TABLE OF CONTENTS

1. PURPOSE OF THE DOCUMENT AND GENERAL PROVISIONS

1.1. These Anti-Corruption Guidelines (hereinafter referred to as the "Guidelines") have been developed in accordance with paragraph 2 of Article 10 of the Law of the Republic of Kazakhstan "On Combating Corruption" dated November 18, 2015, No. 410-V, subparagraph 1) of paragraph 15 of the Model Regulations on Anti-Corruption Compliance Services in Quasi-Public Sector Entities, and the Anti-Corruption Guidelines of JSC NC "KazMunayGas."

1.2. The Instruction establishes a system of recommendations and action algorithms for employees of KazMortTransFlot LLP (hereinafter "KMTF") aimed at implementing the provisions of legislation and KMTF's internal regulatory documents (hereinafter "IRD") within the framework of the anti-corruption measures system.

1.3. The Management Board and Supervisory Board of KMTF demonstrate leadership and commitment to the anti-corruption system by setting an example for employees in adhering to and promoting high ethical standards and rejecting corruption in any form.

1.4. In performing their job duties, KMTF employees must strictly comply with the restrictions and prohibitions set forth in the anti-corruption framework, requirements for preventing and managing conflicts of interest, and the obligation to report instances of non-compliance with anti-corruption laws and IRDs.

1.5. KMTF's activities are based on the principle of "zero tolerance" *(rejection of corruption in any form or manifestation)* for all employees and other persons acting on behalf of or in the interests of KMTF.

2. SCOPE OF APPLICATION

2.1. This Instruction is mandatory for all KMTF Employees and Officers.

2.2. These guidelines apply to:

2.2.1. KMTF;

2.2.2. KMTF subsidiaries (hereinafter referred to as "Subsidiaries");

2.2.3. joint ventures, jointly controlled entities, and associates of KMTF, provided that there is no objection from other shareholders or members of such joint ventures, jointly controlled entities, or associates.

2.3. If the internal regulatory documents of the parent company or the laws of the countries where the parent company is located establish stricter requirements than the provisions of the Instruction, then the provisions of the parent company's internal regulations or the requirements of the law shall apply.

2.4. The application of this Instruction in the SU, joint ventures, jointly controlled entities, and associates of the KMTF may be carried out by developing and approving similar instructions or by bringing the SU internal regulations into compliance with this Instruction, taking into account the specific nature and characteristics of the SU activities. In doing so, the requirements set forth in this Instruction in similar internal regulations must not be reduced.

3. DEFINITIONS AND ABBREVIATIONS

Bribe	money, securities, or other property received by an official personally or through an intermediary, property rights, or property-related benefits for themselves or others in exchange for actions (or inaction) in favor of the bribe-giver or persons represented by them, if such actions (or inaction) fall within the official duties of that person, or if they, by virtue of their official position, can facilitate such actions (or inaction), as well as for general protection or connivance
Public official	a person performing managerial functions in a state organization or a quasi-state sector entity—a person who, on a permanent, temporary, or special authority basis, performs organizational, managerial, or administrative and economic functions in such organizations
Corruption	the unlawful use by persons equivalent to those authorized to perform public functions, or by public officials, of their official (official) powers and related opportunities for the purpose of obtaining or deriving, personally or through intermediaries, property (non-property) benefits and advantages for themselves or third parties, as well as the bribery of such persons by providing benefits and advantages
Corruption offense	an unlawful culpable act (action or omission) exhibiting signs of corruption, for which administrative or criminal liability is established by law
Corruption risk	the possibility of the emergence of causes and conditions conducive to the commission of corruption offenses
Conflict of interest	a conflict between the personal interests of individuals deemed equivalent to those authorized to perform public functions and their official duties, in which the personal interests of such individuals may lead to their failure to perform and/or improper performance of their official duties. In the context of KMTF, this refers to any situation in which an employee’s personal benefit or activity conflicts with the interests of KMTF or has the potential to conflict with them
KMG	JSC NC “KazMunayGas”
RK	Republic of Kazakhstan
Employee	an individual who is in an employment relationship with KMTF and directly performs work under an employment

	contract, as well as a person who actually performs work functions or acts on behalf of or in the interests of KMTF, including within the framework of outstaffing, a contract for the provision of services for remuneration *(not being a business entity),* secondment, and other forms

4. LIABILITY

4.1. All KMTF employees are liable for failure to comply with the procedures described in these Instructions.
4.2. KMTF officials are subject to disciplinary liability in accordance with the laws of the Republic of Kazakhstan for failure to perform or improper performance of their official duties regarding the prevention of corruption offenses committed by subordinate employees.
4.3. KMTF employees who commit corruption offenses, regardless of their status or position, are subject to liability as established by law.
4.4. An employee who reports knowingly false information regarding a corruption offense is liable under the laws of the Republic of Kazakhstan.

5. PROCESS DESCRIPTION

5.1. Procedure for employees in the event of an offer or demand for a bribe

5.1.1. Bribery is the most characteristic, dangerous, and widespread manifestation of corruption.

Receiving a bribe, giving a bribe, and acting as an intermediary in bribery are illegal acts subject to the Criminal Code of the Republic of Kazakhstan.

5.1.2. A bribe may consist of:

1) **items:** money, including foreign currency, bank checks, and securities; items made of precious metals and stones; automobiles; food; equipment; household appliances; apartments; summer cottages; country homes; garages; land plots; and other goods;

2) **services:** medical treatment, repair and construction work, health resort and tourist packages, trips abroad, and other services provided free of charge or at a reduced cost;

3) **property rights:** granting a person the right to possess, use, or dispose of property. For example, issuing a power of attorney to drive a car, sell real estate, etc.

4) **other benefits:** undervaluing the property being transferred, reducing or waiving rent or subscription fees, providing preferential loans, various discount or membership cards, and paying for entertainment and other expenses free of charge or at a reduced price.

5.1.3. There are also disguised (veiled) forms of bribery: a bank loan or one disguised as repayment of a non-existent debt, payment for goods purchased at a reduced price, purchase of goods at an inflated price, conclusion of fictitious employment contracts with salary payments to the bribe-taker, their relatives, or friends, overcharging for services, “accidental” casino winnings, debt forgiveness, etc.

5.1.4. The legislature has included general patronage or connivance as independent indicators of bribery.

General patronage may include, in particular, actions related to undeserved rewards, extraordinary and unjustified promotions, or the commission of other actions not necessitated by duty.

Condonation includes, for example, a public official's failure to take action regarding omissions or violations in the official duties of the bribe-giver or persons represented by them, or failure to respond to their unlawful actions.

5.1.5. If financial benefits are provided to the official's relatives and close associates with his consent, or if he did not object to this and used his official authority to benefit the bribe-giver, the official's actions are classified as accepting a bribe.

5.1.6. In the event of an offer or demand for a bribe, a KMTF employee must:

1) behave cautiously and politely, avoiding rash statements that could be interpreted as either a willingness or a categorical refusal to accept (give) a bribe;

2) listen carefully and remember exactly the proposed terms (amounts, names of goods and nature of services, timing and methods of transferring the bribe, form of bribery, sequence of resolving issues);

3) try to postpone the discussion of the time and place of the bribe's transfer until the next conversation and suggest a familiar location for the next meeting;

4) do not take the initiative in the conversation; allow the potential bribe recipient (bribe giver) to "speak their mind" and provide as much information as possible;

5) if a voice recorder is available, try to secretly record the offer of a bribe or its solicitation;

6) immediately report the matter in writing or verbally to management and the compliance officer, in accordance with the procedure set forth in Section 5.4 of these Instructions.

5.1.7. Some indirect signs of an offer or willingness to accept a bribe:

1) the conversation about a possible bribe is indirect in nature; the bribe-giver's (bribe-taker's) speech consists of one-word sentences that do not contain explicit statements that, if the matter is resolved favorably, they will give money or provide any services.

No direct expressions are used in this context. Phrases such as "The issue is difficult to resolve, but it can be done," "This is a matter that needs to be resolved," "You can't spread butter on bread with thanks," "We'll come to an agreement," "We'll settle this," "We need more compelling arguments," "I won't be in your debt," "I'll keep you in my prayers," "We can discuss it," "Well, what shall we do?" etc.;

2) during the conversation, the bribe-giver (bribe-taker), in the presence of witnesses or audio/video equipment, uses gestures or facial expressions to indicate that they are willing to discuss possible solutions to this issue in a different setting (at a different time, in a different place);

3) the amount or nature of the bribe is not stated aloud; however, the relevant figures may be written on a piece of paper, entered into a calculator or mobile phone, and shown to the potential bribe recipient (bribe giver);

4) the bribe-giver may suddenly interrupt the conversation and, under some pretext, leave the room, leaving behind a folder with documents, an envelope, a briefcase, or a package;

5) the bribe-giver (bribe-taker) may refer further contact to another person not directly involved in resolving the matter.

5.1.8. If any foreign objects are discovered at the workplace or among personal belongings after the visitor has left, the employee, without taking any independent action, must immediately report this to their immediate supervisor and the compliance officer.

5.1.9. To avoid potential provocations, KMTF employees must not leave their work areas or personal belongings *(clothing, briefcases, bags, etc.)* unattended while performing their duties.

5.2. Other Types of Corruption Offenses

5.2.1. In addition to bribery, the following acts committed by an official are also considered corruption offenses if they involve the official's abuse of their official position:

1) misappropriation or embezzlement *(theft of another person's property entrusted to the guilty party)*;

2) fraud *(the theft of another person's property through deception or abuse of trust);*

3) abuse of official authority *(actions committed contrary to the interests of the service for the purpose of obtaining benefits)*;

4) exceeding official authority *(actions clearly exceeding the limits of rights and authority, resulting in significant harm)*;

5) official forgery *(an official entering knowingly false information into official documents for the purpose of obtaining benefits)*;

6) dereliction of duty *(failure by an official to perform their official duties for the purpose of obtaining benefits).*

5.2.2. Administrative corruption offenses include:

1) the provision by individuals or legal entities to persons equivalent to those authorized to perform public functions of unlawful material remuneration, gifts, benefits, or services, provided that such actions do not constitute a criminal offense;

2) the receipt by a person equivalent to a person authorized to perform public functions, personally or through an intermediary, of unlawful material remuneration, gifts, benefits, or services for actions (or inaction) in favor of the persons who provided them, if such actions (or inaction) fall within the official duties of that person, provided that these actions do not constitute a criminal offense;

3) The hiring by managers of quasi-public sector entities of individuals who have previously committed a corruption offense, in violation of the laws of the Republic of Kazakhstan, as well as allowing them to continue working.

5.2.3. If any of the offenses listed in Section 5.2 of these Instructions are discovered or reported, the employee must follow the procedures established in Section 5.1.6 of these Instructions, including those regarding internal reporting.

5.3. Situations and acts creating corruption risks, and requirements for their prevention

5.3.1. For the purposes of implementing this Instruction, the following situations and actions (or inactions) of KMTF employees, without limitation, are recognized as creating corruption risks:

1) unjustified obstruction of or interference in the activities of business entities;

2) the use of official authority when resolving issues related to the satisfaction of one's own material interests or those of others;

3) granting advantages not provided for by law (favoritism, nepotism) in hiring and career advancement;

4) giving unlawful preference to individuals and/or legal entities when preparing and making decisions;

5) providing anyone with any assistance not provided for by law or internal regulations in the conduct of business or other income-generating activities;

6) using information obtained in the course of official duties for personal or group interests, if such information is not subject to official disclosure;

7) unjustified refusal to provide information to individuals and legal entities as required by the laws of the Republic of Kazakhstan, or delaying such provision, or providing inaccurate or incomplete information;

8) demanding information from individuals or legal entities that they are not required to provide under the law or internal regulations;

9) giving gifts and providing non-official services to officials in order to obtain, through the use of such officials' official authority, property benefits, advantages, or privileges;

10) deliberately obstructing individuals or legal entities in the exercise of their rights, freedoms, and legitimate interests;

11) accepting, in connection with the performance of official duties, any remuneration in the form of money, services, or other forms from organizations in which the person does not perform the relevant functions, as well as from individuals, unless otherwise provided by the legislation of the Republic of Kazakhstan;

12) accepting gifts or services in connection with the performance of official duties from employees and other persons dependent on them for work, in exchange for general patronage or connivance;

13) accepting invitations for domestic and international tourist, medical, health, and other trips at the expense of individuals and legal entities;

14) taking advantage of benefits not provided for by the laws of the Republic of Kazakhstan in obtaining loans, credits, or acquiring securities, real estate, and other property.

5.3.2. To prevent situations that create corruption risks, all KMTF employees are required to:

1) perform their official duties in good faith and at a high professional level;

2) when performing their official duties, not to show preference to any citizens, groups, or organizations unless such preference is expressly provided for by law or internal

regulatory documents, and to remain independent of the influence of individuals, citizens, groups, and organizations;

3) when performing their official duties, avoid actions influenced by any personal, property (financial), or other interests that hinder the conscientious performance of their official duties;

4) comply with the norms of official and professional ethics and the rules of business conduct;

5) refrain from conduct that could cast doubt on the impartial performance of official duties, and avoid conflict situations that could damage their reputation and that of the KMTF;

6) take measures provided for by law to prevent conflicts of interest and resolve any conflicts of interest that arise;

7) not to use their official position to influence the activities of state and non-state bodies and organizations, officials, business entities, or citizens when resolving personal matters.

5.3.3. To prevent situations that create corruption risks, all KMTF employees, regardless of their position or duties, are prohibited, in addition to other restrictions provided for by law and internal regulations, from:

1) receive or demand, directly or indirectly, personally or through intermediaries, any remuneration *(money, services, gifts, benefits)* from individuals or legal entities for performing actions (or failing to act) using their official authority;

2) use KMTF property and resources *(premises, transportation, equipment, information, etc.)* for personal purposes and to obtain non-official benefits;

3) disclose or use, for personal or group interests, official or confidential information that has become known in connection with the performance of official duties;

4) make decisions or influence decision-making based on personal interest rather than the interests of the KMTF;

5) create unjustified advantages or obstacles for individuals or legal entities based on personal likes, dislikes, or self-serving motives;

6) engage in business activities or participate in the management of commercial organizations if this leads to a conflict of interest with KMTF.

5.3.4. Employees are advised to refrain from any words, actions, proposals, or discussions that could be interpreted as a request, hint, or inducement to offer a bribe, regardless of their actual intentions. When interacting with third parties, one must maintain the utmost propriety, neutrality, and a business-like communication style, avoiding topics that could cast doubt on the official's integrity and impartiality.

5.3.5. Certain words, expressions, and gestures may be perceived by others as a request (hint) to offer a bribe. Such expressions include, for example, the phrases listed in Section 5.1.7 of these Guidelines.

5.3.6. Discussing certain topics with representatives of organizations and individuals, especially those whose interests depend on the decisions and actions of an official , may also be perceived as a request for a bribe. Such topics include, for example:

1) low wages and a lack of funds to meet certain needs;

2) the desire to purchase a particular item, obtain a particular service, or go on a vacation;

3) unemployment among relatives and friends;

4) the need to enroll children in educational institutions.

5.3.7. Certain proposals made by a public official, especially if they are directed at representatives of organizations and citizens whose interests depend on their decisions and actions, may be perceived as a request for a bribe. This is possible even when such proposals are motivated by good intentions and are in no way connected to the personal benefit of the official. Such proposals include, for example:

1) to provide a public official and/or their relatives with a discount;

2) to use the services of a specific company and/or experts to rectify identified violations, perform work, or prepare necessary documents;

3) to donate money to a specific charitable foundation;

4) supporting a specific sports team, and others.

5.4. Procedure for employees regarding reporting situations of a corrupt nature

5.4.1. Upon identifying and/or encountering corruption offenses and situations with signs of a corrupt nature, employees must immediately, but no later than within one day, report this in accordance with the procedure set forth in these Instructions and the KMTF Internal Regulations.

5.4.2. To report corruption offenses and situations of a corrupt nature, employees shall use the proactive reporting channels provided for in the KMTF, including the "Hotline" contacts posted on the main page of the KMTF's official website, or shall directly contact *(verbally or in writing)* the appropriate person; For these purposes, the following internal reporting procedure is established:

1) Employees of structural units report to the head of the structural unit and the compliance officer;

2) Heads of structural units report to the supervising member of the Management Board and the compliance officer;

3) Deputy Chairpersons of the Management Board and heads of structural units directly reporting to the Chairperson of the Management Board of KMTF shall report to the Chairperson of the Management Board and the Compliance Officer.

5.4.3. An employee has the right to contact the compliance officer and/or a superior directly, without following the procedure established in paragraph 5.4.2 of these Instructions, if the alleged offense was committed by a person to whom the information should be reported ( ), or if the employee has reasonable concerns regarding the objectivity of the review of the report by such persons, or for other reasons that cast doubt on compliance with the standard procedure.

5.4.4. An employee who possesses information about a corruption offense that is being planned, committed, or has been committed has the right at any time to submit a written or oral report directly to the relevant government agencies, including the authorized anti-corruption agency (note: Call Center 1424).

5.4.5. The report must contain information (if available) regarding:

1) who (full name, position, organization name) committed the corruption offense or is involved in a situation of a corrupt nature;

2) the nature of the offense or situation, the circumstances, actions (or inactions) involved, the time, place, and method of commission, the content of any conversation regarding the planned offense, etc.;

3) the type, amounts, and size of the illegal remuneration, as well as the time, place, and manner in which the direct transfer of money or other benefits is to take place;

4) the available evidence (witnesses, documents, correspondence, including via messaging apps, audio and video materials, etc.).

5.4.6. Immediate and senior managers must properly review reports and foster an open work environment where employees can freely report violations and risks, as well as voice concerns.

5.4.7. KMTF is obligated to take action on any report of a corruption offense in accordance with the laws of the Republic of Kazakhstan.

1) KMTF has in place *Regulations for the Review of Reports and the Conduct of Internal Investigations registered in the compliance function's information system*, the purpose of which is to establish a uniform system for the timely, comprehensive, fair, objective, and independent review of reports regarding corruption.

5.4.8. Based on the results of the review of an employee's report, if sufficient evidence of a criminal or administrative offense is established, a decision is made to forward the materials to law enforcement agencies in accordance with the procedure set forth in *the Whistleblower Policy of Kazmorttransflot LLP*.

5.5. Guaranteed Protective Measures

5.5.1. A person who reports a corruption offense or otherwise assists (or has assisted) in combating corruption is protected by the state in accordance with the legislation of the Republic of Kazakhstan and is rewarded in the manner determined by the authorized anti-corruption body. State-guaranteed protective measures include protecting the individual from violations of their rights and legitimate interests in the sphere of labor relations, as well as ensuring the confidentiality of information regarding the individual's report for the purpose of assisting in the fight against corruption, provided there is a non-disclosure agreement in place.

5.5.2. Information regarding an employee's report to a superior, the management of KMTF, the compliance officer, and/or authorized state bodies for the purpose of assisting in the fight against corruption is considered confidential information if a non-disclosure agreement regarding such information has been concluded. Disclosure of such information entails liability as established by the laws of the Republic of Kazakhstan.

5.5.3. When an employee contacts the company to report an act of corruption, the KMTF is required to enter into a non-disclosure agreement with the employee regarding their assistance in combating corruption, provided the employee so intends. The rules for concluding a non-disclosure agreement regarding assistance in combating corruption, and its form, are approved by the authorized state body.

5.6. Procedure for KMTF employees in the event of receiving instructions that entail a violation of legal norms or corruption risks

5.6.1. If an employee receives an instruction to perform a task that involves a violation of the law or poses corruption risks, the employee must notify the supervising Deputy Chairman of the Management Board and the KMTF Compliance Officer within **1 (one) business day**.

5.6.2. This notification is provided to subsequently inform and bring to the attention of the Chairman of the KMTF Board the justification for carrying out the instruction and the corruption risks associated with its execution.

5.6.3. A KMTF employee is obligated to refrain from engaging in actions that could be perceived as coercing subordinate employees to commit violations of the law, unlawful acts, or conduct incompatible with generally accepted moral and ethical standards of behavior.

5.7. Anti-Corruption Restrictions and Prevention of Conflicts of Interest

5.7.1. KMTF officials, as well as candidates for such positions, are required to accept anti-corruption restrictions aimed at preventing them from using their authority for personal, group, or other non-official interests. Consent to accept these restrictions is recorded in writing by the KMTF department responsible for human resources management.

5.7.2. Officials are prohibited from engaging in activities defined by law as incompatible with the performance of public duties. Officials are entitled to hold paid positions in management bodies, supervisory boards, executive bodies of the KMTF's subsidiaries, and other legal entities affiliated with the KMTF in accordance with the laws of the Republic of Kazakhstan and the KMTF's Articles of Association.

5.7.3. Officials are prohibited from holding positions that are directly subordinate to positions held by their close relatives, spouse, and/or in-laws, to have such persons directly subordinate to them, or to hold positions in the same governing body (supervisory board, executive body) as such persons.

5.7.4. Individuals who are candidates for a position involving the performance of functions equivalent to public service are required to notify the KMTF management in writing of any close relatives, spouses, or in-laws working at the organization.

5.7.5. KMTF employees (and their family members) are not permitted to accept, in connection with the performance of their official duties, remuneration in the form of money, valuable gifts, services, or in any other form from legal entities or individuals where they do not perform relevant functions, with the exception of symbolic tokens of appreciation and souvenirs in accordance with generally accepted norms of courtesy and hospitality or during protocol and other official events as defined by the KMTF Code of Business Ethics.

5.7.6. The procedure for the uncompensated surrender of gifts received without the employee's knowledge is defined in *the Anti-Corruption Policy of NMSC Kazmortransflot LLP and its subsidiaries.*

5.7.7. Employees are required to take measures to prevent any possibility of a conflict of interest arising, as well as to notify the compliance officer in writing of any conflict of interest that has arisen or of the possibility of its occurrence as soon as they become aware of it. *The Policy on the Resolution of Conflicts of Interest for Employees and Officials of*

NMSC Kazmortransflot LLP and its Subsidiaries defines the procedures for taking measures to prevent and resolve conflicts of interest.

6. PERFORMANCE CRITERIA

6.1. The completeness of registration of received reports on acts of corruption is 100% of all received reports.
6.2. The percentage of appeals reviewed within the prescribed timeframes is 80%.
6.3. Employee awareness of the proactive reporting channels provided for in the KMTF is 50%.
6.4. The results of anti-corruption monitoring indicate that at least 50% of KMTF employees are willing to report instances of corruption.

7. REFERENCE TO DOCUMENTS

Law of the Republic of Kazakhstan No. 410-V ZRK dated November 18, 2015	On Combating Corruption
Order of the Chairman of the Agency of the Republic of Kazakhstan for Combating Corruption (Anti-Corruption Service) No. 153 dated May 11, 2023	On the Approval of the Rules for Concluding a Non-Disclosure Agreement Regarding Assistance in Combating Corruption, and Its Form
KMTF-PT-114.1-13	Policy on the Resolution of Conflicts of Interest Among Employees and Officials of Kazmortransflot NMSC LLP and Its Subsidiaries
KMTF-PT-151.1-07	Proactive Disclosure Policy
KMTF-RL-153.1-07	Regulations on the Review of Reports and Conduct of Internal Investigations Registered in the Compliance Function’s Information System
KMTF-PT-109.2-13	Anti-Corruption Policy of Kazmortransflot NMSC LLP and Its Subsidiaries
KMTF-CD-115.1-07	Code of Business Ethics