

APPENDIX 3.

GRI CONTENT INDEX

GRI 102-55

For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report. The service was performed on the English version of the report.



GRI Standard	Description	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
GRI 101 Foundation 2016					
General disclosures					
GRI 102: General Disclosures 2016	102-1 Name of the organisation	2, 20			
	102-2 Activities, brands, products, and services	4, 6, 8, 10, 12, 14, 20, 21			
	102-3 Location of headquarters	118			
	102-4 Location of operations	21			
	102-5 Ownership and legal form	20			
	102-6 Markets served	21			9
	102-7 Scale of the organisation	4, 6, 8, 10, 12, 14, 20, 21, 22			9
	102-8 Information on employees and other workers	12, 88			8
	102-9 Supply chain	10, 20, 22, 52			12
	102-10 Significant changes to the organisation and its supply chain	16, 18, 32, 52			9, 12
	102-11 Precautionary Principle or approach	64		7	14, 15
	102-12 External initiatives	44			17
	102-13 Membership in associations	45			17
	102-14 Statement from senior decision-maker	16, 17, 18, 19			
	102-15 Key impacts, risks, and opportunities	79, AR*			9
	102-16 Values, principles, standards, and norms of behaviour	24, 37		1, 2, 4	5, 10, 16
	102-17 Mechanisms for advice and concerns about ethics	37		2, 6, 10	5, 10, 16
	102-18 Governance structure	25			16
	102-19 Delegating authority	25			

*AR – Annual Report | 2019 https://www.kmg.kz/uploads/reports/KMG_AR_2019_ENG_30.04_1451.pdf

GRI Standard	Description	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
GRI 102: General Disclosures 2016	102-20 Executive-level responsibility for economic, environmental, and social topics	26			
	102-21 Consulting stakeholders on economic, environmental, and social topics	26			
	102-22 Composition of the highest governance body and its committees	28			
	102-23 Chair of the highest governance body	28			
	102-24 Nominating and selecting the highest governance body	29			
	102-25 Conflicts of interests	54			
	102-26 Role of highest governance body in setting purpose, values, and strategy	29			
	102-27 Collective knowledge of highest governance body	30			
	102-28 Evaluating the highest governance body's performance	30			
	102-29 Identifying and managing economic, environmental, and social impacts	30		7	
	102-30 Effectiveness of risk management processes	30, AR			
	102-31 Review of economic, environmental, and social topics	26, 27			
	102-32 Highest governance body's role in sustainability reporting	2, 26, 27			
	102-33 Communicating critical concerns	26, 27			
	102-34 Nature and total number of critical concerns	26, 27			
	102-35 Remuneration policies	AR			
	102-36 Process for determining remuneration	AR			
	102-37 Stakeholders' involvement in remuneration	AR			
	102-38 Annual total compensation ratio	AR			
102-39 Percentage increase in annual total compensation ratio	AR				

GRI Standard	Description	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
GRI 102: General Disclosures 2016	102-40 List of stakeholder groups	39			17
	102-41 Collective bargaining agreements	94		3	17
	102-42 Identifying and selecting stakeholders	39, 40			17
	102-43 Approach to stakeholder engagement	39, 40			17
	102-44 Key topics and concerns raised	16, 18, 31			
	102-45 Entities included in the consolidated financial statements	102			
	102-46 Defining report content and topic boundaries	2, 41, 102			
	102-47 List of material topics	42, 43			
	102-48 Restatements of information	102			
	102-49 Changes in reporting	102			
	102-50 Reporting period	2, 118			
	102-51 Date of most recent report	118			
	102-52 Reporting cycle	2, 118			
	102-53 Contact point for questions regarding the report	118			
	102-54 Claims of reporting in accordance with the GRI Standards	2			
	102-55 GRI content index	108			
102-56 External assurance	—				

Specific topics

GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	48			
	103-2 The management approach and its components	48			
	103-3 Evaluation of the management approach	48			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	49			8
	201-2 Financial implications and other risks and opportunities due to climate change	79			7, 13
	201-3 Defined benefit plan obligations	50			8
	201-4 Financial assistance received from government	49			

GRI Standard	Description	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	93			
	103-2 The management approach and its components	93			
	103-3 Evaluation of the management approach	93			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	93			8
	202-2 Proportion of senior management hired from the local community	93			10
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	50			
	103-2 The management approach and its components	50			
	103-3 Evaluation of the management approach	50			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	50, 51, 99			8
	203-2 Significant indirect economic impacts	50, 51			8
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	52			
	103-2 The management approach and its components	52			
	103-3 Evaluation of the management approach	52			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	52, 53			8
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	54			
	103-2 The management approach and its components	54			
	103-3 Evaluation of the management approach	54			
GRI 205: Anti- Corruption 2016	205-1 Operations assessed for risks related to corruption	54, 55		10	16
	205-2 Communication and training about anti-corruption policies and procedures	54, 55		10	16
	205-3 Confirmed incidents of corruption and actions taken	54, 55			

GRI Standard	Description	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	66			
	103-2 The management approach and its components	66			
	103-3 Evaluation of the management approach	66			
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	67			
	302-2 Energy consumption outside the organisation	67			
	302-3 Energy intensity	68			
	302-4 Reduction of energy consumption	67		8	7
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	68			
	103-2 The management approach and its components	68			
	103-3 Evaluation of the management approach	68			
GRI 303: Water 2016	303-1 Water withdrawal by source	70			6
	303-2 Water sources significantly affected by withdrawal of water	70			6
	303-3 Water recycled and reused	70			6
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	72			
	103-2 The management approach and its components	72			
	103-3 Evaluation of the management approach	72			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	73, 74, 75, 76, 107			14, 15
	304-2 Significant impacts of activities, products, and services on biodiversity	77, 107			14, 15
	304-3 Habitats protected or restored	77		8	14, 15
	304-4 Total number of IUCN Red List species and National Conservation List species with habitats in areas affected by operations	77		8	14, 15
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	78			
	103-2 The management approach and its components	78			
	103-3 Evaluation of the management approach	78			

GRI Standard	Description	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
GRI 305: Emissions 2016	305-1 Direct GHG emissions	80, 81			
	305-2 Energy indirect GHG emissions	80, 81			
	305-3 Other indirect GHG emissions	81			
	305-4 GHG emissions intensity	80			
	305-5 Reduction of GHG emissions	83		8	13
	305-6 Emissions of ozone-depleting substances (ODS)	81			
	305-7 NO _x , SO _x , and other significant emissions	81			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	83			
	103-2 The management approach and its components	83			
	103-3 Evaluation of the management approach	83			
GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination	70			
	306-2 Waste by type and disposal method	83			12
	306-3 Significant spills	79			
	306-4 Transportation of hazardous waste	83			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	85			
	103-2 The management approach and its components	85			
	103-3 Evaluation of the management approach	85			
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	85			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	88, 89, 90			
	103-2 The management approach and its components	88, 89, 90			
	103-3 Evaluation of the management approach	88, 89, 90			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	91			8
	401-2 Benefits provided to full time employees that are not provided to temporary or part-time employees	94, 95			8
	401-3 Parental leave	94, 95			8

GRI Standard	Description	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	94			
	103-2 The management approach and its components	94			
	103-3 Evaluation of the management approach	94			
GRI 402: Labor / Management relations 2016	402-1 Minimum notice periods regarding operational changes	95			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	58			
	103-2 The management approach and its components	58			
	103-3 Evaluation of the management approach	58			
GRI 403: Occupational Health and Safety 2016	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	60			3
	403-3 Workers with high incidence of injuries or high risk of diseases	60			
	403-4 Health and safety topics covered in formal agreements with trade unions	61			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	97			
	103-2 The management approach and its components	97			
	103-3 Evaluation of the management approach	97			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	98			4
	404-2 Programs for upgrading employee skills and transition assistance programmes	97			4
	404-3 Percentage of employees receiving regular performance and career development reviews	92			4
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	93			
	103-2 The management approach and its components	93			
	103-3 Evaluation of the management approach	93			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	93			10
	405-2 Ratio of basic salary and remuneration of women to men	93			10

GRI Standard	Description	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	54			
	103-2 The management approach and its components	54			
	103-3 Evaluation of the management approach	54			
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	55		10	16
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	94			
	103-2 The management approach and its components	94			
	103-3 Evaluation of the management approach	94			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	94		3	16
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	94			
	103-2 The management approach and its components	94			
	103-3 Evaluation of the management approach	94			
GRI 408: Child Labor 2016	408-1 Operations and suppliers with significant risk of child labour usage	94		5	16
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	94			
	103-2 The management approach and its components	94			
	103-3 Evaluation of the management approach	94			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	94		4	16
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	23			
	103-2 The management approach and its components	23			
	103-3 Evaluation of the management approach	23			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	23		8, 9	9, 12

GRI Standard	Description	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
GRI G4 Sector Disclosures: Oil and Gas	OG1 Volume and type of estimated proved reserves and production	4			
	OG3 Total amount of renewable energy generated by source	68		9	7
	OG4 Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	77		8	14, 15
	OG5 Volume and disposal of formation or produced water	70			
	OG6 Volume of flared and vented hydrocarbons	82			
	OG7 Amount of drilling waste and strategies for treatment and disposal	85			
	OG8 Benzene, lead and sulphur content in fuels	23			
	OG13 Number of process safety events by business activity	62			3