



APPROVED by
the resolution of “Samruk-Energy”
JSC Board of Directors
dated March 2, 2026
(Minutes No. 03/26)

Anti-corruption Instruction of “Samruk-Energy” JSC

Document owner	Compliance Service
Edition	1
Year	2026

Astana c.

Contents

1. Purpose and scope.....	3
2. Terms and abbreviations	3
3. Procedures for employees and officers in the event of an offer or solicitation of an illegal reward (bribe).....	4
4. Procedures for employees and officers following the occurrence of an offer or solicitation of an illegal reward (bribe).....	6
5. Procedures for officers and employees in corruption-related situations.....	7
6. Procedures for officers and employees upon receiving instructions that may involve violation of the law or corruption risks	7

1. Purpose and scope

1. This Anti-Corruption Instruction of “Samruk-Energy” JSC (hereinafter referred to as the “Instruction”) has been developed in accordance with the requirements of the anti-corruption legislation of the Republic of Kazakhstan, as well as the internal regulatory documents of “Samruk-Energy” JSC (hereinafter referred to as the “Company”), and establishes a system of recommendations for the Company’s officials and employees aimed at preventing corruption in the Company’s activities.

2. The provisions of this Instruction apply to the Company’s subsidiaries and affiliates (hereinafter referred to as “SA”), one hundred percent (100%) of the voting shares (participation interests) of which are owned by the Company either through ownership or trust management. The application of this Instruction to SAs in which less than one hundred percent (100%) of voting shares (participation interests) are owned by the Company shall be coordinated with and approved by the governing bodies of such SAs.

3. This Instruction is mandatory for review and implementation by all officials and employees of the Company and its SAs, regardless of their position.

4. This Instruction outlines the procedures to be followed by officials and employees of the Company and its SAs in the event of various corruption-related situations.

2. Terms and abbreviations

Term/abbreviation	Definition
Benefits	Any tangible or intangible assets, advantages, or services received by an employee or official, either directly or through third parties, in connection with their role or responsibilities within the Company.
Officer	Members of the governing bodies, the sole or collective executive body of the Company or its subsidiaries and affiliates (SAs), as well as any individual holding a managerial or leadership position within the Company or its SAs.
SA	Subsidiaries and affiliates
Company	“Samruk-Energy” JSC
Governing body	The sole shareholder of the Company; the sole shareholder or sole participant of a subsidiary or affiliate (SA); or the general meeting of shareholders or participants of a subsidiary or affiliate (SA).

5. Any terms used in this Instruction but not explicitly defined herein shall have the meanings ascribed to them in the legislation of the Republic of Kazakhstan, the Company’s Charter, and other internal regulatory documents of the Company.

3. Procedures for employees and officers in the event of an offer or solicitation of an illegal reward (bribe)

6. The offering or acceptance of an illegal reward (bribe), as well as other unlawful acts, fall within the scope of the Criminal Code of the Republic of Kazakhstan and the Code of the Republic of Kazakhstan on Administrative Offenses.

7. The acceptance of an illegal reward (bribe) constitutes a grave offense, particularly when committed by a group of individuals or accompanied by extortion, whereby an officer or employee receives advantages or benefits in exchange for lawful or unlawful actions (or omissions).

8. The giving of an illegal reward (bribe) constitutes an offense aimed at inducing an officer or employee to perform lawful or unlawful actions (or omissions), or to provide, obtain, or facilitate any benefits for the giver, including general protection or passive tolerance in the course of official duties.

9. Bribery intermediation – the act of facilitating the bribe giver and the bribe taker in reaching an agreement between them regarding the giving and receiving of a bribe.

10. An illegal reward (bribe) may consist of:

a. Objects – any movable or immovable property, including apartments, summer houses, country homes, garages, land plots, and other real estate; money, bank checks, and securities; items made of precious metals or stones; vehicles; food products; audiovisual equipment; household appliances; and other goods.

b. Services and Benefits – medical treatment, repair and construction work, spa and travel packages, trips abroad, entertainment and other expenses provided free of charge or at a discounted rate.

c. Disguised or Concealed Forms of an Illegal Reward (Bribe) – a bank loan provided under the guise of repayment of a non-existent debt; payment for goods purchased at a reduced price; purchase of goods at an inflated price; conclusion of fictitious employment contracts with salary payments to the bribe recipient, their relatives or friends; receipt of a preferential loan; inflated fees for lectures, articles, or books; a “chance” casino win; debt forgiveness; reduction of rent; or increase in interest rates on a loan, and other similar arrangements.

d. In accordance with the applicable legislation of the Republic of Kazakhstan, an illegal reward (bribe) or commercial bribery may, in addition to money, securities, or other property, also take the form of material benefits provided free of charge but which are nonetheless subject to payment.

11. Certain words, expressions, or gestures may be perceived by others as an implicit request or suggestion to provide an illegal reward (bribe). Examples of such expressions include statements such as “It’s a difficult issue, but it can be worked out” or “We can sort this out,” which, in context, may signal a hint or expectation of a bribe.

12. Discussing certain topics with representatives of organizations or with private individuals, particularly those whose interests may be affected by the decisions or actions of an officer or employee of the Company or its subsidiaries and affiliates (SAs), may also

be perceived as an implicit request for an illegal reward (bribe). Examples of such topics include, but are not limited to:

- a. Low wages or insufficient funds to meet specific needs;
- b. The desire to acquire particular property, receive certain services, or undertake a leisure or tourist trip;
- c. Relatives of the officer or employee who are unemployed;
- d. The need for the children of an officer or employee to be admitted to educational institutions.

13. Certain proposals made by an officer or employee of the Company or its subsidiaries and affiliates (SAs), particularly when addressed to representatives of organizations or private individuals whose interests may be affected by their decisions or actions, may be perceived as an implicit request for an illegal reward (bribe). This may occur even when such proposals are motivated by good intentions and are not related to any personal gain of the individual. Examples of such proposals include, but are not limited to:

- a. Offering a discount to the officer or employee of the Company or its SAs, and/or to their relatives;
- b. Recommending or engaging the services of a particular company or experts to address identified violations, perform work under contractual arrangements, prepare necessary documentation, or for similar purposes.

14. Some indirect indicators of a proposed illegal reward (bribe) include:

- a. Discussion of a potential illegal reward (bribe) is figurative or indirect, with the bribe giver speaking in short, non-explicit statements that do not openly indicate that money or services will be provided in exchange for a favorable decision, without using any risky or compromising expressions;
- b. During the conversation, the bribe giver, in the presence of witnesses or audio/video equipment, may use gestures or facial expressions to indicate a willingness to discuss the matter in another setting (at a different time or place);
- c. The amount or nature of the illegal reward (bribe) is not disclosed verbally; however, the relevant figures may be written on paper, entered into a calculator or computer, and shown to the potential recipient;
- d. The bribe giver may abruptly terminate the conversation and leave the premises under a plausible pretext, leaving behind a folder, envelope, briefcase, or package;
- e. The bribe giver may redirect further contact to a third party who is not directly involved in the decision-making process.

15. If an illegal reward (bribe) is offered or solicited, employees and officers must:

- a. Act with utmost caution and politeness, without flattering or yielding, and avoid any remarks that could be taken by the bribe giver as an indication of willingness to accept (or offer) a bribe;
- b. Pay close attention and carefully record the details of the proposal, including amounts, goods or services involved, timing and method of delivery, form of the bribe, and the order in which issues are to be addressed;

c. Where possible and in line with applicable Kazakh law, formally document the offer or solicitation of the bribe;

d. Immediately report the incident to their direct supervisor and to the Company’s Compliance Service or the SA’s compliance function, or to the competent anti-corruption authority (for example, via Call Center 1424).

16. To prevent potential provocations by suppliers of goods, works or services, employees of other organizations, or officers and employees of the Company or its subsidiaries and affiliates (SAs), personnel must not leave unattended any office areas where visitors are present, nor their personal belongings (clothing, briefcases, bags, or other items). If any foreign objects are discovered at the workplace or among personal belongings after a visitor has left, employees must not take any independent action, but immediately report the matter to their direct supervisor, the Company’s Compliance Service / the SA’s compliance function, and the Company’s / SA’s security unit.

4. Procedures for employees and officers following the occurrence of an offer or solicitation of an illegal reward (bribe)

17. If an officer or employee of the Company or its subsidiaries and affiliates (SAs) is offered or solicited for an illegal reward (bribe), they must immediately report the incident to the Company’s Compliance Service / the SA’s compliance function, or to the authorized anti-corruption authority (for example, via Call Center 1424).

18. One form of reporting a corruption-related violation is an anonymous report. However, due to the anonymity of the report, the submitter cannot expect a response, and an anonymous report in itself does not constitute grounds for initiating a criminal case. Nevertheless, if the report contains information regarding planned or committed crimes, it may serve as a basis for an investigation in accordance with the procedures established by the legislation of the Republic of Kazakhstan.

19. When preparing a written statement regarding an offer or solicitation of an illegal reward (bribe) to an officer or employee of the Company or its SAs, the following details must be clearly indicated:

a. The identity of the person making the offer or solicitation (full name, position, and organization) and/or any representatives of commercial entities who are attempting to induce the officer or employee to commit unlawful acts;

b. The amount and nature of the illegal reward (bribe) being offered or solicited;

c. The specific actions (or inactions) for which the illegal reward (bribe) is being offered or solicited, or for which the illegal reward has been provided;

d. The time, place, and manner in which the illegal reward (bribe) is to be delivered or provided.

20. The written statement must be submitted in accordance with the procedures established by law, and further actions should be taken in line with the instructions of the

authorized anti-corruption authority or the Company’s Compliance Service / the SA’s compliance function.

21. Officers and employees of the Company or its SAs should, to the extent possible, provide supporting evidence for their claims (witnesses, documents, correspondence, including via messaging applications, and other materials) and submit such materials to the authorized anti-corruption authority and their immediate supervisor in accordance with the established procedures for handling corruption-related incidents.

5. Procedures for officers and employees in corruption-related situations

22. In accordance with the approved organizational structure of the Company and its subsidiaries and affiliates (SAs), the following procedures are established for officers and employees in the event of detecting or encountering corruption-related violations or situations with signs of corruption.

23. Notifications must be made within one (1) business day as follows:

a. Employees notify their immediate supervisor and the Company’s Compliance Service / the SA’s compliance function, including through channels for voluntary reporting;

b. Heads of structural units notify their superior or the supervising member of the Management Board and the Company’s Compliance Service / the SA’s compliance function;

c. Supervising officers — members of the Management Board of the Company or its SAs — notify the Chairperson of the Executive Body of the Company or SA and the Company’s Compliance Service / the SA’s compliance function;

d. Officers of the Company or its SAs notify the Company’s Compliance Service / the SA’s compliance function.

6. Procedures for officers and employees upon receiving instructions that may involve violation of the law or corruption risks

24. If an officer or employee receives instructions that may result in a violation of the laws of the Republic of Kazakhstan and/or involve corruption risks, they must immediately, and no later than one (1) business day, notify the supervising member of the Management Board of the Company or SA and the Company’s Compliance Service / the SA’s compliance function, or use channels for voluntary reporting, in order to ensure that the Chairperson of the Company’s or SA’s governing body is informed of the rationale for executing the instruction and the associated corruption risks.