



Annex 9. GRI Content Index



CONTENT INDEX
ESSENTIALS SERVICE

2025

For the Content Index - Essentials 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.

Statement of use	Samruk-Kazyna JSC has reported in accordance with the GRI Standards for the period from 01 January 2024 to 31 December 2024				
GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	Not applicable				
			Omission		
GRI standard	Disclosure	Location and direct answers	Requirement(s) Omitted	Reason	Explanation
General Disclosures					
GRI 2. General Disclosures 2021	1. The organisation and its reporting practices				
	2-1 Organisational details	Section “About the report” Annex 6. Contact information			
	2-2 Entities included in the organization’s sustainability reporting	Annex 8. Reporting boundaries			
	2-3 Reporting period, frequency and contact point	Section “About the report”			
	2-4 Restatements of information	Annex 12. ESG Data			
	2-5 External assurance	Section “About the report” Annex 14. Independent assurance			
	2. Activities and employees				
	2-6 Activities, value chain and other business relationships	Section “About the Fund” Section “About the Report” Section “How We Work” Section “Value Creation Model” Section “Business Model” Section “Investing in Economic and Community Development”			



GRI standard	Disclosure	Location and direct answers	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-7 Employees	Annex 9. GRI Content Index Annex 12. ESG Data Section “Creating Equal Opportunities”	Disclosed excluding data on employees with non-guaranteed working hours	Not applicable	Employees with non-guaranteed working hours are not employed by the Fund
	2-8 Workers who are not employees	Section “Creating Equal Opportunities”			
	3. Governance				
	2-9 Governance structure and composition	Section “Corporate Governance”			
	2-10 Nomination and selection of the highest governance body	Section “Corporate Governance”			
	2-11 Chair of the highest governance body	Section “Corporate Governance”			
	2-12 Role of the highest governance body in overseeing the management of impacts	Section “Corporate Governance”			
	2-13 Delegation of responsibility for managing impacts	Section “Corporate Governance”			
	2-14 Role of the highest governance body in sustainability reporting	Section “Corporate Governance”			



About
the Fund

Strategic approach

The Fund’s contribution
to the welfare of the country

How we work

Our people

Investing in a clean
environment

Corporate
governance

● Annexes

Omission

GRI standard	Disclosure	Location and direct answers	Requirement(s) Omitted	Reason	Explanation
	2-15 Conflicts of interest	Section “Corporate Governance” For information on related parties, please refer to the 2024 Financial Statements of the Foundation.			
	2-16 Communication of critical concerns	Section “Corporate Governance” “Risk management and internal control” There were no critical issues that needed to be brought to the attention of the highest governance body during the reporting period.			
	2-17 Collective knowledge of the highest governance body	Section “Corporate Governance”			
	2-18 Evaluation of the performance of the highest governance body	Section “Corporate Governance”			
	2-19 Remuneration policies	Section “Corporate Governance”			
	2-20 Process to determine remuneration	Section “Corporate Governance”			
	2-21 Annual total compensation ratio		Remuneration ratios are not disclosed	Legal prohibitions	Legislative restrictions Decree of the Government of the Republic of Kazakhstan dated 17 October 2008 No.962 “On measures to implement the Decree of the President of the Republic of Kazakhstan dated 13 October 2008 No.669” (Annex No.3, which is labelled “For Official Use”)
4. Strategy, policies and practices					
	2-22 Statement on sustainable development strategy	Message from of a member of the Board of Directors			
	2-23 Policy commitments	Section “How we work” Section “Investing in a clean environment” Annex 3. Participation of the Fund's portfolio companies in the UN Global Compact			
	2-24 Embedding policy commitments	Section “How we work” Section “Ensuring decent working conditions”			



GRI standard	Disclosure	Location and direct answers	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-25 Processes to remediate negative impacts	Section “Working with appeals” Section “Ombudsman”			
	2-26 Mechanisms for seeking advice and raising concerns	Section “Working with appeals” Section “Ombudsman”			
	2-27 Compliance with laws and regulations	Annex 12. ESG Data	Partially disclosed. Payments for violations of environmental legislation have been disclosed. Significant other instances of non-compliance and the number and amount of other penalties for prior periods are not described	Information unavailable/incomplete	Information on fines other than those related to environmental legislation is not available due to lack of a mechanism monitoring of other fines for the Fund Group
	2-28 Membership associations	Annex 5. Partnerships and membership of the Fund's portfolio companies			
	5. Stakeholder engagement				
	2-29 Approach to stakeholder engagement	Annex 4: Approach to stakeholder engagement			
	2-30 Collective bargaining agreements	Section “Our People”			



Omission

GRI standard	Disclosure	Location and direct answers	Requirement(s) Omitted	Reason	Explanation
Process for Identifying Material Topics					
GRI 3 Material topics 2021	3-1 Process to determine material topics	Annex 1. Report methodology			
	3-2 List of material topics	Annex 1. Report methodology			
Economic Performance					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Fund's contribution to the country's wellbeing” Section “Financial Performance and Sustainable Growth” Section “Assessment of material topics”			
GRI 201 Economic performance 2016	201-1 Direct economic value generated and distributed	Annex 9. GRI Content Index Table. Direct economic value created and distributed, billion KZT	Disclosed excluding value created at the level of individual regions and markets	Not applicable	The Fund does not single out particular regions or markets as being more significant
	201-2 Financial implications and other risks and opportunities due to climate change	Section “Investing in a Clean Environment” Section “Our Approach to Climate Risk Management” Annex 9. GRI Content Index Table. Climate Risk Management	Partially disclosed. The financial impact of risks and the cost of actions taken are not included. As well as the impact of the risks	Information unavailable/incomplete	Currently, there is no assessment of the impacts and financial implications of climate risks and the cost of interventions Plans for such an assessment are under development
	201-4 Financial assistance received from government	Section “About the Fund” Section “Financial results and sustainable growth”			
Indirect Economic Impacts					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Investments in economic and social development” Section “Assessment of Significant Themes”			
GRI 203 Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Section “Contribution of the Fund to the welfare of the country” Section “Investments in the development of the economy and society”			
	203-2 Significant indirect economic impacts	Section “Contribution of the Fund to the welfare of the country” Section “Investments in the development of the economy and society” Figure: Impact matrix, billion KZT			



GRI standard	Disclosure	Location and direct answers	Omission		
			Requirement(s) Omitted	Reason	Explanation
Procurement Practices					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Promotion of small and medium-sized business development” Section “Assessment of Material topics”			
GRI 204 Procurement practices 2016	204-1 Proportion of spending on local suppliers	Section “Assistance to the development of small and medium-sized businesses” Table. Share of goods (works, services) purchased from local suppliers, %			
Business Ethics and Anti-corruption					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Compliance” Section “Assessment of Material topics”			
GRI 205 Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Section “Compliance” Section “Third party checks (counterparties, candidates for vacant positions)” Section “Handling enquiries”	Partially disclosed excluding major identified risks related to corruption	Information unavailable/incomplete	No centralised accounting system has been implemented to date
	205-2 Communication and training about anti-corruption policies and procedures	Section “Compliance”	Information on regions is not included. Information on anti-corruption training of the Management Board members is also not included	Information unavailable/incomplete	We continue to work on implementing appropriate record keeping
	205-3 Confirmed incidents of corruption and actions taken	Annex 12. ESG Data			
Energy					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Resource Saving and Energy Efficiency” Section “Assessment of Material topics”			



Omission

			Omission		
GRI standard	Disclosure	Location and direct answers	Requirement(s) Omitted	Reason	Explanation
GRI 302 Energy 2016	302-1 Energy consumption within the organization	Section “Investing in a clean environment” Annex 9. GRI Content Index Annex 12. ESG Data Table. Consumption of fuel and energy resources from non-renewable sources, million GJ Table. Fuel consumption from renewable sources, thousand GJ	Disclosed except for information on steam and chilling sold	Information unavailable/incomplete	Currently no centralised accounting system has been implemented
	302-3 Energy intensity	Section “Investing in a clean environment” Table. Energy intensity, thousand GJ per unit of relevant products, 2021–2024			
	302-4 Reduction of energy consumption	Section “Investing in a clean environment”			
Rational use of water resources					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Water Resources Management”			
GRI 303 Water and Effluents 2018	303-1 Interaction with water as a shared resource	Section “Water Resources Management”			
	303-2 Management of water discharge-related impacts	Section “Water Resources Management”	Disclosed except for information on accounting for the profile of the receiving water body	Information unavailable/incomplete	There is no centralised accounting system. The Fund Group is guided by relevant regulations
	303-3 Water withdrawal	Section “Water Resources Management” Annex 9. GRI Content Index Annex 12. ESG Data	Disclosed except for breakdown of water from third-party organisations by source of water intake	Information unavailable/incomplete	This information is not provided by suppliers



GRI standard	Disclosure	Location and direct answers	Omission		
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	303-4 Water discharge	Section “Water Resources Management” Annex 9. GRI Content Index Annex 12. ESG Data	Disclosed except in cases of non- compliance with discharge limits	Information unavailable/incomplete	Information metering is in development
	303-5 Water consumption	Section “Water Resources Management”			
Biodiversity					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Biodiversity” Section “Assessment of Material topics”			
GRI 304 Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Annex 9. GRI Content Index Annex 12. ESG Data	Disclosed except for data on surface and underground areas and protected area attribute	Information unavailable/incomplete	This information is not collected at a systemic level for the Fund Group
	304-2 Significant impacts of activities, products and services on biodiversity	Section “Biodiversity Conservation” Annex 9. GRI Content Index	Disclosed except for the scale of areas affected	Information unavailable/incomplete	This information is not collected at a systemic level for the Fund Group
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Section “Biodiversity Conservation”			



Omission

GRI standard	Disclosure	Location and direct answers	Requirement(s) Omitted	Reason	Explanation
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Climate Change (Greenhouse Gas Emissions)

GRI 3 Material topics 2021	3-3 Management of material topics	Section “Initiatives to reduce climate impacts” Section “Assessment of material topics”			
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GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Section “Greenhouse Gas Emissions” Annex 9. GRI Content Index The approach to consolidation of greenhouse gas emissions is based on the operational control method.	Biogenic CO ₂ emissions	Not applicable	There are no biogenic CO ₂ emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Section “Greenhouse Gas Emissions” Annex 12. ESG Data The approach to consolidating greenhouse gas emissions is based on the operational control method.			
	305-4 GHG emissions intensity	Section “Greenhouse Gas Emissions” Annex 12. ESG Data			
	305-5 Reduction of GHG emissions	Section “Greenhouse Gas Emissions”			

Air Quality (Pollutant Emissions)

GRI 3 Material topics 2021	3-3 Management of material topics	Section “Atmospheric air quality” Section “Assessment of material topics”			
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GRI 305 Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Section “Atmospheric Air Quality” Annex 12. ESG Data			
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GRI standard	Disclosure	Location and direct answers	Omission		
			Requirement(s) Omitted	Reason	Explanation
Waste management, including promotion of waste recycling					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Emissions of pollutants into the atmosphere” Section “Assessment of material topics”			
GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	Section “Emissions of pollutants into the atmosphere”			
	306-2 Management of significant waste-related impacts	Section “Emissions of pollutants into the atmosphere”			
	306-3 Waste generated	Section “Emissions of pollutants into the atmosphere”			
Diversity and equal opportunities					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Creating equal opportunities” Section “Ensuring decent working conditions” Section “Assessment of material topics”			
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	Section “Creating equal opportunities”			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Section “Our Approach to Human Resources Management”			
	401-3 Parental leave	Section “Our Approach to Human Resources Management” Annex 12. ESG Data			
Decent working conditions					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Ensuring decent working conditions”			
GRI 402 Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Section “Our Approach to Human Resources Management”			



Omission

GRI standard	Disclosure	Location and direct answers	Requirement(s) Omitted	Reason	Explanation
GRI 405 Diversity and Equal opportunity 2016	405-1 Diversity of governance bodies and employees	Section “Creating equal opportunities”			
		Table. Structure of administrative, managerial and production personnel by age, persons			
		Table. Structure of the Fund's personnel by gender, people			
		Table. Number of employees with disabilities, persons			
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Section “Creating equal opportunities”			
Health and Safety of employees					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Taking care of the Health and Safety of employees” Section “Assessment of material topics”			
GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Section “Taking care of the Health and Safety of employees”			
	403-2 Hazard identification, risk assessment, and incident investigation	Section “Taking care of the Health and Safety of employees”			
	403-3 Occupational health services	Section “Taking care of the Health and Safety of employees”			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Section “Taking care of the Health and Safety of employees”			
	403-5 Worker training on occupational health and safety	Section “Taking care of the Health and Safety of employees”			
	403-6 Promotion of worker health	Section “Taking care of the Health and Safety of employees”			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Section “Taking care of the Health and Safety of employees”			
	403-8 Workers covered by an occupational health and safety management system	Section “Taking care of the Health and Safety of employees” Annex 12. ESG Data	Disclosed except for data on part-time workers	Information unavailable/incomplete	Quantitative information is not available as it is not collected at the system level for the Fund's Group of companies
	403-9 Work-related injuries	Section “Taking care of the Health and Safety of employees”	Disclosed except for data on part-time workers	Information unavailable/incomplete	Quantitative information is not available as it is not collected at the system level for the Fund's Group of companies



GRI standard	Disclosure	Location and direct answers	Omission		
			Requirement(s) Omitted	Reason	Explanation
Training and development					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Training and Professional Development” Section “Assessment of material topics”			
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	Section “Training and Professional Development” Table. Average number of academic hours of employee training by gender and by personnel category, hours			
	404-2 Programs for upgrading employee skills and transition assistance programs	Section “Training and Professional Development”			
	404-3 Percentage of employees receiving regular performance and career development reviews	Section “Training and Professional Development”			
Developing local communities					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Assessment of Material Topics”			
GRI 413 Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	Annex 4: Approach to stakeholder engagement Section “Assessment of Material Topics”	The disclosure is partially reported. Only qualitative information is provided	Information unavailable/incomplete	Quantitative information is not available as it is not collected at the system level for the Fund Group
Protection of personal data					
GRI 3 Material topics 2021	3-3 Management of material topics	Section “Information security and data protection” Section “Assessment of material topics”			
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Table. Confirmed requests for 2024, broken down by topic			
Clean Energy					
GRI 3 Material topics 2021	GRI 3-3 Management of material topic	Annex 1. Report methodology Annex 2. Our contribution to the SDGs			
Developing an inclusive society					
GRI 3 Material topics 2021	GRI 3-3 Management of material topic	Section Investing in improving the quality of life of the people of Kazakhstan Section Annex 1. Report methodology			