APPENDIX B: GRI CONTENT INDEX

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

The service was performed on the English version of the report.

GRI CONTENT INDEX ADVANCED SERVICE 2026

Statement of use	NC KazMunayGas JSC has reported in accordance with the GRI Standards for the period from 1 January to 31 December 2025.
GRI 1 used	**GRI 1: Foundation 2021**
Applicable GRI sector standard	**GRI 11: Oil and Gas Sector 2021**

GRI Standard	Title of disclosure	Page	Omission / reason for omission and/or direct answers	GRI Sector Standard Ref. No.
GRI 2: General Disclosures 2021	**1. Organization and its reporting practices**			
	2-1 Organizational details	21		
	2-2 Entities included in the organization's sustainability reporting	222		
	2-3 Reporting period, frequency and contact point	221		
	2-4 Restatements of information	221		
	2-5 External assurance	221, 260		
	2. Activities and workers			
	2-6 Activities, value chain and other business relationships	28		
	2-7 Employees	124, 247, 248		
	2-8 Workers who are not employees	124, 247		
	3. Governance			
	2-9 Governance structure and composition	79		
	2-10 Nomination and selection of the highest governance body	82		
	2-11 Chair of the highest governance body	82, 83		
	2-12 Role of the highest governance body in overseeing the management of impacts	46, 84		
	2-13 Delegation of responsibility for managing impacts	46, 84		
	2-14 Role of the highest governance body in Sustainable Development Report	46, 221		
	2-15 Conflicts of interest	87, 96		
	2-16 Communication of critical concerns	88		
	2-17 Collective knowledge of the highest governance body	90		
	2-18 Evaluation of the performance of the highest governance body	91		
	2-19 Remuneration policies	91		
	2-20 Process to determine remuneration	91		

	2-21 Ratio of annual total compensation	-	Information on remuneration of the Board of Directors is reflected in the KMG Annual Report for 2024 on the KMG website: https://www.kmg.kz/ru/investors/reporting/4	
	4. Strategy, policies and practices			
	2-22 Statement on sustainable development strategy	6, 8, 33, 44		
	2-23 Policy commitments	138		
	2-24 Embedding policy commitments	138		
	2-25 Processes to remediate negative impacts	94, 138		
	2-26 Mechanisms for seeking advice and raising concerns	94, 138		
	2-27 Compliance with laws and regulations	95, 259	Information unavailable/ incomplete: information on administrative fines is currently unavailable or incomplete due to the absence of a centralized monitoring mechanism at the KMG Group level, which limits the organization's ability to collect comprehensive and consistent data. While environmental fines are disclosed, data for foreign subsidiaries remains incomplete due to differences in regulatory requirements and internal policies, resulting in limited comparability across entities. The organization is taking steps to enhance data collection and monitoring processes, with improved data availability and consistency expected in subsequent reporting periods.	
	2-28 Membership associations	118		
	5. Stakeholder engagement			
	2-29 Approach to stakeholder engagement	114		
	2-30 Collective bargaining agreements	135		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	48		
	3-2 List of material topics	50		

Greenhouse gas emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	183		11.1.1
GRI 302: Energy 2016	302-1 Energy consumption within the organization	190	Foreign subsidiaries are excluded due to the absence of comparable data arising from differences in regulatory requirements and internal policies..	11.1.2
	302-2 Energy consumption outside the organization	-	Information unavailable. Energy consumption outside the organization is not recorded.	11.1.3
	302-3 Energy intensity	194	Foreign subsidiaries are excluded due to the absence of comparable data arising from differences in regulatory requirements and internal policies.	11.1.4
	302-4 Reduction of energy consumption	190, 192		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	185		11.1.5
	305-2 Energy indirect (Scope 2) GHG emissions	185		11.1.6
	305-3 Other indirect (Scope 3) GHG emissions	185		11.1.7
	305-4 GHG emissions intensity	185		11.1.8
Climate adaptation, sustainability and transition				
GRI 3 Material Topics 2021	3-3 Management of material topics	170		11.2.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	170	Climate risks are being identified; however, an assessment of their financial impacts is not currently conducted. The Company does not emit ozone depleting substances.	11.2.2
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	185, 192	Foreign subsidiaries are excluded due to the absence of comparable data caused by differences in regulatory requirements and internal policies.	11.2.3

Air emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	196		11.3.1
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	-	Not applicable; The Company does not emit ozone-depleting substances	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	196, 198	Foreign subsidiaries are excluded due to the absence of comparable data caused by differences in regulatory requirements and internal policies.	11.3.2
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	-	Not applicable; no studies of this impact have been conducted in the Company	11.3.3
Waste				
GRI 3: Material Topics 2021	3-3 Management of material topics	208		11.5.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	208		11.5.2
	306-2 Management of significant waste-related impacts	208		11.5.3
	306-3 Waste generated	208, 256	Foreign subsidiaries are excluded due to the absence of comparable data arising from differences in regulatory requirements and internal policies.	11.5.4
	306-4 Waste diverted from disposal	208, 256		11.5.5
	306-5 Waste directed to disposal	208, 256		11.5.6
Water and wastewater				
GRI 3: Material Topics 2021	3-3 Management of material topics	200		11.6.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	200		11.6.2
	303-2 Management of water discharge-related impacts	200		11.6.3
	303-3 Water withdrawal	204, 254	Foreign subsidiaries are excluded due to the absence of comparable data arising from differences in regulatory requirements and internal policies.	11.6.4
	303-4 Water discharge	205, 254		11.6.5
	303-5 Water consumption	206, 254		11.6.6

Closure reclamation				
GRI 3: Material Topics 2021	3-3 Management of material topics	123		11.7.1
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	123		11.7.2
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	128		11.7.3
GRI 11: Oil and Gas Sector 2021	Total monetary value of financial provisions created by the organization for decommissioning and site rehabilitation	211		11.7.6
Asset integrity and critical incident management				
GRI 3: Material Topics 2021	3-3 Management of material topics	208		11.8.1
GRI 306: Effluents and Waste 2016	306-3 Significant spills	212		11.8.2
Occupational health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	147		11.9.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	154, 155, 158		11.9.2
	403-2 Hazard identification, risk assessment, and incident investigation	154,155		11.9.3
	403-3 Occupational health services	147, 158		11.9.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	158		11.9.5
	403-5 Worker training on occupational health and safety	128, 158		11.9.6
	403-6 Promotion of worker health	158		11.9.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	156, 158		11.9.8
	403-8 Workers covered by an occupational health and safety management system	147, 253	Foreign subsidiaries are excluded due to the absence of comparable data arising from differences in regulatory requirements and internal policies.	11.9.9
	403-9 Work-related injuries	147, 153, 154, 155, 156		11.9.10
	403-10 Work-related ill health	158		11.9.11

Employment practice				
GRI 3: Material Topics 2021	3-3 Management of material topics	123		11.10.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	124, 127, 251		11.10.2
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	133, 135		11.10.3
	401-3 Parental leave	124, 252		11.10.4
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	128, 252		11.10.6
	404-3 Percentage of employees receiving regular performance and career development reviews	130, 252		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	-	Information unavailable/ incomplete: information on purchases is currently unavailable, as procurement data is centrally managed by Samruk Kazyna JSC and is not fully accessible at the entity level. As a result, the organization is unable to disclose complete information for the reporting period. The organization is engaging with the central procurement function to obtain the required data, and partial availability of this information is expected in subsequent reporting periods.	11.10.8
	414-2 Negative social impacts in the supply chain and actions taken	-	Information unavailable/ incomplete: information on purchases is currently unavailable, as procurement data is centrally managed by Samruk Kazyna JSC and is not fully accessible at the entity level. As a result, the organization is unable to disclose complete information for the reporting period. The organization is engaging with the central procurement function to obtain the required data, and partial availability of this information is expected in subsequent reporting periods.	11.10.9
Non-discrimination and equal opportunities				
GRI 3: Material Topics 2021	3-3 Management of material topics	123		11.11.1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	133		
	202-2 Proportion of senior management hired from the local community	124, 133		11.11.2

GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	124, 247, 249, 250		11.11.5
	405-2 Ratio of basic salary and remuneration of women to men	133	A country-by-country breakdown is not provided, as the Group's material economic activity is primarily carried out in the Republic of Kazakhstan.	11.11.6
GRI 406: Non discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	138		11.11.7
GRI 408: Child Labor 2016	408-1 Units where there is a risk of child labor. Suppliers who may have the same problem	138		
Economic impacts				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	99		11.14.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed (EVG&D)	99	A country-by-country breakdown is not provided, as the Group's material economic activity is primarily carried out in the Republic of Kazakhstan.	11.14.2
	201-3 Defined benefit plan obligations and other retirement plans	134		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	101, 144	Foreign subsidiaries are excluded due to the absence of comparable data arising from differences in regulatory requirements and internal policies.	11.14.4
	203-2 Significant indirect economic impacts	101	Information unavailable/ incomplete: information on indirect economic impacts is currently incomplete, as the Company has not yet established a formal assessment methodology aligned with external reference points, stakeholder priorities, and relevant national and international standards, protocols, and policy agendas. As a result, the organization is not able to provide a comprehensive disclosure for the reporting period. The Company is in the process of developing appropriate assessment methodologies and processes, and the disclosure will be further expanded and updated in subsequent reporting periods.	11.14.5
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	108	Foreign subsidiaries are excluded due to the absence of comparable data arising from differences in regulatory requirements and internal policies.	11.14.6

Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	96		11.20.1
GRI 205: Anti corruption 2016	205-1 Operations assessed for risks related to corruption	96	Information unavailable/ incomplete: information on anti-corruption risk assessment and related training is currently incomplete due to limited access to comprehensive data, reflecting shortcomings in the existing data reporting system. As a result, the organization is not able to provide a complete disclosure for the reporting period. The Company is implementing improvements to its data reporting system to address these gaps, with full data availability expected within the next three years.	11.20.2
	205-2 Communication and training about anti-corruption policies and procedures	96	Information unavailable/ incomplete: information on anti-corruption risk assessment and related training is currently incomplete due to limited access to comprehensive data during the reporting period, reflecting gaps in data collection processes. In addition, data for foreign subsidiaries is unavailable or not comparable due to differences in applicable regulatory requirements and internal policies. The Company is taking steps to enhance its data collection and monitoring systems, with improvements planned over the next three years. Enhanced data availability and comparability are expected in subsequent reporting periods.	11.20.3
	205-3 Confirmed incidents of corruption and actions taken	96	Foreign subsidiaries are excluded due to the absence of comparable data arising from differences in regulatory requirements and internal policies.	11.20.4

Biodiversity				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	213		11.4.1
GRI 101: Biodiversity 2024	101-1 Policies related to biodiversity	-	Not applicable; during the reporting period, the Company did not make any specific public commitments directly aligned with the 2030 and 2050 targets of the Kunming Montreal Global Biodiversity Framework.	11.4.2
	101-2 Management of biodiversity impacts	213		11.4.3
	101-3 Access to genetic resources and fair and equitable sharing of benefits	-	Not applicable; the Company's activities are not related to the use of genetic resources or to access and benefit sharing mechanisms.	
	101-4 Identification of biodiversity impacts	-	A formalized methodology for identifying the most significant impacts across the entire value chain has not been implemented as of the reporting date.	11.4.4
	101-5 Locations with biodiversity impacts	213, 258	Information unavailable/incomplete: information on the location, area, and environmental status of sites is disclosed; however, certain required elements are currently unavailable. Specifically, data on the proximity of sites to sensitive areas and classification in accordance with GRI 101 are not available. In addition, information on products and services within the value chain with the most significant impacts on biodiversity, as well as related mitigation actions, is not aggregated at the reporting level. As a result, the organization is not able to provide a complete disclosure for the reporting period. The Company is working to improve data aggregation and alignment with GRI requirements, with enhanced disclosure expected in subsequent reporting periods.	11.4.5

	101-6 Direct drivers of biodiversity loss	213	Information unavailable/incomplete: information on the location, area, and environmental status of sites is disclosed; however, certain required elements are currently unavailable or incomplete. Specifically, data on the proximity of sites to sensitive areas and classification in accordance with GRI 101 are not available. In addition, information on products and services within the value chain with significant impacts on biodiversity, as well as the countries/jurisdictions where related activities take place, has not been aggregated at the reporting level. As a result, the organization is not able to provide a complete disclosure for the reporting period. The Company is taking steps to improve data collection and aggregation processes, with enhanced data availability and alignment with GRI requirements expected in subsequent reporting periods.	11.4.6
	101-7 Changes to biodiversity	-	Systematized data on baseline ecosystem conditions and changes in ecosystem status, in line with the requirements of GRI 101 7, were not aggregated during the reporting period.	11.4.7
	101-8 Ecosystem services	-	The Company did not conduct a formal assessment of ecosystem services and their beneficiaries in accordance with the GRI 101 8 methodology.	11.4.8
Local Communities				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	144		11.15.1
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	144		11.15.2
	413-2 Operations with significant actual and potential negative impacts on local communities	144		11.15.3

Topics identified in the relevant GRI Sector Standards as non-material	
Topic	**Explanation**
GRI 11: Oil and Gas Sector 2021	
Topic 11.12 Forced labor and modern slavery	The risk of forced labor was assessed as relatively low
Topic 11.13 Freedom of association and collective bargaining	Although the topic was not identified as material, KMG provides detailed disclosure on collective bargaining agreements and engagement with trade unions. See the section “Human Capital Management and Development” (subsection “Trade Unions and Collective Bargaining Agreements”)
Topic 11.16 Land and resource rights	The risk of violations of local communities’ rights in the context of land use is assessed as relatively low
Topic 11.17 Rights of Indigenous Peoples	The regions in which the Company operates are characterized by low risks related to violations of Indigenous Peoples’ rights
Topic 11.18 Conflict and security	The Company does not operate in conflict affected areas
Topic 11.19 Anti competitive behavior	Impacts related to anti competitive behavior were assessed as relatively low
Topic 11.21 Payments to Government	The Company strictly complies with the tax legislation of the Republic of Kazakhstan and international transparency standards. Accordingly, the Company annually publishes detailed information on tax payments in its Sustainable Development Report and on its official corporate website, including disclosures in accordance with GRI 207 “Tax” and the OECD BEPS Action 13 principles (Country by Country Reporting). As this disclosure is systematic, the topic “Payments to State” was not additionally identified as a priority in the materiality assessment process. See the section “Corporate Governance System” (subsection “Tax Policy and Payments to Governments”)
Topic 11.22 Public policy	The Company does not make political contributions or other payments for political purposes