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**“AUTHORISED”**

**Judge of the Specialised Investigative Court  
of Atyrau city  
Mutiyeva G. Z.  
30 July 2024**

**COURT DECISION  
on search and seizure warrant**

**Atyrau  
29 July 2024**

Investigator of the Investigative Division of the Department of Economic Investigations in Atyrau region, Temirbolat D., having considered the materials of criminal case No. 202300121000041,

**CONCLUDED:**

The Department of Economic Investigation of Atyrau region is conducting a pre-trial investigation in criminal case No. 202300121000041 against the business owner of LLP “Karachaganak Support Service”, Mendygazyev B. K. for the creation of an organised criminal group that evaded payment of taxes on a particularly large scale.

On 30 June 2020 the proceeding was entered by the Department of Economic Investigations of Atyrau region in the Unified Register of Pre-trial Investigations under № 202300121000041 under Article 262 part 1 and Article 245 part 3 of the Criminal Code of the Republic of Kazakhstan.

In order to commit serious crimes, Mendygazyev B. K. and Jusupov B. T., in the period from 2017 to 2019, using false invoices issued by Dauletiarova N. N., who issued the fictitious invoices on the territory of Atyrau region without the actual performance of work, provision of services, shipment of goods, using these documents Mendygazyev B. K. being the business owner of LLP “KSS” signed them, and the CEO of LLP “KSS” Jusupov B. T., using these fictitious documents, knowingly entered false data in the tax declarations of LLP “KSS” on payment of taxes to the state budget, which caused especially large material damage to the state in the amount of 715,552,919 tenge.

According to the expert opinion of the Department of Economic Investigations in Atyrau region №18 dated 14 April 2020, the amount of corporate income tax (CIT) and value-added tax (VAT) subject to additional assessment for LLP "Karachaganak Support Services" for the period from 1 January 2017 to 30 September 2019, amounts to 715,552,919 tenge. This assessment is based on a legally binding court decision declaring LLP "Karachaganak Support Services" transactions with counterparties invalid, as well as on tax adjustments for over- and understatements based on the submitted documents.

The above expert opinion of the Department of Economic Investigations is confirmed by the conclusion of the expert No. 2236 from 19 June 2020 of the Institute of Forensic Expertise in Atyrau region. Thus, according to the provided bank statements from 2017 to 2020, Myndygazyev B.K. transferred funds in the amount of 5,937,603,000 tenge to the United States of America.

On 1 October 2021, an international investigation order was sent to the competent authorities of the United States of America to provide legal assistance (to freeze bank accounts and provide information on bank accounts of Mendygazyev and his relatives).

However, on 7 April 2022, the competent US authorities refused to provide legal assistance due to decriminalisation of the crime "Tax Evasion".

On 24 February 2024 the Department of Economic Investigations of Atyrau region registered a criminal case under Article 218 Part 3 of the Criminal Code of the Republic of Kazakhstan on the fact of legalisation (laundering) of money and/or other property obtained by criminal means (No. 242300121000009), which is connected to the main case (No. 202300121000041).

On 19 April 2024, the act committed Mendygazyev B.K. was qualified under Article 262 Part 1, Article 245 Part 3, and Article 218 Part 3 of the Criminal Code of the RK.

On 30 May 2024 (letter of the Prosecutor's Office of Atyrau region No. 2-0505-24-04312 to the Prosecutor General), within the framework of this case, an international investigation order was submitted again to the competent authorities of the United States of America to provide legal assistance in obtaining information about Mendygazyev Barlyk Kajanovich, born in 1969 (passport No. N09449908 issued on 15 July 2014) and his relatives, as well as the freezing of bank accounts.

By the decision to engage an expert dated 7 February 2024, an audit is being conducted by the company LLP "Balance Audit" at the location of LLP "Karachaganak Support Services" in Uralsk.

However, on 24 April 2024 experts of LLP "Balance Audit" requested accounting documents of LLP "Karachaganak Support Service" for qualitative and comprehensive examination.

Currently, a number of investigative actions have been carried out to ensure the completeness and comprehensiveness of the investigation for the identification of persons involved and circumstances to be proved.

In order to ensure the comprehensiveness, completeness and objectivity of the pre-trial investigation, currently there is a need to search the office of LLP "Karachaganak Support Service" (located at the address of West-Kazakhstan region, Burlin district, Aksay city, industrial zone 18N) to seize the originals of all financial and economic documents namely: invoices, acts of work performed, shipping invoices, consignment notes, waybills, certificate of acceptance of goods (inventory items, equipment), receipts for cash receipts with fiscal checks, expense reports, payment order for services rendered (works and goods supplied), cash disbursement vouchers, supply contracts, service contracts, specifications, subcontracting contracts.

Taking into account the above circumstances, the criminal prosecution body has every reason to believe that, in the office of LLP "Karachaganak Support Service", there may be documents and items of importance for the case in the form of computers, laptops, external storage devices, electronic digital signatures, mobile phones, accounting documents (contracts, acts of work performed, reports, invoices, waybills, cheques, receipts, cash books, reconciliation reports, powers of attorney, etc.) data from "1C:Accounting" software, seals, orders, instructions, incorporation documents, bank documents, handwritten notes and other items and documents that may have evidentiary value, as well as money and other property obtained by criminal means. In order to ensure the completeness and comprehensiveness of the investigation of the criminal case and to expose all persons involved in the offence, it has become necessary to conduct a search.

In accordance with Article 252 Part 1 of the Criminal Procedural Code of the Republic of Kazakhstan, a search is performed for the purpose of detection and withdrawal of objects or documents relevant to a case, including the detection of the property to be seized.

According to Article 254 Part 1 of the Criminal Procedural Code of the Republic of Kazakhstan, the decision to conduct a search must be authorised by the investigating judge.

According to Article 252 Part 2 of the Criminal Procedural Code of the Republic of Kazakhstan, the grounds for performing a search are the existence of sufficient evidence to believe that these objects or documents may be on a particular premise or at any other place or on a particular person.

On the basis of the above, taking into account that in case of delay there are real fears that the documents and objects subject to seizure may be lost and damaged, guided by Articles 24, 60, 120, 122, 198, 252, 254 of the Criminal Procedural Code of the Republic of Kazakhstan, -

**ORDERED:**

1. To search the office of LLP "Karachaganak Support Services" located at the address of West-Kazakhstan region, Burlin district, Aksay city, industrial zone 18N, in order to find and seize documents and items of importance for the case in the form of computers, laptops, external storage devices, electronic digital signatures, mobile phones, accounting documents (contracts, acts of work performed, reports, invoices, waybills, cheques, receipts, cash books, reconciliation reports, powers of attorney, etc.) data from "1C:Accounting" software, seals, orders, instructions, incorporation documents, bank documents, handwritten notes and other items and documents that may have evidentiary value, as well as money and other property obtained by criminal means.

2. To withdraw information from the technical means seized during the search (containing personal data, correspondence and other data), to conduct an examination to establish the above circumstances.

3. This decision shall be sent to the investigating judge of the Specialised Investigative Court of Atyrau for consideration.

4. Notify the interested parties and the prosecutor about the decision taken.

5. The search should be entrusted to the Financial Monitoring Agency of the Republic of Kazakhstan and Department of Economic Investigation of Atyrau region, or the search should be carried out by the Department of Economic Investigations of West-Kazakhstan region.

6. This decision may be appealed, and the prosecutor may file a motion for review to the judicial board on criminal cases of the Atyrau Regional Court through the Specialised Investigative Court of the city of Atyrau within three days from the date of authorisation by the investigating judge.

**Investigator of the Investigative Division [signature]  
Investigator of the Department of Economic Investigation  
for Atyrau region**

**Temirbolat D.**

*The ruling may be appealed, and the prosecutor may file a motion against it to the judicial board on criminal cases of the Atyrau Regional Court through the Specialised Interdistrict Investigative Court of the city of Atyrau, within three days from the date of its authorisation.*

**I am acquainted with the ruling**\_\_\_\_\_

*According to Article 30 of the Code of Criminal Procedure of the Republic of Kazakhstan, the language of criminal proceedings has been changed to Russian.*