



MATERIALITY ASSESSMENT

GRI 3-1

In accordance with international GRI standards, the material topics were identified by the Company in the previous reporting period. The assessment was based on an analysis of the potential and actual impacts of the Company's activities and was the result of joint efforts by the management and stakeholders. It covered both internal and external stakeholder groups.

STAGES OF MATERIALITY ASSESSMENT:

STAGE 1



STAGE 2



- › Context analysis;
- › Compilation of a list of topics based on the Company's operational context and global agenda;
- › Identification of stakeholder groups.

- › Identification of actual and potential impacts of the Company;
- › Analysis of expert industry materials and the Company's risks to identify its impacts.

STAGE 3



STAGE 4

- › Assessment of the significance of impacts;
- › Evaluation of the strength and scale of impacts based on stakeholder surveys and the Company's internal expertise.

- › Prioritization of significant impacts.



MEMBERSHIP IN ASSOCIATIONS

GRI 2-28

To enhance the sustainability of its operations, Kazakhtelecom JSC actively participates in initiatives promoted by industry-specific associations at both national and international levels and fosters long-term partnerships.

Key areas of cooperation include:

- › Development of the telecommunications market;
- › Improvement of legislative and regulatory frameworks;
- › Initiation and implementation of joint projects;
- › Promotion of key sustainable development initiatives across the industry and regions.

Kazakhtelecom JSC is a member of several international and national industry unions and associations, including:

- › Association for the Development of Blockchain and Data Center Industry in Kazakhstan (ALE);
- › Association for the Development of Competition and Commodity Markets (ALE);
- › Union of Mechanical Engineers of Kazakhstan (ALE);
- › The International Telecommunication Union (ITU);
- › National Telecommunication Association of Kazakhstan (ALE);
- › Regional Commonwealth in the Field of Communications (RCC);
- › National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken".

GRI 3-2

As a result of the materiality assessment, the following material topics were identified:

Social Aspect

- › Employee compensation and social programs;
- › Occupational health and safety;
- › Employee training and development;
- › Human rights and equal opportunities;
- › Local community development.

Environmental Aspect

- › Biodiversity;
- › Climate change mitigation (including GHG emissions reduction);
- › Energy efficiency;
- › Waste management;
- › Air emissions;
- › Water resource management.

Corporate governance aspect

- › Economic performance;
- › Information security and data protection;
- › Innovation and new technologies;
- › High-quality and affordable services;
- › Procurement practices;
- › Anti-corruption;
- › Markets and competition.

There were no changes in the list of material topics in 2024 compared to 2023.