

# ANTI-CORRUPTION

## KEGOC JSC ADHERES TO A POLICY OF ZERO TOLERANCE TOWARDS ALL FORMS OF CORRUPTION IN ITS INTERACTIONS WITH ALL STAKEHOLDERS, INCLUDING THE CONCEALMENT OF CORRUPTION-RELATED OFFENSES.

The Company prohibits all forms of bribery, including offering or receiving material benefits, privileges, or services of a property-related, physical, or moral nature in return for performing work or services or for taking (or refraining from taking) actions in favor of the provider of such benefits, where such actions fall within the authority of the Company's employees. Employees of the Company are not allowed to offer or accept hospitality or gifts that could result in obligations or influence. Officers and employees involved in corruption are subject to dismissal and legal liability in accordance with the legislation of the Republic of Kazakhstan.

The key risk factors for corruption identified by the Company include:

- ◆ misuse of official authority or related opportunities for personal material gain;
- ◆ abuse of power during procurement processes or in dealings with clients, suppliers, and contractors of KEGOC JSC;
- ◆ misuse of the Company's material resources for personal benefit or enrichment.

In its daily operations, KEGOC JSC strictly complies with anti-corruption laws and actively undertakes organizational and practical measures to counter all forms of corruption and manage corruption risk. Contracts with the Company's counterparties contain anti-corruption clauses, requiring the parties to implement compliance procedures aimed at mitigating the risk of involvement in corrupt activities. In 2024, no confirmed cases of corruption, disciplinary actions, contract terminations due to corruption, or legal proceedings related to corruption involving the Company or its employees were reported.

### GRI 205-3

There were no confirmed cases of corruption or incidents in which employees were dismissed or disciplined for corruption, contracts with business partners were terminated due to corruption-related violations, or court cases related to corruption against the Company or its employees during 2024.

### GRI 2-24

All Company employees (100%) have been familiarized with anti-corruption documents. Company officials sign commitments to comply with anti-corruption legislation. Efforts are underway to implement an accountability mechanism for executives regarding corruption offenses committed by their subordinates.

As part of its efforts to foster a culture of integrity and intolerance towards corruption, KEGOC JSC emphasizes preventive and educational initiatives. In 2024, the

Compliance Service conducted training sessions with employees of the Company, its subsidiaries, and branches on the topic: "Building integrity and an anti-corruption culture. Strengthening public oversight in corporate governance."

These sessions aimed to raise awareness of the Compliance function, promote the use of the "Hotline," explain the Anti-Fraud and anti-corruption rules of KEGOC JSC, and strengthen collaboration with regional branch and substation management.

Employees are regularly reminded to immediately report concerns related to:

- ◆ bribery and corruption;
- ◆ unequal hiring or labor conditions;
- ◆ accounting irregularities;
- ◆ threats to health, safety, or the environment;
- ◆ information leaks.