

GRI CONTENT INDEX

For the Content Index – Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.



**CONTENT INDEX
ADVANCED SERVICE**

2025

Statement of Application	NC KazMunayGas JSC has reported in accordance with the GRI Standards for the period 1 January to 31 December 2024.
GRI Standard Used	GRI 1: Foundation 2021
Applicable Industry Standard	GRI 11: Oil and Gas Sector 2021

GRI Standard	Disclosure	Page	Exclusions/ Comments	GRI Standard ref. No
GRI 2: General Disclosures 2021	1. Organization and its reporting practices			
	2-1 Organization details	16		
	2-2 Entities included in sustainability reporting	174		
	2-3 Reporting period, frequency of reporting, and contact point	174		
	2-4 Restatements of information	174		
	2-5 External assurance	195		
	2. Activities and employees			
	2-6 Activities, value chain, and other business relationships	22		
	2-7 Employees	145, 189		
	2-8 Non-employee workers	145, 189		
	3. Corporate governance			
	2-9 Governance structure and composition	44		
	2-10 Nomination and selection of the highest governance body	46		
	2-11 Chair of the highest governance body	46		
	2-12 Role of the highest governance body in overseeing the management of impacts	56		
	2-13 Delegation of responsibility for managing impacts	56		
	2-14 Role of the highest governance body in sustainability reporting	56		
	2-15 Conflicts of interest	49, 51		
	2-16 Reporting on critical issues	49		
	2-17 Collective knowledge of the highest governance body	45		
	2-18 Evaluation of the performance of the highest governance body	47		
	2-19 Remuneration policy	47		
	2-20 Process for determining remuneration	47		

GRI Standard	Disclosure	Page	Exclusions/ Comments	GRI Standard ref. No
	2-21 Annual total compensation ratio	--	Information about the remuneration of the Board of Directors is reflected in KMG's Annual Report for 2024 on the KMG website: https://www.kmg.kz/en/investors/reporting/	
	4. Strategy, policy, and practice			
	2-22 Statement on sustainable development strategy	32, 54		
	2-23 Political commitments	162		
	2-24 Implementation of political commitments	162		
	2-25 Processes for remedying negative impacts	50, 160		
	2-26 Mechanisms for seeking advice and raising concerns	50, 160		
	2-27 Compliance with laws and regulations	50, 182	Information on administrative fines is not available due to the absence of a mechanism for monitoring total paid fines for KMG Group	
	2-28 Membership in associations	80		
	5. Stakeholder engagement			
	2-29 Approach to stakeholder engagement	60		
	2-30 Collective bargaining agreements	156		
GRI 3: Material Topics 2021	3-1 Process for determining material topics	58		
	3-2 List of material topics	59		
Greenhouse Gas Emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	87, 96		11.1
GRI 302: Energy 2016	302-1 Energy consumption within the organization	99, 185		11.2
	302-2 Energy consumption outside the organization	--	Information unavailable. Energy consumption outside the organization is not tracked.	11.3
	302-3 Energy intensity	101		11.1.4
	302-4 Reduction in energy consumption	100, 185		

GRI Standard	Disclosure	Page	Exclusions/ Comments	GRI Standard ref. No
GRI 305: Emissions 2016	305-1 Direct GHG emissions (Scope 1)	97, 184		11.1.5
	305-2 Indirect GHG emissions from energy consumption (Scope 2)	97, 184		11.1.6
	305-3 Other indirect GHG emissions (Scope 3)	97, 184		11.1.7
	305-4 GHG emissions intensity	97, 184		11.1.8
Climate Adaptation, Resilience, and the Transition Period				
GRI 3: Material Topics 2021	3-3 Management of material topics	69		11.2.1
GRI 201: Economic Performance 2016	201-2 Financial impacts and other risks and opportunities related to climate change	92	Climate risks are being identified, but at present, there is no assessment of financial impacts. The Company does not emit ozone-depleting substances	11.2.2
GRI 305: Emissions 2016	305-5 Reduction of greenhouse gas emissions	97		11.2.3
Atmospheric Emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	112		11.3.1
GRI 305: Emissions 2016	305-7 Emissions of NOx, SOx, and other significant air pollutants	112, 185		11.3.2
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		Not applicable; research on this effect is not carried out in the Company	11.3.3
Waste				
GRI 3: Material Topics 2021	3-3 Management of material topics	98		11.5.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste impacts	114		11.5.2
	306-2 Management of significant waste impacts	114, 118		11.5.3
	306-3 Waste generated	114, 187		11.5.4
	306-4 Waste directed for recycling	114, 187		11.5.5
	306-5 Waste directed to landfill	114, 187		11.5.6
Water and Wastewater				
GRI 3: Material Topics 2021	3-3 Management of material topics	104		11.6.1
GRI 303: Water and Effluents 2018	303-1 Interaction with water as a shared resource	104		11.6.2
	303-2 Management of impacts related to wastewater discharge	104		11.6.3
	303-3 Water withdrawal	108, 183		11.6.4
	303-4 Water discharge	109, 183		11.6.5
	303-5 Water consumption	183		11.6.6

GRI Standard	Disclosure	Page	Exclusions/ Comments	GRI Standard ref. No
Closure and Rehabilitation				
GRI 3: Material Topics 2021	3-3 Management of material topics	144		11.7.1
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notification periods for operational changes	144		11.10.5
GRI 404: Training and Education 2016	404-2 Employee skill development programs and programs for transitioning to new jobs	149		11.10.7
GRI 11: Oil and Gas Sector 2021	The total financial reserve value created by the organization for closure and rehabilitation	128		11.7.6
Asset Integrity and Critical Incident Management				
GRI 3: Material Topics 2021	3-3 Management of material topics	117		11.8.1
GRI 306: Effluents and Waste 2016	306-3 Significant spills	117		11.8.2
Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	131		11.9.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	131		11.9.2
	403-2 Hazard identification, risk assessment, and incident investigation	131		11.9.3
	403-3 Occupational health services	131		11.9.4
	403-4 Employee participation, consultation, and communication on occupational health and safety matters	131		11.9.5
	403-5 Training on occupational health and safety	149		11.9.6
	403-6 Employee wellness programs	139		11.9.7
	403-7 Prevention and minimization of impacts on occupational health related to business relationships	137		11.9.8
	403-8 Workers covered by the Occupational health and safety management system	139, 194		11.9.9
	403-9 Work-related injuries	134		11.9.10
	403-10 Occupational diseases	139		11.9.11
Employment Practice				
GRI 3: Material Topics 2021	3-3 Management of material topics	144		11.10.1
GRI 401: Employment 2016	401-1 New employees and employee turnover	147, 192		11.10.2
	401-2 Benefits provided to full-time employees but not to temporary or part-time employees	154, 156		11.10.3
	401-3 Parental leave	193		11.11.3

GRI Standard	Disclosure	Page	Exclusions/ Comments	GRI Standard ref. No
GRI 404: Training and Education 2016	404-1 Average hours of training per employee per year	193		11.11.4
	404-3 Percentage of employees receiving regular performance and career development reviews	193		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	--	Information unavailable, as the procurement function is centrally managed by Samruk-Kazyna JSC. Steps are being taken to improve inter-organizational data sharing, and relevant data is expected to become partially available within 3 years..	11.10.8
	414-2 Negative social impacts in the supply chain and measures taken	--	Information unavailable, as the procurement function is centrally managed by Samruk-Kazyna JSC. Steps are being taken to improve inter-organizational data sharing, and relevant data is expected to become partially available within 3 years.	11.10.9
Non-discrimination and Equal Opportunities				
GRI 3: Material Topics 2021	3-3 Management of material topics	162		11.11.1
GRI 202: Market Presence 2016	202-1 Ratio of basic salary of women and men to local minimum wage	154		
	202-2 Percentage of senior management hired from local communities	145		11.14.3
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	145, 189		11.11.5
	405-2 Ratio of basic salary and remuneration of women and men	154		11.11.6
GRI 406: Non-Discrimination 2016	406-1 Discrimination incidents and corrective actions taken	162		11.11.7
Economic Impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics	28		11.14.1
GRI 201: Economic Performance 2016	201-1 Directly created and distributed economic value	26, 182		11.14.2
	201-3 Pension plan obligations and other pension plans	154		
GRI 203: Indirect Economic Impacts 2016	203-1 Investments in infrastructure and supported services	28, 166, 183		11.14.4
	203-2 Significant indirect economic impacts	28		11.14.5

GRI Standard	Disclosure	Page	Exclusions/ Comments	GRI Standard ref. No
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	168		11.14.6
Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics	51		11.20.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for corruption risks	51	Information incomplete. Not all data on anti-corruption risk assessments and training is available due to the imperfection of the data reporting system. The Company plans to improve its system to close this gap within 3 years.	11.20.2
	205-2 Communication and training on anti-corruption policies and procedures	51	Information incomplete. Not all data on anti-corruption risk assessments and training is available due to the imperfection of the data reporting system. The Company plans to improve its system to close this gap within 3 years.	11.20.3
	205-3 Confirmed corruption incidents and actions taken	51		11.20.4
Additional Disclosures				
Biodiversity				
GRI 3: Material Topics 2021	3-3 Management of material topics	118		--
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	121, 188		--
	304-2 Significant impacts of activities, products and services on biodiversity	118, 119		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	121, 122		--
Local Communities				
GRI 3: Material Topics 2021	3-3 Management of material topics	166		--
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	166		--

Topics Identified in the relevant GRI Industry Standards considered non-material	
Topic	Explanation
GRI 11: Oil and Gas Sector 2021	
Topic 11.4: Biodiversity	The topic of "Biodiversity" (GRI 11.4) was considered non-material, but potentially relevant due to the geographical presence of the Company and the nature of its production operations. As part of its ongoing environmental monitoring and control of impact on flora and fauna within the areas of influence of its production facilities, conducted in compliance with the environmental legislation of the Republic of Kazakhstan, no signs of significant impact on specially protected natural areas, Red Book-listed species, or other vulnerable ecosystems were identified during the reporting period. Also, within the analysis of stakeholder perspectives (including government agencies, public organizations and local communities), biodiversity was not identified as an area of heightened concern or priority. Nevertheless, in an effort to be transparent, the Company provides information on the disclosure GRI 304-1 ("Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas") in the ESG Indicators Appendix. See the section "Biodiversity Protection".
Topic 11.12: Forced Labor and Modern Slavery	The risk of forced labor was considered relatively low in the supply chain and production processes.
Topic 11.13: Freedom of Association and Collective Bargaining	Although this topic was not considered material, KMG provides detailed information on collective bargaining agreements and working with trade unions. See the section "Unions and Collective Agreements".
Topic 11.15: Local Communities	The topic "Local communities" (GRI 11.15) was considered non-material, however, the issue of impact on local communities was disclosed through other, more specific topics with a higher level of priority. As part of the assessment of material sustainability topics, an analysis of citizens' appeals, the results of public hearings and interaction with the local communities and local authorities was conducted, which showed that the topics of "Economic Performance" and "Employment practices" were of the greatest importance to local communities. These aspects were considered significant in terms of the Company's impact and stakeholder expectations, and were disclosed in the report. In order to ensure transparency and strengthen public trust, the report provides information on the mechanisms for submitting and processing appeals and complaints. This element meets GRI's industry requirements on the topic of interaction with local communities and provides an integrated approach to managing social impact. See the section "Our Communities".
Topic 11.16: Land and Resource Rights	The risks of violating the rights of local populations in relation to land resources are assessed as relatively low.
Topic 11.17: Rights of Indigenous Peoples	The regions of KMG's operations are characterized by low risks of violating the rights of indigenous peoples
Topic 11.18: Conflicts and Security	The company does not operate in conflict regions.
Topic 11.19: Anti-competitive Behavior	Impacts related to competition violations were assessed as relatively low.
Topic 11.21: Payments to Governments	The Company strictly adheres to the requirements of the tax legislation of the Republic of Kazakhstan and international transparency standards. In this regard, the Company annually publishes detailed information on tax payments in the sustainability report and on its corporate website, including disclosures in line with GRI 207 "Tax Reporting", and with reference to the OECD BEPS Action 13 (Country-by-Country Reporting) principles. Since this disclosure is systematic and mandatory, the topic of "Payments to Governments" was not additionally highlighted as a priority in the materiality assessment process. See the section "Tax Policy and Payment to Governments".
Topic 11.22: Public Policy	The company does not make contributions or other payments for political purposes.