



# GRI Index

GRI Index <sup>31</sup>	Indicator name	Section Report/Commentary
Statement of use: The report was prepared by Kazakhtelecom JSC in accordance with GRI standards for the period from January 1, 2022 to December 31, 2022.		
<b>GRI 1: Foundation 2021</b>		
<b>GRI 2: General Disclosures 2021</b>		
2-1	Organizational details	About the Company, page 12 Corporate governance report, page 107 Contact details, page 124
2-2	Entities included in the organization's sustainability reporting	About the report, page 124
2-3	Reporting period, frequency, and contact point	About the report, page 124; Contact details, page 124
2-4	Restatements of information	Climate change, page 73
2-5	External assurance	Corporate Governance Report, page 109 About the report, page 124
2-6	Activities, value chain and other business relationships	About the Company, page 13, 15, 18 Business and Finance Overview, page 49 Economic performance, page 100 Procurement practices, page 101 Corporate Governance Report, page 107
2-7	Employees	Relationships with employees, page 77, 78
2-8	Workers who are not employees	The Company does not employ persons who are not employees. All employees in 2022 were employed based on employment contracts with Kazakhtelecom JSC.
2-9	Governance structure and composition	About the company, page 14 Sustainability management, page 54 Corporate Governance Report, page 106, 110, 113
2-10	Nomination and selection of the highest governance body	Corporate Governance Report, page 109
2-11	Chair of the highest governance body	Corporate Governance Report, page 110, 116
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Management, page 54, 57 Corporate Governance Report, page 110
2-13	Delegation of responsibility for managing impacts	Sustainability Management, page 54 Corporate Governance Report, page 113, 114
2-14	Role of the highest governance body in sustainability reporting	About the report, page 124
2-15	Conflicts of interest	Corporate Governance Report, page 112 Information on conflicts of interest (if any) is quarterly disclosed at meetings of the Board of Directors.
2-16	Communication of critical concerns	Anti-corruption, page 99
2-17	Collective knowledge of the highest governance body	Corporate Governance Report, page 110, 112
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report, page 112
2-19	Remuneration policies	Corporate Governance Report, page 115, 118
2-20	Process to determine remuneration	Corporate Governance Report, page 114, 118 The amount of the fixed annual remuneration, as well as additional remuneration for membership/chairmanship in committees of the Board of Directors, is determined by the decision of the General Shareholders Meeting. The Company has no practice of involving remuneration consultants in determining remuneration.

<sup>31</sup> There is currently no GRI sector standard that is applicable to the company.

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2-21	Annual total compensation ratio	Corporate Governance Report, page 115, 118
2-22	Statement on sustainable development strategy	Message from the Chairman of the Management Board, page 04
2-23	Policy commitments	Sustainability Management, page 54, 56 Environmental protection, page 66 Compliance of human rights and equal opportunities, page 87 Corporate Governance Report, page 119
2-24	Embedding policy commitments	Climate change, page 71
2-25	Processes to remediate negative impacts	Anti-corruption, page 99 Stakeholder participation in the creation, review, and improvement of feedback mechanisms is not currently foreseen.
2-26	Mechanisms for seeking advice and raising concerns	Relationships with employees, page 84
2-27	Compliance with laws and regulations	Environmental protection, page 67 Anti-corruption, page 99 Markets and competition, page 102
2-28	Membership associations	Sustainability Management, page 64
2-29	Approach to stakeholder engagement	Sustainability Management, page 61
2-30	Collective bargaining agreements	Relationships with employees, page 85
<b>GRI 3: Material Topics 2021</b>		
GRI 3-1	Process to determine material topics	Sustainability Management, page 63
GRI 3-2	List of material topics	Sustainability Management, page 63
Biodiversity		
GRI 3-3	Management of material topics	Environmental protection, page 71
GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environmental protection, page 71
Climate change and carbon		
GRI 3-3	Management of material topics	Climate change, page 71
GRI 305-1	Direct (Scope 1) GHG emissions	Climate change, page 72 The company does not generate biogenic CO <sub>2</sub> emissions.
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Climate change, page 72
GRI 305-4	GHG emissions intensity	Climate change, page 72
GRI 305-5	Reduction of GHG emissions	Climate change, page 74 The accounted gases – CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O.
GRI 305-6	Emissions of ozone-depleting substances (ODS)	Environmental protection, page 68



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Pollutant emissions		
GRI 3-3	Management of material topics	Environmental protection, page 66
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environmental protection, page 68 The company does not generate emissions of persistent organic pollutants (POPs), volatile organic compounds (VOCs), hazardous air pollutants.
Energy Efficiency		
GRI 3-3	Management of material topics	Climate change, page 73
GRI 302-1	Energy consumption within the organization	Climate change, page 73, 74 The company does not re-sell energy to third parties. The company does not consume fuel from renewable sources. The company does not consume or re-sell cooling or steam energy to third parties.
GRI 302-3	Energy intensity	Climate change, page 74 The calculation of energy intensity considers fuel resources (gasoline, diesel, coal, natural gas), electrical and thermal energy. Energy consumption is only used internally by the organization.
GRI 302-4	Reduction of energy consumption	Climate change, page 74
Waste management		
GRI 3-3	Management of material topics	Environmental protection, page 70
GRI 306-1	Waste generation and significant waste-related impacts	Environmental protection, page 70
GRI 306-2	Management of significant waste-related impacts	Environmental protection, page 70
GRI 306-3	Waste generated	Environmental protection, page 70
GRI 306-4	Waste diverted from disposal	Environmental protection, page 70
GRI 306-5	Waste directed to disposal	The Company has no waste sent for neutralization and disposal.
Water resource management		
GRI 3-3	Management of material topics	Environmental protection, page 69
GRI 303-1	Interactions with water as a shared resource	Environmental protection, page 69 The Company's water withdrawal does not have a significant impact on water sources. The Company does not withdraw water from surface or underground sources in regions with water shortages.
GRI 303-2	Management of water discharge related impacts	Environmental protection, page 69
GRI 303-3	Water withdrawal	Environmental protection, page 69
GRI 303-4	Water discharge	Environmental protection, page 69
GRI 303-5	Water consumption	Environmental protection, page 69
Labor/Management Relations		
GRI 3-3	Management of material topics	Relationships with employees, page 76
GRI 402-1	Minimum notice periods regarding operational changes	Relationships with employees, page 81

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Employment		
GRI 3-3	Management of material topics	Relationships with employees, page 76
GRI 401-1	New employee hires and employee turnover	Relationships with employees, page 79, 81
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	Relationships with employees, page 81
GRI 401-3	Parental leave	Relationships with employees, page 82
Occupational Health and Safety		
GRI 3-3	Management of material topics	Occupational health and safety, page 89
GRI 403-1	Occupational health and safety management system	Occupational health and safety, page 91
GRI 403-2	Hazard identification, risk assessment, and incident investigation	Occupational health and safety, page 91
GRI 403-3	Occupational health services	Occupational health and safety, page 94
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety, page 90
GRI 403-5	Worker training on occupational health and safety	Occupational health and safety, page 93
GRI 403-6	Promotion of worker health	Occupational health and safety, page 94
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety, page 92
GRI 403-8	Workers covered by an occupational health and safety management system	Occupational health and safety, page 90
GRI 403-9	Work-related injuries	Occupational health and safety, page 91, 92
Local Communities		
GRI 3-3	Management of material topics	Local Communities, page 95
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Local Communities, page 95
GRI 413-2	Operations with significant actual and potential negative impacts on local communities	Local Communities, page 95
Training and Education		
GRI 3-3	Management of material topics	Relationships with employees, page 76
GRI 404-1	Average hours of training per year per employee	Relationships with employees, page 82
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Relationships with employees, page 83, 86
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Relationships with employees, page 84



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Diversity and Equal Opportunity		
GRI 3-3	Management of material topics	Compliance of human rights and equal opportunities, page 87
GRI 405-1	Diversity of governance bodies and employees	Relationships with employees, page 77, 78
GRI 405-2	Ratio of basic salary and remuneration of women to men	Compliance of human rights and equal opportunities, page 88
Compensation and social programs for employees		
GRI 3-3	Management of material topics	Compliance of human rights and equal opportunities, page 87
GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Compliance of human rights and equal opportunities, page 88
Compliance of human rights		
GRI 3-3	Management of material topics	Compliance of human rights and equal opportunities, page 87
Work stress and resilience		
GRI 3-3	Management of material topics	Relationships with employees, page 76
Anti-corruption		
GRI 3-3	Management of material topics	Anti-corruption, page 98
GRI 205-1	Operations assessed for risks related to corruption	Anti-corruption, page 98
GRI 205-2	Communication and training about anti-corruption policies and procedures	Anti-corruption, page 98, 99 Information on employee training by region is not available, as the Company did not maintain statistics in this breakdown in 2022.
GRI 205-3	Confirmed incidents of corruption and actions taken	Anti-corruption, page 99
Indirect Economic Impacts		
GRI 3-3	Management of material topics	Indirect Economic Impacts, page 100
GRI 203-1	Infrastructure investments and services supported	Indirect Economic Impacts, page 100
GRI 203-2	Significant indirect economic impacts	Indirect Economic Impacts, page 100
Economic Performance		
GRI 3-3	Management of material topics	Economic performance of the Company, page 100
GRI 201-1	Direct economic value generated and distributed	Economic performance of the Company, page 100
Procurement Practices		
GRI 3-3	Management of material topics	Procurement Practices, page 101
GRI 204-1	Proportion of spending on local suppliers	Procurement Practices, page 101
Markets and competition		
GRI 3-3	Management of material topics	Markets and competition, page 102
GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Markets and competition, page 102

# Glossary

<b>3G (third generation)</b>	third-generation mobile communications technology – a set of services that combine both high-speed mobile access with Internet services and radio communication technology that creates a data channel.
<b>4G (fourth generation)</b>	a generation of mobile communications with heightened demands. The fourth generation usually includes promising technologies that make it possible to transfer data at a rate exceeding 100 Mbit/s – mobile and 1 Gbit/s – fixed users.
<b>5G (fifth generation)</b>	is a high-speed wireless Internet, a fifth-generation technology that provides more efficient communications and access to data and services by increasing the speed of data receipt/transmission and broadening the range.
<b>ADSL (Asymmetric Digital Subscriber Line)</b>	an asymmetric digital subscriber line – modem technology in which the available bandwidth of the channel is distributed between the proceeding and entering traffic asymmetrically.
<b>API (Application Programming Interface)</b>	a description of how one computer program may interact with another program.
<b>ARPU (Average Revenue Per User)</b>	average revenue per month per subscriber.
<b>B2B (Business to Business)</b>	is a term for commercial relations between legal entities.
<b>B2C (Business to Consumer)</b>	is a term that refers to a commercial relationship between a legal entity and a consumer.
<b>B2G (Business to Government)</b>	a term that refers to commercial relations between a legal entity and the state.
<b>B2O (Business to Operators)</b>	a term that refers to commercial relations between a legal entity and the state.
<b>Big Data</b>	big data processing.
<b>Blockchain</b>	a continuous sequential chain of blocks containing information, organized according to specific rules. Most often, copies of the chain of blocks are stored on many different computers independently of each other.
<b>CDMA (Code Division Multiple Access)</b>	multiple access with code division, digital cellular (wireless) communications network. CDMA is recommended by the global organization for standardization of communications as the most promising for building third-generation networks.
<b>DWDM (Dense Wave Division Multiplexing)</b>	is the most reliable technology for the underlying infrastructure of multiservice and mobile networks, ensures a sharp increase in network throughput and provides a wide range of fundamentally new communications services.
<b>EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)</b>	the Company's profit before deduction of interest on loans, profits tax and depreciation.
<b>ESG factors (Environmental, Social, Governance)</b>	environmental, social and management factors.
<b>Firewall</b>	a technology barrier designed to prevent unauthorized or unsolicited communications between computer networks or hosts.
<b>FMC – One contact (fixed mobile convergence)</b>	a technology barrier designed to prevent unauthorized or unsolicited communications between computer networks or hosts.
<b>FTTH (Fiber to the Home)</b>	fiber optic cable to the home (individual/private home).
<b>FTTx (fiber to the x)</b>	fiber-optic connection technology.
<b>FWA (Fixed Wireless Access)</b>	fiber-optic connection technology.