

## GRI Content Index

### Statement of use

Karachaganak Petroleum Operating B.V. has reported in accordance with the GRI Standards for the period 01.01.2022-31.12.2022.

### GRI 1 used

GRI 1: Foundation 2021

### Applicable GRI Sector Standard(s)

GRI 11: Oil and Gas Sector 2021, G4 Oil & Gas 2012

| UNIVERSAL STANDARDS                                 |   |  |                            |
|---|---|--|----------------------------|
| No.   | Disclosures   | Location   | Comments to SR / Omissions |
| <b>GRI 2: General disclosures 2021</b>              |   |  |                            |
| <b>The organization and its reporting practices</b> |   |  |                            |
| 2-1   | Organizational details  | 6, 18, 36<br>(back cover)  |                            |
| 2-2   | Entities included in the organization's sustainability reporting            | This Report covers the operations and development projects of the KPO B.V. Branch in Qazaqstan |                            |
| 2-3   | Reporting period, frequency and contact point                               | 7, 171<br>(back cover)   |                            |
| 2-4   | Restatements of information   | 68   |                            |
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| UNIVERSAL STANDARDS              |  |  |                            |  |
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| No.                              | Disclosures  | Location   | Comments to SR / Omissions |  |
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| 2-30                             | Collective bargaining agreements                     | 71, 73   |                            |  |
| GRI 3: Material Topics 2021      |  |  |                            |  |
| 3-1                              | Process to determine material topics                 | 12, 14, 94   |                            |  |
| 3-2                              | List of material topics                              | 12, 14   | No significant changes     |  |
| TOPIC-SPECIFIC DISCLOSURES       |  |  |                            |  |
| GRI Standard/<br>Material topics | Disclosure   | GRI 11 Sector<br>Standard Ref.<br>No.                                      | Location in Report         | Comments to SR / Omissions   |
| Topic 11.1 GHG emissions         |  |  |                            |  |
| GRI 3: Material Topics 2021      | 3-3 Management of material topics                    | 11.1.1   | 94, 104, 108-110           |  |
| GRI 302: Energy 2016             | 302-1 Energy consumption within the organization     | 11.1.2   | 109                        | 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. |
|                                  | 302-2 Energy consumption outside of the organization | 11.1.3   |                            | Not applicable   |
|                                  | 302-3 Energy intensity                               | 11.1.4   | 110                        |  |

| TOPIC-SPECIFIC DISCLOSURES                                       |   |                                       |                    |                            |
|--|---|---------------------------------------|--------------------|----------------------------|
| GRI Standard/<br>Material topics                                 | Disclosure  | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report | Comments to SR / Omissions |
| GRI 305: Emissions<br>2016                                       | 305-1 Direct (Scope 1)<br>GHG emissions   | 11.1.5                                | 107                |                            |
|  | 305-2 Energy indirect<br>(Scope 2) GHG emissions  | 11.1.6                                | 107                |                            |
|  | 305-3 Other indirect<br>(Scope 3) GHG emissions   | 11.1.7                                |                    | Information unavailable    |
|  | 305-4 GHG emissions<br>intensity  | 11.1.8                                | 107                |                            |
| G4 Oil and Gas<br>Sector Disclosures<br>2012                     | OG6 Volume of flared and<br>vented hydrocarbon  |                                       | 106                |                            |
| <b>Topic 11.2 Climate adaptation, resilience, and transition</b> |   |                                       |                    |                            |
| GRI 3: Material<br>Topics 2021                                   | 3-3 Management of<br>material topics  | 11.2.1                                | 92-94              |                            |
| GRI 201: Economic<br>Performance 2016                            | 201-2 Financial<br>implications and other<br>risks and opportunities due<br>to climate change | 11.2.2                                | 135                | Information unavailable    |
| G4 Oil and Gas<br>Sector Disclosures<br>2012                     | OG2 Total amount invested<br>in renewable energy  |                                       | 135                |                            |
| GRI 305: Emissions<br>2016                                       | 305-5 Reduction of GHG<br>emissions   | 11.2.3                                | 93                 | Information incomplete     |
| GRI 308: Supplier<br>Environmental<br>Assessment 2016            | 308-1 New suppliers that<br>were screened using<br>environmental criteria                     |                                       | 96                 | Information incomplete     |
|  | 308-2 Negative<br>environmental impacts<br>in the supply chain and<br>actions taken           |                                       | 96                 |                            |

| TOPIC-SPECIFIC DISCLOSURES               |   |                                       |  |   |
|--|---|---------------------------------------|--|---|
| GRI Standard/<br>Material topics         | Disclosure  | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report   | Comments to SR / Omissions  |
| <b>Topic 11.3 Air emissions</b>          |   |                                       |  |   |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics   | 11.3.1                                | 94, 104  |   |
| GRI 305: Emissions 2016                  | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions   | 11.3.2                                | 105-107  |   |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories   | 11.3.3                                | 21   | There were not registered any impacts with regards to customer health and safety. |
| <b>Topic 11.4 Biodiversity</b>           |   |                                       |  |   |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics   | 11.4.1                                | 94, 122  |   |
| 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 | 11.4.2                                | <a href="https://kpo.kz: Preservation of Biodiversity">Website<br/>https://kpo.kz:<br/>Preservation of<br/>Biodiversity</a>        |   |
|  | 304-2 Significant impacts of activities, products, and services on biodiversity   | 11.4.3                                | 124; <a href="https://kpo.kz: Monitoring of flora and fauna">website<br/>https://kpo.kz:<br/>Monitoring of flora<br/>and fauna</a> |   |
|  | 304-3 Habitats protected or restored  | 11.4.4                                | 99   |   |
|  | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations                                | 11.4.5                                | <a href="https://kpo.kz: Preservation of Biodiversity">Website<br/>https://kpo.kz:<br/>Preservation of<br/>Biodiversity</a>        |   |

| TOPIC-SPECIFIC DISCLOSURES             |  |                                       |                    |                            |
|--|--|---------------------------------------|--------------------|----------------------------|
| GRI Standard/<br>Material topics       | Disclosure   | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report | Comments to SR / Omissions |
| <b>Topic 11.5 Waste</b>                |  |                                       |                    |                            |
| GRI 3: Material Topics 2021            | 3-3 Management of material topics                                      | 11.5.1                                | 94, 118            |                            |
| GRI 306: Waste 2020                    | 306-1 Waste generation and significant waste-related impacts           | 11.5.2                                | 118                |                            |
|  | 306-2 Management of significant waste-related impacts                  | 11.5.3                                | 119                |                            |
|  | 306-3 Waste generated  | 11.5.4                                | 119-120            |                            |
|  | 306-4 Waste diverted from disposal                                     | 11.5.5                                | 119-121            |                            |
|  | 306-5 Waste directed to disposal                                       | 11.5.6                                | 119-121            |                            |
| G4 Oil and Gas Sector Disclosures 2012 | OG7 Amount of drilling waste and strategies for treatment and disposal |                                       | 118, 121           |                            |
| <b>Topic 11.6 Water and effluents</b>  |  |                                       |                    |                            |
| GRI 3: Material Topics 2021            | 3-3 Management of material topics                                      | 11.6.1                                | 94, 112            |                            |
| GRI 303: Water and Effluents 2018      | 303-1 Interactions with water as a shared resource                     | 11.6.2                                | 112-113            |                            |
|  | 303-2 Management of water discharge-related impacts                    | 11.6.3                                | 114, 117           |                            |
|  | 303-3 Water withdrawal   | 11.6.4                                | 113-114            |                            |
|  | 303-4 Water discharge  | 11.6.5                                | 114-115            |                            |
|  | 303-5 Water consumption  | 11.6.6                                | 113-114            |                            |
| GRI 303: Water 2016                    | 303-3 Water recycled and reused  |                                       | 116                |                            |

| TOPIC-SPECIFIC DISCLOSURES   |   |                                       |                    |   |
|--|---|---------------------------------------|--------------------|---|
| GRI Standard/<br>Material topics                                   | Disclosure  | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report | Comments to SR / Omissions  |
| <b>Topic 11.7 Closure and rehabilitation</b>                       |   |                                       |                    |   |
| GRI 3: Material Topics 2021  | 3-3 Management of material topics   | 11.7.1                                | 67, 94             |   |
| GRI 402: Labor/ Management Relations 2016                          | 402-1 Minimum notice periods regarding operational changes                      | 11.7.2                                |                    | In accordance with the Collective agreement, KPO has the obligation to raise a minimum two-month (8 weeks) notice to Trade Unions in case of liquidation of the Company with a subsequent reduction in staff, system or amount of remuneration leading to deprivation of employees' conditions. |
| GRI 404: Training and Education 2016                               | 404-2 Programs for upgrading employee skills and transition assistance programs | 11.7.3                                | 67                 |   |
| GRI 304: Biodiversity 2016   | 304-3 Habitats protected or restored  | 11.4.4                                | 99                 |   |
| <b>Topic 11.8 Asset integrity and critical incident management</b> |   |                                       |                    |   |
| GRI 3: Material Topics 2021  | 3-3 Management of material topics   | 11.8.1                                | 26                 | 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.  |
| GRI 306: Effluents and Waste 2016                                  | 306-3 Significant spills  | 11.8.2                                | 28                 |   |
| G4 Oil and Gas Sector Disclosures 2012                             | OG13 Number of process safety events, by business activity                      | 11.8.3                                | 26-28              |   |

| TOPIC-SPECIFIC DISCLOSURES                       |   |                                       |  |                            |
|--|---|---------------------------------------|--|----------------------------|
| GRI Standard/<br>Material topics                 | Disclosure  | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report   | Comments to SR / Omissions |
| <b>Topic 11.9 Occupational health and safety</b> |   |                                       |  |                            |
| GRI 3: Material Topics 2021                      | 3-3 Management of material topics   |                                       | 41, 50, 58   |                            |
| GRI 403: Occupational Health and Safety 2018     | 403-1 Occupational health and safety management system  | 11.9.2                                | 41;<br><a href="https://kpo.kz/IntegratedHSEManagementSystem">website https://kpo.kz: Integrated HSE Management System</a> |                            |
|  | 403-2 Hazard identification, risk assessment, and incident investigation  | 11.9.3                                | 26, 28, 51, 60, 62;<br><a href="https://kpo.kz/HSECardProgramme">website https://kpo.kz: HSE Card Programme</a>            |                            |
|  | 403-3 Occupational health services  | 11.9.4                                | 60-65  |                            |
|  | 403-4 Worker participation, consultation, and communication on occupational health and safety                       | 11.9.5                                | <a href="https://kpo.kz/HSECardProgramme">website https://kpo.kz: HSE Card Programme</a>                                   |                            |
|  | 403-5 Worker training on occupational health and safety   | 11.9.6                                | 29, 55, 79   |                            |
|  | 403-6 Promotion of worker health  | 11.9.7                                | 60-63  |                            |
|  | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 11.9.8                                | 26, 28, 41, 55   |                            |
|  | 403-8 Workers covered by an occupational health and safety management system  | 11.9.9                                | 41   |                            |
|  | 403-9 Work-related injuries   | 11.9.10                               | 51-53, 57  |                            |
|  | 403-10 Work-related ill health  | 11.9.11                               | 62   |                            |

| TOPIC-SPECIFIC DISCLOSURES                |  |                                       |   |                            |
|---|--|---------------------------------------|---|----------------------------|
| GRI Standard/<br>Material topics          | Disclosure   | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report  | Comments to SR / Omissions |
| <b>Topic 11.10 Employment practices</b>   |  |                                       |   |                            |
| GRI 3: Material Topics 2021               | 3-3 Management of material topics  | 11.10.1                               | 66-67   |                            |
| GRI 401: Employment 2016                  | 401-1 New employee hires and employee turnover   | 11.10.2                               | 70  |                            |
|   | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 11.10.3                               | 71, 73  |                            |
|   | 401-3 Parental leave   | 11.10.4                               | 73  |                            |
| GRI 402: Labor/ Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes   | 11.10.5                               | In accordance with the Collective Agreement, KPO has the obligation to raise a minimum two-month (8 weeks) notice to Trade Unions in case of liquidation of the Company with a subsequent reduction in staff, system or amount of remuneration leading to deprivation of employees' conditions. |                            |
| GRI 404: Training and Education 2016      | 404-1 Average hours of training per year per employee  | 11.10.6                               | 73, 79  |                            |
|   | 404-2 Programs for upgrading employee skills and transition assistance programs                          | 11.10.7                               | 71, 76, 78, 80-81   |                            |
|   | 404-3 Percentage of employees receiving regular performance and career development reviews               |                                       | 73  |                            |
| GRI 414: Supplier Social Assessment 2016  | 414-1 New suppliers that were screened using social criteria   | 11.10.8                               | 46, 128   |                            |
|   | 414-2 Negative social impacts in the supply chain and actions taken                                      | 11.10.9                               | 59, 83-84   |                            |



| TOPIC-SPECIFIC DISCLOSURES                                  |  |                                       |                    |  |
|---|--|---------------------------------------|--------------------|--|
| GRI Standard/<br>Material topics                            | Disclosure   | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report | Comments to SR / Omissions   |
| <b>Topic 11.11 Non-discrimination and equal opportunity</b> |  |                                       |                    |  |
| GRI 3: Material Topics 2021                                 | 3-3 Management of material topics  | 11.11.1                               | 42-43, 66-67       | KPO impact boundary covers Qazaqstan. Terms of the Collective Agreement are reviewed every 2-3 years.  |
| GRI 202: Market Presence 2016                               | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage |                                       | 72                 | 202-1-a. Not applicable<br>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'.   |
|   | 202-2 Proportion of senior management hired from the local community               | 11.11.2                               | 74                 | 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. Karachaganak O&G condensate field located in the Western Qazaqstan Oblast (Republic of Qazaqstan) relates to 'significant location of operations'. |
| GRI 401: Employment 2016                                    | 401-3 Parental leave   | 11.11.3                               | 73                 |  |
| GRI 404: Training and Education 2016                        | 404-1 Average hours of training per year per employee                              | 11.11.4                               | 73, 79             |  |
| GRI 405: Diversity and Equal Opportunity 2016               | 405-1 Diversity of governance bodies and employees                                 | 11.11.5                               | 68-70, 74          |  |
|   | 405-2 Ratio of basic salary and remuneration of women to men                       | 11.11.6                               |                    | 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.  |
| GRI 406: Non-discrimination 2016                            | 406-1 Incidents of discrimination and corrective actions taken                     | 11.11.7                               |                    | There were not registered any cases of discrimination during the reporting period.   |

| TOPIC-SPECIFIC DISCLOSURES  |  |                                       |                    |   |
|---|--|---------------------------------------|--------------------|---|
| GRI Standard/<br>Material topics                                    | Disclosure   | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report | Comments to SR / Omissions  |
| <b>Topic 11.12 Forced labor and modern slavery</b>                  |  |                                       |                    |   |
| GRI 3: Material Topics 2021   | 3-3 Management of material topics  | 11.12.1                               | 42-43              | KPO impact boundary covers West Qazaqstan Oblast. Terms of the Collective Agreement are reviewed every 2-3 years. |
| GRI 408: Child Labor  | 408-1 Operations and suppliers at significant risk for incidents of child labor                                      |                                       | 43                 |   |
| GRI 409: Forced or Compulsory Labor 2016                            | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor                       | 11.12.2                               | 43, 83             |   |
| GRI 414: Supplier Social Assessment 2016                            | 414-1 New suppliers that were screened using social criteria   | 11.12.3                               | 46, 128            |   |
| <b>Topic 11.13 Freedom of association and collective bargaining</b> |  |                                       |                    |   |
| GRI 3: Material Topics 2021   | 3-3 Management of material topics  | 11.13.1                               | 43, 46, 82         | KPO impact boundary covers West Qazaqstan Oblast. Terms of the Collective Agreement are reviewed every 2-3 years. |
| GRI 407: Freedom of Association and Collective Bargaining 2016      | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 11.13.2                               | 83                 |   |

| TOPIC-SPECIFIC DISCLOSURES              |  |                                       |                    |   |
|---|--|---------------------------------------|--------------------|---|
| GRI Standard/<br>Material topics        | Disclosure   | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report | Comments to SR / Omissions  |
| <b>Topic 11.14 Economic impacts</b>     |  |                                       |                    |   |
| GRI 3: Material Topics 2021             | 3-3 Management of material topics  | 11.14.1                               | 66-67, 128, 130    |   |
| GRI 201: Economic Performance 2016      | 201-1 Direct economic value generated and distributed                              | 11.14.2                               | 132                |   |
| GRI 202: Market Presence 2016           | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage |                                       | 72                 | 202-1-a. Not applicable<br>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'.  |
|   | 202-2 Proportion of senior management hired from the local community               | 11.14.3                               | 74                 | 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. |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported                            | 11.14.4                               | 61, 134, 136-137   |   |
|   | 203-2 Significant indirect economic impacts  | 11.14.5                               | 130                |   |
| GRI 204: Procurement Practices 2016     | 204-1 Proportion of spending on local suppliers                                    | 11.14.6                               | 130-131            |   |
| G4 Oil and Gas Sector Disclosures 2012  | OG1 Volume and type of estimated proved reserves and production                    |                                       | 18                 | Information incomplete  |

| TOPIC-SPECIFIC DISCLOSURES                      |  |                                       |  |   |
|---|--|---------------------------------------|--|---|
| GRI Standard/<br>Material topics                | Disclosure   | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report   | Comments to SR / Omissions  |
| <b>Topic 11.15 Local communities</b>            |  |                                       |  |   |
| GRI 3: Material Topics 2021                     | 3-3 Management of material topics  | 11.15.1                               | 86   | 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                       |
| GRI 413: Local Communities 2016                 | 413-1 Operations with local community engagement, impact assessments, and development programmes   | 11.15.2, 11.15.4                      | 87-88, 100-101, 103;<br><a href="https://kpo.kz">website https://kpo.kz</a> : <a href="#">Atmospheric air monitoring in the villages adjacent to the Karachaganak field</a>  |   |
|   | 413-2 Operations with significant actual and potential negative impacts on local communities   | 11.15.3                               |  |   |
| <b>Topic 11.16 Land and resource rights</b>     |  |                                       |  |   |
| GRI 3: Material Topics 2021                     | 3-3 Management of material topics  | 11.16.1                               | 86   | 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                       |
| G4 Oil and Gas Sector Disclosures 2012          | OG12 Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process | 11.16.2                               | 87, 89; <a href="https://kpo.kz">website https://kpo.kz</a> : <a href="#">Resettlement of the Berezovka and Bestau villages</a> , KPO Sustainability Report 2017, pp.105-106 |   |
| <b>Topic 11.17 Rights of indigenous peoples</b> |  |                                       |  |   |
| Not applicable for Qazaqstan                    |  |                                       |  |   |
| <b>Topic 11.18 Conflict and security</b>        |  |                                       |  |   |
| GRI 3: Material Topics 2021                     | 3-3 Management of material topics  | 11.18.1                               | 82, 85   | 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 |
| GRI 410: Security Practices 2016                | 410-1 Security personnel trained in human rights policies or procedures  | 11.18.2                               | 85   |   |

| TOPIC-SPECIFIC DISCLOSURES   |   |                                       |  |                            |
|--|---|---------------------------------------|--|----------------------------|
| GRI Standard/<br>Material topics   | Disclosure  | GRI 11 Sector<br>Standard Ref.<br>No. | Location in Report   | Comments to SR / Omissions |
| <b>Topic 11.19 Anti-competitive Behavior</b>   |   |                                       |  |                            |
| GRI 3: Material Topics 2021  | 3-3 Management of material topics   | 11.19.1                               | 42   |                            |
| GRI 206: Anticompetitive Behavior 2016   | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | 11.19.2                               | 47   |                            |
| <b>Topic 11.20 Anti-corruption</b>   |   |                                       |  |                            |
| GRI 3: Material Topics 2021  | 3-3 Management of material topics   | 11.20.1                               | 42   |                            |
| GRI 205: Anti-corruption 2016  | 205-1 Operations assessed for risks related to corruption                             | 11.20.2                               | 44, 46   |                            |
|  | 205-2 Communication and training about anti-corruption policies and procedures        | 11.20.3                               | 45-46  |                            |
|  | 205-3 Confirmed incidents of corruption and actions taken                             | 11.20.4                               | 44   |                            |
| <b>Topic 11.21 Payments to governments</b>   |   |                                       |  |                            |
| GRI 3: Material Topics 2021  | 3-3 Management of material topics   | 11.21.1                               | 130  |                            |
| GRI 201: Economic Performance 2016   | 201-1 Direct economic value generated and distributed                                 | 11.21.2                               | 132  |                            |
|  | 201-4 Financial assistance received from government                                   | 11.21.3                               | KPO did not receive monetary financial assistance from the republic for the reporting period and doesn't make any donations to government/political needs. |                            |
| GRI 207: Tax 2019  | 207-1 Approach to tax   | 11.21.4                               | 132  |                            |
|  | 207-2 Tax governance, control, and risk management                                    | 11.21.5                               | 132  |                            |
|  | 207-3 Stakeholder engagement and management of concerns related to tax                | 11.21.6                               | 132  |                            |
|  | 207-4 Country-by-country reporting  | 11.21.7                               | 132  |                            |
| <b>Topic 11.22 Public policy</b>   |   |                                       |  |                            |
| As stated in the KPO Business Principles and the Code of Conduct, Political Payments or “in-kind contributions” must never be made by KPO or by Trade Associations with KPO funds. KPO must not take part in party politics. |   |                                       |  |                            |