Approved
by a resolution of the Board of Directors of AlES JSC
dated 21 May 2026.
Minutes No. 05/26

Report on the Implementation of AlES JSC's Sustainable Development Action Plan for 2025

№	Measures	Efficiency / Completion form	UOM	Calculation of efficiency	Alignment with the Company's strategic objectives	Key aspects	SD, responsible for providing information	Source of information	Execution status
Initiative 1: The Company's Contribution to the National Economy									
1	Improving the economic performance of operations	EBITDA for the reporting period	thsd.tg	EBITDA for the reporting period	Improving the efficiency of operational, financial and investment activities	Economic performance	Economics dept.	EBITDA Report on the implementation of AlES JSC's Development Plan for 2025–2029, Form 2BK 'Monthly Income and Expenditure Report' (item 9: EBITDA).	Not executed
2	Ensuring socially responsible procurement	Granting priority for the procurement of goods (when a procurement procedure is announced for the first time) from organisations of persons with disabilities (individuals with disabilities engaged in business activities) (hereinafter referred to as 'OIN') that manufacture the goods being procured, when procuring goods included in the list of goods manufactured by OIN, approved by the Procurement Operator of Samruk-Kazyna JSC	%	Number of procurements conducted with priority given to purchasing goods from OINs (when the procurement is announced for the first time) that manufacture the goods being procured, when procuring goods included in the list of goods manufactured by OINs, as approved by the Procurement Operator of Samruk-Kazyna JSC / Total number of procurements for which priority may be given to purchasing goods from OINs, except where otherwise provided for in the Category Procurement Strategy or where the goods are included in the Nomenclature, as well as in the case of repeat procurements.	Adhering to ESG best practices	Economic performance	Procurement dept.	Download from the website zakup.sk.kz (information on the number of contracts concluded with OINs) Procurement plan for the reporting year	Executed
3	Managing investment activities	Degree of implementation of investment projects	%	Actual volume of implementation (completion) of investment projects as a percentage of the plan	Improving the efficiency of operational, financial and investment activities	Economic performance	Project office	Action plan for the implementation of priority projects, approved by the Management Board of Samruk-Energo JSC	Not executed
Initiative 2: Fair pay and compensation									
4	Implementation of the annual pay rise for employees	The ratio of the standard entry-level salary for male and female employees to the statutory minimum wage in the organisation's key regions of operation	%	Standard starting salaries for male and female employees / Statutory minimum wages in key regions where the organisation operates	Adherence to ESG best practices	Market presence	HR Dept.	Numerator: The staffing table of AlES JSC, approved by a decision of the Management Board of Samruk-Energo JSC: Denominator: The minimum wage, set annually in the Law of the Republic of Kazakhstan 'On the Republican Budget'	Executed
Initiative 3: Energy efficiency									
5	Energy consumption for own use by Samruk-Energo JSC's power-generating organisations	Reduction in energy consumption for internal use	%	Own consumption, thousand kWh / Generation, thousand kWh * 100% (own consumption, %)	Improving the efficiency of operational, financial and investment activities	Energy	Technical Management	Approved Development Plan for 2022–2026. Monthly electricity bills	Executed
6	Implementation of energy-saving measures	Benefits of the measures implemented	млн.тенге	Physical units (kWh, MWh, tonnes of coal, etc.) * Tariff	Improving the efficiency of operational, financial and investment activities	Energy	Technical Management	Report on the energy audit carried out	Executed
Initiative 4: Efficient use of materials, energy and water									
7	Reuse and recycling of water	Proportion of water reused and recycled	%	Volume of water reused and recycled / Total volume of fresh water abstracted	The accelerated development of renewable energy and the reduction of environmental impact	Water and wastewater	Technical Management	Form 2-TP (Water Management)	Executed

8	Ensuring waste disposal	Volume of consumer waste sent for recycling	%	Volume of waste from consumption sent for disposal	The accelerated development of renewable energy and the reduction of environmental impact	Wastewater and waste	Environmental Protection Department	Annual Waste Inventory Report for the reporting period	Executed
Initiative 5: Compliance with environmental commitments									
9	Reduction of greenhouse gas emissions	Specific greenhouse gas emissions per unit of output	kg/kWh	CO_2 emissions / Electricity generation	The accelerated development of renewable energy and the reduction of environmental impact	Emissions	Environmental Protection Department	Calculation of the specific greenhouse gas emission factor achieved as a result of emission reduction initiatives during the reporting period, signed by the Head of the Environmental Protection Department of AlES JSC	Not executed
10	Reduction of pollutant emissions into the atmosphere	Specific emissions of atmospheric pollutants per unit of output	g/kWh	NOx, SOx, CO and particulate matter emissions / Electricity generation	The accelerated development of renewable energy and the reduction of environmental impact	Emissions	Environmental Protection Department	Calculation of the specific emission factor for harmful substances into the atmosphere per 1 kWh of output for the reporting period, signed by the Head of the Environmental Protection Department of AlES JSC	Executed
11	Compliance with environmental legislation and regulatory requirements	Total compensation paid	million tenge	Total fines imposed by the competent environmental protection authorities for breaches of the Republic of Kazakhstan's environmental legislation	The accelerated development of renewable energy and the reduction of environmental impact	Compliance with environmental standards	Environmental Protection Department	Information on penalties imposed by the authorised environmental protection body (Minutes/Decisions/Inspection Reports)	Not executed
12	Significant impacts of operations on biodiversity. Fish stock restoration	Conservation and enhancement of aquatic ecosystems	%	Number of measures implemented / Total number of planned measures	The accelerated development of renewable energy and the reduction of environmental	Biodiversity	Environmental Protection Department	Information on fish stocking activities carried out at the Kapshagai HPP	Executed
13	Transfer of ash and slag waste for reuse	Reduction in the volume of waste disposed of at our own landfill sites	tons	Volume of dry ash and slag waste transferred in accordance with requests	The reduction of environmental impact	Waste	Environmental Protection Department	Information on the quantity of dry ash and slag waste from CHPP-2 and CHPP-3 transferred to interested companies for reuse	Executed
Initiative 6: Human rights and equal opportunities									
14	Increasing the number of women in the workforce	Proportion of women in the total workforce	%	Number of women / Total number of staff	Adherence to ESG best practices	Absence of discrimination	HR Dept.	Information on the number of women during the reporting period, signed by the Head of the HR Department of AlES JSC	Not executed
15	Ensuring an optimal number of women in leadership roles	Proportion of women in senior management	%	Number of women in management positions / Total number of management positions	Adherence to ESG best practices	Absence of discrimination	HR Dept.	Information on the number of women during the reporting period, signed by the Head of the HR Department of AlES JSC	Executed
16	Ensuring that the proportion of senior managers recruited from the local population is appropriate	Proportion of senior managers in key regions where the organisation operates who are recruited from the local population	%	Number of senior managers recruited from the local population / Total number of senior management vacancies	Adherence to ESG best practices	Market presence	HR Dept.	Information on the number of senior managers recruited from the local population for the reporting period, signed by the Head of the HR Department of AlES JSC	Executed
17	Increasing the number of women in the talent pool	Proportion of women in the internal talent pool	%	Number of women in the talent pool / Total number of talent pool members	Adherence to ESG best practices	Absence of discrimination	HR Dept.	Information on the number of women in the talent pool for the reporting period, signed by the Head of the HR Department of AlES JSC	Executed
18	Reducing the number of breaches of labour law	Number of complaints regarding labour practices received, processed and substantiated, and resolved through external formal complaint mechanisms (government bodies, law enforcement and judicial authorities)	pc.	-	Adherence to ESG best practices	Assessment of human rights	HR Dept., Омбудсмен Комплаенс офицер,	Information on labour disputes at AlES JSC during the reporting period (Ombudsman's report for 2025)	Executed
Initiative 7: Combating all forms of corruption									
19	Preventing incidents of corruption	Confirmed cases of corruption	pc.	-	Adherence to ESG best practices	Combating corruption	Compliance Officer, Safety dept.	Internal Audit Report for the reporting period	Executed
20	Ensuring the implementation of the Plan to minimise corruption risks identified through risk analysis	Ratio of the number of tasks completed under the Corruption Risk Mitigation Plan, identified through risk analysis, to the planned number	%	Number of tasks completed under the Plan / total number of tasks planned under the Plan	Adherence to ESG best practices	Combating corruption	Key personnel responsible for the Plan, Corporate Development and Risks Management(summary)	Compliance Officer's Report for the reporting period	Executed
21	Reducing the number of incidents involving breaches of ethical standards, corruption, etc.	Number of other complaints (corruption, ethics, etc.) submitted, confirmed, processed and resolved through official complaint mechanisms	pc.	-	Adherence to ESG best practices	Combating corruption	Ombudsman, Compliance Officer	Report on the implementation of the Plan to minimise corruption risks identified following the risk analysis for the reporting year	Executed

Initiative 8: Health and Safety									
22	Ensuring the implementation of the Action Plan for the management of occupational health and safety and environmental protection at AlES JSC	Ratio of the number of completed tasks in the Action Plan for managing labor protection and environmental protection issues at AlES JSC	%	Number of completed tasks in the Plan / total number of planned tasks in the Plan	Adherence to ESG best practices	Health and safety	Industrial Safety and Occupational Safety Department, Environmental Protection Department	Report on the state of labor protection, industrial injuries, and environmental protection in "AlES" JSC for the 1st, 2nd, 3rd, and 4th quarters of the reporting year (reviewed at the "AlES" JSC Audit Department)	Executed
23	Reducing the rate of workplace injuries	LTIFR	coeff.	Number of accidents resulting in loss of work capacity for a period exceeding 24 hours / Total actual duration of staff working time (in hours)	Adherence to ESG best practices	Health and safety	Industrial Safety and Occupational Safety Department	Report on the state of labor protection, industrial injuries, and environmental protection in "AlES" JSC for the 1st, 2nd, 3rd, and 4th quarters of the reporting year (reviewed at the "AlES" JSC Audit Department)	Executed
24	Reducing the rate of workplace injuries	LDR	coeff.	Number of days of temporary disability caused by industrial accidents * 1000000 / Total duration of employee working time (in days)	Adherence to ESG best practices	Health and safety	Industrial Safety and Occupational Safety Department	Report on the state of labor protection, industrial injuries, and environmental protection in "AlES" JSC for the 1st, 2nd, 3rd, and 4th quarters of the reporting year (reviewed at the "AlES" JSC Audit Department)	Executed
25	Reducing the rate of workplace injuries	FIFR	coeff.	Number of fatal accidents related to production activities) * 1000000 / Total actual duration of personnel's working time	Adherence to ESG best practices	Health and safety	Industrial Safety and Occupational Safety Department	Report on the state of labor protection, industrial injuries, and environmental protection in "AlES" JSC for the 1st, 2nd, 3rd, and 4th quarters of the reporting year (reviewed at the "AlES" JSC Audit Department)	Executed
Initiative 9: Employer Appeal									
26	Ensuring the implementation of the Comprehensive Action Plan to ensure the social stability of "AlES" JSC	The ratio of the number of completed tasks of the Action Plan to improve the social stability of Samruk-Energo JSC to the planned	%	Number of completed Plan tasks/Total number of planned Plan tasks	Adherence to ESG best practices	General information	HR Dept.	Report on the implementation of the Action Plan to Improve the Social Stability and Employee Engagement Index approved by the Chairman of the Management Board of AlES JSC	Executed
27	Ensuring the annual study of the "SAMRUK RESEARCH SERVICES" index	Индекс "SAMRUK RESEARCH SERVICES"	%	According to the methodology of the Center for Social Interaction and Communications	Adherence to ESG best practices	General information	HR Dept.	Results of the study for the reporting period provided by the Center for Social Interaction and Communications	Executed
28	Ensuring the conduct of an annual study on the well-being of the AUP	Engagement rating	%	According to the methodology of the Center for Social Interaction and Communications	Adherence to ESG best practices	General information	HR Dept.	Results of the study for the reporting period provided by the Center for Social Interaction and Communications	Executed
29	Ensuring the planned level of staff turnover	Staff turnover	%	Number of employees who terminated labor relations on the grounds of turnover/Actual number	Adherence to ESG best practices	staff turnover	HR Dept.	Report on staff turnover of AlES JSC for the reporting period signed by Head of AlES JSC HR Department	Executed
30	Ensuring the elimination of inconsistencies through IR screening	Improvement of social and living conditions	%	In accordance with the Comprehensive plan of corrective measures to improve the level of social stability and improve social and living conditions for the group of companies Samruk-Energo JSC	Increased productivity	General information	HR Dept.	Report on the Implementation of the Comprehensive Plan of Corrective Measures to Improve Social Stability and Living Conditions for the Samruk-Energo Group of Companies	Executed
Initiative 10: Effective engagement with stakeholders									
31	Participation in external social projects	Information in the Annual Report on Implemented External Social Projects	-	-	Adherence to ESG best practices	General information	HR Dept. Corporate Development and Risks Management	1) EU/EU Social Initiatives Report (SCID), 2) Information in the Annual Report	Executed
32	Effective interaction with local communities when implementing new projects	1. Stakeholder Engagement Plan Report 2. report on Stakeholder Communications Plan	-	-	Increase in net asset value	local communities	1. Project office 2. Corporate Development and Risks Management 3. Environmental Protection Department	1) Report on the implementation of the Project Stakeholder Engagement Plan for the reporting period (SW); 2) Report on the implementation of the Stakeholder Communications Plan for the reporting period (UKR&R); 3) Protocol on holding public hearings (OOO)	Executed