

07

PERSONNEL MANAGEMENT

HR Policy and Labour Relations Practices	80
Staff Composition	81
Compensation, Performance Evaluation and Employee Incentives	82
Employee Social Protection	83
Staff Development	84
Occupational Safety and Health	86



NEXT GENERATION NETWORK

FOR YOUR PRESENT








HR POLICY AND LABOUR RELATIONS PRACTICES

GRI 401-1, GRI 402-1

Kcell JSC’s HR policy is centred on building and nurturing a high-performing team of professionals. As one of Kazakhstan’s leading telecommunications companies,

Kcell is also regarded as an attractive employer – for both young specialists and experienced professionals alike.

KEY PRINCIPLES OF KCELL’S HR POLICY

Principle	Description
 <p>MERITOCRACY</p>	Career advancement is based on performance and proven ability to deliver results within the Company.
 <p>EFFECTIVE RECRUITMENT</p>	Selection of top candidates through comprehensive testing, in-depth evaluation of experience, and competency-based assessments.
 <p>STRATEGIC WORKFORCE PLANNING</p>	HR policy reflects current and anticipated business needs, as well as labour market dynamics.
 <p>FOCUS ON PROFESSIONAL DEVELOPMENT</p>	Staff development follows the 70:20:10 principle: 70% through hands-on experience, 20% from peer learning, and 10% via formal training.
 <p>INTEGRATION OF HR AND BUSINESS FUNCTIONS</p>	The HR department operates in real time to address the needs of business units, both in recruitment and in upskilling existing employees.

The Company maintains its employment practices in strict compliance with the labour laws of the Republic of Kazakhstan. Kcell upholds a zero-tolerance policy toward discrimination in the exercise of labour rights on any grounds, including origin, social or official status, property status, gender, race, nationality, language, religion, beliefs, place of residence, age, physical disability, affiliation with public associations, or any other circumstances. The Company strictly prohibits child labour and forced labour.

Kcell ensures compliance with notification periods as stipulated by Kazakh labour legislation governing employment relations, including:

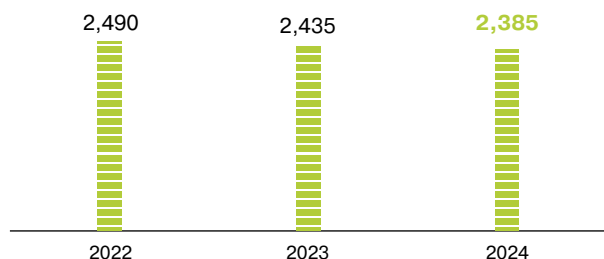
- Termination due to staff redundancy: at least one month’s notice to the employee and the authorised state body;

- Expiry of a fixed-term employment contract: notification on the last working day (or shift);
- Failure to pass the probation period: notice provided during the probation period;
- Changes in working conditions: minimum of 15 calendar days’ notice;
- Changes to employment contract terms: within five working days.

STAFF COMPOSITION

GRI 2-7, GRI 401-1

HEADCOUNT AS OF YEAR-END

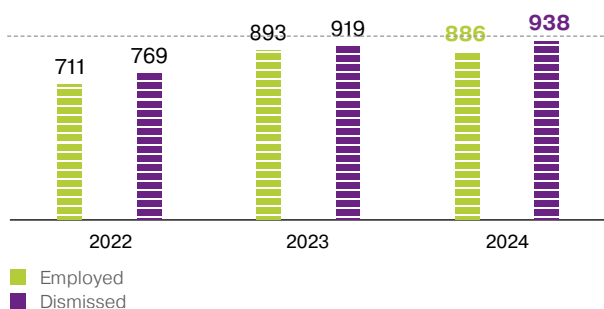


As of the end of 2024, Kcell JSC employed 2,385 people, including 2,243 permanent and 142 temporary staff. The Company's employment level remains stable and aligned with its strategic business needs.

The majority of employees hold permanent positions, reflecting the Company's long-term commitment to human capital development.

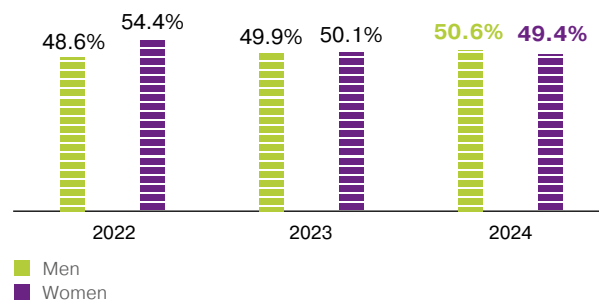
Temporary staff are primarily engaged to cover for employees on social leave (such as maternity or parental leave), which helps maintain operational continuity without unnecessary headcount growth.

STAFF TURNOVER



In 2024, employment contracts with 938 employees were terminated, while 886 new employees were hired. The staff turnover rate for the year stood at 39%.

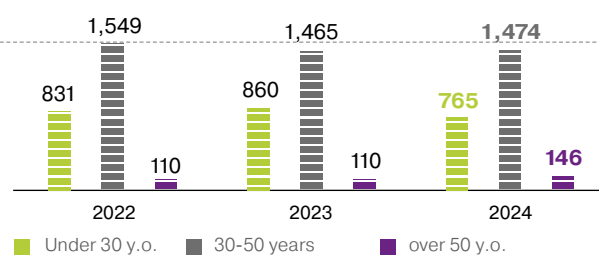
GENDER COMPOSITION



Kcell JSC remains firmly committed to gender equality and inclusivity in its workforce. As of the end of 2024, women made up 49.4% of employees (1,177 individuals), while men accounted for 50.6% (1,208 individuals).

This near-equal gender distribution aligns with best practices in corporate governance and sustainability standards. Maintaining gender balance contributes to a fair and inclusive work environment, strengthens corporate culture, and enhances team performance.

AGE COMPOSITION



By year-end 2024, the Company employed 765 individuals under the age of 30, 1,474 between the ages of 30 and 50, and 146 employees over the age of 50. The number of employees in the senior age group remained unchanged throughout the year.





COMPENSATION, PERFORMANCE EVALUATION AND EMPLOYEE INCENTIVES

GRI 202-1, GRI 401-1, GRI 405-2

Годовой фонд оплаты труда Компании (включая премии и бонусы) составил в 2024 году 19,7 млрд тенге (2023 год – 19,7 млрд, 2022 год – 16,7 млрд).

In 2024, Kcell's total annual payroll – including bonuses and incentive payments – amounted to KZT 19.7 billion (2023: KZT 19.7 billion; 2022: KZT 16.7 billion).

In 2024, the median monthly salary at Kcell JSC was KZT 671,300 for female employees and KZT 870,200 for male

employees. The 22.9 % gap is due to differences in the professional structure: women are predominantly employed in administrative and service roles (64 %), while men are more often engaged in technical and engineering positions. At the same time, the Company places great emphasis on ensuring equal opportunities and continues its efforts to expand the participation of women across all professional areas, including technical and managerial positions.

AVERAGE MONTHLY SALARY OF MALE/FEMALE EMPLOYEES, KZT thousand/month

	2022	2023	2024
Female employees	556.0	658.1	671.3
Male employees	719.7	868.9	870.2

Kcell's remuneration and incentive system is based on the following core principles:

- Internal equity: pay is determined based on job grade; External competitiveness: compensation levels are benchmarked against the relevant labour market;
- Transparency
- Performance linkage: employee compensation is tied to both Company-wide and individual achievement of set goals and objectives, and aligned with Kcell's financial capacity;
- Inclusivity: remuneration decisions are free from discrimination based on gender, race, nationality, religion, age, political beliefs, or any other characteristic.

The Company applies several types of incentive-based compensation:

- Annual bonus
- Functional performance bonus
- Project-based bonus
- One-time discretionary bonus
- Additional performance bonus for exceeding planned targets in Revenue and EBITDA Margin

Key performance indicators used to determine employee bonuses and incentives include:

- Achievement of the Company's corporate financial targets
- Fulfilment of individual goals and objectives
- Adherence to workplace discipline.

Annual bonuses, functional performance bonuses, project-based bonuses, and additional performance incentives

for exceeding Revenue and EBITDA Margin targets are governed by internal Company policies. One-time bonuses are awarded on a discretionary basis, subject to approval by the Management Board.

As part of ongoing efforts to improve employee loyalty (eNPS) and working conditions, the Company continued implementing its action plan in 2024, which included the following initiatives:

- Hosting a variety of corporate events, including team-building activities, contests, and quizzes
- Launching a staff equipment purchase program in partnership with Samsung
- Enhancing the incentive program for employees performing dual roles
- Introducing "Free Fridays" and Creative Days
- Revamping the internal training platform, "Corporate University".

In 2024, the Company also launched an employee recognition program. This includes awards for outstanding individual and team contributions, with winners receiving certificates and valuable prizes in recognition of their professional achievements. Beyond job performance, the program also features an ESG Leader category. This award celebrates employees who actively contribute to socially significant ESG projects. The initiative not only strengthens employee motivation but also promotes the development of impactful ESG activities across the Company.

EMPLOYEE SOCIAL PROTECTION

GRI 401-2, GRI 401-3

The Company provides its employees with a comprehensive benefits package that includes regular assistance and support, as well as one-time financial aid in unforeseen or difficult life situations.

Key forms of assistance include:

- One-time financial support in the event of the death of an employee or their immediate family member
- One-time financial assistance to employees raising children with disabilities
- One-time financial assistance to employees with disabilities
- Financial support for minor children of deceased Company employees
- For female employees with more than three years of service, the Company offers a maternity benefit in addition to the standard government allowance during maternity leave.

EMPLOYEE BENEFITS PACKAGE AT KCELL JSC

Type of Benefit	Applicable Circumstances	Eligibility Requirements
Financial Assistance	In the event of the death of an employee's close relative In the event of an employee's death To employees with disabilities To employees raising children with disabilities работникам, имеющим на воспитании детей-инвалидов	After completion of probation period
Sick Leave	Up to 10 working days per year compensated at 80% of the base salary	
Transportation	Shuttle service for employees working night shifts (11:00 PM to 6:00 AM) Shuttle service for employees working outside city limits	
Medical Insurance	Annual limit of up to 220,000 tenge	After completion of probation period
Mobile Services	Corporate plan or mobile service reimbursement, depending on role and project	
Fuel	Fuel card for employees who use a personal vehicle for work-related travel	
Taxi Reimbursement	For employees without a personal vehicle engaged in work-related travel	





In 2024, the total amount of financial assistance provided by the Company reached 156,482 thousand tenge, benefitting 130 employees.

FINANCIAL ASSISTANCE PAYMENTS IN 2024

	Amount (KZT thousand)	Number of Recipients
Assistance due to the death of a close relative	16,813	47
Assistance for employees with disabilities	26,344	21
Assistance for employees raising children with disabilities	56,000	41
Assistance for medical treatment	29,730	2
Assistance for hospitalisation and/or surgery	26,345	18
Financial assistance for major repairs or complete restoration of housing	1,250	1
Total	156,482	130

The Company employs 21 individuals with disabilities and 41 employees raising children with disabilities. Each year, employees in these categories receive financial assistance, which in 2024 totaled KZT 112,073,686 (including taxes and other mandatory payments). To protect motherhood and childhood, the Company pays the difference in maternity benefits to employees who have been with the Company for more than three years (maintaining their average salary minus

the amount of the social allowance for loss of income due to pregnancy and childbirth or the adoption of a newborn child (children), in accordance with the legislation of the Republic of Kazakhstan on mandatory social insurance). The total amount of maternity-related benefits in 2024 amounted to KZT 11.3 million (compared to KZT 15.8 million in 2023 and KZT 13.1 million in 2022).

STAFF DEVELOPMENT

GRI 404-1, GRI 404-2

Continuous professional growth is key to the Company's success. Employees receive both internal and external training.

In 2024, external training expenses totaled 68,248,417.50 tenge. In-person external training – including mandatory programs on occupational safety, fire and electrical safety – was completed by 4,769 employees, with an average of 7 training hours per person. Additionally, 2,483 employees completed courses on online platforms (Eduson, iSpring, GoPractice), averaging 8 hours per person.

Internal training is delivered through the Kcell Corporate University. In 2024, 128 internal training sessions and webinars were held, with over 2,300 participants. More than 90% of employees rated the sessions positively.

In 2024, Kcell developed and implemented an online onboarding program covering key topics essential for the integration of new employees. This initiative streamlined

the onboarding process by providing newcomers with important company information during their first days on the job.

To support the adaptation of new managers and strengthen leadership potential, Kcell also launched an internal corporate training program – Manager PRO. The program enhances leadership competencies, deepens understanding of core business processes, and boosts personal effectiveness, helping new leaders integrate more successfully. In 2024, 27 company managers completed the program. It is now conducted on a regular basis. Beyond leadership training, the program also fosters employee engagement and the development of internal trainers. Company experts participate as in-house trainers and speakers, building their coaching skills while contributing to organizational growth.

More broadly, the Company is actively developing a network of internal training partners from among its employees – a step that supports stronger engagement and nurtures corporate culture.

CORPORATE TRAINING IS DELIVERED THROUGH THE KCELL CORPORATE UNIVERSITY PLATFORM

<p>Onboarding program</p>	<ul style="list-style-type: none"> • Welcome • Customer-centricity and NPS • Workflow management and internal service of the Company • Responsible Business. Ethical Standards of the Company • Internal Control System • Basics of Mobile Communications • Sales training
<p>Basic sales skills</p>	<ul style="list-style-type: none"> • Customer-focused service • On the same wavelength as the client • Dealing with objections • Standards and sales • 7 UP sales training • Do not harm yourself, the company and the customer • Introductory course on cash functionality • Introduction to the group 'Virtual Monitoring' • Emotional intelligence in communication with customers
<p>Soft-skill trainings</p>	<ul style="list-style-type: none"> • Stress resistance skills • Time management • Emotional competence • Super memory • Speak beautifully and confidently • Interviewing skills
<p>Other:</p>	<ul style="list-style-type: none"> • HR Management Skills • 5 Coaching Techniques: how to train two times faster • Customer-centricity and Company Performance • Service standards in telephone communications • School of Leaders • School of Mentors • School of Managers • School of Coaches • Accounting • SQL Basics • Power Query • Project Life cycle and Capital Investment Management • Training in working with an Electronic Archive





OCCUPATIONAL SAFETY AND HEALTH

GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-8, GRI 403-9, GRI 403-10

At Kcell, occupational health and safety are top priorities. The Company takes a systematic approach to creating a safe working environment and ensuring the safety of all operational processes. Our key goals include preventing workplace accidents, minimizing risks, and maintaining safe working conditions for all employees.

Kcell has obtained and successfully implemented the international standard ISO 45001:2018 (Occupational Health and Safety Management System). This certification confirms that our occupational health and safety practices meet international requirements. To ensure effective implementation and maintenance of the ISO 45001:2018 management system, our Occupational Health and Civil Protection team underwent specialized training on the standard, including risk-based internal auditing of management systems.

In 2024, our efforts were primarily focused on employee training, provision of personal protective equipment, promoting a culture of safety, and strengthening our readiness to respond to emergencies.

As part of the company's occupational health and safety initiatives, the following employee and management training programs were conducted:

- Occupational health and safety – 279 employees
- Electrical safety – 325 employees
- Industrial rope access – 362 employees
- Industrial safety – 234 employees
- First aid – 392 employees
- Fire safety minimum – 321 employees
- Road traffic regulations – 38 employees.

These programs not only enhanced employees' overall awareness but also helped reduce operational risks in daily activities.

The company also increased its procurement of personal protective equipment (PPE), ensuring employees are supplied with high-quality PPE in a timely and comprehensive manner to support safe working conditions.

To minimize the impact of emergencies and other incidents, emergency response drills and training sessions were held quarterly. Civil protection units were established



and trained, boosting the preparedness of departments to respond effectively to emergency situations.

Particular attention is given to ensuring fire safety at office premises and key infrastructure facilities. The following fire safety measures have been implemented across the Company's sites:

- 90 rooms are equipped with automatic gas-based fire suppression systems;
- 2 facilities are fitted with water-based suppression systems, smoke extraction, and air overpressure systems;
- 38 sites have automatic fire alarm systems;
- 67 mobile base stations are equipped with gas-based fire suppression systems;
- 64 diesel generator units have automatic fire alarm systems;
- All buildings and premises are equipped with primary fire extinguishing equipment.

The registration and investigation of work-related accidents are carried out in accordance with the Labour Code of the Republic of Kazakhstan and the Company's internal regulations.

The Company has implemented a "Health and Safety Card" program aimed at eliminating and/or controlling risks to employee health and life, preventing environmental

damage, and protecting Company property. This initiative plays a significant role in fostering employee engagement in occupational safety. At the end of 2024, a digital version of the Health and Safety Card was developed, significantly improving both ease of completion and accessibility.

