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## **APPENDICES**

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# GRI CONTENT INDEX

## Statement of use

The ESG-Report of the Kazakhstan branch of Karachaganak Petroleum Operating B.V. was prepared in accordance with the GRI Standards for the period 01.01.2024 – 31.12.2024.

## GRI 1 used

GRI 1: Foundation 2021

## Applicable GRI Sector Standard(s)

GRI 11: Oil and Gas Sector 2021, G4 Oil & Gas 2012

This report has been verified by the Price Waterhouse Coopers LLP (PwC) for compliance with the requirements of the GRI Standards. PwC performed a limited independent assurance of 5 specific disclosures in the Report, namely: 302-1, 303-3, 305-1, 306-3, 403-9; as well as 27 general indicators with the exception of 2-19, 2-20, 2-21.

UNIVERSAL STANDARDS			
No.	Disclosures	Location	Comments to SR / Omissions
<b>GRI 2: General disclosures 2021</b>			
<b>The organization and its reporting practices</b>			
2-1	Organizational details	4, 16, 32, 138, 182 (back cover)	
2-2	Entities included in the organization's sustainability reporting	This Report covers the operations and development projects of the KPO B.V. Branch in Kazakhstan	
2-3	Reporting period, frequency and contact point	4, 182 (back cover)	
2-4	Restatements of information	No restatements of information	
2-5	External assurance	5	
<b>Activities and workers</b>			
2-6	Activities, value chain and other business relationships	16-19, 32, 138, 140	No significant changes
2-7	Employees	71-72	b-iii – KPO does not have employees with non-guaranteed working hours. b-v – KPO does not have part-time employees. e – There were no significant fluctuations in the number of employees during the reporting period.
2-8	Workers who are not employees	83, 87, 71	a – As of 0.15.2025, the number of contractors employees amounted to 16,043 people. b – The number of contractors employees is determined on the basis of passes to the KOGCF facilities; Disclosure of employees turnover by type of contract is not applicable, due to employees turnover includes employees on a direct contract and sending parties' employees (from recruitment agencies). Employees seconded by parent companies are included in the turnover statistics of parent companies.

UNIVERSAL STANDARDS			
No.	Disclosures	Location	Comments to SR / Omissions
<b>Governance</b>			
2-9	Governance structure and composition	32-33, 36	
2-10	Nomination and selection of the highest governance body	34, 32	
2-11	Chair of the highest governance body	32	
2-12	Role of the highest governance body in overseeing the management of impacts	35, 37-38	
2-13	Delegation of responsibility for managing impacts	33-34, 37	
2-14	Role of the highest governance body in sustainability reporting	5	
2-15	Conflicts of interest	42	
2-16	Communication of critical concerns	44, 74, 92	
2-17	Collective knowledge of the highest governance body	5, 36	
2-18	Evaluation of the performance of the highest governance body	34	KPO, as a reporting organization, does not have access to this information. Parent companies report on these issues individually in their sustainability reports.
2-19	Remuneration policies	34, 75-77	a-iii- Remuneration consultants are not engaged.
2-20	Process to determine remuneration	75	
2-21	Annual total compensation ratio	75-76	
<b>Strategy, policies and practices</b>			
2-22	Statement on sustainable development strategy	3, 6	
2-23	Policy commitments	9, 12, 15, 29, 31, 40, 41, 43, 51-52, 56-57, 60, 68, 86, 90-91, 95, 97, 113, 137	
2-24	Embedding policy commitments	40-42, 87, 97, 44	
2-25	Processes to remediate negative impacts	24-26, 44, 87-88, 92	
2-26	Mechanisms for seeking advice and raising concerns	44, 74, 87-88, 92	
2-27	Compliance with laws and regulations	45, 98	There were no fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods that were paid in the reporting period.
2-28	Membership associations	13, 144	KPO is a member of the KAZENERGY association. Business partnerships and associations
<b>Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	9-10, 12, 29, 57, 93, 98, 141-142, 179-180	
2-30	Collective bargaining agreements	74, 77	

UNIVERSAL STANDARDS				
No.	Disclosures	Location	Comments to SR / Omissions	
<b>GRI 3: Material Topics 2021</b>				
3-1	Process to determine material topics	9, 11, 97		
3-2	List of material topics	9, 11	New topic added – Climate change	
TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
<b>Topic 11.1 GHG emissions</b>				
<b>Energy efficiency; Reduction of GHG and pollutants' emissions</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.1	97, 100-101, 106, 111-113	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	11.2	112	302-1 – c (ii, iii, iv), d. Not applicable. KPO does not keep separate records on steam consumption and energy consumption for cooling; these data are included in the total amount of electricity consumption. KPO does not sell electricity, heat, air conditioning and steam. f. – KPO applies standards, methods and conversions regulated by the RoK normative documents in energy saving and energy efficiency. g – 1 TCE = 29.31 Unit Converter – Data Tools – IEA
	302-2 Energy consumption outside of the organization	11.3		Not applicable
	302-3 Energy intensity	11.4	112	d – The KPO keeps records of energy consumption within the organization.
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	11.5	109	d – The KPO does not use the base year for calculations.
	305-2 Energy indirect (Scope 2) GHG emissions	11.6	110	d – The KPO does not use the base year for calculations.
	305-3 Other indirect (Scope 3) GHG emissions	11.7		Information unavailable
	305-4 GHG emissions intensity	11.8	110	
G4 Oil and Gas Sector Disclosures 2012	OG6 Volume of flared and vented hydrocarbon		108	

TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
<b>Topic 11.2 Climate adaptation, resilience, and transition</b>				
<b>Environmental investments; Environmental compliance; Climate change</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.2.1	96-97	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	11.2.2	6, 8, 149	
G4 Oil and Gas Sector Disclosures 2012	OG2 Total amount invested in renewable energy		149	
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	11.2.3	96	Information incomplete
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria (partial disclosure)		99	Information incomplete
	308-2 Negative environmental impacts in the supply chain and actions taken		99	
<b>Topic 11.3 Air emissions</b>				
<b>Air quality monitoring; Reduction of GHG and pollutants' emissions</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.3.1	106	
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	11.3.2	107, 109	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	11.3.3	20	There were not registered any impacts with regards to customer health and safety.
<b>Topic 11.4 Biodiversity</b>				
<b>Biodiversity and ecosystems conservation</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.4.1	97, 100, 127	
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	11.4.2	Website <a href="https://kpo.kz/Preservation-of-Biodiversity">https://kpo.kz/Preservation of Biodiversity</a>	

TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
	304-2 Significant impacts of activities, products, and services on biodiversity	11.4.3	129, 131; website <a href="https://kpo.kz: Monitoring of flora and fauna">https://kpo.kz: Monitoring of flora and fauna</a>	
	304-3 Habitats protected or restored	11.4.4	101	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	11.4.5	Website <a href="https://kpo.kz: Preservation of Biodiversity">https://kpo.kz: Preservation of Biodiversity</a>	
Topic 11.5 Waste				
Management of waste and effluents				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.5.1	97, 122	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	11.5.2	122	
	306-2 Management of significant waste-related impacts	11.5.3	123	
	306-3 Waste generated	11.5.4	123-124	
	306-4 Waste diverted from disposal	11.5.5	123-124, 126	
	306-5 Waste directed to disposal	11.5.6	123-125	
G4 Oil and Gas Sector Disclosures 2012	OG7 Amount of drilling waste and strategies for treatment and disposal		123, 125	
Topic 11.6 Water and effluents				
Management of waste and effluents; Water conservation				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.6.1	97, 115	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	11.6.2	115	
	303-2 Management of water discharge-related impacts	11.6.3	117, 119, 121	
	303-3 Water withdrawal	11.6.4	115-117	
	303-4 Water discharge	11.6.5	117-118	
	303-5 Water consumption	11.6.6	115-116	
GRI 303: Water 2016	303-3 Water recycled and reused		119	

TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
<b>Topic 11.7 Closure and rehabilitation</b>				
<b>Personnel development and training; Industrial relations with contractors; Freedom of association and collective bargaining</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.7.1	69, 97	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	11.7.2		In accordance with the Collective agreement, KPO has the obligation to raise a minimum two-month (8 weeks) notice to Trade Unions in case of liquidation of the Company with a subsequent reduction in staff, system or amount of remuneration leading to deprivation of employees' conditions.
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	11.7.3	79	
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	11.4.4	101	
<b>Topic 11.8 Asset integrity and critical incident management</b>				
<b>Spills; Process safety; Emergency Response</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.8.1	24	KPO impact boundary covers KPO facilities at the Karachaganak field, the export pipeline in West Kazakhstan and Atyrau oblasts.
GRI 306: Effluents and Waste 2016	306-3 Significant spills	11.8.2	26	The topic covers KPO and contractors.
G4 Oil and Gas Sector Disclosures 2012	OG13 Number of process safety events, by business activity	11.8.3	24-26	
<b>Topic 11.9 Occupational health and safety</b>				
<b>Occupational safety and health; Protection of health</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics		24, 52, 60	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	11.9.2	39	
	403-2 Hazard identification, risk assessment, and incident investigation	11.9.3	24-25, 53, 59, 65;	<a href="https://kpo.kz: HSE Card Programme">website https://kpo.kz: HSE Card Programme</a>
	403-3 Occupational health services	11.9.4	64-66	

TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
	403-4 Worker participation, consultation, and communication on occupational health and safety	11.9.5	website <a href="https://kpo.kz: HSE Card Programme">https://kpo.kz: HSE Card Programme</a>	
	403-5 Worker training on occupational health and safety	11.9.6	27, 57, 82	
	403-6 Promotion of worker health	11.9.7	65-67	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	11.9.8	24-25, 39, 56	
	403-8 Workers covered by an occupational health and safety management system	11.9.9	39	
	403-9 Work-related injuries	11.9.10	53-55	There were no fatalities and lost-time injuries among employees in the reporting period. The number of total recordable injuries among employees = 3. There were no fatalities among the workforce who are not employees. The number of lost-time injuries among workforce who are not employees = 7. The number of total recordable injuries among workforce who are not employees = 12.
	403-10 Work-related ill health	11.9.11	65	

Topic 11.10 Employment practices				
Employment and compensation; Personnel development and training; Industrial relations with contractors				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.10.1	68-69	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	11.10.2	72-73	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	11.10.3	77	
	401-3 Parental leave	11.10.4	73	

TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	11.10.5		In accordance with the Collective Agreement, KPO has the obligation to raise a minimum two-month (8 weeks) notice to Trade Unions in case of liquidation of the Company with a subsequent reduction in staff, system or amount of remuneration leading to deprivation of employees' conditions.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	11.10.6	77, 82	
	404-2 Programs for upgrading employee skills and transition assistance programs	11.10.7	73, 79, 81, 83-84	
	404-3 Percentage of employees receiving regular performance and career development reviews		77	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	11.10.8	43, 141	
	414-2 Negative social impacts in the supply chain and actions taken	11.10.9	62, 87-88	The percentage of suppliers identified in 2024 as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of the assessment was %.  There were no cases of termination of relationships with suppliers as a result of assessment of actual and potential negative social impacts.
Topic 11.11 Non-discrimination and equal opportunity				
Increase of local content in staff; Respect for human rights; Social, cultural and gender diversity, equal opportunities				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.11.1	40-41, 68-69	KPO impact boundary covers Kazakhstan. Terms of the Collective Agreement are reviewed every 2-3 years.
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage		76	202-1-a. Not applicable  There are no differences in salary levels by gender. Karachaganak O&G condensate field located in the Western Kazakhstan Oblast (Republic of Kazakhstan) relates to 'significant location of operations'.

TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
	202-2 Proportion of senior management hired from the local community	11.11.2	78	In the table "Increase of Local Content in KPO staff by categories of employees", the concept of 'Local' in the context refers to national employees, the citizens of the Republic of Kazakhstan. Karachaganak O&G condensate field located in the Western Kazakhstan Oblast (Republic of Kazakhstan) relates to 'significant location of operations'.
GRI 401: Employment 2016	401-3 Parental leave	11.11.3	73	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	11.11.4	77, 82	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	11.11.5	69, 71-72, 78-79	
	405-2 Ratio of basic salary and remuneration of women to men	11.11.6	76	Karachaganak O&G condensate field located in the Western Kazakhstan Oblast (Republic of Kazakhstan) relates to 'significant location of operations'. Basic salaries are established for employee categories regardless of gender, and hence basic salaries for women and men are equal.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	11.11.7		There were not registered any cases of discrimination during the reporting period.
Topic 11.12 Forced labor and modern slavery				
Respect for human rights; Security practices; Freedom of association and collective bargaining				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.12.1	40-41	KPO impact boundary covers West Kazakhstan Oblast. Terms of the Collective Agreement are reviewed every 2-3 years.
GRI 408: Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor		41	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	11.12.2	41, 87	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	11.12.3	43, 141	

TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
<b>Topic 11.13 Freedom of association and collective bargaining</b>				
<b>Freedom of association and collective bargaining</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.13.1	40, 85, 86	KPO impact boundary covers West Kazakhstan Oblast. Terms of the Collective Agreement are reviewed every 2-3 years.
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	11.13.2	87-88	
<b>Topic 11.14 Economic impacts</b>				
<b>Employment and compensation; Increase of local content in staff; Social infrastructure projects; Sponsorship and charity; Supply of electrical power to regional network; Local content development and its share in procurement of goods, works and services; Procurement practices and supply chain; Estimated proved reserves and production</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.14.1	68-69, 140, 142	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	11.14.2	138	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage		76	202-1-a. Not applicable There are no differences in salary levels by gender. Karachaganak O&G condensate field located in the Western Kazakhstan Oblast (Republic of Kazakhstan) relates to 'significant location of operations'.
	202-2 Proportion of senior management hired from the local community	11.14.3	78	By 'senior management' is meant to be Executive management and their deputies' given in category 1+2 in "Increase of Local Content in Staff by categories of employees" (Tab. 16, p. 70). 'Local' in the context refers to national employees, the citizens of the Republic of Kazakhstan.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	11.14.4	64, 146-148	
	203-2 Significant indirect economic impacts	11.14.5	142	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	11.14.6	142-143	
G4 Oil and Gas Sector Disclosures 2012	OG1 Volume and type of estimated proved reserves and production		16	Information incomplete

TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
<b>Topic 11.15 Local communities</b>				
<b>Community relations: impact assessment and mitigation, grievance redress; Environmental grievance mechanisms</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.15.1	90-91	The KPO impact boundary covers the local communities in villages along the perimeter of the Karachaganak field and Aksai town in the Burlin district of WKO
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	11.15.2, 11.15.4	91-92, 101, 103, 105; website <a href="https://kpo.kz:Atmospheric air monitoring in the villages adjacent to the Karachaganak field">https://kpo.kz:Atmospheric air monitoring in the villages adjacent to the Karachaganak field</a>	
	413-2 Operations with significant actual and potential negative impacts on local communities	11.15.3	127, <a href="https://www.kpo.kz/en/sustainability/social-responsibility/community-engagement/monitoring-of-resettled-communities">https://www.kpo.kz/en/sustainability/social-responsibility/community-engagement/monitoring-of-resettled-communities</a>	
<b>Topic 11.16 Land and resource rights</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.16.1	90-91	The KPO impact boundary covers the local communities in villages along the perimeter of the Karachaganak field and Aksai town in the Burlin district of WKO
G4 Oil and Gas Sector Disclosures 2012	OG12 Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process	11.16.2	90-91; website <a href="https://kpo.kz:Resettlement of the Berezovka and Bestau villages">https://kpo.kz:Resettlement of the Berezovka and Bestau villages</a> , KPO Sustainability Report 2017, pp.105-106	
<b>Topic 11.17 Rights of indigenous peoples</b>				
Not applicable for Kazakhstan				
<b>Topic 11.18 Conflict and security</b>				
<b>Security practices; Respect for human rights</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.18.1	85, 87	The impact boundary covers KPO and contractors within the facilities of the Karachaganak field, the West Kazakhstan Oblast and the export pipeline facilities in the Atyrau Oblast

TOPIC-SPECIFIC DISCLOSURES				
GRI Standard / Material topics	Disclosure	GRI 11 Sector Standard Ref. No.	Location in Report	Comments to SR / Omissions
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	11.18.2	85	
<b>Topic 11.19 Anti-competitive Behavior</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.19.1	40-41	
GRI 206: Anticompetitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	11.19.2	45	
<b>Topic 11.20 Anti-corruption</b>				
<b>Anti-corruption and Compliance</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.20.1	40-41	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	11.20.2	42-43	
	205-2 Communication and training about anti-corruption policies and procedures	11.20.3	43	
	205-3 Confirmed incidents of corruption and actions taken	11.20.4	42-43	During the reporting period, there were no confirmed cases of corruption identified at KPO.
<b>Topic 11.21 Payments to governments</b>				
<b>Transparency of payments to the government (EITI)</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	11.21.1	142	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	11.21.2	138	
	201-4 Financial assistance received from government	11.21.3		KPO did not receive monetary financial assistance from the republic for the reporting period and doesn't make any donations to government/political needs.
GRI 207: Tax 2019	207-1 Approach to tax	11.21.4	138	
	207-2 Tax governance, control, and risk management	11.21.5	138	
	207-3 Stakeholder engagement and management of concerns related to tax	11.21.6	138	
	207-4 Country-by-country reporting	11.21.7	138	
<b>Topic 11.22 Public policy</b>				
As stated in the KPO Business Principles and the Code of Conduct, Political Payments or "in-kind contributions" must never be made by KPO or by Trade Associations with KPO funds. KPO must not take part in party politics.				

# VERIFICATION REPORT



## Independent practitioner's limited assurance report on Karachaganak Petroleum Operating B. V.'s Selected sustainability information

To the Directors Committee of Karachaganak Petroleum Operating B.V.

### Limited assurance conclusion

We have conducted a limited assurance engagement on the selected sustainability information of Karachaganak Petroleum Operating B.V. (the "Company") as at 31 December 2024 and for the year then ended included in the KPO ESG Report 2024 and summarized in the Appendix 1 to this report ("Selected sustainability information" and the "ESG Report" respectively).

The selected sustainability information as at 31 December 2024 and for the year then ended in the ESG Report ("Selected sustainability information") are:

- selected sustainability information prepared in accordance with GRI Sustainability Reporting Standards published by the Global Reporting Initiative (GRI) and methodology and guidelines developed by the Company and disclosed in the ESG report (hereinafter together – the "GRI Standards and related methodologies") and summarized in Annex 1 to this report ("Selected GRI sustainability information").

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected sustainability information is not prepared, in all material respects, in accordance with the GRI Standards published by the Global Reporting Initiative (GRI) (the "GRI Standards") applied as explained in the sections "About this report", "Material topics and stakeholder engagement" of the ESG Report (together the "Reporting Criteria").

### Basis for the conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)"), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are further described in the Practitioner's responsibilities section of our report.

### Our independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Other matter

The comparative selected sustainability information of the Company as at 31 December 2022 and for the year then ended was not subject to an assurance engagement. Our conclusion is not modified in respect of this matter.



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## Responsibilities for the Selected sustainability information

Management of the Company is responsible for:

- the preparation of the Selected sustainability information in accordance with the criteria contained in the GRI Standards applied as explained in the Reporting Criteria;
- designing, implementing and maintaining such internal control as management of the Company determines is necessary to enable the preparation of the Selected sustainability information, in accordance with Reporting Criteria, that is free from material misstatement, whether due to fraud or error; and
- the selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

The Directors Committee is responsible for overseeing the Company's sustainability reporting process.

### **Inherent limitations in preparing the Selected sustainability information**

Under the GRI Standards there is a range of different, but acceptable, measurement and reporting techniques. The techniques can result in materially different reporting outcomes that may affect comparability with other organisations. The Selected sustainability information should therefore be read in conjunction with the methodology used by management of the Company as described in the ESG Report, and for which the Company is solely responsible.

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## Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Selected sustainability information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Selected sustainability information.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) we exercise professional judgement and maintain professional skepticism throughout the engagement. We also:

- determine the suitability in the circumstances of the Company's use of Reporting criteria as the basis for the preparation of the Selected sustainability information.
- perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control.
- design and perform procedures responsive to where material misstatements are likely to arise in the Selected sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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## Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Selected sustainability information. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Selected sustainability



information, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of the Company's reporting processes relevant to the preparation of its Selected sustainability information by:
  - making inquiries of the management of the Company, including the Sustainability Reporting Section of Public Relations and Media team and those with responsibility for sustainability reporting management and reporting;
  - conducting interviews of personnel responsible for the preparation of the Selected sustainability information and collection of underlying data;
  - performing analysis of the relevant internal methodology and guidelines, gaining an understanding of the design of the key structures, systems, processes and controls for managing, recording, preparing and reporting the Selected sustainability information;
- Evaluated the methods and data for developing estimates.
- Performed substantive testing on a sample basis on a Selected sustainability information to verify that the data have been properly calculated, recorded, compared and disclosed.

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### Restriction on distribution and use

Our report, including our limited assurance conclusion, has been prepared solely for the Directors Committee of the Company in accordance with the agreement between us, to assist the Management of the Company in reporting on the Company's sustainability performance and activities and in responding to their governance responsibilities by obtaining an independent limited assurance report in connection with the Selected sustainability information. The Selected sustainability information therefore may not be suitable, and is not to be used, for any other purpose.

We permit this report to be disclosed in the ESG Report, which will be published on the Company's website.

The maintenance and integrity of the Company's website is the responsibility of Management; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected sustainability information when presented on the Company's website.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company for our work or this report except where the respective terms are expressly agreed in writing and our prior consent in writing is obtained.

Pricewaterhouse Coopers LLP

30 July 2025

Astana, Kazakhstan



### Appendix 1 to the Independent practitioner's limited assurance report dated 30 July 2025

The Selected sustainability information as at 31 December 2024 and for the year then ended disclosed in the ESG Report and prepared in accordance with the Reporting Criteria are set out below:

No.	Indicator	Link to GRI standard	Selected sustainability information (subsection, paragraph)
1	General information about the Company	2-1 Organizational details	"About this report", first paragraph
	General information about the Company	2-1 Organizational details	"Governance structure and management approach", first paragraph
	Operational information about the Company	2-1 Organizational details	"Overview". first paragraph, first sentence
2	Entities included in the organization's sustainability reporting	2-2 Entities included in the organization's sustainability reporting	"GRI Content Index", row «2-2»
3	Reporting period, frequency and contact point	2-3 Reporting period, frequency and contact point	"Report scope and boundaries". first, second paragraph, first sentence
4	Restatements of information	2-4 Restatements of information	"GRI Content Index", row «2-4»
5	External assurance	2-5 External assurance	"Independent assurance", second, third paragraphs
6	Company facilities	2-6 Activities, value chain and other business relationships	"KPO facilities", first, second paragraphs
	Company Export strategy and routes		"Products and export routes", from the first to the fourth paragraphs
	Oil export activities		"Oil export activities in 2024", first paragraph
	Unstabilised gas condensate deliveries		"Unstabilised gas condensate deliveries", first paragraph
	Company Gas Utilization and Energy Support		"Gas production and utilization", from the first to the fourth paragraphs
	Production and sales in 2024		"Operations and sales in 2024", first paragraph
	2024 Production Continuity Metric		GRI Content Index" row "2-6"
7	The number of employees as of December 31, 2024, broken down by gender and age, permanent and temporary	2-7 Employees	Graph 6, Graph 7, Graph 8
	Fluctuations in the number of employees between reporting periods	2-7 Employees	"Personnel statistics", third paragraph
8	Number of contractors as of December 31, 2024, by gender	2-8 Workers who are not employees	"Industrial relations", first paragraph
9	Structure and composition of the governance body and its committees	2-9 Governance structure and composition	"Organisational structure", from the first to the third paragraphs



	Structure and composition of the governance body and its committees	2-9 Governance structure and composition	"Director's Committee", from the first to the fifth paragraphs
10	Nomination and selection of the highest governance body	2-10 Nomination and selection of the highest governance body	"Organisational structure", fourth paragraph
		2-10 Nomination and selection of the highest governance body	"Joint Operating Committee", third paragraph
11	Chair of the highest governance body	2-11 Chair of the highest governance body	"Organisational structure", second paragraph
12	The role of the highest governance body	2-12 Role of the highest governance body in overseeing the management of impacts	"Contractor's Committee (ConCom) and Operating Committee (OpCom)", second paragraph
	The role of the highest governance body		"ConCom and OpCom Sub-Committees", from the first to the third paragraphs
	The role of the highest governance body		"Business and safety risks", fifth paragraph
13	Delegation of responsibility for managing impacts	2-13 Delegation of responsibility for managing impacts	"Organisational structure", fifth paragraph
14	Role of the highest governance body in sustainability reporting	2-14 Role of the highest governance body in sustainability reporting	"Independent assurance", third paragraph
15	Conflict of interest	2-15 Conflict of Interest	"Conflict of Interest", from the first to the third paragraphs
16	Communication of critical concerns	2-16 Communication of critical concerns	"Hotline and other compliance measures", third paragraph
	Communication of critical concerns	2-16 Communication of critical concerns	"Grievance mechanisms", third paragraph
	Communication of critical concerns	2-16 Communication of critical concerns	"Community Feedback mechanism", first paragraph
17	Collective knowledge of the highest governance body	2-17 Collective knowledge of the highest governance body	"Directors Committee", sixth and seventh paragraphs
18	Evaluation of the performance of the highest governance body	2-18 Evaluation of the performance of the highest governance body	Appendix "GRI Content Index", row 2-18.
19	Statement on Sustainable Development Strategy	2-22 Statement on sustainable development strategy	"Letter from general Director", third paragraph
	Company's mission	2-22 Statement on sustainable development strategy	"The KPO mission", from the first to the third paragraphs
	Company's business strategy	2-22 Statement on sustainable development strategy	"The KPO Business Strategy", first paragraph
20	Commitment to Responsible Business	2-23 Policy commitments	"Business Principle: Communication and engagement", from the first to the third paragraphs
		2-23 Policy commitments	"Business Principle: Economic", first paragraph
		2-23 Policy commitments	"Business Principle: Environment", first paragraph
		2-23 Policy commitments	"Business Principle: Business integrity", from the first to the third paragraphs



		2-23 Policy commitments	"Business Principle: Compliance", first paragraph
		2-23 Policy commitments	"KPO Business Principles", first and second paragraphs
		2-23 Policy commitments	"Code of Conduct", first and third paragraphs
		2-23 Policy commitments	"Human Rights", first and fifth paragraphs
		2-23 Policy commitments	"Suppliers' ethical due diligence", first paragraph
		2-23 Policy commitments	"Business Principle: Health, safety and the environment", first and second paragraphs
		2-23 Policy commitments	"HSE Promotion and Awareness-Raising Tools", first paragraph
		2-23 Policy commitments	"Business Principle: HSE", first paragraph
		2-23 Policy commitments	"Business Principle: People", from the first to the third paragraphs
		2-23 Policy commitments	"Business Principle: Communication and engagement", first paragraph
		2-23 Policy commitments	"Business Principle: Communities", first paragraph
		2-23 Policy commitments	"Business Principle: Communities", from the first to the third paragraphs
		2-23 Policy commitments	"Local Communities", third paragraph
		2-23 Policy commitments	"Business Principle: Environment", from the first to the third paragraph
		2-23 Policy commitments	"Energy Management System", third paragraph
		2-23 Policy commitments	"Business principle: Communities". first and second paragraph
		2-23 Policy commitments	"Business Principle: Economic", first paragraph
21	Compliance with the principles of responsible business conduct	2-24 Embedding policy commitments	"Code of Conduct", second and third paragraphs
	Compliance with the principles of responsible business conduct	2-24 Embedding policy commitments	"Human Rights", from the second to the fourth paragraphs
	Compliance with the principles of responsible business conduct	2-24 Embedding policy commitments	"Anti-corruption", from the first to the third paragraphs
	Compliance with the principles of responsible business conduct	2-24 Embedding policy commitments	"Industrial relations", first paragraph, first sentence
	Compliance with the principles of responsible business conduct	2-24 Embedding policy commitments	"Environmental Management System", from the first to the seventh paragraphs
	Compliance with the principles of responsible business conduct	2-24 Embedding policy commitments	"Suppliers' ethical due diligence", second paragraph



22	Approach to identifying and resolving complaints	2-25 Processes to remediate negative impacts	"Asset integrity", third paragraph
	Approach to identifying and resolving complaints	2-25 Processes to remediate negative impact	"Loss of Primary Containment", first and fifth paragraphs
	Approach to identifying and resolving complaints	2-25 Processes to remediate negative impact	"Suppliers' ethical due diligence", third paragraph
	Approach to identifying and resolving complaints	2-25 Processes to remediate negative impact	"Industrial relations", second, fourth, eighth paragraphs
	Approach to identifying and resolving complaints	2-25 Processes to remediate negative impact	"Community feedback mechanism", first, second paragraphs
23	Communication channels	2-26 Mechanisms for seeking advice and raising concerns	"Hotline and other compliance measures", first, second paragraphs
	Communication channels		"Grievance mechanisms", first paragraph
24	Compliance with laws and regulations	2-27 Compliance with laws and regulations	"Compliance with Laws and Regulations", third and fourth paragraphs
	Compliance with laws and regulations	2-27 Compliance with laws and regulations	"Environmental compliance", second paragraph
25	Membership in associations	2-28 Membership in associations	"Business Partnerships and Associations", from the first to the fifth paragraphs
		2-28 Membership in associations	"Long-term initiatives", first paragraph
26	Engagement with stakeholders	2-29 Approach to stakeholder engagement	"Material topics and stakeholder engagement", from the third to the fifth, tenth paragraphs
	Engagement with stakeholders	2-29 Approach to stakeholder engagement	"Community preparedness", from the first to the second paragraphs
	Engagement with stakeholders	2-29 Approach to stakeholder engagement	"HSE Promotion Awareness- Raising Tools", second, third paragraphs
	Engagement with stakeholders	2-29 Approach to stakeholder engagement	"Public hearings", from the first to the fourth paragraphs
	Engagement with stakeholders	2-29 Approach to stakeholder engagement	"Environmental Public Hearings", from the first to the third paragraphs
	Engagement with stakeholders	2-29 Approach to stakeholder engagement	"Communication with potential suppliers", first, second, fifth paragraphs
	Engagement with stakeholders	2-29 Approach to stakeholder engagement	"Local Content Development", second paragraph
27	Number of employees covered by a collective bargaining agreement	2-30 Collective bargaining agreements	"Employee Relations. Engagement with Trade Unions", second paragraph
28	Total energy consumption	302-1 Energy consumption within the organization	Table 37
	Energy calculation methodology	302-1 Energy consumption within the organization	Appendix "GRI Content Index", row 302-1.
29	Water withdrawal volume	303-3 Water withdrawal (2018)	Graph 26, Table 38, excluding "Reuse of rainwater and groundwater after wells testing for technical needs of KOGCF"
		303-3 Water withdrawal (2018)	"Discharges of treated wastewater, seventh paragraph, first and second sentence



30	Direct (Scope 1) GHG emissions	305-1 Direct (Scope 1) GHG emissions	Table 35
	Approach to accounting for direct greenhouse gas emissions	305-1 Direct (Scope 1) GHG emissions	"The Methodology for calculating GHG emissions from fugitive emissions sources", first paragraph
31	Waste generated	306-3 Waste generated (2020)	Graph 27 excluding recycled waste
		306-3 Waste generated (2020)	Table 46, line "Generated during the reporting year"
32	Number of employees injured in incidents related to Company operations	403-9 Work-related injuries	Graph 3, Table 7, Table 8, Table 9, Table 10, Table 11, Table 12

# MANAGING MATERIAL TOPICS IN KPO / GRI 3-3 /

Good governance is essential for ensuring the sustainability of large-scale investments, and particularly important in a complex governance structure as the one of KPO in which our strong governance, internal controls and assurance processes are vital to our ongoing success.

In all aspects of its activities and in accordance with the FPSA, KPO operates to internationally recognized standards, which are implemented through a number of policies, procedures and appropriate best practices embedded in KPO's management systems.

KPO's management systems and regulatory documents related to sustainable development for each of material topics are shown on the following table.

## Managing documents on sustainability issues in KPO (by material topics) / GRI 3-3 /

Material topics	Management System documents	
Socio-Environmental topics	<b>Occupational safety and health</b>	Health, Safety and Environmental Policy; Golden Rules; Life Saving Rules; Health, Safety and Environmental Management System Framework; Safety & Asset Integrity Controllership System Manual; H <sub>2</sub> S Protection Strategy; KPO 4-Year Strategic HSE Plan; KPO HSE Improvement Plan 2024; Safety Leadership & Culture Programme;
	<b>Protection of health</b>	No Smoking Policy; Prohibition on Use of Alcohol, Drugs, Psychotropic and Toxicomaniac Substances (their analogues) in KPO; 2024 Health Promotion Plan; Fatigue Risk Management Programme; Mental Health Programme; Stress Resilience Programme;
	<b>Process safety</b>	Safety & Asset Integrity Controllership System Manual; Process Safety Fundamentals Guideline; Simultaneous Operations Risk Management Strategy; Barrier Model Guideline;
	<b>Emergency Response</b>	Terms of Reference for the KPO Civil Defence; Terms of reference for the KPO evacuation commission; Strategy for Protection of People in H <sub>2</sub> S Emergencies in the Field; Emergency Response Plan and Rectification of the Consequences of Accidents;
	<b>Community relations: impact assessment and mitigation, grievance redress</b>	KPO Social Performance Policy and Standards; KPO Community Grievance and Suggestion Management Procedure; Socio-economic Baseline and Impact Assessment Operating Procedure; Relevant Parties Operating Procedure; Cultural Heritage Operating Procedure; Involuntary Resettlement Operating Procedure; KPO Community Development Procedure;

Material topics	Management System documents	
Social topics	<b>Personnel development and training</b>	Annual Training Plan; Business Continuity Plan for Training Development Centre; Training Planning and Budgeting Preparation Procedure for KPO Employees Enhanced Development Programme; KPO scholarship for national employees and their children;
	<b>Industrial relations with contractors</b>	Industrial Relations Policy; Contractor HSE Management Procedure; Schedule D – Contract HSE Requirements; Schedule H – Contract Industrial Relations;
	<b>Freedom of association and collective bargaining</b>	Collective Agreement; Policy on Labour Disputes;
	<b>Security practices</b>	Security Management System Framework; KPO Security Policy; In-House Investigation Policy; Employees' Personal Data Management Policy; KPO Clear Desk Policy;
	<b>Equal opportunities, social, cultural and gender diversity</b>	KPO Sustainable Development Chapter; KPO Business principles;
	<b>Respect for human rights</b>	KPO Code of Conduct; Hotline; Ethic and Compliance Training Program; Compliance Investigations Procedure;
Socio-Economic topics	<b>Employment and compensation</b>	Human Resources and Services Directorate Management System Manual; Annual Pay Review; Remuneration Policy for Kazakhstan Employees; Procedure of Reduction of the number or the staff of KPO employees; Program on Voluntary Dissolution of Employment Relationship with Provision of Benefits for KPO Employees;
	<b>Local content in staff</b>	2020–2025 Programme for Local Content Increase in Staff;
	<b>Social infrastructure projects</b>	Karachaganak Field's Final Production Sharing Agreement (Annex 5); Social Projects Department Management System; Social Investment Operating Procedure; Social and Infrastructure Projects Control Procedure; Social and Infrastructure Projects Management of Change Procedure;
	<b>Sponsorship and charity</b>	KPO Sponsorship and Donations Policy; KPO Scholarship Programme for Rural District Community;
	<b>Supply of electrical power to regional network</b>	Karachaganak Field's Final Production Sharing Agreement (Art.I, Section 11.);
	<b>Anti-corruption and Compliance</b>	Anti-Bribery and Corruption and Anti-Money Laundering Manual; Guidelines on Managing Conflicts of Interest; Trade Compliance Manual; Ethic and Compliance Training Program; Ethical Due Diligence Procedure;
	<b>Local content development and its share in procurement of goods, works and services</b>	Local Content Policy; Local Content Development Programme 2024–2029; Procedure on Reporting purchased goods, works and services; Local Content Audit Procedure; Early Tender-Trial Order Testing Procedure;

	Material topics	Management System documents
Economic topics	<b>Technologies and innovations</b>	Digital Roadmap; Digitalization and Continuous Improvement Strategy; Business Communications Social Media and Use of IT Policy;
	<b>Estimated proved reserves and production</b>	Reserves Re-Determination Report for the Karachaganak field;
	<b>Procurement practices and supply chain</b>	Contracts and Procurement Policy; Karachaganak JOC's Tender Procedures; Annex 1 to JOC Resolution dated April 2020; Ethical Due Diligence Procedure;
	<b>Transparency of payments to the government (EITI)</b>	Karachaganak Field's Final Production Sharing Agreement (Art.XIX); Tax Accounting Policy of Kazakhstan Branch of Karachaganak Petroleum Operating B.V.;
Environmental-Economic topics	<b>Climate change</b>	KPO-365 Business Strategy; KPO Green Strategy; KPO Environmental Concept;
	<b>Energy efficiency</b>	KPO Energy Policy and Green Rules; Energy Management System Manual; Guideline on Green Office; KPO Green Office Project Implementation Plan; Energy Management System Plan; Energy review and energy efficiency monitoring procedure;
	<b>Environmental compliance</b>	Environmental Impact Assessment Arrangement Procedure when developing planned activity projects; Emission, Waste Accumulation / Burial Limits Accounting and Monitoring Procedure; Environmental Legal Compliance Register; Action Plan on the Compliance with Requirements of the RoK Environmental Code;
	<b>Environmental investments</b>	KPO Environmental Protective Measures Plan; Summary Environmental Aspects Register KPO; Environmental Culture and Awareness Enhancement Program for 2025–2028;

	Material topics	Management System documents
Environmental topics	<b>Spills</b>	Oil Spill Contingency Plan; KOTS and Gathering main pipelines and infield pipelines rivers / aerial crossings oil;
	<b>Air quality monitoring</b>	PEC: Production Environmental Monitoring; Environmental Monitoring Data Assurance Programme;
	<b>Reduction of GHG and pollutants' emissions</b>	Air Emissions Management Procedure; Greenhouse Gas Emissions Management Procedure; Procedure for measuring industrial emissions with instruments at the KOGCF facilities; Vertical Flare Hydrocarbon Flaring Accounting and Reporting; Accounting and Reporting Procedure for hydrocarbons flaring at vertical and horizontal Flare Stacks; The methodology for calculating greenhouse gas emissions from fugitive emissions sources of Karachaganak Oil and Gas Condensate Field;
	<b>Water conservation</b>	KOGCF Water Strategy – Technical and Produced Water Management; Procedure for the management of water consumption and discharge, accounting and reporting during KPO water management activities; Karachaganak Field Potable and Technical Water Consumption Records and Report Procedure; Procedure for register, storage and utilization of saltsaturated subsurface water in cell No 2;
	<b>Management of waste and effluents</b>	Waste Management Procedure; Procedure on Acceptance and Classification of Waste at WMC (Eco Centre); Solid Industrial Waste Burial Landfill;
	<b>Biodiversity and ecosystems conservation</b>	Biodiversity Action Plan;
	<b>Environmental grievance mechanisms</b>	Odour Complaints Management Procedure for the communities adjacent to the Karachaganak field.

# KPO'S CONTRIBUTION IN ACHIEVING UN SDG

SDG targets	Chapter / topic disclosed in the Report
<b>3. Ensure healthy lives and promote well-being for all at all ages</b>	
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	Occupational health and safety: Disease control in employees, Healthy lifestyle promotion
3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol	Occupational health and safety: Prohibition on Use of Alcohol, Drugs, Psychotropic and Toxicomaniac Substances (their analogues) in KPO, alcohol test.
3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents	Health and safety performance: Road safety
3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all	Health and safety: Improving the quality of emergency care, Disease control amongst employees, Medical insurance, Promotion of healthy lifestyle, Emergency capability upgrade project  In Aksai hospital
3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	Asset Integrity, Emergency Response management, Safety Practices, Workplace Attestation, Environmental monitoring, Air emissions, Waste management, Water consumption and disposal
<b>4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</b>	
4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	KPO scholarship programme and partnership with universities, Graduates Development Programme
4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	KPO Scholarship Programme and Partnership with universities, Graduates Development Programme
4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all	Supporting social infrastructure: construction of kindergartens, schools, sports complexes within the framework of social infrastructure projects
<b>5. Achieve gender equality and empower all women and girls</b>	
5.1 End all forms of discrimination against all women and girls everywhere	Compensations and benefits, Personnel training and development, KPO Female Network, Diversity and inclusiveness
5.4 Recognize and value unpaid care and domestic work	Data on Parental and child care leaves at KPO
5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	Number of local and expatriate managers by age and gender, KPO Female Network

SDG targets	Chapter / topic disclosed in the Report
<b>6. Ensure availability and sustainable management of water and sanitation for all</b>	
6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally	Water consumption and disposal
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity	Re-use of treated and other wastewater
6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes	Biodiversity Conservation
<b>7. Ensure access to affordable, reliable, sustainable and modern energy for all</b>	
7.1 By 2030, ensure universal access to affordable, reliable and modern energy services	Power supply
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix	KPO 365 Strategy, Obligations imposed by the Law on Support of the Use of Renewable Energy Sources
7.3 By 2030, double the global rate of improvement in energy efficiency	Energy efficiency
<b>8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</b>	
8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries	KPO Indirect economic impact on the region development: Supply chain, Local Content development, Payments to the Republic, Compensations and benefits
8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises	Supply Chain, Local Content Development
8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead	KPO 365, Gas Flaring
8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	Compensations and benefits, Industrial Relations, Diversity and inclusiveness
8.7 Take immediate and effective measures to eradicate forced labour	Human Rights, Industrial relations
8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment	Safety Practices, Workplace Attestation, Employee relations, Industrial relations
<b>9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</b>	
9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all	Supporting social infrastructure

SDG targets	Chapter / topic disclosed in the Report
9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries	Local Content development
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities	KPO 365 Strategy, Digitalization and continuous improvement, Digitalization program in Health Department, Obligations imposed by the Law on Support of the Use of Renewable Energy Sources, Environmental Protective Measures Plan
<b>10. Reduce inequality within and among countries</b>	
10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard	Business conduct, Code of Conduct, Diversity and inclusiveness
<b>11. Make cities and human settlements inclusive, safe, resilient and sustainable</b>	
11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage	<a href="#">Research on preservation of historical and cultural heritage sites</a> , Biodiversity Conservation, <a href="#">Case study "Move of the monument from Berezovka village to Araltal neighbourhood"</a>
<b>12. Ensure sustainable consumption and production patterns</b>	
12.1 Implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries	KPO 365 Strategy
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	KPO 365 Strategy, KPO Green Strategy, Environmental Impact
12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment	Waste management, Treated wastewater discharges, Reuse of treated and other wastewater, Industrial Wastewater Management
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse	Waste management
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle	KPO 365, Technologies in drilling, Environmental Impact
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature	KPO Sustainability Reports for the periods from 2009 to 2023, 10th Principle of the KPO <a href="#">Sustainable Development Charter</a>
<b>13. Take urgent action to combat climate change and its impacts</b>	
13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries	Climate-related risks and opportunities, Climate change and energy transition, KPO 365 Strategy, KPO Green Strategy
13.2 Integrate climate change measures into national policies, strategies and planning	Climate-related risks and opportunities, Climate change and energy transition KPO 365 Strategy, KPO Green Strategy
13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning	KPO 365 Strategy, KPO Green Strategy

SDG targets	Chapter / topic disclosed in the Report
<b>15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss</b>	
15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements	Biodiversity Conservation
15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally	Project "Organization and improvement of the estimated KOGCF sanitary protection zone"
15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species	Biodiversity Conservation
<b>16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</b>	
16.5 Substantially reduce corruption and bribery in all their forms	Business conduct
16.6 Develop effective, accountable and transparent institutions at all levels	Governance structure and management approach
16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	Sustainability Report, Public hearings, Grievance mechanisms
16.b Promote and enforce non-discriminatory laws and policies for sustainable development	<a href="#">KPO Code of Conduct</a> , <a href="#">KPO Business Principles</a> , <a href="#">KPO Sustainable Development Charter</a> , KPO 365 Strategy
<b>17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development</b>	
17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed	Local Content Development, Obligations imposed by the Law on Support of the Use of Renewable Energy Sources, Best Available Techniques (BAT) for environmental protection
17.14 Enhance policy coherence for sustainable development	KPO 365 Strategy, <a href="#">KPO Sustainable Development Charter</a>
17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries	Stakeholder engagement, Business partnerships and associations, Uralsk Green Forum
17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships	Supporting social infrastructure, Local Content development, Stakeholder engagement, Business partnerships and associations, Uralsk Green Forum

# GLOSSARY

ABBREVIATION	DESCRIPTION
ASME	American Society of Mechanical Engineers
BAP	Biodiversity Action Plan
ConCom	Contractor Committee
COVID-19	Coronavirus disease of 2019
CPC	Caspian Pipeline Consortium
EMS	Environmental Monitoring Station
EOPS	Early Oil Production Satellite
EPMP	Environmental Protection Measures Plan
ESME	Electronic System of Medical Examination
FPSA	Final Production Sharing Agreement
Gcal	Gigacalorie
GHG	Greenhouse Gases
GOR	Gas Oil Ratio
GRI	Global Reporting Initiative
GTPP	Gas Turbine Power Plant
HC	Hydrocarbons
HSE	Health, Safety and Environment
ICT	Incident Control Team
IMT	Incident Management Team
IOGP	International Oil and Gas Producers' Association that collects safety incident and environmental data from its member companies globally since 1985.
ISO 14001	Internationally accepted standard that sets out requirements for putting in place an effective Environmental Management System
ISO 45001	Internationally accepted standard that sets out requirements for putting in place an effective occupational health and safety
ISO 50001	Internationally accepted standard that sets out requirements for putting in place an effective Energy Management System
ISO 39001	Internationally accepted standard that sets out requirements for putting in place an effective Road Safety Management System
JMC	Joint Marketing Committee
JOC	Joint Operating Committee
JPC	Joint Procurement Committee
KATS	Karachaganak Atyrau Transportation System
KOGCF	Karachaganak Oil and Gas Condensate Field
KOTS	Karachaganak Orenburg Transportation System
kt	kiloton

ABBREVIATION	DESCRIPTION
KPC	Karachaganak Processing Complex
KPI	Key Performance Indicators
LCS	Local Content Sub-committee
LOPC	Loss of primary containment
LTI	Lost Time Injury
LTIF	Lost Time Injury Frequency
MPC	Maximum permissible concentration
MPD	Maximum permissible discharge
Mscm	Million standard cubic metres
MW	Megawatt
NCOC	North Caspian Operating Company
NGO	Non-governmental organisation
O&G	Oil & Gas
OpCom	Operating Committee
OPITO	Offshore Petroleum Industry Training Organisation
OPS	Oil Pumping Station
<b>Parent Companies or Contracting Companies</b>	Relates to KPO shareholders – ENI, Shell, Chevron, Lukoil and KazMunayGaz National Company, who are partners as per the FPSA
PDR	Personnel Development Review
PEC	Production Environmental Control
PEP	Plateau Extension Projects
PPE	Personal Protective Equipment
RoK	Republic of Kazakhstan
RTI	Road Traffic incidents
RTIF	Road Traffic Incident Frequency
SDG	Sustainable Development Goals
SPZ	Sanitary Protection Zone
TCO	Tengizchevroil
TRI	Total Recordable injuries
TRIF	Total Recordable Injury Frequency
WKO	West Kazakhstan Oblast

CH <sub>4</sub>	Methane
C <sub>6</sub> H <sub>6</sub>	Benzene
C <sub>7</sub> H <sub>8</sub>	Toluene
C <sub>8</sub> H <sub>10</sub>	Xylene
CO	Carbon monoxide
CO <sub>2</sub>	Carbon dioxide
H <sub>2</sub> S	Hydrogen Sulphide
NO <sub>2</sub>	Nitrogen dioxide
N <sub>2</sub> O	Nitrous oxide
SO <sub>2</sub>	Sulphur dioxide

**KPO employees (direct contract)** – employees with effective Employment Contracts with KPO.

**Parent Companies secondees** – Parent Companies’ employees seconded to KPO on the basis of the Secondment Agreement. They mainly include senior managers and foreign specialists with specific skills in engineering and design, and international experience and knowledge necessary to ensure the introduction of international technologies in production. The expatriate personnel are attracted to share best international practice and knowledge in different spheres with national employees. However, KPO annually nationalizes the positions held by expatriate specialists in accordance with the Programme for Local Content Increase in Staff (for more details, see the chapter “Development of national personnel”). The KPO Board of Directors consists of seconded employees of the Parent Companies, except for the Vice General Director and the Digitalization and Continuous Improvement manager.

**Sending party** – Legal entity registered in accordance with the procedure established by the legislation of the Republic of Kazakhstan, providing manpower services, including a branch of the foreign legal entity.

**Sending parties’ employees** – Staff providing services under KPO day-to-day supervision who have no direct contractual relationship with KPO but are employed and paid by an external company (manpower agency). The types of work performed by direct contract employees and sending parties’ employees are identical.

**Temporary employee** – a person who has an employment relationship with the Company for limited time to replace a temporarily absent directly hired employee, who is on long-time leave, such as maternity, unpaid and child care leave, educational leave etc., or hired while doing a specific job.

