

# KAZAKHSTAN STOCK EXCHANGE

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## **Approved**

by a decision of the Board  
of Kazakhstan Stock Exchange  
(Minutes No.14  
dated March 10, 2021)

## **Effective as of**

March 11, 2021

## **RULES**

**for information disclosure by admittance  
initiators of securities**

## **List of amendments**

**1. Addition No. 1:**

- approved by a decision of the Board of Directors of Kazakhstan Stock Exchange JSC (Minutes No. 48 dated July 28, 2021);
- Effective as of July 29, 2021.

**2. Addition No. 2:**

- approved by a decision of the Board of Directors of Kazakhstan Stock Exchange JSC (Minutes No.68 dated November 30, 2021);
- Effective as of December 1, 2021.

**3. Changes and additions No. 3:**

- approved by a decision of the Board of Directors of Kazakhstan Stock Exchange JSC (Minutes No.28 dated September 26, 2022);
- Effective as of September 27, 2022.

**4. Addition No. 4:**

- approved by a decision of the Board of Directors of Kazakhstan Stock Exchange JSC (Minutes No.41 dated December 23, 2022);
- Effective as of December 26, 2022.

**5. Changes and additions No. 5:**

- approved by a decision of the Board of Directors of Kazakhstan Stock Exchange JSC (Minutes No.32 dated December 05, 2023);
- Effective as of December 06, 2023, with the exception of changes to column 3 of line 6 of table 1 of appendix 1, which comes into force on January 1, 2025.

**6. Changes and additions No. 6:**

- approved by a decision of the Board of Directors of Kazakhstan Stock Exchange JSC (Minutes No.28 dated September 27, 2024);
- effective as of September 30, 2024.

These Rules have been developed in accordance with the legislation of the Republic of Kazakhstan, the internal document of Kazakhstan Stock Exchange JSC (hereinafter - the Exchange) "Listing Rules" (hereinafter - the Listing Rules) and other internal documents of the Exchange and determine the conditions and procedure for disclosing information about issuers and their securities by admittance initiators of securities during the period when they are on the official list.

**Article 1. Main concepts and designations**

1. The concepts and designations used in these Rules are identical to the concepts and designations established by the legislation of the Republic of Kazakhstan and the Listing Rules.
2. Other concepts and designations used in these Rules mean the following:
  - 1) **Law on JSC** - the Law of the Republic of Kazakhstan "On Joint Stock Companies";
  - 2) **Competent person** - a person who has professional knowledge in the mining or oil and gas industry and meets the requirements established by Appendix 7 to these Rules;
  - 3) **corporate event** - an event that has a significant impact on the activities of the issuer, affecting the interests of the holders of securities and the interests of the issuer, from among those determined by paragraph 5 of Article 102 of the Law on Securities Market;
  - 4) **independent Competent person** - a Competent person who has prepared a public report for the purpose of informing investors, including potential investors, and their consultants about the results of exploration work carried out by the subsoil user at the field (s), as well as about the resources and reserves of minerals or oil and gas on this field (at these fields), and is not an employee, affiliate or related party of this subsoil user;
  - 5) **action plan** - an action plan of the issuer to eliminate the grounds for transferring its debt securities to the buffer category, approved by its board of directors (supervisory board of the issuer, created in a form other than a joint stock company);
  - 6) **periodic reporting** - documents (reporting) in respect of which (which) these Rules establish requirements for the admittance initiator for their (her) disclosure to the Exchange with the terms of such disclosure repeated with a certain frequency;
  - 7) **documents (information) on current activities** - documents (information) in relation to which (which) these Rules establish requirements for the admittance initiator for their (her) disclosure to the Exchange as any events occur without a certain frequency;
  - 8) **Public Report of the Competent Person** - a report prepared by the Competent Person for the purpose of informing investors, including potential investors, and their consultants about the results of exploration work carried out by the subsoil user at the field (s), as well as about the resources and reserves of minerals or oil and gas at this field (in these fields) (regardless of the actual name of such a report in accordance with the geological reporting standards used to prepare such a report);
  - 9) **registrar** - (in relation to securities registered in accordance with the legislation of the Republic of Kazakhstan) as this concept is defined by the Law on Securities Market;  
  
(in relation to securities registered in accordance with foreign legislation) a specialized organization similar to the registrar or similar in its powers, functions and responsibilities;

- 10) **oil and gas geological reporting standards** - SPE-PRMS (Petroleum Resources Management System) standards developed by the Society of Petroleum Engineers; SAMOG (The South African Code for the Reporting of Oil and Gas Resources) developed by The South African Mineral Resources Committee; NI51-101 (National Instrument 51-101) standard developed by the Canadian Securities Administrator;
- 11) **CRIRSCO Public Reporting Standards** are international standards for mineral reserves developed by organizations that are members of the Committee for Mineral Reserves International Reporting Standards (CRIRSCO), including the Canadian Institute of Mining, Metallurgy and Petroleum (CIM), The South African Mineral Resources Committee (SAMREC), The Joint Ore Reserves Committee (JORC), Competency Assessment Committee in Mining Resources and Reserves (ComisionMinera), Pan-European Reserves and Resources Reporting Committee (PERC), Society for Mining, Metallurgy and Exploration (SME), The Mongolian Professional Institute of Geosciences and Mining (MPIGM), Association of Subsoil Use Organizations "National Association for Subsoil Expertise" (NAEN), Association of Legal Entities "Kazakhstan Association for Public Reporting of Exploration Results, Mineral Resources and Mineral Reserves" (KAZRC);
- 12) **material information** - information on changes in the activities of the issuer of securities affecting the interests of the holders of these securities (as such changes are determined by the Law on the Securities Market), as well as any other information that can be used to characterize the ability of this issuer to fulfill its obligations under these securities and / or may affect the value of these securities;
- 13) **Central Securities Depository** - Central Securities Depository JSC (Almaty, Republic of Kazakhstan).

## Article 2. General terms

1. During the period that the issuer's securities are on the official list of the Exchange (except for government securities, including foreign ones, securities of international financial organizations or securities issued under the guarantee of an international financial organization, corporate securities admitted to circulation at the Exchange-operated trading (to circulation on the Exchange) in the "Unlisted securities" sector) the initiator of their admission is subject to the requirements for disclosure of documents (information) established by these Rules, taking into account the specifics established by the second paragraph of this item.

Initiators of admission of foreign securities, securities of international financial organizations or securities issued under the guarantee of an international financial organization are required to provide the Exchange with the documents (information) specified in lines 2, 4-7, 8-1, 8-2, 8-3 of Table 3 of Appendix 1 to these Rules within the time limits and in the formats established by this Appendix.

*(This item was changed by a decision of the Exchange's Board of Directors dated 05 December of 2023)*

2. The admittance initiator of securities that are in the official list of the Exchange is obliged to ensure the disclosure of information about the issuer and its securities in accordance with the legislation of the Republic of Kazakhstan, these Rules and other internal documents of the Exchange regulating information disclosure.
3. To provide the Exchange with documents (information), the admittance initiator must use the is2in system, taking into account the specifics established by paragraph 4 of this article.

4. If it is impossible to provide documents (information) through the is2in system, the admittance initiator must:
  - 1) notify the Exchange in writing of such impossibility, indicating its reasons;
  - 2) within the time limits established by these Rules, provide the Exchange with these documents (information) in other possible ways (by e-mail, on paper purposely).
5. The admittance initiator is obliged to notify the Exchange in writing about each case of impossibility (including the alleged) of the timely provision of documents (information) to it, subject (to) disclosure in accordance with these Rules, within the time limits established by Appendix 1 to these Rules, indicating the reasons for such impossibility.

By the decision of the Board of the Exchange, the period for submission of periodic reports by the admittance initiator may be extended on the basis of a corresponding request sent to the Exchange.
6. The Exchange has the right to request from the admittance initiator additional information about the issuer and its securities within the framework of its activities.

### **Article 3. Disclosure terms**

1. As part of the disclosure of information to the Exchange, admittance initiators, in addition to other possible information (documents), are obliged to provide the Exchange with documents and information in accordance with Appendix 1 to these Rules within the time frame and in the formats established by this Appendix.

The admittance initiator is obliged to inform the Exchange of any material information that may affect the activities of the issuer, the value of its securities, as well as other events that significantly affect the interests of investors.

2. If the admittance initiator, for objective reasons, is unable to provide documents (information) to the Exchange within the time frame and in the formats established by Appendix 1 to these Rules, he has the right to submit to the Exchange an application for setting individual terms or formats for providing documents (information) to him.

This statement is drawn up in any form and must contain an indication of the reasons for the impossibility of providing documents (information) within the timeframe and in the formats established by Appendix 1 to these Rules, acceptable terms and formats for such provision, as well as the obligation to provide documents (information) within the specified timeframe and within specified formats.

By the decision of the Management Board of the Exchange, the admittance initiator who submitted such an application may be set individual terms and / or formats for submitting documents (information) that differ from the terms and / or formats established by Appendix 1 to these Rules. Such a decision by the Board of the Exchange can be made for a specified period or indefinitely. In this case, the application provided by the admittance initiator is considered as a letter - an obligation to provide information within the timeframes specified in it and / or in the formats specified in it.

3. Information which is subject to disclosure in accordance with the requirements of this article must be provided to the Exchange by the admittance initiator before this information is publicly disseminated by the issuer.

The admittance initiator is obliged to immediately provide the Exchange with the information specified in tables 1-3 of Appendix 1 to these Rules, if there is a risk that the confidentiality of such information cannot be maintained until the period

for public dissemination of this information established by the issuer, as a result of which the principle equitable access to information by all participants in the securities market.

4. Documents (information) subject to disclosure in accordance with this article and Appendix 1 to these Rules are provided to the Exchange by admission initiators through the is2in system in the form of electronic documents certified by electronic digital signatures, the keys of which are created by the Republican State Enterprise with the right of economic management "Kazakhstan Interbank Settlement Center of the National Bank of the Republic of Kazakhstan" or the National Certification Center of the Republic of Kazakhstan, in the formats established by this Appendix (with the exceptions established by paragraph two of this item, item 4 of Article 2 and item 6 of Article 3 of these Rules) *(this paragraph was changed by a decision of the Exchange's Board of Directors dated 26 September of 2022)*.

The updated AML / CFT Questionnaire is provided as an original on paper. Documents confirming the accuracy of the information specified in the questionnaire, as well as documents confirming the change in the information previously indicated in the questionnaire (if there are less than five, they are provided without providing an updated AML/CFT Questionnaire), must be provided in the form of originals (originals) or notarized copies on paper, and documents that were made on the territory of a state other than the Republic of Kazakhstan, must also be apostilled or legalized, if the Exchange does not have the opportunity to verify the authenticity of documents through other available sources.

5. Information on corporate events, established by Appendix 1 to these Rules, must be provided to the Exchange in the form established by the authorized body for issuers in order to post information on the Internet resource of the financial reporting depository.
6. Information (data) which is subject (subject) to disclosure by admittance initiators in accordance with lines 7 and 8 of Table 1 of Appendix 1 to these Rules (in relation to securities, the system of registers of holders of which is maintained by the Central Securities Depository), the Exchange receives through the information channel between the Exchange and Central Securities Depository.

If it is impossible to use the information channel between the Exchange and the Central Securities Depository, the Exchange notifies the admittance initiators by e-mail.

The admittance initiator is obliged to provide information to be disclosed in accordance with lines 7 and 8 of Table 1 of Appendix 1 to these Rules (in relation to securities, the system of registers of holders of which is maintained by the Central Securities Depository), within the timeframe and procedure established by this article, no later than two working days from the date following the date of receipt of the relevant notice from the Exchange.

When the use of the information channel between the Exchange and the Central Securities Depository is resumed, a corresponding notification is sent to the admittance initiators by e-mail.

6. If it is necessary to replace a document (information) previously provided to the Exchange, the admittance initiator must attach to the new document (new information) provided (provided) to the Exchange for replacement, a notice indicating the reason that entailed the replacement.
7. If it is necessary to revoke a document previously provided to the Exchange within the framework of information disclosure in accordance with these Rules, the admittance initiator must provide the Exchange with a written notice of such revocation indicating the reason that led to the revocation.
8. If the Exchange detects typos, errors, inaccuracies or other inconsistencies with the requirements of these Rules in documents and / or information provided to

the Exchange by the admittance initiator in accordance with these Rules, it notifies this admittance initiator by e-mail or through the is2in system.

If the admittance initiator, who received a notification in accordance with the first paragraph of this clause, did not provide the Exchange with the appropriately corrected documents and / or information within three working days from the date of receipt of the said notification or from the date of expiration of the period established by Appendix 1 to these Rules, or provided later than the specified three business days, this is considered by the Exchange as a violation of the term established by Appendix 1 to these Rules.

*(This item was changed by a decision of the Exchange's Board of Directors dated 27 September of 2024)*

**Article 4. Terms of use of is2in system**

1. For the period when securities are in the official list of the Exchange, the admittance initiator is provided with access to the is2in system.
2. The admittance initiator uses the is2in system exclusively for the provision of documents (information).
3. Identification in the is2in system and its use in the process of information disclosure are carried out in accordance with the settings of this system and the internal documents of the Exchange.

**Article 5. Providing financial statements and audit report**

1. Financial statements of the issuer (the issuer of the underlying asset, the originator, the management company, the organization in which the financial indicators of the ETF or ETN are reflected), the securities of which are on the Exchange's official list, is compiled:
  - 1) in accordance with IFRS and the legislation of the Republic of Kazakhstan on accounting and financial reporting – if the issuer (the issuer of the underlying asset, the originator, the management company, the organization in which the financial indicators of the ETF or ETN are reflected) is a legal entity registered in accordance with the legislation of the Republic of Kazakhstan, taking into account the features established by paragraph 3 of this article;
  - 2) in accordance with IFRS or US GAAP – if the issuer (the issuer of the underlying asset, the originator, the management company, the organization in which the financial indicators of the ETF or ETN are reflected) is registered as a legal entity in accordance with the legislation of a jurisdiction other than the legislation of the Republic of Kazakhstan.

*(This item was changed by a decision of the Exchange's Board of Directors dated 27 September of 2024)*

2. Financial statements provided to the Exchange or consolidated financial statements, if the issuer, whose securities are in the official list of the Exchange, has subsidiaries, must include:
  - 1) a statement of financial position as of the end of the last day of the reporting period, which must contain data on the book value of one share (common and preferred) as of the specified date, calculated in accordance with Appendix 2 to these Rules (if these shares are in the official list of the Exchange );
  - 2) statement of profit and loss and other comprehensive income for the reporting period, which must contain data on basic and diluted earnings per

common share as of the last date of the reporting period (if these shares are in the official list of the Exchange);

- 3) a report on the movement of money for the reporting period;
  - 4) statement of changes in equity for the reporting period;
  - 5) explanatory note (notes) to the documents indicated in subparagraphs 1) – 4) of this paragraph.
3. The Exchange does not accept financial statements if they are prepared:
- in accordance with IFRS for enterprises that are not required to disclose financial statements to a wide range of users (IFRS for small and medium-sized enterprises);
  - in accordance with the order No. 404 of the Minister of Finance of the Republic of Kazakhstan "On approval of the list and forms of annual financial statements for publication by public interest organizations (except financial organizations)" dated June 28, 2017.

*(This item was changed by a decision of the Exchange's Board of Directors dated 27 September of 2024)*

4. Financial statements provided to the Exchange or consolidated financial statements are drawn up for the following periods (taking into account the specifics established by paragraph 5 of this article):
- 1) for the completed financial year (annual financial statements) - for the period from January 01 to December 31 of the completed financial year;
  - 2) for the first quarter (interim financial statements for 3 months) - for the period from January 01 to March 31;
  - 3) for the second quarter (interim financial statements for 6 months) - for the period from January 01 to June 30;
  - 4) for the third quarter (interim financial statements for 9 months) - for the period from January 01 to September 30.
5. If the issuer (the issuer of the underlying asset, the originator, the management company, the organization in which the financial indicators of the ETF or ETN are reflected) is a legal entity registered in accordance with the legislation of a jurisdiction other than the legislation of the Republic of Kazakhstan, and which allows legal entities to use other periods for the preparation of financial statements, then the financial statements of such issuer submitted to the Exchange may be prepared for such periods *(this item was changed by a decision of the Exchange's Board of Directors dated 27 September of 2024)*.
6. The annual financial statements of the issuer of securities that are in the official list of the Exchange (if there are subsidiaries, the consolidated annual financial statements) must be submitted to the Exchange with the audit organization's report on these financial statements. The audit of financial statements must be performed by one of the audit organizations included in the list of audit organizations recognized by the Exchange, taking into account the right of such an audit organization to audit the financial statements of the issuer, depending on the level at which the audit organization is in this list (with the exceptions specified in clause 7 of this articles).
7. The Exchange accepts reports on financial statements and/or reports on the review of interim financial statements from audit organizations that are not on the list of audit organizations recognized by the Exchange, if one of the following conditions is met:
- 1) the auditor's reports of this audit organization – a non-resident of the Republic of Kazakhstan are accepted by the stock exchange included in the



list of stock exchanges recognized by the Exchange, or are accepted by the US Securities and Exchange Commission (SEC);

- 2) this audit organization is part of a large structure (group) created for the purpose of cooperation, and if the entities of this structure (group) are guided by uniform control policies and procedures, and one of the audit organizations included in this structure (group) is included in the list of audit organizations recognized by the Exchange on the date of submission to the Exchange of auditor's reports on annual financial statements or interim financial statements confirmed by an audit report or a report on the review of these statements.

*(This item was changed by a decision of the Exchange's Board of Directors dated 27 September of 2024)*

8. If, as of the date of submission to the Exchange of audit reports and reports on the review of financial statements of the issuer of securities, the audit organization is absent from the list of audit organizations recognized by the Exchange, but at the same time, as of the date of issue of these reports, such an audit organization was on the named list, the Exchange shall accept the reports issued by it for the purpose of established by these Rules.

#### **Article 6. Disclosure of information when conducting an IPO in the Exchange's trading system**

1. When conducting an IPO of shares that are in the official list of the Exchange, through specialized trades or subscriptions conducted in accordance with the internal documents of the Exchange, the initiator of the admission of these shares no later than the date of submission of an application to the Exchange for conducting specialized trades or subscriptions must provide the Exchange with the following documents (taking into account features and exceptions established by paragraphs 2 and 3 of this article):
  - 1) an investment memorandum on these shares, prepared in accordance with Appendix 3 to the Listing Rules. If the issuer of these shares is a legal entity registered in accordance with the legislation of a state other than the Republic of Kazakhstan, it is allowed to provide another document (a copy of another document), similar in content and purpose to the specified memorandum;
  - 2) an audit report on annual financial statements (if there are subsidiaries - consolidated financial statements), prepared taking into account the requirements of article 5 to these Rules; or  
an auditor's report on interim financial statements (if there are subsidiaries - consolidated interim financial statements) or a report of an audit organization on a review of these financial statements, prepared in accordance with the requirements of Article 5 to these Rules;
  - 3) if the issuer of shares is a subsoil user whose shares are included in the Exchange's official list in the "Shares" sector of the "Main" market - a public report of an independent Competent Person or a copy of a public report of a Competent Person, audited by an independent Competent Person, from the date of preparation (completion of the audit) of which has not passed more than twelve consecutive calendar months before the date of filing an application to the Exchange on the conduct of specialized trades or subscriptions. In this case, the Competent Person, including the independent Competent Person, must comply with the requirements established by Appendix 7 to these Rules.

This public report must be prepared in accordance with the CRIRSCO public reporting standards or in accordance with the geological reporting standards for oil and gas, depending on which of the named standards are

applicable to the field (s) about which information is disclosed in these reports.

If the specified document is drawn up in languages other than Kazakh or Russian, it must be accompanied by a translation of this document into Kazakh and / or Russian (languages).

2. When conducting an IPO of shares, the initiator of the admission of such shares will not be subject to the requirement to provide the document specified in subparagraph 1) of paragraph 1 of this article, provided that these shares or any other securities of the issuer of these shares are included in the official list of the Exchange not earlier, than 180 calendar days before the date of submission to the Exchange of an application for conducting specialized trades or subscription within the framework of the IPO of these shares, and listing of these shares or any other securities of the issuer of these shares on the Exchange was carried out in accordance with the full listing procedures established by the Listing Rules, with the provision to the Exchange of the document specified in subparagraph 1) of paragraph 1 of this article.
3. The admittance initiator of shares has the right to independently determine the reporting provided to the Exchange prior to the IPO from the number specified in paragraphs one or two of subparagraph 2) of paragraph 1 of this article. At the same time, the date on which such reports were drawn up should not exceed 180 calendar days from the date of receipt by the Exchange of an application for conducting specialized trades or subscription within the framework of the IPO of these shares.
4. Documents provided to the Exchange in accordance with clause 1 of this article are provided to the Exchange in accordance with the terms of submission established by these Rules.
5. If the admittance initiator of shares has not provided the Exchange with documents in accordance with clause 1 of this article (taking into account the specifics and exceptions established by clauses 2 and 3 of this article), the Exchange Board has the right to refuse to conduct specialized trades or subscription within the framework of the IPO of these shares and / or initiate publication of an informational message on the Exchange's Internet resource about such failure.

#### **Article 7. Additional disclosure terms**

1. If the issuer's shares are in the official list under the "Premium" category of the "Shares" sector, the information subject to disclosure in accordance with the requirements of these Rules must be accompanied by a translation of this information into English (taking into account the specifics established by the second paragraphs and third of this paragraph, and with the exception established by paragraph 2 of this article).

The correctness of the translation of the specified information into English is certified either by a notary, or by the issuer of these shares, or by the initiator of their admission.

If the notary does not speak the respective languages, and the translation of the specified information is made by the translator, the authenticity of the signature of this translator must be certified by a notary.

2. Translation into English, Kazakh and / or Russian (languages) of information with a volume of more than 10,000 characters, which is subject to disclosure in accordance with the requirements of these Rules, may be provided to the Exchange later than this information itself, under condition that the period of such a delay does not exceed 10 business days.

**Article 8. Peculiarities of information disclosure during the initial or subsequent listing of securities on other stock exchanges**

1. If, before or after the inclusion in the official list of the Exchange of securities of any issuer, which is a legal entity of the Republic of Kazakhstan, these or other securities of this issuer were or will be admitted to circulation on another stock exchange, the requirements of which for information disclosure differ from those established by these Rules, the initiator of the admission of such securities is obliged to provide the Exchange with any information provided by him or by this issuer to another stock exchange and differing from the information provided to the Exchange in accordance with these Rules:
  - 1) in the same volume and in the same form in which this information is presented to another stock exchange;
  - 2) in such terms that this information was simultaneously received by both the Exchange and another stock exchange (taking into account the specifics established by clauses 3 and 4 of this article).
2. Disclosure of information regarding securities included in the official list of the Exchange using a simplified listing procedure due to their being on the list of another stock exchange, and their issuer is carried out in accordance with the rules of this exchange and / or the legislation that regulates the activities of this exchange on the Internet resources determined by the rules of this exchange and / or the legislation that regulates the activities of this exchange, without providing such information to the Exchange, unless otherwise established by the internal documents of the Exchange in relation to certain types of information.
3. If the information specified in clause 1 of this article is drawn up in languages other than Kazakh or Russian, when it is provided to the Exchange, this information must be simultaneously accompanied by its translation into Kazakh and / or Russian language (languages), certified either by a notary, either by the issuer or by the admittance initiator (with the exception set forth in clause 4 of this article).
4. The translation of the information specified in clause 1 of this article may be provided to the Exchange without observing the condition established by clause 3 of this article, if:
  - 1) the amount of this information is more than 10,000 characters;
  - 2) the later date for providing the Exchange with this transfer does not exceed 10 working days relative to the period established by clause 2 of this article.

**Article 9. Concealment or untimely disclosure of information**

1. For concealment or untimely disclosure of information subject to disclosure in accordance with the Listing Rules and these Rules, admittance initiators are sanctioned in the form of a warning. This sanction is applied as soon as facts of concealment or untimely disclosure of information are revealed without making any decisions by the Exchange authorities.

A warning is drawn up in the form of a written notification of the initiator of admission about the admitted fact of concealment or untimely disclosure of information and the application of this sanction to him.

2. In the process of monitoring information disclosure by admittance initiators and revealing facts of concealment or untimely disclosure of information:
  - 1) each individual case of concealment by the admittance initiator of information subject to disclosure in accordance with these Rules or other internal documents of the Exchange, or untimely disclosure of this information within the time period established by these Rules or other internal documents of the Exchange, is recognized as one violation of the

- requirements for information disclosure (hereinafter - violation ) (with the exception established by subparagraph 2) of this paragraph);
- 2) the case of submission to the Exchange of periodic reports and / or information and / or documents, corrected (amended) or replaced (replaced) in accordance with article 3 of these Rules, if these reports and / or information and / or documents are provided to the Exchange on time, is not considered a violation, specified in the named article;
  - 3) in order to control the timing of the provision of information to the Exchange, as well as for the purpose of publication on the Exchange's Internet resource in the cases provided for in Article 3 of these Rules, the date of the initial submission to the Exchange of periodic reports and / or information and / or documents is taken into account, if these reports and / or information and / or the documents were submitted to the Exchange within the time period specified in the named article;
  - 4) violation of the deadline for providing the Exchange with corrected or replaced periodic reports and / or information or corrected (replaced) documents established by article 3 of these Rules is recognized as a violation;
  - 5) the limitation period of the violation is one calendar year from the moment when the Exchange became aware of this violation.
3. A violation that has not been eliminated by the admittance initiator who made it within 30 calendar days following the day the Exchange detects this violation is recognized as another violation.
  4. A violation that has not been eliminated by the admittance initiator who made it within 30 calendar days following the day of recognition of this violation as another in accordance with paragraph 3 of this article or this paragraph is also recognized as another violation.
  5. The exchange sends to the authorized body information on violations committed by the initiators of admission.
  6. If the initiator of the admission with respect to any securities committed six or more violations during one calendar year, the issue of delisting these securities is submitted to the meeting of the Listing Commission.

#### **Article 10. Limitation of Liability for Disclosure of Information**

1. Documents (information, data) submitted to the Exchange as part of the disclosure of information provided for by these Rules must not contain rules restricting their dissemination, personal data of persons who have not given written consent to disclose their data, information constituting commercial and other secrets protected by law, as well as information that is not subject to public dissemination in accordance with the legislation of the Republic of Kazakhstan or internal documents of the issuer.
2. When securities are included in the official list of the Exchange according to the full procedure, the issuer and persons recognized as insiders of this issuer ensure public disclosure of insider information about the issuer and the securities issued (provided) to them, the disclosure of which will affect the change in their value and the activities of the issuer, before trading in these securities. At the same time, the procedure for starting (opening) trades in such securities is established by the Exchange's internal documents, which determine the rules and conditions of trades.
3. The initiator of admission is responsible for the completeness, accuracy, reliability, actuality of documents, as well as the identity of the data contained in the electronic versions with their originals, which were presented to the Exchange.

4. The Exchange seeks to disclose information about the issuers of securities listed on the Exchange's official list and their activities, as well as about such securities in accordance with the Exchange's internal documents, but is not responsible for:
  - 1) for the completeness, accuracy, reliability and relevance of such information, as well as for the concealment of such information by persons obliged to provide it to the Exchange;
  - 2) provision by the admittance initiator of incomplete, inaccurate, inauthentic and irrelevant documents (information and data), on the basis of which investors may form an incorrect idea about the issuer and its securities;
  - 3) concealment of documents (information and data) by the admittance initiator;
  - 4) content in documents (information, data) provided by the admittance initiator to the Exchange as part of the fulfillment of the requirements for disclosing information, personal data of persons who did not give written consent to disclose their personal data, information constituting commercial and other secrets protected by law, as well as other information, not subject to public distribution in accordance with the legislation of the Republic of Kazakhstan and / or internal documents of the issuer.

**Article 11. Distribution of the information received by the Exchange**

1. Information received by the Exchange from admittance initiators in accordance with these Rules is disseminated by it as part of, on the terms and in the manner established by the Exchange's internal documents.
2. The Exchange, as it receives the documents (information) from the initiator of the admission, which (which) it must provide to the Exchange in accordance with these Rules, is obliged to place these documents (publish this information) on its Internet resource within the terms established by the internal documents of the Exchange.

**Article 12. Final provisions**

1. Issues not regulated by these Rules and other internal documents of the Exchange related to information disclosure are subject to resolution in accordance with applicable law, and if such resolution is impossible, in accordance with decisions of the Listing Commission, if decision-making on these issues is not attributed to the competence of the Council directors or the Management Board of the Exchange.
2. Changes and additions to these Rules apply to admittance initiators / issuers and their securities, as well as to admittance initiator who is not a securities issuer, on whose initiative any securities were included in the Exchange's official list, regardless of the date of inclusion of securities in the official list of the Exchange, unless otherwise was established when accepting and / or approving such changes and additions.
3. These Rules are subject to publication on the Exchange's Internet resource.
4. All appendices to these Rules are their integral part.

5. These Rules are subject to updating as necessary.

These rules are subject to revision for the need for updating at least once every three years, calculated from the date of entry into force of these Rules, and in the event of their updating – from the date of entry into force of the latest changes/additions.

*(This item was changed by a decision of the Exchange's Board of Directors dated 27 September of 2024)*

Chairperson of the Board

A. Aldambergen

**Appendix 1**

to the Rules for Disclosure of  
Information by Admittance  
Initiators of Securities

**LIST OF DOCUMENTS AND INFORMATION TO BE PROVIDED TO THE EXCHANGE WHEN  
SECURITIES ARE IN THE OFFICIAL LIST**

**Table1. Periodic reporting provided within the timeframes established by this appendix**

No. p /p	Document's name	Terms of provision	Notes
A	1	2	3
1.	Annual financial statements (in presence of any subsidiaries - consolidated financial statements) of the issuer for each completed financial year, prepared in accordance with the requirements of IFRS or US GAAP	Annually no later than May 30 of the year following the reporting year	These financial statements must be submitted in electronic form in .pdf format and be a scanned copy of the paper version of these statements / The admittance initiator is exempted from the provision of these reports if the audit report on the annual financial statements of the issuer, specified in line 2 of this table, is provided to the Exchange before the deadline for the specified reporting.
2.	Audit report on the annual financial statements (if there are subsidiaries - consolidated financial statements) of the issuer for each completed financial year	Annually no later than June 30 of the year following the reporting year	The specified report must be submitted in electronic form in .pdf format and to be a scanned copy of the paper version of this report
3.	Interim financial statements (if there are subsidiaries - consolidated financial statements) of the issuer for each completed quarter of the current financial year	Within 45 calendar days following the last day of the reporting quarter	These financial statements must be submitted electronically in .xls (.xlsx) or .pdf format (in relation to the review report)

**Rules for information disclosure by admittance initiators of securities**

No. p /p	Document's name	Terms of provision	Notes
A	1	2	3
4.	Monthly asset reporting	Within 5 business days following the reporting month	These reports must be submitted in electronic form in .xls (.xlsx) format. In relation to the admittance initiator who is the management company of the investment fund
5.	Monthly report on the structure of the investment portfolio of the investment fund (s) included in the official list of the Exchange	Within 5 business days following the reporting month	These reports must be submitted in electronic form in .xls (.xlsx) format. In relation to the admittance initiator who is the management company of the investment fund
6.	Issuer's annual report	Annually no later than July 30 of the year following the reporting year	<p>The specified report must be prepared taking into account the requirements of Annex 3 to these Rules and submitted in electronic form in .pdf format.</p> <p>If the issuer's securities are admitted to circulation on another stock exchange, the requirements of which also establish the provision of an annual report, the annual report of this issuer is provided to the Exchange by the admittance initiator in accordance with Article 8 of these Rules.</p> <p>It is obligatory to be provided for admittance initiators of securities located on the "Main" market of the official List</p> <p><i>(The text of this cell was changed by a decision of the Exchange's Board of Directors dated 26 September of 2022)</i></p> <p>The said report must be prepared taking into account the requirements of Appendix 3 to these Rules and submitted electronically in .pdf format.</p> <p>If the issuer's securities are admitted to circulation on another stock exchange, the requirements of which also establish the provision of an annual report, the annual report of this issuer is provided to the Exchange by the initiator of admission in accordance with Article 8 of these Rules.</p>



Rules for information disclosure by admittance initiators of securities

No. p /p	Document's name	Terms of provision	Notes
A	1	2	3
			<p>It is mandatory for initiators of admission of securities located on the "Main" and "Alternative" markets of the official list</p> <p><i>(The text of this cell was changed by a decision of the Exchange's Board of Directors dated 05 December of 2023 and comes into force on January 1, 2025)</i></p>
7.	Information on shares and shareholders of the issuer - joint stock company	Quarterly within the first 10 business days after the end of each calendar quarter (including the fourth quarter)	<p>In .pdf format.</p> <p>The named information must be formed on the basis of the list of shareholders of this issuer, drawn up as of 00:00 hours on the first day of the first month following the specified quarter, and must comply with clause 1 of the Additional Requirements to the documents provided in Appendix 1 to these Rules.</p> <p>If the registrar maintaining the system of registers of securities holders is a legal entity registered in accordance with the legislation of a foreign state, this information, in agreement with the Exchange monitoring division, may be provided to the Exchange in a different volume and with a different frequency (depending on the procedure for such registrar) signed by a person authorized to interact with the Exchange</p>
8.	Information on debt securities or units of the issuer	Quarterly within the first 10 business days after the end of each calendar quarter (including the fourth quarter)	<p>In .pdf format.</p> <p>The named information must be formed on the basis of the list of bondholders or shares of this issuer, drawn up as of 00:00 hours on the first day of the first month following the specified quarter, and must comply with clause 2 of the Additional Requirements for the Documents Submitted in Appendix 1 to these Rules.</p> <p>If the registrar maintaining the system of registers of securities holders is a legal entity registered in accordance with the legislation of a foreign state, this information, in agreement with the Exchange monitoring</p>

**Rules for information disclosure by admittance initiators of securities**

No. p /p	Document's name	Terms of provision	Notes
A	1	2	3
			division, may be provided to the Exchange in a different volume and with a different frequency (depending on the procedure for such registrar) signed by a person authorized to interact with the Exchange
9.	Information on the number of the issuer's common shares in free circulation	Quarterly within the first 10 business days after the end of each calendar quarter (including the fourth quarter)	In .pdf format. In relation to issuers of common shares in the official list under the "Premium" category of the "Shares" sector
10.	Information about the issuer's affiliates as of the first day of the month following the last expired calendar quarter	Quarterly, but no later than the last calendar day of the first month following the last expired calendar quarter	In .pdf format. The named information must be provided to the Exchange in the form established by the authorized body for joint-stock companies in order to post lists of their affiliates on the Internet resource of the financial reporting depository. Such information should not contain information that is not subject to public dissemination. Does not apply to the issuer if the legislation of the state of its registration as a legal entity does not provide for the mandatory disclosure of such information or its disclosure is not allowed
11.	Information on the implementation of activities provided for in the action plan	Quarterly within the first 10 business days after the expiration of each calendar quarter or with another frequency established by the Listing Commission when adopting the action plan, as well as at the official request of the Exchange	In .pdf format. During the entire period when debt securities are in the "Buffer" category
12.	Information on the total amount of remuneration to the members of the issuer's executive body at the end of the year	Annually no later than August 31 of the year following the reporting year	In .pdf format. Information on the total amount of remuneration to the members of the executive body of the issuer must contain information on the total amount of all payments made by the issuer in favor of the members of the

Rules for information disclosure by admittance initiators of securities

No. p /p	Document's name	Terms of provision	Notes
A	1	2	3
			executive body in the reporting period, including information on the total amount of salaries and all types of incentives in cash
13.	Information on the results of the use of funds received from the issuance of green, social bonds, sustainable development bonds or bonds related to sustainable development, as well as on the results of achieving the stated goals in the field of sustainable development	Annually no later than July 30 of the year following the reporting year	In .pdf. format In relation to the admission initiator of green, social, sustainable development bonds or bonds related to sustainable development
<i>(This line was included by decision of the Exchange Board of Directors on July 28, 2021 and was changed by a decision of the Exchange's Board of Directors dated 26 September of 2022)</i>			
14.	Letter of assurance on provision by the issuer to the Exchange in the completed year of information on corporate events in full in accordance with the laws of the Republic of Kazakhstan and these Rules	Annually no later than January 31 of the year following the completed year	In .pdf format. Provided in the form of an official letter signed by a person authorized to interact with the Exchange
<i>(This line was included by the decision of the Exchange Board of Directors of November 30, 2021)</i>			
15.	Information on compliance with Kazakhstan's (country) corporate governance code	Annually no later than July 30 of the year following the reporting year	In .pdf. format In relation to the admission initiator using Kazakhstan's (country) corporate governance code. The information required for disclosure may be included in the issuer's annual report.
<i>(This line was included by the decision of the Exchange Board of Directors of September 26, 2022)</i>			

**Table 2. Documents and information on current activities,  
provided within 10 working days after the date of occurrence of the event**

No. p/p	Document title / information	Date of occurrence	Notes
A	1	3	3
1.	Document (certificate, reference) on the state registration (re-registration) of the issuer	Date of receipt by the issuer of the document on state re-registration	In .pdf format. In accordance with applicable law. It is provided in the form of an original (scriptl) or a notarized copy, and a document that was made on the territory of a state other than the Republic of Kazakhstan must also be apostilled or legalized. If an electronic document is provided, notarization is not required if it is possible to check the authenticity of the document through the Internet resource of the authority that issued this electronic document
2.	Registered changes and / or additions to the issuer's charter, subject to state registration	Date of receipt by the issuer of the registered amendments and / or additions to the charter	In .pdf format. They are also provided on paper in the form of notarized copies, and documents that were made on the territory of a state other than the Republic of Kazakhstan must also be apostilled or legalized
3.	Changes and / or additions to the issuer's charter, which are not subject to state registration, approved by the supreme body of the issuer	Date of approval by the supreme body of the issuer of amendments and / or additions to the charter	In .pdf format.
4.	Registered charter of the issuer in a new edition	Date of receipt by the issuer of the registered charter	In .pdf format. In accordance with applicable law. They are also provided on paper in the form of a notarized copy, and a document that was made on the territory of a state other than the Republic of Kazakhstan must also be apostilled or legalized

**Rules for information disclosure by admittance initiators of securities**

No. p/p	Document title / information	Date of occurrence	Notes
A	1	3	3
5.	Changes and / or additions to the corporate governance code (another document similar in purpose to the corporate governance code) or a new version of the code (document)	Date of approval of changes and / or additions or approval of this code (document) in the new edition	In .pdf. format Provided, if the availability of such a document is mandatory in accordance with the legislation of the country of incorporation of the issuer <i>(The text of this cell was changed by a decision of the Exchange's Board of Directors dated 26 September of 2022)</i>
6.	Changes and / or additions to the document defining the issuer's dividend policy, or the corresponding document in a new edition	Date of approval of changes and / or additions or approval of this document in a new edition	In .pdf format. In relation to an issuer whose securities are shares in the official list under the "Premium" category
7.	Changes and / or additions to the methodology for determining the value of shares when they are redeemed by the issuer on the unorganized securities market, approved by the general meeting of shareholders of the issuer, or a document approved by the general meeting of shareholders of the issuer, in a new edition	Date of approval of changes and / or additions or approval of this document in a new edition	In .pdf format. In relation to the issuer - joint stock company
8.	Changes and / or additions to the Issuer's internal control rules over the order and use of insider information or these Rules in a new edition	Date of approval of changes and / or additions or approval of this document in a new edition	In .pdf format.
9.	Updated customer questionnaire of the Exchange on the organization of combating the legalization (laundering) of proceeds from crime and the financing of terrorism	Date of receipt by the issuer of documents confirming the change in the information in the previously submitted questionnaire	An updated questionnaire is provided in case of changing more than five information specified in the previously submitted questionnaire, and is filled out according to one of the forms in accordance with the explanations that (forms and explanations) are available on the Exchange's Internet resource in the "Listing" subsection of the "Rules" section. In case of changes in five or less information specified in the previously submitted questionnaire, the updated information is provided to the

**Rules for information disclosure by admittance initiators of securities**

No. p/p	Document title / information	Date of occurrence	Notes
<b>A</b>	<b>1</b>	<b>3</b>	<b>3</b>
			Exchange with a cover letter. Documents confirming the accuracy of the information specified in the updated questionnaire, as well as changes in the information specified in the previously submitted questionnaire, must be provided in the form of originals (scripts) or notarized copies, and documents that were made in the territory other than the Republic of Kazakhstan, states must also be apostilled or legalized if the Exchange does not have the opportunity to verify the authenticity of the document through other available sources.  Similarly, in relation to the admittance initiator of municipal securities
9-1	Updated questionnaire of the Exchange's client on the organization of internal control in terms of ensuring compliance with the regime of international economic sanctions	Date of receipt by the issuer of updated information contained in the questionnaire	The questionnaire form is available on the Exchange's website in the "Listing" subsection of the "Rules" section
<i>(This line was included by the decision of the Exchange Board of Directors of September 26, 2022)</i>			
10.	An updated document (for example, a card) with samples of signatures (the authenticity of which is notarized) of the chief executive and his deputies, the chief accountant and his deputies, persons authorized to interact with the Exchange, and also if the initiator of the admission of these securities is not their issuer, the document (for example, a card) with samples of signatures (the authenticity of which is notarized) of the chief executive and his deputies, the chief accountant and his deputies, persons authorized to interact with the Exchange	The date of termination of the powers of any of the persons whose signature samples are included in this document	Original on paper.  If the applicable legislation does not provide for the presence of such a document and / or notarization of the authenticity of the signature samples in such or a document similar in purpose, then the authenticity of the signature samples in such a document or a document similar in purpose must be certified in accordance with the applicable legislation or internal documents of this issuer.  Similarly, in relation to the admittance initiator of municipal securities

**Rules for information disclosure by admittance initiators of securities**

No. p/p	Document title / information	Date of occurrence	Notes
A	1	3	3
11.	Information on changes in the activities of the issuer, its branches and subsidiaries; on the expansion (reduction) of production capacities, the sphere of the issuer's activity; on changes in the products manufactured by the issuer, work performed and / or services rendered	Date of occurrence of any of the listed events	In .pdf format.
12.	Information on changes in the legal and / or actual location of the issuer	Date of occurrence of any of the listed events	In .pdf format.
13.	Information on changes in the composition of the issuer's current subsoil use contracts and / or other documents confirming the issuer's right to conduct subsoil use operations (termination or signing of any new contracts and / or other documents confirming the issuer's right to conduct subsoil use operations), if its activities are related to the conduct of such operations	Date of occurrence of any of the listed events	In .pdf format.
14.	Information on decisions made by the general meeting of shareholders (participants) or the sole shareholder (participant) of the issuer	Date of adoption of the decision by the general meeting of shareholders (participants) or the sole shareholder (participant)	In .pdf format.

**Rules for information disclosure by admittance initiators of securities**

No. p/p	Document title / information	Date of occurrence	Notes
A	1	3	3
15.	Information on changes (changes, including election) in the composition of the executive body of the issuer, as well as in the composition of the management body (if the issuer was created in the organizational and legal form of a joint stock company) or the supervisory board (if the issuer was created in a different organizational and legal form) of the issuer, if the presence of such a body is provided for by the charter of the issuer, indicating the composition of the relevant body of the issuer	Date when the relevant decision is made or the written notification is received by the governing body or supervisory board.	. In .pdf format.  In relation to the issuer, which is a legal entity, 50 and more percent of the total number of outstanding shares or of the paid authorized capital of which belongs to the state, the National Bank of the Republic of Kazakhstan, the national holding or the national managing holding.
16.	Information on the decision of the issuer's board of directors (the issuer's supervisory board, created in a form other than a joint-stock company) or the relevant issuer's body to convene an annual and extraordinary general meeting of shareholders (participants)	Date of making decision by the board of directors of the issuer or the relevant body of the issuer authorized to make the decision	In .pdf format.
17.	Information on the decision of the issuer's board of directors (the issuer's supervisory board, established in a form other than a joint-stock company) or the issuer's relevant body on the placement (sale) of shares, including the number of placed (sold) shares within the number of authorized shares , method and price of their placement (sale);	Date of making decision by the board of directors of the issuer or the relevant body of the issuer authorized to make the decision	In .pdf format. In relation to the issuer - joint stock company



**Rules for information disclosure by admittance initiators of securities**

No. p/p	Document title / information	Date of occurrence	Notes
A	1	3	3
18.	Information on the decision of the issuer's board of directors (the issuer's supervisory board, created in a form other than a joint-stock company) or the issuer's relevant body to buy out outstanding shares by the issuer if the number of shares redeemed by the company exceeds one percent of the total number of outstanding shares, and the price of their redemption	Date of making decision by the board of directors of the issuer or the relevant body of the issuer authorized to make the decision	In .pdf format. In relation to the issuer - joint stock company
19.	Information on the decision of the issuer's board of directors (the issuer's supervisory board, created in a form other than a joint-stock company) or the relevant issuer's body on the issue of bonds and derivative securities	Date of making decision by the board of directors of the issuer or the relevant body of the issuer authorized to make the decision	In .pdf format.
20.	Information on the court decision on the compulsory liquidation or reorganization of the issuer, as well as on the compulsory liquidation or reorganization of its subsidiaries and dependent organizations	Date of entry into force of the relevant court decision	In .pdf format.
21.	Information on the occurrence of circumstances of an extraordinary nature, as a result of which the property of the issuer was destroyed, the book value of which left 10 or more percent of the total amount of the issuer's assets	Date of occurrence of extraordinary circumstances	In .pdf format.

**Table3. Documents and information on current activities,  
provided within three working days after the date of occurrence of the event**

No. p /p	Document's name	Date of occurrence	Notes
A	1	2	3
1.	Certificate of state registration of the issuer's securities issue or another document similar in purpose to the specified certificate, if such registration is mandatory in accordance with applicable law	Date received by the issuer: - certificates of state registration of the issuer's securities issue, or - another document similar in purpose to the specified certificate	In .pdf format.
2.	The issuer's securities issue prospectus registered by the authorized body, taking into account the changes and / or additions made to it, and the notification of the authorized body about such registration	Date of receipt by the issuer of documents confirming the state registration by the authorized body of the securities issue prospectus	In .pdf format. If the issuer is a legal entity registered in accordance with the legislation of a state other than the Republic of Kazakhstan, it is allowed to provide a prospectus for the issue of securities of the issuer registered in accordance with applicable law, or another document similar in purpose to the specified prospectus, registered in accordance with the applicable legislation
2.	New certificate of state registration of the issuer's securities issue, received instead of the previously issued	Date of receipt of the certificate by the issuer on state registration of the issue of securities replacing the previously issued	In .pdf format. If the issuer is a legal entity registered in accordance with the legislation of a state other than the Republic of Kazakhstan, it is allowed to provide another document similar in purpose to the specified certificate, if such registration is mandatory in accordance with applicable law
3.	Changes and / or additions registered by the authorized body to the prospectus of the issuer's securities subject to state registration, and notification of the authorized body about such registration	Date of receipt by the issuer of the changes and / or additions to the securities issue prospectus registered by the authorized body	In .pdf format. If the issuer is a legal entity registered in accordance with the legislation of a state other than the Republic of Kazakhstan, it is allowed to submit changes and / or additions to the

**Rules for information disclosure by admittance initiators of securities**

No. p /p	Document's name	Date of occurrence	Notes
A	1	2	3
			prospectus of the issuer's securities registered in accordance with applicable law, or changes and / or additions to another document, similar in purpose to the aforementioned prospectus, registered in accordance with applicable law
4.	Amendments and / or additions to the prospectus of the issuer's securities that are not subject to state registration approved by the authorized body of the issuer and the decision of the authorized body of the issuer on such approval	Date of approval by the authorized body of the issuer of amendments and / or additions to the prospectus of the issuer's securities	In .pdf format. If the issuer is a legal entity registered in accordance with the legislation of a state other than the Republic of Kazakhstan, it is allowed to provide amendments and / or additions to another document similar in purpose to the specified prospectus.
6.	Amendments and / or additions to the Rules of a unit investment fund approved by the authorized body or these Rules in a new edition	Date of receipt by the issuer of amendments and / or additions to the Rules of the unit investment fund or this document in a new edition approved by the authorized body	In .pdf format.
7.	Information about the impossibility of paying interest on the issuer's securities (dividends on shares, units and coupon interest (principal) on debt securities) for the period for which this interest should be paid, indicating the reasons why the payment cannot be made, and amounts of unpaid remuneration	Date of fulfillment of obligations established by the securities issue prospectus	In .pdf format.
	Information on the forthcoming payment of dividends on ordinary and preferred shares of the issuer, including an indication of the type of shares, the period for which dividends will be paid, the expected date of dividend payment, the amount to be paid, the amount of payment per share, the date and time of fixing the register of shareholders for payment these dividends	Date of making decision by the authorized body of the issuer on the payment of dividends on shares	In .pdf format.

Rules for information disclosure by admittance initiators of securities

No. p /p	Document's name	Date of occurrence	Notes
A	1	2	3
8.	Information on the payment of interest on the issuer's securities (dividends on shares, units and coupon interest (principal) on debt securities), including the date of payment of the interest, the amount of interest payable, the amount of interest actually paid to the holders of securities, the period for which this remuneration was paid, the amount of payment for one security, the date and time of fixing the register of securities holders for the payment of this remuneration	Date of payment of interest on securities	In .pdf format.  Similarly, in relation to the initiator of the admission of municipal securities
8-1	Information on the upcoming early (full or partial) repayment of debt securities, including an indication of the expected date of payment of the coupon interest and principal, the amount to be paid, the date and time of recording the register of securities holders for these payments and other conditions of such repayment	The date of the decision by the authorized body of the issuer on the upcoming early (full or partial) repayment of debt securities	In .pdf format.  In relation to debt securities, the terms of issue of which set a date for early (full or partial) repayment of debt securities, the relevant information is provided to the Exchange 10 business days before the date of such repayment.
<i>(This line was included by a decision of the Exchange's Board of Directors dated 23 December of 2022 and was changed by a decision of the Exchange's Board of Directors dated 05 December of 2023)</i>			
8-2	Information about the upcoming repurchase of debt securities, including an indication of the expected repurchase date, price, procedure, conditions, terms of repurchase, number of securities to be repurchased, the purpose of the repurchase of these debt securities and other conditions of such repurchase	Date of decision taken by the issuer's authorized body on the upcoming repurchase of debt securities	In .pdf format.  In relation to debt securities, the terms of issue of which set the date for the repurchase of debt securities, the relevant information is provided to the Exchange 10 business days before the date of such repurchase.
<i>(This line was included by a decision of the Exchange's Board of Directors dated 05 December of 2023)</i>			
8-3	Information on the coupon rate on debt securities for the upcoming and/or current coupon period according to the terms of their issue		Within the time limits established by the terms of issue of debt securities

Rules for information disclosure by admittance initiators of securities

No. p /p	Document's name	Date of occurrence	Notes
A	1	2	3
<i>(This line was included by a decision of the Exchange's Board of Directors dated 05 December of 2023)</i>			
9.	Information about the circumstances, according to which the preferred shares of the issuer began to grant their owners the right to participate in the management of this issuer.	Date of occurrence of the corresponding event	In .pdf format. In relation to the issuer - joint stock company If the specified right is not granted to all owners of the preferred shares of this issuer, the Exchange must simultaneously be sent information about the persons to whom the said right is granted and the number of preferred shares by which the said right is granted.
10.	Information about the claim filed in court against the issuer if the amount of the claim is 10 percent or more of the size of the assets of this issuer	Date of receipt of the relevant notice by the issuer	In .pdf format.
11.	Information about the change of the registrar, which maintains the system of registers of securities holders, indicating its full name, legal and actual locations, data on its state registration and the presence of a license to carry out activities for maintaining the system of registers of securities holders	Date of receipt by the issuer of the relevant documents confirming the change of registrar	In .pdf format. In relation to issuers that are legal entities registered in accordance with the legislation of a state other than the Republic of Kazakhstan. It is allowed to provide information on the presence of a specified registrar of a license to carry out activities of a similar or similar type, if such activities are subject to licensing in accordance with applicable law
12.	Information on the sale and / or placement by the issuer as a result of one transaction or series of transactions of its own shares in the amount of five or more percent of the total number of its placed shares	Date of receipt by the issuer of the relevant documents confirming the sale and / or placement by the issuer of its own shares	In .pdf format. In relation to the issuer - joint stock company
13.	Information on the suspension of registration of the issuer's operations in the system of registers of securities holders	Date of receipt by the issuer of the relevant documents confirming the suspension of registration of its operations in the system of	In .pdf format.

**Rules for information disclosure by admittance initiators of securities**

No. p /p	Document's name	Date of occurrence	Notes
A	1	2	3
		registers of securities holders	
14.	Information on the admission of the issuer's securities to placement and / or circulation in foreign markets (issue and placement of American and / or global depository receipts, debt securities, listing on other exchanges)	Date of receipt by the issuer of the relevant documents confirming the admission of its securities to placement and / or circulation in foreign markets	In .pdf format.
15.	Information on the assignment, confirmation or change of the rating assessment (ratings) of the issuer and / or its securities, as well as the revocation of such ratings	Date of receipt by the issuer of the relevant documents confirming the assignment, confirmation or change of the rating (ratings) of the issuer and / or its securities, as well as the withdrawal of such ratings	In .pdf format.
16.	Information about events that may have a significant impact on the issuer's activities, the price of its securities and, accordingly, affect the interests of investors	Date of occurrence of an event or receipt by the issuer of documents confirming the occurrence of an event that may have a significant impact on the activities of the issuer, the price of its securities and, accordingly, affect the interests of investors	In .pdf format.
17.	Information on changes (changes, including election) in the composition of the executive body of the issuer, as well as in the composition of the management body (if the issuer was created in the organizational and legal form of a joint stock company) or the supervisory board (if the issuer was created in a different organizational and legal form) of the issuer, if the presence of such a body is provided for by the charter of the issuer, indicating the composition of the relevant body of the issuer	Date of making of the relevant decision or receipt of written notification by the governing body or supervisory board	In .pdf format.  Does not apply to an issuer that is a legal entity, 50 and more percent of the total number of outstanding shares or of whose paid authorized capital belongs to the state, the National Bank of the Republic of Kazakhstan, a national holding or a national managing holding
18.	Information on the composition of shareholders (participants) of the issuer, and / or on changes in the composition of shareholders (participants) holding 10 or more percent of voting shares	Date of receipt by the issuer of documents confirming the registration of changes in the system of registers of securities holders or the system of accounting for nominal holding	In .pdf format.

Rules for information disclosure by admittance initiators of securities

No. p /p	Document's name	Date of occurrence	Notes
A	1	2	3
	(participation interests) of the issuer		
19.	Information on the decision of the issuer's board of directors (the issuer's supervisory board, created in a different organizational and legal form than the joint-stock company) or the issuer's relevant body on the conclusion of major transactions and transactions that simultaneously meet the following conditions: are transactions in which the issuer has an interest, and are associated with the acquisition or alienation of property, the value of which is 10 or more percent of the total book value of the issuer's assets as of the date of the issuer's authorized body of the decision to conclude such transactions	Date of receipt by the issuer of documents confirming the registration of changes in the register system of securities holders or the system of nominal holding records or the National Register of Business Identification Numbers <i>(the text of this box was changed by the decision of the Exchange Board of Directors on November 30, 2021)</i>	In .pdf format.
20.	Information about the decision taken by the general meeting of shareholders (sole shareholder) or the issuer's board of directors on the conclusion of major transactions and (or) transactions that simultaneously meet the following conditions: are transactions in which the issuer has an interest, and are associated with the acquisition or alienation of property, the value of which is 10 or more percent of the total balance sheet value of the issuer's assets as of the date the authorized body of the issuer makes a decision to conclude such transactions	Date of decision by the relevant authority of the issuer	In .pdf format
<i>(This line was changed by the decision of the Exchange Board of Directors of September 26, 2022)</i>			
21.	Information on the exchange of the issued shares of the issuer of one type for the shares of this issuer of another type	Date of receipt by the issuer of a certificate issued by the Central Securities Depository on shareholders owning 10 or more percent of the total number of outstanding shares (excluding shares repurchased by the company), confirming the exchange of the issued shares of one type of	In .pdf format.  In relation to the issuer - joint stock company

**Rules for information disclosure by admittance initiators of securities**

No. p /p	Document's name	Date of occurrence	Notes
A	1	2	3
		issuer for shares of this issuer of another type	
22.	Information about the list and / or about changes in the list of organizations in which the issuer owns 10 or more percent of shares (stakes, shares) of each such organization	Date of receipt by the issuer of documents confirming that the issuer began to possess (ceased to possess) 10 or more percent of shares (stakes, units) in the organization	In .pdf format.
23.	Information on the issuer of major transactions and transactions that simultaneously meet the following conditions: are transactions in which the issuer has an interest, and are related to the acquisition or alienation of property, the value of which is 10 percent or more of the total book value of the issuer's assets as of the date of acceptance its authorized body decisions on the conclusion of such transactions	Date of conclusion of contract or an additional agreement to the contract and / or receipt by the issuer of documents confirming the state or other registration of the transaction, if mandatory state or other registration is required to conclude a major transaction and / or an interested party transaction	<p>In .pdf format.</p> <p>Information about the transaction, as a result of which property is acquired or alienated in the amount of 10 percent or more of the total book value of the issuer's assets, must include information about the parties to the transaction, acquired or alienated assets, terms and conditions of the transaction, Character and the amount of participation shares of the persons involved, as well as if there is other information about the transaction.</p> <p>Applies to all issuers regardless of their organizational and legal form.</p> <p>If the issuer is a legal entity registered in accordance with the legislation of a state other than the Republic of Kazakhstan, information on such transactions is disclosed in accordance with applicable legislation</p>
24.	Information about the issuer's major transactions and / or transactions that simultaneously meet the following conditions: are transactions in which the issuer has an interest, and are associated with the acquisition or alienation of property, the value of which is 10 or more percent of the total book value of the issuer's assets on the date of making by its authorized body of a decision on the conclusion of	The date of conclusion of the contract or an additional agreement to the contract and/or receipt by the issuer of documents confirming the state or other registration of the transaction, if the conclusion of a major transaction and/or an interested party transaction requires mandatory state or other registration	<p>In .pdf. format</p> <p>Applies to all issuers, regardless of their organizational and legal form.</p> <p>If the issuer is a legal entity registered under the laws of a state other than the Republic of Kazakhstan, information on such transactions is disclosed in accordance with the applicable</p>



Rules for information disclosure by admittance initiators of securities

No. p /p	Document's name	Date of occurrence	Notes
A	1	2	3
	such transactions		law
<i>(This line was changed by the decision of the Exchange Board of Directors of September 26, 2022)</i>			
25.	Information on the seizure of property (removal from the seizure of property) of the issuer, the value of which is 10 or more percent of the total book value of the issuer's assets	Date of receipt of the decision by the issuer on the seizure of property (removal with the arrest of property) of the issuer	In .pdf format.
26.	Information on the issuer's receipt of a loan in the amount of 25 or more percent of the total book value of the issuer's assets, as well as on the full repayment of the principal debt and accrued interest on this loan	Date of conclusion of the loan agreement or credit line by the issuer or full repayment by the issuer of the principal debt and accrued interest on this loan or credit line.  When the total amount of received and outstanding loans, taking into account the accrued interest within one credit line, reaches 25 percent or more of the total book value of the issuer's assets	In .pdf format.
27.	Information on the initiation of a corporate dispute in court	Date of receipt by the issuer of the relevant court notice (summons) in a civil case in a corporate dispute	In .pdf format.
28.	Information on the issuer's receipt (termination, suspension) of permits (licenses) of the first category with the attachment of relevant documents (permits, licenses, other)	Date of receipt by the issuer of documents on receipt (termination, suspension) of permits (licenses) of the first category	In .pdf format.  If the activity of the issuer is subject to licensing in accordance with the applicable legislation of the country of registration of this issuer as a legal entity.  Licenses to carry out broker and dealer activities in the securities market and to conduct banking operations in foreign and national currencies are also provided on paper in the form of notarized copies, and the corresponding licenses that were obtained on the territory of a state other than the Republic of Kazakhstan are also must be apostilled or

**Rules for information disclosure by admittance initiators of securities**

No. p /p	Document's name	Date of occurrence	Notes
A	1	2	3
			legalized. If an electronic document is provided, notarization is not required if it is possible to check the validity of the license through the Internet resource of the authority that issued this electronic document
29.	Information on changes by the issuer of the main types of activities	Date of receipt of registered in the authorized body of the charter and / or amendments to the charter	In .pdf format.
30.	Information on the approval by the authorized body of reports on the results of the placement of the issuer's shares	Date of receipt by the issuer of the report on the results of the placement of the issuer's shares approved by the authorized body	In .pdf format. In relation to the issuer - joint stock company
31.	Information on cancellation by the authorized body of the issue of securities and / or redemption of the issuer's securities	Date of receipt by the issuer of supporting documents on the cancellation and / or redemption of the issuer's securities	In .pdf format.
32.	Information on other events affecting the interests of shareholders (participants) of the issuer and / or investors, in accordance with the charter of the issuer, as well as the prospectus of the issue of its securities	Date of occurrence of other events affecting the interests of shareholders (participants) of the issuer and / or investors, in accordance with the charter and the prospectus for the issue of its securities, unless the Law on Joint-Stock Companies and the Law on the Securities Market provide for other terms for bringing information to the attention of the holders of securities. Date of non-compliance by the issuer with the conditions stipulated by the prospectus for the issue of non-government bonds	In .pdf format.

**Additional requirements for submitted documents**

1. The information specified in line 7 of Table 1 of this Appendix must be certified in accordance with the registrar's rules and / or signed by a person authorized to interact with the Exchange, and must include the following data:
  - 1) the number of authorized (including common and preferred) shares of the issuer;

- 2) the number of outstanding (including common and preferred) shares of the issuer;
  - 3) the number of encumbered and / or blocked placed (including common and preferred) shares of the issuer;
  - 4) the number of shares of the issuer (including ordinary and preferred ones) redeemed by it or received as a result of default on obligations that were secured by the pledge of the issuer's shares accepted by it as a pledge;
  - 5) data on persons, each of whom owns five or more percent of the total number of outstanding shares of the issuer (in relation to legal entities - names and locations; in relation to individuals - surnames, first names and, if any, patronymic, place of residence), including on persons whose shares of the issuer are in nominal holding (except for persons, information on which were not provided to the issuer's registrar by the nominal holders of its shares in response to the registrar's request);
  - 6) the number of shares of the issuer (including ordinary and privileged ones), which are owned by each of the persons specified in subparagraph 5) of this paragraph, indicating the number of encumbered and / or blocked shares and with the allocation of shares accepted as collateral by the issuer;
  - 7) the number of shares of the issuer (including ordinary and privileged ones), which are in nominal holding, information about the owners of which was not provided to the issuer's registrar by the nominal holders of its shares in response to the registrar's request.
2. The information specified in line 8 of Table 1 of this Appendix must be certified in accordance with the registrar's rules and / or signed by a person authorized to interact with the Exchange, and must include the following data:
- 1) the number of issued securities;
  - 2) the number of securities placed;
  - 3) the number of securities purchased by their issuer;
  - 4) the number of encumbered and / or blocked placed securities;
  - 5) number of holders of securities.
3. When calculating the number of the issuer's common shares in free circulation, shares that are excluded from the total number of the issued common shares of the issuer are:
- 1) are the state property of the country of registration of the issuer of these shares as a legal entity;
  - 2) are owned by officials of the issuer of these shares;
  - 3) are owned by persons, each of whom owns these shares in the amount of 10 or more percent of the total number of outstanding ordinary shares of this issuer;
  - 4) purchased by the issuer, blocked and / or encumbered.

**Appendix 2**

to the Rules for Information  
Disclosure by Admittance  
Initiators of Securities

**PAYMENT**  
**for book value of one share**

1. In this Calculation, for the purposes of calculating balance sheet value:
  - 1) preference shares are conditionally divided into two groups:
    - preference shares of the first group - preference shares, which, in accordance with the accounting policy of their issuer, are accounted for in its financial statements as an equity instrument in owned capital, or as a combined instrument - in equity and liabilities;
    - preference shares of the second group - preference shares, which, in accordance with the accounting policy of their issuer, are accounted for in its financial statements as liabilities;
  - 2) number of common or preferred shares - the number of outstanding shares (issued and in circulation) as of the calculation date. The calculation does not include the shares repurchased by the issuer.
2. The last day of the period for which the report on the financial position of the issuer of shares was drawn up is taken as the calculation date.
3. The book value of one share, calculated in accordance with this Calculation as of the date of drawing up the statement of financial position of the issuer of the shares, is reflected in the said report.
4. The book value of one ordinary share is calculated using the formula:
$$BV_{CS} = NAV / NO_{CS}, \text{ where}$$

$BV_{CS}$  – (book value per common share) book value of one ordinary share as of the settlement date;

$NAV$  – (net asset value) net assets for common shares at the settlement date;

$NO_{CS}$  – (number of outstanding common shares) the number of common shares as of the settlement date.
5. Net assets for common shares are calculated using the formula:
$$NAV = (TA - IA) - TL - PS, \text{ where}$$

$TA$  – (total assets) assets of the issuer of shares in the statement of financial position of the issuer of shares at the date of settlement;

$IA$  – (intangible assets) intangible assets on the statement of financial position of the issuer of shares at the settlement date that the entity cannot sell to third parties in order to recover the money or cash equivalents paid and / or obtain economic benefits;

$TL$  – (total liabilities) liabilities in the statement of financial position of the issuer of shares as of the settlement date;

$PS$  – (preferred stock) the balance of the account "authorized capital, preferred shares" in the statement of financial position of the issuer of shares at the date of calculation.

6. The book value of one preferred share of the first group is calculated using the formula:

$$BV_{PS1} = (EPC + DC_{PS1}) / NO_{PS1}, \text{ where}$$

- $BV_{PS1}$  – (book value per preferred share of the first group) book value of one preferred share of the first group as of the settlement date;
- $NO_{PS1}$  – (number of outstanding preferred shares of the first group) the number of preferred shares of the first group as of the settlement date;
- $EPC$  – (equity with prior claims) capital owned by holders of preference shares of the first group as of the settlement date;
- $DC_{PS1}$  – (debt component of preferred shares) the debt component of the preferred shares of the first group, accounted for in liabilities.

7. The capital belonging to the holders of the first group preferred shares is calculated using the formula:

$$EPC = TD_{PS1} + PS, \text{ where:}$$

- $TD_{PS1}$  – (total dividends) the amount of accrued but not paid dividends on preferred shares of the first group (balance of the account "Settlements with shareholders (dividends)") as of the date of calculation. The calculation does not take into account dividends on preferred shares of the first group, which have not been paid due to the lack of up-to-date information and details of their holders at the issuer of these shares.

8. The book value of one preferred share of the second group is calculated using the formula:

$$BV_{PS2} = LPS / NO_{PS2}, \text{ where}$$

- $BV_{PS2}$  – (book value per preferred share of the second group) book value of one preference share of the second group as of the settlement date;
- $NO_{PS2}$  – (number of outstanding preferred shares of the second group) the number of preferred shares of the second group as of the settlement date;
- $LPS$  – (liabilities) the balance of the account for preferred shares accounted for as a liability in the statement of financial position of the issuer of the shares at the settlement date.

## Appendix 3

to the Rules for Information  
Disclosure by Admittance  
Initiators of Securities

# **REQUIREMENTS**

## **of the Exchange for the disclosure of information by the issuer in its annual report (hereinafter referred to as the Requirements)**

### **Chapter 1. GENERAL PROVISIONS**

#### **1. General terms**

The Annual Report is the most important document providing investors with a balanced picture of the issuer's activities. At the same time, it should reflect not only the successes of the issuer, but also the failures, as well as the conclusions made at the end of the reporting period and the ensuing further actions of the issuer.

When preparing the annual report, it is necessary to take into account that a well-prepared annual report of the issuer helps to strengthen its reputation and trust in relations with investors, and also provides certain competitive advantages..

The way information is presented, how it is grouped, the key elements of the design and structure of the annual report are determined by the issuer itself, based on the nature of its activities, the practices and standards of corporate governance it applies, its capabilities and understanding of the target audience of the annual report. The order of presentation of information in the annual report used in this appendix is of a recommendatory nature and is proposed as a baseline.

These Requirements provide general guidance for the preparation of an annual report that is suitable for both joint stock companies and limited partnerships and is intended for issuers regardless of their amount, industry or location..

The annual report can be used by various stakeholders of the issuer, including its employees, representatives of government agencies, partners and suppliers, while the main emphasis is on providing useful information to investors and shareholders (participants) of the issuer.

When preparing their annual report, issuers may use, among other things, other similar requirements, for example, the Standards of the Global Reporting Initiative (GRI), Industry Standards of the Sustainability Accounting Standards Board (SASB) Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) of the Financial Stability Board (*this paragraph was changed by a decision of the Exchange's Board of Directors dated 26 September of 2022*).

#### **2. General principles for preparing the annual report**

When preparing the annual report, issuers are recommended to apply the following principles:

1) stakeholder engagement.

The issuer preparing the annual report must identify the interested parties (individuals and legal entities) on which the activities, production (products, services provided) of the issuer may have a significant impact, as well as companies or persons whose actions may affect the ability of the issuer to successfully implement their strategies and achieve the set goals;

2) essentiality

The annual report should include only information that is material both for the issuer and for its interested parties. To determine the materiality of the information, the issuer must use a combination of internal and external factors that have a significant impact on the activities of the issuer and its stakeholders. The materiality of the information may depend on the geographic location of the issuer, its industrial sector, and the business model used.

In the annual report, it is necessary to provide data on the aspects that have a significant impact on the economy of the region in which the issuer operates, and the country as a whole, the environment and society, on the assessments and decisions of the issuer and its stakeholders;

3) completeness.

Indicators and content of the annual report should be sufficient to reflect the significant impact of the issuer on the economy, environment and society and provide interested parties with the opportunity to assess the results of the issuer's activities for the reporting period. Comprehensiveness includes three main dimensions - coverage, boundaries and time frames for reporting. Completeness can also be applied to methods of collecting information;

4) comparability.

Stakeholders using the annual report should be able to compare the information provided on the economic, environmental and social performance of the issuer with the results for previous periods, its goals, as well as with the performance of other organizations;

5) authenticity

The information and processes used in the preparation of the annual report should be collected, documented, compiled, analyzed and disclosed in such a way that interested parties can verify the information contained in this report and assess the degree of reliability of its content. Information can be expressed in qualitative descriptions and quantitative data;

6) timeliness.

The annual report should be submitted promptly and on a regular basis for informed decisions by stakeholders. Timeliness of the report refers to both the regularity of the reporting and the period between the release of the annual report and the actual events described in it;

7) clarity.

The information in the annual report should be presented in a form that is understandable and accessible to stakeholders, summarized in order to focus on the main points and ensure its readability.

To facilitate the perception of information in the formation of the annual report, it is recommended to use tables, graphs, diagrams, schemes, as well as calculations and methods for determining quantitative indicators.

### **3. Requirements for the content of the annual report**

The annual report should describe the general vision and strategy of the issuer for the short, medium and long term, including in relation to the management of significant environmental and social impacts that the issuer has or that can be associated with its activities due to its relations with third parties (suppliers, population, various organizations).

It is recommended to include the following information in the annual report:

- key problems for the short and medium term, related to the environmental and social aspects of the issuer's activities;
- macroeconomic or political trends affecting the issuer and its priorities in the field of sustainable development;
- the most important events, results of the issuer's activities in matters of sustainable development for the reporting period in relation to the goals set;
- a method for assessing key environmental and social factors affecting internal and external stakeholders, as well as how this affects the overall performance of the issuer, its strategy and risk profile;
- analysis of the impact on the issuer of generally accepted environmental and social requirements, based on the specific operational context of the issuer, its industry and geographic location;

- discussion and analysis of the issuer's activities on each of the environmental and social problems, characterized by it as significant, the impact of environmental and social factors on the issuer's strategy and its operational and financial indicators;
- efforts of the issuer (including policy, strategy and management system) aimed at increasing social benefits for society and reducing environmental and social negative effects on its activities, products and services, as well as the supply chain, paying particular attention to issues that have been identified as material for the issuer;
- a systematic process for identifying and managing risks, impacts and opportunities associated with environmental and social issues, including social and environmental management systems;
- assessment of efficiency and performance results, including through the use of key performance indicators (KPIs) in relation to general environmental and social issues and corporate governance (hereinafter - ESG), set out in annexes 4, 5 and 6 to these Rules.

The issuer should adhere to the following approaches when determining the content of the annual report:

- formulation of aspects that are significant for the issuer and assessment of their impact on its activities, products, services and relationships with stakeholders;
- setting the boundaries of such an impact on the internal and external environment of the issuer;
- prioritization of the identified aspects depending on their materiality in order to determine the themes that need to be included in the report and the amount of information provided on them;
- disclosure of information on approaches to the management of material aspects of the issuer's activities, as well as indicators related to them.

The annual report should disclose the activities and indicators of the issuer itself and any legal entity in which the organization owns 50 or more percent of the total number of outstanding shares or of the paid authorized capital of such a legal entity..

Results of operations, expressed in quantitative terms, must include data from controlled entities, excluding minority interests. Information on affiliated companies, but not included in the consolidation, should be presented to the extent necessary to explain the strategy and results of the issuer's activities.

The information required for disclosure in the annual report may already be contained in other reports or documents prepared by the issuer, compiled on a mandatory or voluntary basis. In this case, the issuer may, if desired, not provide already disclosed information in its annual report, but include in it a link to a previously posted document containing the relevant information..

If the information required for disclosure does not relate to the activities of the issuer and / or for any reason its disclosure is not possible, it will be sufficient to report this in the annual report.

The annual report must not contain confidential and insider information, as well as information constituting commercial and official secrets, or other information that is not subject to public dissemination..

## **Chapter 2. ACTIVITIES OF THE ISSUER**

### **5. Reference of the management**

Should contain a brief overview of the most important events and results of the reporting year in each direction of the issuer's business, based on the previously set strategic goals and efforts aimed at achieving them; evaluation of the results obtained; expected results next year, including thanks to the baseline established in the reporting year; an assessment of the potential for the implementation of priority tasks for the coming years.

### **6. Issuer information:**



- 1) a short presentation of the issuer should include the history of the issuer, information about the production (products or services), its mission, vision of the place and purpose in the industry;
- 2) subsidiaries and dependent organizations - the main indicators and results of activities for the reporting period are indicated, an assessment of their contribution to the aggregate result of the reporting year;
- 3) production structure - describes the main directions of the issuer's operating activities, the main divisions involved in operating activities, the schemes of their interaction and the basic principles of their management, as well as changes that have occurred during the reporting year;
- 4) if the issuer is a mining company, in addition to information related to the extraction and processing of natural resources, it is necessary to disclose information about the reserves of the fields being developed, their locations, plans and measures for the development and expansion of the natural resource base. If individual objects of natural resources are especially significant for the entire industry, it is necessary to provide more detailed information about these objects, including corresponding maps.

**7. Main events of the reporting year**

Description of important events in the issuer's activities for the reporting year (favorable and unfavorable) and their impact on the results of the issuer's activities in the reporting year; the results of the implementation of the priority tasks set for this period, their impact on the results of the reporting year and for the future; an explanation of the reasons due to which any tasks were not completed; information on the achievements and failures of the issuer in the reporting year.

**8. Operating activities:**

- 1) analysis of the main markets in which the issuer operates. Macro- and microeconomic changes that occurred in the reporting year, their impact on the results of the issuer's operating activities;
- 2) market share, marketing and sales. Comparison of results with competitors, existence and scale of competition. Strengths and weaknesses of the issuer in comparison with its competitors;
- 3) information about production (products, services), changes in production (products, services) for the reporting period, sales and pricing policy. You should also disclose information about production (products, services) that account for 10 or more percent of the total comprehensive income for the analyzed period. If information about plans for a new production (product, service) was previously published, it is necessary to disclose the current status of this product (product, service);
- 4) business strategy. It is necessary to objectively disclose the development prospects of the issuer for the next three years, taking into account the ambiguities and opportunities that the issuer currently sees on the market, using, if necessary, statistical data, such as brief reviews analyzing the sector of its activities, key performance indicators of the issuer and reports about their execution.

**9. Financial and economic indicators**

- 1) analysis of the factors that caused the discrepancy between planned and actual results;
- 2) analysis of financial results for the reporting year and their comparison at least with the results obtained for the two previous years;
- 3) financial analysis. It is also necessary to assess the change in key indicators (profit, return on invested capital, profitability, costs) for at least the last three years, describe the impact of the amount of profit received on the structure of assets, capital, liquidity, debt. When analyzing profit and profitability, attention should be paid not only to the revenue side of the budget, but also to the expenditure side, to disclose the cost optimization policy

### Chapter 3. RISKS

#### 10. Main risks

A description of the risks (external, legislative, regional, market, financial, operational, strategic, investment, corporate governance, etc.) inherent in the issuer's activities and measures for their management are given. Particular attention should be paid to specific risks specific to the activities of the issuer and its industry (unusual competitive conditions, approaching expiration dates of permits (licenses) and / or contracts, unstable financial position of the issuer, dependence on suppliers and / or consumers), risks associated with liquidity of the issuer's securities or legislative limitation of the range of potential investors.

Disclosure on this matter should be clear and consistent. There is no need to consider the risks for all similar companies and their securities. The analysis and related disclosures should address how such risks may affect the issuer and its securities..

#### 11. Risk management system

It is necessary to make a description of the risk management system used by the issuer.

### Chapter 4. SOCIAL RESPONSIBILITY

12. The annual report in terms of social responsibility must disclose the information specified in this chapter, applicable to the sphere of the issuer's activities in the reporting period, and also include information in the form of key performance indicators (KPIs), a list of which on general social issues is contained in Appendix 4 to these Rules.

#### 13. Employment

Shows the total number of employees in the organization as of the reporting date, disaggregated by age group, gender and geographic region, including the percentage of employees hired in the reporting year. Describes the current employee turnover and its reason. It is necessary to inform whether the issuer provides a social package to its employees, if it does, what it includes, whether this package applies to employees hired on a temporary or part-time basis. The total number of employees who took leave and returned from maternity / paternity leave in the reporting year is also indicated, disaggregated by sex. Information on the minimum period of notification of the issuer's employee about significant changes related to his activities should be provided.

It is necessary to provide information on the issuer's personnel and vocational training policy, existing social guarantees, remuneration and growth rates, employee motivation, relations with trade unions..

#### 14. Workplace health and safety

Data on the types of injuries sustained by the issuer's employees in the reporting year, Lost Time Injury Frequency Rate (LTIFR), Accident Frequency Rate (LTAFR), Accident Severity Ratio, Fatal Injury Frequency Ratio, Occupational Morbidity Ratio, Lost Days Ratio, are provided. Absenteeism rate, the number of fatal accidents at the issuer's production facilities, including those of independent contractors working at the issuer's facilities, broken down by region and gender. Information should be provided on the system of rules used in the registration of industrial accidents and the formation of the corresponding reporting, including information on fire safety. It is also necessary to indicate whether the issuer has an activity that is potentially associated with a high injury rate or a high risk of morbidity from certain diseases. Whether formal agreements with trade unions involve health and safety issues. The information on the incidents of various fires that took place at the issuer in the reporting year, the regularity of safety trainings, the availability of fire extinguishing means and their types are indicated.

#### 15. Training and education

The average number of hours of training per one employee of the issuer during the reporting year is indicated with a breakdown by gender and categories of employees. The information is

disclosed on the availability of programs for raising the qualifications of employees by the issuer, their types and nature, as well as programs of assistance to employees who have completed their activities with the issuer as a result of retirement or termination of work.. The percentage of all employees of the issuer, broken down by gender and categories of employees, who have undergone an official performance assessment during the reporting year is shown.

**16. Diversity and Equal Opportunity**

The share (as a percentage) of the total number of the issuer's employees belonging to various categories is indicated, such as: gender; age groups: up to 30 years old, 30-50 years old, over 50 years old; other signs of diversity. Information on the ratio of the basic remuneration rate for women to the basic remuneration rate for men for each category of the issuer's employees with a breakdown by regions of operation shall be provided. To provide data on the total number of cases of discrimination against the issuer's employees during the reporting year, the status of these cases and the actions taken.

**17. Labor practice**

The total number of complaints filed against the issuer in the reporting year for violation of labor practices, the status of such complaints, as well as a brief description of the issuer's complaints system is indicated. The total number of hours of training and the percentage of employees who received training in the reporting period in policies or procedures related to aspects of human rights that are significant for the issuer's activities should be provided. The subdivisions of the issuer and its suppliers are indicated, which have a significant risk of using child and forced labor, performing hazardous work by young workers.

**18. Sponsorship and charity**

The information on the participation of the issuer in charitable and social projects and events in the reporting year, as well as if there was sponsorship support.

**19. Anti-corruption**

The information on the internal policies and methods of combating corruption available to the issuer is disclosed. It is necessary to provide information on the identified risks for the issuer related to corruption. It is necessary to indicate the total number and percentage of the issuer's divisions, in respect of which the assessments of risks related to corruption were carried out, the total number of employees, broken down by regions and categories of employees, who were informed and trained in anti-corruption policies and methods. Provide also the total number and nature of confirmed cases of corruption, measures taken against the issuer and its employees during the reporting year due to violations related to corruption.

**20. Compliance with legal requirements**

Provides data on the circumstances, the total amount of significant fines and the number of non-financial sanctions, including limited measures of influence, applied against the issuer for violations of legal requirements. It is necessary to indicate, among other things, the total number of cases that occurred during the reporting year related to obstacles to competition and violations of antimonopoly legislation, as well as the main results of such proceedings..

**21. Product liability**

The total number of cases of non-compliance of the issuer with the requirements of legislation and codes in relation to the impact of products (products, services provided) on health and safety, in relation to information and labeling about the properties of products (products, services provided), in relation to marketing communications, including advertising, promotion and sponsorship for the reporting year, broken down by incidents resulting in a fine or penalty, and a warning. It should be reported whether the issuer sells goods that are prohibited in some markets, raise questions from interested parties or are the subject of public discussion, and indicate how the issuer responds to questions or concerns about these goods. Provides data on the cases of recall of defective products (products) of the issuer in the reporting year

## Chapter 5. Environmental friendliness

22. The annual report in terms of environmental friendliness must disclose the information specified in this chapter applicable to the scope of the issuer's activities in the reporting period, and also include information in the form of key performance indicators (KPIs), a list of which on general environmental issues is contained in Appendix 4 to these Rules.

23. **Materials used**

The information is provided on the implementation by the issuer of an environmentally hazardous type of economic and other activity, the possession of the right to special nature management. Information is also provided on the total mass or volume of materials in the relevant (generally accepted) units of measure consumed by the issuer in the reporting year in the production and packaging of the main products (products, services rendered) from non-renewable and renewable materials, the share of recycled materials, as well as hazardous materials. with an indication of their hazard class and the corresponding measures taken by the issuer for proper handling and possible replacement / reduction of the hazard class.

24. **Products and services**

The quantitative data on the degree of decrease or increase in the impact of products (products, services rendered) of the issuer on the environment in the reporting year and environmental aspects in the design process are disclosed. It is necessary to indicate the percentage of products (products) and their packaging materials accepted for disposal for each product category, as well as the proportion of products (products) made from recycled or renewable materials. The issuer should be informed whether the products (products) it produces have environmental labeling.

25. **Waste management**

Information is provided on the total mass in the relevant (generally accepted) units of measurement of hazardous and non-hazardous waste available to the issuer, indicating their classification, as well as methods and methods of their disposal (neutralization, utilization, burial) in the reporting year. Disclose information on the total mass in the appropriate (generally accepted) units of measurement of transported, imported, exported, processed hazardous waste of the issuer and the percentage of their domestic and international shipments.

26. **Water consumption**

The total volume of water is indicated in the relevant (generally accepted) units of measurement, which was used by the issuer for the main activity for the reporting year by types of sources, such as: surface water, groundwater, rainwater collected and stored by the issuer, waste water from another organization, utilities and other systems water supply. It is necessary to describe whether the given consumption of the issuer has a significant impact on the water source, the biological diversity in which such a source is located, indicate whether the water source is classified as a state natural reserve fund, its value and importance for the local population. It is necessary to disclose information on the total volume of water in the relevant (generally accepted) units of measurement, which is reused by the issuer, and its share in the total consumption of the issuer, and also to calculate the indicator of water efficiency of production (the volume of water used per unit of output).

27. **Energy consumption and energy efficiency**

The information is disclosed on the total energy consumption by the issuer in the reporting year, broken down by the types of energy used from non-renewable and renewable sources in the appropriate (generally accepted) units of measurement, as well as the total reduction in energy consumption in the reporting year, which the issuer managed to achieve as initiatives for energy saving and improvement. energy efficiency. An indicator of energy efficiency of production (consumption of energy resources per unit of output) is given.

28. **Accidental and irregular discharges of pollutants**

The total number and total volume in the relevant (generally accepted) units of measurement of the recorded discharges of pollutants that took place in the reporting year due to actions / inaction on the part of the issuer is indicated. It is necessary to provide information on the place

of discharge and its status, characteristics of the discharged substance (oil, fuel, waste, chemicals, other substances), on the impact of such discharge on the environment, methods and ways of eliminating its consequences.

**29. Wastewater discharges**

The total volume of planned and unscheduled discharge of wastewater by the issuer is indicated in the appropriate (generally accepted) units of measurement for the reporting year, indicating the place of wastewater disposal, quality, method (methods) of wastewater treatment. Discloses information on water bodies and associated habitats experiencing significant impact from wastewater discharges by the issuer, indicating their geographic location, area, status and value for biological diversity.

**30. Emissions of greenhouse gases and other pollutants into the atmosphere**

The total volume of direct and indirect emissions of greenhouse gases and other pollutants into the atmosphere in the corresponding (generally accepted) units of measurement carried out by the issuer in the reporting year, their types and intensity, permitted limits and their excess (if any took place in the reporting year) are indicated. It is necessary to disclose information on the measures taken by the issuer to reduce emissions and the volume of their reduction in the appropriate (generally accepted) units of measurement, as well as the methodology for calculating these indicators.

**31. Environmental protection**

Information is provided on the total expenses directed by the issuer in the reporting year for environmental protection, broken down into expenses for waste disposal, cleaning up emissions, liquidation of environmental damage, expenses for preventing negative impact on the environment. It is necessary to indicate whether the issuer uses suppliers that have a significant actual and potential negative impact on the environment, their number and percentage of the total number of suppliers, the nature of such impact. Measures can be provided to reduce the negative consequences of the issuer's activities for the environment and measures to improve its quality. It should be reported whether the issuer carries out environmental monitoring of facilities and territories in which it operates, as well as whether the issuer has implemented any environmental management systems, including an emergency response plan, a pollution prevention policy and a management plan for these situations. It is necessary to outline the measures that are applied by the issuer to prevent or adapt to the effects of climate change that affect the organization's ability to operate profitably or the quality of its products and /or services..

**32. Biological diversity**

An objective characteristic of the influence of the issuer in the production of its products (products, rendering of services) on the biological diversity of the territories where its activities is carried out is presented, indicating significant direct, indirect and cumulative, positive and negative impacts on the habitat of flora and fauna. It is required to indicate the geographical location and status of the territories in which the issuer operates, the number of species of animal and plant worlds located in them, including those included in international and national books of protected species, the level of risk of their extinction from the impact of the issuer's activities.

**33. Environmental Compliance**

The information on the compliance of the issuer with the requirements of environmental legislation, the total amount of fines imposed and the number of cases of non-financial sanctions, including limited measures of influence applied to the issuer in the reporting year for violation of environmental requirements, the number of complaints filed against the issuer in the reporting year for environmental impact is indicated. the environment, the nature of such violations, sanctions and complaints, information about their settlement. Cases of violation by the issuer of the standards for maximum permissible emissions, discharges of pollutants, standards for the placement of production and consumption waste that took place in the reporting year, their nature and main reasons should be indicated. It is necessary to provide information on the last environmental audit of the issuer and the main conclusions that were made based on the results of the mandatory environmental audit.

## Chapter 5-1. CLIMATE CHANGE

33-1. The annual climate change report must disclose the information specified in this chapter applicable to the issuer's field of activity in the reporting period.

### 33-2. Climate change management

Information is provided on the issuer's bodies and/or its committees that oversee the risks and opportunities of the issuer related to climate change, as well as their role in these processes. Information is provided on the competences and responsibilities of the issuer's bodies and/or its committees in relation to the risks of climate change, the procedure and frequency of their informing on this topic. Information is disclosed on how the issuer's bodies and/or its committees take into account the risks and opportunities associated with climate change when determining the issuer's strategy, risk management policy, when making decisions on large transactions, how they oversee the setting of targets and track progress towards their achievement.

### 33-3. Strategic Direction

Information is disclosed on the main climate risks identified by the issuer in the short, medium and long term. It is recommended to indicate the main risks arising from any dependence of the issuer on natural resources threatened by climate change (for example, water, land, ecosystems or biodiversity).

It describes the impact of climate change and associated risks and opportunities on the issuer's business model, strategy, value chains, financial position, financial performance and cash flows, access to finance, and cost of capital in the short, medium and long term. Information is disclosed about the resilience of the issuer's strategy to the physical risks of climate change and the risks associated with the transition to a low-carbon economy (transitional risks).

The issuer's plans for the transition to a low-carbon economy, the sources of financing for this process and the procedure for revising targets, as well as the issuer's plans to adapt or reduce risks, for example, changing production processes, replacing materials used, introducing measures to improve performance, and more, are indicated.

### 33-4. Management of risks

It is required to disclose information about the issuer's processes for identifying, assessing, prioritizing and managing climate risks and opportunities in the short, medium and long term, as well as their integration into the issuer's overall risk management process. Significant physical and transient risks must be identified and described, and the time horizon over which each risk can be expected to affect the issuer must be determined. With regard to physical risks, the issuer must classify these risks as either event-based or permanent. Transitional risks may include regulatory, technology, market, legal or reputational risks.

The Issuer must describe the data sources, qualitative and quantitative factors influencing the risk assessment, thresholds and other criteria used, climate change adaptation measures taken by the Issuer as part of the risk management process.

It is necessary to disclose the current and expected impact of climate risks and opportunities on the issuer's value chain and their greatest concentration, such as geographic areas, facilities or types of assets, resources, outlets or distribution channels.

It is recommended to present a scenario of financial consequences in the event of extreme weather events that may have a significant impact on the issuer's business.

### 33-5. Indicators and targets

The indicators used by the issuer to assess climate risks and opportunities in relation to the risk management strategy and process are indicated. The issuer provides data on greenhouse gas emissions: Scope 1 (direct greenhouse gas emissions), Scope 2 (indirect energy greenhouse gas emissions) and, if necessary, Scope 3 (other indirect greenhouse gas emissions not included in Scope 2) (not required in case of describing such data under the environmental section), as well as the risks associated with them.

Targets used to manage climate risks and opportunities are provided, as well as information on their achievement.

*(This chapter was included by a decision of the Exchange's Board of Directors dated 26 September of 2022)*

## **Chapter 6. CORPORATE GOVERNANCE**

34. The annual report in terms of corporate governance must disclose the information specified in this chapter, applicable to the sphere of the issuer's activities in the reporting period, and also include information in the form of key performance indicators (KPIs), the list of which on corporate governance issues is contained in Appendix 5 to these Rules..

35. **Corporate governance system of the issuer**

The corporate governance system of the issuer and its principles are described.

Outlines the systems in place for the issuer to ensure compliance with the issuer's code of ethics and / or corporate ethics.

A report on compliance by the issuer with the provisions of the corporate governance code of the issuer (if any) and / or information on any inconsistencies with it, and / or measures taken to comply with it is submitted in the reporting year.

36. **Corporate governance structure of a listed company**

A full description of the structure of the issuer's bodies and their competence in accordance with the legislation, charter, and other documents is provided.

Including the names of all committees of the board of directors (supervisory board) of the issuer, their functions, tasks and competence, the number of meetings held and their main results, key issues considered by the committees in the reporting year is indicated.

37. **Board of directors (supervisory board) of the issuer:**

- 1) information about the members of the board of directors (supervisory board).

The surname, first name, patronymic (if any), year of birth of each member of the board of directors (supervisory board) of the issuer, including the chairperson of the board of directors (supervisory board) and independent directors are disclosed; position held by each member of the board of directors (supervisory board) over the past three years and at the present time, including part-time; in chronological order, indicating the scope of activity, as well as information on the number of shares they hold (stakes in the authorized capital) of the issuer and / or its subsidiaries and dependent companies, participation in the committees of the board of directors (supervisory board), functional powers and responsibilities.

The biographical data of each member of the board of directors (supervisory board) of the issuer, information on the knowledge and experience he has acquired should be disclosed..

Data on the number of meetings of the board of directors (supervisory board) and their main results, key issues considered by the board of directors in the reporting year is provided.

- 2) nomination of candidates.

The procedure for the nomination and selection of candidates for members of the board of directors (supervisory board) of the issuer, its committees, as well as the criteria used in the nomination and selection, taking into account diversity factors, including, but not limited to, gender diversity, independence, professional qualifications and experience is given. The procedures used by the board of directors (supervisory board) to prevent and manage conflicts of interest should be presented.;

- 3) work evaluation.

Information on the role of the board of directors (supervisory board) in the analysis of the effectiveness of the issuer's risk management methods related to economic, environmental,

social and corporate governance issues is disclosed. Information should be provided on the procedure for assessing the performance of the board of directors (supervisory board), as well as indicate whether such an assessment is independent and how often it is carried out;

4) problem reporting.

Information on the procedure for informing the board of directors (supervisory board) about the occurrence of critical financial and non-financial problems with the issuer and the number of problems submitted for consideration to the board of directors (supervisory board) in the reporting year is provided.

**38. Collegial or sole executive body of the issuer**

The surname, first name, patronymic (if any), year of birth of each of the members of the collegial executive body of the issuer (the person performing the functions of the sole executive body of the issuer) are disclosed; the position held by each member of the executive body (the person performing the functions of the sole executive body of the issuer) for the last three years and at present, including part-time, in chronological order, indicating the field of activity, as well as information on the number of shares owned by them (shares participation in the authorized capital) of the issuer and / or its subsidiaries and dependent companies, participation in committees of the board of directors (supervisory board), functional powers and responsibilities.

Data on the number of meetings of the executive body and their main results in the reporting year is provided.

**39. Organizational structure of the issuer**

The structural subdivisions, branches, representative offices of the issuer are indicated. The number of the issuer's employees. The average number of employees of the organization, including employees of its branches and representative offices, as well as the composition of gender diversity. Information on the chief executive of key divisions of the issuer.

**40. Reward information**

Discloses information on the total amount of salaries and all types of incentives in cash paid to members of the board of directors (supervisory board) and the issuer's executive body for the reporting year<sup>1</sup>

**41. Shareholders (participants) of the issuer:**

1) for the issuer - joint stock company.

Information on the number of authorized and outstanding shares of the issuer, indicating their type (class), number of shares in free circulation; the composition of shareholders holding the issuer's shares in the amount (amount) of five or more percent of the total number of outstanding shares as of the reporting date is provided.

Information on all significant transactions with the issuer's shares in the reporting period and changes in the composition of shareholders holding shares in the amount (amount) of five or more percent of the total number of outstanding shares for the reporting period.

Information on all transactions that took place in the reporting period, on the initial placement of shares, the issuer's redemption of its own shares and their subsequent resale, indicating the volume of transactions in quantitative and monetary terms, the offering and redemption price, the name of the buyer and / or seller of shares and its location ( if such information is known to the issuer).

Information about stock options and agreements, providing indirect or implied ownership;

2) for the issuer - a limited liability partnership.

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<sup>1</sup> At the request of the issuer, information can be disclosed on the total amount of salaries and all types of incentives in cash paid to each member of the board of directors (supervisory board) and the executive body of the issuer for the reporting year, and the criteria for determining them, on the remuneration policy, as well as on the amount accumulated by the issuer to provide them with benefits for pensions, if such is provided.



Information is provided on all significant transactions with stakes in the authorized capital of the issuer in the reporting period and changes in the composition of the issuer's participants during the reporting period; the composition of the participants holding the shares of the issuer in the amount (amount) of five or more percent of the paid authorized capital as of the reporting date

**42. Subsidiaries and affiliates**

The information on the companies, the shares (participation interests) of which (in which) the issuer owns in an amount (amount) of five or more percent of the total number of outstanding shares (paid authorized capital) is indicated.

The information must contain the full name of the company, its legal and actual addresses (location), the number (size) of shares (participation interest in the authorized capital) owned by the issuer, the type of activity of this company, information about its chief executive, the amount of investments made by the issuer in the reporting year.

**43. Dividend Information**

The main principles of the issuer's dividend policy, information on the dividends paid or the reasons for their non-payment for the last three years, the current value of shares, earnings per share, the book value of one share are indicated..

**44. Minority Shareholder Rights**

Information on the rights of minority shareholders of the issuer in the process of nominating candidates to the board of directors, changing control over the issuer and concluding major transactions, the general system of interaction with minority shareholders is provided.

**45. Information about major transactions**

Indicates information on the issuer's major transactions in the reporting year, including the date of the transaction, the subject and name of the parties to the transaction.

**46. Information policy**

Provides information about the information policy in relation to shareholders (founders), existing and potential investors, its basic principles.

**47. Management of risks**

The process of risk management is revealed: identification of risks, their monitoring and control, assessment of the level of risk. Information is provided on the role of the board of directors (supervisory board) in overseeing the risk management process and in determining the issuer's Rix appetite.

**48. Internal control and audit**

Information is provided on the key risks and significant problems related to the issuer's activities identified as a result of internal audits and audits.

Information on the measures taken to minimize these risks and problems is indicated.

The issuer's compliance control procedures should be described, including personnel training, audit and monitoring systems, the issuer's hotline for reporting violations, instructions for resolving conflicts of interest, and sanctions and disciplinary measures in case of violations by the issuer of legal requirements.

The scope of internal control is stated, including: forms of control over financial accounting and reporting; forms of operational control, including risks of stability and interests of the parties; compliance control forms.

It is also necessary to consider the role of the board of directors (supervisory board) and / or the relevant committee and the executive body of the issuer in the internal control system, including information on the identification and independence of the issuer's external auditors..

**49. Stakeholder Engagement**

Describes the issuer's policy and strategy for interaction with interested parties, specifies the principles for identifying and selecting interested parties for interaction, as well as the names of

the most significant such parties (for example: the local population directly affected by the issuer's activities; customers and regulatory authorities; employees, contractors, etc.) suppliers).

Indicates the employees and / or senior management of the issuer who are authorized and responsible for interaction with stakeholders, outlines the role of the board of directors (supervisory board) in overseeing the issuer's stakeholder engagement process.

Provides mechanisms for the issuer to receive questions and / or complaints from interested parties and the procedure for timely response to them, including mechanisms for handling complaints and mechanisms for external communication.

## **Chapter 7. ADDITIONAL INFORMATION**

### **50. Financial statements**

Independent auditor's report on the issuer's financial statements for the reporting year and these financial statements.

### **51. Table of contents**

The presence of the table of contents is necessary for the convenience of familiarization with the annual report. It is desirable that it is to be sufficiently detailed.

### **52. Glossary**

For the convenience of users, the glossary should pay attention to designations (including abbreviations), contraction, units of measurement, and financial terms.

### **53. Information for investors**

Detailed contact details of services and persons in charge of working with investors and shareholders, separately - details of the auditor and the issuer's registrar should be included.

**Appendix 4**

to the Rules for Information Disclosure by Admittance Initiators of Securities

**LIST**

**of key performance indicators in relation to overall environmental and social issues**

**ENVIRONMENTAL AND SOCIAL GOVERNANCE SYSTEMS**

Control systems	Environmental and social management systems (specify description).
Senior management commitment	Environmental and Social Policy Approved by Senior Management (specify description).
Affected communities	Affected population grievance mechanism (insert description).
pollution prevention	Pollution prevention policy and action plan (fill in description).
Workers' complaints	Mechanisms for responding to worker complaints (specify description).

**ENVIRONMENT**

Greenhouse gas emissions	Greenhouse gas emissions (incl. CO <sub>2</sub> e), intensity (greenhouse gases / sales).
Water consumption	Water used (m <sup>3</sup> ), percentage of recirculated water, intensity (water use / sales).
Power consumption and energy efficiency	Energy consumed (GW), percentage of electricity received from the grid, percentage of renewable energy, intensity (energy / sales). Resource utilization factor (by type) per unit of output (ton, for example).
Waste management	Waste from operations (t), percentage of hazardous, percentage of processed, intensity (waste / sales), liquid (handling type).
Pollution	Nitrogen oxides (excluding nitrous oxide), sulfate oxides, volatile organic compounds, particulate matter, other substances. Measures to reduce spills and releases to the environment (filters, etc.). Number and total volume of leaks and emissions into the environment.
Biodiversity	Industrial enterprises of the issuer located near protected areas and areas with high biodiversity.  Biodiversity Management Statement, Code or Policy (include description and link).
Adapting to climate change	Measures to prevent or adapt to the consequences of climate change affecting the issuer's ability to operate profitably or the quality of its products and services.

**EMPLOYEES**

Issuer management system	Policy on working conditions and ethnocultural diversity (insert description).
Industrial relations	Percentage of employees working under collective bargaining agreements.  Staff turnover rate, in voluntary and involuntarily, by main categories of workers.

	Cases of forced or child labor.
	Activities in countries "at risk" of forced and child labor.
Personal diversity	Representation of gender and racial / ethnic groups by main categories of workers (percentage).
	The ratio of wages of women and men.
Health and safety at work	Occupational injury rate (total incidence of reported incidents) and mortality rate for full-time and non-staff workers.
	Percentage of employees trained in health and safety issues, number of accidents, incidents, fires; total percentage of trained workers in first aid, fire safety and emergency response.

#### POPULATION AFFECTED BY INFLUENCE

governance system	Affected population grievance mechanism (fill in description). Position, policy or set of rules in the Issuer's security and community relations divisions (specify description).
Human rights	Human rights management (codes, policies, prevention and approach). Involvement in human rights violations (yes / no).
Local population	Operations or projects of the issuer carried out in the territory of residence and / or use by the local population.

#### PRODUCTS AND CONSUMERS

Impact of the product life cycle	Percentage of products that are recyclable or reused through sale.  Packing by weight (tonnes), percentage of recycled or renewable materials, percentage of recyclable or compostable materials.  Energy / Fuel / Greenhouse Gas Efficiency in Product Operation.  Percentage of products labeled Sustainable, Designed for the Environment, Eco Label, or similar.
Product safety	Accrued and paid fines for non-compliance with product safety.  Number of product reviews; total units of recalled products.  Process for identifying and managing chemicals of concern to product consumers.
Data confidentiality	Policies and practices for the collection, use and storage of customer information.  Percentage of users for whom client information is collected for a secondary purpose, Percentage of persons who have agreed to use the information provided.

#### ETHICS

Fight against corruption	Anti-corruption management (codes, policies, prevention and approaches).
Competition	Fines and settlements for violation of competition and antitrust rules and regulations, description of large fines and corrective actions.

#### SUPPLIER CHAIN

Suppliers	Percentage of selected suppliers and their monitoring according to social and environmental criteria.
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## Rules for Information Disclosure by Admittance Initiators of securities

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Materials	<p>Percentage of raw materials from secondary raw materials and renewable resources.</p> <p>Percentage of cost for "critical materials".</p>
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## Appendix 5

to the Rules for Information  
Disclosure by Admittance  
Initiators of Securities

# LIST

## of key performance indicators for corporate governance

ESG commitment	
Conceptual framework for corporate governance	Does the issuer have a Code of Corporate Governance and a Code of Ethics? (yes/ no).
Corporate Governance Specialist	Does the issuer have a designated officer / body responsible for overseeing corporate governance policies and practices? (yes/ no)
Structure and functioning of the board of directors (supervisory board)	
Council independence	Percentage of independent board members of the total number of board members.
Variety in board composition	Percentage of women on the board who are not shareholders / founders of the organization.
Audit Committee	Are all members of the audit committee financially literate, non-executive directors, and is one of them independent? (yes/ no)
Roles and responsibilities	Does the board approve strategy and key policies? (yes/ no)
Control environment	
Internal audit	Does the issuer's unit that performs internal audit have a clause establishing roles, responsibilities and reporting lines? (yes/ no)
Management of risks	Does the issuer's risk division liaise with the risk board / committee and provide appropriate reports? (yes/ no)
Compliance	Is the compliance function accountable to the audit committee? (yes/ no)
Disclosure and transparency of information	
Annual report	Is ESG information included in (yes/ no)
Information disclosure about the risks	Does the issuer's annual report include a description of risks and risk appetite (yes/ no)
Treatment of minority shareholders	
Equal voting rights	Are all shareholders of the same class: (1) equal voting; (2) subscription; and (3) voting rights? (yes/ no)
Equal approach	Are minority shareholders' tag-along rights secured? (yes/ no)
Disclosure of ownership information	Is the ultimate beneficial owner disclosed publicly? (yes/ no)
Interested party transactions	Is there a policy that includes an escalation mechanism regarding approval by shareholders of transactions with interest exceeding a certain amount? (yes/ no)
Dividend policy	Is the dividend policy publicly disclosed? (yes/ no)

Executive remuneration	Is the determination of the amount of remuneration for the issuer's managers subject to discussion and approval by the shareholders / founders? (yes/ no)
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### Stakeholder Engagement

External communications and grievance mechanisms	Does the board of directors (supervisory board) oversee the grievance mechanism? (yes/ no)
Stakeholder Engagement	Are there procedures for consultations between stakeholders and the board of directors (supervisory board) on economic, environmental and social issues? (yes/ no)

## Appendix 6

to the Rules for Information  
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# GUIDE

## according to industry specifications ESG

### Introduction

The industry specification is a very important factor in the issuer's determination of material ESG issues. Since the issues presented in the Requirements set out in Appendix 3 to these Rules are relevant to all or most sectors of the economy, they should be considered in the context of the issuer's industry sector with particular attention to specific business models and resource use. Issuers should use the Requirements to structure the annual report and this Guide to integrate the issues of the issuer's industry specification.

Issuers, depending on their field of activity, are faced with various kinds of issues, which can range from working conditions and safety in the extractive industries to training and discrimination in the service and financial industries.

Environmental impacts are common to most industries, but they can occur at different points in the value chain and at different intensities. For example, the extractive industry has an impact on the environment through the production or transportation of its products, while financial institutions can have environmental impacts by financing projects that harm the environment.

In addition to describing general ESG issues, organizations should also consider ESG issues that are specific to their industry.

This Guide provides a summary of the most pressing industry issues facing the oil, gas and financial services sectors using the following industry guidelines:

- Sustainability Reporting Standards Board (SASB);
- Global Reporting Initiative (GRI);
- Recommendations for reporting by the International Petroleum Industry Environmental Protection Association (IEPICA), the Global Petroleum Industry Environmental and Social Association (IPIECA).

This Guide is also based on guidance from the World Bank Group and the International Finance Corporation (IFC), including the IFC Performance Standards.

This Guide covers general ESG issues that are most relevant and specific to the oil and gas and financial services sectors, and provides a summary of why these issues are relevant to these sectors, with relevant examples of indicators suggested by SASB, GRI, IEPICA and IFC.

### **The value of consistent and comparable environmental and social information**

In order to attract foreign investors to the oil and gas industry, organizations need to have consistent and comparable information on environmental and social issues. This means that oil and gas organizations must not only report general and industry specificities and key performance indicators in the industry, but also use an internationally recognized methodology for preparing the information, including the scope, definitions and reporting criteria..

For more information, see the Data Reporting Guidelines published by the International Oil and Gas Producers Association (IOGP) and the Sustainability Reporting Guidelines published by IEPICA and IPIECA.



## OIL AND GAS SECTOR

The oil and gas sector includes such industries as: exploration and production of oil and gas, their storage and transportation, refining and marketing. Companies operating in these industries, depending on resource use and environmental impact, may face many of the common ESG issues identified in the Requirements, as well as a number of issues that are unique to the business models and operating conditions of the respective companies.

1. General environmental and social issues in the oil and gas sector include:

- greenhouse gas emissions;
- air quality;
- waste and hazardous materials;
- water resources management;
- biological diversity,
- community relations;
- worker safety;
- fight against corruption.

2. Examples of additional KPIs in relation to general industry issues:

Question	Key performance indicators
Local ambient air quality	The amount of hydrocarbon gas increased as a result of production activities.
Biological diversity	(1) Proven and (2) probable oil and gas reserves located in or near protected status or habitat of endangered fauna and flora.
Waste and hazardous materials	Total weight of tailings waste (t), percentage of recycled materials.
	Total weight of recycled waste (t), percentage of recycled materials.
	Percentage of development sites where drainage is: (1) predicted, (2) rapidly declining, and (3) remediation work is underway.
Water resources management	Volume of water produced and return flow; percentage of: (1) water discharges, (2) water injections, (3) recycled water; the content of hydrocarbons in the discharged water.
	Percentage of fractured sites where groundwater or surface water quality has deteriorated from baseline.
	Total volume of withdrawn fresh water, total volume of consumed fresh water.
Anti-corruption activities	Describe income transparency policies and programs

3. Specific issues in the oil and gas sector include:

1) clean fuels and fossil fuel substitutes.

Climate change and air pollution are putting pressure on oil and gas companies by outsourcing more and more cleaner fuels, such as biofuels, and through the use of renewable energy sources;

2) prevention of accidents.

Accidents during the exploration, transportation or processing of oil and gas can have significant social and environmental consequences that require complex procedures for

managing emergency situations and accidents;

3) community relations.

Oil and gas exploration and production activities affect the local population, requiring additional steps to ensure their safety and economic well-being. Includes involuntary resettlement and impacts on local livelihoods;

4) the impact of climate change on oil and gas reserves.

Climate change mitigation efforts pose the risk that oil and gas companies will not be able to commercialize all of their oil reserves and gas, and, therefore, these efforts can significantly affect the future growth and market value of such companies;

5) removal from operation.

Oil and gas organizations are responsible for decommissioning and rebuilding sites that are nearing the end of their useful life. Decommissioning planning should cover environmental, safety and local stakeholder involvement.

4. Examples of KPIs for specific industry issues:

Question	Key performance indicators
Environmentally friendly fuels and fossil fuel substitutes	Volume of biofuels produced and purchased that meet sustainability criteria.
	Share of renewable fuel commitments achieved through: (1) production of renewable fuels, (2) purchase of "segregated" renewable fuel accounting units
	Total unoccupied target market and market share for advanced biofuels and related infrastructure.
Preventing accidents	Number of occupational safety measures by type of economic activity.
	Occupational safety action in the event of accidents or accidents with a large scale of consequences (Level 1) or a smaller scale of consequences (Level 2).
	Indicator level "Threats to safety emergency protection systems".
	Discussion of issues of assessment of industrial discipline and the effectiveness of the safety management system.
Community relations	Proven (1) and probable (2) mineral reserves in or near areas of conflict with the local population.
	(1) Proven and (2) probable reserves on or near the land of the local population.
	Public discontent or public disputes over the fact that the livelihoods of people (number) have suffered as a result of the issuer's / its project. Description of corrective actions.
	The number and / or description of cases of forced resettlement of the population, which was required as a result of the issuer's activities (if there is permission to disclose such information).
	Lawsuits, public complaints or public disputes related to forced and violent resettlement (number). Description of corrective actions.
	Security regulation, policy or code and community engagement (yes / no). Provide a description.
	Lawsuits, public complaints or public disputes related to a major security incident involving the local population (number). Description of corrective actions.

Question	Key performance indicators
Impact of climate change on oil and gas reserves	<p>Sensitivity of hydrocarbon reserves in relation to forecast prices that take into account the cost of carbon dioxide emission allowances.</p> <p>Predicted carbon dioxide emissions based on proven hydrocarbon reserves.</p>
Removal from service	<p>Approach of the issuer's management to planning and execution of decommissioning operations:</p> <p>(1) offshore assets; and (2) land assets.</p>

## FINANCIAL SERVICES SECTOR

The financial services sector consists of organizations that are involved in the following activities: asset management (including private equity), commercial banking, commercial finance (including trade finance, asset finance and leasing), investment banking, brokerage, and insurance.

Most of the common environmental and social issues identified in the Requirements are not directly related to financial institutions. Rather, these issues concern them indirectly through companies that financial institutions invest in or to which loans are made. In addition, the sector faces many ESG challenges that are specific to it.

1. General environmental and social issues of greatest relevance to the financial services sector are:

- 1) workers: focus on diversity, equal opportunity and professional integrity;
- 2) ethics: focus on anti-fraud, anti-corruption and anti-market manipulation;
- 3) a system of environmental management and protection of public interests, including environmental and social policies, approved by senior management, and effective mechanisms for filing and resolving complaints.

In preparing reports on some of the generic ESG issues presented, financial services issuers should consider additional key performance indicators that are more industry specific..

2. Examples of additional KPIs for general industry issues:

Question	Key performance indicators
Professional integrity	Description of management's approach to professional integrity and interests.
Legal and regulatory framework management	Total losses incurred as a result of litigation related to fraud, antitrust, anti-competitive practices, market manipulation, illegal actions and other industry regulations.
	Description of whistleblowing policy and procedures.

3. Industry-specific issues of greatest relevance to the financial services sector include:

- 1) financial coverage. Financial institutions have a commercial interest and a social responsibility to ensure access to their services for various segments of the population that do not have adequate access to them, including low-income people, small and medium-sized companies.;
- 2) integration of ESG into credit and financial analysis. ESG factors can have a significant impact on companies, their assets and projects funded by financial institutions, and therefore must be integrated into credit and financial analysis, as well as risk management systems for operational, financial, legal and other risks. ESG-based lending and investment can have both positive environmental and social benefits and generate new streams of income. Financial institutions should describe the standards used to manage environmental and social risks;
- 3) data security. Financial institutions must strike a balance between (1) leveraging new technology and consumer data to deliver better services, and (2) protecting against data leaks and misuse for hidden purposes.

4. Examples of KPIs for specific industry issues:

Question	Key performance indicators
Financial coverage services	Number of participants in financial literacy initiatives for clients who do not have a bank account, do not have access to basic banking services, or do not receive adequate or adequate services.

Question	Key performance indicators
	(1) The number and (2) the amount of outstanding loans issued under programs aimed at encouraging the development of small businesses and local communities.
Integration of ESG into credit and financial analysis	<p>Activities to monitor the implementation and compliance of clients with environmental and social requirements included in the terms of agreements or transactions.</p> <p>Percentage of assets subject to environmental pre-screening or social screening for positive and negative impacts.</p> <p>Credit and industrial risks by industry.</p> <p>Discussion of the degree of integration of environmental, social and corporate factors into the lending process.</p> <p>Discussion of the credit risk for the loan portfolio related to climate change, scarcity of natural resources, human rights issues and other trends related to the sustainability of the organization.</p>
Data security	<p>Discussion of management's approach to identifying and elimination of data security risks.</p> <p>Number of data breaches, percentage including personal data of clients, number of affected clients.</p>

**Appendix 7**

to the Rules for Information  
Disclosure by Admittance  
Initiators of Securities

**REQUIREMENTS**

**of the Exchange to the Competent Person**

1. Competent Person, including an independent Competent Person who is entitled to prepare public reports on mineral resources or oil and gas, must meet the following requirements:
  - 1) be a professional in the field of geology and mining or in the field of geology, oil and gas;
  - 2) (if the issuer of shares is a subsoil user in the field of mineral resources) to be a member or full member of a recognized professional organization, including mutually recognized international professional organizations, which in their work comply with the requirements of the CRIRSCO public reporting standards and provide for disciplinary procedures to ensure the possibility of suspension or termination of membership;
  - 3) (if the issuer of shares is a subsoil user in the field of oil and gas) to be a member of a professional organization of engineers, geologists or other similar sciences, whose professional activities include working with oil reserves, contingent and prospective resources, their assessment and / or audit and is based on standards geological reporting for oil and gas;
  - 4) have work experience of at least five years at the facilities of the same geological and industrial types of deposits / types of mineralization and in the same type of work that he will have to perform;
  - 5) when involved in the assessment of the results of geological exploration - must have relevant experience in this particular area;
  - 6) when involved in the assessment of mineral resources or oil and gas (to supervise the implementation of such an assessment) - must have production experience in the field of preliminary and detailed geological and economic assessment of mineral resources or oil and gas;
  - 7) when involved in the assessment of reserves of mineral resources or oil and gas (to supervise the implementation of such an assessment) - his qualifications, in addition to the geological and economic assessment of deposits, should cover issues of assessing the economic efficiency of the extraction of mineral raw materials or oil and gas (reserves) and the development of useful deposits fossils.
2. In addition to experience in geological research on deposits of various geological and industrial types, a Competent Person who takes responsibility for assessing the results of exploration work, as well as resources and reserves of minerals or oil and gas, must have production experience in testing exploration workings and analytical studies performed on this type of deposit (and similar types of deposits), since the Competent Person must know the specifics of the problems that affect the reliability of the results obtained. In addition, he needs to have certain ideas about the methods of extraction and processing of this type of mineral..
3. The competent person must be absolutely convinced of their ability to discuss their work with peers of equal status, and demonstrate to them their competence in the relevant minerals, types of deposits and situations at specific sites. If in doubt, the Competent Person should use the services of consultants with experience and authority from experts in the relevant fields, or reject the offer to act as the Competent Person..
4. The competent person should assume overall responsibility for evaluating the results of exploration work, as well as resources and reserves of minerals or oil and gas, as well as for the quality of all source documentation prepared in whole or in part by other members of his "team", should be satisfied with the quality of the collective work and should consider the contribution of its partners to be acceptable.