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Information policy of "Samruk-Energy" JSC

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1. Purpose and scope of application

1. This Information Policy of “Samruk-Energy” JSC (the “Policy”) sets out the principles and procedures for the disclosure of information on the activities of “Samruk-Energy” JSC (the “Company”) to its Sole shareholder (the “Sole Shareholder”) and other stakeholders.

2. The Policy is aimed at improving the efficiency of the Company’s operations, strengthening trust between the Company and its stakeholders, and enhancing its investment attractiveness by increasing transparency and openness.

3. The requirements of this Policy are mandatory for all employees of the Company’s organizational units involved in the preparation and disclosure of information.

2. Terms and abbreviations

Term abbreviation	Definition
Website	a set of web pages (HTML) containing design elements and information about the Company, presented in the Kazakh, Russian, and English languages, and hosted on a server connected to the global Internet at http://www.samruk-energy.kz for open access by Internet users;
Web server	a server-based technical platform connected to the global Internet that hosts the Company’s website and provides information in response to user requests;
Website administrator of the Company	a company engaged under a contract for the technical support of the Company’s website;
Official	a member of the Board of Directors or the Management Board of the Company;
Sole shareholder	Samruk-Kazyna JSC;
Stakeholders	individuals, legal entities, or groups thereof that directly or indirectly influence, or may be influenced by, the Company’s activities, products, services, or related actions due to legal requirements or contractual relations;
Insider information	accurate information about securities (derivative financial instruments), transactions involving them, as well as information about the issuer of such securities (derivative financial instruments), its activities constituting commercial secrets, and other non-public information, the disclosure of which may affect the price of securities (derivative financial instruments) and the issuer’s activities;
Information resources	structured electronic information (databases) contained in the Company’s information systems, supported by relevant software and of interest to information users;
Code	the Company’s Corporate Governance Code;

Confidential information	service, production, financial, economic, scientific, technical, technological, and other related information (including trade secrets and know-how) that has actual or potential commercial value due to its non-public nature, is not freely accessible on a legal basis, and in respect of which a confidentiality regime has been established by the holder;
Website coordinator of the Company	an employee of the Company’s organizational unit responsible for public relations and media communications, in charge of timely updates of the Company’s website content;
Corporate events	events having a material impact on the Company’s activities and affecting the interests of the Sole Shareholder and investors, as defined in Article 79 of the Law of the Republic of Kazakhstan “On joint-stock companies”;
IFRS	International Financial Reporting Standards;
Public information	information made available or disseminated by its owner without specifying usage conditions, including information that is freely accessible regardless of its form or method of dissemination;
Information disclosure	a system of actions and measures undertaken by the Company to ensure the availability of information to all interested parties in accordance with procedures guaranteeing its accessibility and retrieval;
Information resources	structured electronic information (databases) contained in the Company’s information systems, supported by relevant software and of interest to information users;
Code	the Company’s Corporate Governance Code;
Senior management	the Chairman of the Management Board and members of the Management Board of the Company;
Restricted internal information	information recorded in documents, files, publications, electronic and other media marked “For Official Use Only” and/or “Confidential,” access to which is restricted due to operational necessity;
Mass media	print media, television and radio broadcasters, and online media outlets;
Material information	any precise information directly or indirectly relating to the Company, the disclosure of which may have a significant impact on the market value of the Company’s securities;
Authorized person	managerial and executive employees of the Company authorized by the Chairman of the Management Board to express the Company’s official position within their competence;
Executive employees	managing directors, excluding members of the Management Board of the Company.

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3. Responsibility

4. The Board of Directors of the Company approves this Policy and is responsible for its revision and improvement through amendments and additions.

5. The Board of Directors of the Company discloses information on the Company’s activities, except for confidential information, in accordance with applicable legislation of the Republic of Kazakhstan and the Company’s internal documents. The Chair and members of the Board of Directors, or an authorized person, may comment on Board decisions or clarify the Board’s position on matters considered at Board meetings.

6. The Chair of the Board of Directors or the Chair of the Management Board of the Company, or persons authorized by them, may hold conference calls with third parties following meetings of the Board of Directors.

7. Senior and managerial employees of the Company, its subsidiaries and affiliated organizations, with the approval of the Company’s management and within the scope of their authority, may act on behalf of the Company, its subsidiaries and affiliated organizations on matters related to their activities, except for confidential matters, and bear personal responsibility for the accuracy and disclosure of the information provided.

8. The Management Board of the Company is responsible for ensuring compliance with this Policy.

9. The responsible organizational unit of the Company develops and maintains the transparency framework and ensures effective information disclosure by informing stakeholders about the Company’s activities.

10. The Chair of the Management Board of the Company or a person authorized by the Chair is responsible for the consistency, completeness, and accuracy of disclosed information.

11. If violations of the legislation of the Republic of Kazakhstan and/or this Policy occur in the course of information disclosure and result in damage to the Company and/or its Sole Shareholder, the responsible persons shall be held liable in accordance with applicable legislation and the Company’s internal documents.

4. Principles of information policy

12. Reaffirming its commitment to best practices in corporate governance and information disclosure, the Company adheres to the following principles:

1) Accuracy – providing stakeholders with information that reflects facts known to the Company without distortion;

2) Openness – ensuring that information is made available through accessible and user-friendly channels, while respecting confidentiality requirements for information protected by law, including commercial, service, and other legally protected information;

3) Completeness – providing sufficient and accurate information to enable stakeholders to properly understand the subject matter;

4) Materiality – ensuring appropriate assessment of issues that may be significant to stakeholders and the Company;

5) Timeliness – ensuring prompt disclosure of material events and facts that may affect the Company’s operations or stakeholder interests;

6) Responsiveness – providing timely and appropriate responses to information requests and relevant developments;

7) Regularity – ensuring consistent and systematic disclosure of information in accordance with applicable legislation and the Company’s internal documents;

8) Confidentiality – safeguarding commercial, service, and other protected information in accordance with applicable legislation and contractual obligations;

9) Accessibility – using communication channels that allow stakeholders to obtain information freely and with minimal effort;

10) Equality – ensuring equal access to information for all stakeholders, except where otherwise provided by applicable legislation or the Company’s internal documents.

13. The Company also adheres to the following principles of internal information disclosure to employees of the Company and its subsidiaries:

1) supporting managerial decision-making through timely and relevant information;

2) ensuring employees of the Company and its subsidiaries receive accurate, complete, timely, and objective information;

3) preventing loss, leakage, or distortion of information;

4) countering the dissemination of inaccurate or misleading information about the Company.

5. Implementation of the Information policy

14. For the implementation of the Policy, the Company shall:

1) maintain records of information subject to mandatory disclosure in accordance with the legislation of the Republic of Kazakhstan, the Company’s Charter, the Corporate Governance Code, and other internal documents of the Company;

2) define the methods and procedures for information disclosure, as well as the types of information to be disclosed, timelines for disclosure, and requirements for the content of the Company’s key information sources;

3) establish a list of information constituting the Company’s service and commercial secrets, the disclosure of which may harm the Company’s interests;

4) determine and implement measures to ensure the protection of service and commercial secrets;

5) define the list of persons responsible for the preparation and dissemination of information subject to disclosure, as well as the authority and responsibility of the Company’s bodies, officials, and employees with respect to proper disclosure and the protection of confidential information.

6. Methods of information disclosure

15. The Company selects methods of information disclosure to ensure free access for all stakeholders to disclosed information.

16. The Company uses the following methods for disclosing information to stakeholders:

1) publication on the Company’s website in accordance with the Rules for Preparation and Publication of Information Materials on the website of “Samruk-Energy” JSC;

2) publication on the Company’s official social media accounts;

3) publication of the Company’s Annual Report and financial statements, and participation in annual report competitions;

4) publication of information on the Unified Portal of Samruk-Kazyna JSC;

5) delivery or mailing of information in hard copy;

6) publication of information in Kazakh and international media;

7) media communications during public speeches by Company representatives;

8) press conferences, press tours, meetings, seminars, investor presentations, and roadshows involving Company representatives and other stakeholders;

9) distribution of printed promotional and informational materials (brochures, booklets, information folders, etc.);

10) holding of PR activities and presentations related to specific information events;

11) internal communications (intranet, town halls, email newsletters);

12) feedback channels and complaint and inquiry mechanisms.

17. The Company shall have the right to use other methods of information disclosure that are not prohibited by the legislation of the Republic of Kazakhstan and are consistent with the principles of this Policy.

18. Shareholders (participants) and investors shall receive information about the Company and its subsidiaries and affiliates through:

1) the Annual Report, including the report of the Board of Directors and audited annual financial statements (the requirement for audited statements applies where an audit is required by the legislation of the Republic of Kazakhstan and/or internal documents of the organization);

2) the Company’s website, including a dedicated section for shareholders and investors containing up-to-date information on the Company’s activities;

3) the websites of the financial reporting depository and the stock exchange, containing information required under Article 102(2) of the Law of the Republic of Kazakhstan on the Securities Market;

4) submission of requests for information and documents in accordance with the procedure established by the legislation of the Republic of Kazakhstan and the Company’s constituent and internal documents;

5) press releases and other informational materials distributed by the Company;

- 6) briefings conducted by the Company;
- 7) other methods in accordance with the Company’s internal documents.

19. The Company strives to disclose information in Kazakh, Russian, and English in full and simultaneously.

20. The Company does not withhold disclosure of negative information about itself, provided that such information is material for the Sole Shareholder or potential investors.

7. Procedure, scope, and timelines for information disclosure

21. The selection and preparation of information for disclosure is carried out by the Company’s organizational units in accordance with the Company’s internal documents.

22. Persons handling restricted internal information shall comply with information protection, storage, and non-disclosure requirements relating to information obtained in the course of their official duties and bear personal responsibility for any unauthorized disclosure of such information.

23. Disclosure of information on corporate events is made in the form of a press release. The Company may use other communication channels for material corporate events simultaneously with or following the issuance of a relevant press release. Press releases are published on the Company’s corporate website, and, upon request of the Sole Shareholder, on the Sole Shareholder’s website, as well as through media and other stakeholders.

24. Publication of press releases, announcements, promotional materials, and other information about the Company’s activities is carried out as needed in mass media, brochures, and other printed materials.

25. When information is disseminated by the Company or its representatives in mass media and online platforms through interviews, news coverage, or press releases, the Press Secretary ensures that the information is reviewed to exclude any content that is not permitted for public disclosure in accordance with the Company’s internal rules on safeguarding confidential information.

26. Any information intended for publication in mass media and online platforms must be approved in advance by the Head of the Office of the Chairman of the Management Board.

27. Violation of the procedures for handling information not permitted for public disclosure, including its dissemination through mass media and online platforms, constitutes grounds for disciplinary liability in accordance with the legislation of the Republic of Kazakhstan.

28. The Company may organize press conferences dedicated to significant events occurring or planned within the Company and regularly holds meetings with representatives of the Sole Shareholder, investors, investment analysts, and public authorities, including upon written request from such parties.

29. Heads of all organizational units, subsidiaries, and affiliated organizations of the Company shall promptly inform the Press Secretary of any inquiries received directly from

media representatives and shall coordinate in advance with the Press Secretary any information intended for dissemination in mass media or online platforms, including interviews and public comments.

30. Requests from media representatives addressed to the Company shall not remain unanswered. Responses shall be provided in accordance with the legislation of the Republic of Kazakhstan. Refusal to provide requested information is permitted only if such information contains state secrets, or information constituting service, commercial, or other legally protected confidentiality.

31. In accordance with statutory timelines, the Company publishes its separate and/or consolidated interim and annual financial statements, accompanied by an auditor’s report, on its website, the website of the Kazakhstan Stock Exchange, and the Financial Statements Depository, and discloses relevant information to shareholders upon acquisition or disposal of equity interests exceeding 3% (including direct and indirect ownership and financial instruments with equivalent economic effect).

32. The list of information published on the Company’s website and included in the Annual Report, as well as timelines and procedures for publication, are determined by the Company’s internal documents.

33. The Company’s Annual Report, which presents key performance results and strategic development directions, serves as the primary annual source of information about the Company and a key communication tool for potential investors.

34. Preparation of the Annual Report is coordinated by the organizational unit responsible for corporate governance and sustainability, in cooperation with relevant organizational units. The timelines, content scope, and related procedures are defined by the Company’s internal documents.

35. The Company produces printed informational materials about its activities, including brochures, booklets, and similar publications.

36. The Company’s financial statements, including the statement of financial position, statement of comprehensive income, statement of cash flows, statement of changes in equity, and notes thereto (including a description of significant accounting policies and other explanatory information), are prepared in accordance with International Financial Reporting Standards.

37. The Company discloses information on its website within three (3) business days from the date of its occurrence or the relevant event, unless otherwise provided by the legislation of the Republic of Kazakhstan.

38. Information disclosed to stakeholders is provided and published within the timelines established by the legislation of the Republic of Kazakhstan, the Charter, the Corporate Governance Code, and other internal documents of the Company.

39. Mandatory disclosure of information is carried out in accordance with the periodicity and timelines established by law and the Company’s obligations arising from the listing of its securities on stock exchanges.

8. Interaction with mass media representatives

40. The Company interacts with mass media representatives through the following activities:

- 1) publication of press releases on Company events;
- 2) holding of press conferences;
- 3) participation in conferences, round tables, seminars, and other public events involving mass media representatives;
- 4) providing responses to written (including electronic) inquiries from mass media within the time limits established by law, as well as organizing interviews and comments with Company officials for mass media representatives.

41. Press releases of the Company are published and posted on the Company’s website within the timelines established by the Company’s internal documents.

42. Company officials shall not comment in mass media on projects in respect of which the Company has no legally binding commitments in place.

43. Responses to inquiries and requests from mass media representatives are prepared by the relevant organizational unit within whose competence the issues raised fall, in coordination with the Press Secretary.

9. Types of information disclosed by the Company

44. The information disclosed by the Company includes:

- 1) publicly available information;
- 2) information disclosed to state authorities of the Republic of Kazakhstan;
- 3) information disclosed upon requests from individuals and legal entities;
- 4) insider information and information not classified as publicly available.

9.1. Publicly available information

45. The Company discloses information subject to mandatory disclosure by joint-stock companies, including:

- 1) the Company’s annual consolidated financial statements prepared in accordance with IFRS together with the auditor’s report through publication of its text on the Internet;
- 2) information on corporate events.

46. The Company discloses information on the following corporate events by issuing press releases:

- 1) decisions of the Sole Shareholder, except for decisions related to the Company’s internal operations;
- 2) decisions of the Board of Directors of the Company on matters subject to disclosure to the Sole Shareholder and investors;

3) issuance of shares and other securities by the Company, approval by the authorized body of reports on the results of placement of securities, reports on redemption of securities, and cancellation of securities by the authorized body;

4) execution of major transactions and transactions in which the Company has an interest;

5) obtaining loans or credit facilities;

6) occurrence of extraordinary events resulting in the destruction of Company property;

7) decisions on payment or non-payment of dividends on the Company’s ordinary shares;

8) other events affecting the interests of the Sole Shareholder and investors, in accordance with the prospectus for the issuance of the Company’s securities.

9) This list is not exhaustive and may be amended or supplemented in the event of changes to the legislation of the Republic of Kazakhstan governing disclosure requirements for corporate events.

47. The following information shall be published on the Company’s website on a mandatory basis:

1) general information about the Company, including its mission, key objectives, goals, and activities, as well as information on equity, total assets, net income, and headcount; the public version of the Company’s development strategy and/or strategic priorities;

2) the Charter and other internal documents governing the activities of the Company’s bodies, committees, and Corporate Secretary;

3) the Corporate Governance Code;

4) the Code of Conduct and information on mechanisms ensuring its implementation;

5) internal documents of the Company, including the Risk Management Policy, Corporate Management System Policy of the Samruk-Energy JSC group of companies, Regulations on the Board Committees, Regulations on the Internal Audit Service, Dividend Policy, Information Policy, and others;

6) information on members of the Board of Directors, including: photograph (subject to consent), full name, date of birth, citizenship, status (independent director or shareholder representative), functions performed, including committee membership or chairmanship, education (institution, year of graduation, qualification, degree), professional experience over the past five years, current positions, professional qualifications, date of first election and current appointment to the Board, number and share of shares held in affiliated companies, and criteria for independent directors;

7) information on members of the Management Board, including: photograph, full name, date of birth, citizenship, position and functions, education, professional experience over the past five years, professional qualifications, concurrent positions, and shareholding in affiliated companies;

8) financial statements;

- 9) annual reports;
 - 10) information on the external auditor;
 - 11) information on procurement activities, including rules, announcements, and procurement results;
 - 12) information on the structure of authorized capital, including number and nominal value of issued shares, rights attached to shares, number and nominal value of authorized but unplaced shares, list of shareholders and their shareholdings, and procedures for exercising ownership rights;
 - 13) information on asset structure, including affiliated companies at all levels and a brief description of their activities;
 - 14) annual corporate events calendar;
 - 15) information on interested-party transactions, including parties, key terms (subject and price), and the approving body;
 - 16) information on major transactions, including parties, key terms (subject and price), and the approving body;
 - 17) information on sustainable development activities;
 - 18) information on approved dividend amounts;
 - 19) news and press releases;
 - 20) feedback channels for shareholders and investors;
 - 21) organizational structure of the Company.
48. Information on dividend payments on the Company’s ordinary shares shall include:
- 1) the name, location, banking details, and other details of the Company;
 - 2) the period for which dividends are paid;
 - 3) dividend amount per ordinary share;
 - 4) the start date of dividend payments;
 - 5) the procedure and form of dividend payment.
49. In order to enhance transparency and openness, the Company discloses the following information on its website:
- 1) key events, news, and other information reflecting the Company’s activities;
 - 2) information on the Company’s affiliated persons in the form of an official list;
 - 3) the Company’s market share by main business activities;
 - 4) industry average performance indicators.
50. The Company informs the Sole Shareholder of its activities affecting its interests in accordance with the legislation of the Republic of Kazakhstan, the Charter, and other internal documents of the Company.
51. Upon request of the Sole Shareholder, the Company shall provide copies of documents stipulated by the Law of the Republic of Kazakhstan “On joint-stock companies”.
52. Provision of information to the Sole Shareholder under this Article is ensured by the Corporate Secretary of the Company based on the relevant resolution of the Chair of the

Management Board. The Company shall provide the requested information (including copies of documents) within five (5) calendar days from the date of receipt of the request.

9.2. Information disclosed to state authorities of the Republic of Kazakhstan

53. The Company shall disclose material and other information to state authorities of the Republic of Kazakhstan within their respective competence, in the cases and in accordance with the procedures established by the legislation of the Republic of Kazakhstan, the Charter, and the Company’s internal documents.

54. The Company shall disclose information to the following authorities, including but not limited to:

- 1) the authorized state body for regulation and supervision of the securities market;
- 2) the authorized state body responsible for taxation matters;
- 3) the authorized state statistical authority.

55. In accordance with the requirements of the authorized securities market regulator, the Company shall disclose the following information in the manner prescribed by the legislation of the Republic of Kazakhstan:

- 1) information on the Company’s affiliates;
- 2) prospectus of issuance of securities;
- 3) reports on results of securities placement;
- 4) other information as required.

56. Collection and maintenance of information on the Company’s affiliated persons is carried out by the relevant organizational unit in accordance with the Company’s internal documents. Such information is submitted to the securities market regulator under the signature of the Chairman of the Management Board and/or a person authorized by him.

57. Upon requests from state authorities, and in cases provided for by the legislation of the Republic of Kazakhstan, the Company shall provide the requested information within its competence. Where the legislation does not impose an obligation to provide such information, or where the scope of the request falls outside the competence of the relevant authority, the decision on whether to provide the information shall be made by the Management Board of the Company on a case-by-case basis.

Confidential information may be disclosed to state authorities in accordance with applicable legislation and the Company’s internal documents. In such cases, the Company shall be entitled to require the receiving authority to ensure the confidentiality of the information provided.

58. The list of information disclosed to state authorities may be updated in accordance with changes in applicable legislation of the Republic of Kazakhstan.

9.3. Information disclosed upon requests from individuals and legal entities

59. The Company shall disclose material and other information to stakeholders upon requests from individuals and legal entities in accordance with the legislation of the Republic of Kazakhstan and the Company’s internal documents.

9.4. Insider information and information not classified as publicly available

60. Insider information of the Company shall be disclosed in accordance with the legislation of the Republic of Kazakhstan and the Company’s internal documents.

61. The Company shall provide stakeholders with information that is not classified as publicly available under this Policy and is not designated under the Company’s internal documents as confidential, commercial, or otherwise legally protected, in accordance with the procedures and timelines established by the applicable legislation of the Republic of Kazakhstan.

10. Information protection

62. The Company shall control the use of confidential information and protect it against unauthorized access, use, or disclosure.

63. When disclosing information, the Company shall ensure the protection of confidential information, including information constituting state, service, or commercial secrets, in accordance with the legislation of the Republic of Kazakhstan, the Information Security Policy, and the Instruction on Safeguarding Confidential Information of “Samruk-Energy” JSC.

64. Employees of the Company are required not to disclose any information of a confidential nature.

11. Measures to mitigate reputational risks

65. The Company shall implement all necessary measures to ensure reliable processes for the preparation, approval, control of content, and timing of information disclosure, as well as proper storage of documents and the integrity and functionality of the Company’s information resources.

66. In order to identify information that may pose reputational risks, the responsible organizational unit continuously monitors the Company’s information resources, including social media platforms.

67. The responsible organizational unit regularly analyzes information about the Company published across information resources and monitors positive and negative feedback, messages, and media coverage.

68. In the event of a risk or crisis, the responsible organizational unit shall notify the Company’s management within one (1) hour of becoming aware of the event. A crisis management team shall be established, communication materials shall be prepared, official statements shall be issued, and engagement with key media platforms shall be ensured.

69. The responsible organizational unit shall ensure broad dissemination and promotion of prepared information across mass communication channels.

12. Monitoring and quality control of disclosed information

70. The Company’s structural units responsible for providing information for publication on the Company’s website shall conduct monthly monitoring and analysis of information disclosure in the website sections assigned to them.

71. Such structural units shall also perform weekly reviews of website content to ensure compliance with the minimum requirements of the Corporate Governance Code, the PR and Integrated Communications Strategy, and other internal documents of the Company.

72. Results of monitoring activities shall be submitted to the website coordinator of the Company.

73. In order to prevent downtime of the Company’s website exceeding one hour per day, the website coordinator shall carry out daily monitoring of potential technical issues.

74. The Company’s website Administrator, under its contractual obligations for technical support and monitoring of the Company’s web server and website, shall ensure uninterrupted 24/7 operation of the Company’s online resources.

13. Final provisions

75. This Policy shall enter into force on the date of its approval by the Board of Directors of the Company.

76. Matters not regulated by this Policy shall be governed by the legislation of the Republic of Kazakhstan, the requirements of stock exchanges on which the Company’s securities are listed, the Company’s Charter, and/or other internal documents of the Company.

77. In the event that any provisions of this Policy conflict with changes in the legislation of the Republic of Kazakhstan, stock exchange requirements, the Company’s Charter, and/or internal documents of the Company, this Policy shall apply to the extent that it does not conflict with such requirements.

14. Legal and regulatory references

No.	Document title
1	Law of the Republic of Kazakhstan “On mass media”
2	Law of the Republic of Kazakhstan “On joint-stock companies”
3	Law of the Republic of Kazakhstan “On the securities market”
4	Charter of “Samruk-Energy” JSC
5	Corporate Governance Code of “Samruk-Kazyna” JSC
6	Information Security Policy of “Samruk-Energy” JSC
7	Rules for Preparation and Publication of Information Materials on the Website of “Samruk-Energy” JSC
8	Rules on the Dissemination of Restricted Internal Information in Mass Media and Online Platforms of the Ministry of Culture and Information of the Republic of Kazakhstan
9	Instruction on Safeguarding Confidential Information of “Samruk-Energy” JSC