

APPENDIX 1. REPORTING LIMITS, AMENDMENTS AND NOTES

102-45, 102-46, 102-48, 102-49

REPORTING LIMITS

The Report covers KMG subsidiaries and associated companies where fifty or more percent of voting shares (participation shares) are directly or indirectly owned or held in trust by KMG as well as legal entities whose operations KMG has the right to control.

The list of legal entities included in the consolidated financial statements comprises the following entities: JSC Kazmunaigas Exploration Production, JSC KazTransGas, JSC KazTransOil, AR LLP, POGR LLP, KazMunayGas Onimderi LLP, KazMunaiTeniz LLP, KazMunayGas-Service LLP, KMG International N.V., KMG-Karachaganak LLP, Kazmortransflot LLP, KMG Drilling & Services LLP, Cooperative KazMunayGas PKI U.A.

Use of Energy Resources and Energy Efficiency section covers 14 SACs, which fully represent the Group's energy-consuming enterprises.

- Oil and Gas Production – JSC Ozenmunaigas, JSC Embamunaygas, JSC JV Kazgermunai, JSC Karazhanbasmunai, LLP KazGPP, JSC Mangistaumunaigas, LLP Kazakhturkmunay, LLP KazakhOil Aktobe.
- Oil and gas transportation – JSC "NMSC" Kazmortransflot", JSC KazTransGas, JSC KazTransOil.
- Oil and gas refining – Atyrau Refinery LLP, Pavlodar Oil Chemistry Refinery LLP, PetroKazakhstan Oil Products LLP.

Use of Water Resources section covers:

JSC Karazhanbasmunai, JSC Mangistaumunaigas, JV Kazgermunai LLP, Kazakhturkmunay LLP, JSC Ozenmunaigas, JSC Embamunaigas, Kazakhoil Aktobe LLP, KazGPP LLP, JV CASPI BITUM LLP, Pavlodar Oil Chemistry Refinery LLP, PetroKazakhstan Oil Products LLP, Atyrau Refinery LLP, JSC KazTransOil, "NMSC" Kazmortransflot" LLP, JSC Intergas Central Asia, Asia Gas Pipeline LLP, JSC KazTransGas-Aimak LLP, Amangedy Gas LLP, Beineu-Shymkent Gas Pipeline LLP, Magistralniy Vodovod LLP, DWPT LLP – these subsidiaries and affiliates of the Company are the major operating assets of KMG and have a significant impact on use of water resources in Kazakhstan.

Greenhouse gas emissions section covers:

Kazakhoil Aktobe LLP, Kazakhturkmunay LLP, JSC Mangistaumunaigas, JSC Embamunaigas, JSC Ozenmunaigas, JV Kazgermunai LLP, JSC Karazhanbasmunai, KazMunaiTeniz LLP, KazGPP LLP, JSC KazTransGas, JSC KazTransOil, Pavlodar Oil Chemistry Refinery LLP, Atyrau Refinery LLP, PetroKazakhstan Oil Products LLP, JV CASPI BITUM, Romanian Refinery, Batumi Oil Terminal and oil service companies.

Air quality section covers: Kazakhoil Aktobe LLP, Kazakhturkmunay LLP, JSC Mangistaumunaigas, JSC Embamunaigas, JSC Ozenmunaigas, JV Kazgermunai LLP, JSC Karazhanbasmunai, KazGPP, LLP "Urikhtau Operating", Pavlodar Oil Chemistry Refinery LLP, Atyrau Refinery LLP, PetroKazakhstan Oil Products LLP, JV CASPI BITUM, JSC KazTransGas, JSC KazTransOil, Beineu-Shymkent Gas Pipeline LLP, JSC Intergas Central Asia, LLP "Amangedy Gas", LLP "Asian Gas Pipeline", LLP "NMSC" Kazmortransflot "and oil service organizations.

Beneficial Use of Raw Gas section covers the following subsidiaries and associated companies of KMG: LLP Kazakhoil Aktobe, LLP Kazakhturkmunay, JSC Mangistaumunaigas, JSC Embamunaygas, JSC Ozenmunaigas, JSC JV Kazgermunai, JSC Karazhanbasmunai.

Waste Management section covers:

JSC Ozenmunaigas, JSC Embamunaigas, JSC Karazhanbasmunai, JV Kazgermunai LLP, Kazakh Gas Refinery LLP, Ural Oil and Gas LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, JSC Mangistaumunaigas, Zhambyl Petroleum LLP, Urikhtau Operating LLP, JSC KazTransOil, Magistralniy Vodovod LLP, JSC "NMSC" Kazmortransflot", JSC Intergas Central Asia, JSC KazTransGas-Aimak, Asia Gas Pipeline LLP, Amangedy Gas LLP, Beineu-Shymkent Gas Pipeline LLP, Atyrau Refinery LLP, Pavlodar Refinery LLP, PetroKazakhstan Oil Products LLP, JV Caspi Bitum LLP, Oil Services Company LLP, OzenMunaiServis LLP, Oil Construction Company LLP, Ken-Kurylys-Service LLP, KMG EP-Catering LLP, DWPT LLP, UTTIOS LLP, Mangistauenergomunai LLP, Oil Transport Corporation LLP, Tulpar Munay Service LLP, Argymak TransSevice LLP.

Environmental Costs section covers: JSC Ozenmunaigas, JSC Embamunaigas, JSC Karazhanbasmunai, JV Kazgermunai LLP, Kazakh Gas Refinery LLP, OzenMunaiServis LLP, Argymak Trans Service LLP, Tulpar Munay Service LLP, Kazakhturkmunay LLP, Kazakhoil Aktobe LLP, JSC Mangistaumunaigas, JSC KazTransOil, JSC KazTransGas, "NMSC" Kazmortransflot" LLP, Oil Construction Company LLP, Oil Services Company LLP, Zhambyl Petroleum LLP, Urikhtau Operating LLP, KMG Systems & Services LLP, Atyrau Refinery LLP, Pavlodar Oil Chemistry Refinery LLP, PetroKazakhstan Oil Products LLP, JV Caspi BITUM LLP.

HSE Training section covers:

JSC Ozenmunaigas, JSC Embamunaigas, JSC Karazhanbasmunai, JV Kazgermunai LLP, Zhambyl Petroleum LLP, "Upravleniye Tekhnologicheskogo Transporta i Obsluzhivaniya Skvazhin" LLP, DWPT LLP, Argymak TransService LLP, Ken-Kurylys-Service LLP, KMG EP-Catering LLP, KazGPP LLP, OzenMunaiServis LLP, Ural Oil and Gas LLP, Tulpar Munay Service LLP, Kazakhturkmunay LLP, JSC Mangistaumunaigas, Kazakhoil Aktobe LLP, Urikhtau Operating LLP, JSC KazTransOil, JSC Intergas Central Asia, JSC KazTransGas-Aimak, Beineu-Shymkent Gas Pipeline LLP, Amangedy Gas LLP, Asia Gas Pipeline LLP, "NMSC" Kazmortransflot" LLP, KMG Systems & Services LLP, JV CASPI BITUM LLP, Pavlodar Refinery LLP, PetroKazakhstan Oil Products LLP, Atyrau Refinery LLP, KMG Drilling & Services LLP, KMG-Security LLP, Oil Construction Company LLP, Oil Services Company LLP, Mangistauenergomunai LLP, Munaitelcom LLP, Oil Transport Corporation LLP, JSC NC "KazMunayGas".

Employment section covers KMG subsidiaries and associated companies where more than fifty percent of voting shares (participation shares) are directly or indirectly owned or held in trust by KMG as well as legal entities whose operations KMG has the right to control. Earlier in 2018 and 2019, the calculation of the number was carried out for subsidiaries and affiliates of KMG, in which fifty or more percent of voting shares are directly or indirectly owned by KMG on the basis of ownership or trust.

The actual number of employees is understood as the number taken to calculate the average wage on average for 2020.

Calculation of the employment turnover factor included:

- Employees who quit on their own initiative – employees who wrote a letter of resignation on their own initiative, that is, at their own request, notifying the employer about it at least one month in advance;
- Employees who quit by agreement of the parties – this is when one of the parties (employee or employer) expressed a desire to terminate the employment contract, that is: 1) employees who also wrote a letter of resignation at their discretion and indicated this basis for termination; 2) employees who agreed to dismissal upon notifying the employer;
- Through the fault of the employee, this is the termination of the employment contract on the initiative of the employer, that is, all the cases described in Article 52 of the Labor Code of the Republic of Kazakhstan.

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