



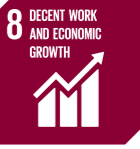





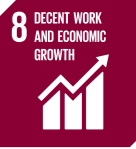






APPENDIX 3. GRI INDICATORS TABLE


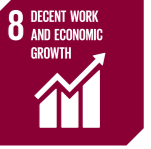








Statement of use	Kazakhstan Electricity Grid Operating Company (KEGOC) JSC prepared the Report in accordance with GRI standards for the period 01/01/2024-31/12/2024
Applicable GRI 1	GRI 1: Foundation 2021
Applicable GRI industry standards	GRI Electric Utilities (2016)

Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments	UN SDG
		Requirement excluded	Reason	Description			
GRI 2: General Disclosures 2021							
2-1	Organizational details				Company profile, p.11 Share capital, p.92		
2-2	Entities included in the organization's sustainability reporting				Appendix 1. About the Report, p.138		
2-3	Reporting period, frequency and contact point				Appendix 1. About the Report, p.137 Contacts, p.166		
2-4	Restatements of information					No restatements were made	
2-5	External assurance				Appendix 1. About the Report, p.137		
2-6	Activities, value chain and other business relationships				Company Structure, p.12 Business model, p.14 Procurement Practices, p.88		
2-7	Employees				Personnel structure, p.50 Appendix 2. Indicators, p.144		
2-8	Workers who are not employees				Personnel structure, p.50		
2-9	Governance structure and composition				Corporate governance, p.91		
2-10	Nomination and selection of the highest governance body				Report on the activities of the Board of Directors, p.96 Committees of the Board of Directors, p.105, 107, 108		
2-11	Chair of the highest governance body				Composition of the Board of Directors, p.97		







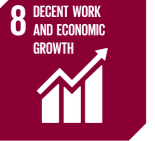


Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments	UN SDG
		Requirement excluded	Reason	Description			
2-12	Role of the highest governance body in overseeing the management of impacts				Development Plan (Strategy), p. 23 Report on the activities of the Board of Directors, p. 96		
2-13	Delegation of responsibility for managing impacts				Report on the activities of the Board of Directors, p. 96 Committees of the Board of Directors, p. 105, 107, 108 Management Board, p. 110		
2-14	Role of the highest governance body in sustainability reporting				Report on the activities of the Board of Directors, p. 96 Appendix 1. About the Report, p. 137		
2-15	Conflicts of interest				Conflict of interest, p. 109		
2-16	Communication of critical concerns				Corporate ethics, p. 115		
2-17	Collective knowledge of the highest governance body				Professional development, p. 109		
2-18	Evaluation of the performance of the highest governance body				Management evaluation and remuneration, p. 113		
2-19	Remuneration policies				Management evaluation and remuneration, p. 113		
2-20	Process to determine remuneration				Management evaluation and remuneration, p. 113		
2-21	Annual total compensation ratio	yes	confidential restrictions	Information on remuneration is disclosed in accordance with the Information Disclosure Rules for listing initiators of the Kazakhstan Stock Exchange JSC			
2-22	Statement on sustainable development strategy				Letter from the Chairman of the Board of Directors, p. 3 Letter from the Chairman of the Management Board, p. 4		
2-23	Policy commitments				Development Plan (Strategy), p. 23 Environmental protection, p. 65 Respect for human rights, p. 116		
2-24	Embedding policy commitments				Development Plan (Strategy), p. 23 Working with consumers, p. 30 Respect for human rights, p. 116		
2-25	Processes to remediate negative impacts				Working with consumers, p. 30 Environmental protection, p. 65 Corporate ethics, p. 115		
2-26	Mechanisms for seeking advice and raising concerns				Working with consumers, p. 30 Impact on biodiversity, p. 71 Procurement Practices, p. 88 Corporate ethics, p. 115		








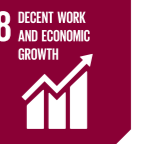

Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments	UN SDG
		Requirement excluded	Reason	Description			
2-27	Compliance with laws and regulations				Working with consumers, p. 30-31 Appendix 2. Indicators, p. 148		
2-28	Membership associations				Partnership, p. 47		
2-29	Approach to stakeholder engagement				Interaction with stakeholders, p. 43-46		
2-30	Collective bargaining agreements				Collective agreement and trade union activities, p. 63		
EU1	Installed production capacity, broken down by primary energy source and regulatory regime				Geography of activity, p. 13 Appendix 2. Indicators, p. 147		
EU2	Net energy production, broken down by primary energy source and regulatory regime	yes	Not applicable	KEGOC JSC is not an energy producing company			
EU3	Number of electricity consumers				Working with consumers, p. 30 Appendix 2. Indicators, p. 147		
EU4	Length of overhead and underground transmission lines, broken down by regulatory regime				Geography of activity, p. 13 Appendix 2. Indicators, p. 147		
EU5	Distribution of CO2e or its equivalent by greenhouse gas emission scheme		Not applicable	The company does not operate in markets with voluntary or legally binding CO2e emissions trading schemes			
EU28	Frequency of power outages				Network reliability, p. 32 Appendix 2. Indicators, p. 147	 	
EU29	Average duration of power outages				Network reliability, p. 32 Appendix 2. Indicators, p. 147	 	
3-1	Process to determine material topics				Appendix 1. About the Report, p. 141		
3-2	List of material topics				Appendix 1. About the Report, p. 142		
Economic Performance							
3-3	Management of material topics				Economic value generated and distributed value, p. 134		
201-1	Direct economic value generated and distributed				Economic value generated and distributed value, p. 134 Appendix 2. Indicators, p. 148	 	

Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments	UN SDG
		Requirement excluded	Reason	Description			
201-2	Financial implications and other risks and opportunities due to climate change				Network reliability, p. 33		
201-3	Defined benefit plan obligations and other retirement plans	yes	Not applicable	Pension legislation of the Republic			
201-4	Financial assistance received from government			of Kazakhstan regulates the procedure for pension contributions	Economic value generated and distributed value, p. 134 Appendix 2. Indicators, p. 148		
205-3	Confirmed incidents of corruption and			to the UAPF	Anti-corruption, p. 117 Appendix 2. Indicators, p. 148		
Energy							
3-3	Management of material topics				Energy efficiency, p. 69		
302-1	Energy consumption within the organization	yes	c. iii., iv./ d	The Company does not resell electricity or thermal energy to third parties. The Company does not consume or resell cooling or steam energy to third parties.	Energy efficiency, p. 69 Appendix 2. Indicators, p. 149		   
302-2	Energy consumption outside of the organization		not applicable	Currently, the Company only tracks energy consumption within the organization; therefore, energy consumption outside the organization is not reflected in this Report.			
302-3	Energy intensity				Energy efficiency, p. 69		   
302-4	Reduction of energy consumption				Energy efficiency, p. 70 Appendix 2. Indicators, p. 149		
302-5	Reductions in energy requirements of products and services				Energy efficiency, p. 70		

Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments	UN SDG
		Requirement excluded	Reason	Description			
EU12	Percentage of transmission and distribution losses				Energy efficiency, p. 69 Appendix 2. Indicators, p. 149		   
Water resources and discharges							
3-3	Management of material topics				Impact on water bodies, p. 67		
303-1	Interactions with water as a shared resource				Impact on water bodies, p. 67		
303-2	Management of water discharge-related impacts				Impact on water bodies, p. 67		
303-3	Water withdrawal				Impact on water bodies, p. 67		
303-4	Water discharge			d. The Company does not track discharges of priority substances of concern.	Impact on water bodies, p. 67		 
303-5	Water consumption			c. The Company does not track volumes of water stored for future use and does not disclose such information.	Impact on water bodies, p. 67		
Emissions							
3-3	Management of material topics				Effect on atmospheric air, p. 66		
305-1	Direct (Scope 1) GHG emissions	yes	c.not applicable	the Company does not generate biogenic emissions	Climate change metrics and targets, p. 82		
305-2	Energy indirect (Scope 2) GHG emissions			b.not applicable	Climate change metrics and targets, p. 82		
305-3	Other indirect (Scope 3) GHG emissions			the Company currently does not keep records of indirect greenhouse gas emissions (scope 3)			 
305-4	GHG emissions intensity				Climate change metrics and targets, p. 82-83		
305-5	Reduction of GHG emissions				Energy efficiency, p. 70 Climate change metrics and targets, p. 82-83		 
305-6	Emissions of ozone-depleting substances (ODS)			In its operations, the Company does not emit ozone-depleting substances that affect climate change			



Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments	UN SDG
		Requirement excluded	Reason	Description			
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant	yes	a.iii Persistent organic pollutants (POPs) — not applicable a. v Hazardous air pollutants (HAPs) — not applicable	a.iii — The Company has no emissions from POPs a. v — Not applicable under the laws of the Republic of Kazakhstan	Effect on atmospheric air, p. 66		
Waste							
3-3	Management of material topics				Waste management, p. 68		
306-1	Water discharge by quality and destination				Waste management, p. 68		   
306-2	Waste by type and disposal method				Waste management, p. 68		    

Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments	UN SDG
		Requirement excluded	Reason	Description			
306-3	Waste generated				Waste management, p. 68		
306-4	Waste diverted from disposal	yes	Partial disclosure	This indicator is partially disclosed based on the latest information available to the Company and for which the Company has an understanding.	Waste management, p. 68		 
306-5	Waste directed to disposal	yes	Partial disclosure	This indicator is partially disclosed based on the latest information available to the Company and for which the Company has an understanding.	Waste management, p. 68		  
Occupational health and safety							
3-3	Management of material topics				Occupational health and safety, p. 85		
403-1	Occupational health and safety management system				Occupational health and safety, p. 85		
403-2	Hazard identification, risk assessment, and incident investigation				Occupational health and safety, p. 85-87		
403-3	Occupational health services				Occupational health and safety, p. 85-88		
403-4	Worker participation, consultation, and communication on occupational health and safety				Occupational health and safety, p. 85		 
403-5	Worker training on occupational health and safety				Occupational health and safety, p. 86-87		
403-6	Promotion of worker health				Occupational health and safety, p. 86		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships				Occupational health and safety, p. 86-87		 
403-8	Workers covered by an occupational health and safety management system				Occupational health and safety, p. 85, 87		
403-9	Work-related injuries				Occupational health and safety, p. 87	EU25	
403-10	Work-related ill health				Occupational health and safety, p. 86		

Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments	UN SDG
		Requirement excluded	Reason	Description			
Gender equality							
3-3	Management of material topics				Personnel structure, p. 48		
405-1	Diversity of governance bodies and employees				Personnel structure, p. 54 Composition of the Board of Directors, p. 101 Appendix 2. Indicators, p. 143		 
405-2	Ratio of basic salary and remuneration of women to men				Incentive system, p. 57		  
406-1	Incidents of discrimination and corrective actions taken				Respect for human rights, p. 116		 