



2023 SUSTAINABILITY REPORT

WEST DALA LLP

TOGETHER TOWARDS
A CIRCULAR ECONOMY



3	EXECUTIVE OFFICERS MESSAGES
6	Key ESG Results of West Dala LLP in 2023
7	ESG activities for the reporting period
8	General Information About the Company
13	Contribution to Achieving the UN Sustainable Development Goals
15	Stakeholder Engagement
17	Sustainability Management System
23	Membership Associations
24	Ratings and Awards
25	RESPONSIBLE BUSINESS CONDUCT
26	Business Ethics and Anti-corruption
29	Respect for Human Rights and Non-discrimination
32	Procurement Practices and Responsible Supply Chain
33	Information Security
34	Supporting Local Communities and Charity
35	LABOUR COLLECTIVE
36	Labour Practices and Decent Working Conditions
41	Workplace Safety and Health
44	Human Capital Development
45	ENVIRONMENT AND CLIMATE
48	Waste Management
50	Water Consumption and Impact on Water Resources
51	Greenhouse Gas Emissions
52	Climate-related Risks and Opportunities
57	Impact on Biodiversity
58	ABOUT THE REPORT
59	Approach to Preparing the Sustainability Report
60	Approach to Determine Material Topics
61	CONTACT INFORMATION
62	GRI CONTENT INDEX
71	COMPLIANCE WITH THE PRINCIPLES OF THE UN GLOBAL COMPACT
72	GLOSSARY

MESSAGE FROM THE GENERAL DIRECTOR



Dear readers!

I am pleased to present our next Sustainability Report. In 2023, the results of West Dala LLP's work confirmed the effectiveness of the chosen development strategy and demonstrated that commitment to the sustainable development principles yields the Company additional competitive advantages in the Kazakhstani market. We managed to maintain high sustainability and continue our steady development. Thanks to the professional actions of our team, high responsibility and focus on fulfilment of all contractual obligations, we have fulfilled all the tasks planned for the year.

Implementing its strategic priorities, the Company is actively engaged in improving the openness and transparency of its business, implements modern and efficient management tools, and is in a regular dialogue with all stakeholders. Recognising the importance of supporting and developing the population within the footprint, in 2023 the Company increased community expenditure funding by 46% compared to the previous year. Funds were applied toward launching the initiatives of charitable foundations and local public authorities.

The Company continues to study the best international practices in the field of ESG (Environmental, Social and Governance) and strives to use them in its activities. As a member of the world's largest business association - the UN Global Compact, West Dala LLP participates in educational programs and spreads this experience among the Company's employees.

Work with educational institutions of Atyrau city became one of the important areas of activities in 2023. In the reporting year, we recruited 13 graduates of universities and secondary vocational education organisations to work for the Company.

We also signed a memorandum of cooperation with the Atyrau Oil and Gas University named after Safi Utebayev, to implement a dual system program of training personnel at the production facilities of West Dala LLP. Now our employees teach students studying vehicle technologies, industrial ecology, energy, chemical technologies, logistics, safety and environmental protection, IT and management of oil and gas business. Thus, the employees of West Dala LLP become mentors to young people and share their accumulated experience, which corresponds to the principles of sustainable development. It is also important for the Company that through personnel training not only knowledge, abilities and skills are transferred, but also common corporate values and, in general, understanding of how the waste management market in Kazakhstan works.

West Dala LLP is aware its responsibility for the favourable state of the environment. Realizing the importance of the climate agenda for the Republic of Kazakhstan and its stakeholders, we continued to assess "Scope 1" carbon footprint based on international standards at year-end 2023. The Company reduces its negative environmental impact by implementing energy conservation measures, including energy efficiency criteria that we take into account at the design and asset management stages. For years, the Waste Management Facility and "Tengiz" WMF has been generating heat energy for its own needs through thermal waste recycling. In this way, we not only provide heat to the production facilities, but also reduce the volume of natural gas combustion.

Labour and health protection of employees and high safety standards are an unconditional long-term priority. We keep working in this direction, allocating more and more human and material resources. I would also like to mention the Company's social policy, within which many measures and projects for

the Company's employees have been implemented. The measures taken in 2023 allowed us to reduce employee turnover and get closer to the indicators outlined in the Strategy. I consider one of the important projects of our social policy to be the introduction, on the eve of Children's Day, of an annual payment to employees who have disabled children in their care.

Next year, the Company will continue its active work aimed at improving its key sustainable development indicators. Drawing on our accumulated experience, we will hold to the planned development course, using all reasonable efforts to ensure growth.

I would like to express my gratitude to the Company's employees, our clients and business partners for their vote of confidence and mutually beneficial co-operation in order to further transform the waste handling sphere for the circular economy development.

Kairat Salakhadenov,
General Director of West Dala LLP

MESSAGE FROM THE CORPORATE DEVELOPMENT DIRECTOR



Dear colleagues and partners!

At West Dala LLP, sustainability is not just a goal; it is a fundamental part of our business strategy. Over the past year, we have gained considerable success in reducing our environmental footprint, improving our hazardous waste and wastewater treatment processes, and investing in technologies that promote the development of a circular economy. Our team has been hard at work to ensure that our operations are not only efficient, but also meet the highest environmental protection standards. We continued to upgrade our production facilities.

As we continue to grow, we remain paying particular attention to innovation and collaboration. Working closely with our partners, clients, and communities we serve, we strive to create sustainable solutions that address today's waste management problems and anticipate tomorrow's needs. Our commitment is unwavering: to provide a lead, foster positive changes in our country, and provide long-term value to all our stakeholders. Our employees have been and remain the most important and valuable asset of the Company. Creating and retaining long-term jobs occupy a major place in the strategy of our Company.

Thank You for your unswerving confidence and support as we work together to create a more sustainable future.

Dias Khabiyev
Corporate Development Director



ABOUT THE COMPANY

- Key ESG Results of West Dala LLP in 2023
- ESG activities for the reporting period
- General Information About the Company
- Contribution to Achieving the UN Sustainable Development Goals
- Stakeholder Engagement
- Sustainability Management System
- Membership Associations
- Ratings and Awards

1142

employees



100%

employees are covered by a
collective agreement


0

lost time injury frequency rate
(LTIFR)


0.3

total recordable
injury rate (TRIR)


0

significant information
security incidents


3.08

billion tenge

paid taxes and other
payments to the budget


6.4

billion tenge

total expenses for improving safety,
environmental protection,
remuneration and training of
workers, support for local
communities


22.2

million tenge

social investments – charity,
social sponsorship

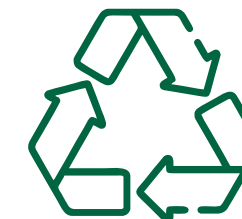

77.6

million m³

Volume of treated water
(including domestic wastewater
64071 m³)


205

thousand tonnes

waste transferred
for processing and
other recovery operations


0

number of corruption
and fraud cases

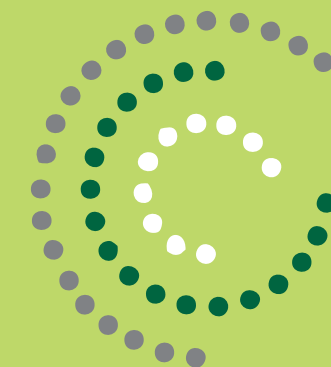

19.7%

share of women
in the total number of personnel


98%

share of local suppliers
in the total number of suppliers
of the Company


162.4

average hours of training
per year per employee




On March 25, 2023, West Dala LLP joined the “Earth Hour” environmental campaign held at the World Wildlife Fund (WWF) initiative. For exactly one hour, from 8.30 p.m. to 9.30 p.m., electricity was turned off at the facilities of WMC, Integrated Landfill, “Prorva” WMF, “Tengiz” WMF, “Uzen” WMF, “Koshanai” WMF, to participate in the campaign.

From April to July 2023, environmental campaigns “Let’s Preserve the Nature Together” were held at the production facilities of West Dala LLP. Before the events, toolbox talks on safety regulations were provided in accordance with the safe work principles. Based on the results of the campaign, the Company's employees collected rubbish and waste, which was segregated by type and sent for recycling and disposal.

As part of its social responsibility, West Dala LLP provided recent graduates with jobs under the “Youth Practical Training” program in the framework of cooperation with the Labour Mobility Centre for Atyrau Region through the Career Center. The Akimat of Atyrau region and NCOC N.V. provide support in the implementation of social programs.

West Dala LLP promotes the development and training of young personnel in the Integrated Waste Management. One of the directions is training and mentoring of future specialists of the industry. The implementation of an Agreement between West Dala LLP and Atyrau Oil and Gas University named after Safi Utebayev on cooperation to implement a dual system program of training personnel at the production facilities of West Dala LLP, started in 2023.

The Mission of West Dala LLP is to strive to be a leader in the waste management sector in the Republic of Kazakhstan, focused on mutually beneficial cooperation with business partners, trusting relationships with all stakeholders, and building our common sustainable environmental and social future.

Priorities of West Dala LLP

- Excellent client experience: the Company's comprehensive solutions and services that increase the efficiency of clients' businesses.
- Strong corporate culture: a culture aimed at increasing the efficiency of client service and the quality of interaction within the Company.
- World-class safety: maximum attention to ensuring the sustainable functioning of technological processes and safe working conditions for employees of both the Company and contractors.
- New opportunities: going beyond the standard areas of the waste management sector using best practices, competencies and technological solutions.



West Dala LLP is a private company founded in 2005 and registered in the Republic of Kazakhstan, providing diversified services for integrated management of industrial and consumer waste.

The main directions of operations of the Company are:

- Processing, storage, neutralization, disposal of various types of liquid and solid industrial waste.
- Collection, transportation, placement, disposal of solid household and industrial waste.
- Collection and disposal of wastewater.
- Collection, storage, transportation, utilization and deactivation of hazardous and especially hazardous waste.
- Collection, transportation, disposal, deactivation, placement of oily waste, oil sludge and drilling fluids.
- Collection, transportation, sorting, storage and placement of recyclable materials.
- Landfill management.

The Company operates in the Republic of Kazakhstan, and its main assets include seven waste management complexes in the Atyrau, Mangistau and West Kazakhstan regions. The head office is in the city of Atyrau.

West Dala LLP provides comprehensive and individual services to more than 400 companies and organizations. Clients include operators of large oil and gas fields, such as Tengiz, Kashagan, Karachaganak, oil service companies, industrial organizations, medical institutions, trade and public service enterprises, and others.

Clients are offered both standard approaches to waste management and development of individual solutions for their specific needs. In particular, the Company has introduced various methods of waste processing and disposal, including physical-chemical, physical-biological, thermal, biological methods, and demercurization.

West Dala LLP has all the necessary licenses and permits including related to handling and transportation of low-level radioactive waste.

The Company approved the Strategic Development Program for the period 2022–2026. West Dala LLP aims to strengthen its presence in the waste management market of the Republic of Kazakhstan based on existing and future needs of enterprises in oil, chemical, nuclear and mining industries. West Dala LLP intends to continue active modernization of its own infrastructure and production facilities. Expanding the geography of operations and the range of integrated waste management services is positioned as an important contribution to the sustainable development of the Republic of Kazakhstan.

In 2022, West Dala LLP did not receive government financial assistance in the form of subsidies, grants, or other direct payments. The government does not own shares in the Company. We do not participate in political activities. West Dala LLP does not finance political parties, organizations, events or individual political individuals, and the Company's public obligations imply a ban on such financial transactions. West Dala LLP does not provide funding for charitable and sponsorship projects to obtain illegal advantages in business activities.

During the reporting period, the Company did not violate the requirements of the competition protection legislation and antimonopoly legislation of the Republic of Kazakhstan.

KEY INDUSTRIAL FACILITIES OF THE COMPANY

ATYRAU REGION

WMF (Waste Management Facility). The WMF is located on the 8th km of the Atyrau-Uralsk highway in the Makhambet district. The total area of WMF is 9.5 hectares. On the territory of the facility there are areas for receiving, sorting, treatment, and neutralizing various types of industrial and consumer wastes, as well as areas intended for receiving and treatment wastewater.

Integrated Waste Processing and Disposal Site (Integrated Landfill). The landfill is located on the 38th km of the Atyrau-Dossor highway in the Makat district. The total area of Integrated Landfill is 145 hectares. The facility is designed for receiving, sorting, treatment, disposal of various types of industrial and consumer wastes, and also provides for a full cycle of wastewater treatment with discharge of treated water to a storage pond or transfer to third party consumers. In 2024, additional infrastructure is planned to be put into operation in this facility.

Tengiz Waste Management Facility. Tengiz WMF is located in the Zhylyoy district of the Atyrau region near the Tengiz oil field. The total area of Tengiz WMF is 5 hectares. The facility is an operational base for supporting logistics services for the FGP project, as well as for the Base Business activities of Tengizchevroil LLP. In addition, the Tengiz WMF is also a facility for reception and treatment a hazardous industrial waste for clients in Tengiz.

Prorva Waste Management Facility. Prorva WMF is located near the Prorva area in the Zhylyoy district of the Atyrau region. The total area of Prorva WMF is 15 hectares. On the territory of the facility there are areas for the receiving sorting, treatment of various types of industrial and consumer wastes, for the neutralization of waste sludge, a storage pond for treated wastewater, as well as a complex of treatment facilities designed for the reception and recycling of domestic wastewater. In 2024, it is planned to begin receiving oil sludge and oil-contaminated at the facility for further treatment using the biological method.

MANGISTAU REGION

• **Uzen Waste Management Facility.** Uzen WMF is located in the Karakiyansky district near the Uzen deposit. The total area of Uzen WMF is 30 hectares. The facility is mainly designed to receive oil-contaminated soil and oil field, and also on the territory of the facility there are areas for receiving, sorting, treatment, and neutralization of various types of industrial and consumer wastes.

• **Koshanai Waste Management Facility.** Koshanai WMF is located in Tupkaragansky district, 12 km from Fort Shevchenko town and near the NCOC N.V. Bautino Base. The total area of Koshanai WMF is 15 hectares. The facility has dedicated areas for receiving, sorting, treatment, neutralization and disposal of various types of industrial and consumer wastes. Facility has a sewage waste treatment facility and a storage pond for treated sewage water. The facility also has reception and storage pits for drill cuttings and spent drilling fluids. The facility is equipped with an industrial and consumer waste incinerator and thermal treatment units for treatment of oily contaminated wastes.

WEST KAZAKHSTAN REGION

• **Usihino Waste Management Facility.** Located in Baiterek district. The total area is 6 hectares. Technological site for neutralization of drilling waste and production of construction materials from drilling waste are located on the facility area. The facility is being modernized to expand the range of waste accepted.

CLIENTS OF THE COMPANY



GEOGRAPHY OF OPERATING ACTIVITIES (KEY FACILITIES)



Usihino Waste Management Facility



Integrated Landfill



Koshanai Waste Management Facility



Uzen Waste Management Facility



WMF Waste Management Facility



Head Office in Atyrau



Tengiz Waste Management Facility



Prorva Waste Management Facility



DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

Direct economic value generated represents the value that our Company creates through its operations, and which is further distributed among various stakeholders.

		million tenge	million tenge
POSITION	KEY STAKEHOLDERS	2022	2023
Direct Economic Value Generated	Various stakeholders	21,345.3	26,596.9
Revenue		21,143.8	26,434.4
Financial income and profit from changes in exchange rates		201.5	162.5
Direct Economic Value Distributed	Employees, suppliers and contractors, government (budget), local communities	19,727.0	21,691.5
Cost and operating expenses (net)		18,575.9	20,614.9
<i>including labour costs for employees</i>		4,689.8	6,311.7
Income tax expenses *		495.5	684.7
Financial expenses		655.6	391.9
Retained Economic Value (direct economic value generated minus economic value distributed)		1,618.3	4,905.4
* taking into account the tax effect of permanent differences			

CONTRIBUTION TO ACHIEVING THE UN SUSTAINABLE DEVELOPMENT GOALS

West Dala LLP makes a practical contribution to achieving the UN Sustainable Development Goals in cooperation with other stakeholders. The Company strives to contribute to implementation of as many UN Sustainable Development Goals as possible, considering the specifics of business and corporate capabilities in the ESG area. At the same time, West Dala LLP has identified eight focal Goals that will serve as a guide in the process of strategic planning and management decision-making to ensure maximum positive impact. To assess progress towards each of these, we are considering defining performance indicators based on international benchmarks and best practices.



GOAL: Health and well-being of people.

- Sustainable waste and wastewater management including increasing the volume of waste targeted for recycling and reuse.
- Ensuring the safety of employees in the workplace, introducing internal standards and conducting occupational safety and health training.
- Organizing annual medical examinations for employees.
- Translation of occupational safety and health requirements to contractors and their involvement in procedures for identifying associated risks.



GOAL: Promoting the creation of infrastructure for environmental protection, wastewater treatment, treatment and disposal of solid waste.

- Sustainable waste and wastewater management.
- Providing comprehensive waste and wastewater management services for the Company clients.



GOAL: Opportunities for self-realization and talent development.

- Providing opportunities for professional and personal growth of employees through internal and external training.
- Cooperation with educational institutions, engaging students in practical training, employment of young people.



GOAL: Supporting the transition to the use of rational models of consumption and production, efficient use of natural resources.

- The Company's implementation of measures to recycle and reuse waste and reduce waste generation.
- Providing comprehensive waste and wastewater management services for the Company clients.
- Adoption of the Business Partner Code of Conduct to promote sustainable supply chain and value creation.



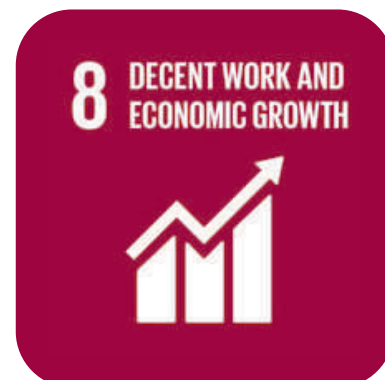
GOAL: Ensuring access to safe water and rational use of water resources.

- Sustainable management of liquid waste and wastewater.
- Absence of accidents and technological incidents at the Company's facilities that caused damage to water resources.
- Providing wastewater treatment services for the Company clients.



GOAL: Protect and restore terrestrial ecosystems and promote their sustainable use, halt and reverse land degradation and halt biodiversity loss.

- Sustainable waste and wastewater management.
- Implementation of a balanced corporate environmental policy, preventing violations of environmental legislation.
- Development of a plan for reclamation work and land restoration.
- Support for the international principle of zero gross deforestation.



GOAL: Decent, effective work, development of entrepreneurship.

- Providing decent work, ensuring equal pay for equal work.
- Continuous improvement of the quality of the occupational safety management system, ensuring safe working conditions.
- Fulfilment of obligations under the Collective Agreement.
- Promoting the socio-economic development of the regions of presence through job creation, circular economy development, and implementation of charitable initiatives.



GOAL: Effective partnership in the field of sustainable development.

- Open cooperation with other companies and organizations on sustainability issues.
- Participation in international and national business and public associations.
- Providing stakeholders with timely and reliable information about activities of the Company.
- Transparency and certification.





Establishing an open and transparent stakeholder engagement process is essential to responsible and modern business. West Dala LLP consistently develops a dialogue with stakeholders who may be significantly influenced by the operations of the Company, or who themselves may influence the corporate decision-making process, the Company's implementation of its strategy and its ability to achieve the stated goals.

Aspects of interaction with stakeholders are specified in the internal regulatory documents of West Dala LLP, such as the Code of Business Ethics, the Business Partner Code of Conduct, the Anti-corruption Policy, the Human Rights, Diversity and Equal Opportunity Policy, the Environmental Policy, and others.

The Company has identified the following groups of key stakeholders, and we plan to regularly update the stakeholder map in the future to ensure its vitality and practical relevancy:

- Business owners
- Employees
- Clients
- Suppliers and contractors
- Local communities
- Authorities
- Mass media

In its work with stakeholders, the Company focuses on openness and constructive dialogue. The management system for interaction with stakeholders is organized at all levels of management of West Dala LLP. Direct work with each of the stakeholder groups is carried out by the structural units, the functionality of which includes the corresponding responsibilities.

This Report is one of the main channels of communication with stakeholders, therefore the Company pays a special attention to the preparation of this document.

KEY STAKEHOLDER MAP



Stakeholder	Stakeholder Description	Key Stakeholder Interests	Mechanisms of Interaction
Business owners	Participants (owners) of West Dala LLP	<ul style="list-style-type: none">Predictable business development.Increasing business value.Receiving direct income.Compliance by the Company with contractual obligations and applicable laws.	<ul style="list-style-type: none">Effective and regular dialogue with management.Providing financial and non-financial reporting.
Employees	Employees of West Dala LLP	<ul style="list-style-type: none">Decent wages.Safe working conditions.Opportunities for career growth and self-realization.Stability of the Company as an employer, guarantee of employment.	<ul style="list-style-type: none">Operational hotline and feedback channels.Direct regular meetings with the management of the Company.Collective agreement.Training, professional development and professional development.Formation of corporate culture and values.
Clients	Consumers (buyers) of services and products of West Dala LLP	<ul style="list-style-type: none">Proper fulfilment of contractual obligations by the Company.Obtaining quality services and products at a fair price.Avoidance of risks on the part of the Company (violation of laws, etc.).ESG activity of the Company.	<ul style="list-style-type: none">Working with clients on issues of quality of services and products.Dealing with clients’ requests and complaints.Interaction within the framework of concluded contracts.
Suppliers and contractors	Legal entities and individuals performing work, supplying goods or providing services under contracts with West Dala LLP	<ul style="list-style-type: none">Fair contract terms.Proper execution of contracts, including timely receipt of payment.No discrimination.	<ul style="list-style-type: none">Interaction on procurement procedures.Organization of meetings, conferences, negotiations.Implementation of contracts.Corporate announcements (press releases, website), mailing notifications.
Local communities	Local residents in the regions of presence, local NGOs	<ul style="list-style-type: none">Contribution to economic and social development of the regions of presence.Job creation.Caring for the environment, reducing environmental impact.	<ul style="list-style-type: none">Publications in the media and social networks.Visits of representatives of the public to the Company's facilities.The activities of the Company in the field of charity.Publication of sustainability reporting.Organization of Public Hearings.
Authorities	Central and regional executive authorities, local authorities	<ul style="list-style-type: none">Proper execution of legislation.Timely and full payment of tax by the Company.Job creation.Promoting social and environmental stability in the regions of presence.ESG activity of the Company.	<ul style="list-style-type: none">Implementation of all taxes and payments required by law.Obtaining all necessary licenses, permits, and conclusions by the Company.Disclosure of financial results and material non-financial information.Participation in expert events, specialized committees, expert groups.
Mass media	Central and regional “traditional” and digital media, bloggers	<ul style="list-style-type: none">Information openness of the Company, provision of reliable and timely information by the Company.Availability of informational events.	<ul style="list-style-type: none">Publishing and proper updating content on the corporate website, social networks and in the media.Distributing press releases, holding press conferences, briefings, and other media events.Company participation in conferences, forums and other events.Interviews and comments from top officials of the Company.Comments and responses to media inquiries.Publication of financial and non-financial statements by the Company.

Priority corporate sustainable development goals

- Effective management of environmental and social risks at all stages of the activity and life cycle of assets of the Company.
- Zero injury rate due to high level safety culture.
- Cohesive and motivated workforce.
- Use of the best available technologies and equipment.

From a sustainability management perspective, West Dala LLP seeks to enhance the positive impact of its operations on stakeholders, the social sector and the environment, while mitigating or preventing negative impacts through balanced governance and risk management systems.

The governing bodies of West Dala LLP are the General Meeting of Participants and the General Director. The governing bodies act in accordance with the powers and responsibilities assigned to them, which are described in the Charter and relevant internal regulatory documents of the Company. The General Director is the sole executive body of the Company. The appointment of the General Director is carried out through the adoption of an appropriate decision by the participants of the partnership. The current General Director of the Company has significant practical experience and competencies in the field of waste management.

Management of sustainable development issues is integrated into the current corporate governance system of the Company.

The General Director takes an active part in managing the sustainable development of the Company and exercises strategic governance over the corporate ESG agenda. In particular, the General Director approves annual financial and non-financial reporting, key internal policies and strategic priorities in the area of sustainable development, reviews and evaluates the achievement of results on key aspects of ESG.

The operational management of West Dala LLP related to sustainable development is coordinated by the Corporate Development Director. Subordinate to the Corporate Development Director is the External and Internal Communications Division, the main structural unit whose tasks include day-to-day support of the ESG transformation of the Company, building interaction between departments and divisions on ESG issues, communications with internal and external stakeholders on topics related to with sustainable development.

In 2023, a separate cross-format ESG Working Group was established under the leadership of the Corporate Development Director to discuss key decisions on sustainability issues and coordinate the ESG activities of structural units. It is planned to create the position of an ESG Manager.

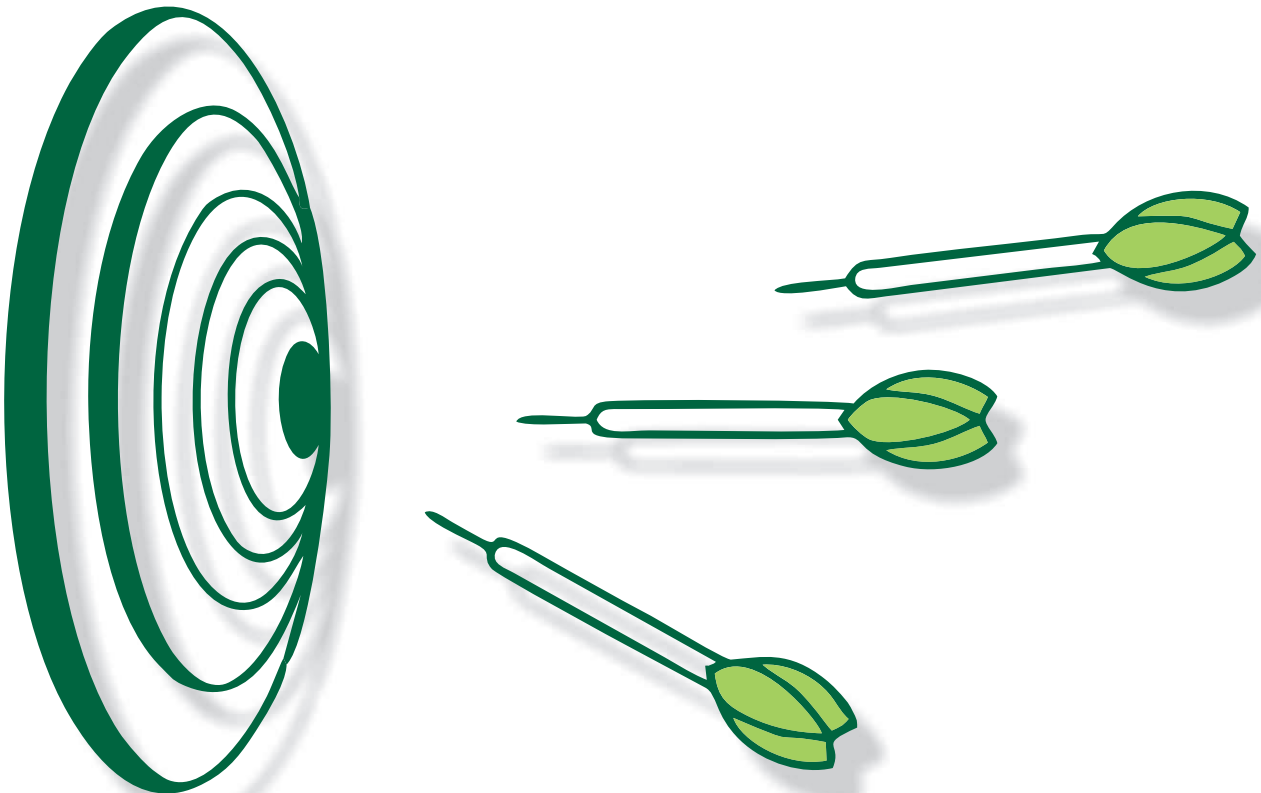
The Company operates an integrated management system at all production facilities in accordance with international standards ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, including internal documents necessary to ensure effective planning, operation, management and improvement of the IMS and its processes. Verification of the Company's processes and confirmation that West Dala LLP complies with the requirements of best international practices is carried out regularly as part of external audits by an independent certification body that has special accreditation.

West Dala LLP has a risk management and internal control system. West Dala LLP applies the precautionary principle in its activities and strives to proactively manage risks. Risk management and internal control processes are integrated into business processes, project and operational activities of the Company. Risk management and internal control include identifying and analysing risks, developing and implementing mitigation measures, and monitoring the effectiveness and efficiency of these activities.

Responsibility for risk management, including identification and assessment of risks, extends to all managers and employees of the Company. Risk owners are appointed within business units, including sustainable development risks. The IMS Manager is responsible for the overall supervision of risk management processes and procedures, providing methodological and advisory support to risk owners to ensure a consistent overall approach to risk management.

Sustainability risk management is an important element of ensuring the ESG transformation of the Company. West Dala LLP plans to improve sustainability risk management and more effectively integrate it into the corporate risk management system, taking into account best international practices.

It should be noted that the Company actively interacts with stakeholders to improve the efficiency of sustainable development management, including from the point of view of minimizing the impact on local communities. Among other things, we organize public hearings and site visits by members of the public. This practice is an important part of the process of identifying and subsequently mitigating possible risks.



ESG WORKING GROUP

In 2023, a cross-format ESG Working Group was in operation under the leadership of the Director of Corporate Development to discuss key decisions for sustainable development and coordinate ESG activities of structural units. Four meetings concerning the Company's ESG development were held.

PUBLIC HEARINGS

In July 2023, West Dala LLP held public hearings through an open meeting on the project of further upgrade of Integrated Landfill for residents and representatives of the Makat District Akimat, the Department of Natural Resources and Environmental Management of Atyrau region, and the Environmental Department. The participants of the public hearings were familiarised with the Company's plans to construct a Block-Modular Complex for treatment of industrial wastewater and liquid wastes, as well as a household waste water biological treatment plant. The public hearings were unanimously recognised as valid.

FACILITY VISITS AND DEMONSTRATION OF PRODUCTION PROCESSES

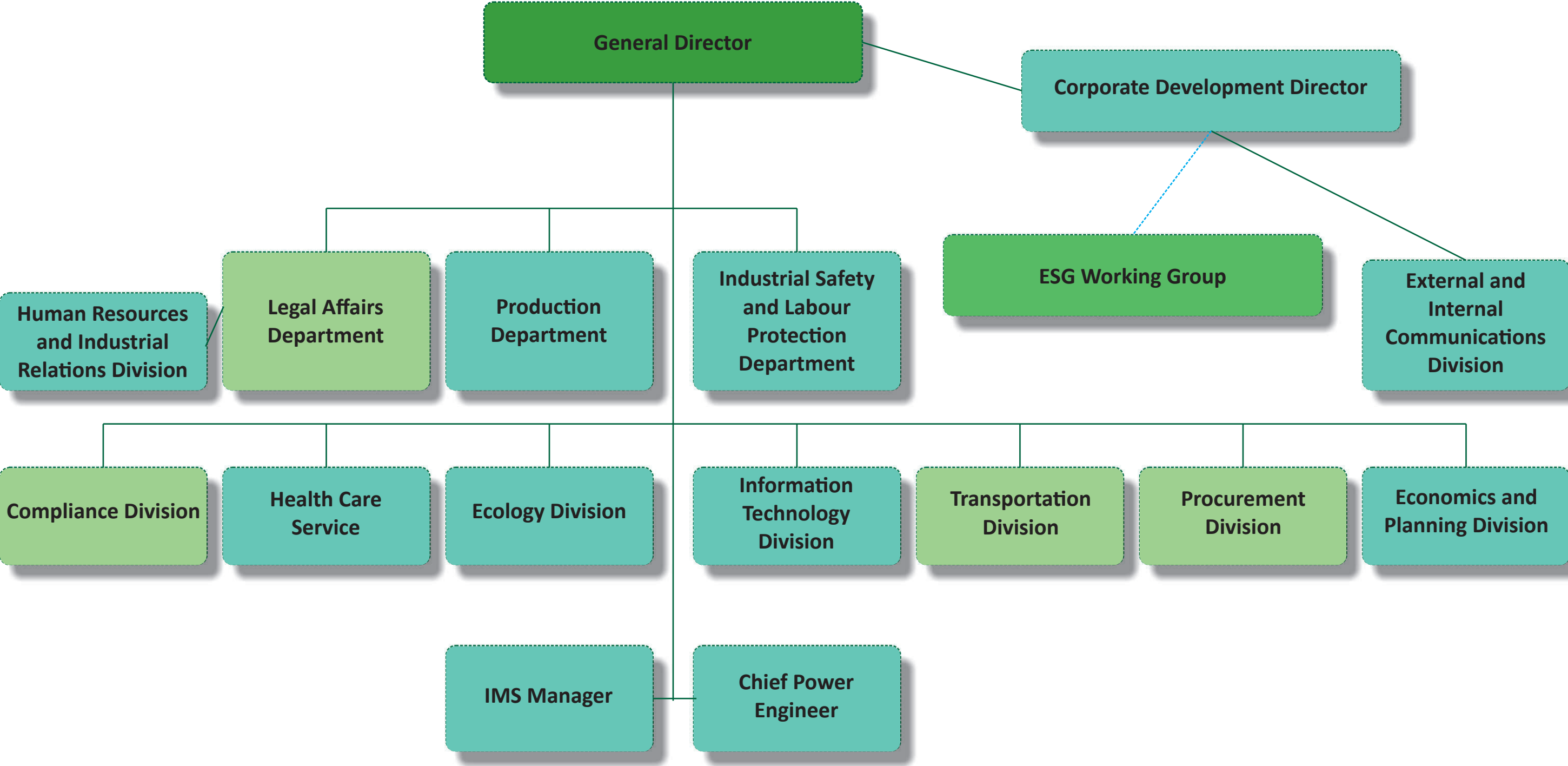
On 24 May 2023, the Maslikhat's deputies of Atyrau city visited the Waste Management Facility (WMF) of West Dala LLP to get acquainted with the methods and technologies in the field of industrial waste management and their impact on the environment condition. At the Waste Management Facility, the deputies were shown the chain of integrated management at the facility. The deputies noted the high level of work organization at the facility, cleanliness of the territory and compliance with sanitary norms.


On 25 May 2023, a delegation of representatives of NCOC N.V., non-governmental ecological organizations, government entities and higher educational establishments of Atyrau city visited the Waste Management Facility (WMF) of the West Dala Company. The purpose of the visit was to get acquainted with the methods and technologies in the field of waste management of the contracting company NCOC N.V.

On 7 August 2023, NCOC N.V. together with West Dala LLP acquainted members of the public and governmental authorities of Makat district with the work of the WMF. The employees of West Dala LLP demonstrated the whole process from acceptance to environmentally safe high-temperature neutralization of liquid and solid industrial, food and other types of waste.

In September 2023, the representatives of West Dala LLP took part in the "Mangistamunaigas" JSC (MMG) press tour to demonstrate the oil waste treatment process during the elimination of historical pollution at oil and gas producing fields.





 - managers and functional units of West Dala LLP actively involved in implementation of the corporate ESG agenda.

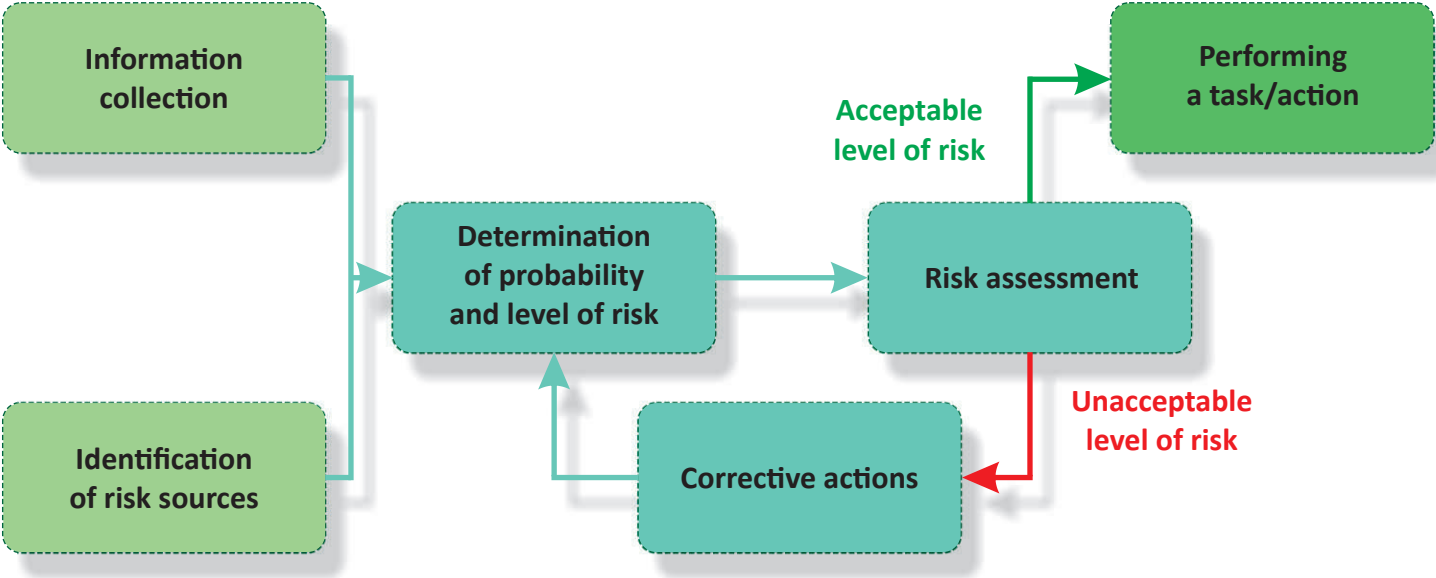
ESG Risks Relevant to West Dala LLP

An important priority of West Dala LLP is the minimization of economic, social, environmental and other risks. Timely risk analysis in the management of the Company's activities makes it possible to make optimal in terms of costs and losses decisions, as well as to increase the efficiency and sustainability of the activities of subsidiaries.

Risk Area	Description of Risks	Management of Risks
Occupational health and safety	Risks to health and safety of employees, hazardous production factors in the workplace. Risks of damage and loss from business interruption because of accidents at production facilities. Risks of damage to third parties as a result of operations of production facilities or as a result of accidents.	<ul style="list-style-type: none"> Current certification of the Company for compliance with ISO 45001:2018. Proper functioning of the occupational health, industrial and fire safety management system. Compliance with the rules of operation of industrial facilities in accordance with established standards, constant monitoring of technological parameters of equipment and transport. Regular personnel safety training and subsequent certification. Management checks to prevent accidents. Implementation of measures to prevent employee diseases. Availability of business continuity plans, including emergency response and evacuation procedures.
Labor Relations	Violation of labour laws. Unsatisfactory working conditions, unfair remuneration. Lack of qualified personnel. Risk of losing technological personnel due to more attractive working conditions offered by direct competitors or other industries.	<ul style="list-style-type: none"> Strict control over compliance with labour laws. Regular meetings between employees and management of the Company to discuss significant issues. Informing employees about the principles and requirements of the Code of Business Ethics, Anti-Corruption Policy, Human Rights, Diversity and Equal Opportunity Policy. Creation of competitive wage conditions for employees of the Company. An operating hotline through which employees and other stakeholders can report possible violations of labour rights and labour legislation. The existing Collective Agreement and Code of Business Ethics, which specify the obligations of the employer and employees and establish the basic principles of business ethics that employees and top managers must observe. Cooperation with educational institutions to find and attract talented youth.
Supply Chains	Disruption of the continuity of supply of goods, works and services from critical suppliers.	<ul style="list-style-type: none"> Reliable supply channels, quick search for alternative solutions to problem areas. Development of organizational procedures and IT systems aimed at increasing the efficiency of the procurement process. Checking the reliability of suppliers before starting cooperation, selecting suppliers on a competitive basis.
Information Security	Leakage of data and confidential information of clients, employees and other stakeholders. Cyber-attacks. Failures in business processes, including the operation of the industrial control system. Failure to comply with information security requirements. Obsolescence of existing cybersecurity infrastructure or measures.	<ul style="list-style-type: none"> Quick response to failures in IT services and incidents related to cybersecurity. Ensuring continuity for key IT processes, including through the approval of specialized plans. Training of employees of the Company on information security issues. Regular modernization of IT systems, ensuring certification for compliance with international standards in the information security field, for example ISO 27000.

Risk Area	Description of Risks	Management of Risks
Local communities	Formation of a social climate in the regions of presence that is unfavourable for the Company. Risks of violation of the rights and interests of local communities.	<ul style="list-style-type: none">Regular and constructive interaction with local authorities and the public.Charity and sponsorship initiatives.Free access and consideration of all requests to the Company’s hotlines, including on issues of ethics and corruption prevention.
Corruption	Failure to comply with legal requirements and internal procedures related to anti-corruption.	<ul style="list-style-type: none">Development of a culture of intolerance towards corruption.Existence of necessary processes in place to identify and prevent cases of corruption, fraud and unethical behaviour.Inclusion of an anti-corruption clause in contracts with counterparties.Personal obligations of employees to comply with the Anti-corruption Policy and the Code of Business Ethics.Conducting anti-corruption training for employees.
Environment	Risks associated with direct or indirect damage to the environment and the occurrence of related incidents.	<ul style="list-style-type: none">Current certification of the Company for compliance with ISO 14001.Application of economically feasible modern technologies.Implementation of a set of environmental measures.Monitoring of environmental legislation and its changes.Conducting environmental impact assessments and carrying out industrial environmental control.
Water Resources	Lack of water resources to support the Company's operations. Pollution of water systems in the regions of presence due to operations of the Company. Violation of the rights of local communities to free access to natural water resources.	<ul style="list-style-type: none">Organization of production operations and control in accordance with the established legislation regarding the water resources use.Regular monitoring of water resources consumption, wastewater pollution levels.Development of measures to reduce water consumption and non-return spillovers.Management control to prevent restrictions on free access of local communities to water resources.
Climate agenda	Risks of the negative impact of climate change on operations of the Company (physical climate risks). Risks associated with the energy transition and tightening climate regulation (transition climate risks). Climate risks: For detailed information, see the “Climate-related Risks and Opportunities” section of the Report.	<ul style="list-style-type: none">Monitoring of decarbonization legislation, regulatory requirements and requirements from international partners.Implementation of preventive measures aimed at minimizing the impact of physical and transition climate risks on the Company.Implementation of a greenhouse gas emissions management system.Climate risk assessment in accordance with TCFD recommendations.Increasing the competencies of employees in the field of assessment and management of climate risks.

RISK ASSESSMENT SYSTEM



ESG OPPORTUNITIES RELEVANT FOR WEST DALA LLP

Key Opportunities	Measures to Implement Opportunities
Development of decarbonization projects and use of renewable energy sources	<ul style="list-style-type: none">• Participation in the voluntary carbon market, and participation in the national I-REC market as a buyer of certificates.• Introduction of cogeneration technologies to produce thermal energy.• Use of renewable energy sources at large facilities of the Company.
Digitalization of business processes	<ul style="list-style-type: none">• Introduction of digital technologies to improve the efficiency of production and management decisions in business processes.
Attracting ESG financing	<ul style="list-style-type: none">• Long-term financial partnerships with impact investors, international and national financial institutions to implement sustainable waste management and decarbonization projects.• Entering the bond market of a sustainable nature (green bonds, sustainability-linked bonds and others).• Obtaining ESG loans, including through government rate subsidy programs.

APPROACHES TO TAXATION

Being a responsible and conscientious taxpayer, West Dala LLP understands the importance of taxes for the Republic of Kazakhstan and society in terms of long-term sustainable development, including for successful achievement of national priorities within the framework of the UN Sustainable Development Goals and the Paris Climate Agreement.

The Company conducts its operations in accordance with the tax legislation of the Republic of Kazakhstan, within an acceptable and predetermined level of risk. The Company does not carry out transactions which sole purpose is tax savings, and also does not use any tax minimization schemes, including those that reduce the tax base and remove income from taxation using offshore companies. During the reporting period, the taxable income of West Dala LLP was subject to corporate income tax for legal entities at the current official rate of 20%.

In the field of taxation, West Dala LLP proceeds, among other things, from the following principles:

- Strict, vigilant and timely fulfilment of obligations related to filing tax returns and other documents, payment of taxes in proper amount and terms in accordance with the legislation of the Republic of Kazakhstan.
- Timely, complete, and reliable disclosure of tax information provided for by the legislation of the Republic of Kazakhstan, including when interacting with tax authorities as part of their implementation of tax control measures.
- Refusal of aggressive tax planning and tax evasion schemes, including refusal to use for tax purposes tax jurisdictions that do not cooperate with the authorized tax authorities of the Republic of Kazakhstan.

The Company has approved a Tax Strategy that summarizes corporate principles in relation to taxation and tax-related processes. Its compliance is mandatory for employees regardless of their position. The General Director of West Dala LLP exercises general oversight over implementation of the Strategy.

The Accounting Division manages the tax function. The functionality of the Accounting Division includes such tasks as maintaining tax records, preparing and submitting tax reports, interacting with tax authorities, identifying tax risks and developing measures to minimize them in accordance with tax legislation, including ensuring the availability of appropriate processes and systems to control these risks, and also other tasks.

The Company pays taxes only in the Republic of Kazakhstan. Information on the amount of taxes paid is regularly disclosed as part of the financial statements of West Dala LLP. The reliability of the financial statements is confirmed by an independent auditor, including in relation to the data disclosed in it in the field of taxes and taxation. In 2023, there were no complaints or claims from stakeholders regarding unethical behaviour on our part with respect to taxation.

West Dala LLP pays attention to strengthening partnerships and consolidating efforts with other companies and organizations, including to achieve the UN Sustainable Development Goals.

THE COMPANY PARTICIPATES IN THE FOLLOWING INTERNATIONAL INITIATIVES AND NATIONAL ASSOCIATIONS:



United Nations
Global Compact

UN Global Compact



**National Chamber of Entrepreneurs
of the Republic of Kazakhstan "Atameken"**



KAZWASTE

**"KazWaste" Kazakhstan
Waste Management Association**



**Association of Oil Service
Companies of Kazakhstan**

RATINGS AND AWARDS

S&P Global Rating

In January 2023, the Sustainability report of West Dala LLP prepared for 2022, received an ESG score of 34/100 based on the results of the Corporate Sustainability Assessment 2023 questionnaire. The Company has been assigned 30 points for the Governance and Economic Dimension, 43 points for the Environmental Dimension, and 32 points for the Social Dimension. The total percentile of West Dala LLP in the ICS (Commercial Services & Supplies) sector was 78, which indicates that it is among the leading sectoral companies. West Dala LLP became the first Kazakhstani company in the waste management field, which publicly assessed its activities and corporate performance in the field of sustainable development based on advanced global approaches.

KazWaste Award

In July 2023, at the GEWR-23 forum in honour of its 10th anniversary, KazWaste Association recognised the most active members of the Association, including West Dala, which is involved in developing initiatives and proposals with respect to improve the legislative framework for the industry.

Winning the “Yenbek Zholy” competition

Kauandyk Nasipkaliyev, a waste treatment operator at the WMF, was recognised as the winner of the regional competition “Yenbek Zholy” in the nomination “Best Young Production Worker”. This competition is aimed at stimulating production labour, popularization of blue-collar occupations among young people and strengthening of long-standing traditions of working dynasties.

Certificate of Honour of the Ministry of Energy of the RoK

Nurlybek Kenzhegaliev, a Project Manager of West Dala oil and gas sector, was awarded the Certificate of Honour of the Ministry of Energy of the RoK in 2023 “For tremendous contribution to the development of the oil and gas industry and high results achieved in professional service”.



RESPONSIBLE BUSINESS CONDUCT

- Business Ethics and Anti-corruption
- Respect for Human Rights and Non-discrimination
- Procurement Practices and Responsible Supply Chain
- Information Security
- Supporting Local Communities and Charity

Basic Documents of West Dala LLP in the Area of Business Ethics and Anti-corruption

- Code of Business Ethics.
- Business Partner Code of Conduct.
- Anti-corruption Policy.
- Human Rights, Diversity and Equal Opportunity Policy.
- Policy on Notification of Suspicion of Committing Violations.

West Dala LLP is committed to ethical business standards and demonstrates a commitment to the principles of business ethics including honesty, openness, and transparency. The principles and rules of business ethics, including compliance with legal requirements and rejection of corruption in any form, apply both to relationships within the team and to interactions with business partners. All our employees regardless of their position comply with ethical standards that are an important part of the Company's culture.

West Dala LLP has corporate documents in the area of business ethics and anti-corruption, containing a set of rules and norms of ethical behaviour in various situations.

Based on these documents, a set of initiatives is being implemented and among other things aimed at:

- Implementation of corporate business ethics.
- Prevention of compliance risks.
- Prevention of employee actions that contradict legal requirements.

CODE OF BUSINESS ETHICS

Approved in 2023, the Code of Business Ethics of West Dala LLP is a set of basic values and principles, rules of individual and collective behaviour, requirements in accordance with which the Company conducts business, interacts with stakeholders and builds moral and ethical relationships within the team. This strategic document is public and is posted on our corporate website.

Among the principles included in the Code of Business Ethics are:

- Respect for colleagues, business partners, suppliers, and clients.
- Respect for human rights, equal opportunities, and non-discrimination.
- Ensuring safety and health protection.
- Compliance with antimonopoly legislation, protection of competition legislation, legislation on combating the legalization of proceeds from crime.
- Preventing conflicts of interest.
- Protection of personal data and confidential information.
- Refusal of gifts and other signs of special attention that place the receiving party in a dependent position.

In accordance with the Code of Business Ethics, the activities and property of West Dala LLP cannot be used to support political parties, trade unions, or election funds. The Company does not participate directly or indirectly in the activities of political parties, organizations and foundations associated with them, including making sponsorship and other payments in their support.

Employees of West Dala LLP are required to familiarize themselves with the provisions of the Code of Business Ethics and sign an Obligation to familiarize themselves with and agree to the requirements of the Code of Business Ethics. In this case, violation of the Code of Business Ethics provisions may result in the Company applying disciplinary measures to the relevant employees.

It is the responsibility of West Dala LLP employees to report any violations of the Code of Business Ethics in one of the following ways:

- Their immediate supervisor, or any official at West Dala LLP whom they trust.
- Contact the Hotline of the Human Resources and Industrial Relations Department (phone: +7 7122 309009, ext. 4211, email: wd.hr@westdala.kz).

The Company will not allow any action, including dismissal, harassment, discrimination, or other detrimental treatment, to be taken against an employee who, in good faith, reports a potential violation of the Code of Business Ethics.

We expect business partners to support the ethical standards set out in public documents of West Dala LLP including the Code of Business Ethics and the Business Partner Code of Conduct.



COMBATING CORRUPTION

Priority Principle of the UN Global Compact
Principle 10. Businesses should work against corruption in all its forms, including extortion and bribery.

West Dala LLP adheres to the principle of zero tolerance to any manifestations and forms of corruption that is reflected in the corporate Anti-corruption Policy, posted on the website of the Company. The Anti-corruption Policy has been developed in accordance with the applicable national legislation and best international practices.

The Policy establishes anti-corruption requirements that apply to West Dala LLP employees regardless of their position. Employees are required to familiarize themselves with the Anti-corruption Policy and sign an obligation to comply with it.

To form an appropriate level of corporate culture, newly hired employees involved in processes subject to corruption risk are given introductory training on the Anti-corruption Policy, and periodic information trainings are conducted in person and (or) remotely for employees already working in the Company. In 2023, 100% of employees of the Company were familiarized with internal anti-corruption documents. West Dala LLP is considering the possibility of introducing regular specialized training on anti-corruption topics for employees.

The commission of corruption offenses or fraudulent actions by an employee is recognized as a gross violation of labour duties. In this case, an employee regardless of his/her position is subject to liability in accordance with the legislation of the Republic of Kazakhstan. West Dala LLP aims to promptly identify and suppress negative retaliatory

measures against employees who in good faith reported an alleged corruption offense, or one already committed by another employee of the Company, even if such suspicion was not confirmed, and considers the occurrence of such measures unacceptable.

The Company categorically prohibits employees of the Company from making incentive payments to politically exposed persons on behalf of West Dala LLP, including the payment of such payments through intermediaries.

West Dala LLP recommends its business partners adhere to the requirements of the Policy and ensure compliance with its requirements by their employees. At the same time, the Company has introduced the principle of due diligence that provides for implementation of a set of measures and actions aimed at obtaining the necessary and reliable information about business partners to minimize the risk of business relations with those of them that may be involved in corrupt activities or tolerant of corrupt practices. All contracts with business partners include an anti-corruption clause.

The Company positions ensuring the absence of cases of corruption as a long-term strategic KPI for the period until 2026 (duration of the current corporate development strategy).

In 2023, there were no cases of corruption among the Company's employees and dismissals of employees in connection with corrupt activities, as well as cases of violation of anti-corruption requirements by suppliers, contractors and persons representing their interests in West Dala LLP.

ADDRESSING CONFLICTS OF INTEREST

West Dala LLP pays great attention to effective identification and counteraction of conflicts of interest.

When performing their job duties, employees of the Company are obliged to:

- Avoid situations that lead to a conflict of interest, and when making decisions within the framework of your job responsibilities, be guided exclusively by the interests of West Dala LLP.
- Not use the official position and information to which they have access for personal interests or in the interests of related persons.
- Promptly disclose information about personal circumstances that may lead to an actual and/or potential conflict of interest including when hiring or appointing a new position.

The procedure for monitoring and resolving conflicts of interest in effect at West Dala LLP allows employees to inform about situations where the personal interests of an employee at any level affect or may affect the rights and interests of the Company, and also determines the algorithm for resolving such situations. Cases of potential conflicts of interest are carefully reviewed by an authorized official of the Company.

The effectiveness of the process of declaring conflicts of interest and its resolution is ensured by the Compliance Division. In 2023, no confirmed cases of conflict of interest were identified. When hired, employees undergo a security check to determine whether there are any conflicts of interest.

Possible ways to resolve a conflict of interest include changing the employee's functional responsibilities, transferring the employee to another position, limiting the employee's access to specific information that may cover personal interests of the employee, and other measures.



ANTI-CORRUPTION MANAGEMENT STRUCTURE

To implement the Anti-corruption Policy provisions and properly identify and assess corruption risks, West Dala LLP has built an anti-corruption management system. The responsible unit is the Compliance Division.

Failure to comply with anti-corruption legal requirements and internal procedures is one of the corporate-level risks. For this reason, procedures for identifying and assessing corruption risks are carried out on a regular basis with subsequent additions to the list of corruption-risk functions and positions associated with corruption risks.

Corruption risks are managed in the Company, among other things, as follows:

- Preparation of corruption risk maps including assessment of results and reporting on activities carried out.
- Establishing special anti-corruption procedures including regularly filling out a conflict-of-interest notification in accordance with internal documents.
- Analysis of the effectiveness of existing anti-corruption measures.
- Development (revision) of new and improvement of existing anti-corruption measures.

In 2023, no corruption-related risks with a high probability of their implementation have been identified.

FEEDBACK MECHANISMS

To comply with international standards of ethical business conduct, the Company operates a Hotline (telephone: +7 702 224 18 91, email: hotline@westdala.kz), contacts of which are posted on the corporate website. Among other things, by contacting the Hotline any person in a form convenient for the person including on the condition of anonymity can report facts of theft and embezzlement in the Company, fraud, bribery, commercial bribery, other manifestations of corruption and violations of the Anti-corruption Policy provisions.

In 2023, four Hotline calls were registered; all were properly handled by the responsible subdivisions.

The Company adopted the Policy on Notification of Suspicion of Committing Violations that outlines the principles and procedures for reporting any violations, suspected wrongdoing, suspicious incidents, or inappropriate behaviour leading to unethical or illegal business practices involving West Dala LLP. West Dala LLP familiarizes its employees about the Policy.

The Policy requires notification of suspected violations of the following violations if there are reasonable grounds to believe that the information provided is correct and not knowingly false:

- Failure to comply with the Code of Business Ethics, Anti-corruption Policy, and other internal policies of West Dala LLP, unethical or other behaviour of West Dala LLP employees, which may result in damage to the reputation of West Dala LLP.

- Corruption, fraud, bribery, money laundering or other criminal activity of financial nature.
- Failure to fulfil contractual and legal obligations.
- Conflict of interest, abuse of office.
- Infringement of human rights, any form of discrimination or harassment.
- Risks to health and safety.
- Risks associated with information security.
- Damage to the environment.
- Unreliable financial or non-financial reporting, unethical accounting and auditing practices.
- Unauthorized disclosure of confidential information.
- Other violations of applicable laws and ethics principles.
- Intentional concealment of the above violations.

If the information provided by an informant is confirmed, the management of West Dala LLP must be informed in detail about results of an inspection and, within a reasonable time, should make a decision on confirmed facts of violations based on an investigation report and recommendations of authorized persons participating in an investigation.

As part of the Policy on Notification of Suspicion of Committing Violations, the Company undertakes to not allow disciplinary, discriminatory or any other retaliatory measures of adverse impact as well as the threat of their use against a whistleblower who responsibly reports a violation.

Key Human Rights Standards and Internal Documents

International Standards	<ul style="list-style-type: none">• UN Global Compact.• UN Universal Declaration of Human Rights of December 10, 1948.• International Covenant on Economic, Social and Cultural Rights of December 16, 1966.
National Legislation and Regulations	<ul style="list-style-type: none">• Constitution of the Republic of Kazakhstan.• Labor Code of the Republic of Kazakhstan.
Internal Corporate Documents	<ul style="list-style-type: none">• Code of Business Ethics.• Business Partner Code of Conduct.• Anti-corruption policy.• Human Rights, Diversity and Equal Opportunity Policy.

Respect and protection of human rights, zero tolerance for any form of discrimination are the long-term priority of West Dala LLP. The approach is not only enshrined in the corporate documents of the Company but is also considered an important part of our system of values as part of responsible business conduct.

The activities of West Dala LLP in the area of human rights and anti-discrimination are based on international and national standards and regulations, internal corporate documents that ensure the practical implementation of relevant practices in the daily operations of the Company.

Based on the principles and norms of key international and national documents and taking into account the specifics of business operations, West Dala LLP has approved the corporate Human Rights, Diversity and Equal Opportunity Policy. The Policy provides a unified approach to protection of human rights and non-discrimination in the Company.

Considering the importance of issues of inclusion and diversity, West Dala LLP develops an inclusive environment, creating equal opportunities in the process of personnel selection and development, as well as involving in the operational activities and decision-making process employees with different experience and socio-cultural and other characteristics, having their own opinion. The company employs 9 people with special needs.

In 2023, West Dala LLP adopted the “Policy in the field of Human Rights, Diversity and Equal Opportunities”. The topic of human rights protection is important for the Company and is reflected in other internal normative documents. In order to develop this area, in December 2023, a representative of the Company participated in the training “Business and Human Rights” organized within the United Nations Development Programme (UNDP).

The Company has formulated commitments to respect human rights, inclusion, and equal opportunity, which we strive to comply with at all stages of our operations:

- Prohibition of discrimination on any grounds and individual characteristics.
- Ensuring every employee has the right to receive and provide regular feedback.
- Unacceptability of any assaults on human dignity including all forms of oppression, humiliation, and harassment, as well as any forms of patronage including those based on family ties.
- Maintaining the confidentiality of personal data and other legally protected secrets of clients, employees, business partners and other persons in accordance with requirements of the legislation of the Republic of Kazakhstan.
- Prohibition of all forms of violence in the workplace including verbal, physical and psychological.
- Respect for the diversity of personal values and worldviews, not preventing employees from openly expressing their views and opinions.
- Refusal to support any action that promotes, encourages or incites other people or other organizations to violate or ignore human rights.
- Informing stakeholders about the possibilities of contacting the corporate Hotline in case of human rights violations.
- Zero tolerance for any form of forced or compulsory labour and human trafficking.
- Unacceptability of any forms of child labour that do not comply with the legislation of the Republic of Kazakhstan.
- Creation of safe working environment for employees.
- Respect for employees' rights to freedom of expression and collective bargaining.



PREVENTING DISCRIMINATION AND THE USE OF CHILD, FORCED OR COMPULSORY LABOUR

West Dala LLP is guided by the fact that all people are free and equal in their dignity and rights, regardless of gender, language, age, religion, ethnicity and race, social origin, property status or other personal attributes and identities.

In this context, the Company does not accept any type of discrimination in the selection and hiring of personnel, in the process of labour activity and professional growth of employees. Similar expectations are transmitted to business partners within the framework of the Business Partner Code of Conduct in force at West Dala LLP.

West Dala LLP focuses on ensuring the implementation of equal rights and opportunities for men and women, their equal participation in all areas of corporate activity. In particular, the Company seeks to provide equal pay conditions for both men and women based solely on their professional skills. At the same time, the Company complies with the provisions of the legislation of the Republic of Kazakhstan and limits the use of women's labour associated with hazardous conditions to protect their health.

The Company does not allow the use of forced or compulsory labour and child labour. Within the framework of the operations of West Dala LLP, there is no significant risk of the use of child, forced or compulsory labour.

In accordance with the Business Partner Code of Conduct, West Dala LLP expects business partners to unconditionally eliminate the use of child labour in their operations and supply chains, taking into account requirements of the applicable legislation of the Republic of Kazakhstan on the minimum age of employment including ensuring that mechanisms are in place to verify the age of employees and new applicants.

The Company expects its business partners to have zero tolerance for the use of forced labour, human trafficking, or any labour activity in their operations and supply chains that involves illegal restrictions on the freedom of movement of employees, debt bondage, withholding of wages or identification documents.

Priority Principles of the UN Global Compact

Principle 1
Businesses should support and respect the protection of internationally proclaimed human rights.

Principle 2
Businesses should make sure that they are not complicit in human rights abuses.

Principle 3
Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

Principle 4
Businesses should uphold the elimination of all forms of forced and compulsory labour.

Principle 5
Businesses should uphold the effective abolition of child labour.

Principle 6
Businesses should uphold the elimination of discrimination in respect of employment and occupation.



COLLECTIVE BARGAINING AGREEMENT

West Dala LLP ensures that employees' rights to freedom of association, joining trade unions and participating in collective bargaining are respected.

The current Collective Agreement, approved by all employees and concluded in September 2019 for a five-year period, defines uniform social and labour standards and guarantees, mutual obligations of the employer and employees. 100% of the Company's employees are covered by the Collective Agreement.

Among other things, the Collective Agreement regulates such aspects of the relationship between the employer and employees as:

- Safety and health at the enterprise.
- Working hours and rest periods.
- Remuneration system.

Within the Company, the right to freedom of association, joining trade unions and participating in collective bargaining is not subject to significant risks.

To ensure favourable working conditions, the Company focuses on creating a comfortable atmosphere and adheres to the principle of standardized work, which allows employees to combine professional activities and personal life.

The current employee representative until 2024 is Kumisbekov Buranbay, the Head of Production at the WMC. Man in question performs the function of representation during collective bargaining, conclusion or amendment of Collective bargaining agreement, as well as participates in the resolution of labour disputes.

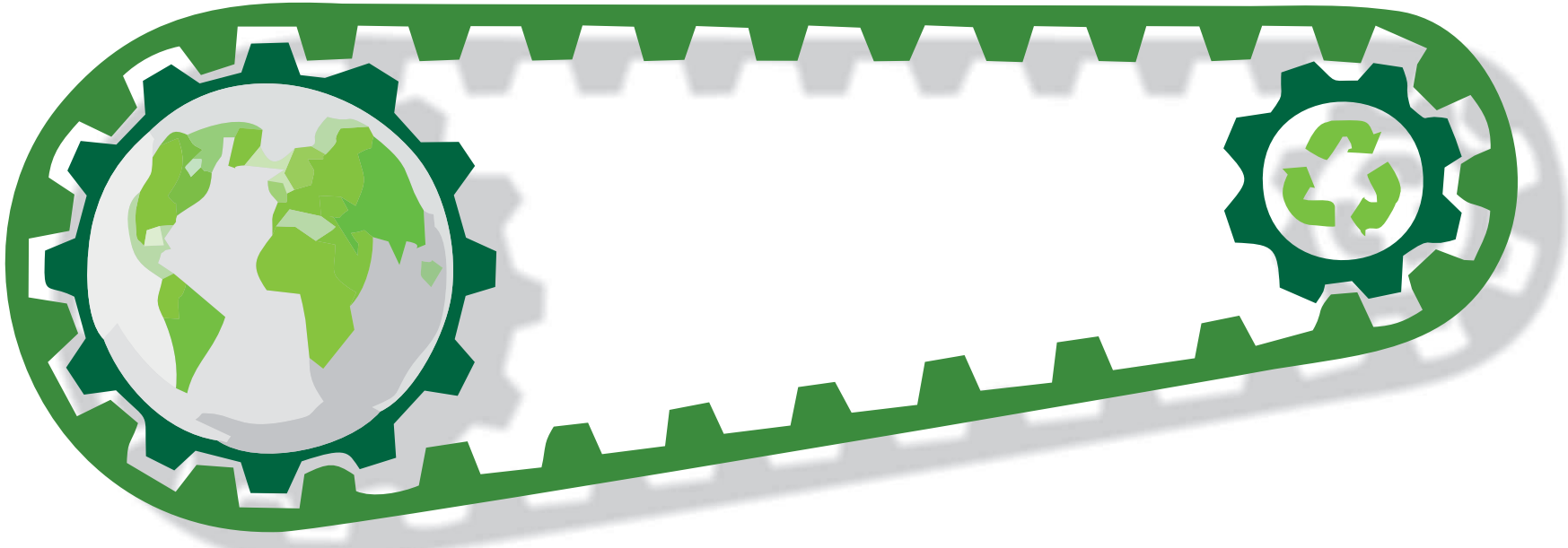
MANAGING HUMAN RIGHTS AND ANTI-DISCRIMINATION ISSUES

Monitoring compliance with the provisions of the Human Rights, Diversity and Equal Opportunity Policy is carried out by the Human Resources and Industrial Relations Division.

West Dala LLP works to familiarize staff with the Human Rights, Diversity and Equal Opportunity Policy. Employees are required to follow the requirements and principles established in the Policy and comply with the human rights legislation of the Republic of Kazakhstan. Violations of the Human Rights, Diversity and Equal Opportunity Policy and failure to comply with applicable laws of the Republic of Kazakhstan may result in disciplinary action being taken against the relevant employees.

The Company operates a Hotline that accepts requests from stakeholders regarding violations of the provisions of the Human Rights, Diversity and Equal Opportunity Policy (telephone: +7 702 224 18 91; email: hotline@westdala.kz). All requests for violations are accepted and considered by the responsible structural unit of West Dala LLP within a reasonable time. If violations of the Human Rights, Diversity and Equal Opportunity Policy are confirmed, the structural unit responsible for internal control takes measures to eliminate and prevent such violations.

West Dala LLP has a zero-tolerance approach to retaliation against employees who report possible violations of the Human Rights, Diversity and Equal Opportunity Policy, even if those concerns are not substantiated, provided that false information has not been reported intentionally or for selfish purposes.



In 2023, not a single case of discrimination against employees on gender, religion, race, or other grounds was registered. There were also no cases of harassment or other forms of offensive behaviour. There were no cases of labour conflicts due to violations of the legislation and internal documents of the Company on employee rights.

West Dala LLP is aimed at productive and mutually beneficial relationships with business partners. We comply with the principles of procurement activities in accordance with the legislation of the Republic of Kazakhstan.

We expect business partners to share commitment of West Dala LLP to ethical, fair, and safe business practices. At the same time, the Company intends to encourage its business partners by its own example to cooperate and jointly achieve various sustainability goals.

The key document related to creating a responsible supply chain is the Business Partner Code of Conduct in force at West Dala LLP. The Code formulates the principles and rules of interaction with suppliers and contractors, reflects our expectations from business partners in terms of professionalism, fair competition, labour and industrial safety, non-discriminatory environment, respect for human rights, anti-corruption, information protection, environmental protection, compliance with the law. We inform our business partners to become familiar with the Business Partner Code of Conduct.

Based on the results of the reporting period, the Company is not aware of information about confirmed violations of human rights by its suppliers and cases of discrimination on any basis, as well as about suppliers with a significant risk of using child and forced labour.

The Company strives to assist in the development of the regions where it operates. Therefore, when purchasing goods, works and services, if there are proposals that meet its requests, preference is given to suppliers from the Republic of Kazakhstan, including on the basis of long-term contracts. In 2023, 334 out of 341 suppliers of West Dala LLP were local suppliers - companies and individual entrepreneurs registered in the Republic of Kazakhstan. More than 98% of the total purchasing budget in money representation came from local suppliers.

SUPPLY CHAIN MANAGEMENT SYSTEM

The Procurement Division of West Dala LLP is a responsible structural unit that carries out general coordination of purchasing activities. However, we are focusing on the decentralization of the procurement system, and other divisions of the Company can act as initiators of purchases and coordinators of interaction with suppliers of goods and materials in agreement with the management.

The approaches of the Company to supplier selection are based on the principles of responsible business practices:

- Equality of business partners, absence of discrimination and unreasonable restrictions regarding participants in procurement procedures.
- Compliance with antitrust and anti-corruption requirements.
- Availability and convenience of procurement procedures.
- Zero tolerance for corruption.

West Dala LLP conducts a thorough inspection of suppliers and contractors to evaluate the availability of professional experience, permits and qualified personnel, as well as their business reputation. Measures are taken on an ongoing basis to combat corruption in the procurement of goods, works and services, for example, monitoring prices and determining the feasibility of procurement.

Requirements for applicants and for the subject of procurement are formed in such a way as to exclude the provision of unjustified advantages to individual companies, but at the same time ensure that the risk of non-fulfilment of contractual obligations by them is minimized.

When selecting business partners, West Dala LLP reserves the right to give preference to those who demonstrate a commitment to compliance with the principles of sustainability. West Dala LLP strives to

exclude transactions and operations with suppliers and contractors that jeopardize the life and health of employees, are subject to corruption risks, risks of child labour, forced or compulsory labour, or risks of non-compliance with basic human rights including to freedom of association and collective bargaining.

The selection of suppliers is carried out primarily based on the following criteria:

- Price, payment terms.
- Quality, conditions, and terms of goods, works and services, availability of a warranty (or after-sales) service system.
- Availability of certificates of conformity and safety data sheets for the supplied products.
- Previous experience of the Company interaction with suppliers.
- Analysis of suppliers' market reputation or recommendations.
- Compliance with legal requirements in the field of health, safety, and environmental protection (if necessary) by suppliers.

To effectively manage risks associated with the work of suppliers, additional actions can be taken such as:

- Assessment of the financial condition and reliability of suppliers.
- Conducting checks to confirm the accuracy of the information provided and to identify cases of fraud and corruption.
- Control of the intended use of funds.

To prevent and minimize the possible negative impact of operations of the Company, feedback from suppliers and contractors is analysed. The Company regularly assesses the risks associated with the work of suppliers and the organization of procurement. The risk of a supply chain disruption is a violation of the timing of delivery of goods and services, as well as the quality of goods supplied and services provided.

We are exploring the possibility of regularly identifying critical suppliers, which are the largest suppliers or suppliers of the most important components. Their identification will allow us to identify the riskiest areas in the supply chain and apply a more comprehensive risk-based approach to procurement management.



Protecting data from external and internal threats, ensuring the safety of confidential information of the Company, clients, employees, suppliers, and other stakeholders is one of the priorities for West Dala LLP. As a result, we pay significant attention to the development of information security, which is achieved through maintaining the confidentiality, integrity, availability, and completeness of information.

The current information security system of the Company is aimed at reducing existing risks to an acceptable level and ensuring the protection of the critical properties of information located in the risk zone. The Company continuously modernizes its existing control system with a clearly structured vulnerability management process. The company has implemented a hardware tool, the New Generation Firewall (NGFW), which provides network protection from external threats and intrusion prevention. It is used for application control, traffic and website filtering.

One of the key areas of working with confidential information is ensuring information security requirements when processing personal data of employees, clients, suppliers, and other involved parties.

In 2023, no significant confirmed information security incidents were identified, including incidents related to cyber-attacks or data leaks. There are also no verified complaints regarding violation of confidentiality or loss of information received from clients or other stakeholders. It is important to note that any subject of personal data can contact West Dala LLP to delete their data from corporate information systems.

INFORMATION SECURITY
MANAGEMENT SYSTEM

The General Director oversees information security. The structure of the Company includes specialized divisions, the Information Technology Division and the Internal Security Division that are responsible for functioning of the information security risk management process and organization of the protection of confidential information within the limits of their powers. The Information Technology Division conducts regular audits of compliance with information security control procedures, as well as the effectiveness of information security processes.

The Company has procedures for responding to information security incidents, which are tested annually. Information security incidents are investigated by specialists from the Information Technology Division. In case of significant and critical incidents, internal audits are carried out.

West Dala LLP adopted the Regulation in the information security area that defines the requirements for a set of measures to ensure information security. Employees' access to corporate information resources is carried out only after their mandatory familiarization with the specified Regulations and the Regulations on non-disclosure of confidential information. Employees of the Company sign an obligation of non-disclosure of documents and information constituting confidential information. The Company conducts training events for employees on protection of personal data.

Considering the widespread use of digital and IT technologies as a dominant market trend, the medium-term plans of West Dala LLP include improving the maturity level of information security requirements and processes based on the international standard ISO 27001 and implementing measures to increase awareness of the employees in the information security area.

With the consideration of widespread application of digital and IT technologies as the dominant market trend, West Dala LLP's plans for 2024 include:

- 1 Improve the maturity level of information security requirements and processes based on the international standard ISO 27001.
- 2 Measures implementation to raise awareness of employees in the field of information security.
- 3 Implementation of two-factor authentication (2FA) for Microsoft Office 365 accounts for user verification purposes, providing an extra layer of account security to protect them from hacking



Creating a favourable socio-cultural environment, improving the quality of life of people and the sustainability of the regions where we operate are among priorities of the Company. The positive economic impact of West Dala LLP on the regions of our presence occurs as a result of our investments in production operations, creation of jobs by the Company, prioritization of local suppliers in supply chains, as well as tax payments to budgets at various levels.

By implementing charity and sponsorship programs, we create conditions and opportunities for the sustainable development of the regions of our presence, help socially vulnerable categories of the population, and support culture, sports and education.

In 2023, total expenses of the Company for implementation of charitable and social projects and initiatives amounted to more than 22 206 500 tenge, of which 84% were expenses for charity, other expenses for sponsorship events.

To effectively support vulnerable groups of the population, systematize charitable activities and increase the overall impact of them, the Company assists the activities of non-profit organizations and foundations, and interacts with authorities at various levels. Our partners include Public Foundation "Atameken Eco", charitable institutions "Bereke", "Yedil" and others.

In 2023, West Dala LLP implemented more than 20 different charitable efforts and events, thanks to which financial and other assistance was provided to orphaned children, children with disabilities, children from low-income and large families. In the reporting period, the Company also carried out various activities to support veterans and people in need within the footprint of the Company. Among other things, construction and installation works were carried out to repair the roofs of houses destroyed due to strong winds in Talgairan-2 village.

In 2023, the General Director of West Dala LLP, Salakhadenov Kairat, was awarded with a Letter of Gratitude from the Makhambet District Akimat of Atyrau region for the invaluable individual contribution of the head and staff of the Company to the social and economic development of the district.

Sponsor support in the amount of 2.9 million tenge was provided by the Public Foundation "Atameken Eco" for organization of the "Atameken ECO CUP" youth football tournament in the period of summer school holidays. There were purchased 20 footballs, sports shirts, the salaries of 16 coaches and the jury were provided during the competition, as well as medals were purchased, and funds were allocated for the design of the tournament.

VOLUNTEER MOVEMENT

The Company intends to continue to develop corporate volunteering and volunteer fundraising that promote team cohesion and can make a practical contribution to solving various issues of sustainable development in the regions where it operates, with an emphasis on environment and healthy lifestyle.

In 2023, Gaukhar Beketayeva, a volunteer and sports activist of the Company, Public Health Service Coordinator of West Dala LLP, created the running club "Runclub Atyrau", promoting sports theme and healthy lifestyle among employees.

The Company's employees continue to develop environmental culture within the footprints. For example, in September 2023, volunteers from West Dala LLP participated in a city campaign coinciding with the "World Clean Up Day 2023" (World Clean-up Day). About 150 tons of garbage was collected within the framework of the campaign.

CHARITY AND SOCIAL INVESTMENT MANAGEMENT SYSTEM

The system of corporate management of social investment programs is headed by the General Director, who oversees the implementation of programs related to charity, sponsorship, external social investment, including making decisions on participation in social and charitable initiatives within the established budget of the Company. At the operational level, the Assistant to the General Director, the Human Resources and Industrial Relations Division, the External and Internal Communications Division ensures regular interaction with local communities and partners, development of recommendations for proposals based on feedback from them, initial consideration of new requests, as well as administration of specialized projects and programs.

The Company involves local communities in the process of identifying priorities in this area and much needed initiatives. Main channels of communication with stakeholders in the field of charity and social investment:

- Interaction with public organizations and foundations.
- Interaction with authorities.
- Interaction with specific beneficiaries when providing targeted assistance.
- Interaction through social networks and the media, including from the point of view of informing about social and charitable projects.

EXAMPLES OF CHARITABLE INITIATIVES OF THE COMPANY IMPLEMENTED IN 2023

In March, the Company sponsored the Regional Pankration Tournament for the Prize of the Akim of the Fort Shevchenko City among cadets and young men. For supporting the tournament, on behalf of the Akim of Fort Shevchenko City, the head of West Dala was presented with a Letter of Gratitude and a commemorative medal.

In June, the Company supported the football tournament "Atameken ECO CUP" among schoolchildren of grades 7-10. The tournament is aimed at promoting sports and a healthy lifestyle among young people.

On behalf of the Company, in December, 100 sweet gifts were presented to special children in the village of Zhetybai and children attending the Karakiya District Psychological and Pedagogical Correction Office.

LABOUR COLLECTIVE

- Labour Practices and Decent Working Conditions
- Workplace Safety and Health
- Human Capital Development

West Dala LLP strives to create a company with an effective corporate governance system that provides opportunities for the maximum developing of its employees’ potential. The Company attracts professional employees of different levels, creates conditions for retaining highly professional employees, continuous professional training and personnel development, and provides opportunities for professional growth of initiative young employees.

The issues related to personnel well-being, its motivation, development and work condition satisfaction are prioritized by West Dala LLP. As a big employer to be open to renewal and upgrade, we are improving our corporate culture and labour relations, helping employees to adapt to changes in the external environment together with the Company.

West Dala LLP respects rights of its employees in the world of work relying upon the Labour Legislation of the Republic of Kazakhstan, the United Nations Universal Declaration on Human Rights and ILO standards, as well as the provisions of the Code of Business Conduct of West Dala LLP. The Company does not allow discrimination in the field of

employment on the grounds of gender, nationality, religion and other grounds unrelated to the level of qualification. Selection of candidates for vacant positions depends on the availability of necessary skills in them, and excludes preferences based on nationality, gender and age. Personnel decisions are based solely on the assessment of professionally relevant qualities of applicants. The Company complies with ILO standards in terms of daily working hours and working conditions, labour protection, remuneration for work, social welfare and granting annual paid leave. Social benefits are provided to all employees of West Dala LLP and certain categories of employees in accordance with the Labour Legislation of the Republic of Kazakhstan. Employees of the Company, in case of suspicion of discriminatory attitude, can contact the “Hotline” to protect their interests. In the reporting period, no cases of discrimination were identified in West Dala LLP. The Company excludes child labour and any form of involuntary labour.

In 2023, the Company successfully underwent an audit of its HR documentation for compliance with the legislation requirements of the RoK, Policies and Procedures of West Dala. The audit was conducted by the services of NCOC N.V. Company – a client of West Dala LLP, for several years. During the audit, compliance with labour legislation of the RoK, employment relations, the state of safety and labour protection, the system and procedure of labour remuneration, as well as other indicators were assessed. The number of points scored on the audit was 98% of the total 100% assessment of compliance with the Labour Legislation of the Republic of Kazakhstan.

The process of implementing personnel policy is centralized at the level of the Human Resources and Industrial Relations Division. This unit control various HR areas and issues including providing the enterprise with qualified personnel, organizing and monitoring the maintenance of personnel records in accordance with legal norms, and minimizing HR risks.

It is important for us to successfully promote corporate culture in labour relations including through the constant collection of feedback from employees and the development of an internal communication system. We have introduced the practice of regular meetings between management and employees, where issues of the enterprise and units’ operations are discussed in an open dialogue. When selecting candidates, attention is paid to their motivation and compliance with the Company’s corporate values.

The implementation of a study to determine the level of employee engagement and satisfaction, is one of the West Dala LLP’s task in 2024. The results of the study will allow us to develop and implement more effective measures to retain employees and increase the level of their satisfaction.

- Basic documents of West Dala LLP in the labour relations area**
- Collective agreement.
 - Code of Business Ethics.
 - Anti-corruption Policy.
 - Human Rights, Diversity and Equal Opportunity Policy.
 - Policy on Notification of Suspicion of Committing Violations.
 - Internal Labor Regulations.
 - Regulations on bonus payments.



PERSONNEL STRUCTURE

West Dala LLP employs a large highly skilled team of professionals. As at the end of 2023, the number of employees was 1,142, including 9 persons with disabilities (provided that they fully meet the requirements for a vacancy, the Company does not limit the employment of people with disabilities). The Company has no part-time employees.

The average annual number of employees was 1,142 people, and the number of man-hours worked was 2,684,800. Taking into account the planned expansion of production facilities, by 2026 the staffing level of West Dala LLP is expected to increase to more than 1.5 thousand people.

The Company actively recruits representatives of the local population. Citizens of the Republic of Kazakhstan form the absolute majority in the workforce – 99.7%. Top managers, namely the General Director and the Corporate Development Director, are citizens of the Republic of Kazakhstan. Geographically, the largest number of employees is concentrated in the Atyrau region – 716 people.

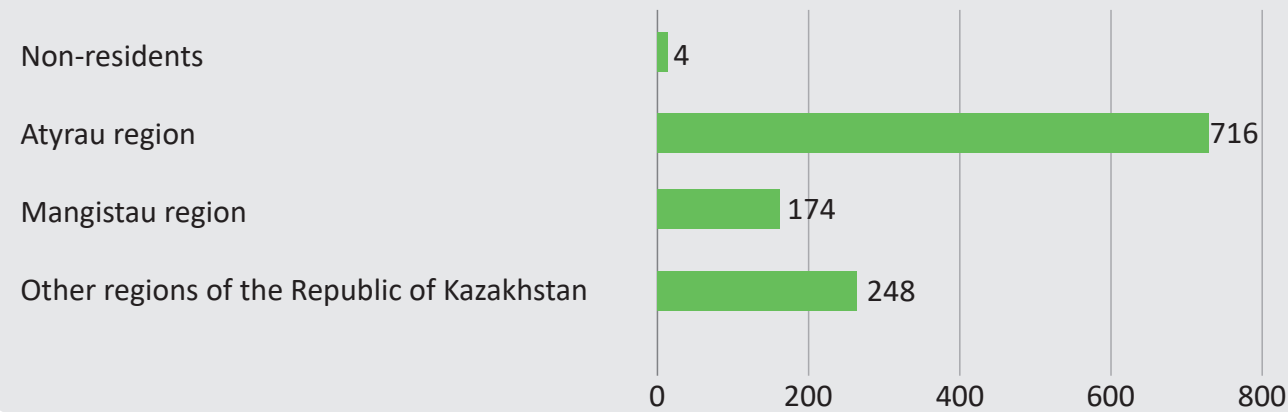
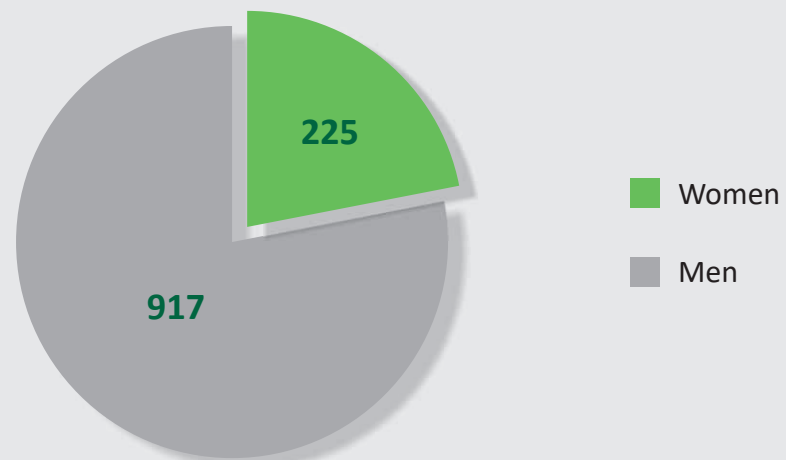
As of the end of 2023, almost 21% of the total number of employees are under the age of 30 years. Men make up 80,3% of the total number of employees, including 75% among the top management team of West Dala LLP. The predominance of men in the personnel structure is due to industry specifics including the need to work in difficult and dangerous operational conditions, where women, among other things, cannot work due to legal and ethical restrictions.

We provide all employees with the right to parental leave in accordance with the national legal requirements. In 2023, 6 people took advantage of this right.

The specifics of the business determine a high rate of employee turnover – 22.5%, it should, however, be noted that there has been a fall of 8 percentage points over the year. The high turnover rate and its pattern among younger employees is largely due to the fact that young professionals often perceive waste management jobs as temporary employment and seek better compensation and benefits later in their careers. To reduce employee turnover, the Company seeks to maintain working conditions and the motivation system at a decent level.



It should be noted that the Company has its own recruiting specialists. To recruit personnel, we use both traditional recruiting sites and distribute information about open vacancies on social networks through targeted advertising. The effectiveness of recruiting tools is regularly analysed, and we continue to work to improve the personnel selection system. To attract talented young professionals, the Company holds career guidance events and information meetings in educational institutions.

Number of employees by regions of presence
as of December 31, 2023Number of employees by gender
as of December 31, 2023

Employees by age as of

	December 31, 2022	December 31, 2023
Under 30 years old, people (% of total number of employees)	253 (23,9%)	240 (21%)
including women	25	26
including men	228	214
30-50 years old, people (% of the total number of employees)	602 (56,8%)	663 (58%)
including women	140	143
including men	462	520
Over 50 years old, people (% of total number of employees)	205 (19,3%)	239 (20,9%)
including women	60	56
including men	145	183

Employees by contract of employment as of

	December 31, 2022	December 31, 2023
Employees with open-term employment contract	1060	366
including women	225	90
including men	835	276
Full-time employees	1060	1142
including women	225	225
including men	835	917

Employees by ethnic origin (% of total employees) as of

	December 31, 2022	December 31, 2023
Kazakhs	96.3%	96.67%
Russians	2.5%	2.19 %
Other nationalities combined	1.2%	1.14%

Employees by position as of

	December 31, 2022	December 31, 2023
Executives and upper-level staff	49	53
including women	8	13
including men	41	40
Specialists and managers	248	248
including women	90	83
including men	158	165
Workers	763	841
including women	127	129
including men	636	712
Share of women in all management positions including junior, middle and top management, % of total management positions	16%	25%
Share of women in management positions in revenue-generating functions of the Company, % of all managers in revenue-generating functions	4%	7%
Share of women in top management positions (maximum two levels away from the General Director), % of total top management positions	16%	25%

Employee turnover in	December 31, 2022	December 31, 2023
Overall employee turnover rate, %	31.9%	22.53%
Employee turnover by gender		
women, %	5%	4.67%
men, %	27.3%	17.86%
Employee turnover by age		
under 30 years old, %	4.80%	6.74%
30-50 years old, %	23.91%	12.61%
over 50 years old, %	3.19%	3.15%
Voluntary employee turnover, %	21.4%	20.5%
Number of new employees	513	303
including women	84	59
including men	429	244
Number of new employees by age		
under 30 years old, %	216	78
30-50 years old, %	244	192
over 50 years old, %	53	33

Parental leave in	December 31, 2022	December 31, 2023
Total number of employees that took parental leave	14	6
including women	14	6
including men	0	0
Total number of employees that returned to work in the reporting period after parental leave ended	11	3
including women	11	3
including men	0	0
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	0	3
including women	0	3
including men	0	0
Total number of employees who were required to return to work in the reporting period after parental leave ended	11	6
including women	11	6
including men	0	0

MOTIVATION AND REMUNERATION

The Company pays attention to building an effective motivation system, creating a favourable working environment, and increasing the transparency of the career promotion process.

West Dala LLP strives to provide an appropriate level of remuneration to attract new talented specialists and retain existing employees. In particular, the Company regularly analyses wage indicators in the regions where it operates that allows it to respond to market changes in a timely manner.

Corporate practices in the field of remuneration comply with the legislation of the Republic of Kazakhstan. Payment of wages is carried out in accordance with the provisions of the Labor Code of the Republic of Kazakhstan, the Collective Agreement, and internal corporate documents. The Company is guided by the principle of equal pay, regardless of age, gender and other personal qualities of employees. The wage level depends solely on professional qualities of employees and effective performance of job duties.

In 2023, the average labour remuneration per employee was about 380 thousand tenge per month in the Company. The level of average labour remuneration of employees in the reporting period was higher than the average wage level in the Republic of Kazakhstan. Regardless of position in the Company, remuneration for entry-level employees was not lower than the Minimum Monthly Wage legally established in the Republic of Kazakhstan.

The gender gap in average pay has fallen from 53% in 2022 to 24.77% in 2023. However, the gender pay gap remains high, among other things, to the insufficient representation of women in management positions, as well as in highly paid positions with difficult and hazardous working conditions (in the latter case, including due to legal and ethical restrictions).

West Dala LLP has a motivation system that provides bonuses for employees. To assess the performance of management and employees, the KPI system is in place allowing evaluation of priority tasks realization. The Company is studying the possibility of improving the employee motivation system, in particular regarding the introduction of standardized principles for the formation of individual KPIs.

In addition to material compensation, West Dala LLP uses non-material types of encouragement and recognition of employee achievements, such as declaring gratitude, awarding certificates of honour and valuable gifts, holding internal competitions among employees, and so on. In addition, being the responsible employer, the Company implements a number of voluntary initiatives to provide social support to employees. When necessary, employees may be given the opportunity to work remotely from home if it does not contradict the proper performance of job duties.

In honour of the 18th anniversary of West Dala LLP, 90 employees with more than 10 years of experience and more than 15 years in the company, were awarded with Letters of gratitude. The General Director, Kairat Salakhadenov, on behalf of the founders and on behalf of himself, thanked all employees for their well-coordinated and hard work for the purpose of West Dala LLP development.

SOCIAL SUPPORT, GUARANTEES AND PAYMENTS

Purposes	Social Package
Employee incentive for long-term work	KPI System Gratitudes, awarding of certificates of honour and valuable gifts, holding internal competitions among employees
Social support of employees	<ul style="list-style-type: none">Annual purchase of New Year’s presents for children of employees under the age of 13 years inclusive.Annual provision of financial assistance to disabled children of employees under the age of 18 years, by the 1st of June – Children's Day.Purchase of certificates for school goods and supplies for children of employee's of a certain category for September 1 – Children's Day.Provision of financial support for funeral services.



No	Statistical indicators on safety and labour protection	2022	2023
1	Case of first emergency medical aid provision	0	0
2	Medical treatment case	0	0
3	Number of work-related accidents resulting in lost time injury	0	0
4	Number of occupational disease cases	0	0
5	Number of fatalities	0	1
6	Number of near miss dangerous incidents	0	0
7	Recordable incidents frequency rate (FR)	0	0,3
8	Recordable incidents severity rate (SR)	0	0,3
9	Spillage, leakage, environmental pollution	0	0
10	Industrial accidents and incidents	0	1
11	Number of days worked without a lost time injury	365	365
12	Number of man-hours worked without a lost time injury totally for the Company	1 770 000	2 684 800
13	Number of kilometres safely travelled totally for the Company	2 182 683	3 742 206

We position safe and favourable working conditions for employees of the Company, as well as contractors, as a fundamental long-term priority. We believe that no business objective can justify violating safety requirements or disregarding human health. The strategic goal is to prevent injuries, and to eliminate fatal injuries in particular.

West Dala LLP follows the requirements of the legislation, internal corporate rules and regulations related to security. We aim to introduce the best global practices and implement preventive measures to prevent accidents. The Company is fully certified in accordance with the ISO 45001 standard. To improve the safety culture, the effectiveness of the corporate safety and health management system is regularly assessed, and the accident prevention system is audited.

In the reporting period, a zero level of LTIFR and TRIFR was recorded, along with the absence of cases of fatal injuries for the Company and for the contracting personnel involved. There were no confirmed cases of occupational diseases among employees of the Company.

OCCUPATIONAL SAFETY AND HEALTH SYSTEM MANAGEMENT

The main governing document of West Dala LLP is the Quality, Health, Safety and Environmental Policy. Among other things, the Policy gives employees of both the Company and contractors the right to stop work if it threatens the life and health of the employees. The current Collective Agreement also defines the responsibilities and obligations of the Company and employees in occupational safety and health.

Managerial supervision over the effectiveness of the corporate health and safety management system is carried out by the General Director, and day-to-day coordination is entrusted to the Industrial Safety and Labor Protection Department. At the operational level, responsibility for ensuring proper labour protection and industrial safety cascades to the heads of structural units and employees of the Company. When assessing the work of managers in relation to safety and protection of labour, the Company introduced a systematic approach that is based on indicators aimed at preventing injuries. The Company regards the zero LTIFR as a long-term strategic KPI for the period until 2026 (the duration of the current corporate development strategy).

Being a large contracting entity, the Company regularly undergoes health and safety management system audits organized by strategic clients of West Dala LLP. The Company has been receiving high CHESM (Contractor HSE Management) scores for four years. According to the results of the CHESM audit in 2023, West Dala LLP was assigned Category “A” with the highest score: for interim results – 97%, the final score – 96%.

Preventing cases of occupational diseases is one of the important tasks. Among the risk factors for employees of the Company are prolonged exposure to physical overload and harmful production factors, in particular production noise.

In 2023, the company registered 1 fatal industrial accident. There were no other cases of medical care, registered cases of industrial injuries, or loss of ability to work.

In 2023, the Occupational Safety and Labour Protection Department of West Dala LLP implemented projects aimed at maintaining stable performance in Safety, Labour, Health and Environmental Protection (SLH&EP).

Special attention was paid to the following areas:

- Carrying out a system analysis of previous incidents and taking preventive measures to prevent their recurrence.
- Implementation of measures to achieve the key performance indicators set in the area of SLH&EP.
- Strengthening control over accident-free operation of production facilities and equipment.
- Increasing the incident and injury free level among employees.

- In 2023, the Company's employees received incentives from the Clients:**
- In June, Safety and Labor Protection (S&LP) Engineer of West Dala LLP, Bautino project, received a Letter of Gratitude for the tremendous contribution, commitment and dedication which have become an indispensable support for the NKOC N.V. team in the field of Health, Labour, and Environmental Protection (HL&EP).
 - In July, at TCO Crude Tank Farm facility, at the monthly TCO Business Partner Safety meeting, West Dala employees were recognized with gifts and certificates for safe work, excellent competence and good safety knowledge.
 - In July, five drivers of West Dala were awarded at the FGP (Future growth project) by TCO MVS (Motor Vehicle Safety) for a certain maximum mileage without a violation for a period of six months.
 - In August, 2 employees were awarded for timely notification about a short circuit and fire elimination in an electrical panel at a railway crossing, by the customer of NCOC N.V.
 - In 2023, 7 employees of the Company were awarded for the best observations card and intervention of SAFE-R companies of NCOC N.V.
 - In December, the achievements of 19 employees of West Dala LLP were recognized at TCO meeting devoted to incident and injury free (IIF) in implementing TCF Demolition project in 2023, in terms of commitment to IIF and compliance with industrial safety regulations.
 - For Q4 2023, according to the activity scorecard in S&LP, West Dala LLP of Bautino project was recognized as successful and awarded 8.5 out of 10 and 8.3 out of 10 for 2023 as a whole.
 - In 2023, 2 employees of West Dala LLP were awarded for active participation and application of best practices in the implementation of IOGP “Vital Rules” of NCOC N.V.

RISK MANAGEMENT IN OCCUPATIONAL SAFETY AND HEALTH

The Company has introduced a risk-based approach to protecting employee health and occupational safety on a preventive basis. Comprehensive risk assessment and management are used to prevent or minimize the occurrence of accidents or incidents at its facilities. West Dala LLP carries out hazard identification and risk assessment in accordance with ISO 45001 standards.

Risk management in safety and protection of labour is carried out through regular monitoring of compliance with the occupational safety and health requirements, and implementation of activities that are aimed at eliminating or reducing identified risks.

The Occupational Safety and Labour Protection (OS&LP) Department, as well as Head of OS&LP Department are responsible for implementing safety tools and techniques, involving employees of the Company and contractors in safety issues, and bringing local maps of critical technical, procedural and behavioural risks to the attention of the workforce. The hazardous production facilities of the Company have safety data sheets, and employees are regularly briefed on safe work practices before carrying out work.

Corporate requirements for compliance with safety and labour protection rules, along with the requirements of the accident prevention system, apply to contractor personnel working at the facilities of West Dala LLP. Information about detected security risks is brought to the attention of contractors as soon as possible.



INTERNAL COMMUNICATION CHANNELS

Communication within the team on safety issues is an important factor in increasing awareness and commitment to a high safety culture. West Dala LLP has internal communication channels that are available to all employees. The Company monitors feedback on occupational safety and health that covers the personnel of West Dala LLP and involved employees of contractors.

We also strive to spread a safe behaviour culture using various communication tools, such as reminders, occupational safety stands, etc.

EMERGENCY WARNING

For fatal accidents, the Company has developed clear response procedures, which include conducting an internal investigation, and taking comprehensive measures and organizational and technical arrangements to eliminate the causes of fatal situations in the future. Employees are insured against accidents during the performance of their labour and official duties.

West Dala LLP ensures compliance with the legal requirements for emergency situations prevention and carries out various measures to prevent accidents at operating facilities. Ensuring the preparedness of the Company for emergency situations is determined primarily by the need to preserve the life and health of employees, contractors, visitors, and other persons in the event of the possible occurrence of such situations and to minimize their consequences.

Key emphasis on prevention and response to emergency situations:

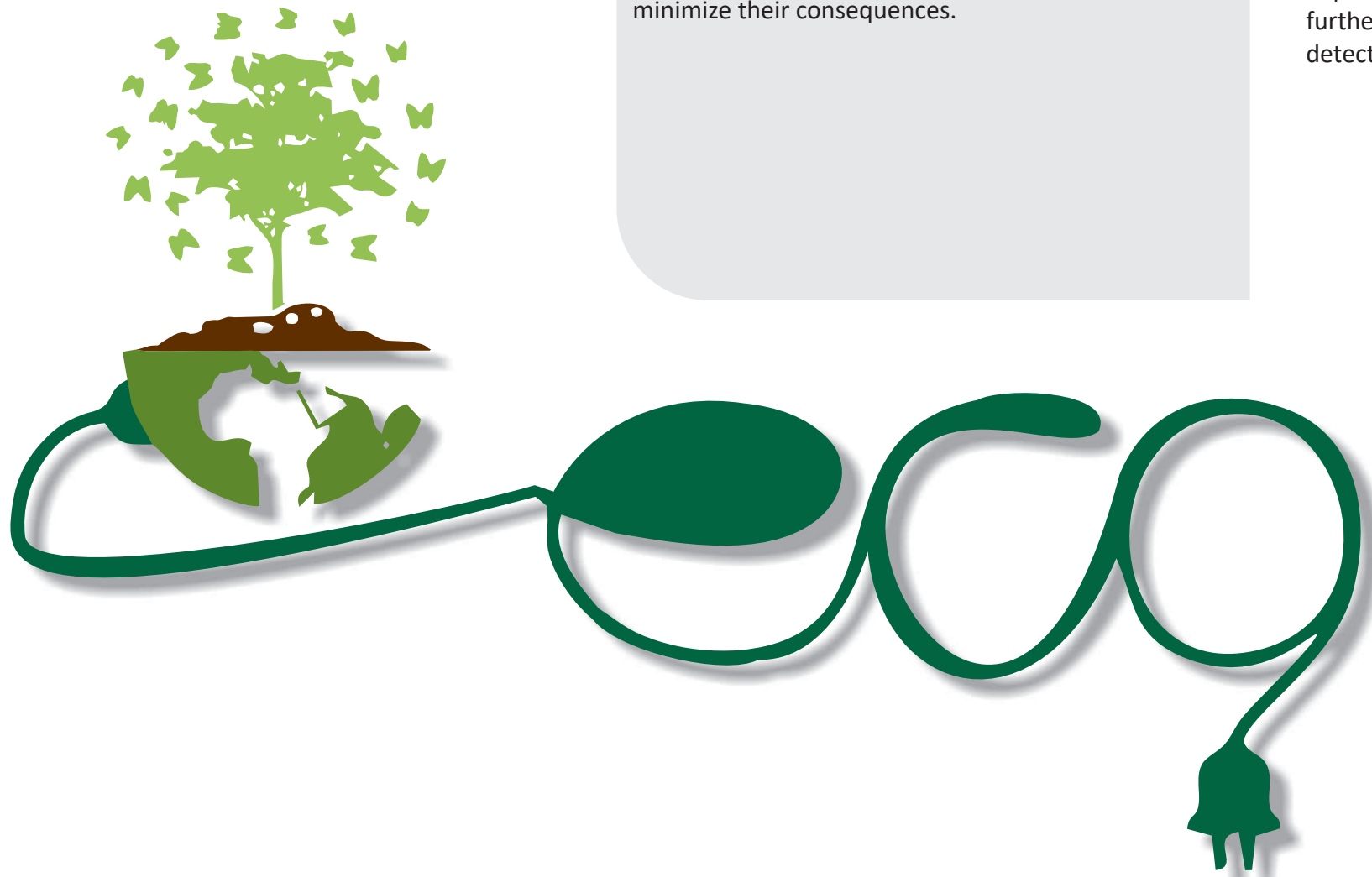
- Development of emergency action plans and measures to eliminate consequences of emergency situations.
- Conducting introductory briefings and training of employees on prevention and response to emergency situations.
- Maintenance of the operating state of systems for condition monitoring of hazardous production facilities, local warning systems for hazardous production facilities.
- Ensuring the proper functioning of engineering and other systems designed to detect and localize possible emergency situations.

In particular, the Company was strongly focused on further upgrade of the automatic fire alarm, detection and warning system in 2023.

PLANS FOR 2024

For the achievement of lost time injury frequency rate (LTIFR) of no more than 0.20 per year:

- to carry out a system analysis of previous incidents and taking preventive measures to prevent their recurrence;
- continuous training and briefing on S&LP and occupational safety and incident and injury free (IIF) for project employees;
- to complete risk and hazard assessment followed by a risk presentation to personnel;
- to monitor and measure the Company's key characteristics and risks;
- to strengthen production control by S&LP engineers.



Highly qualified employees are a significant long-term factor in successful progress of a business. To develop and maintain an adequate professional level of employees, West Dala LLP organizes educational events aimed at improving qualifications and developing individual skills. The Company provides its employees with the knowledge and competencies they require to continue to operate successfully in the waste management sector.

The Industrial Safety and Labor Protection Department and the Human Resources and Industrial Relations Division are key structural units responsible for educational processes in key areas including in accordance with the requirements of the legislation of the Republic of Kazakhstan.

A valid Collective Bargaining Agreement ensures that employees receive the education and training necessary to safely perform their job duties.

Training for employees is provided free of charge, and training costs are covered by the Company. In 2023, the expenses of West Dala LLP for employee training amounted to 53 million tenge. If necessary, the Company organizes training for employees from external providers of training services for the purpose of their professional retraining and advanced training.

The Company strives to make the adaptation process as easy as possible for new employees including implementing a number of activities, such as introductory courses to improve basic competencies and to understand the business and key aspects of career development at West Dala LLP.

At the production facilities of the Company, new employees are assigned to the workplace by

experienced mentors who help young colleagues adapt, provide them with training and share competencies.

The Company executives and managers also undergo training and courses in sustainable development including business ethics, labour relations management, environmental impact management, the UN Sustainable Development Goals, and other areas. In particular, in 2023, three employees took part in the educational programme of the UN Global Compact SDG Ambition Accelerator, and it is also planned to train the Company's ecologists in the UN Global Compact Climate Ambition Accelerator programme in 2024.



HEALTH AND SAFETY TRAINING

West Dala LLP pays increased attention to labour protection and industrial safety training. The continuous development of experience, competencies, and skills among employees of the Company is an important element of the occupational health and safety risk management, and also helps to strengthen the quality of human capital.

The current training system applies to employees of West Dala LLP including managers at all levels, and contractor personnel including mandatory induction training for new employees and mandatory educational courses conducted in accordance with legal requirements. Regular specialized training of personnel in safe methods of performing work and first aid treatment to victims is also carried out.

Occupational safety training is carried out regularly. At the end of 2023, all employees of the Company were involved in courses and training in the given area. The effectiveness of training is assessed during certification in safety and protection of labour.

We have introduced our own system of employees training in the field of safety and protection of labour based on theoretical and practical courses. In the future much attention will be paid to new approaches to training including interactive trainings on labour protection, which are focused on creating and consolidating skills in the main types of work that employees encounter in their daily activities including high-risk work.

The Company regularly evaluates the occupational safety skills of employees. Employees undergo safety and protection of labour inspections at least once a year.

Key Corporate Statistics on Employee Training for	2022	2023
Total number of training hours	63,209	185,539
including executives and upper-level staff	7,929	2,088
including specialists and managers	14,889	30,249
including workers	40,391	153,202
including men	56,075	176,772
including women	7,134	8,591
Average hours of training per year per employee	63.5	162.4
including executives and upper-level staff	161.8	39.3
including specialists and managers	60.0	121.9
including workers	57.9	182.1
including men	70.0	192.7
including women	36.8	38.1

ENVIRONMENT AND CLIMATE

- Environmental Management Approach
- Waste Management
- Water Consumption and Impact on Water Resources
- Greenhouse Gas Emissions
- Climate-related Risks and Opportunities
- Impact on Biodiversity

Priority Principles
of the UN Global Compact

- Principle 7.**
Businesses should support a precautionary approach to environmental challenges.
- Principle 8.**
Businesses should undertake initiatives to promote greater environmental responsibility.
- Principle 9.**
Businesses should encourage the development and diffusion of environmentally friendly technologies.

Identified Significant Environmental Risks

- Risk of contamination of soil, groundwater, and surface water due to violation of the requirements for safe waste management.
- Risk of excess environmental pollution with hazardous substances.
- Risk of excess air pollution due to violation of the requirements for operation of the equipment as part of waste management.
- Risk of excess pollution of various water bodies due to violation of the requirements for operation of the water treatment equipment and structures.

West Dala LLP is responsible to present and future generations for preserving the environment in the regions where it operates. We proceed from the fact that minimizing the negative technogenic impact of operations of the Company on the environment and responsible natural resource management is a strategic long-term priority and an integral part of corporate governance in implementation of operations.

We are focused on continuously working to implement balanced practices for managing environmental aspects, risks and opportunities. The Company has implemented an environmental management system based on the ISO 14001 standard, to which all production facilities of the Company comply.

The Company has approved the Environmental Policy that defines corporate approaches and obligations in the field of environmental protection. The Policy is intended for mandatory use by employees regardless of their position and by all structural units of West Dala LLP, as well as by contractors and subcontractors of the Company. The document sets out the commitment of West Dala LLP to apply a risk-oriented approach in the area of ecology and to improve the environmental management system.

The General Director has overall supervision of environmental protection issues and assesses the effectiveness of the environmental management system. The functions of coordinating environmental activities are assigned to the Ecology Division. In addition, the specified division carries out industrial environmental control, which applies to production facilities of the Company including waste disposal, processing and utilization facilities, temporary waste accumulation sites, sanitary protection zones, etc.

Internal environmental management standards are integrated into the overall management system from strategic decision-making to operational procedures and cover a range of environmental activities and programs. There are regulations in force that establish requirements relating to the operation of facilities and certain categories of production equipment, and to conducting industrial environmental control.

Energy Consumption by the Company in

	2022*	2023*
Electrical energy consumption, thousand kW/h **	2,287.3	2,799.8
Thermal energy consumption, Gcal **	3,980.1	3,980.1
Natural gas consumption, thousand cubic meters	1,528.8	1,839.7
Total energy consumption, gigajoules	84,519	2,799.8

* The Company does not consume coal and fuel oil that have an increased negative impact on the environment.
** The Company does not sell electrical energy and thermal energy.

All production facilities of West Dala LLP operate a system of internal control and regular monitoring to ensure compliance with the requirements of the environmental legislation of the Republic of Kazakhstan and the ISO 14001:2015 standard, minimize possible risks associated with violations of environmental safety requirements and environmental pollution, as well as determining the main directions for implementing measures in the field of environmental protection.



The Company assesses identified environmental risks by level of criticality in accordance with the environmental risk assessment matrix, and determines measures to reduce and manage risk, including the development of corrective and preventive measures. New production facilities are designed and implemented based on the principle of environmental safety and absence of critical negative impacts on ecosystems, including through the introduction of the best available technologies and continuous monitoring. The Company allocated 31 million tenge for the implementation of environmental protection measures in 2023.

To reduce emissions of greenhouse gases and air pollutants, the Company refused to use coal and fuel oil at its energy facilities. The main energy resources consumed during technological processes are electricity and natural gas. Among other things, that approach allows us to minimize the volume of waste generation associated with energy generation and has a beneficial effect on the environment in the regions where we operate.

At the same time, considering the specifics of the electricity market in the Republic of Kazakhstan, West Dala LLP cannot reliably determine the volume of purchased electrical energy produced from renewable generation sources at this stage. We are exploring the possibility of purchasing I-REC certificates to confirm the fact of purchasing environmentally friendly electricity. We are also

considering the possibility of using renewable energy sources at our own production facilities. In 2023, no renewable energy sources were used at our own production facilities. Such possibility is being considered in the future.

West Dala LLP monitors the consumption of natural gas, heat and electricity, and motor fuel.

The Company implements certain energy-saving measures that reduce the negative impact on the environment and ensure positive economic results. In particular, lighting at the facilities of the Company was replaced with energy-saving lamps. At the WMF Waste Management Facility, thermal energy generation has been established to provide this production facility with heat, reduce the volume of purchases and combustion of natural gas through thermal processing of waste. The same method was implemented at the design stage and turned into reality at “Tengiz” WMF, where the consumption of

liquefied gas used for heating warehousing and amenity premises of the production unit was reduced. Energy efficiency criteria are taken into account by us at the design and asset management stages.

In addition to external audits for compliance with international voluntary standards, such as ISO 14001, West Dala LLP undergoes regular inspections by government supervisory (control) bodies. No accidents or incidents with significant environmental damage were recorded.

The Company regularly monitors changes in the requirements of environmental legislation of the Republic of Kazakhstan, as well as the requirements of national and international standards used during our operations.

It should be noted that the Company creates a reserve for the estimated costs of eliminating landfills at the end of their safety of operation, based on engineering estimates of the proposed method, cost and scope of work to restore landfills in accordance with the current legislation and industry practice. The main work to eliminate the landfills has not yet begun, however West Dala LLP has assessed the total cost of restoring the territories occupied by the landfills.

As part of building constructive relationships with external stakeholders, West Dala LLP has a system for recording and considering requests from individuals and legal entities, including those regarding environmental activities or the impact of facilities of the Company on the environment, which provides for the mandatory provision of feedback.



WASTE MANAGEMENT SERVICES OF THE COMPANY

- Collection, transportation, disposal and recycling of oily waste and drilling waste.
- Collection, transportation, deactivation, and elimination of hazardous waste including chemical waste, toxic substances, and precursors.
- Collection, transportation, recycling of non-hazardous production waste, consumption, and municipal waste.
- Collection, transportation, disposal of solid production and consumption waste at our own landfill.
- Collection, transportation, purification and disinfection of industrial wastewater and household wastewater.
- Collection, transportation, sorting, temporary storage, and transfer of waste for recycling.
- Collection, transportation, disposal of medical waste of class B (biological, organic waste).
- Special transport logistics services to transport hazardous and non-hazardous waste.
- Operation and maintenance of technological equipment for the reception and disposal of production and consumption waste.

The main directions of waste management operations of the Company are reducing waste generation, increasing the share of reuse and recycling. An important aspect is also to ensure a safe disposal of waste that cannot be brought into economic circulation at specialized facilities. We strive to implement the concept of a circular economy in our own business model and support the transition of our stakeholders to it, which focuses on renewable production and consumption while maximizing the use of resources, minimizing waste generation and negative impacts on the environment.

The Company works with various types of waste including oil-contaminated wastewater and soil, oil sludge, drilling waste, chemical waste, chemically contaminated wastewater and soil, mercury-containing waste, medical waste, used batteries and accumulators, used workwear, solid household and construction waste, household wastewater.

It is important that West Dala LLP has various specialized equipment including garbage trucks, water carriers, bunker trucks, vacuum machines, truck cranes, manipulators, waste containers of various sizes, and toilet modules. Among other things, the Company successfully operates industrial mobile vacuum complexes with EcoVac vacuum pumps with a capacity of up to 3 thousand cubic meters per hour and CycloVac vacuum pumps with a capacity of up to 8.2 thousand cubic meters per hour.

The Company carries out comprehensive sorting of various types of waste, such as municipal solid waste, office equipment, metal-plastic waste, construction waste, electronic and electrical equipment, etc. Waste that cannot be reused is sent for incineration or burial. The waste burial process is used only for those wastes for which there are no recycling methods in the Republic of Kazakhstan today, or which cannot be reused or transferred for

further processing to third parties. Sorted plastic, cardboard, paper, and other waste suitable for recovery operations are pressed on duct presses and transferred to specialized enterprises for recycling.

In 2023, the volume of waste transferred to West Dala LLP for recycling and other recovery operations within the framework of circular economy methods amounted to 207.5 thousand tonnes, considering the Company's own waste and waste received from clients under specialized contracts. This volume corresponds to 93% of the total volume of waste received by the Company during the reporting period.

It should be noted that along with oil and gas industry waste the Company removes mercury (demercurization process) from specialized categories of waste, such as fluorescent lamps of all types, mercury-containing industrial equipment, and mercury-filled devices. In this context, West Dala LLP makes a significant contribution to reduction of mercury-containing waste in the Republic of Kazakhstan that has a beneficial effect on local communities and the environment.

Through the implementation of these activities, the Company voluntarily contributes to the realization of the provisions of the UN Minamata Convention on Mercury (<https://minamataconvention.org/en>).

In accordance with the provisions of the Environmental Code of the Republic of Kazakhstan that entered into force in 2021 the waste generated is divided into hazardous and non-hazardous. Before disposal, hazardous waste undergoes preliminary treatment processes allowing to eliminate or reduce their hazardous properties or reduce their quantity.

The process of preliminary treatment of hazardous waste before disposal is carried out at a special site for the reception, preparation, storage (accumulation) of waste. Considering the specifics of its operations, hazardous waste that is characterized by a significant degree of negative impact on the environment accounts for a high share in the structure of the Company's own waste.

Monitoring and control of waste treatment and disposal facilities are carried out according to approved programs and procedures based on the environmental legislation. In 2023, there were no cases of waste disposal in unauthorized sites or with significant violations of environmental requirements. West Dala LLP takes all necessary measures to ensure the safe operation of hydraulic structures designed to accommodate drains and liquid waste.

The Company is not involved in transboundary movement of hazardous wastes.



Key Corporate Statistics for Waste Management in	2022	2023
Generation of the Company's own waste during the reporting period, tonnes	623	2541
<i>including hazardous waste, tonnes</i>	491	1397
Management of the Company's own waste using circular economy methods during the reporting period		
waste transferred for disposal, tonnes	0	0
waste transferred for recycling, tonnes	0	0
waste transferred for other recovery operations, tonnes	261	2174
Management of the Company's own waste without recovery operations during the reporting period		
<i>waste transferred for incineration (with and without energy recovery), tonnes</i>	4	148
<i>waste transferred for landfill waste burial, tonnes</i>	358	219
Storage of waste at specialized facilities of the Company, taking into account waste received from clients, at the end of the reporting period, tonnes	8,844	4,430
Management of waste using circular economy methods during the reporting period taking into account waste received from the clients of the Company		
<i>waste transferred for disposal, tonnes</i>	0	0
<i>waste transferred for recycling, tonnes</i>	69,704	165,715
<i>waste transferred for other recovery operations, tonnes</i>	32,257	39,671
Management of waste without recovery operations during the reporting period taking into account waste received from the clients of the Company		
<i>waste transferred for incineration (with and without energy recovery), tonnes</i>	7,951	5,676
<i>waste transferred for landfill waste burial, tonnes</i>	4,490	5,502



WASTE MANAGEMENT SYSTEM

Taking into account the specifics of the business, West Dala LLP considers the waste management system as a key part of the integrated enterprise and sustainable development risk management system. The waste management system of the Company includes waste management procedures at all stages of the technological cycle, from the moment of waste generation to the final point of waste disposal, clearly defining the responsibilities of each employee and department at all stages of the waste management process.

The production and consumption waste management system at the facilities of West Dala LLP is based on the use of proven waste management technologies, and is carried out in accordance with the requirements of:

- Environmental Code of the Republic of Kazakhstan in its current edition.
- Sanitary and epidemiological requirements for collection, use, application, deactivation, transportation, storage and burial of production and consumption waste, approved by the order of the Acting Minister of Health of the Republic of Kazakhstan dated December 25, 2020.
- Interstate standard GOST 30775-2001 "Resource conservation. Waste management. Classification, identification and coding of waste. Basic provisions".

The waste management system of the Company includes the following main elements:

- Calculation of waste generation volumes and adjustment of the volumes in accordance with the emergence of new technologies for recycling or disposal of waste and improvement of technological processes at the enterprise.
- Justification of waste accumulation limits and waste burial limits with obtaining an impact permit.
- Compliance with the deadlines for temporary accumulation of waste and limits for the accumulation and burial of waste.
- Removal of waste to disposal sites in accordance with established procedures.
- Preparation of documentation for the removal of waste, secondary raw materials, or products, indicating their volumes.
- Registration of information about the removal of waste, recyclable materials, or products in logbooks.
- Compiling a waste inventory once a year, providing reporting data to the state environmental regulator.
- Accounting and documentation of the technological cycle of movement of waste, secondary raw materials, or products (collection, storage, disposal, transfer, etc.).

West Dala LLP seeks to minimize the impact of its operations on water bodies of the surrounding natural environment. The Company fully complies with the applicable norms of Kazakhstan legislation related to water use.

The key areas of activity in this area are:

- Creating opportunities for reuse of water resources.
- Minimizing own consumption of water resources.
- Prevention of entry of pollutants into water circulation cycles and sewerage systems.
- Prevention of excess concentrations of pollutants in wastewater, repair and modernization of treatment facilities.

In its operations, the Company operates with both fresh water and, in the case of the Mangystau region, desalinated sea water supplied by third parties. According to the Water Risk Atlas and Water Risk Filter <https://riskfilter.org/water/explore/map>, several production facilities of the Company are located in areas with freshwater scarcity characterized as “above average.” At the same time, in 2023 there were no incidents, for example



interruptions in the operation of production facilities associated with water shortages or technical suspension of its receipt that significantly affected the financial performance of the Company. Water withdrawal and water consumption by West Dala LLP does not have a significant impact on water supply sources.

Along with the risks of availability of water resources in the regions of its presence, the Company identifies as relevant water risks the risks associated with compliance with legal requirements in the field of water use.

The Company keeps records of consumed and discharged water. The Company controls the volume and quality of both contaminated wastewater received from clients and treated wastewater. Control is carried out both by our own specialists and with the involvement of independent accredited laboratories that regularly monitor water use and wastewater quality. In particular, samples are taken, and chemical and bacteriological analyses of wastewater are carried out. State requirements are used as wastewater quality guidelines. The volumes of water withdrawal and discharge are checked by authorized state supervisory authorities as part of inspections of compliance with legal requirements and standards in the field of protection of water bodies. During the reporting period, West Dala LLP did not receive any complaints or claims related to water resources use of from local communities.

Own Water Consumption of the Company in

	2022	2023
Total water withdrawal, thousand cubic meters (million litres)	4.40	7.539
<i>including water provided by third parties (central water supply, etc.), thousand cubic meters (million litres)</i>	4.40	7.539
Total water discharge, thousand cubic meters (million litres)	1.78	4.160
<i>including water discharge to surface water reservoirs and terrain, thousand cubic meters (million litres) *</i>	0.54	1.004
<i>including water discharge to third parties, thousand cubic meters (million litres) purified waters according to standard</i>	1.24	3.156
Total water consumption, thousand cubic meters (million litres)	2.62	6.973

** Surface reservoirs here mean exclusively specialized storage ponds for treated wastewater at the Koshanai Waste Management Facility in the Mangistau Region and the Prorva Waste Management Facility in the Atyrau Region of the Republic of Kazakhstan. This wastewater discharge refers to normatively purified water (mechanical and physical-chemical treatment). The Company does not discharge water into natural surface water bodies and natural terrain.*

To prevent emergency situations and accidents, internal (by specialists from West Dala LLP) and external (by state supervisory authorities and other independent organizations) monitoring and control of the condition of hydraulic structures, namely wastewater storage ponds, are carried out at all stages of their life cycle, from design to conservation/liquidation.

Production and administrative facilities of West Dala LLP primarily use water provided by third parties for the purpose of drinking, household, industrial and process water supply. Raw water intake facility. Water withdrawal from surface and underground sources is not carried out. The Company is implementing initiatives for wastewater return and reuse of water resources in water circulation systems.

In accordance with the standards and regulations in force in the Republic of Kazakhstan, the Company carries out industrial treatment of industrially contaminated and domestic wastewater generated at its own production facilities and received from

clients. Thus, we are making a significant contribution to ensuring sustainability and availability of water resources in the western regions of the Republic of Kazakhstan, which are characterized by risks of increased water shortages due to regional natural and climate features.

After purification, this water is suitable for reuse for technical purposes. Purified water can be is used for own needs of the Company or transferred to third parties.

Based on the results of 2022, West Dala LLP for the first time conducted an assessment of greenhouse gas emissions in accordance with the international standard (GHG Protocol) and the requirements of the environmental legislation of the Republic of Kazakhstan regarding the regulation of greenhouse gas emissions. All sources of greenhouse gas emissions are inventoried at facilities of the Company.

The operations and services of West Dala LLP help clients and the Republic of Kazakhstan as a whole to prevent greenhouse gas emissions through the involvement of waste in reuse and recycling. We especially emphasize that the prevention of greenhouse gas emissions as part of sustainable waste management should be an important direction for the decarbonization of the economy including from the point of view of expanding the potential for reducing emissions along the value chain for our stakeholders.

Emissions of pollutants from the production facilities of West Dala LLP do not exceed the standards established by the legislation of the Republic of Kazakhstan. All emission sources are included in the monitoring system.



MANAGING THE CORPORATE CLIMATE AGENDA

The climate agenda in the Republic of Kazakhstan and in the world continues to grow in importance and relevance. As climate change progresses, humanity faces an ambitious challenge to dramatically reduce greenhouse gas emissions while ensuring economic development and increasing energy needs.

The Republic of Kazakhstan has publicly identified a strategic commitment to achieve carbon neutrality by 2060, and to ensure an unconditional reduction of greenhouse gas emissions by 15% by December 2030 compared to 1990 levels. Greenhouse gas emissions from the waste management sector in the Republic of Kazakhstan are estimated at 2.1% of the total emissions of the country.

In this regard, West Dala LLP intends to increase attention to the corporate climate agenda and to study international best practices including in the field of climate risks and opportunities. The Company supports the goals of the Paris Climate Agreement. Further, we consider that the sustainable waste management, in particular the maximum inclusion of waste in recycling and recovery within the framework of the circular economy concept, makes a significant contribution to the long-term reduction of greenhouse gas emissions.

The Corporate Development Director coordinates strategic issues related to the topics of sustainable development and climate change, including through the ESG Working Group created in 2023.

West Dala LLP is in the early stages of implementing best practices in climate management and reporting. In this context, the main priorities for the initial phase are:

- Adoption of the practice of regular quantification of greenhouse gas emissions based on the GHG Protocol.
- Identification, assessment and analysis of climate risks and opportunities specific to the Company.
- Increasing the competencies of the responsible managers and employees on issues related to climate management and reporting.

The Company plans to gradually integrate the management of climate risks and opportunities based on the recommendations of TCFD and the IFRS S2 standard into corporate practice, as well as integrate them into the process of strategic decision-making and operational management.

We are exploring the possibility of developing a medium-term climate strategy to articulate a balanced corporate position on climate governance and commitments including taking into account the internal carbon price. Reducing direct and indirect greenhouse gas emissions is a significant long-term priority for Kazakhstan businesses to contribute to global and national efforts to achieve the goals of the Paris Climate Agreement.

The Company believes the main steps to decarbonize the waste management system in the Republic of Kazakhstan will be reducing the volume of waste generation, gradual elimination of open waste dumping, accelerated implementation of full coverage of solid waste collection and sorting, and increasing the share of recycled and compostable waste.

Emissions of Pollutants into the Air in	2022	2023
Total emissions of pollutants, tonnes	275.12	365.9
including volatile organic compounds, tonnes	108.83	140.05
including NO _x , tonnes	7.20	2.8
including SO _x , tonnes	20.26	1.10
including other pollutants, tonnes	138.83	221.94

West Dala LLP focuses on classifying climate risks and opportunities based on TCFD framework's categorization. The Company has identified, assessed, and analysed its climate risks and opportunities.

To identify and assess physical climate risks in the regions of our presence and projected changes in global temperature, the Shared Socioeconomic Pathways (SSP) scenarios of the Intergovernmental Panel on Climate Change were used: SSP 126 (temperature increase of 1.8°C by 2100, optimistic scenario), SSP 245 (temperature increase of 2.7°C by 2100, moderate scenario – the baseline for the Company) and SSP 585 (temperature increase of 4.4°C by 2100, pessimistic scenario).

Climate risks were assessed over three time horizons:

- Short term.
- Medium term.
- Long-term until 2050 inclusive.



The Company has identified the following as priority measures to curb the negative consequences of physical and transitional climate risks:

- Monitoring of reports of severe weather hazards in the regions where we operate.
- Regular training by employees and units of the Company of actions in various emergency situations.
- Monitoring changes in the legal regulation in the climate area in the Republic of Kazakhstan, monitoring the climate change requirements of large clients and business partners.
- Introducing the practice of detailed disclosure of information in the field of climate change as part of annual corporate non-financial reporting.
- Adequate staffing including upskilling employees on climate issues and promoting the importance of climate considerations as part of responsible business practices and seizing emerging market opportunities.

The results of climate modelling show that the climate change does not pose a significant threat to the operations of the Company in the short term (2–3 years at least). But at the same time, the Company considers that transition climate risks are more likely to have an impact on operations and financial performance of West Dala LLP in the next 10 years. Physical climate risks, especially under the SSP 585 scenario, may negatively affect the operations of West Dala LLP primarily by limiting the availability of water resources for both the Company itself and some of its potential clients due to the increasing frequency and duration of droughts in the regions of presence, shallowing of surface water sources and reduction in annual precipitation.

PHYSICAL CLIMATE RISKS


Scale from 0 to 3, where 0 – no negative impact, 1 – potentially weak negative impact, 2 – potentially strong negative impact, 3 – potentially critical negative impact on the Company.

Risk Categories	Description of Risks	Potential Impact on the Company	Time Horizons		
			Less than 5 years	From 5 to 10 years	More than 10 years
Acute Physical Risks	Risks arising from climate change that are driven by single acute events such as increased severity of extreme weather events (droughts, floods, fires, hurricanes, etc.).	<ul style="list-style-type: none">• Disruption of business continuity and technological processes continuity due to the influence of climatic phenomena, including lack of water resources and an increase in average temperature in the regions of presence.• Declining revenues and the need to revise the long-term business model due to decreased demand for the products and services of the Company.• Increased operating costs due to damage to facilities and equipment of the Company.	1	1	2
Chronic Physical Risks	Risks arising from climate change that are associated with longer-term chronic changes such as precipitation and average annual temperature, increased variability in weather conditions, and an increase in number of days with extreme temperatures.	<ul style="list-style-type: none">• Degradation and destruction of production facilities and other physical assets, and associated environmental costs.• Transport and logistics difficulties and disruption of supply chains due to natural hazards or regular damage to transport infrastructure.• Negative impact of climate factors on personnel and working conditions.• Negative impact of climate factors on water resources availability	0	1	2


THE MOST SIGNIFICANT LONG-TERM PHYSICAL CLIMATE RISKS AND ASSOCIATED RISKS IN THE KEY REGIONS WHERE THE COMPANY OPERATES

LEGEND


Strong winds, hurricanes




Extreme heat

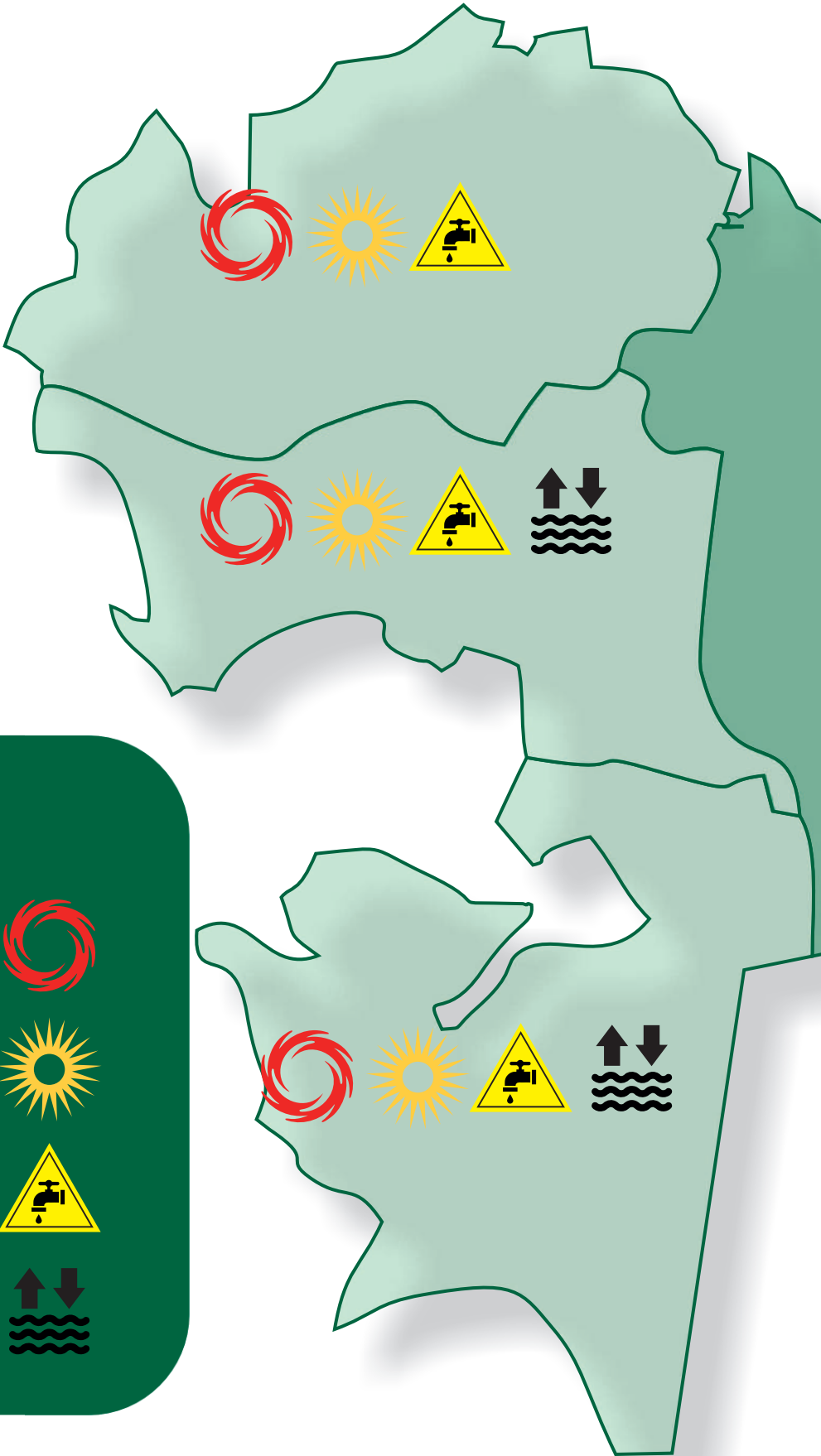


Water shortage



Sea level change





TRANSITION CLIMATE RISKS

Scale from 0 to 3, where 0 – no negative impact, 1 – potentially weak negative impact, 2 – potentially strong negative impact, 3 – potentially critical negative impact on the Company.

Risk Categories	Description of Risks	Potential Impact on the Company	Time Horizons		
			Less than 5 years	From 5 to 10 years	More than 10 years
Policy and Legal	<ul style="list-style-type: none"> Tightening government regulatory requirements for the waste management sector, including those related to adaptation to climate change and transition to IFRS S2 climate information disclosure standards. 	<ul style="list-style-type: none"> Possible deterioration in the solvency of the clients associated with carbon-intensive sectors of the economy. Sharp and lasting increases in the costs of meeting decarbonization commitments (facilities upgrades, technical retrofits), especially those associated with Net-Zero through the Science-Based Targets Initiative (SBTi). Fines and other regulatory penalties in case of non-compliance of the Company with more stringent requirements related to new legislation, climate regulation and disclosure of climate information. Introduction of pricing greenhouse-gas emissions in the Republic of Kazakhstan (carbon tax), including the waste management sector. Tightening environmental requirements, necessitating the purchase of environmental insurance services. Financial costs to limit or offset greenhouse gas emissions. Write-off, impairment, early termination of use of assets due to changes in the climate legislation. 	1	2	2
Technology	<ul style="list-style-type: none"> The need to transition to business models, equipment and technologies with low or zero greenhouse gas emissions, including to implement the corporate climate strategy, adequately meet regulatory and market climate requirements. 	<ul style="list-style-type: none"> High costs for technology transfer and implementation of climate-neutral equipment, optimization of production processes and equipment operation. Expenses due to early retirement of existing assets. Decrease in the revenues of the Company due to reduced activity or cessation of activity of certain large clients due to technological and energy transition. 	0	1	1

Scale from 0 to 3, where 0 – no negative impact, 1 – potentially weak negative impact, 2 – potentially strong negative impact, 3 – potentially critical negative impact on the Company.

Risk Categories	Description of Risks	Potential Impact on the Company	Time Horizons		
			Less than 5 years	From 5 to 10 years	More than 10 years
Market	<ul style="list-style-type: none"> Changing market behaviour of clients, investors and capital providers. Increased market uncertainty. Increased volatility in energy prices. Tightening climate requirements from major clients and international partners, including requirements for the carbon footprint of products and services of the Company. 	<ul style="list-style-type: none"> Investment attractiveness decrease of the Company and its projects, as well as weakening of large business partners interest in continuing cooperation with the Company due to refusal of the Company (or delay in) implementation of corporate obligations to achieve carbon neutrality, or due to insufficient disclosure of climate information. Limited availability or less favourable conditions for obtaining debt financing due to tightening climate requirements for borrowers from foreign and domestic banks and financial institutions. Decreased demand for certain products and services of the Company due to changes in preferences or business priorities of major clients that would negatively impact sales volumes and financial results of the Company. Inconsistency with expectations of large business partners and potential investors in terms of corporate management of climate aspects of doing business. Unforeseen changes in prices of energy resources consumed by the Company. Increased costs of raw materials and goods consumed by the Company due to market-based carbon pricing. Deterioration in the solvency of clients of the Company from carbon-intensive sectors. 	1	1	2
Reputation	<ul style="list-style-type: none"> Increased focus on climate reputation among clients, investors and capital providers. Stigmatization of certain economic sectors and activities characterized by high carbon intensity. Growing interest in the climate agenda from external stakeholders (media, NGOs, etc.). 	<ul style="list-style-type: none"> Lagging the pace and scale of the energy transition expected by stakeholders, reputational costs for the Company due to refusal of the Company (or delay in) implementing corporate commitments to achieve carbon neutrality, or due to insufficient disclosure of climate information. Negative perception of operations of the Company by local communities due to refusal of the Company (or delay in) implementing corporate commitments to achieve carbon neutrality, or due to insufficient disclosure of climate information. Demands from clients and other stakeholders for the Company to limit the direct impact of its operations on the climate. Negative information coverage of operations of the Company in media and social networks due to the implementation of projects or operations that negatively impact the climate. 	0	1	1



CLIMATE OPPORTUNITIES

Main Opportunities

Transition to less resource-intensive and carbon-intensive technologies, access to mechanisms to support low-carbon development

Efficient use of resources, increasing energy efficiency

Attracting climate and green financing for the modernization of facilities and decarbonization of the Company (taking into account the inclusion of the waste management sector in the Strategy on Achieving Carbon Neutrality of the Republic of Kazakhstan until 2060 and the Green Taxonomy of the Republic of Kazakhstan)

Significant strengthening of the Company as an environmentally and climate-responsible business

Measures to Implement Opportunities

- Harnessing the capabilities of renewable energy sources at large facilities of the Company.
 - Development and implementation of a long-term climate strategy of the Company, including determining the phasing and priorities of low-carbon development.
 - Modernization of production facilities, introduction of new technologies.
-
- Implementation of organizational measures aimed at creating an energy efficiency management system in the Company.
 - Development of economically feasible energy saving measures, equipment, and technologies, including innovative ones.
 - Implementation of targeted energy-saving measures and measures with an accompanying energy-saving effect within the framework of production operations.
-
- Interaction with international and national investors and financial organizations to attract financing for the joint implementation of green and decarbonization projects.
 - Green bonds issue to finance the projects of the Company that comply with the Green Taxonomy of the Republic of Kazakhstan.
 - Obtaining green loans for the implementation of green and decarbonization projects, including through government rate subsidy programs.
-
- Intensifying relations with business partners and investors that are focused on international approaches in the environmental and climate sphere.
 - Improving the perception of the Company by local communities.

The key facilities of West Dala LLP are not located in areas with high biodiversity value, and in areas of regular movement and migration of animal populations. The Company does not carry out and does not seek to carry out its operations in environmentally sensitive areas, such as specially protected natural areas, wetlands of international importance (Ramsar sites), World Natural Heritage sites.

However, we are aware of our long-term responsibility for preserving the habitats and species diversity of flora and fauna in the regions of our presence.

The current corporate Environmental Policy contains the Company's obligation to minimize the negative impact on biodiversity and promote its conservation in the regions where production facilities operate. In 2023, no incidents with adverse environmental impacts were recorded at our landfill and production facilities intended for wastewater and liquid wastes disposal.

Taking into account environmental monitoring at production facilities, West Dala LLP specialists analyse the results of observations to properly assess the state of the environment, identify signs of undesirable impacts and develop measures to reduce them, as well as identify ways to potentially reduce such risks.

When expanding, modernizing, and operating production facilities, the Company seeks to avoid critical changes in the habitat of flora and fauna or deviations from the natural state of biodiversity. New facilities are designed based on the principle of environmental safety and absence of negative impacts on ecosystems, which is ensured, among other things, by the introduction of the best available technologies and constant monitoring.



The Company undertakes to develop and implement plans for the reclamation of decommissioned production facilities. The impact of the operations of West Dala LLP on natural landscapes is reversible.

The operations of West Dala LLP are not characterized by the risk of importing invasive species of plants and animals.

Based on the international principle of “zero gross deforestation”, West Dala LLP has enshrined in its current Environmental Policy an obligation to prevent deforestation and any other destruction of primary and protected forests during its own operations and economic activities, including within processes related to waste management. West Dala LLP recommends that its suppliers and other contractors monitor and reduce the risks of deforestation in the course of conducting their business.

From our point of view, forest conservation and restoration activities, especially in regions prone to desertification, can make a significant contribution to increasing the resilience of local ecosystems, increasing the species and population composition of flora and fauna, as well as implementing projects aimed at reducing emissions and sequestration. greenhouse gases. To maintain biodiversity and improve the quality of life of people in the regions where we operate, the Company will strive to implement programs to greenify the territories.

ABOUT THE REPORT

- Approach to Preparing the Sustainability Report
- Approach to Determine Material Topics

West Dala LLP (hereinafter referred to as West Dala LLP, the Company, we) has been publishing the Sustainability Report annually since 2022. This report provides information on the Company's activities in 2023. The document contains the Sustainability Report compiled in accordance with the standards of the Global Reporting Initiative (GRI) in the current version of 2021; Corporate Accounting and Reporting Standards of the Greenhouse Gas Protocol (GHG Protocol); Principles of the UN Global Compact. The table indicating the location of standard reporting elements and indicators is in the section "Table of the report's compliance with the GRI G4 guidelines".

The Report includes significant events and forecast indicators outside the reporting period in order to comply with the principles of completeness and timeliness of information reflection.

The Report discloses information about the business of West Dala LLP, approaches to managing sustainable development and associated risks, occupational health and safety, personnel management, greenhouse gas emissions, environmental protection and other topics.

The Report reveals contribution of the Company to achieving the UN Sustainable Development Goals for the period up to 2030. When preparing the Report, separate requirements of international ESG rating agencies and separate recommendations of the TCFD were taken into account.

The reporting period in the document coincides with the reporting period for the West Dala LLP consolidated statements. Since the Company does not have subsidiaries, the Report boundaries do not differ from the perimeter of the Company consolidated financial statements prepared in accordance with IFRS.

There was no independent external verification of the Report. In subsequent reporting periods, West Dala LLP will seek to independently verify the proper presentation of qualitative and quantitative information prepared in accordance with the GRI Standards.









To verify and confirm the reliability of financial statements, West Dala LLP annually engages an external independent auditor not related by property interests to the Company or its founders. The Company financial statements for 2023, prepared in accordance with International Financial Reporting Standards, were audited by Independent Auditing Company Centeraudit-Kazakhstan LLP in accordance with international auditing standards.

West Dala LLP intends to disclose non-financial information on an annual basis and publish the sustainability reports on the corporate website.

The Report was approved by the General Director of West Dala LLP in October 2023. Publication of the Report in Kazakh, English, Russian languages is planned no later than December 31, 2024, in electronic format without a printed version.



PRINCIPLES UNDERLYING THE REPORT

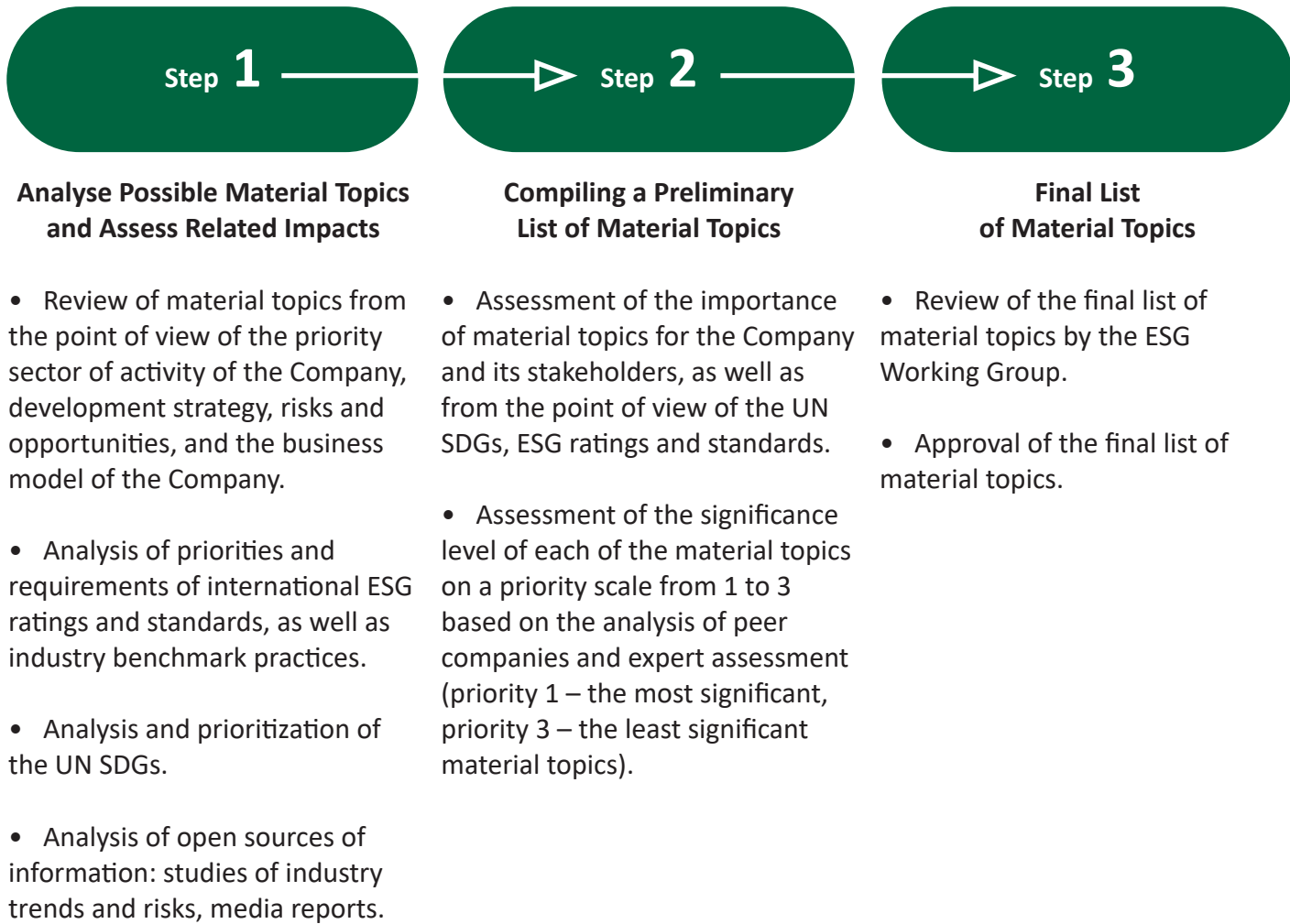
PRINCIPLE	DESCRIPTION
 Materiality	The structure of the Report is based on material topics.
 Sustainability Context	The Report discloses information about sustainable development of the Company, presents data broken down by environmental, social and governance aspects, and describes the impact of operations on society and environment.
 Stakeholder Engagement	The opinion of stakeholders is an important factor in deciding on the approach to compiling the Report.
 Completeness of Disclosure	The data and reporting boundaries used in the Report are informative and sufficient to demonstrate the impact of the Company in the area of sustainability.
 Balance	Reflecting not only the positive results and strengths of the Company, but also risks and opportunities for improving the business of the Company.
 Quantitative Assessment	The significant sustainability activities of the Company are supported by quantitative data.
 Timeliness	Publication of the Report no later than the end of 2024 for timely access of interested parties to information about activities of the Company during the reporting period.
 Comparability	In preparing subsequent sustainability reports, the Company intends to adhere to the principle of comparability so that non-financial reporting clearly reflects progress of West Dala LLP on material sustainability topics.

West Dala LLP analysed the topics of each topic GRI standard in conjunction with requirements of rating agencies and industry benchmark practices. Material topics were analysed against strategic priorities and risk profile of West Dala LLP. Since the GRI industry standard for the waste management sector had not been developed at the time of preparation of the Report, aspects reflecting the specifics of operations of the Company were included in the list of material topics.

Based on the materiality analysis, a list of 12 material topics was determined for disclosure in the Report, which were ranked according to their level of priority for West Dala LLP.

The Company intends to regularly evaluate current material topics on various aspects of sustainable development in the future. It is planned to further improve the process of analysing the impacts of operations of West Dala LLP to ensure effective correlation of material impacts and material topics in annual non-financial reporting.

STEPS TO DETERMINE MATERIAL TOPICS



PRIORITY OF MATERIAL TOPICS BY GROUP AND COMPLIANCE OF MATERIAL TOPICS WITH THE UN SUSTAINABLE DEVELOPMENT GOALS

West Dala LLP focuses on three priorities of materiality. In 2023, the least significant material topics (priority 3) were Procurement Practices and Responsible Supply Chain; Impact on Biodiversity; Information Security. At the same time, the Company discloses complete information on all material topics in the Report.

ESSENTIAL TOPICS

Priority 1	Business Ethics and Anti-corruption. Workplace Safety and Health. Waste Management. Water Consumption and Impact on Water Resources.	SDG 3. Ensure healthy lives and promote well-being for all at all ages. SDG 6. Ensure availability and sustainable management of water and sanitation for all. SDG 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. SDG 11. Make cities and human settlements inclusive, safe, resilient and sustainable. SDG 12. Ensure sustainable consumption and production patterns. SDG 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
Priority 2	Labor Practices and Decent Working Conditions. Respect for Human Rights and Non-discrimination. Human Capital Development. Greenhouse Gas Emissions, Climate Risks and Opportunities. Supporting Local Communities and Charity.	SDG 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. SDG 10. Reduce inequality. SDG 13. Take urgent action to combat climate change and its impacts. SDG 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels.
Priority 3	Procurement Practices and Responsible Supply Chain. Impact on Biodiversity. Information Security.	SDG 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. SDG 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.



THE RELEASE DATE OF THE REPORT IS OCTOBER 2024

Full company name	«West Dala» «Вест Дала» LLP
Short company name	West Dala LLP
Address	75 Balgimbayev street, Atyrau city, Republic of Kazakhstan
Phone	+7 (7122) 309 009
Corporate Internet Resource	https://www.westdala.kz/
Email for the Report Feedback	westdala@westdala.kz

The Sustainability Report has been prepared in accordance with the 2021 GRI Standards.

DISCLOSURE	DESCRIPTION	SECTION NAME IN THE REPORT	REPORT PAGE	NOTES
GRI 2 GENERAL DISCLOSURES 2021				
1. THE ORGANIZATION AND ITS REPORTING PRACTICES				
2-1	Organizational details	Approach to Preparing the Sustainability Report. Contact Information.	58 61	
2-2	Entities included in the organization’s sustainability reporting	Approach to Preparing the Sustainability Report.	58	
2-3	Reporting period, frequency and contact point	Approach to Preparing the Sustainability Report. Contact Information.	6 61	
2-4	Restatements of information			The Report reflects changes in information compared to previous reporting periods.
2-5	External assurance	Approach to Preparing the Sustainability Report.	58	
2. ACTIVITIES AND WORKERS				
2-6	Activities, value chain and other business relationships	General Information About the Company. Waste Management.	8 48	
2-7	Employees	Labor Practices and Decent Working Conditions.	36	
2-8	Workers who are not employees			The Company has no employees who are not full-time employees.
3. GOVERNANCE				
2-9	Governance structure and composition	Sustainability Management System.	17	
2-10	Nomination and selection of the highest governance body	Sustainability Management System.	17	
2-11	Chair of the highest governance body	Sustainability Management System.	17	
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Management System.	17	
2-13	Delegation of responsibility for managing impacts	Sustainability Management System.	17	

DISCLOSURE	DESCRIPTION	SECTION NAME IN THE REPORT	REPORT PAGE	NOTES
2-14	Role of the highest governance body in sustainability reporting	Approach to Preparing the Sustainability Report. Sustainability Management System.	58 17	
2-15	Conflicts of interest	Business Ethics and Anti-corruption.	26	
2-16	Communication of critical concerns	Business Ethics and Anti-corruption.	26	
2-17	Collective knowledge of the highest governance body	Sustainability Management System. Human Capital Development.	17 41	
2-18	Evaluation of the performance of the highest governance body			The performance of the highest management body was not evaluated in the reporting period.
2-19	Remuneration policies	Labor Practices and Decent Working Conditions.	36	
2-20	Process to determine remuneration	Labor Practices and Decent Working Conditions.	36	
2-21	Annual total compensation ratio			Information is not disclosed due to confidentiality restrictions.
4. STRATEGY, POLICIES AND PRACTICES				
2-22	Statement on sustainable development strategy	Executive Officers Messages.	3	
2-23	Policy commitments	Business Ethics and Anti-corruption. Respect for Human Rights and Non-discrimination. Procurement Practices and Responsible Supply Chain. Environmental Management Approach.	26 29 32 45	
2-24	Embedding policy commitments	Sustainability Management System. Business Ethics and Anti-corruption. Respect for Human Rights and Non-discrimination. Procurement Practices and Responsible Supply Chain. Workplace Safety and Health. Environmental Management Approach.	17 26 29 32 41 45	
2-25	Processes to remediate negative impacts	Business Ethics and Anti-corruption. Respect for Human Rights and Non-discrimination.	26 29	
2-26	Mechanisms for seeking advice and raising concerns	Business Ethics and Anti-corruption.	26	

DISCLOSURE	DESCRIPTION	SECTION NAME IN THE REPORT	REPORT PAGE	NOTES
2-27	Compliance with laws and regulations	General Information About the Company.	8	
		Business Ethics and Anti-corruption.	26	
		Labor Practices and Decent Working Conditions.	36	
		Environmental Management Approach.	45	
2-28	Membership associations	Membership Associations.	23	

5. STAKEHOLDER ENGAGEMENT

2-29	Approach to stakeholder engagement	Stakeholder Engagement.	15	
		Business Ethics and Anti-corruption.	26	
		Respect for Human Rights and Non-discrimination.	29	
2-30	Collective bargaining agreements	Respect for Human Rights and Non-discrimination.	29	

GRI 3 MATERIAL TOPICS 2021

3-1	Process to determine material topics	Approach to Determine Material Topics.	60	
3-2	List of material topics	Approach to Determine Material Topics.	60	
3-3	Management of material topics	Business Ethics and Anti-corruption.	26	
		Respect for Human Rights and Non-discrimination.	29	
		Procurement Practices and Responsible Supply Chain.	32	
		Information Security.	33	
		Supporting Local Communities and Charity.	34	
		Labor Practices and Decent Working Conditions.	36	
		Workplace Safety and Health.	41	
		Human Capital Development.	44	
		Environmental Management Approach.	45	
		Waste Management.	48	
		Water Consumption and Impact on Water Resources.	50	
		Greenhouse Gas Emissions.	51	
		Impact on Biodiversity.	57	



DISCLOSURE	DESCRIPTION	SECTION NAME IN THE REPORT	REPORT PAGE	NOTES
GRI 200: ECONOMIC CATEGORY				
GRI-201: ECONOMIC PERFORMANCE 2016				
201-1	Direct economic value generated and distributed	General Information About the Company.	8	
201-2	Financial implications and other risks and opportunities due to climate change	Climate Risks and Opportunities.	52	
201-3	Defined benefit plan obligations and other retirement plans			There are no special pension funds and programs that are not provided for by the legislation of the Republic of Kazakhstan for employees.
201-4	Financial assistance received from government	General Information About the Company.	8	
GRI 202: MARKET PRESENCE 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Labor Practices and Decent Working Conditions.	36	
202-2	Proportion of senior management hired from the local community	Labor Practices and Decent Working Conditions.	36	
GRI 203: INDIRECT ECONOMIC IMPACTS 2016				
203-2	Significant indirect economic impacts	General Information About the Company. Waste Management.	8 48	
GRI 204: PROCUREMENT PRACTICES 2016				
204-1	Proportion of spending on local suppliers	Procurement Practices and Responsible Supply Chain.	32	

DISCLOSURE	DESCRIPTION	SECTION NAME IN THE REPORT	REPORT PAGE	NOTES
GRI 205: ANTI-CORRUPTION 2016				
205-1	Operations assessed for risks related to corruption	Business Ethics and Anti-corruption.	26	
205-2	Communication and training about anti-corruption policies and procedures	Business Ethics and Anti-corruption.	26	Disclosed without breakdown by region. There was no training for business partners on anti-corruption issues.
205-3	Confirmed incidents of corruption and actions taken	Business Ethics and Anti-corruption.	26	
GRI 206: ANTI-COMPETITIVE BEHAVIOR2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	General Information About the Company.	8	
GRI 207: TAX 2019				
207-1	Approach to tax	Sustainability Management System.	17	
207-2	Tax governance, control, and risk management	Sustainability Management System.	17	The Company conducts regular external audits of the financial statements.
207-3	Stakeholder engagement and management of concerns related to tax	Sustainability Management System.	17	
207-4	Country-by-country reporting	Sustainability Management System.	17	
GRI 300: ENVIRONMENT CATEGORY GRI 302: ENERGY2016				
302-1	Energy consumption within the organization	Environmental Management Approach.	45	
302-2	Energy consumption outside of the organization			There is no consumption of fuel and energy resources outside organizational boundaries.

DISCLOSURE	DESCRIPTION	SECTION NAME IN THE REPORT	REPORT PAGE	NOTES
GRI 303: WATER AND EFFLUENTS 2018				
303-1	Interactions with water as a shared resource	Water Consumption and Impact on Water Resources.	50	Water withdrawal and wastewater discharge are carried out at the Company’s production facilities in accordance with design solutions and established legal requirements.
303-2	Management of water discharge-related impacts	Water Consumption and Impact on Water Resources.	50	
303-3	Water withdrawal	Water Consumption and Impact on Water Resources.	50	
303-4	Water discharge	Water Consumption and Impact on Water Resources.	50	
303-5	Water consumption	Water Consumption and Impact on Water Resources.	50	
GRI 304: BIODIVERSITY 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Impact on Biodiversity.	57	
GRI 305: EMISSIONS 2016				
305-1	Direct (Scope 1) GHG emissions	Greenhouse Gas Emissions.	51	
305-2	Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Emissions.	51	
305-3	Other indirect (Scope 3) GHG emissions	Greenhouse Gas Emissions.	51	
305-4	GHG emissions intensity	Greenhouse Gas Emissions.	51	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Greenhouse Gas Emissions.	51	

DISCLOSURE	DESCRIPTION	SECTION NAME IN THE REPORT	REPORT PAGE	NOTES
GRI 306: WASTE 2020				
306-1	Waste generation and significant waste-related impacts	Waste Management.	48	
306-2	Management of significant waste-related impacts	Waste Management.	48	
306-3	Waste generated	Waste Management.	48	
306-4	Waste diverted from disposal	Waste Management.	48	
GRI 400: SOCIAL CATEGORY GRI 401: EMPLOYMENT 2016				
401-1	New employee hires and employee turnover	Labor Practices and Decent Working Conditions.	36	
401-3	Parental leave	Labor Practices and Decent Working Conditions.	36	
GRI 402 LABOR/MANAGEMENT RELATIONS 2016				
402-1	Minimum notice periods regarding operational changes	Labor Practices and Decent Working Conditions.	36	
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018				
403-1	Occupational health and safety management system	Workplace Safety and Health.	41	
403-2	Hazard identification, risk assessment, and incident investigation	Workplace Safety and Health.	41	
403-3	Occupational health services	Workplace Safety and Health.	41	
403-4	Worker participation, consultation, and communication on occupational health and safety	Workplace Safety and Health.	41	The Company does not have joint employee and employer health and safety committees.
403-5	Worker training on occupational health and safety	Workplace Safety and Health.	41	
403-6	Promotion of worker health	Workplace Safety and Health.	41	

DISCLOSURE	DESCRIPTION	SECTION NAME IN THE REPORT	REPORT PAGE	NOTES
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018				
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Workplace Safety and Health.	41	
403-8	Workers covered by an occupational health and safety management system	Workplace Safety and Health.	41	100% of workers at all industrial facilities of the Company are covered by occupational safety and health management systems.
403-9	Work-related injuries	Workplace Safety and Health.	41	
403-10	Work-related ill health	Workplace Safety and Health.	41	
GRI 404: TRAINING AND EDUCATION 2016				
404-1	Average hours of training per year per employee	Human Capital Development.	44	
404-2	Programs for upgrading employee skills and transition assistance programs	Human Capital Development.	44	West Dala LLP does not provide assistance programs provided by the legislation of the Republic of Kazakhstan to ensure the possibility of their further employment, programs for employees of pre-retirement age, as well as support programs for retirement or termination of work.
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016				
405-1	Diversity of governance bodies and employees	Business Ethics and Anti-corruption. Labor Practices and Decent Working Conditions.	26 36	
405-2	Ratio of basic salary and remuneration of women to men	Labor Practices and Decent Working Conditions.	36	
GRI 406: NON-DISCRIMINATION 2016				
406-1	Incidents of discrimination and corrective actions taken	Respect for Human Rights and Non-discrimination.	29	

DISCLOSURE	DESCRIPTION	SECTION NAME IN THE REPORT	REPORT PAGE	NOTES
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Respect for Human Rights and Non-discrimination.	29	
GRI 408: CHILD LABOR2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	Respect for Human Rights and Non-discrimination.	29	
GRI 409: FORCED OR COMPULSORY LABOR2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Respect for Human Rights and Non-discrimination.	29	
GRI 410 SECURITY PRACTICES 2016				
410-1	Security personnel trained in human rights policies or procedures		29	No compulsory training in the field of observance of human rights was conducted in 2023. At the same time, West Dala LLP is exploring the possibility of introducing such training.
GRI 415 PUBLIC POLICY 2016				
415-1	Political contributions	General Information About the Company.	8	
GRI 416: CUSTOMER HEALTH AND SAFETY 2016				
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			During the reporting period, there were no cases of non-compliance with the requirements for the impact of West Dala LLP products and services on the health and safety of clients.
GRI 418: CUSTOMER PRIVACY 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information Security.	33	



	Principles of the UN Global Compact	Priority Area and corresponding Section of the Report
1	Businesses should support and respect the protection of internationally proclaimed human rights.	Human Rights. Section of the Report: Business Ethics and Anti-corruption.
2	Businesses should make sure that they are not complicit in human rights abuses.	
3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	
4	Businesses should uphold the elimination of all forms of forced and compulsory labour.	
5	Businesses should uphold the effective abolition of child labour.	
6	Businesses should uphold the elimination of discrimination in respect of employment and occupation.	
7	Businesses should support a precautionary approach to environmental challenges.	
8	Businesses should undertake initiatives to promote greater environmental responsibility.	Environment. Section of the Report: Environmental Management Approach.
9	Businesses should encourage the development and diffusion of environmentally friendly technologies.	
10	Businesses should work against corruption in all its forms, including extortion and bribery.	Combating Corruption. Section of the Report: Business Ethics and Anti-corruption.

Circular economy – economic model based on the use of renewable (recoverable) resources, products and services, minimization of waste generation and negative impact on nature.

CO₂ – carbon dioxide.

ESG (Environment, Social, Governance) – responsible attitude towards the environment, strong social responsibility and quality of corporate governance.

ESG risks and opportunities – risks and opportunities related to society, corporate governance and environment, including climate change.

Gcal – gigacalories.

GHG Protocol – Greenhouse Gas Protocol
<https://ghgprotocol.org/>.

GRI – Global Reporting Initiative
<https://www.globalreporting.org/>.

HR – human relations.

IFRS – International Financial Reporting Standards.

IFRS S2 standard – IFRS S2 Climate-related Disclosures <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/>.

IMS – integrated management system.

ISO – International Organization for Standardization.

ISO 9001:2015 – international standard “Quality management systems. Requirements”, developed by the International Organization for Standardization to establish criteria for quality management systems and is the only standard for certification in the field of quality management.

ISO 14001:2015 – international standard “Environmental management systems. Requirements with Guidance for Use” developed by the International Organization for Standardization to establish criteria for environmental management systems and form the basis for certification.

ISO 45001:2018 – international standard “Occupational health and safety management systems. Requirements with Guidance for Use” developed by the International Organization for Standardization to establish criteria for occupational health and safety management systems and form the basis for certification.

IT – information technology.

KPI – key performance indicator.

LLP – Limited Liability Partnership.

Local communities – population groups and individuals who live and (or) work in the regions where the Company operates, and also experience positive or negative economic, social, and environmental impacts from operations of the Company.

LTIFR – lost time injury frequency rate.
Sustainable development – concept of global development that takes into account the interests of not only living, but also future generations.

SDG – Sustainable Development Goal.

TCFD – Task Force on Climate-related Financial Disclosures <https://www.fsb-tcfd.org/>.

TRIFR – total Recordable Injury Frequency Rate.
UN – the United Nations.

