Ichki audit xizmati xodimlari mehnat majburiyatlarini bajarishlari shart. Navoiyazot ichki mehnat qoidalari, Navoiyazot ichki hujjatlarining boshqa talablari va amaldagi mehnat qonunchiligi.</p>	<p>9.2. Internal Audit Service employees are required to comply with their job responsibilities, Navoiyazot's internal labour regulations, other requirements of Navoiyazot's internal documents, and applicable labour legislation.</p>
<p>9.3. Ichki audit xizmati xodimlari o'z mehnat majburiyatlarini buzgan taqdirda. Navoiyazot ichki mehnat tartib-qoidalari, Navoiyazot ichki hujjatlarining boshqa talablari va O'zbekiston Respublikasining amaldagi mehnat qonunchiligi, shuningdek, agar o'zbekiston Respublikasi mehnat kodeksi talablariga muvofiq ichki audit xizmati xodimlari mehnat majburiyatlarini buzganliklari uchun ishdan bo 'shatilishi lozim bo' lsa. Navoiyazot ichki mehnat qoidalari, Navoiyazot ichki hujjatlarining boshqa talablari va o 'zbekiston Respublikasining amaldagi mehnat qonunchiligi bo' yicha boshqaruv raisi mazkur masala yuzasidan qaror qabul qilish uchun darhol Kuzatuv Kengashi majlisini chaqirishi kerak. Kuzatuv Kengashi qaror qabul qilgunga qadar, xodimning ichki audit xizmati xodimi sifatidagi faoliyati, shu jumladan, lekin ular bilan cheklanmagan holda, xodimning korxonaga hujjatlariga, shu jumladan ichki audit xizmati hujjatlariga kirishi to'xtatiladi.</p>	<p>9.3. In the event of a breach of their employment obligations by employees of the Internal Audit Service. Internal labour regulations of Navoiyazot, other requirements of internal documents of Navoiyazot and the current labour legislation of the Republic of Uzbekistan, as well as in the event that, in accordance with the requirements of the Labour Code of the Republic of Uzbekistan, employees of the Internal Audit Service are subject to dismissal for violations of their employment duties. Internal labour regulations of Navoiyazot, other requirements of internal documents of Navoiyazot and the current labour legislation of the Republic of Uzbekistan, the Chairman of the Board shall immediately convene a meeting of the Supervisory Board to decide on this issue. Until the Supervisory Board makes a decision, the employee's activities as a member of the Internal Audit Service, including, but not limited to, the employee's access to company documents, including Internal Audit Service documents, shall be suspended.</p>
<p>X. Navoiyazot Kuzatuv Kengashining ichki audit xizmatiga nisbatan vakolatlai</p>	<p>X. Powers of the Supervisory Board of Navoiyazot with regard to the internal audit service</p>
<p>10.1. Mazkur Nizomga va O'zbekiston Respublikasi qonun hujjatlari talablariga muvofiq Kuzatuv Kengashi:</p> <ul style="list-style-type: none"> • Navoiyazot ichki audit xizmati faoliyatini boshqaradi va boshqaradi; • Navoiyazot ichki audit xizmatining miqdoriy tarkibini tasdiqlaydi; • Ichki audit xodimlariga qo'yiladigan talablarni tasdiqlaydi; 	<p>10.1. In accordance with these Regulations and the requirements of the legislation of the Republic of Uzbekistan, the Supervisory Board:</p> <ul style="list-style-type: none"> • Manages and directs the activities of the Internal Audit Service of Navoiyazot; • Approves the quantitative composition of the Internal Audit Service of Navoiyazot; • Approves the requirements for employees of the Internal Audit

<ul style="list-style-type: none"> • Navoiyazot ichki audit xizmati a'zolarini va rahbarini tayinlaydi va ishdan ozod etadi va Navoiyazot ichki audit xizmati xodimlariga ish haqi va boshqa mukofotlarni belgilaydi; • Navoiyazot faoliyatini tekshirishning asosiy yo'nalishlarini, Navoiyazot ichki audit xizmati tomonidan Navoiyazot faoliyatini har yili tekshirish rejasini va Navoiyazotda monopoliyaga qarshi talablarni buzish xavfini oldini olish bo'yicha harakatlar rejasini tasdiqlaydi; • Navoiyazot ichki audit xizmatining yillik xarajatlar smetasini tasdiqlaydi; • Navoiyazot ichki audit xizmati xodimlarining yillik attestatsiyasini o'tkazadi; • Navoiyazot ichki audit xizmatining choraklik va yillik hisobotini ko'rib chiqadi va tasdiqlaydi. 	<p>Service;</p> <ul style="list-style-type: none"> • Appoints and dismisses members and the head of the Internal Audit Service of Navoiyazot, and determines the amount of salaries and other remuneration for employees of the Internal Audit Service of Navoiyazot; • Approves the main areas of audit of Navoiyazot's activities, the plan for annual audits of Navoiyazot's activities conducted by the Internal Audit Service of Navoiyazot, and the action plan to prevent the risk of violations of antitrust legislation at Navoiyazot; • Approves the annual budget of the Navoiyazot Internal Audit Service; • Conducts annual performance reviews of employees of the Navoiyazot Internal Audit Service; • Reviews and approves the quarterly and annual reports of the Navoiyazot Internal Audit Service.
<p>10.2. Kuzatuv Kengashi Navoiyazot Ustavi, Navoiyazot umumiy yig'ilishlarining qarorlari, shuningdek O'zbekiston Respublikasining amaldagi qonunchiligi qoidalari bilan unga berilishi mumkin bo'lgan boshqa vakolatlarga ega bo'lishi mumkin.</p>	<p>10.2. The Supervisory Board may have other powers that may be granted to it by the Charter of Navoiyazot, resolutions of the General Meetings of Navoiyazot, as well as the provisions of the current legislation of the Republic of Uzbekistan.</p>
<p style="text-align: center;">XI. Ichki nazorat tizimining samaradorligini baholash</p>	<p style="text-align: center;">XI. Assessment of the effectiveness of the internal control system</p>
<p>11.1. Ichki nazorat tizimining samaradorligini baholash mustaqil professional konsultant-tashkilotlarni jalb qilish yo'li bilan amalga oshiriladi.</p>	<p>11.1. The effectiveness of the internal control system is assessed by engaging independent professional organisations - consultants.</p>
<p>11.2. Mustaqil professional maslahatchini tanlash ichki nazorat tizimi (keyingi o'rinlarda tanlov deb ataladi) samaradorligini baholash to'g'risidagi shartnomaning amaldagi qonun hujjatlarida belgilangan tartibda maqbul shartlarini aniqlashga qaratilgan tanlov o'tkazish yo'li bilan amalga oshiriladi.</p>	<p>11.2. An independent professional consultant shall be selected through a tender procedure aimed at identifying the optimal terms and conditions of the contract for assessing the effectiveness of the internal control system (hereinafter referred to as the tender) in accordance with the procedure established by applicable law.</p>
<p>11.3. Tanlovni o'tkazish uchun komissiya raisi, shuningdek komissiya a'zolarini o'z ichiga olgan tanlov komissiyasi tuziladi va Navoiyazot buyrug'i bilan tasdiqlanadi, unda quyidagilar aks ettirilishi kerak:</p> <ul style="list-style-type: none"> • tanlov komissiyasining tarkibi; • tanlov o'tkazish va uning natijalari bo' yicha tanlov g'olibini aniqlash to'g'risidagi topshiriq; • tanlov shartlari va boshqa shartlar. 	<p>11.3. A competition commission shall be established to conduct the competition, comprising a chairperson and members of the commission, and shall be approved by order of Navoiyazot, which shall specify:</p> <ul style="list-style-type: none"> • the composition of the competition commission; • the instruction to conduct the competition and determine the winner based on its results; • the dates of the competition and other conditions.

<p>11.4. Tanlov komissiyasi tarkibiga “Navoiyazot” aksiyadorlik jamiyati Kuzatuv kengashi a’zosi kirishi mumkin.</p>	<p>11.4. The competition commission may include a member of the Supervisory Board of Navoiyazot.</p>
<p>11.5. Tanlov komissiyasi raisi uning faoliyatiga rahbarlik qiladi, komissiya majlislariga raislik qiladi, uning ishini rejalashtiradi, qarorlarining amalga oshirilishi ustidan umumiy nazoratni amalga oshiradi va komissiya tomonidan amalga oshiriladigan faoliyat uchun javobgardir. Rais yo'qligida uning vazifasini o'rinbosar bajaradi.</p>	<p>11.5. The chairperson of the competition commission shall manage its activities, chair its meetings, plan its work, exercise general control over the implementation of its decisions, and be responsible for the activities carried out by the commission. In the absence of the chairperson, his or her duties shall be performed by the deputy chairperson.</p>
<p>11.6. Tanlov o'tkazish jarayonida hujjatlarni tayyorlash, rasmiylashtirish, kelishish va imzolash bo'yicha barcha ishlar Navoiyazot xodimi bo'lgan tanlov komissiyasi kotibiga yuklatiladi. Tanlov komissiyasi kotibi tanlov komissiyasi tomonidan qarorlar qabul qilishda ovoz berish huquqiga ega emas.</p>	<p>11.6. All work related to the preparation, execution, approval and signing of documents during the tender process shall be entrusted to the secretary of the tender commission, who is an employee of Navoiyazot. The secretary of the tender commission shall not have the right to vote when the tender commission makes decisions.</p>
<p>11.7. Tanlov komissiyasi kotibi tanlov ishtirokchilariga tanlov hujjatlarini taqdim etadi, tanlov qatnashchilarini ro'yxatdan o'tkazish jurnalini yuritadi, tanlov ishtirokchilaridan tanlov buyurtmanomalari yozilgan konvertlarni qabul qiladi, tanlov komissiyasi Majlisining kun tartibi bo'yicha takliflar, zarur hujjatlar, materiallar tayyorlaydi va u o'tkazilgandan so'ng Majlis bayonnomalarini rasmiylashtiradi</p>	<p>11.7. The secretary of the competition commission shall provide the competition participants with the competition documentation, keep a register of competition participants, accept envelopes with competition applications from competition participants, prepare proposals for the agenda of the competition commission meeting, the necessary documents and materials, and draw up the minutes of the meeting after it has been held.</p>
<p>11.8. Bayonnomada o'tkazilgan Majlis bo'yicha barcha ma'lumotlar, shu jumladan tanlov komissiyasi a'zolarining fikr-mulohazalari, takliflari va fikrlari qayd etiladi. Protokol tanlov komissiyasining raisi, o'rinbosari va hozir bo'lgan a'zolari tomonidan imzolanishi va Navoiyazot Kuzatuv kengashi tomonidan kelishilgan bo'lishi kerak.</p>	<p>11.8. The minutes shall record all information relating to the meeting, including comments, proposals and opinions of the members of the tender committee. The minutes shall be signed by the chairperson, deputy chairperson and members of the tender committee present, and shall be approved by the Supervisory Board of Navoiyazot.</p>
<p>11.9. Ishchi organ tanlov o'tkazish to'g'risida qaror qabul qilingan kundan e'tiboran 10 (o'n) kalendar kundan kechiktirmay ommaviy axborot vositalarida va Navoiyazot rasmiy veb-saytida ushbu Nizomning 6.10-bandiga muvofiq e'lon qiladi.</p>	<p>11.9. No later than 10 (ten) calendar days from the date of the decision to hold the tender, the working body shall publish an announcement in the media and on the official website of Navoiyazot in accordance with clause 6.10 of these Regulations.</p>
<p>11.10. Tanlov e'lonida quyidagi ma'lumotlar bo'lishi kerak:</p> <ul style="list-style-type: none"> • tanlovning ishchi organining nomi va joylashgan joyi; • ichki nazorat tizimining samaradorligini baholashning zarur muddatlari; • tanlov hujjatlarini olish joyi va usullari; • tanlov o'tkaziladigan joy va vaqt, shuningdek tanlovda ishtirok etish uchun arizalarni taqdim etish joyi va muddati; • tanlov ishtirokchilariga qo'yiladigan malaka talablari; 	<p>11.10. The announcement of the competition must contain the following information:</p> <ul style="list-style-type: none"> • the name and location of the working body of the competition; • the required deadlines for assessing the effectiveness of the internal control system; • the place and methods of obtaining the competition documentation;

<ul style="list-style-type: none"> • bajarilishi kerak bo'lgan har qanday tegishli xizmatlar; • tanlov hujjatlari davlat va rus tillarida bo'lishi; • tanlov buyurtmalarining amal qilish muddati; • tanlov buyurtmalarini ochish joyi, sanasi va vaqtini aniq belgilash; • takliflarni qabul qilishga vakolatli mansabdor shaxslarning familiyalari, telefonlari, xona raqamlari, joylashgan joylari, shuningdek tanlov o'tkazilishi va u bilan bog'liq hujjatlar va materiallarni rasmiylashtirish bo'yicha tushuntirishlar berish; • boshqa kerakli ma'lumotlar. 	<ul style="list-style-type: none"> • the place and time of the tender, as well as the place and deadline for submitting applications for participation in the tender; • qualification requirements for tender participants; • any related services to be performed; • tender documentation in the official language and Russian; • the period during which tender applications are valid; • precise indication of the place, date and time of opening of tender applications; • surnames, telephone numbers, room numbers, locations of officials authorised to accept proposals, as well as provide explanations on the conduct of the tender and the preparation of related documents and materials; • other necessary information.
<p>11.11. Takliflarni taqdim etishning yakuniy muddati tanlov e'lon qilingan kundan boshlab 30 (o'ttiz) kalendar kundan ilgari belgilanishi kerak. Belgilangan vaqtdan keyin berilgan takliflar haqiqiy emas deb hisoblanadi va tanlov komissiyasi tomonidan ko'rib chiqish uchun qabul qilinmaydi.</p>	<p>11.11. The deadline for submitting proposals shall be set no earlier than 30 (thirty) calendar days from the date of publication of the competition announcement. Proposals submitted after the specified time shall be considered invalid and shall not be accepted for consideration by the competition commission.</p>
<p>11.12. Agar tanlov komissiyasi a'zolarining kamida uchdan ikki qismi ovoz berishda ishtirok etgan bo'lsa, tanlov komissiyasining majlislari vakolatli hisoblanadi. Ovoz berish paytida ovozlari soni teng taqsimlangan taqdirda, tanlov komissiyasi raisining ovozi hal qiluvchi hisoblanadi.</p>	<p>11.12. Meetings of the competition commission shall be considered valid if at least two-thirds of the members of the competition commission have participated in the voting. In the event of a tie in the voting, the chairperson of the competition commission shall have the casting vote.</p>
<p>XII. Yakuniy qism</p>	<p>XII. Concluding section</p>
<p>12.1. Ichki nazorat to'g'risidagi Nizom Navoiyazot xodimlari, uning boshqaruv va nazorat organlari a'zolari tomonidan bajarilishi shart.</p>	<p>12.1. The internal control policy is binding on Navoiyazot employees and members of its management and supervisory bodies.</p>
<p>12.2. Ushbu Nizom Kuzatuv kengashi tomonidan tasdiqlangan kundan boshlab "Navoiyazot" AJning ichki nazorati to'g'risida"gi oldin tasdiqlangan Nizom (24.06.2022 y. 55-sonli protokol tasdiqlangan) o'z kuchini yo'qotadi.</p>	<p>12.2. From the date of approval of these regulations by the Supervisory Board, the previously approved regulations 'On Internal Control of Navoiyazot JSC' (approved on 24 June 2022, minutes No. 55) shall cease to be in force.</p>

“Navoiyazot” AJ boshqaruv raisi v.b.



F.X. Samadov

Acting Chairman of the Board of Directors of Navoiyazot JSC