

## GRI INDEX GRI 102-55

This report has been verified by the Ernst & Young (EY) for compliance with the requirements of the GRI Standards in the Core option. EY performed a limited independent assurance of 10 specific disclosures in the Report, namely: 204-1, 302-1, 303-3, 304-2, 305-5, 306-1, 403-9, 404-1, OG-7, OG-13 (marked with V in the table ✓). GRI 102-54

UNIVERSAL STANDARDS				
GRI Standard	Disclosures	References / page numbers	Comments to SR / Omissions	UN SDG
<b>GRI 101 Foundation 2016</b>				
<b>GRI 102: GENERAL DISCLOSURES 2016</b>				
102-1	Name of the organization	4		
102-2	Activities, brands, products, and services	12-13		
102-3	Location of headquarters	10, 128 (back cover)		
102-4	Location of operations	10, 11		
102-5	Ownership and legal form	4, 31		
102-6	Markets served	12		8, 9
102-7	Scale of the organization	4, 10, 11, 13, 64	Fig. 2. Karachaganak Operating Facilities in 2014 (Sustainability Report 2014, pp. 12-15)	9
102-8	Total number on employees and other workers, by employment contract, by gender, by employment type, by region.	64-65		10
102-9	Supply chain	105		12
102-10	Significant changes to the organization and its supply chain		No significant changes	
102-11	Precautionary principle or approach	50, 55, 57-58, 59-60, 62, 66		12
102-12	External initiatives	72		17
102-13	Membership of associations	35, 107	KPO is a member of KAZENERGY Assosiation. Business partnerships and membership in associations (p. 9 of KPO Sustainability Report 2015)	17
102-14	Statement from senior decision-maker	3		
102-15	Key impacts, risks and opportunities	34, 46		9
102-16	Values, principles, standards, and norms of behavior	36		5, 10, 16
102-17	Mechanisms for advice and concerns about ethics	37, 66		5, 10, 16
102-18	Governance structure	31-32		16
102-33	Communicating critical concerns	34		
102-40	List of stakeholder groups	8-9		17
102-41	Collective bargaining agreements	66, 71		8, 17
102-42	Identifying and selecting stakeholders	8, 10		17

UNIVERSAL STANDARDS				
GRI Standard	Disclosures	References / page numbers	Comments to SR / Omissions	UN SDG
102-43	Approach to stakeholder engagement	6, 8, 10		17
102-44	Key topics and concerns raised	6, 7, 8, 31, 32, 42, 43, 56, 57, 58, 63, 66, 72-75, 77, 78, 80, 84, 105, 106, 107, 108	<p>Key issues raised by stakeholder's groups are presented in the following chapters:</p> <ul style="list-style-type: none"> <li>■ Parent Companies, PSA LLP Authority – in 'Governance structure' pp. 31-32;</li> <li>■ Community engagement – pp. 72-75;</li> <li>■ Employees – p. 66;</li> <li>■ Students – <a href="https://kpo.kz">https://kpo.kz</a>: KPO partnership with Qazaqstani universities;</li> <li>■ State bodies – pp. 42-43, 57-58, 63, 77, 80, 84, 108;</li> <li>■ Counterparties – pp. 105-107;</li> <li>■ Business partners – pp. 105, 107;</li> <li>■ Trade Unions – p. 66.</li> </ul>	17
102-45	Entities included in the consolidated financial statements		This Report covers the Operations and Projects of the KPO B.V. Branch in Kazakhstan	
102-46	Defining Report content and topic boundaries	6-7		
102-47	List of material topics	7		
102-48	Restatements of information		No	
102-49	Changes in reporting		No significant changes	
102-50	Reporting period	4		
102-51	Date of most recent report	4		
102-52	Reporting cycle	4		
102-53	Contact point for questions regarding the report	128 (back cover)		
102-54	Claims of reporting in accordance with the GRI Standards	5, 111		
102-55	GRI Standards Content Index	111-119		
102-56	External assurance	5, 120-121		

TOPIC-SPECIFIC STANDARDS			
Disclosures	References / page numbers	Comments to SR / Omissions	UN SDG
<b>GRI 200: Economic Topics 2016</b>			
<i>This reference to GRI 103: Management Approach 2016 and the corresponding Disclosures 103-1, 103-2 and 103-3 applies to the material topics Market presence, Indirect Economic Impacts, Procurement Practices, Anti-corruption, Reserves.</i>			
103-1 – Explanation of the material topic and its boundary	4, 10, 12, 65		
103-2 – The management approach and its components	33, 105, 106		
103-3 – Evaluation of the management approach	35		
<b>GRI 202: Market Presence 2016</b>			
202-1 – Ratios of standard entry level wage by gender compared to local minimum wage	71	202-1-a. Not applicable There are no differences in salary levels by gender. Karachaganak O&G condensate field located in the Western Qazaqstan Oblast (Republic of Qazaqstan) relates to 'significant location of operations'.	5, 8
202-2 – Proportion of senior management hired from the local community	67	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 Qazaqstan. Karachaganak O&G condensate field located in the Western Qazaqstan Oblast (Republic of Qazaqstan) relates to 'significant location of operations'.	8
OG-1 – Volume and type of estimated proved reserves and production (partial disclosure)	10	partial disclosure	
<b>GRI 203: Indirect Economic Impacts 2016</b>			
203-1 – Infrastructure investments and services supported	14, 43		3, 9
203-2 – Significant indirect economic impacts	106		8
<b>GRI 204: Procurement Practices 2016</b>			
204-1 – Proportion of spending on local suppliers ✓	106		8, 12
<b>GRI 205: Anti-corruption 2016</b>			
205-2 – Communication and training about anti-corruption policies and procedures	37		16

TOPIC-SPECIFIC STANDARDS			
Disclosures	References / page numbers	Comments to SR / Omissions	UN SDG
<b>GRI 300: Environmental topics 2016</b>			
<i>This reference to GRI 103: Management Approach 2016 and the corresponding Disclosures 103-1, 103-2 and 103-3 applies to the material topics: Energy, Water, Biodiversity, Emissions, Effluents &amp; Waste, Environmental Compliance</i>			
103-1 – Explanation of the material topic and its Boundary	77		
103-2 – The management approach and its components	77, 82, 86, 90, 91, 95, 98, 102, 103		
103-3 – Evaluation of the management approach	91		
<b>GRI 302: Energy 2016</b>			
302-1 – Energy consumption within the organization ✓	91-92	302-1 - c (ii, iii, iv), d. Not applicable.  KPO does not keep separate records on steam consumption and energy consumption for cooling; this data is included in the total amount of electricity consumption. KPO does not sell electricity, heat, air conditioning and steam.  KPO applies standards, methods and conversions regulated by the RoQ normative documents in energy saving and energy efficiency.	7, 12, 13
302-3 – Energy intensity	92		7, 8, 12, 13
<b>GRI 303: Water and Effluents 2018</b>			
303-1 – Interactions with water as a shared resource	96		6, 12
303-2 – Management of water discharge-related impacts	96, 16		6
303-3 – Water withdrawal ✓	95-96		6
303-4 – Water discharge	97		6
303-5 – Water consumption	95-96		6
<b>GRI 304: Biodiversity 2016</b>			
304-1 – Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Website <a href="https://kpo.kz">https://kpo.kz</a> : <u>Preservation of Biodiversity</u>		15

TOPIC-SPECIFIC STANDARDS			
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304-2 – Significant impacts of activities, products, and services on biodiversity ✓	102; website <a href="https://kpo.kz">https://kpo.kz</a> : <a href="#">Fauna monitoring</a> , <a href="#">Monitoring of vegetation</a>		15
304-4 – IUCN Red List species and national conservation list species with habitats in areas affected by operations	Website <a href="https://kpo.kz">https://kpo.kz</a> : <a href="#">Preservation of Biodiversity</a>		15
<b>GRI 305: Emissions 2016</b>			
305-1 – Direct GHG emissions	88		12, 13
305-4 – GHG emissions intensity	89		13, 12
305-5 – Reduction of GHG emissions ✓	89		13, 12
305-7 – Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	86, 88		12, 13
OG-6 – Volume of flared and vented hydrocarbon	88		12, 13
<b>GRI 306: Waste 2020</b>			
306-1 – Waste generation and significant waste-related impacts ✓	98		12, 9.4
306-2 – Management of significant waste-related impacts	99		12, 13
306-3 – Waste generated	99-100		12, 13
306-4 – Waste diverted from disposal	99, 100		12, 13
306-5 – Waste directed to disposal	99-100		12, 13
OG-7 – Amount of drilling waste and strategies for treatment and disposal ✓	98, 101		12, 6.3
<b>GRI 307: Environmental Compliance 2016</b>			
307-1 – Non-compliance with environmental laws and regulations	78		12

TOPIC-SPECIFIC STANDARDS			
Disclosures	References / page numbers	Comments to SR / Omissions	UN SDG
<b>GRI 400: Social topics 2016</b>			
103-1 – Explanation of the material topic and its Boundary	68, 65	KPO impact boundary covers Qazaqstani citizens, in particular of the West Qazaqstan Oblast.	
103-2 – The management approach and its components	33, 66, 67; website <a href="https://kpo.kz:Competency Management System">https://kpo.kz:Competency Management System</a>		
103-3 – Evaluation of the management approach	65, 67, 68, 71; website <a href="https://kpo.kz:Competency Management System">https://kpo.kz:Competency Management System</a>		
<b>GRI 401: Employment 2016</b>			
401-1 – New employee hires and employee turnover	64-65		8
401-2 – Benefits provided to full-time employees that are not provided to temporary or part-time employees	71		8
<b>GRI 402: Labor/ Management Relations 2016</b>			
402-1 – Minimum notice periods regarding operational changes	66		8
<b>GRI 403: Occupational Health and Safety 2018</b>			
103-1 – Explanation of the material topic and its Boundary	33, 39, 46, 57, 59, 62	KPO impact boundary covers KPO facilities at the Karachaganak field of the West Qazaqstan Oblast and export pipeline in Atyrau Oblast. The topic covers KPO and contractors.	
103-2 – The management approach and its components	39, 44, 46		
103-3 – Evaluation of the management approach	47, 50, 51, 52, 58, 61; website <a href="https://kpo.kz:HSE Card Programme">https://kpo.kz:HSE Card Programme</a>		
403-1 – Occupational health and safety management system	33, 51, 52		8
403-2 – Hazard identification, risk assessment, and incident investigation	41, 44, 47, 60		8
403-3 – Occupational health services	40, 41, 43, 44		8
403-5 – Worker training on occupational health and safety	55, 57, 68		8
403-6 – Promotion of worker health	41, 43, 44		3

TOPIC-SPECIFIC STANDARDS			
Disclosures	References / page numbers	Comments to SR / Omissions	UN SDG
403-7 – Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	50, 51, 59		8
403-8 – Workers covered by an occupational health and safety management system	33		8
403-9 – Work-related injuries ✓	47-49		3, 8
403-10 – Work-related ill health	43, 44		3, 8
<b>GRI 404: Training and Education 2016</b>			
103-1 – Explanation of the material topic and its Boundary	68	KPO impact boundary covers Qazaqstani citizens.	
103-2 – The management approach and its components	33, 67; website <a href="https://kpo.kz:Competency Management System">https://kpo.kz:Competency Management System</a>		
103-3 – Evaluation of the management approach	67, 68		
404-1 – Average hours of training per year per employee ✓	68, 69-70		8
404-2 – Programs for upgrading employee skills and transition assistance programs	69, 70		8
404-3 – Percentage of employees receiving regular performance and career development reviews	71		8
<b>GRI 405: Diversity and Equal Opportunity 2016</b>			
103-1 – Explanation of the material topic and its Boundary		KPO impact boundary covers Qazaqstan.	
103-2 – The management approach and its components	36, 66		
103-3 – Evaluation of the management approach	37	Terms of the Collective Agreement are reviewed every 2-3 years	
405-1 – Diversity of governance bodies and employees	67		5, 8
405-2 – Ratio of basic salary and remuneration of women to men		Karachaganak O&G condensate field located in the Western Qazaqstan Oblast (Republic of Qazaqstan) 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.	5, 8

TOPIC-SPECIFIC STANDARDS			
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<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>			
103-1 – Explanation of the material topic and its Boundary		KPO impact boundary covers West Qazaqstan Oblast	
103-2 – The management approach and its components	66		
103-3 – Evaluation of the management approach		Terms of the Collective Agreement are reviewed every 2-3 years	
407-1 – Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	66		8
<b>GRI 410: Security Practices 2016</b>			
103-1 – Explanation of the material topic and its Boundary	62	The impact boundary covers KPO and contractors within the facilities of the Karachaganak field, the West Qazaqstan Oblast and the export pipeline facilities in the Atyrau Oblast	
103-2 – The management approach and its components	62		
103-3 – Evaluation of the management approach	62, 63		
410-1 – Security personnel trained in human rights policies or procedures	62		10
<b>GRI 413: Local Communities 2016</b>			
103-1 – Explanation of the material topic and its Boundary	72	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 WQO	
103-2 – The management approach and its components	72, 73		
103-3 – Evaluation of the management approach	73		
413-1 – Operations with local community engagement, impact assessments, and development programmes	72, 73, 82-85		3, 9
OG-12 – Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process (partial disclosure)	72-73; website <a href="https://kpo.kz">https://kpo.kz</a> : <a href="#">Resettlement of the Berezovka and Bestau villages</a> , KPO Sustainability Report 2017, pp.105-106		3, 9



TOPIC-SPECIFIC STANDARDS			
Disclosures	References / page numbers	Comments to SR / Omissions	UN SDG
<b>GRI 103: Emergency response preparedness 2016</b>			
103-1 – Explanation of the material topic and its Boundary	57	KPO impact boundary covers KPO facilities at the Karachaganak field, the export pipeline in West Qazaqstan and Atyrau oblasts. The topic covers KPO and contractors.	
103-2 – The management approach and its components	57		
103-3 – Evaluation of the management approach	58		
<b>OG 13: Industrial safety and integrity management</b>			
103-1 – Explanation of the material topic and its Boundary	46, 60	KPO impact boundary covers KPO facilities at the Karachaganak field, the export pipeline in West Qazaqstan and Atyrau oblasts	12
103-2 – The management approach and its components	59, 60; (KPO Sustainability Report 2016, p. 42)		12
103-3 – Evaluation of the management approach	61, 62		12
OG-13 – Number of process safety events, by business activity ✓	60-61		3