

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 01/01/2023-31/12/2023.

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
		Requirement excluded	Reason	Description		
GRI 2: The Company and its Reporting Practices						
2-1	Organisational details				14, 158	
2-2	Entities included in the organisation's sustainability reporting				91	
2-3	Reporting period, frequency and contact point				91	
2-4	Restatements of information					there were no restatements
2-5	External assurance				91	
GRI 2: Activities and workers						
2-6	Activities, value chain and other business relationships				16, 17, 20, 22, 55, 86, 87, 88	
2-7	Employees				41, 95, 96	
2-8	Workers who are not employees	Yes	not applicable	there are no freelance employees in the Company		
GRI 2: Corporate Governance						
2-9	Governance structure and composition				54, 59, 63, 65, 66	
2-10	Nomination and selection of the highest governance body				58, 63	
2-11	Chair of the highest governance body				58, 59	
2-12	Role of the highest governance body in overseeing the management of impacts				18, 32, 39, 50, 58, 79	
2-13	Delegation of responsibility for managing impacts				32, 39, 50, 58, 64, 65, 66, 67, 69, 72	
2-14	Role of the highest governance body in sustainability reporting				58, 91	
2-15	Conflict of interest				73, 74	
2-16	Communication of critical concerns				75, 76	
2-17	Collective knowledge of the highest governance body				68	
2-18	Evaluation of the performance of the highest governance body				73	
2-19	Remuneration policy				73	
2-20	Process to determine remuneration				73	
2-21	Annual total remuneration ratio	yes	confidential restrictions	information on remuneration is disclosed in accordance with the Rules of Information Disclosure by Initiators of Admission of Securities of KASE		

Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments
		Requirement excluded	Reason	Description		
GRI 2: Strategy, policies, practices						
2-22	Statement on sustainable development strategy				02, 03, 18	
2-23	Policy commitments				18, 33, 35, 40, 49, 74	
2-24	Embedding policy commitments				18, 22, 33, 35, 46, 51, 75, 86	
2-25	Processes to remediate negative impacts				22, 33, 51, 75, 76, 86, 93	
2-26	Mechanisms for seeking advice and raising concerns				09, 22, 37, 75, 76, 86, 93	
2-27	Compliance with laws and regulations				22, 33, 102	
2-28	Membership associations				14, 15	
2-29	Approach to stakeholder engagement				92, 93, 94	
2-30	Collective bargaining agreements				49	
EU1	Installed production capacity, broken down by primary energy source and regulatory regime				16, 17, 101	
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				22, 101	
EU4	Length of overhead and underground transmission lines, broken down by regulatory regime				16, 17, 101	
EU5	Distribution of CO ₂ e or its equivalent by greenhouse gas emission scheme		not applicable	The company does not operate in markets with voluntary or legally binding CO ₂ e emissions trading schemes		
EU28	Frequency of power outages				29, 101	
EU29	Average duration of power outages				29, 101	
GRI 3: Material topics						
3-1	Process to determine material topics				94	
3-2	List of material topics				94	
3-3	Management of material topics				32, 39, 50, 75	
Economic category						
GRI 201: Economic performance						
3-3	Management of material topics				89	
201-1	Direct economic value generated and distributed				89	
201-2	Financial implications and other risks and opportunities associated with climate change				24, 30, 35, 38	
201-3	Coverage of the organisation's obligations related to defined benefit pension plans	yes	not applicable	Pension legislation of the Republic of Kazakhstan regulates the procedure for pension contributions to the UAPF		
201-4	Financial assistance received from government				89, 102	

Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments
		Requirement excluded	Reason	Description		
Environmental category						
GRI 302: Energy						
3-3	Management of material topics					
302-1	Direct energy consumption by primary energy source	yes	c. iii., iv./ d not applicable	The Company does not consume cooling and steam, and does not sell energy resources	38, 103	
302-2	Energy consumption outside the organisation			Currently, the Company keeps records of energy resources consumption only within the organisation, therefore, energy consumption outside the organisation is not reflected in this Report		
302-3	Energy intensity				38	
302-4	Reducing energy consumption				38, 103	
302-5	Reduction in energy demand of products or services sold (for us, transmission losses)				38	
EU12	Percentage of transmission and distribution losses				38, 103	
GRI 302: Emissions						
3-3	Management of material topics				33	
305-1	Direct (Scope 1) GHG emissions	yes	c. not applicable	The Company does not generate biogenic emissions	35	
305-2	Energy indirect (Scope 2) GHG emissions		b. not applicable		35	
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				35	
305-5	Reduction of GHG emissions				35	
305-6	Emissions of ozone-depleting substances (ODS)			In its operations, the Company does not emit ozone-depleting substances that affect climate change		
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	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	34	
GRI 306: Waste						
3-3	Management of material topics				36	
306-1	Waste generation and significant waste-related impacts				36	
306-2	Management of significant waste-related impacts				36	
306-3	Waste generated				36	

Index of the indicator	Name of indicator	Completeness of disclosure			Section and page in the Report	Comments
		Requirement excluded	Reason	Description		
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	36	
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	36	
Social category						
GRI 403: Occupational Health and Safety						
3-3	Management of material topics				50	
403-1	Occupational health and safety management system				51	
403-2	Hazard identification, risk assessment and incident investigation				51, 52	
403-3	Occupational health services				51	
403-4	Worker participation, consultation and communication on occupational health and safety at work				49, 51	
403-5	Worker training on occupational health and safety				51, 52	
403-6	Promotion of worker health				51	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships				51, 52	
403-8	Workers covered by an occupational health and safety management system				51, 52	
403-9	Work-related injuries				52, 104	EU25
403-10	Work-related ill health				51	
GRI 405: Diversity and equal opportunities						
3-3	Management of material topics				41	
405-1	Composition of governance bodies and breakdown of employees per key category according to gender and age group				42, 62, 95, 97	
405-2	Ratio of basic salary and remuneration of women to men by employee category and core region of operations				45	