



GRI index

Statement of use			Samruk-Energy JSC has reported in accordance with the GRI Standards for the period from 01 January 2024 to 31 December 2024		
GRI 1 used			GRI 1: Foundation 2021		
Applicable GRI industry standard(s)			GRI 12: Coal Sector		
Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
GRI 2: The organisation and its reporting practices					
2-1	Organisational details	SECTION 1. SAMRUK-ENERGY TODAY Company portrait Geography of assets			
2-2	Entities included in the organisation's sustainability reporting	ANNEXES About the Report			
2-3	Reporting period, frequency and contact point	ANNEXES About the Report			
2-4	Restatements of information	ANNEXES About the Report  In case of revision of previous years' data or other changes in reporting, comments about it are left in the appropriate place in the report.			
2-5	External assurance	ANNEXES About the Report			
GRI 2: Company's activities and employees					
2-6	Activities, value chain and other business relationships	SECTION 1. SAMRUK-ENERGY TODAY Company portrait Structure of the Group of companies of Samruk-Energy JSC SECTION 3. PERFORMANCE INDICATORS Sustainable supply chain and procurement policies SECTION 5. CORPORATE GOVERNANCE Corporate governance system			
2-7	Employees	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024 The Company does not keep records on non-guaranteed hours of work of employees by gender and region			

Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
2-8	Workers who are not employees	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024	2-8c.		
GRI 2: Governance					
2-9	Governance structure and composition	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation SECTION 5. CORPORATE GOVERNANCE Corporate governance system Governing bodies			
2-10	Nomination and selection of the highest governance body	SECTION 5. CORPORATE GOVERNANCE Governing bodies			
2-11	Chair of the highest governance body	The Chair of the highest governance body is not an executive director.			
2-12	Role of the highest governance body in overseeing the management of impacts	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation SECTION 5. CORPORATE GOVERNANCE Governing bodies			
2-13	Delegation of responsibility for managing impacts	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation The Company has Committees under the Board of Directors and the Management Board established to scrutinise issues in depth and to develop recommendations on environmental, economic, social and governance issues (see the Corporate Governance section for more details). In addition, in accordance with the organisational structure, the Company has positions responsible for managing environmental, economic and social issues. There is also a structural subdivision, the Corporate Governance and Sustainable Development Department.			
2-14	Role of the highest governance body in sustainability reporting	The Board of Directors approves the Company's sustainability reports. Individual issues in the area of sustainable development are considered by the Committees of the Board of Directors as part of their day-to-day activities.			
2-15	Conflicts of interest	SECTION 5. CORPORATE GOVERNANCE Governing bodies			
2-16	Communication of critical concerns	SECTION 5. CORPORATE GOVERNANCE Governing bodies			



Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
2-17	Collective knowledge of the highest governance body	SECTION 5. CORPORATE GOVERNANCE Governing bodies			
2-18	Evaluation of the performance of the highest governance body	SECTION 5. CORPORATE GOVERNANCE Governing bodies			
2-19	Remuneration policies	SECTION 5. CORPORATE GOVERNANCE Remuneration			
2-20	Process to determine remuneration			Not applicable	The amount of remuneration is determined by the decision of the Sole participant.
2-21	Annual total compensation ratio	ANNEXES Key Performance Indicators 2022–2024			
GRI 2: Strategy, policies and practices					
2-22	Statement on sustainable development strategy	MESSAGE OF THE CHAIRMAN OF THE BOARD OF DIRECTORS			
2-23	Policy commitments	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities			
2-24	Embedding policy commitments	SECTION 4. ESG ASPECTS MANAGEMENT Managing sustainable development Respect for human rights Contribution to climate change mitigation SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities			
2-25	Processes to remediate negative impacts	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions			
2-26	Mechanisms for seeking advice and raising concerns	SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities			
2-27	Compliance with laws and regulations	ANNEXES Key Performance Indicators 2022–2024			
2-28	Membership associations	SECTION 4. ESG ASPECTS MANAGEMENT Stakeholder Engagement			

Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
2-29	Approach to stakeholder engagement	SECTION 4. ESG ASPECTS MANAGEMENT Stakeholder Engagement			
2-30	Collective bargaining agreements	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital			
GRI 3: Material Topics					
3-1	Process to determine material topics	SECTION 4. ESG ASPECTS MANAGEMENT Managing sustainable development			
3-2	List of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Managing sustainable development			
GRI 201: Economic Performance					
201-1	Direct economic value generated and distributed	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development			The Company has significant influence only in the Republic of Kazakhstan.
201-2	Financial implications and other risks and opportunities due to climate change	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation			
201-4	Financial assistance received from government	During the reporting period, the Company did not receive any financial assistance from the government.			
GRI 202: Market Presence					
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024			
202-2	Proportion of senior management hired from the local community	The percentage of senior management hired from the local community at significant locations of operation is 100% by the end of 2024.			
GRI 203: Indirect Economic Impacts					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development			
203-1	Infrastructure investments and services supported	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development			

Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
203-2	Significant indirect economic impacts	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic			
GRI 204: Procurement Practices					
3-3	Management of material topics	SECTION 3. PERFORMANCE INDICATORS Sustainable supply chain and procurement policies			
204-1	Proportion of spending on local suppliers	SECTION 3. PERFORMANCE INDICATORS Sustainable supply chain and procurement policies ANNEXES Key Performance Indicators 2022–2024			
GRI 205: Anti-corruption					
3-3	Management of material topics	SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities			
205-1	Operations assessed for risks related to corruption	SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities			
205-2	Communication and training about anti-corruption policies and procedures	SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities ANNEXES Key Performance Indicators 2022–2024			
205-3	Confirmed incidents of corruption and actions taken	SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities ANNEXES Key Performance Indicators 2022–2024			
GRI 206: Anti-competitive Behaviour					
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During the reporting period, the Company did not receive legal action for anti-competitive behaviour, anti-trust and monopoly practices.			
GRI 207: Tax					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development			
207-1	Approach to taxation	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development			
207-3	Stakeholder engagement and management of concerns related to tax	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development			
GRI 302: Energy					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation			

Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
302-1	Energy consumption within the organisation	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024			
302-3	Energy intensity	ANNEXES Key Performance Indicators 2022–2024			
302-4	Reduction of energy consumption	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024 Generating enterprises of Samruk-Energy JSC, produce both electric and thermal energy. Steam is used for propulsion (as a driving force) in steam turbines. A steam turbine is a piece of equipment that is necessary for electricity generation, i.e. it generates steam in its own boilers in order to produce electrical energy (a commodity that is sold/released). Generating enterprises of Samruk-Energy JSC sell steam energy to third-party consumers in the form of heated network water for their heating and hot water supply.  To avoid double counting of energy consumption, steam energy is counted once in coal consumption and is not counted in energy consumption. Also, cooling energy is part of the technological chain of Samruk-Energy JSC's generating enterprises.  The Company does not consume or sell cooling energy to third parties.			
GRI 303: Water					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet			
303-1	Interaction with water as a shared resource	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation			
303-2	Management of water discharge-related impacts	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet			
303-3	Water withdrawal	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet ANNEXES Key Performance Indicators 2022–2024			The Company does not abstract water in water scarce regions and does not have facilities in the coastal zone of the oceans.



Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
303-4	Water discharge	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet ANNEXES Key Performance Indicators 2022–2024			The Company does not discharge in water scarce regions and does not have facilities in the coastal oceans.
303-5	Water consumption	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet ANNEXES Key Performance Indicators 2022–2024			The Company does not consume water in regions with water shortages. Changes in water storage are not measured.
GRI 304: Biodiversity					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet			
304-2	Significant impacts of activities, products, and services on biodiversity	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation According to available data, the Company's current operations do not have a significant impact on the biodiversity of the regions where the Group's facilities are located Samruk-Energy JSC.			
304-3	Habitats protected or restored	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation			

Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet ANNEXES Key Performance Indicators 2022–2024			
GRI 305: Emissions					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation			
305-1	Direct (Scope 1) GHG emissions	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024 Data calculated using the approach specified in the GHG Protocol Guidelines and direct emissions of greenhouse gases. GHG emissions were calculated according to the methodology for calculating GHG emissions from boilers of thermal power plants, power centres and boiler houses, and the methodology for calculating GHG emissions from coal mining by open and closed methods, approved by the Ministry of Ecology and Natural Resources of the Republic of Kazakhstan (Methodologies are available for review on the official website of the Ministry) ecology and natural resources of the Republic of Kazakhstan <a href="https://www.gov.kz/memleket/entities/ecogeo?lang=en">https://www.gov.kz/memleket/entities/ecogeo?lang=en</a> .			
305-2	Energy indirect (Scope 2) GHG emissions	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024			
305-4	GHG emissions intensity	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024			
305-5	Reduction of GHG emissions	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024			



Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024			
GRI 306: Waste					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet			
306-1	Waste generation and significant waste-related impacts	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet			
306-2	Management of significant waste-related impacts	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet			
306-3	Waste generated	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024			
306-4	Waste diverted from disposal	ANNEXES Key Performance Indicators 2022–2024			
306-5	Waste directed to disposal	ANNEXES Key Performance Indicators 2022–2024			
GRI 401: Employment					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital			
401-1	New employee hires and employee turnover	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital The Company endeavours to provide social security for its employees, and contractors do not have the same benefits as the Company's employees.			
401-3	Parental leave	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024			

Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
Labour/Management Relations					
402-1	Minimum notice periods regarding operational changes	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital			
GRI 403: Occupational Health and Safety					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions			
403-1	Occupational health and safety management system	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions			
403-2	Hazard identification, risk assessment and incident investigation	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions			
403-3	Occupational health services	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions			
403-4	Worker participation, consultation and communication on occupational health and safety	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions			
403-5	Worker training on occupational health and safety	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions ANNEXES Key Performance Indicators 2022–2024			
403-6	Promotion of worker health	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital Creation of safe working conditions			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The approaches used by the Company to prevent and mitigate significant adverse health and safety impacts directly related to the Company's operations and products are governed by the Integrated Management System.			
403-8	Workers covered by an occupational health and safety management system	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions ANNEXES Key Performance Indicators 2022–2024			



Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
403-9	Work-related injuries	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions ANNEXES Key Performance Indicators 2022–2024 Information on man-hours accounting and LTIFR calculation, calculation of fatality rates due to occupational injuries, occupational injuries with severe consequences (excluding fatalities) is not maintained for contractor organisations.			
403-10	Work-related ill health	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions ANNEXES Key Performance Indicators 2022–2024			
GRI 404: Training and Education					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital			
404-1	Average hours of training per year per employee	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024			
404-3	Percentage of employees receiving regular performance and career development reviews	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024			
GRI 405: Diversity and Equal Opportunity					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital			
405-1	Diversity of governance bodies and employees	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital SECTION 5. CORPORATE GOVERNANCE Governing bodies ANNEXES Key Performance Indicators 2022–2024			

Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
405-2	Ratio of basic salary and remuneration of women to men	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital			
GRI 406: Non-discrimination					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital			
406-1	Incidents of discrimination and corrective actions taken	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities No cases of discrimination on any grounds were registered in the Company during the reporting period.			
GRI 407: Freedom of Association and Collective Bargaining					
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	During the reporting period, the Company did not identify any vendors with the right The right to freedom of association and col-of a lecture negotiation could be in jeopardy.			
GRI 408: Child Labour					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights			
408-1	Operations and suppliers at significant risk for incidents of child labour	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights			
GRI 409: Forced or Compulsory Labor					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights			





Indicator	Disclosure	Section/Comments	Reasons for non-disclosure		
			Requirement(s) not disclosed	Reason	Explanation
GRI 413: Local Communities					
3-3	Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development			
413-1	Operations with local community engagement, impact assessments, and development programs	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development			
413-2	Operations with significant actual and potential negative impacts on local communities	No operations with significant actual and potential negative impacts on local communities were identified during the reporting period.			
GRI 414: Supplier Social Assessment					
414-1	New suppliers that were screened using social criteria	100 per cent of new suppliers were screened according to social criteria.			
GRI 415: Public Policy					
415-1	Political contributions	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights			
GRI 418: Customer Privacy					
3-3	Management of material topics	SECTION 5. CORPORATE GOVERNANCE Information Security			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SECTION 5. CORPORATE GOVERNANCE Information Security ANNEXES Key Performance Indicators 2022–2024			

GRI 12: Coal Sector	Nº	Indicator	Section
Topic 12.1 GHG emissions	12.1.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation
	12.1.2	302-1 Energy consumption within the organisation	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024
	12.1.4	302-3 Energy intensity	ANNEXES Key Performance Indicators 2022–2024
	12.1.5	305-1 Direct (Scope 1) GHG emissions	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024
	12.1.6	305-2 Energy indirect (Scope 2) GHG emissions	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024
	12.1.8	305-4 GHG emissions intensity	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024
Theme 12.2 Climate adaptation, resilience, and transition	12.2.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation
	12.2.2	201-2 Financial implications and other risks and opportunities due to climate change	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation
	12.2.3	305-5 Reduction of GHG emissions	SECTION 4. ESG ASPECTS MANAGEMENT Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024
Topic 12.3 Closure and rehabilitation	12.3.2	402-1 Minimum notice periods regarding operational changes	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital
Topic 12.4 Air emissions	12.4.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet
	12.4.2	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024



GRI 12: Coal Sector	Nº	Indicator	Section
Topic 12.5 Biodiversity	12.5.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet
	12.5.2	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet
	12.5.3	304-2 Significant impacts of activities, products and services on biodiversity	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation According to available data, the Company's current operations do not have a significant impact on the biodiversity of the regions where the Group's facilities are located Samruk-Energy JSC.
	12.5.4	304-3 Habitats protected or restored	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation
	12.5.5	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet ANNEXES Key Performance Indicators 2022–2024
Topic 12.6 Waste	12.6.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet
	12.6.2	306-1 Waste generation and significant waste-related impacts	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet
	12.6.3	306-2 Management of significant waste-related impacts	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet
	12.6.4	306-3 Waste generated	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation ANNEXES Key Performance Indicators 2022–2024
	12.6.5	306-4 Waste diverted from disposal	ANNEXES Key Performance Indicators 2022–2024
	12.6.6	306-5 Waste directed to disposal	ANNEXES Key Performance Indicators 2022–2024
Topic 12.7 Water and effluents	12.7.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet
	12.7.2	303-1 Interactions with water as a shared resource	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet Contribution to climate change mitigation

GRI 12: Coal Sector	Nº	Indicator	Section
	12.7.3	303-2 Management of water discharge-related impacts	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet
	12.7.4	303-3 Water withdrawal	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet ANNEXES Key Performance Indicators 2022–2024
	12.7.5	303-4 Water discharge	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet ANNEXES Key Performance Indicators 2022–2024
	12.7.6	303-5 Water consumption	SECTION 4. ESG ASPECTS MANAGEMENT Caring for our planet ANNEXES Key Performance Indicators 2022–2024
Topic 12.8 Economic impacts	12.8.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development
	12.8.2	201-1 Direct economic value generated and distributed	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development
	12.8.3	202-2 Proportion of senior management hired from the local community	The percentage of senior management hired from the local community at significant locations of operation is 100% by the end of 2024.
	12.8.4	203-1 Infrastructure investments and services supported	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development ANNEXES Key Performance Indicators 2022–2024
	12.8.5	203-2 Significant indirect economic impacts	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development
	12.8.6	204-1 Proportion of spending on local suppliers	SECTION 3. PERFORMANCE INDICATORS Sustainable supply chain and procurement policies ANNEXES Key Performance Indicators 2022–2024
Topic 12.9 Local communities	12.9.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development
	12.9.2	413-1 Operations with local community engagement, impact assessments, and development programs	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development
	12.9.3	413-2 Operations with significant actual and potential negative impacts on local communities	No operations with significant actual and potential negative impacts on local communities were identified during the reporting period.





GRI 12: Coal Sector	Nº	Indicator	Section
Topic 12.14 Occupational health and safety	12.14.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions
	12.14.2	403-1 Occupational health and safety management system	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions
	12.14.3	403-2 Hazard identification, risk assessment, and incident investigation	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions
	12.14.4	403-3 Occupational health services	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions
	12.14.5	403-4 Worker participation, consultation, and communication on occupational health and safety	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions
	12.14.6	403-5 Worker training on occupational health and safety	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions ANNEXES Key Performance Indicators 2022–2024
	12.14.7	403-6 Promotion of worker health	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital Creation of safe working conditions
	12.14.8	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The approaches used by the Company to prevent and mitigate significant adverse health and safety impacts directly related to the Company's operations and products are governed by the Integrated Management System.
	12.14.9	403-8 Workers covered by an occupational health and safety management system	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions ANNEXES Key Performance Indicators 2022–2024
	12.14.10	403-9 Work-related injuries	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions ANNEXES Key Performance Indicators 2022–2024
Topic 12.15 Employment practices	12.14.11	403-10 Work-related ill health	SECTION 4. ESG ASPECTS MANAGEMENT Creation of safe working conditions ANNEXES Key Performance Indicators 2022–2024
	12.15.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital
	12.15.2	401-1 New employee hires and employee turnover	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024

GRI 12: Coal Sector	Nº	Indicator	Section
	12.15.3	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital The Company endeavours to provide social security for its employees, and contractors do not have the same benefits as the Company's employees.
	12.15.4	401-3 Parental leave	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024
	12.15.5	402-1 Minimum notice periods regarding operational changes	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital
	12.15.6	404-1 Average hours of training per year per employee	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024
	12.15.8	414-1 New suppliers that were screened using social criteria	100 per cent of new suppliers were screened according to social criteria.
Theme 12.16 Child labour	12.16.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights
	12.16.2	408-1 Operations and suppliers at significant risk for incidents of child labour	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights
	12.16.3	414-1 New suppliers that were screened using social criteria	100 per cent of new suppliers were screened according to social criteria.
Topic 12.17 Forced labour and modern slavery	12.17.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights
	12.17.2	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights
	12.17.3	414-1 New suppliers that were screened using social criteria	100 per cent of new suppliers were screened according to social criteria.
Topic 12.18 Freedom association and collective bargaining	12.18.2	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	During the reporting period, the Company did not identify any suppliers where the right to freedom of association and collective bargaining may have in jeopardy.



GRI 12: Coal Sector	Nº	Indicator	Section
Theme 12.19 Non-discrimination and equal opportunity	12.19.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital
	12.19.2	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024
	12.19.4	401-3 Parental leave	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024
	12.19.5	404-1 Average hours of training per year per employee	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital ANNEXES Key Performance Indicators 2022–2024
	12.19.6	405-1 Diversity of governance bodies and employees	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital SECTION 5. CORPORATE GOVERNANCE Governing bodies ANNEXES Key Performance Indicators 2022–2024
	12.19.7	405-2 Ratio of basic salary and remuneration of women to men	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital
	12.19.8	406-1 Incidents of discrimination and corrective actions taken	SECTION 4. ESG ASPECTS MANAGEMENT Investments in human capital SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities No cases of discrimination on any grounds were registered in the Company during the reporting period.
Topic 12.20 Anti-Corruption	12.20.1	3-3 Management of material topics	SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities
	12.20.2	205-1 Operations assessed for risks related to corruption	SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities
	12.20.3	205-2 Communication and training about anti-corruption policies and procedures	SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities ANNEXES Key Performance Indicators 2022–2024
	12.20.4	205-3 Confirmed incidents of corruption and actions taken	SECTION 5. CORPORATE GOVERNANCE Business ethics and anti-corruption activities ANNEXES Key Performance Indicators 2022–2024

GRI 12: Coal Sector	Nº	Indicator	Section
Topic 12.21 Payments to governments	12.21.1	3-3 Management of material topics	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development
	12.21.2	201-1 Direct economic value generated and distributed	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development
	12.21.3	201-4 Financial assistance received from government	During the reporting period, the Company did not receive any financial of government assistance.
	12.21.4	207-1 Approach to tax	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development
	12.21.6	207-3 Stakeholder engagement and management of concerns related to tax	SECTION 4. ESG ASPECTS MANAGEMENT Promoting socio-economic development
Theme 12.22 Public Policy Disclosures	12.22.2	415-1 Political contributions	SECTION 4. ESG ASPECTS MANAGEMENT Respect for human rights