



Approved
by resolution of the Board of Directors
Intergas Central Asia JSC
Minutes No. 4 dated June 11, 2026

POLICY
WHISTLEBLOWING
INTERGAS CENTRAL ASIA JSC

ОРИГИНАЛ

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Astana, 2026



Foreword

Introduced: To replace the Whistleblowing Policy of Intergas Central Asia JSC (P-12-24), approved by Resolution of the Board of Directors of Intergas Central Asia JSC, Minutes No. 6 dated July 17, 2024, Revision No. 1

Review date: 2029.

Contents

1 Purpose and Scope.....	4
2 Normative References	4
3 Terms and Definitions	4
4 Terms and Definitions	5
5 Responsibility and Authority	5
6 Whistleblowing Principles.....	6
7 Reporting Procedure.....	6
8 Protection against Retaliation and Protection of Reporting Persons.....	7
9 Procedure for Reviewing Reports.....	8
10 Reporting.....	9
11 Monitoring and Training	10
12 Review, Amendment, Storage and Distribution.....	10
Appendix 1	11
Change Registration Sheet	13
Acknowledgement Sheet.....	14

1 Purpose and Scope

1.1 This Whistleblowing Policy of Intergas Central Asia JSC (hereinafter, the Policy) has been developed in accordance with the legislation of the Republic of Kazakhstan on anti-corruption, the Corporate Standard for the Compliance Function of the Samruk-Kazyna JSC Group, the internal regulatory documents of Intergas Central Asia JSC (hereinafter, the Company), and the requirements of ST RK ISO 37001-2025 “Anti-bribery management systems. Requirements with guidance for use”.

1.2 The Policy establishes the procedure for submitting reports of violations, reviewing such reports and taking measures based on the results of their review, and also establishes measures to support the Company’s Employees and other Interested Parties when they submit reports of violations within the Company.

1.3 This Policy does not apply to the consideration of appeals from individuals and legal entities under the Administrative Procedural and Process-Related Code of the Republic of Kazakhstan.

1.4 The Policy is based on the values and standards of conduct set out in the Company’s Code of Business Ethics and Anti-Corruption Policy.

1.5 This Policy applies to all officers, associated persons and Employees of the Company and is aimed at preventing violations of the anti-corruption legislation of the Republic of Kazakhstan, regulatory requirements, the Company’s Anti-Corruption Policy, the Company’s Code of Business Ethics and other internal regulatory documents in the field of anti-corruption.

1.6 The provisions of the Policy are based on the principles of transparency/openness/clarity.

2 Normative References

2.1 This Policy refers to the following legal acts, national standards and internal regulatory documents:

- Law of the Republic of Kazakhstan “On Combating Corruption”;
- ST RK ISO 37001-2025 Anti-bribery management systems. Requirements with guidance for use;
- Corporate Standard for the Compliance Function of the Samruk-Kazyna JSC Group;
- Code of Business Ethics of Intergas Central Asia JSC;
- Anti-Corruption Policy of Intergas Central Asia JSC.

Note: The list and current versions of applicable regulatory documents are determined by the Company in accordance with the list of external regulatory documentation approved and updated on an ongoing basis in accordance with the requirements of documented procedure DP-02 and documented procedure DP-08. If a referenced document is replaced (amended), the replacement (amended) document shall be followed when applying this standard. If a referenced document is cancelled without replacement, the provision containing the reference shall apply to the extent not affected by that reference.

3 Terms and Definitions

3.1 The following terms and corresponding definitions are used in this Policy.

Table 1. Terms and Definitions

Terms	Definitions
Anti-Corruption Legislation	legislation on anti-corruption, including the Criminal Code of the Republic of Kazakhstan, the Code of the Republic of Kazakhstan on Administrative Offences, the Law of the Republic of Kazakhstan “On Combating Corruption” and other applicable anti-corruption legislation.
Internal Investigation	activities to verify information and collect materials, and to conduct a timely, comprehensive, complete and objective examination of the circumstances of a possible offence or disciplinary misconduct by an Employee, as well as to identify the causes and conditions that contributed to its commission and the persons involved.
Hotline	a system of reporting channels administered by the Operator, intended to receive reports of violations, provide feedback to reporting persons, and ensure anonymity, confidentiality and 24/7 availability.

Disciplinary Sanction	a disciplinary measure imposed by the employer on an employee for disciplinary misconduct in cases provided for by the laws of the Republic of Kazakhstan.
Interested Party	a member of the Company's Board of Directors, the Company's joint venture partners, consultants, contractors, suppliers and their employees, representatives and subcontractors, as well as other persons providing services to the Company or acting on its behalf, other third-party organizations, and individuals.
Reporting Person	an Employee or Interested Party.
Hotline Information System	a unified information system of the compliance function intended for registration and processing of incoming Reports and for providing feedback to the Reporting Person.
Operator	an independent external organization that receives Reports of potential, completed or ongoing violations of Anti-Corruption Legislation, regulatory requirements, and other matters provided for by this Policy.
Retaliation	any adverse action against a Reporting Person and other persons involved, including but not limited to demotion, salary reduction, deterioration of working conditions, social isolation and threats.
Employee	an individual employed by the Company and directly performing work under an employment contract, as well as outstaffing personnel.
Whistleblowing System –	a set of procedures, communication channels and organizational measures enabling Employees and Interested Parties to report violations, including internal reporting channels and the Hotline.
Report	information received through the designated communication channels specified in Section 6 of this Policy, as well as by other means provided for by this Policy.
Subject	an Employee of the Company or a member of the Company's Board of Directors in respect of whom a Report has been submitted. 3.2 This Policy

4 Terms and Definitions

Abbreviations and Designations

4.1 The abbreviations and designations used in this Policy are set out in Table 2. Table 2. Abbreviations and Designations

No.	Abbreviations and designations	Full name of abbreviations and designations
1	RMICD	Risk Management and Internal Control Department of the Company
2	Ombudsman	Ombudsman of the Company
3	Management Board	Collegial executive body of the Company
3	Compliance Service	Compliance Service of the Company
4	Internal Audit Service	Internal Audit Service of the Company
5	Board of Directors	Governing body of the Company
6	Fund	Samruk-Kazyna JSC

5 Responsibility and Authority

5.1 The Compliance Service is responsible for developing this Policy in accordance with the requirements of documented procedure "General Requirements for the Content, Presentation and Formatting of Internal Regulatory Documents of Intergas Central Asia JSC" (DP-01).

5.2 The RMICD and the Compliance Service are responsible for managing this Policy in accordance

with the requirements of documented procedure “Document Control” (DP-02).

5.3 The heads and Employees of the Company are responsible for compliance with the requirements of this Policy.

6 Whistleblowing Principles

6.1 The Company is firmly committed to the principles of integrity, transparency and accountability in all aspects of its activities and bears particular responsibility to its Employees, the Company’s Sole Shareholder and all Interested Parties.

6.2 The Board of Directors and the Management Board fully support the creation and maintenance of a culture of open dialogue in which every employee feels protected when Reporting violations or unethical conduct. The Company guarantees that no person will suffer adverse consequences for raising a concern in good faith.

6.3 As a rule, Employees are the first to become aware of suspected violations. However, many Employees may consider it inappropriate for various reasons to raise concerns about violations with the head of their unit or the management of organizations within the Group of Companies; Employees may consider the matter causing concern insufficiently significant; or may believe that raising such a concern will be viewed as disloyalty to the Group of Companies; or may find it easier to ignore the matter. Recognizing these challenges, the Company assumes the following commitments to Employees and Interested Parties who disclose information about violations:

6.3.1 Zero tolerance for Retaliation: The Company strictly prohibits any form of Retaliation, discrimination or adverse consequences against persons who report violations in good faith.

6.3.2 Confidential or anonymous reporting: The Company guarantees the confidentiality of all Reports and provides the possibility of anonymous reporting through the Operator.

6.3.3 Objective and independent review: Each Report will be reviewed thoroughly, fairly and promptly.

6.3.4 Corrective action: The Company undertakes to take effective measures to remedy identified violations and prevent their recurrence.

6.3.5 Continuous improvement: The Company continuously improves its procedures in accordance with international best practices.

6.4 At the same time, Employees who act in bad faith or make allegations for personal gain and/or with malicious intent may be subject to liability measures provided for by applicable legislation and the Company’s internal documents.

7 Reporting Procedure

7.1 If Employees and Interested Parties become aware of non-compliance with Anti-Corruption Legislation, regulatory requirements and/or internal procedures, they shall report it as soon as possible in the manner prescribed by this Policy. Employees and Interested Parties shall ensure that the information disclosed is reliable and that the disclosure is made in good faith. At the same time, an Employee or Interested Party is not required to conduct any Internal Investigation into non-compliance with Anti-Corruption Legislation, regulatory requirements and/or internal procedures.

7.2 Employees and Interested Parties may, at their discretion, report concerns about a potential violation, including on a confidential basis.

7.3 For the purpose of compliance with Anti-Corruption Legislation, regulatory requirements and/or internal procedures, the Company provides Employees and Interested Parties with the opportunity to report violations to the Hotline administered by the Operator on a confidential basis and, if the reporting person wishes to remain anonymous, on an anonymous basis.

7.4 Current Hotline contact details are posted on the Company’s corporate website and in other publicly accessible locations.

7.5 A Reporting Person's refusal to disclose their contact details to the Operator is not grounds for rejecting the Report.

7.6 In the event of an anonymous report, the Company does not receive information about the Reporting Person. Only the Operator has the right to request or clarify additional information. The Compliance Service and other Employees (including members of a commission or other body conducting an Internal Investigation) are prohibited from contacting the Reporting Person even if they become aware of the Reporting Person's identity or contact details. All interactions take place through the Hotline Information System, through which the Compliance Service receives the Report, conducts the necessary checks and uploads a response on the results of the check, which the author can view anonymously using the unique Report number.

7.7 The Company encourages Employees and Interested Parties to provide their names and contact information to facilitate any subsequent Internal Investigation and to inform Reporting Persons of the results achieved.

7.8 Employees may also contact:

7.8.1 Their immediate supervisor – in person or in writing. When making a written report, it is preferable to set out the background and chronology of the matter causing concern and the reasons for such concern;

7.8.2 A higher-level manager – if the matter under consideration relates to the immediate supervisor or the Employee prefers not to discuss the matter with them. It is preferable to clearly set out the matter and the reasons for concern in writing;

7.8.3 The Ombudsman – if the matter concerns discrimination, labor disputes, sexual harassment or unethical conduct. The report may be made orally or in writing;

7.8.4 The Compliance Service – regarding any violations of Anti-Corruption Legislation, regulatory requirements and/or internal procedures, as well as where other channels do not resolve the issue or the Employee prefers not to discuss the matter with management.

7.9 Since the Compliance Service is the coordinator of the Whistleblowing System, the persons specified in subparagraphs 6.8.1–6.8.3 of paragraph 6.8 shall notify the Compliance Service of received Reports within 1 (one) business day to ensure centralized recording and coordination. The Compliance Service registers such Reports in the Hotline Information System within 1 (one) business day from receipt. The response to the Reporting Person is provided by the recipient of the Report with mandatory notification of the Compliance Service.

7.10 The responsibilities of recipients of Reports include:

- receiving Reports of possible violations;
- properly reviewing each Report;
- ensuring Employees are aware of this Policy;
- encouraging an open work environment for raising concerns;
- providing guidance to the Reporting Person or addressing the matter personally;
- initiating the need for an official investigation in accordance with the Company's internal documents;
- if the matter cannot be resolved, referring the Report to the Compliance Service;
- ensuring anonymity and protection against Retaliation for the Reporting Person.

8 Protection against Retaliation and Protection of Reporting Persons

8.1 The Company strictly prohibits any form of Retaliation, discrimination or adverse consequences against persons who report violations in good faith in accordance with this Policy.

8.2 Retaliation means any direct or indirect adverse action, including but not limited to dismissal, demotion, deterioration of working conditions, salary reduction, deprivation of bonuses and incentive payments, threats, intimidation, social isolation and unjustified criticism of work.

8.3 Protection against Retaliation extends to Reporting Persons, witnesses who provided information during an Internal Investigation, members of an Internal Investigation commission, and persons who assisted in conducting an Internal Investigation.

8.4 In order to prevent Retaliation, Company Employees involved in reviewing an appeal shall ensure the strictest confidentiality of the identity of the Reporting Person and shall limit access to information about the Internal Investigation on a “need-to-know” basis.

8.5 If Retaliation occurs, the Reporting Person shall immediately notify the Compliance Service or contact the Hotline. The Compliance Service shall take urgent measures to stop the Retaliation and conduct an Internal Investigation within the time limits established by the Company’s internal documents. Information on Retaliation against the Reporting Person and other protected persons shall be brought to the attention of the Chairman of the Company’s Management Board.

8.6 If Retaliation is confirmed, persons responsible for the Retaliation shall be subject to liability measures provided for by applicable legislation and the Company’s internal documents.

8.7 At the same time, the Company protects Employees against knowingly false accusations. Employees who act in bad faith or make allegations for personal gain and/or with malicious intent may be subject to liability measures provided for by applicable legislation and the Company’s internal documents.

9 Procedure for Reviewing Reports

9.1 If Reports contain information about a threat to life or health, an accident, significant damage or other urgent situations, the Reporting Person is strongly advised to contact their immediate supervisor, higher-level management or the authorized state authorities directly. If the Report was addressed to the Company, the Compliance Service shall initiate an immediate response within 1 (one) business day with the participation of the relevant Company units.

9.2 Reports concerning procurement of goods, works and services by the Group of Companies, or challenges to the actions and decisions of a customer, supplier, intermediary, organizer, tender commission, expert commission, or operator of the electronic procurement information system of companies within the Fund Group, are not reviewed under this Policy, and the Reporting Person shall be informed accordingly upon submission. If such Reports have been accepted by the Operator and registered in the Hotline Information System, or were accepted for processing by mistake, no later than 3 (three) business days from their receipt, the Reporting Person, if the Report is not anonymous, shall be notified by the Compliance Service of the need to address such matters through the procurement web portal zakup.sk.kz in accordance with the legislation and procurement rules of the Fund Group. An appropriate note shall be made in the “Response to Applicant” tab for record-keeping purposes. If a review by the Fund’s authorized procurement body identifies violations of procurement procedures within the Group of Companies, the causes and conditions of such violations may be considered within the Whistleblowing System.

9.3 Reports received through the Hotline are registered by the Operator within 1 (one) business day and transmitted to the Company through the Hotline Information System. The Hotline Information System registers Reports indicating the number, date of receipt, Reporting Person (if available), Subject, brief information about the violation and current status. A response to the Reporting Person is also provided through the Hotline Information System.

9.4 Reports directly concerning the activities of the Compliance Service are forwarded by the Operator for review by the Company’s Compliance Service.

9.5 Reports are reviewed by the Compliance Service as they are received. The Compliance Service performs initial processing of the received Report to determine the type of violation in accordance with Appendix 1 to this Policy and to decide whether an Internal Investigation is required. Based on the content of the Report, the risk level and a preliminary assessment of reliability, the Compliance Service shall, within 3 (three) business days, decide on further review under one of the following options:

9.5.1 Referral for preliminary review to the responsible structural units of the Company in accordance with Appendix 1 to this Policy. The preliminary review shall be completed within no more than 10 (ten)

business days from the date of receipt of the Compliance Service's request to conduct such review. Based on the results of the review, the responsible structural unit shall prepare and sign a report on the results of the review of the Report, containing a detailed description of the conclusions with references to supporting evidence. The report form is provided in Appendix 2 to this Policy.

9.5.2 Initiation of an Internal Investigation in accordance with the Company's internal document governing Internal Investigations.

9.5.3 Termination of the review of the Report in the cases provided for in paragraph 9.7 of this Policy.

9.6 Decisions are made taking into account the nature of the Report, the completeness of the information provided and the potential consequences.

9.7 Review of a Report is terminated in the following cases:

- the substance of the violation is not disclosed or the violation falls outside the scope of this Policy;
- the Report is simultaneously addressed to several authorities, including the Company/Company management/state authorities; such Reports are considered under the Administrative Procedural and Process-Related Code of the Republic of Kazakhstan;
- the Company has no experts available to conduct a review/Internal Investigation and it is not possible to engage external experts. Where possible, such Reports are referred by the Company to the competent authorized state authorities;
- the content of the received Report is similar to a Report that has already been reviewed by the Company.

9.8 When a decision is made to conduct an Internal Investigation in accordance with the Company's internal document governing Internal Investigations, the Compliance Service forms the commission or, where necessary, recommends that the responsible structural unit establish a commission to conduct the Internal Investigation. The decision of the Compliance Service is binding on all structural units and Employees of the Company.

9.9 The procedure for conducting an Internal Investigation, determining the composition of the commission, the time limits, and the rights and obligations of employees during an Internal Investigation are set out in the Company's internal document governing Internal Investigations.

9.10 Based on the results of a review and/or Internal Investigation, the Compliance Service notifies the Reporting Person of the results of the review and/or Internal Investigation and the measures taken, subject to confidentiality and personal data protection requirements. In the event of an anonymous submission through the Hotline Information System, information on the results of the review/Internal Investigation is sent to the Compliance Service, which forwards the information received to the Operator for publication in the Hotline Information System.

10 Reporting

10.1 The Compliance Service shall report quarterly to the Audit Committee and the Board of Directors on the status of Internal Investigations relating to Reports received by the Compliance Service and the Operator. The information shall include, at a minimum:

- the number of Reports received during the reporting period (all Reports received by the Compliance Service and the Operator);
- the number of relevant Reports (accepted for review and containing specific facts or preliminary information) in respect of which an Internal Investigation was conducted;
- information on whether the Report was substantiated or not (in the case of partial substantiation, where only part of the Report was substantiated, it is necessary to specify exactly what was substantiated);
- information on the measures taken in respect of the Reporting Person (termination of employment, Disciplinary Sanctions, referral of information to authorized state authorities, etc.);
- information on the systemic measures taken to prevent recurrence of identified violations;
- information on any Retaliation against Reporting Persons during the reporting period;

– the area of activity in which the violation occurred (procurement, labor disputes, conflict of interest, corruption and fraud, etc.).

10.2 Upon request, reporting on materials received from Reporting Persons is provided to the Compliance Services of the Sole Shareholder or the Fund.

11 Monitoring and Training

11.1 The Company encourages Employees who are willing to openly discuss this Policy to provide constructive suggestions for improving the Whistleblowing System.

11.2 Based on proposals from the Compliance Service, the Board of Directors analyzes the effectiveness of the confidential reporting system and, where necessary, reviews the provisions of this Policy and makes amendments and/or additions taking into account the proposals and recommendations of the Audit Committee.

11.3 Newly hired Employees receive training on this Policy as part of the onboarding course.

11.4 In order to raise awareness among Employees and Interested Parties about the operation of the Hotline, the Compliance Service distributes information via corporate email, places posters and notices in the Company's office, and publishes information on the corporate website and in the corporate magazine, etc.

12 Review, Amendment, Storage and Distribution

12.1 Review, amendment, storage and distribution of this Policy are carried out in accordance with the requirements of documented procedure DP-02 "Document Control".

12.2 The "Original" of this Policy in hard copy is stored by the Company's RMICD. "Controlled copies" of this Policy in hard copy are prepared and stored by the units (persons) responsible for the Integrated Management System (IMS) at the Company's branches.

12.3 A scanned version of this Policy is posted on the Company's Internet portal (<http://portal.ica.kz/Default.aspx>).<http://portal.ica.kz/Default.aspx>

12.4 Registered hard copies of this Policy are, where necessary, distributed to all structural units of the Company's central office.

12.5 Registered hard copies made from the "Controlled Copy" of this Policy are, where necessary, distributed by the units (persons) responsible for the IMS at the branches to all structural units of the Company's branches.

Appendix 1

Types of violations subject to registration in the Hotline Information System and reviewed in accordance with the Company's Confidential Reporting Policy, with allocation of structural units responsible for reviewing Reports.

Type	Subtype	Responsible structural unit
Corruption and Abuse	Giving and receiving bribes, illegal remuneration and gifts	Compliance Service, Corporate Security Department
	Exceeding authority and abuse of official position	Compliance Service, Corporate Security Department
	Lobbying of interests and granting unjustified preferences	Compliance Service, Corporate Security Department
	Criminal collusion and coercion	Compliance Service, Corporate Security Department
Theft, Fraud and Misrepresentation	Misappropriation, embezzlement, theft and misuse of assets	Compliance Service, Corporate Security Department, Warehouse Accounting and Material & Technical Supply Department, Asset Management Department
	Fraud and financial misconduct	Compliance Service, Corporate Security Department
	Intentional misstatement of financial, accounting or any other reporting data	Compliance Service, Internal Audit Service, Corporate Security Department
	Falsification of records and documents, document forgery	Compliance Service, Internal Audit Service, Corporate Security Department
	Entering false data into documents governing internal processes	Compliance Service, Internal Audit Service, Corporate Security Department
Ethical Violations and Labor Disputes	Sexual harassment and harassment	Ombudsman
	Non-compliance with corporate culture and standards of conduct	Ombudsman
	Violation of labor rights and unequal hiring and working conditions	Compliance Service, Ombudsman, Human Resources and Payroll Department
	Conflict of interest (without indications of corruption)	Compliance Service, Corporate Security Department
Safety, Health and Environment	Violations of safety and occupational health requirements	Production Control, Occupational Health and Environment Department, Corporate Security Department
	Creating a threat to the health of Employees or third parties	Production Control, Occupational Health and Environment Department,

	Violation of environmental requirements and environmental damage	Corporate Security Department Production Control, Occupational Health and Environment Department, Corporate Security Department
	Unsafe working conditions	Production Control, Occupational Health and Environment Department, Corporate Security Department
Information Security and Confidentiality	Disclosure of confidential information	Information Technology and Communications Department, Corporate Security Department
	Unauthorized disclosure of insider information	Compliance Service, Treasury Department, Corporate Security Department
	Cybercrime and information security violations	Information Technology and Communications Department, Corporate Security Department
	Violations of personal data protection requirements	Information Technology and Communications Department, Corporate Security Department
Procedural and Compliance Violations	Violation of procurement procedure requirements	Procurement Coordination and Local Content Department
	Violations of antimonopoly legislation	Compliance Service, Legal Department
	Violations of sanctions legislation	Compliance Service, Legal Department
	Intellectual property violations	Legal Department, Corporate Security Department
Other Violations	Other violations of legislation and the Company's internal requirements	Compliance Service, Corporate Security Department and others as agreed



Acknowledgement Sheet

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