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KPMG Audit LLC  
050051 Almaty, 180 Dostyk Avenue,  
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Dear Mr. Stati,

Referring to the terms of our engagement contracts for the audits of combined financial statements (further referred to as “audit”) of Tristan Oil, Tolkynneftegas (“TNG”) and Kazpolmunai (“KPL”) for the years ended 31 December 2007, 2008 and 2009, please see below.

Patricia Nacimiento from Norton Rose Fulbright, the lawyers of Ministry of Justice of the Republic of Kazakhstan, approached us on 15 July 2015 with the request of provision of our audit documentation for TNG. Protecting the confidentiality interests of our client we stated our rejection to provide such documentation and discuss any matters related to our audit on the basis that such request was not in compliance with the legislation of the Republic of Kazakhstan and our contractual terms and conditions. We requested that all the legal matters be addressed and discussed with TNG directly, and that access to the 2007-2009 audit documentation be provided only with permission from the client or in the officially legal form as required by legislation of the Republic of Kazakhstan. On 3 August 2015, the General Prosecutor’s office of the Republic of Kazakhstan sent to us the official request to access the audit documentation.

We act on the basis of Kazakhstan legislation, professional standards and the terms of the audit engagement contract. We do not intend to seek for the legal basis, purpose and beneficiaries of the actions taken by Norton Rose Fulbright, Ministry of Justice, TNG, you and other parties. We also do not seek for the reasons and clarity of intention by Norton Rose Fulbright to challenge the quality of our audit work. Our professional obligation is to protect the quality of our audit work to our client and to the parties using our audit report. It is our obligation to address those queries challenging our audit quality to you in our letter dated 15 February 2016. We do not intend to go beyond the professional and contractual grounds and discuss anything with the third parties, unless required to do so under the law. In the meantime, we are not aware of such parties.

Therefore, for the interest of KPMG acted as auditors of your companies and for the interest of you as our client, we request the responses to our audit-related queries stated in our letter dated 15 February 2016.

Please be reminded that our audit fees remains unpaid and hence we draw your attention to the fact that your contractual obligations for the audits were not fulfilled.

Yours faithfully

Assel Khairova  
Managing Partner for Kazakhstan and Central Asia  
KPMG Audit LLC, Almaty