

# APPENDIX 1. SCOPE OF REPORTING, CHANGES, NOTES

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

The Report covers KMG's subsidiaries and dependent entities with fifty or more percent of voting shares (participation interests) directly or indirectly owned or held in trust by KMG, as well as the legal entities which activities KMG is entitled to control.

The list of legal entities included in the consolidated financial statements is represented by the following significant direct subsidiaries: KazMunayGas EP JSC, KazMunayTeniz IOC LLP, Karachaganak KMG LLP, Kazakhturkmunay LLP, JSC "KazTransOil"<sup>20</sup>, Cooperative KazMunayGas U.A, POCR LLP, AR LLP, KMG International N.V., KMG Drilling & Services LLP.

Use of Energy Resources and Energy Efficiency section covers 14 SDEs, which most fully represent the Group's energy-intensive enterprises.

- **Upstream** – Ozenmunaygas JSC, Embamunaygas JSC, Kazgermunai JV JSC, Karazhanbasmunay JSC, Mangistaumunaigas JSC, Kazakhturkmunay LLP, KazakhOil Aktobe LLP.
- **Midstream** – NMSC Kazmortransflot JSC, JSC "KazTransOil", JSC "KazTransGas" Group (data for 10 months) is represented by Intergas Central Asia JSC, Asia Gas Pipeline LLP, KazTransGas – Aimak JSC, Amangeldy Gas LLP, Beineu – Shymkent Gas Pipeline LLP, KazTransGas Onimderi LLP.
- **Downstream** – Atyrau Refinery LLP, Pavlodar Oil Chemistry Refinery LLP, Pavlodar Refinery LLP, Caspi BITUM JV LLP.

#### Use of Water Resources section covers:

Karazhanbasmunay JSC, Mangistaumunaigas JSC, Kazgermunai JV LLP, Kazakhturkmunay LLP, Ozenmunaygas JSC, Embamunaygas JSC, Kazakhoil Aktobe LLP, KazGPP LLP, Caspi BITUM JV LLP, Pavlodar Oil Chemistry Refinery LLP, PetroKazakhstan Oil Products LLP, Atyrau Refinery LLP, JSC "KazTransOil", NMSC Kazmortransflot LLP, Intergas Central Asia JSC, Asia Gas Pipeline LLP, KazTransGas – Aimak JSC, Amangeldy Gas LLP, Beineu – Shymkent Gas Pipeline LLP, Magistralny

Vodovod LLP, UDTV LLP – these subsidiaries and dependent entities are the main operating assets of KMG and have a significant impact on use of water resources in Kazakhstan.

KTG Group is represented by Intergas Central Asia JSC, Asia Gas Pipeline LLP, KazTransGas – Aymak JSC, Amangeldy Gas LLP, Beineu – Shymkent Gas Pipeline LLP.

**Atmospheric Emissions section** covers the following subsidiaries and dependent entities of KMG: Kazakhoil Aktobe LLP, Kazakhturkmunay LLP, Mangistaumunaigas JSC, Embamunaygas JSC, Ozenmunaygas JSC, Kazgermunai JV LLP, Karazhanbasmunay JSC, KazGPP LLP, JSC "KazTransGas", JSC "KazTransOil", Pavlodar Refinery LLP, Atyrau Refinery LLP, PetroKazakhstan Oil Products LLP, CASPI BITUM JV LLP and oil service companies.

KTG Group is represented by Intergas Central Asia JSC, Asia Gas Pipeline LLP, KazTransGas – Aymak JSC, Amangeldy Gas LLP, Beineu – Shymkent Gas Pipeline LLP.

**Beneficial Use of Raw Gas section** covers the following subsidiaries and dependent entities of KMG: Kazakhoil Aktobe LLP, Kazakhturkmunay LLP, Mangistaumunaigas JSC, Embamunaygas JSC, Ozenmunaygas JSC, Kazgermunai JV LLP and Karazhanbasmunay JSC.

**Waste Management section** covers: Ozenmunaygas JSC, Embamunaygas JSC, Karazhanbasmunay JSC, Kazgermunai JV LLP, Kazakh Gas Processing Plant LLP, Ural Oil & Gas LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, Mangistaumunaigas JSC, Zhambyl Petroleum LLP, Urikhtau Operating LLP, JSC "KazTransOil", Magistralny Vodovod LLP, NMSC Kazmortransflot LLP, Atyrau Refinery LLP, Pavlodar Refinery LLP, PetroKazakhstan Oil Products LLP, Caspi BITUM JV LLP, Oil Services Company LLP, Ozenmunayservice LLP, Oil Construction Company LLP, Ken-Kurylyservice LLP, KMG EP-Catering LLP, UDTV LLP, UTTiOS LLP, Mangistauenergomonai LLP, Oil Transport Corporation LLP.

<sup>20</sup> Until 8 November 2021, KTG activities were part of the Gas Sales and Transportation operating segment. Once KTG has been transferred, the Sales and Transportation segment is no longer presented in the segment note.

KTG Group is represented by Intergas Central Asia JSC, Asia Gas Pipeline LLP, KazTransGas – Aymak JSC, Amangeldy Gas LLP, Beineu – Shymkent Gas Pipeline LLP.

**Environmental Costs section** covers: Ozenmunaygas JSC, Embamunaygas JSC, Karazhanbasmunaygas JSC, Kazgermunai JV LLP, Kazakh GPZ LLP, OzenMunayService LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, Mangistaumunaigas JSC, JSC “KazTransOil”, NMSC Kazmortransflot LLP, Oil Construction Company LLP, Oil Services Company LLP, Urikhtau Operating LLP, KMG Systems & Services LLP, Atyrau Refinery LLP, Pavlodar Refinery LLP, PetroKazakhstan Oil Products LLP, Caspi BITUM JV LLP.

KTG Group is represented by Intergas Central Asia JSC, Asia Gas Pipeline LLP, KazTransGas – Aymak JSC, Amangeldy Gas LLP, Beineu – Shymkent Gas Pipeline LLP.

**Compliance section** covers: Ozenmunaygas JSC, Embamunaygas JSC, Karazhanbasmunaygas JSC, Kazgermunai JV LLP, Kazakh GPZ LLP, OzenMunayService LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, Mangistaumunaigas JSC, JSC “KazTransOil”, NMSC Kazmortransflot LLP, Oil Construction Company LLP, Oil Services Company LLP, Urikhtau Operating LLP, KMG Systems & Services LLP, Atyrau Refinery LLP, Pavlodar Refinery LLP, PetroKazakhstan Oil Products LLP, Caspi BITUM JV LLP.

KTG Group is represented by Intergas Central Asia JSC, Asia Gas Pipeline LLP, KazTransGas – Aymak JSC, Amangeldy Gas LLP, Beineu – Shymkent Gas Pipeline LLP.

**Social Responsibility section** reporting covers the following subsidiaries and dependent entities of KMG: Ozenmunaygas JSC, Embamunaygas JSC, KazMunayGas EP JSC, Cooperative KazMunayGas U. A, UDTV LLP, Ken-Kurylys-Service LLP, KMG EP-Catering LLP, KazGPP LLP, OZENMUNAYSERVICE LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, Urikhtau Operating LLP, JSC “KazTransOil”, NMSC Kazmortransflot LLP, KMG Systems & Services LLP, Caspi BITUM JV LLP, Pavlodar Refinery LLP, Atyrau Refinery LLP, KMG Drilling & Services LLP, KMG-Security LLP, Oil Construction Company LLP, Oil Services Company LLP, Mangistauenergomunai LLP, Munatelecom LLP, Oil Transport Corporation LLP, CC of JSC NC “KazMunayGas”, KMG International N.V., KMG Finance Sub B.V, Al-Farabi LLP, KMG Engineering LLP, KMG Karachaganak LLP, KMG-Kumkol LLP, KazMunayGas-Service LLP, KMT LLP, AK SU KMG LLP (Satpayev Operating LLP), PSA LLP, Batumi Sea Port LLC, KazMunayGas-Onimderi LLP, Batumi Oil Terminal LLC, Karpovsky Severny LLP, Petrotrans Limited, Magistralny Vodovod LLP, KMG Aero LLP.

### **Additions, 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 is true and primary. Due to different calculation methodologies and approaches to information disclosure in the Report, the given data may slightly differ from the data published earlier.