

APPENDIX 1. SCOPE OF REPORTING, CHANGES, NOTES

2-2, 2-4, 3-2

The Report covers KMG's subsidiaries and dependent entities with fifty or more percent of voting shares 2021 (participation interests) directly or indirectly owned or held in trust by KMG, as well as the legal entities which activities KMG is entitled to control.

As at 31 December 2023, the following significant direct subsidiaries were included in the consolidated financial statements: KazMunayGas Exploration Production JSC, KazMunayTeniz MNC LLP, KMG Karachaganak LLP, Kazakhturkmunay LLP, KMG Kashagan B.V., Dunga Operating GmbH, KazTransOil JSC, NMSK KazMorTransFlot LLP, Cooperative KazMunayGas PKI U.A., Atyrau Refinery LLP, Pavlodar Oil Chemistry Refinery LLP, KMG International N.V., KMG Drilling&Services LLP

Corporate Governance section covers subsidiaries and dependent organizations of KMG, in which fifty percent or more of voting shares, directly or indirectly, belong to KMG, including reporting boundaries for the following indicators: "The number of requests received through a single centralized hotline Nysana and a single centralized hotline, administered by an independent operator, KPMG company" indicator covers: all subsidiaries and dependent organizations of KMG regardless of ownership share.

Number of Appeals Received through the Unified Information System for All Appeals of Citizens "E-Othinish" indicator covers: KMG EP-Catering LLP, KMG Systems & Services LLP,

Munaitelcom LLP, KazMunayTeniz MNC LLP, Oil Services Company LLP, CASPI BITUM JV LLP, KMG Karachaganak LLP, Zhenis Operating LLP, Ozenmunaiservice LLP, KazTransOil JSC, Atyrau Refinery LLP, Kazakhstan Petrochemical Industries Inc LLP, Oil Construction Company LLP, Kazakh Gas Processing Plant LLP, Ken-Kurylyservice LLP, Embamunaigas JSC, Mangystauenergomunai LLP, Kazakhoil Aktobe LLP, Ozenmunaigas JSC, Kazakhturkmunay LLP, PetroKazakhstan Oil Products LLP, Urikhtau Operating LLP, NMSK KazMorTransFlot LLP, Ural Oil & Gas LLP, Oil Transport Corporation LLP, Water Production and Transportation Department LLP, Mangistaumunaigas JSC, Kazgermunai JV LLP, Karazhanbasmunay JSC, KMG-Aero LLP, Pavlodar Oil Chemistry Refinery LLP.

Number of Confirmed Cases of Corruption indicator covers: KMG Drilling & Services LLP, Mangystauenergomunai LLP, Atyrau Refinery LLP, Munaitelcom LLP, Ken-Kurylyservice LLP, KazTransOil JSC, Oil Services Company LLP, Oil Construction Company LLP, Ak Su KMG LLP, Karazhanbasmunay JSC, KMG-Aero LLP, Isatay Operating Company LLP, KMG Karachaganak LLP, KMG Kashagan B.V., KMG-Security LLP, KMG Barlau LLP, KMG PetroChem LLP, Karabatan Utilities Solution LLP, Kazakhstan Petrochemical Industries Inc LLP, Ozenmunaigas JSC, Embamunaigas JSC, Pavlodar Oil Chemistry Refinery LLP, KMG Systems & Services LLP, Kazakhoil Aktobe LLP, Kazakhturkmunay LLP, Kazgermunai JV LLP, Urikhtau Operating LLP, KMG Engineering LLP, Zhenis Operating LLP,

KMG EP-Catering LLP, KMG-Kumkol LLP, NMSK KazMorTransFlot LLP, Ural Oil & Gas LLP, Kazakh Gas Processing Plant LLP, Ozenmunaiservice LLP, Professional GeoSolutions Kazakhstan LLP, Oil Transport Corporation LLP, Water Production and Transportation Department LLP, CASPI BITUM JV LLP, Mangistaumunaigas JSC.

Use of Energy Resources and Improvement of Energy Efficiency section covers:* Kazakh Gas Processing Plant LLP, Kazgermunai JV LLP, NMSK KazMorTransFlot LLP, KazTransOil JSC, Atyrau Refinery LLP, Pavlodar Oil Chemistry Refinery LLP, Kazakhoil Aktobe LLP, Kazakhturkmunay LLP, Urikhtau Operating LLP, Embamunaigas JSC, Ozenmunaigas JSC, PetroKazakhstan Oil Products LLP, Mangistaumunaigas JSC, Karazhanbasmunay JSC, CASPI BITUM JV LLP.

** NMSK KazMorTransFlot LLP, Urikhtau Operating LLP are within the boundaries for energy resource utilization but are not within the boundaries for energy resource conservation.*

Water Conservation and Sustainable Use section covers: Karazhanbasmunay JSC, Mangistaumunaigas JSC, Kazgermunai JV LLP, Kazakhturkmunay LLP, Ozenmunaigas JSC, Embamunaigas JSC, Kazakhoil Aktobe LLP, KazGPP LLP, CASPI BITUM JV LLP, Pavlodar Oil Chemistry Refinery LLP, PetroKazakhstan Oil Products LLP, Atyrau Refinery LLP, KazTransOil JSC, NMSK KazMorTransFlot LLP, Magistralny Vodovodovod LLP, KPI LLP – these subsidiaries and dependent entities are KMG’s principal operating assets and have a significant impact on the utilisation of water resources in Kazakhstan.

Share of Reused Water in Water Withdrawal Volume (for downstream operations) indicator covers: Atyrau Refinery LLP, PetroKazakhstan Oil Products LLP, Pavlodar Oil Chemistry Refinery LLP, CASPI BITUM JV LLP, Kazakh Gas Processing Plant LLP, Kazakhstan Petrochemical Industries Inc LLP.

Air Protection section covers the following subsidiaries and dependent entities of KMG: Karazhanbasmunay JSC, Mangistaumunaigas JSC, Kazgermunai JV LLP, Kazakhturkmunay LLP, Ozenmunaigas JSC, Embamunaigas JSC, Kazakhoil Aktobe LLP, KazGPP LLP, CASPI BITUM JV LLP, Pavlodar Oil Chemistry Refinery LLP, PetroKazakhstan Oil Products LLP, Atyrau Refinery LLP, KazTransOil JSC, NMSK KazMorTransFlot LLP, Urikhtau Operating LLP, Oil Construction Company LLP, Oil Services Company LLP, Ozenmunayservice LLP, KPI LLP.

The boundaries of the section “Greenhouse gas emissions”: Atyrau Oil Refinery LLP, PetroKazakhstan Oil Products LLP, Pavlodar Petrochemical Plant LLP, CASPI BITUM JV LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, Mangistaumunaigas JSC, Ozenmunaigas JSC, Embamunaigas JSC, Kazgermunai JV LLP, Karazhanbasmunay JSC, Kazakh Gas Processing Plant LLP, KazTransOil JSC, Vega Refinery, Rompetrol Petrochemicals SRL, Batumi Oil Terminal LLC.

Beneficial Use of Raw Gas section covers the following subsidiaries and dependent entities of KMG: Kazakhoil Aktobe LLP, Kazakhturkmunay LLP, Mangistaumunaigas JSC,

Embamunaigas JSC, Ozenmunaigas JSC, Kazgermunai JV LLP, Karazhanbasmunay JSC.

Waste Management section covers: Ozenmunaigas JSC, Embamunaigas JSC, Karazhanbasmunay JSC, Kazgermunai JV LLP, Kazakh Gas Processing Plant LLP, Ural Oil & Gas LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, Mangistaumunaigas JSC, Urikhtau Operating LLP, KazTransOil JSC, Magistralny Vodovod LLP NCMC Kazmortransflot LLP, Atyrau Refinery LLP, Pavlodar Oil Chemistry Refinery LLP, PetroKazakhstan Oil Products LLP, CASPI BITUM JV LLP, KPI Inc. LLP, Oil Services Company LLP, Ozenmunayservice LLP, Oil Construction Company LLP, Ken-Kurylyservice LLP, KMG EP-Catering LLP, UDTV LLP, Mangistauenergomunai LLP, Munaitelcom LLP, Oil Transport Corporation LLP, KMG Systems Services LLP.

Environmental Costs section covers: Kazakhoil Aktobe LLP, Ozenmunaigas JSC, Embamunaigas JSC, Kazakhturkmunay LLP, Karazhanbasmunay JSC, JV Kazgermunai LLP, Ural Oil & Gas LLP, Mangistaumunaigas JSC, KazTransOil JSC, NMSC Kazmortransflot LLP, KMG Systems & Services LLP, Pavlodar Oil Chemistry Refinery LLP, Atyrau Refinery LLP, CASPI BITUM JV LLP, Petrokazakhstan Oil Products LLP, Ken-Kurylys-Service LLP, KMG EP-Catering, Kazakh Gas Processing Plant LLP, Al-Farabi Operating LLP, Ozenmunayservice LLP, Oil Services Company LLP, Mangistauenergomunai LLP, Oil Transport Corporation LLP, Oil Construction Company LLP, Urikhtau Operating LLP, Kazakhstan Petrochemical Industries Inc LLP, Munaitelcom LLP, Water Production and Transportation Department LLP.

Industrial Safety and Health section covers: JSC NC "KazMunayGas", Ozenmunayservice LLP, Ken-Kurylyservice LLP, Kazakh Gas Processing Plant LLP, Water Production and Transportation Department LLP, Kazgermunai JV LLP, KMG EP-Catering LLP, NMSK KazMorTransFlot LLP, KazTransOil JSC, Atyrau Refinery LLP,

KMG-Aero LLP, Pavlodar Oil Chemistry Refinery LLP, KMG-Security LLP, Kazakhoil Aktobe LLP, Kazakhturkmunay LLP, KMG-Kumkol LLP, KMG Barlau LLP, KMG Systems & Services LLP, Urikhtau Operating LLP, KMG Karachaganak LLP, KMG Drilling & Services LLP, KMG Engineering LLP, Professional GeoSolutions Kazakhstan LLP, Al-Farabi Operating LLP, Oil Construction Company LLP, Oil Services Company LLP, Oil Transport Corporation LLP, Munaitelcom LLP, Mangystauenergomunai LLP, Isatay Operating Company LLP, Becturly Energy Operating LLP, Kurmangazy Petroleum LLP, Zhambyl Petroleum LLP, Kazakhstan Petrochemical Industries Inc LLP, Silleno LLP, KMG PetroChem LLP, Embamunaigas JSC, Ozenmunaigas JSC, KMG Kashagan B.V., PetroKazakhstan Oil Products LLP, Mangistaumunaigas JSC, Ak Su KMG LLP, Ural Oil & Gas LLP, Karazhanbasmunay JSC, CASPI BITUM JV LLP, KMG Representative office in Aktau.

Interaction with Contractors section covers: Ozenmunaiservice LLP, Ken-Kurylyservice LLP, Kazakh Gas Processing Plant LLP, Water Production and Transportation Department LLP, Kazgermunai JV LLP, KMG EP-Catering LLP, NMSK KazMorTransFlot LLP, KazTransOil JSC, Atyrau Refinery LLP, Pavlodar Oil Chemistry Refinery LLP, KMG- Security LLP, Kazakhoil Aktobe LLP, Kazakhturkmunay LLP, KMG-Kumkol LLP, KMG International N.V., KMG Barlau LLP, KMG Systems & Services LLP, Urikhtau Operating LLP, KMG Drilling & Services LLP, KMG Engineering LLP, Al-Farabi Operating LLP, Oil Construction Company LLP, Oil Services Company LLP, Oil Transport Corporation LLP, Munaitelcom LLP, Mangystauenergomunai LLP, Becturly Energy Operating LLP, Zhenis Operating LLP, Kazakhstan Petrochemical Industries Inc LLP, Silleno LLP, Kalamkas-Khazar Operating LLP, Embamunaigas JSC, Ozenmunaigas JSC, PetroKazakhstan Oil Products LLP, Mangistaumunaigas JSC, Ak Su KMG LLP, Ural Oil & Gas LLP, Karazhanbasmunay JSC, CASPI BITUM JV LLP.

Compliance with Law section covers: Ozenmunaigas JSC, Embamunaigas JSC, Karazhanbasmunay JSC, Kazgermunai JV LLP, Kazakh Gas Processing Plant LLP, Ozenmunayservice LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, Mangistaumunaigas JSC, KazTransOil JSC, NCMC Kazmortransflot LLP, Oil Construction Company LLP, Oil Services Company LLP, Urikhtau Operating LLP, Atyrau Refinery LLP, Pavlodar Oil Chemistry Refinery LLP, PetroKazakhstan Oil Products LLP, CASPI BITUM JV LLP, Ken-Kurylyservice LLP, Water Production and Transportation Department LLP, Ural Oil & Gas LLP, Oil Transport Corporation LLP, Kazakhstan Petrochemical Industries Inc. LLP

Social Policy of the Company section covers the following subsidiaries and dependent entities of KMG: Ozenmunaigas JSC, Embamunaigas JSC, Cooperative KazMunaiGaz U. A, UDTV LLP, Ken-Kurylys-Service LLP, KMG EP-Catering LLP, KazGPZ LLP, Ozenmunaiservice LLP, Kazakhturkmunay LLP, Urikhtau Operating LLP, KazTransOil JSC, NMSC Kazmortransflot LLP, KMG Systems & Services LLP, Pavlodar Petrochemical Plant LLP, Atyrau Oil Refinery LLP, KMG Drilling & Services LLP, KMG-Security LLP, Oil Construction Company LLP, Oil Services Company LLP, Mangystauenergomunai LLP, Munaitelcom LLP, Oil Transport Corporation LLP, CC of JSC NC "KazMunayGas", KMG International N.V., KMG Finance Sub B.V., KMG Engineering LLP, KMG Karachaganak LLP, KMG-Kumkol LLP, KazMunayGaz-Service LLP, KMT LLP, Batumi Sea Port LLC, Batumi Oil Terminal LLC, Petrotrans

Limited LLP, Magistralny Vodovodovod LLP, KMG-Aero LLP, KMG Barlau LLP, KMG PetroChem LLP, Zhambyl Petroleum LLP, Polymer Production LLP, Kashagan B. V., Green Energy LLP, Karaton Operating Ltd.

Social Support for Employees and Enemployed Pensioners: Ozenmunaigas JSC, Embamunaigas JSC, Karazhanbasmunay JSC, Mangistaumunaigas JSC, Kazgermunai JV LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, Urikhtau Operating LLP, KMG Karachaganak LLP, KMG Kashagan B.V., Ozenmunaiservice LLP, Oil Services Company LLP, Oil Transport Corporation LLP, Ken-Kurylyservice LLP, KMG EP-Catering LLP, Kazakh Gas Processing Plant LLP, Water Production and Transportation Department LLP, Oil Construction Company LLP, Mangystauenergomunai LLP, Munaitelcom LLP, NMSK KazMorTransFlot LLP, KazTransOil JSC, TenizService LLP, Atyrau Refinery LLP, PetroKazakhstan Oil Products LLP, Pavlodar Oil Chemistry Refinery LLP, CASPI BITUM JV LLP, Kazakhstan Petrochemical Industries Inc LLP, KMG PetroChem LLP, KMG Systems & Services LLP, KMG International N.V., KMG-Security LLP, KMG Drilling & Services LLP, KMG-Kumkol LLP, KMG Barlau LLP.

Allocations for Social and Economic Development of Regions of Presence: Ozenmunaigas JSC, Embamunaigas JSC, Karazhanbasmunay JSC, Mangistaumunaigas JSC, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, Kazgermunai JV LLP.

ADDITIONS, ASSUMPTIONS AND DESCRIPTION OF THE DATA COLLECTION, CONSOLIDATION AND CALCULATION METHODOLOGY

The data in the Report may slightly differ from the data presented in the consolidated financial statements (CFS) since the estimates are rounded. In such cases, the data presented in the relevant CFS posted on KMG's website is

true and primary. Due to different calculation methodologies and approaches to information disclosure in the Report, the given data may slightly differ from the data published earlier.