Appendix No. 1

to the draft decision of the Supervisory Board

"CCGT Turkistan" LLP

(protocol dated "\_\_\_\_\_" \_\_\_\_\_\_\_\_ 2024 No. \_\_\_\_\_\_)

**Approved**

by the decision of the Supervisory Board

"CCGT Turkistan" LLP

(protocol dated "\_\_\_\_" \_\_\_\_\_\_\_\_ 2024 No. \_\_\_\_\_\_)

**ANTI-CORRUPTION POLICY**

**"CCGT TURKISTAN" LLP**

Version: 2.0

Owner/Developer: Compliance Officer

**Shymkent 2024**

**Contents**

[**1.** **Appointment and Scope of Application** 3](#_Toc198551322)

[**2. Definitions and Abbreviations** 3](#_Toc198551323)

[**3. Principles of the Partnership for Anti-Corruption** 5](#_Toc198551324)

[**4. Approaches of the Partnership to Organizing the Anti-Corruption System** 7](#_Toc198551325)

[**5.Actions of the Partnership for Anti-Corruption** 8](#_Toc198551326)

[**5.1. Assessment of Corruption Risks** 8](#_Toc198551327)

[**5.2. Verification of Counterparties** 9](#_Toc198551328)

[**5.3. Participation in Charitable, Sponsorship Activities and Sponsorship** 9](#_Toc198551329)

[**5.4. Payment for Simplification of Formalities** 10](#_Toc198551330)

[**5.5. Giving and Accepting Gifts and Other Services (Tokens of Attention)** 10](#_Toc198551331)

[**5.6. Handling Appeals from Individuals and Legal Entities Received Within Established Procedures** 11](#_Toc198551332)

[**6. Ensuring the Partnership's Activities in Anti-Corruption** 12](#_Toc198551333)

[**7. Evaluation of the Results of the Partnership's Activities in Anti-Corruption** 13](#_Toc198551334)

[**8. Responsibility** 13](#_Toc198551335)

# **Appointment and Scope of Application**

1. This Anti-Corruption Policy of "CCGT Turkistan" LLP is developed in accordance with the legislation of the Republic of Kazakhstan "Anti- Corruption", other legislative acts of the Republic of Kazakhstan in the area of counteracting corrupt practices, the Corporate Ethics Code of the Partnership, as well as internal regulatory documents governing the activities of "CCGT Turkistan" LLP hereinafter referred to as the Partnership) and corporate standards of JSC "SFB "Samruk-Kazyna."

2. This Policy establishes the basic principles of Anti-Corruption within the Partnership and the managerial and organizational foundations for preventing corrupt offenses.

3. The main goal of this Policy is to express the Partnership's and its officials' and employees' commitment to high standards of conduct, conducting open and honest business, strengthening business reputation, and increasing trust in the Partnership. The norms of this Policy and the Corporate Ethics Code of the Partnership complement each other.

4. This Policy is mandatory for familiarization and strict compliance by officials and employees (including outsourcing) of the Partnership, affiliated persons of the Partnership, as well as other third parties with whom the Partnership establishes business or labor relations.

5. This Policy shall be placed on the corporate website of the Partnership.

# **2. Definitions and Abbreviations**

6. The following terms, definitions, and abbreviations are used in this Policy:

1) Anti-Corruption Legislation – The Law of the Republic of Kazakhstan "Anti- Corruption" and other regulatory legal acts on issues of counteracting corruption;

2) Associated Persons – Members of the Supervisory Board, Management Board of the Partnership, agents, joint venture partners, subsidiaries and dependent organizations, and other persons providing services for the Partnership or acting on its behalf;

3) Internal Analysis of Corruption Risks (Analysis) – The Partnership's activities to identify and study the causes contributing to the commission of corrupt offenses;

4) Official – A member of the Supervisory Board, Chairman and members of the Management Board of the Partnership, a person performing managerial functions;

5) Compliance Officer – an employee of the Partnership, organizationally and functionally accountable to the Supervisory Board of the Partnership, who is responsible for implementing the anti-corruption policy and conducting anti-corruption measures;

6) Counterparty – a legal entity or individual with whom the Partnership has entered into or plans to enter into a contract/agreement;

7) Conflict of Interest – a contradiction between the personal interests of individuals holding responsible public office, individuals authorized to perform public functions, individuals equated to them, officials, and their official powers, where the personal interests of the mentioned individuals may lead to non-fulfillment and (or) improper fulfillment of their official duties;

8) Corruption – the illegal use by individuals holding responsible public office, individuals authorized to perform public functions, individuals equated to those authorized to perform public functions, officials of their official (service) powers and related opportunities for personal gain or for the benefit of third parties, as well as bribery of these individuals by providing benefits and advantages;

9) Corruption Act – a deliberate act (action or inaction) committed by an official, an employee of the Partnership, using their official position for personal gain in the form of property or other benefits;

10) Corruption Risk – the possibility of the emergence of causes and conditions that contribute to the commission of corruption offenses;

11) Person Performing Managerial Functions – a person who permanently, temporarily, or by special authority performs organizational and administrative or administrative-economic functions. Administrative-economic functions – the right granted in accordance with the law of the Republic of Kazakhstan to manage and dispose of property held on the balance of the Partnership. Organizational and administrative functions – the right granted in accordance with the law of the Republic of Kazakhstan to issue orders and directives mandatory for execution by subordinate persons, as well as to apply measures of encouragement and disciplinary penalties against subordinates;

12) Material Reward – material values, benefits, or advantages transferred in favor of or received from third parties;

13) Representation Expenses – expenses for hosting receptions, attending cultural and entertainment events, buffet services, payment for interpreter services, etc.;

14) Anti-Corruption Activities – the activities of the Partnership and its employees within their authority to prevent corruption, including the formation of an anti-corruption culture within the Partnership, identifying and eliminating causes and conditions contributing to corruption offenses, as well as identifying, preventing corruption offenses, and eliminating their consequences;

15) Employee – an individual in an employment relationship with the Partnership who directly performs work under an employment contract;

16) Fund – JSC "Samruk-Kazyna".

7. Definitions used but not disclosed in this Policy correspond to the definitions used in the legislation of the Republic of Kazakhstan, the Charter, and other internal documents.

# **3. Principles of the Partnership for Anti-Corruption**

8. The main principles of anti-corruption in the Partnership are:

**1) zero tolerance for any manifestations of corruption** - The Partnership adheres to the principle of complete rejection of corruption in any forms and manifestations in the course of its activities. The principle of zero tolerance for any manifestations of corruption means a strict prohibition for affiliated persons and employees acting on behalf of the Partnership or in its interests, directly or indirectly, personally or through any mediation, to participate in corrupt actions regardless of the business practices in a given country;

2) **commitment of top management and establishment of a "tone from the top"** - The Supervisory Board and the Management Board of the Partnership play a key role in forming a culture of intolerance to corruption and creating a system for preventing and anti-corruption within the Partnership. Members of the Supervisory Board and the Management Board of the Partnership must openly and continuously declare their uncompromising stance against any forms of corruption at all levels, demonstrate, comply with, and implement this principle by personal example;

3**) employee involvement** - The Partnership informs its officials and employees about the provisions of anti-corruption legislation and welcomes their active participation in the formation and implementation of anti-corruption standards and procedures;

4**) inevitability of punishment** - The Partnership declares the inevitability of punishment for employees of the Partnership regardless of their position, length of service, and other conditions in the event of their committing corrupt offenses while performing their official duties;

5**) legality** - The Partnership strictly complies with the anti-corruption legislation of the Republic of Kazakhstan and other countries in which it conducts or plans to conduct activities, and any of its actions or inactions do not contradict the norms of applicable anti-corruption legislation. All internal regulatory documents of the Partnership in the area of countering corruption must comply with current legislation and generally accepted norms;

6) **proportionality of procedures for preventing and anti-corruption** – The Partnership develops and implements control procedures that reduce the likelihood of the Partnership, its affiliates, officials, and employees being involved in corrupt activities, proportional to the corruption risks that may arise in the Partnership's activities;

7**) effectiveness of anti-corruption procedures** - The Partnership strives to make the procedures as transparent, clear, and feasible as possible, ensuring simplicity in their implementation and achieving significant results. The Partnership evaluates the effectiveness of existing control procedures and improves them in case of ineffectiveness;

8) **monitoring and control** - The Partnership monitors the state of corruption risks, controls compliance with the implemented procedures for preventing and anti- corruption, and assesses their effectiveness;

9) **prevention of conflicts of interest** - The Partnership believes that its employees should not directly or indirectly influence decision-making within the Partnership in the event of a conflict of interest with the interests of the Partnership;

10**) due diligence** - The Partnership exercises due diligence when establishing/continuing business relationships with counterparties, job candidates, or other third parties, conducting timely checks of their reliability and absence of conflicts of interest;

11) **leadership and coordination** - The Partnership ensures interaction and cooperation in anti-corruption activities with government authorities and associated third parties of the Partnership, as well as coordination of actions in the process of anti-corruption.

# **4. Approaches of the Partnership to Organizing the Anti-Corruption System**

9. The Supervisory Board of the Partnership:

1) ensures the provision of necessary resources for the effective functioning of the compliance system;

2) approves the anti-corruption policy, which defines the fundamental principles and methods of anti-corruption, as well as other necessary documents in the area of compliance;

3) ensures the consistency of the anti-corruption policy and other compliance documents with the goals and strategy of the company;

4) exercises control over the development and implementation of the Partnership's compliance system and its effectiveness, as well as the sufficiency of allocated resources for its effective functioning;

5) exercises control over the effectiveness of the anti-corruption system functioning in the Partnership;

6) periodically, but no less than once a year, receives information about the construction and functioning of the compliance system and the measures taken in the area of anti- corruption.

10. The Management Board of the Partnership is responsible for:

1) taking necessary measures for the effective functioning of the compliance system and its functions;

2) ensuring the development, implementation, maintenance, and review of the anti-corruption management system;

3) providing sufficient and appropriate resources for the effective functioning of the compliance system;

4) promoting a compliance culture, anti-corruption, and not tolerating violations;

5) engaging company employees in the ideas of the significance of effective anti-corruption measures and compliance system requirements;

6) continuously improving the anti-corruption system;

7) ensuring motivation for employees to use proactive reporting tools ("Hotline");

8) providing guarantees that no employee will be subjected to persecution, discrimination, or disciplinary measures for reporting violations occurring in the company, made in good faith or based on reasonable suspicion, or for refusing to participate in corrupt actions, even if such refusal may result in losses for the Partnership's business.

11. The Partnership has a Compliance Officer, whose goal is to assist the Supervisory Board and the Management Board of the Partnership in building an effective compliance system that provides reasonable assurance that significant compliance and corruption risks of the company are properly managed. The goals and tasks of the Compliance Officer are regulated by the Regulation on the Compliance Officer.

12. The independence of the Compliance Officer is achieved, among other things, through:

1) approval by the Supervisory Board of the Partnership of the regulation and basic policies in the area of compliance, the procedure, and work plans of the Compliance Officer;

2) regular receipt by the Supervisory Board of the Partnership of information about the status of compliance risks and the functioning of the compliance system in the Partnership;

3) ensuring direct access for the Compliance Officer to the Supervisory Board of the Partnership to discuss issues of the functioning of the compliance system and emerging limitations;

4) the sufficiency of the powers and resources of the Compliance Officer.

# **5.Actions of the Partnership for Anti-Corruption**

# **5.1. Assessment of Corruption Risks**

13. The Partnership conducts an internal assessment of corruption risks in accordance with the legislation.

14. The purpose of identifying and assessing corruption risks is to identify those types of activities and business processes of the Partnership that are subject to the risks of non-compliance with anti-corruption legislation, and where there is a high probability of corruption offenses being committed by officials and employees, both for personal gain and for the gain of the Partnership.

15. The identification and assessment of corruption risks are carried out based on anti-corruption monitoring and internal analysis of corruption risks.

16. The procedure for conducting the identification and assessment of corruption risks, as well as developing measures to minimize them, is regulated by the legislation of the Republic of Kazakhstan and the internal regulatory documents of the Partnership.

# **5.2. Verification of Counterparties**

17. The Partnership makes reasonable efforts to minimize the risk of business relationships with counterparties that may be involved in corrupt activities. For these purposes, an assessment of counterparties is conducted regarding their possible involvement in corruption, including checking for their own anti-corruption policies and procedures, their readiness to comply with the requirements of this Policy, and to include anti-corruption clauses in contracts, as well as to provide mutual assistance for ethical business conduct and prevention of corruption.

18. The use of an anti-corruption clause helps to maintain trust between the parties and prevent corruption, both at the conclusion and execution of contracts.

19. The procedure for conducting assessments and verifications of counterparties is regulated by the internal regulatory documents of the Partnership.

# **5.3. Participation in Charitable, Sponsorship Activities and Sponsorship**

20. The Partnership may provide charitable assistance in accordance with the charitable program approved by the Supervisory Board of the Partnership, which specifies the limit on the amount of charitable assistance provided. The Partnership, as well as its officials and employees, do not finance political parties or public associations for the purpose of obtaining or maintaining an advantage in their activities.

21. Officials and employees of the Partnership are prohibited from offering, giving, promising, or making payments, contributing property, or giving gifts on behalf of the Partnership with the aim of obtaining or maintaining an advantage for the Partnership in their activities when participating in public associations.

22. Officials and employees are personally responsible in accordance with the current legislation of the Republic of Kazakhstan for participation in public organizations.

# **5.4. Payment for Simplification of Formalities**

23. This Policy prohibits the payment or acceptance of payments as a reward for the simplification of formalities. Payment for simplification of formalities means payments made to officials and employees of the Partnership for the execution or acceleration of ordinary procedures. Payment for simplification of formalities is different from official fees for services, the information about which is publicly available.

# **5.5. Giving and Accepting Gifts and Other Services (Tokens of Attention)**

24. In accordance with the Corporate Ethics Code of the Partnership, the Code of Conduct of JSC "Samruk-Kazyna," and the legislation of the Republic of Kazakhstan, the Partnership prohibits officials and employees, as well as their family members, from receiving material rewards, gifts, or services provided for actions (inactions) of that person in favor of individuals who provided material rewards, gifts, or services, if such actions (inactions) fall within the official powers of that person or if, by virtue of their position, they can facilitate such actions (inactions).

25. Gifts and money received without the knowledge of those performing managerial functions and/or their family members must be transferred without compensation to the authorized state body in accordance with the requirements of anti-corruption legislation.

26. The Partnership recognizes the exchange of business gifts (souvenirs) during official meetings and the execution of representative expenses, including business hospitality, as a necessary part of doing business and a common business practice. The Partnership encourages an atmosphere of honesty and transparency regarding business gifts and expenses for business hospitality.

27. The execution of representative expenses, including business hospitality of the Partnership with third parties, must meet the following criteria:

1) fully comply with the norms of the current legislation of the Republic of Kazakhstan, the Corporate Ethics Code of the Partnership, the Code of Conduct of JSC "Samruk-Kazyna," and internal regulatory documents of the Partnership;

2) be reasonably justified, proportionate, and not be items of luxury;

3) not constitute hidden remuneration for a service, action, inaction, negligence, patronage, provision of rights, making a specific decision regarding a transaction, agreement, license, permit, etc., or an attempt to influence the recipient for any illegal or unethical purpose;

4) the manifestation of hospitality is not intended and cannot be perceived as intended to exert influence or persuade the person to act in a certain way, or to reward that person for fulfilling their role or function;

5) not create reputational risk for the Partnership, officials, and employees, as well as other individuals in the event of disclosure of information about gifts or representative expenses;

6) the manifestation of hospitality is appropriate and does not exceed the limits provided for in this Policy, and does not violate the hospitality policy of the relevant third-party organization.

28. Any manifestation of hospitality must be carried out in accordance with the legislation of the Republic of Kazakhstan and the internal regulatory documents of the Partnership.

29. Actions indicated in this section must be registered in the gift and hospitality acts log, which is maintained by the Compliance Officer of the Partnership. The log is kept in paper form, is bound, and numbered to prevent corrections, erasures, and deletions, or in electronic format.

30. The procedure for resolving conflicts of interest, accepting and giving gifts is regulated by the internal regulatory documents of the Partnership.

# **5.6. Handling Appeals from Individuals and Legal Entities Received Within Established Procedures**

31. Any violations, in particular, non-compliance with the Corporate Ethics Code of the Partnership, can cause significant harm to the activities of the Partnership. In this regard, the Partnership requires employees and encourages third parties to express concerns about non-compliance with the Corporate Ethics Code of the Partnership, anti-corruption, fraud, and bribery requirements, and other violations.

32. Any employee or other associated third party with concerns regarding issues covered by this Policy should report such concerns to the Compliance Officer within a reasonable timeframe. Such concerns should be expressed in good faith, accurately, and without malice.

33. The Partnership recognizes that it is important to enhance trust in the initiative reporting line so that employees and other individuals can be assured that their reports will be properly addressed. In this regard, JSC "Samruk-Kazyna" is involved in the established manner to engage an external operator to provide employees and other associated individuals the opportunity to express their concerns to an independent third party, including on a confidential or anonymous basis (the unified "Hotline" service). Such reports can be submitted 24 hours a day, 7 days a week.

34. The Partnership guarantees protection against harassment for any person who reports any possible violation or expresses concern about other facts directly or indirectly related to anti-corruption issues. No disciplinary measures or attempts at dismissal or other pressure should be applied to such a person during the investigation or afterward by individuals mentioned in their report. The guarantee against harassment is also provided to a person who conducted an inspection or provided evidence of a possible violation in the course of their duties as stipulated by applicable law, internal regulations, the Corporate Ethics Code of the Company (assisting in the inspection/investigation by providing information, documents, explanations, etc.).

35. The consideration of appeals from individuals and legal entities received through the proactive reporting line ("Hotline") is carried out in accordance with the internal regulatory documents of the Company.

# **6. Ensuring the Partnership's Activities in Anti-Corruption**

36. The Supervisory Board and the Management Board of Society contribute to creating an effective environment for anti-corruption, including by allocating a sufficient number of employees with appropriate qualifications, providing proper working conditions, access to information systems, external and internal communication means for information exchange, and allocating necessary funding.

37. In order to ensure and maintain the necessary level of staff awareness, the Society regularly provides information and training to employees on issues related to anti-corruption.

38. Society takes measures to automate and digitize processes related to anti-corruption to ensure their high efficiency and transparency.

39. The Supervisory Board periodically receives information from the Compliance Officer regarding the sufficiency of allocated resources for effective anti-corruption within the Society.

# **7. Evaluation of the Results of the Partnership's Activities in Anti-Corruption**

40. The Society regularly evaluates the methods applied and the indicators obtained to assess the results of activities in anti-corruption.

41. Upon identifying deficiencies and discrepancies, the Society responds and takes action to correct and/or improve the processes and management system for anti-corruption.

42. The procedure for conducting evaluations and activities in the field of anti-corruption is regulated by the legislation of the Republic of Kazakhstan and the internal documents of the Society.

# **8. Responsibility**

43. Officials and employees of the Society bear criminal, administrative, civil, and disciplinary liability for committing corrupt actions in accordance with the current legislation of the Republic of Kazakhstan.

44. Officials and heads of structural divisions of the Society, within their authority, as well as heads of third parties – contractors, within contractual relationships, or by order of a higher authority (auditors, agents, consultants, etc.), are responsible for organizing and coordinating activities to implement the provisions established by this Policy.

45. The division responsible for human resources (personnel department) is responsible for documenting in writing by persons performing managerial functions the anti-corruption restrictions and publishing the information provided for by anti-corruption legislation, as well as for collecting and storing written confirmation as specified in the appendix to this Policy.

46. Officials and employees of the Society are obliged to periodically, at least once a year, confirm in writing their commitment to diligently adhere to this Policy in accordance with the appendix to this Policy.

47. The Compliance Officer is responsible for the effective execution of functions related to anti-corruption, as provided for in the Regulation on the Compliance Officer and other documents in the field of anti-corruption of the Society.

Appendix

to the Anti-Corruption Policy of "CCGT Turkistan" LLP

**Structural unit,**

**responsible for human resources management,**

**"CCGT Turkistan" LLP**

*Use this form to confirm that you have carefully studied, understood, and commit to sincerely follow the requirements set forth in the Anti-Corruption Policy of "CCGT Turkistan" LLP.*

**Confirmation**

|  |  |  |
| --- | --- | --- |
| From the day of the commencement of the performance of labor and (or) official duties in the Partnership, you are obliged to carefully study, understand, and diligently follow the Anti-Corruption Policy of "CCGT Turkistan" LLP.  Your confirmation | | |
| *(Please,* check the appropriate boxes) | | |
|  | I confirm that I have studied and understood the Policy. | |
|  | I undertake to strictly adhere to the requirements established by the Anti-Corruption Policy of "CCGT Turkistan" LLP. | |
|  | I am informed that in the event of my violation of the Anti-Corruption Policy of "CCGT Turkistan"LLP, I may be held liable under civil law, administrative, and criminal liability, including being relieved from my position, in the manner established by the legislative acts of the Republic of Kazakhstan. | |
|  | Please sign here | |
|  | Full Name | |
|  | Signature | Date |