



# APPENDIX 1. ABOUT THE REPORT

## GRI 2-3, GRI 2-4, GRI 3-1, GRI 3-2

Kcell JSC Annual Report for 2024 includes information on the Company's financial, business, and operational performance for the period from January 1 to December 31, 2024, along with selected retrospective data and forward-looking indicators. The Report has been prepared in accordance with the Global Reporting Initiative (GRI Standards), based on the principles outlined in GRI 1 (2021), including:

- **Accuracy** – The Report is based on reliable, detailed, and precise data.
- **Balance** – The information reflects both positive and negative developments to provide an objective view.
- **Clarity** – The content is presented in a clear and accessible manner.
- **Comparability** – The data is structured to enable comparison across reporting periods and with other organizations.
- **Completeness** – The Report includes sufficient information to assess the Company's performance over the reporting period.
- **Sustainability context** – The information is presented within the broader context of sustainable development.
- **Timeliness** – The Company aims to disclose information on a regular basis to support timely decision-making.
- **Verifiability** – The Report is designed to allow stakeholders to assess the reliability of the information disclosed.

### Economic Topics

Economic Performance	1
Market Presence	2
Indirect Economic Impact	3
Procurement Practices	4
Anti-Corruption	5
Anti-Competitive Behaviour	6
Taxation	7

### Environmental Topics

Materials	8
Energy	9
Water	10
Biodiversity	11
Emissions	12
Waste	13
Environmental Assessment of Suppliers	14

This Report was prepared in line with the Kazakhstan Stock Exchange's requirements for annual reporting, as well as the principles of the International Integrated Reporting Framework (IIRC) and the AA1000 Stakeholder Engagement Standard (AA1000SES).

It draws on statistical data published by the Bureau of National Statistics (BNS) and the International Telecommunication Union (ITU). Any discrepancies in the quantitative data presented in Kcell's 2023 and 2024 Annual Reports are due to updated figures released by the BNS and ITU after the 2023 Report was published.

The Report has not undergone external assurance. However, the Company recognises the value of independent verification of sustainability disclosures and is considering external assurance of its non-financial information in future reporting cycles.

To help shape the content of this Report, a stakeholder survey was conducted involving shareholders, investors, management, employees, customers, and representatives of government bodies. Based on the feedback received, the most relevant topics for disclosure were identified. Topics rated as most important by both the Company and its stakeholders are shown in blue in the materiality matrix below.

### Social Topics

Employment	15
Labour Practices	16
Occupational Health and Safety	17
Training and Education	18
Diversity and Equal Opportunity	19
Anti-Discrimination	20
Freedom of Association and Collective Bargaining	21
Child Labour	22
Forced or Compulsory Labour	23
Safety Practices	24
Rights of Local Communities	25
Social Impact Assessment of Suppliers	26
Public Policy Engagement	27
Consumer Health and Safety	28
Product and Service Labelling	29
Consumer Privacy	30