

## APPENDIX 3. GRI CONTENT INDEX

102-55

For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report. The service was performed on the English version of the report.



GRI Standard	Disclosure	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
<b>GRI 101: Foundation 2016</b>					
<b>General disclosures</b>					
<b>GRI 102: General Disclosures 2016</b>	102-1 Name of the organisation	3, 5, 7, 9, 11, 13, 21			
	102-2 Activities, brands, products, and services	3, 5, 7, 9, 11, 13, 21			
	102-3 Location of headquarters	153			
	102-4 Location of operations	21			
	102-5 Ownership and legal form	21			
	102-6 Markets served	21			9
	102-7 Scale of the organisation	3, 5, 7, 9, 11, 13, 119			9
	102-8 Information on employees and other workers	3, 5, 7, 9, 11, 13, 119			8
	102-9 Supply chain	21, 78			12
	102-10 Significant changes to the organisation and its supply chain	43, 78			9, 12
	102-11 Precautionary Principle or approach	57		7	14, 15
	102-12 External initiatives	64			17
	102-13 Membership in associations	64			17
	102-14 Statement from senior decision-maker	16, 18			
	102-15 Key impacts, risks, and opportunities	40, 49, AR*			9
	102-16 Values, principles, standards, and norms of behaviour	28, 56		1, 2, 4	5, 10, 16
	102-17 Mechanisms for advice and concerns about ethics	57		2, 6, 10	5, 10, 16
	102-18 Governance structure	31			16
	102-20 Executive-level responsibility for economic, environmental, and social topics	32			
	102-21 Consulting stakeholders on economic, environmental, and social topics	32			
	102-22 Composition of the highest governance body and its committees	34			
	102-23 Chair of the highest governance body	34			
	102-24 Nominating and selecting the highest governance body	35			
	102-25 Conflicts of interests	35, 80			

\*AR- Annual Report 2020 [https://www.kmg.kz/uploads/reports/KMG\\_AR2020\\_ENG.pdf](https://www.kmg.kz/uploads/reports/KMG_AR2020_ENG.pdf)

GRI Standard	Disclosure	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
	102-26 Role of highest governance body in setting purpose, values, and strategy	36			
	102-27 Collective knowledge of highest governance body	36			
	102-28 Evaluating the highest governance body's performance	36		7	
	102-29 Identifying and managing economic, environmental, and social impacts	37			
	102-30 Effectiveness of risk management processes	40, AR			
	102-31 Review of economic, environmental, and social topics	32, 40			
	102-32 Highest governance body's role in sustainability reporting	14, 32, 40			
	102-33 Communicating critical concerns	32, 40			
	102-34 Nature and total number of critical concerns	32, 41			
	102-35 Remuneration policies	41, AR			
	102-36 Process for determining remuneration	41, AR			
	102-37 Stakeholders' involvement in remuneration	42, AR			
	102-38 Annual total compensation ratio	AR			
	102-39 Percentage increase in annual total compensation ratio	AR			
	102-40 List of stakeholder groups	59			17
	102-41 Collective bargaining agreements	123, 126		3	17
	102-42 Identifying and selecting stakeholders	59			17
	102-43 Approach to stakeholder engagement	59			17
	102-44 Key topics and concerns raised	16, 18, 26			
	102-45 Entities included in the consolidated financial statements	136			
	102-46 Defining report content and topic Boundaries	14, 136			
	102-47 List of material topics	61			
	102-48 Restatements of information	136			
	102-49 Changes in reporting	136			
	102-50 Reporting period	14			
	102-51 Date of most recent report	153			
	102-52 Reporting cycle	14			
	102-53 Contact point for questions regarding the report	153			
	102-54 Claims of reporting in accordance with the GRI Standards	14			
	102-55 GRI content index	141			
	102-56 External assurance	14			

GRI Standard	Disclosure	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
<b>Specific topics</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	71			
	103-2 The management approach and its components	71			
	103-3 Evaluation of the management approach	71			
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	72			8
	201-2 Financial implications and other risks and opportunities due to climate change	49			7, 13
	201-3 Defined benefit plan obligations	72			8
	201-4 Financial assistance received from government	72			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	123			
	103-2 The management approach and its components	123			
	103-3 Evaluation of the management approach	123			
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	123			8
	202-2 Proportion of senior management hired from the local community	123			10
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	71			
	103-2 The management approach and its components	71			
	103-3 Evaluation of the management approach	71			
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	75, 129			8
	203-2 Significant indirect economic impacts	75			8
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	78			
	103-2 The management approach and its components	78			
	103-3 Evaluation of the management approach	78			
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	78			8
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	80			
	103-2 The management approach and its components	80			
	103-3 Evaluation of the management approach	80			

GRI Standard	Disclosure	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
<b>GRI 205: Anti-Corruption 2016</b>	205-1 Operations assessed for risks related to corruption	80, 82		10	16
	205-2 Communication and training about anti-corruption policies and procedures	80, 82		10	16
	205-3 Confirmed incidents of corruption and actions taken	80, 82			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	80			
	103-2 The management approach and its components	80			
	103-3 Evaluation of the management approach	80			
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	83			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	71			
	103-2 The management approach and its components	71			
	103-3 Evaluation of the management approach	71			
<b>GRI 207: Tax 2019</b>	207-1 Taxation approach	73			8
	207-2 Tax administration and control, risk management	40, 74, 75			8
	207-3 Stakeholder engagement and taxation regulation	75			8
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	71			
	103-2 The management approach and its components	71			
	103-3 Evaluation of the management approach	71			
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume (partial disclosure)	24			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	100			
	103-2 The management approach and its components	100			
	103-3 Evaluation of the management approach	100			
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organisation	101			
	302-2 Energy consumption outside the organisation	101			
	302-3 Energy intensity	102			
	302-4 Reduction of energy consumption	102		8	7
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	102			
	103-2 The management approach and its components	102			
	103-3 Evaluation of the management approach	102			

GRI Standard	Disclosure	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interaction with shared water resources	103		8	6
	303-2 Management of water discharge-related impacts	103		8	6
	303-3 Water intake	103		8	6
	303-4 Water discharge (partial disclosure)	103		8	6
	303-5 Water consumption (partial disclosure)	103		8	6
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	107			
	103-2 The management approach and its components	107			
	103-3 Evaluation of the management approach	107, 139			
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	107			14, 15
	304-2 Significant impacts of activities, products, and services on biodiversity	110			14, 15
	304-3 Preserved or rehabilitated habitats	140		8	14, 15
	304-4 Total number of IUCN Red List species and National Conservation List species with habitats in areas affected by operations (partial disclosure)	107		8	14, 15
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	113			
	103-2 The management approach and its components	113			
	103-3 Evaluation of the management approach	113			
<b>GRI 305: Emissions 2016</b>	305-1 Direct GHG emissions	114			
	305-2 Energy indirect GHG emissions	114			
	305-3 Other indirect GHG emissions	114			
	305-4 GHG emissions intensity	114			
	305-5 Reduction of GHG emissions	115, 116		8	13
	305-6 Emissions of ozone-depleting substances (ODS)	114			
	305-7 Emissions of Nox, Sox, and other major pollutants	115			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	102, 105			
	103-2 The management approach and its components	102, 105			
	103-3 Evaluation of the management approach	102, 105			
<b>GRI 306: Effluents and Waste 2016</b>	306-1 Water discharge by quality and destination	103			
	306-2 Waste by type and methods Appeals	105			12
	306-3 Significant spills	90			
	306-4 Transport of hazardous waste	105			
	306-5 Water bodies affected by water discharges and/or runoff	103			

GRI Standard	Disclosure	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	116			
	103-2 The management approach and its components	116			
	103-3 Evaluation of the management approach	116			
<b>GRI 307: Environmental Compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	116			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	89			
	103-2 The management approach and its components	89			
	103-3 Evaluation of the management approach	89			
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria (partial disclosure)	89			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	119			
	103-2 The management approach and its components	119			
	103-3 Evaluation of the management approach	119			
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	119			8
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	119			8
	401-3 Parental leave	119			8
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	85, 93			
	103-2 The management approach and its components	85, 93			
	103-3 Evaluation of the management approach	85, 93			
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	85, 93			3
	403-2 Hazard identification, risk assessment, and accident investigation	89			3
	403-3 Occupational health services	93			3
	403-4 Worker participation, consultation, and communication on occupational health and safety	93			3
	403-5 Worker training on occupational health and safety	93			3
	403-6 Promotion of worker health	93			3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	93			3
403-9 Work-related injuries (partial disclosure)	89			3	

GRI Standard	Disclosure	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	127			
	103-2 The management approach and its components	127			
	103-3 Evaluation of the management approach	127			
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	127			4
	404-2 Programs for upgrading employee skills and transition assistance programmes	117, 127			4
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	123			
	103-2 The management approach and its components	123			
	103-3 Evaluation of the management approach	123			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees (partial disclosure)	123			10
	405-2 Ratio of basic salary and remuneration of women to men	123			10
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	123			
	103-2 The management approach and its components	123			
	103-3 Evaluation of the management approach	123			
<b>GRI 406: Non-Discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	123		10	16
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	123			
	103-2 The management approach and its components	123			
	103-3 Evaluation of the management approach	123			
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	123		3	16
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	123			
	103-2 The management approach and its components	123			
	103-3 Evaluation of the management approach	123			
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers with significant risk of child labour usage	123		5	16

GRI Standard	Disclosure	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	123			
	103-2 The management approach and its components	123			
	103-3 Evaluation of the management approach	123			
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	123		4	16
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	49, 53			
	103-2 The management approach and its components	49, 53			
	103-3 Evaluation of the management approach	49			
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	58			16
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	49			
	103-2 The management approach and its components	49			
	103-3 Evaluation of the management approach	49			
<b>GRI 412: Human Rights Assessment 2016</b>	412-1 Operations that have been subject to human rights reviews or impact assessments	58			16
	412-2 Employee training on human rights policies or procedures	58			16
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	129			
	103-2 The management approach and its components	129			
	103-3 Evaluation of the management approach	129			
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs (partial disclosure)	129			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	80			
	103-2 The management approach and its components	80			
	103-3 Evaluation of the management approach	80			
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria (partial disclosure)	80			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	71			
	103-2 The management approach and its components	71			
	103-3 Evaluation of the management approach	71			



GRI Standard	Disclosure	Page number	Omission/ reason for omission	Association with the UN Global Compact Principles	Association with 17 Sustainable Development Goals
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	72			
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories		No reported impact of products and service categories of services on health and safety.		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		No reported impact of non-compliance concerning on health and safety.		
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		No reported substantiated complaints concerning on privacy and losses of customer data.		
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	80			
	103-2 The management approach and its components	80			
	103-3 Evaluation of the management approach	80			
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	83			
<b>GRI Sector Disclosures: Oil and Gas</b>	OG3 Total amount of renewable energy generated by source	49, 101		9	7
	OG4 Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	107, 110		8	14, 15
	OG5 Volume and disposal of formation or produced water	103			
	OG6 Volume of flared and vented hydrocarbons	116			
	OG7 Amount of drilling waste and strategies for treatment and disposal	107			
	OG8 Benzene, lead and sulphur content in fuels	24			
	OG12 Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process		No reported substantiated involuntary resettlement took place		