

# APPENDICES



## APPENDIX 1. REPORTING LIMITS, CHANGES, NOTES

GRI 102-45, 102-46, 102-48, 102-49

### Reporting Limits

The Report covers KMG subsidiaries and associated companies where fifty or more percent of voting shares (participation shares) are directly or indirectly owned or held in trust by KMG as well as legal entities whose operations KMG has the right to control.

*The list of legal entities included in the consolidated financial statements comprises the following entities:*

JSC "Exploration Production KMG",  
 JSC "KazTransGas",  
 JSC "KazTransOil",  
 LLP "Atyrau Refinery",  
 LLP "Pavlodar Refinery",  
 LLP "KazMunayGas Onimderi",  
 LLP "KazMunayTeniz",  
 LLP "KazMunayGas-Service",  
 KMG International N.V.,  
 LLP "KMG Karachaganak",  
 LLP "Kazmortransflot",  
 LLP "KMG Drilling & Services",  
 Cooperative KazMunayGas PKI U.A.

*Use of Energy Resources and Energy Efficiency section covers 14 SACs, which fully represent the Group's energy-consuming enterprises.*

#### **Oil and Gas Production:**

JSC "Ozenmunaygas",  
 JSC "Embamunaygas",  
 JSC JV "Kazgermunai",  
 JSC "Karazhanbasmunay",  
 LLP "KazGPP",  
 JSC "Mangistaumunaygas",  
 LLP "Kazakhstanmunay",  
 LLP "Kazakhstan Aktobe".

#### **Oil and Gas Transportation:**

JSC NMSC "Kazmortransflot",  
 JSC "KazTransGas",  
 JSC "KazTransOil".

#### **Oil and Gas Refining:**

LLP "Atyrau Refinery",  
 LLP "Pavlodar Refinery",  
 LLP "PetroKazakhstan Oil Products".



*Use of Water Resources section covers:*

LLP "Kazakhoil Aktobe",  
 LLP "Kazakhturkmunay",  
 JSC "Mangistaunaygas",  
 JSC "Embamunaygas",  
 JSC "Ozenmunaygas",  
 JSC JV "Kazgermunai",  
 JSC "Karazhanbasmunay",  
 LLP "KazGPP",  
 LLP "Urikhtau Operating",  
 JSC "KazTransOil",  
 JSC "KazTransGas",  
 JSC NMSC "Kazmortransflot",  
 LLP "Pavlodar Refinery",  
 LLP "Atyrau Refinery",  
 LLP "PetroKazakhstan Oil Products",  
 LLP JV CASPI BITUM,  
 LLP Zhambyl Petroleum,  
 LLP "Ozenmunayservice",  
 LLP "Oil Construction Company",  
 LLP "Oil Services Company" – these subsidiaries and associated companies are KMG's main operating assets and have a significant impact on the use of water resources of Kazakhstan.

*Climate Change and Air Quality section covers the following subsidiaries and associated companies of KMG:*

LLP "Kazakhoil Aktobe",  
 LLP "Kazakhturkmunay",  
 JSC "Mangistaunaygas",  
 JSC "Embamunaygas",  
 JSC "Ozenmunaygas",

JSC JV "Kazgermunai",  
 JSC "Karazhanbasmunay",  
 LLP "KazGPP",  
 JSC "KazTransGas",  
 JSC "KazTransOil",  
 LLP "Pavlodar Refinery",  
 LLP "Atyrau Refinery",  
 LLP "PetroKazakhstan Oil Products",  
 LLP JV "CASPI BITUM" and oil service entities.

*Beneficial Use of Raw Gas section covers the following subsidiaries and associated companies of KMG:*

LLP "Kazakhoil Aktobe",  
 LLP "Kazakhturkmunay",  
 JSC "Mangistaunaygas",  
 JSC "Embamunaygas",  
 JSC "Ozenmunaygas",  
 JSC JV "Kazgermunai",  
 JSC "Karazhanbasmunay".

*Waste Management section covers:*

LLP "Kazakhoil Aktobe",  
 LLP "Kazakhturkmunay",  
 JSC "Mangistaunaygas",  
 JSC "Embamunaygas",  
 JSC "Ozenmunaygas",  
 JSC JV "Kazgermunai",  
 JSC "Karazhanbasmunay",  
 LLP "KazGPP",  
 LLP "Urikhtau Operating",  
 JSC "KazTransOil",  
 JSC "KazTransGas",

JSC NMSC "Kazmortransflot",  
 LLP "Pavlodar Refinery",  
 LLP "Atyrau Refinery",  
 LLP "PetroKazakhstan Oil Products",  
 LLP JV "CASPI BITUM",  
 LLP "Zhambyl Petroleum",  
 LLP "Ozenmunayservice",  
 LLP "Oil Construction Company",  
 LLP "Oil Services Company".

*Environmental Costs section covers:*

JSC "Ozenmunaygas",  
 JSC "Embamunaygas",  
 JSC "Karazhanbasmunay",  
 JSC JV "Kazgermunai",  
 LLP "KazGPP",  
 LLP "Ozenmunayservice",  
 LLP "Ural Oil and Gas",  
 LLP "TulparMunayService",  
 LLP "Kazakhturkmunay",  
 LLP "Kazakhoil Aktobe",  
 JSC "Mangistaumunaygas",  
 JSC "KazTransOil",  
 JSC "KazTransGas",  
 JSC MNC "KazMunayTeniz",  
 JSC NMSC "Kazmortransflot",  
 LLP "Oil Construction Company",  
 LLP "Oil Services Company",  
 LLP "Satpayev Operating",  
 LLP "Urikhtau Operating",  
 LLP "KMG Systems & Services",  
 LLP "Atyrau Refinery",  
 LLP "Pavlodar Refinery",  
 LLP "PetroKazakhstan Oil Products",  
 LLP JV "CASPI BITUM".

*HSE Training section covers:*

KMG Corporate Centre.

**Production:**

JSC "Ozenmunaygas",  
 JSC "Embamunaygas",  
 JSC "Karazhanbasmunay",  
 JSC JV "Kazgermunai",  
 LLP "Zhambyl Petroleum",  
 LLP "N Operating Company",  
 LLP "UTTiOS",  
 LLP "UDTV",  
 LLP "Argymak Trans Service",  
 LLP "KenKurylyService",  
 LLP "EP-Catering",  
 LLP "KazGPP",  
 LLP "Ozenmunayservice",  
 LLP "Ural Oil and Gas",  
 LLP "TulparMunayService",  
 LLP "Kazakhturkmunay",  
 LLP "Kazakhoil Aktobe",  
 JSC "Mangistaumunaygas",  
 JSC MNC "KazMunayTeniz" (including all business units),  
 LLP "Urikhtau Operating".

**Transportation:**

JSC "KazTransOil",  
 JSC "Intergas Central Asia",  
 LLP "KTG-Aimak",  
 LLP "KTG-Onimderi",  
 LLP "Beineu-Bozoi-Shymkent Gas Pipeline",  
 LLP "Amangeldy Gas",  
 LLP "Asia Gas Pipeline",  
 LLP NMSC "Kazmortransflot",  
 LLP "KMG Systems & Services".

**Refining:**

LLP "Atyrau Refinery",  
 LLP "Pavlodar Refinery",  
 LLP "PetroKazakhstan Oil Products",  
 LLP JV "CASPI BITUM".

**Service:**

LLP "Teniz Service",  
 LLP "KMG Drilling & Services",  
 LLP "KMG Security",  
 LLP "Oil Construction Company",  
 LLP "Oil Services Company",  
 LLP "Mangystauenergomunay",  
 LLP "MunayTelecom",  
 LLP "Oil Transportation Company",  
 LLP "KMG-Engineering" (including branches).

**Updates, Assumptions and Description of the Data Collection, Consolidation and Calculation Methodology**

The data in the Report may slightly differ from the data presented in the consolidated financial statements (CFS) since the estimates are rounded. In such cases, the data presented in the relevant CFS posted on KMG's website are true and final. Due to different calculation methodologies and approaches to information disclosure in the Report, the data given may slightly differ from the data published earlier.

The Report reflects the actual number of the Company employees, the earlier Reports for 2017 presented the staff number.

In 2019, the Company revised its approach to calculation of the actual number of employees (the calculation includes employees of the companies with a participation share of 50% and more; earlier the calculation included employees of the companies with a participation share of 20% and more). The data for the previous periods were also recalculated.