

ANNEX 3. GRI CONTENT INDEX

GRI standard/ other source	Disclosure	Omission	Location
2-1	Organizational details		About the report , Value creation , Annex 6. Contact information
2-2	Entities included in the organization's sustainability reporting		About the report , Annex 2. Reporting boundaries
2-3	Reporting period, frequency and contact point	Consolidated Financial Statements of the Fund Group issued for the year ended 31 December 2022	About the report , Annex 6. Contact information
2-4	Restatements of information	Not applicable, the Fund has not revised the information	
2-5	External assurance		About the report , Independent assurance
2-6	Activities, value chain and other business relationships	The value chain is not described.	About the Fund , Value creation
2-7	Employees	Not specified: methodology and assumptions when collecting information.	Our people (Personnel structure) , Annex 9. ESG Data
2-8	Workers who are not employees	There are no most common types of workers and their contractual relationships, there is no type of work that they perform. Not specified: methodology and assumptions when collecting information.	Annex 9. ESG Data
2-9	Governance structure and composition		Our approach to sustainable development , Annual Report 2022: The Board of Directors and its Committees
2-10	Nomination and selection of the highest governance body		Our approach to sustainable development (Corporate governance) , Annual Report 2022: The Board of Directors and its Committees
2-11	Chair of the highest governance body		Our approach to sustainable development (Corporate governance) , Annual Report 2022: The Board of Directors and its Committees
2-12	Role of the highest governance body in overseeing the management of impacts		Our approach to sustainable development (Corporate governance, Risk management and internal control) , Annual Report 2022: The Board of Directors and its Committees
2-13	Delegation of responsibility for managing impacts		Our approach to sustainable development (Corporate governance) , Annual Report 2022: Corporate governance system
2-14	Role of the highest governance body in sustainability reporting		About the report , Our approach to sustainable development (Corporate governance)

GRI standard/ other source	Disclosure	Omission	Location
2-15	Conflicts of interest		Our approach to the sustainable development (Work of the Compliance Service and the Ombudsman Institution) Annual Report 2022: The Board of Directors and its Committees
2-16	Communication of critical concerns	There were no critical comments that were brought to the attention of the highest governing body during the reporting period	Our approach to Sustainable Development (Corporate Governance)
2-17	Collective knowledge of the highest governance body		Our approach to Sustainable Development (Corporate Governance)
2-18	Evaluation of the performance of the highest governance body		Our approach to Sustainable Development (Corporate governance) Annual Report 2022: The Board of Directors and its Committees
2-19	Remuneration policies		Our approach to Sustainable Development (Corporate governance) Annual Report 2022: Remuneration policies
2-20	Process to determine remuneration		Our approach to Sustainable Development (Corporate governance) Annual Report 2022: Remuneration policies
2-21	Annual total compensation ratio	Legal prohibitions. Decree of the Government of the Republic of Kazakhstan dated October 17, 2008, No. 962 "On Measures for Implementing Decree of the President of the Republic of Kazakhstan dated October 13, 2008, No. 669" (Annex No. 3, which is marked "FOU").	Our approach to sustainable development (Corporate governance) Annual Report 2022: Remuneration policies
2-22	Statement on sustainable development strategy		Address of a Member of the Board of Directors Interview of the Chief Executive Officer
2-23	Policy commitments		About the Fund (Value of human rights and ethical conduct, Intolerance towards corruption, Openness, transparency and accountability) Strategy is translated into investments (New product conversions and job creation). Our approach to sustainable development (Risk management and internal control)
2-24	Embedding policy commitments		Corporate Governance (Corporate governance, Risk management and internal control, Work of the Compliance Service and the Ombudsman Institution) Our people (Personnel structure, Equality for all, Social and labor relations, Occupational safety) Annex 1. Commitment to the UN sustainable development goals
2-25	Processes to remediate negative impacts		Our approach to the sustainable development (Work of the Compliance Service and the Ombudsman Institution)
2-26	Mechanisms for seeking advice and raising concerns		About the Fund

GRI standard/ other source	Disclosure	Omission	Location
2-27	Compliance with laws and regulations		⊕ Annual Report 2022: Appendix 1. Consolidated financial statements ⊕ Environment (Compliance with environmental requirements)
2-28	Membership associations		⊕ About the Fund (Partnerships and membership in Associations)
2-29	Approach to stakeholder engagement		⊕ About the Fund (Openness, transparency and accountability) ⊕ Annex 4. Our approach to stakeholder engagement
2-30	Collective bargaining agreements		⊕ Our people (Social and labor relations)
3-1	Process to determine material topics		⊕ Report preparation methodology (Approach to defining material topics)
3-2	List of material topics		⊕ Report preparation methodology (Material topics covered in our report)
3-3	Management of material topics		⊕ The strategy is translated into investments
201-1	Direct economic value generated and distributed		⊕ The strategy is translated into investments ⊕ Annual Report 2022: Consolidated financial results
201-2	Financial implications and other risks and opportunities due to climate change		⊕ Our response to global challenges (Climate risks and opportunities)
201-3	Defined benefit plan obligations and other retirement plans		⊕ Our People (Caring for our people)
201-4	Financial assistance received from government		⊕ The strategy is translated into investments
3-3	Management of material topics		⊕ The strategy is translated into investments
203-1	Infrastructure investments and services supported		⊕ The strategy is translated into investments (New product conversions and job creation. Ensuring the sustainable development of the regions)
203-2	Significant indirect economic impacts		⊕ The strategy is translated into investments (New product conversions and job creation. Ensuring the sustainable development of the regions)
3-3	Management of material topics		⊕ The strategy is translated into investments (Ensuring the sustainable development of the regions)
204-1	Proportion of spending on local suppliers		⊕ The strategy is translated into investments (Ensuring the sustainable development of the regions) ⊕ Annex 9. ESG Data
3-3	Management of material topics		⊕ About the Fund (Intolerance towards corruption)

GRI standard/ other source	Disclosure	Omission	Location
205-1	Operations assessed for risks related to corruption		Our approach to sustainable development (Work of the Compliance Service and the Institution of the Ombudsman) Our People (Equality for all)
205-2	Communication and training about anti-corruption policies and procedures		Our approach to sustainable development (Work of the Compliance Service and the Institution of the Ombudsman)
205-3	Confirmed incidents of corruption and actions taken		Our approach to sustainable development (Work of the Compliance Service and the Institution of the Ombudsman)
3-3	Management of material topics		Environment (Energy efficiency management)
302-1	Energy consumption within the organization		Environment (Energy efficiency management) , Annex 9. ESG Data
302-2	Energy consumption outside the organization	Unavailability of information: data collection is not conducted.	
302-3	Energy intensity		Environment (Energy efficiency management) , Annex 9. ESG Data
302-4	Reduction of energy consumption		Environment (Energy efficiency management) , Annex 9. ESG Data
302-5	Reductions in energy requirements of products and services	Unavailability of information: data collection is not conducted.	
3-3	Management of material topics		Environment (Water management)
303-1	Interactions with water as a shared resource		Environment (Water management)
303-2	Management of water discharge-related impacts		Environment (Water management)
303-3	Water withdrawal		Environment (Water management) , Annex 9. ESG Data
303-4	Water discharge		Environment (Water Resources Management) , Annex 9. ESG Data
303-5	Water consumption		Environment (Water management) , Annex 9. ESG Data
3-3	Management of material topics		Environment (Conservation of biodiversity)
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Environment (Conservation of biodiversity)
304-2	Significant impacts of activities, products and services on biodiversity		Environment (Conservation of biodiversity)
304-3	Habitats protected or restored	Unavailability of information: data collection is not conducted.	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		Annex 5. Species identified in the areas of operation and their conservation status

GRI standard/ other source	Disclosure	Omission	Location
3-3	Management of material topics		☉ Environment (Greenhouse gas emissions)
305-1	Direct (Scope 1) GHG emissions		☉ Environment (Greenhouse gas emissions) ☉ Annex 9. ESG Data
305-2	Energy indirect (Scope 2) GHG emissions		☉ Environment (Greenhouse gas emissions) ☉ Annex 9. ESG Data
305-3	Other indirect (Scope 3) GHG emissions	Portfolio Companies of the Fund, such as JSC NC HazMunayGas and JSC NC QazaqGaz, are already calculating greenhouse gas emissions under Scope 3; calculations by other Portfolio Companies are not carried out. In this regard, Scope 3 is not included in the reporting perimeter.	☉ Environment (Greenhouse gas emissions)
305-4	GHG emissions intensity		☉ Environment (Greenhouse gas emissions) ☉ Annex 9. ESG Data
305-5	Reduction of GHG emissions		☉ Environment (Greenhouse gas emissions)
305-6	Emissions of ozone-depleting substances (ODS)	In our activities, we do not carry out significant emissions of ODSs that affect climate change, and therefore this indicator is not consolidated at the Fund level.	☉ Environment (Greenhouse gas emissions)
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		☉ Environment (Atmospheric air quality) ☉ Annex 9. ESG Data
3-3	Management of material topics		☉ Our people (Personnel structure)
401-1	New employee hires and employee turnover		☉ Our people (Personnel structure) ☉ Annex 9. ESG Data
401-2	Benefits provided to full-time employees that are not provided to temporary employees or part-time employees		☉ Our people (Caring for our people)
401-3	Parental leave		☉ Our people (Caring for our people) ☉ Annex 9. ESG Data
3-3	Management of material topics		☉ Our people (Personnel structure)
402-1	Minimum notice periods regarding operational changes		☉ Our People (Caring for our people) ☉ Annex 9. ESG Data
3-3	Management of material topics		☉ Our people (Occupational Safety, Occupational health)
403-1	Occupational health and safety management system		☉ Our People (Occupational Safety)
403-2	Hazard identification, risk assessment and accident investigation		☉ Our people (Occupational safety)
403-3	Occupational health services		☉ Our people (Occupational Safety, Occupational health)
403-4	Worker participation, consultations and communications on occupational health and safety		☉ Our people (Occupational safety)

GRI standard/ other source	Disclosure	Omission	Location
403-5	Worker training on occupational health and safety		☉ Our people (Occupational safety)
403-6	Promotion of worker health		☉ Our people (Occupational health)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships		☉ Our people (Occupational safety, Occupational health)
403-8	Workers covered by an occupational health and safety management system		☉ Our people (Occupational safety)
403-9	Work-related injuries		☉ Our people (Occupational safety) ☉ Annex 9. ESG Data
403-10	Work-related ill health		☉ Our people (Occupational safety)
3-3	Management of material topics		☉ Our people (Investments in talent development)
404-1	Average hours of training per year per employee		☉ Our people (Investments in talent development) ☉ Annex 9. ESG Data
404-2	Programs for upgrading employee skills and transition assistance programs		☉ Our people (Investments in talent development)
404-3	Percentage of employees receiving regular performance and career development reviews		☉ Our people (Investments in talent development)
3-3	Management of material topics		☉ Our people (Personnel structure)
406-1	Incidents of discrimination and corrective actions taken		☉ Our People (Equality for all) , ☉ About the Fund (Openness, transparency and accountability)
3-3	Management of material topics		☉ Our people (Personnel structure)
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		☉ Our people (Social and labor relations)
3-3	Management of material topics		☉ Our people (Personnel structure)
408-1	Operations and suppliers at significant risk for incidents of child labor		☉ About the Fund (Value of human rights and ethical behavior)
3-3	Management of material topics		☉ Our people (Personnel structure)
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		☉ About the Fund (Value of human rights and ethical behavior)
3-3	Management of material topics		☉ Our people (Personnel structure)
413-1	Operations with local community engagement, impact assessments, and development programs		☉ The strategy is translated into investments (Ensuring the sustainable development of the regions) ☉ About the Fund (Openness, transparency and accountability) ☉ Annex 4. Our approach to stakeholder engagement
413-2	Operations with significant actual and potential negative impact on local communities	No significant actual and potential negative impacts on local communities have been identified.	☉ Report preparation methodology (Material topics covered in our report) ☉ Annex 4. Our approach to stakeholder engagement