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**Approved by**

**the decision of the Board of Directors**

**JSC “NC “QazaqGaz”**

**Minutes of Meeting No. 10 dated 20 March 2025**

**JSC “NC “QAZAQGAZ”**

**PROACTIVE RULES**

Copy:

Astana, 2025

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**Introduction**

**Introduced**: instead of document П-13-21 - Proactive Reporting Rules of KazTransGas JSC approved by the decision of the Board of KazTransGas JSC dated 22 December 2021 (Minutes of Meeting No. 42)

**Revision date**: 2028

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1. **Purpose and scope** 
   1. These Proactive Reporting Rules JSC “NC “QazaqGaz” (hereinafter referred to as the Rules) are developed in accordance with the legislation of the Republic of Kazakhstan in the field of anticorruption, the standard of ST RK ISO 37001-2017: Anti-Bribery Management Systems, internal regulatory documents regulating the activities of JSC “NC “QazaqGaz” (hereinafter referred to as the Company).
   2. The Rules are based on the values and standards of conduct contained in the Company Code of Business Ethics and the Company Anti-Corruption Policy.
   3. These Rules apply to all officials, associates and employees of the Company and are aimed at preventing and preventing violations of the requirements of the anti-corruption legislation of the Republic of Kazakhstan, regulatory requirements, the Code of Business Ethics and other internal regulatory documents of the Company in the field of anti-corruption.
   4. The provisions of the Rules are based on the principles of transparency/openness/transparency.
   5. The Rules may be applied in the Company's subsidiaries and affiliates in accordance with the established procedure by developing and approving similar rules or bringing internal documents of the Company's subsidiaries and affiliates into compliance with these Rules. At the same time, the requirements stipulated by these Rules in similar rules and internal documents of the Company's subsidiaries and affiliates should not be reduced.
   6. If the legislation of the countries where subsidiaries and affiliates are located and internal documents of subsidiaries and affiliates establish stricter requirements than the provisions of the Rules, then the provisions of internal regulatory documents of subsidiaries and affiliates or legal requirements apply.
2. **Regulatory references**
   1. These Rules contain references to the following regulatory legal acts, national standards and internal regulatory documents:

* The Law of the Republic of Kazakhstan “Corruption Control”;
* Law of the Republic of Kazakhstan “On Joint-Stock Companies”;
* Corporate standard on Compliance functions of the Samruk-Kazyna Group of Companies;
* Corporate standard on compliance functions of the Company’s group of Companies;
* Standard of ST RK ISO 37001-2017: Anti-bribery management systems;
* The Company Code of Business Ethics
* Anti-Corruption policy of the Company;
* Policy on resolving conflicts of interest of the Company;
* Regulations on the Company's Compliance Service;
* Regulation on the Ombudsman;
* Regulations on the Corporate Security Department;
* Rules for conducting official investigations of the Company.

1. **Terms and definitions**
   1. These Rules of the Company apply terms and definitions corresponding to them in accordance with Table 1.

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Table 1. Terms and definitions

|  |  |
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| **Terms** | **of Definition** |
| **Hotline** | A centralized proactive reporting line of Samruk-Kazyna JSC, an independent, confidential and anonymous communication channel operated by an independent Operator, intended for complaints about actual or potential cases of violations of the law and/or the Code of Business Ethics, including cases of fraud, corruption, discrimination, unethical behavior and other violations, related to the Company's activities. |
| **Compliance Service** | A structural division of the Company that performs the functions of anti-corruption compliance in accordance with the anti-corruption legislation of the Republic of Kazakhstan, the Corporate Standard on Compliance functions of the Samruk-Kazyna Group of Companies and internal documents of the Company; |
| **Ombudsman** | A person appointed by the Board of Directors of the Company who promotes the implementation and compliance with the principles of business ethics in the Company; |
| **Corporate Security Department** | A structural a division of the Company that forms a unified system of corporate security of the Company, controls the protection of property, economic and other interests of the Company and its subsidiaries and affiliates; |
| **Counterparty** | A natural or legal person with whom the Company has concluded or plans to conclude a contract/agreement; |
| **Employee** | A person who is in an employment relationship with the Company and directly performs work under an employment contract, and also, other persons involved under a civil contract: |
| **Associates** | Employees of subsidiaries, participants and employees of joint ventures, members of committees of the Company and its subsidiaries and affiliates, organizations and other persons providing services/ performing work for the Company or acting on its behalf, counterparties, legal entities and individuals who are parties to agreements/contracts/agreements with the Company, suppliers, contractors, consultants providing services/performing work for the Company or acting on behalf of the Company; |
| **Officials** | Members of the Board of Directors, members of the Management Board of the Company, members of the Supervisory Board and other persons in the Company who are equal to persons authorized to perform state functions in accordance with the Law of the Republic of Kazakhstan “On Corruption Control” and the Company Anti-Corruption Policy; |
| **Regulatory requirements** | Mandatory regulatory requirements the norms of the current legislation of the Republic of Kazakhstan are mandatory for execution, a requirement that is not subject to change. |

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1. **Abbreviations and symbols**
   1. These Rules of the Company apply abbreviations and designations in accordance with Table 2:

Table 2. Abbreviations and symbols

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| **No.** | **Designations and abbreviations** | **Full name of the given designations and abbreviations** |
| 1 | IMS | Integrated Management System; |
| 2 | IRD | Internal regulatory documents; |
| 3 | Subsidiaries | Affiliates, including jointly controlled entities and joint ventures of the Company |

1. **Responsibilities and authorities**
   1. The Head of the Compliance Service is responsible for developing these Rules in accordance with the requirements of the documented procedure DP-01 “General requirements for the content, presentation and execution of internal regulatory documents of the Company”.
   2. The Head of the Compliance Service is responsible for managing these Rules in accordance with the requirements of the documented procedure DP-02 “Document Management”.
   3. Officials and employees of the Company are responsible for meeting the requirements of these Rules.
   4. The General Manager of the Company's Compliance Service is responsible for sending out these Rules.
2. **General part**
   1. **Basic principles of applying the Proactive Reporting Rules**
      1. The Company strives for the best standards of corporate governance, transparency/openness/transparency. The Company operates based on the values, principles and standards of conduct adopted in the Company's Code of Business Ethics and adheres to zero tolerance for bribery and corruption.
      2. The principle of zero tolerance for any manifestations of corruption means that associates, officials and employees acting on behalf of the Company or in its interests are strictly prohibited, directly or indirectly, personally or through any intermediary, to participate in corrupt activities, regardless of the business practices in a particular country.
      3. The Company has implemented and adopted these Proactive Reporting Rules in order to comply with the requirements of the anti-corruption legislation of the Republic of Kazakhstan, regulatory requirements, the requirements of the Code of Business Ethics and other internal documents of the Company in the field of anti-corruption.
      4. The Company prohibits repressive measures and protects associates, officials and employees from them after someone, out of good faith or reasonable conviction, has declared suspicion related to an attempt to pay a bribe, a bribe that has taken place or is supposed to be paid, or a violation of the Company's Anti-Corruption Policy or a violation of the requirements, weaknesses of the anti-corruption management system corruption of the Company.

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Such a person should not be subject to disciplinary measures or attempts to dismiss or otherwise put pressure on him / her by the persons mentioned in his / her application at the time of the audit or after. A guarantee against harassment is also provided to a person who has conducted an audit or provided evidence of a possible violation within the scope of their duties provided for by applicable law, internal rules, or the Code of Business Ethics (assistance to the audit/investigation, by providing information, documents, explanations, etc.).

* + 1. The Company provides an opportunity for associates, officials and employees to receive advice from the relevant persons of the Company specified in sub-clause 6.3.1 of clause 6.3 of these Rules on how to proceed if they encounter a problem or situation that may be related to corruption and/or other violations.

Table 3 shows examples to which these Rules apply

Table 3 Examples of requests

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| **Bribery, corruption, violations of business ethics** | **Unequal conditions of employment and work** |
| * Illegal remuneration; * Fraud; * Collusion; * Coercion; * Abuse of authority; * Violation of business ethics. | * Labor conflicts; * Discrimination; * Unethical behavior; * Violation of employee rights |
| for the Compliance Service | for the Ombudsman and / or the Compliance Service of the Corporate Security Department |
| **Accounting violations** | **Threats to health, safety and the environment** |
| * Accounting errors; Accounting * misstatements; * Financial omissions; * Falsification of records and documents | * Damage to the environment; * Damage to property; * Unsafe practices working conditions; * Theft; * Personal injury |
| for the Department of Corporate Security | for the Department of Corporate Security |
| **Information leakage, as well as other facts of violation of information security requirements** | |
| * Unauthorized disclosure of confidential and insider information: * Leak of confidential data; * Illegal data transfer; * Opening of a phishing email; * Corporate espionage and other | |
| activities for the Compliance Service and / or the Corporate Security Department | |

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* 1. **Basic rules for reporting violations/potential violations**
     1. Any violation of the requirements of the anti-corruption legislation of the Republic of Kazakhstan, internal regulatory documents of the Company in the field of anti-corruption, regulatory requirements, the Company's Code of Business Ethics may cause significant damage to the Company's activities and reputation, and therefore, all officials, associates and employees should report the above violations, while anonymous information is allowed.
     2. Officials, associates and employees, if they become aware of non-compliance with anti-corruption legislation/potential violations, attempts, suspicions or cases of corruption or any violations that have occurred, as well as weaknesses in the Company's anti-corruption management system, should inform about this as soon as possible.
     3. The procedure for informing about violations/potential violations is established by these Rules. Officials, associates and employees ensure the accuracy of the information provided and the integrity of its disclosure. At the same time, the employee and associate are not required to conduct any investigation of cases of non-compliance with anti-corruption legislation.
  2. **Procedure for reporting violations and response measures**
     1. Officials, associates, and employees report violations listed in Table 3 and section 6 of these Rules, as well as potential violations:
* to the head of a structural division/superior manager;
* Contact the Compliance Service.
* to the Corporate Security Department.
* to the Hotline.
* To the Ombudsman.
  + 1. **Employees can contact the head of the structural division.**
       1. In this case, information is provided either in person or in writing. If information is provided in writing, it is preferable to state the background and chronology of the issue of concern and indicate the reasons for such concern.
    2. **Employees can contact their superiors and / or the Corporate Security Department.**
       1. If the issue under consideration is related to the direct supervisor, or if the employee prefers to discuss this issue directly with a higher supervisor. However, it is also preferable that the issue and the reasons for concern are clearly stated in writing.
    3. Direct supervisor/Senior manager and / or Corporate Security Department:
* receive reports of possible violations.
* ensure that their employees are aware of these Rules and the established procedure;
* encourage an open working environment for employees who have reported violations/ potential violations.
* consider the report properly, consider the need for an investigation;
* if it is impossible to resolve this issue within their competence, they send it to the Company's Compliance Service.
  + 1. **Officials, associates and employees may contact the Company's Compliance Service and / or the Corporate Security Department.**
       1. Officials, associates and employees may contact the Company's Compliance Service and/or the Company's Corporate Security Department about violations or potential violations through the following communication channels:

- in writing by Microsoft Outlook corporate mail, through a memo in EasyDocs electronic document management system, specifying the information in the format specified in Annex No. 1 to these Rules.

Officials, associates and employees can contact the Company's Corporate Security Department by e-mail: почту: [dcb@qazaqgaz.kz](mailto:dcb@qazaqgaz.kz)

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* + - 1. The Compliance Service and / or the Corporate Security Department of the Company, in turn:
* receives messages about possible violations.
* conducts a compliance check/ internal audit and / or internal investigation of violations in accordance with the Company's internal regulatory documents;
* informs the person who provided the information about the results of the audit;
* interacts with the heads of divisions and the Company's management in order to form specially created commissions of inquiry, if necessary;
* based on the results of the audit, if there is confirmation of the fact of the request, it sends appropriate recommendations;
* informs the members of the Management Board of the Company, the Audit Committee of the Board of Directors of the Company and the Board of Directors of the Company on the received applications.
  + 1. **Officials, associates and employees can contact the Hotline.**
       1. About violations, as well as potential violations, officials, associates and employees can contact the Hotline through the available communication channels:
* by phone number: +7 800 080 4747 (Toll-free on the territory of the Republic of Kazakhstan);
* to the following email address: [mail@sk-hotiine.kz](mailto:mail@sk-hotiine.kz)
* via the internet portal: [www.sk-hotline.kz](http://www.sk-hotline.kz.)
* via WhatsApp Messenger: with a phone number +7 771 191 8816.
  + - 1. The hotline works around the clock seven days a week in 24/7 mode. Phone calls are accepted by the Operator from 09.00 to 18.00 from Monday to Friday. Information can be provided by all persons in the state, Russian, and English languages.
      2. Confidentiality and anonymity are provided at the request of the applicant. During the rest of the day (including holidays / weekends), phone calls are sent to an answering machine with the ability to record calls. Requests received outside business hours are processed on the first business day after receiving the request.
      3. In order to ensure confidentiality and anonymity, all received requests are accepted and processed by an external independent Operator, which transmits information about received requests to the Compliance Service on a daily basis.
      4. No measures of influence can be applied to the person who applied to the Hotline. Any official, associate, employee, or other 3rd person who has made a good-faith claim should not be afraid of termination of the employment relationship, demotion, denial of business cooperation, harassment, or other forms of discrimination.

At the same time, the applicant does not have the right to abuse the protection granted to him/her. The protection granted to the Applicant is not a protection against disciplinary or other liability measures for making a deliberately false application.

For all reports of alleged violations, the Company conducts an internal audit or internal investigation with the participation of the relevant structural divisions of the Company within the time limits established by law.

If, as a result of an internal investigation/internal audit, a violation is established, the completion of the investigation/audit is considered to be the adoption of corrective measures, up to the termination of the employment relationship and the transfer of materials to the relevant authorized state bodies, as well as the improvement of control procedures.

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Information about the Hotline is available on the Company's official website - https://qazaqgaz.kz

* + 1. **Officials, associates and employees may apply to the Company's Ombudsman.**
       1. If an official, associate or employee becomes aware of violations related to employees ' rights, it is necessary to immediately report them to the Ombudsman.
       2. The Institution of the Ombudsman was established as part of initiatives, measures and actions taken by the Sole Shareholder, the Board of Directors and the Management Board of the Company to ensure that structural divisions and all Employees of the Company comply with the provisions of the Code of Business Ethics and strengthen measures to prevent and resolve corporate conflicts and conflicts of interest.
       3. The Ombudsman, in turn, will:
* receives messages about possible violations.
* considers each issue submitted in accordance with these Rules and the Company's Code of Business Ethics properly in accordance with internal documents, provides explanations and consultations on the provisions of the Code, coordinates work on conducting investigations of violations in accordance with the established procedure, and analyzes the source of social discontent;
* initiates consideration of disputes on violation of the provisions of the Code of Business Ethics and participates in their settlement;
* advocates for fair and equitable handling of cases and does not stand on the side of any of the Employees;
* if this issue cannot be resolved, it sends it to the Compliance Service.
  + - 1. Violation of the Code of Business Ethics damages the reputation and work of the Company and may result in disciplinary penalties and / or dismissal. At the same time, in cases directly provided for by the anti-corruption legislation, failure to comply with certain provisions of the Code may constitute a violation of the anti-corruption legislation and result in personal administrative or criminal liability.

In this regard, the Ombudsman:

* appeals personally to all Employees of the Company regarding non-compliance with the Code of Business Ethics;
* Provides the Company's Employees with explanations and interpretation of the provisions of the Code of Business Ethics.

1. **Records**
   1. These Rules do not contain records that must be managed in accordance with the requirements of the documented procedure DP-03-20 “Record management”.
2. **Revision, modification, storage, and distribution**
   1. Revision, modification, storage and distribution of these Rules are carried out in accordance with the requirements of the documented procedure DP-02 "Document management".
   2. The “original” paper version of these Rules is drawn up and stored in ОСП IMS.
   3. A scanned version of these Rules is posted on the Company's intranet portal.

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A list of information  
for processing a message to be sent  
to the Compliance Service and / or the Corporate Security Department

concerning violations specified in section 6 of these Rules, as well as potential violations

1. Contact details *(provided at the discretion of the official / associate / employee):*

- last name, first name, patronymic;

- applicant status *(official/employee/associate/counterparty, etc.);*

- contact information *(phone number, email address).*

1. Subject of the message *(for example, corruption, bribery, fraud, conflict of interest').*
2. Violation report and details: *(what, when, where and how the described offense or planned offense occurred, who committed the violation, how this violation is related to the Company or its subsidiaries and affiliates, as well as any other information necessary for reviewing the communication).*
3. Additional questions:

- Would you like us to contact you? *(if yes, please provide your contact details).*

- Would you like to receive information about the results of reviewing your message?

- Can you provide documents or other materials confirming the facts stated in the violation report?

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**Change Registration Sheet**

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**Introduction sheet**

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| **No.** | **Full name of the employee** | **Position** | **Date** | **Signature** |
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