

APPENDICES

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- 115 GRI Index
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GRI INDEX GRI 102-55

This report has been prepared in accordance with the requirements of the GRI Standards of 2016 and 2018 in the 'Core' option and the Oil and Gas Sector GRI Standards of 2021.

GRI 102-54

UNIVERSAL STANDARDS					
GRI Standard 2016	GRI Standard 2021	Disclosures	References / page numbers	Comments to SR / Omissions	UN SDG
GRI 101 Foundation 2016					
GRI 102: GENERAL DISCLOSURES 2016					
102-1	2-1	Name of the organization	4		
102-2	2-6	Activities, brands, products, and services	14-15		
102-3	2-1	Location of headquarters	4, 130 (back cover)		
102-4	2-1	Location of operations	4, 12		
102-5	2-1	Ownership and legal form	5, 23		
102-6	2-6	Markets served	14		8, 9
102-7	2-6, 2-7	Scale of the organization	5, 12, 13, 15, 58		9
102-8	2-7	Total number on employees and other workers, by employment contract, by gender, by employment type, by region.	58-59		10
102-9	2-6	Supply chain	107		12
102-10	2-6	Significant changes to the organization and its supply chain		No significant changes	
102-11	2-23, 3-3	Precautionary principle or approach	42, 44, 50-53, 55, 62		12
102-12	NA	External initiatives	68		17
102-13	2-28	Membership of associations	35, 111	KPO is a member of KAZENERGY Assosiation. Business partnerships and membership in associations (p. 9 of KPO Sustainability Report 2015)	17
102-14	2-22	Statement from senior decision-maker	3		
102-15	NA	Key impacts, risks and opportunities	25, 37, 46, 50, 53, 56, 58, 61, 63, 64, 66, 68, 73, 84, 88, 92, 97, 103, 107, 109		12
102-16	2-23	Values, principles, standards, and norms of behavior	32		5, 10, 16
102-17	2-26	Mechanisms for advice and concerns about ethics	33, 61		5, 10, 16

UNIVERSAL STANDARDS					
GRI Standard 2016	GRI Standard 2021	Disclosures	References / page numbers	Comments to SR / Omissions	UN SDG
102-18	2-9	Governance structure	23-24		16
102-33	2-16	Communicating critical concerns	25		
102-40	2-29	List of stakeholder groups	9		17
102-41	2-30	Collective bargaining agreements	61, 63		8, 17
102-42	2-29	Identifying and selecting stakeholders	8, 9		17
102-43	2-29	Approach to stakeholder engagement	8-9		17
102-44	NA	Key topics and concerns raised	6, 7, 9, 23, 24, 47, 50, 52, 61, 68, 69, 70, 71, 75, 76, 91, 102, 107, 109, 110, 111, 112	Key issues raised by stakeholder's groups are presented in the following chapters: ► Parent Companies, PSA LLP Authority – in 'Governance structure' pp. 23-26; ► Community engagement – pp. 68-71; ► Employees – p. 61; ► Students – https://kpo.kz: KPO partnership with Qazaqstani universities ; ► State bodies – pp. 47, 50-52, 57, 75, 80, 112; ► Counterparties – pp. 107-108; ► Business partners – pp. 108, 111; ► Trade Unions – p. 61.	17
102-45	2-2	Entities included in the consolidated financial statements		This Report covers the Operations and Projects of the KPO B.V. Branch in Qazaqstan	
102-46	3-1	Defining Report content and topic boundaries	5-7		
102-47	3-2	List of material topics	7		
102-48	2-4	Restatements of information		No	
102-49	3-2	Changes in reporting		No significant changes	
102-50	2-3	Reporting period	5		
102-51	NA	Date of most recent report	5		
102-52	2-3	Reporting cycle	5		
102-53	2-3	Contact point for questions regarding the report	130 (back cover)		
102-54	NA	Claims of reporting in accordance with the GRI Standards	5, 115		
102-55	NA	GRI Standards Content Index	115-123		
102-56	2-5	External assurance	5		

TOPIC-SPECIFIC STANDARDS				
GRI Standard, Disclosures	GRI Standard 2021	References / page numbers	Comments to SR / Omissions	UN SDG
GRI 200: Economic Topics 2016				
This reference to GRI 103: Management Approach 2016 and the corresponding Disclosures 103-1, 103-2 and 103-3 apply to the material topics Market presence, Indirect Economic Impacts, Procurement Practices, Anti-corruption, Reserves.				
103-1 – Explanation of the material topic and its boundary		4, 5, 6, 12, 14, 59, 107, 109		
103-2 – The management approach and its components	3-3	26, 108, 109		
103-3 – Evaluation of the management approach		27		
GRI 202: Market Presence 2016				
202-1 – Ratios of standard entry level wage by gender compared to local minimum wage		63	202-1-a. Not applicable There are no differences in salary levels by gender. Karachaganak O&G condensate field located in the Western Qazaqstan Oblast (Republic of Qazaqstan) relates to 'significant location of operations'.	5, 8
202-2 – Proportion of senior management hired from the local community		65	By 'senior management' is meant to be Executive management and their deputies' given in category 1+2 in "Increase of Local Content in Staff by categories of employees" (Tab. 16, p. 70). 'Local' in the context refers to national employees, the citizens of the Republic of Qazaqstan.	8, 10
OG-1 – Volume and type of estimated proved reserves and production (partial disclosure)		12	partial disclosure	
GRI 203: Indirect Economic Impacts 2016				
203-1 – Infrastructure investments and services supported		16, 47, 112		3, 9
203-2 – Significant indirect economic impacts		109		8
GRI 204: Procurement Practices 2016				
204-1 – Proportion of spending on local suppliers		109-110		8, 12
GRI 205: Anti-corruption 2016				
205-2 – Communication and training about anti-corruption policies and procedures		33		16

TOPIC-SPECIFIC STANDARDS				
GRI Standard, Disclosures	GRI Standard 2021	References / page numbers	Comments to SR / Omissions	UN SDG
GRI 300: Environmental topics 2016				
This reference to GRI 103 (3-3): Management Approach 2016 and the corresponding Disclosures 103-1, 103-2 and 103-3 apply to the material topics: Energy, Water, Biodiversity, Emissions, Effluents & Waste, Environmental Compliance				
103-1 – Explanation of the material topic and its Boundary	3-3	73, 84, 88, 92, 97, 103		
103-2 – The management approach and its components		73, 75, 76, 81, 84, 88, 89, 92, 97, 104		
103-3 – Evaluation of the management approach		91		
GRI 302: Energy 2016				
302-1 – Energy consumption within the organization		89	302-1 – c (ii, iii, iv), d. Not applicable. KPO does not keep separate records on steam consumption and energy consumption for cooling; this data is included in the total amount of electricity consumption. KPO does not sell electricity, heat, air conditioning and steam. KPO applies standards, methods and conversions regulated by the RoQ normative documents in energy saving and energy efficiency.	7, 12, 13
302-3 – Energy intensity		90		7, 8, 12, 13
GRI 303: Water and Effluents 2018				
303-1 – Interactions with water as a shared resource		92-93		6, 12
303-2 – Management of water discharge-related impacts		94-96		6
303-3 – Water withdrawal		95		6
303-4 – Water discharge		94		6
303-5 – Water consumption		92-93		6
GRI 304: Biodiversity 2016				
304-1 – Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Website https://kpo.kz: Preservation of Biodiversity		15
304-2 – Significant impacts of activities, products, and services on biodiversity		104; website https://kpo.kz: Monitoring of flora and fauna		15
304-4 – IUCN Red List species and national conservation list species with habitats in areas affected by operations		Website https://kpo.kz: Preservation of Biodiversity		15

TOPIC-SPECIFIC STANDARDS				
GRI Standard, Disclosures	GRI Standard 2021	References / page numbers	Comments to SR / Omissions	UN SDG
GRI 305: Emissions 2016				
305-1 – Direct GHG emissions		86-87		12, 13
305-4 – GHG emissions intensity		87		13, 12
305-5 – Reduction of GHG emissions		74		13, 12
305-7 – Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		85-86		12, 13
OG-6 – Volume of flared and vented hydrocarbon		86		12, 13
GRI 306: Waste 2020				
306-1 – Waste generation and significant waste-related impacts		97		12, 9.4
306-2 – Management of significant waste-related impacts		98		12, 13
306-3 – Waste generated		53, 98, 100		12, 13
306-4 – Waste diverted from disposal		98-99, 101-102		12, 13
306-5 – Waste directed to disposal		98-99		12, 13
OG-7 – Amount of drilling waste and strategies for treatment and disposal		98, 101, 102		12, 6.3
GRI 307: Environmental Compliance 2016				
307-1 – Non-compliance with environmental laws and regulations	2-27	80		12
GRI 308: Supplier Environmental Assessment 2016				
308-1 New suppliers that were screened using environmental criteria		73	partial disclosure	12, 13

TOPIC-SPECIFIC STANDARDS				
GRI Standard, Disclosures	GRI Standard 2021	References / page numbers	Comments to SR / Omissions	UN SDG
GRI 400: Social topics 2016				
This reference to GRI 103 (3-3): Management Approach 2016 and the corresponding Disclosures 103-1, 103-2 and 103-3 apply to the material topics: Social topics, Employment, Labor / Management Relations				
103-1 – Explanation of the material topic and its Boundary	3-3	53, 58, 59	KPO impact boundary covers Qazaqstani citizens, in particular of the West Qazaqstan Oblast.	
103-2 – The management approach and its components		26, 61, 64; website https://kpo.kz: Competency Management System		
103-3 – Evaluation of the management approach		60, 64-65, 66; website https://kpo.kz: Competency Management System		
GRI 401: Employment 2016				
401-1 – New employee hires and employee turnover		60		8
401-2 – Benefits provided to full-time employees that are not provided to temporary or part-time employees		63		8
GRI 402: Labor/ Management Relations 2016				
402-1 – Minimum notice periods regarding operational changes		61		8
GRI 403: Occupational Health and Safety 2018				
103-1 – Explanation of the material topic and its Boundary	3-3	26, 37, 46, 50, 53, 56	KPO impact boundary covers KPO facilities at the Karachaganak field of the West Qazaqstan Oblast and export pipeline in Atyrau Oblast. The topic covers KPO and contractors.	
103-2 – The management approach and its components		37, 45, 49, 50, 53, 55, 56		
103-3 – Evaluation of the management approach		38, 41, 42, 43, 44, 46, 52; website https://kpo.kz: HSE Card Programme		
403-1 – Occupational health and safety management system		26, 42, 43 website https://kpo.kz: Integrated HSE Management System		8
403-2 – Hazard identification, risk assessment, and incident investigation		38, 42, 46, 48, 55 website https://kpo.kz: HSE Card Programme		8
403-3 – Occupational health services		46-49		8
403-5 – Worker training on occupational health and safety		44, 50, 67		8

TOPIC-SPECIFIC STANDARDS				
GRI Standard, Disclosures	GRI Standard 2021	References / page numbers	Comments to SR / Omissions	UN SDG
403-6 – Promotion of worker health		46-49		3
403-7 – Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		26, 42, 53, 55		8
403-8 – Workers covered by an occupational health and safety management system		26		8
403-9 – Work-related injuries		38-40, 43		3, 8
403-10 – Work-related ill health		48		3, 8
GRI 404: Training and Education 2016				
103-1 – Explanation of the material topic and its Boundary	3-3	61, 66	KPO impact boundary covers Qazaqstani citizens.	
103-2 – The management approach and its components		26, 64; website https://kpo.kz: Competency Management System		
103-3 – Evaluation of the management approach		64-66		
404-1 – Average hours of training per year per employee		67		8
404-2 – Programs for upgrading employee skills and transition assistance programs		67		8
404-3 – Percentage of employees receiving regular performance and career development reviews		64		8
GRI 405: Diversity and Equal Opportunity 2016				
103-1 – Explanation of the material topic and its Boundary	3-3	10-11, 27, 61, 63, 64	KPO impact boundary covers Qazaqstan.	
103-2 – The management approach and its components		33, 61		
103-3 – Evaluation of the management approach		33, 61	Terms of the Collective Agreement are reviewed every 2-3 years	
405-1 – Diversity of governance bodies and employees		64-65		5, 8
405-2 – Ratio of basic salary and remuneration of women to men			Karachaganak O&G condensate field located in the Western Qazaqstan Oblast (Republic of Qazaqstan) relates to 'significant location of operations'. Basic salaries are established for employee categories regardless of gender, and hence basic salaries for women and men are equal.	5, 8

TOPIC-SPECIFIC STANDARDS				
GRI Standard, Disclosures	GRI Standard 2021	References / page numbers	Comments to SR / Omissions	UN SDG
GRI 407: Freedom of Association and Collective Bargaining 2016				
103-1 – Explanation of the material topic and its Boundary	3-3	61	KPO impact boundary covers West Qazaqstan Oblast	
103-2 – The management approach and its components		61		
103-3 – Evaluation of the management approach			Terms of the Collective Agreement are reviewed every 2-3 years	
407-1 – Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		62		8
GRI 410: Security Practices 2016				
103-1 – Explanation of the material topic and its Boundary	3-3	56	The impact boundary covers KPO and contractors within the facilities of the Karachaganak field, the West Qazaqstan Oblast and the export pipeline facilities in the Atyrau Oblast	
103-2 – The management approach and its components		56		
103-3 – Evaluation of the management approach		57		
410-1 – Security personnel trained in human rights policies or procedures		56		10
GRI 413: Local Communities 2016				
103-1 – Explanation of the material topic and its Boundary	3-3	68	The KPO impact boundary covers the local communities in villages along the perimeter of the Karachaganak field and Aksai town in the Burlin district of WQO	
103-2 – The management approach and its components		68-69		
103-3 – Evaluation of the management approach		69		
413-1 – Operations with local community engagement, impact assessments, and development programmes		68-69, 81-83; website https://kpo.kz: Atmospheric air monitoring in the villages adjacent to the Karachaganak field		3, 9
OG-12 – Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process (partial disclosure)		68-69; website https://kpo.kz: Resettlement of the Berezovka and Bestau villages, KPO Sustainability Report 2017, pp.105-106		3, 9

TOPIC-SPECIFIC STANDARDS				
GRI Standard, Disclosures	GRI Standard 2021	References / page numbers	Comments to SR / Omissions	UN SDG
GRI 103: Emergency response preparedness 2016				
103-1 – Explanation of the material topic and its Boundary	3-3	50	KPO impact boundary covers KPO facilities at the Karachaganak field, the export pipeline in West Qazaqstan and Atyrau oblasts. The topic covers KPO and contractors.	
103-2 – The management approach and its components		50-51		
103-3 – Evaluation of the management approach		52		
OG 13: Industrial safety and integrity management				
103-1 – Explanation of the material topic and its Boundary	3-3	37, 53	KPO impact boundary covers KPO facilities at the Karachaganak field, the export pipeline in West Qazaqstan and Atyrau oblasts	12
103-2 – The management approach and its components		53-55		12
103-3 – Evaluation of the management approach		54		12
OG-13 – Number of process safety events, by business activity		53-55		3