

ESG STRATEGY

WEST DALA LLP



ATYRAU, 2025
2025-2030





MISSION OF WEST DALA LLP

To strive to be a leader in the waste management sector in the Republic of Kazakhstan, focused on mutually beneficial cooperation with business partners, trusting relationships with all stakeholders, and building our common sustainable environmental and social future.



WEST DALA PRIORITIES

- Excellent customer experience: the company's integrated solutions and services that improve the efficiency of the customer's business.
- Excellent client experience: the Company's comprehensive solutions and services that increase the efficiency of clients' businesses.
- Strong corporate culture: a culture aimed at increasing the efficiency of client service and the quality of interaction within the Company
- World-class safety: maximum attention to ensuring the sustainable functioning of technological processes and safe working conditions for employees of both the Company and contractors.
- New opportunities: going beyond the standard areas of the waste management sector using best practices, competencies and technological solutions.

Since 2023, the management of West Dala has been pursuing ESG transformation with a focus on development prospects and strengthening the company's position as a participant in the waste management market in the Republic of Kazakhstan.

West Dala LLP has become the first waste management company in Kazakhstan to develop an ESG Strategy, reinforcing its leadership in sustainability, environmental awareness, high social commitment and quality corporate governance.

The ESG Strategy is a policy document that outlines the company's goals, priorities, principles, and directions for achieving carbon neutrality, developing people and culture, and participating in social projects.

Developing and implementing an effective ESG Strategy will not only help the company manage risk and facilitate the transition to a green economy but will also help it meet global best practices as the world moves toward sustainable development and carbon neutrality.

The ESG Strategy is required for all employees of the company when planning and implementing their activities in terms of stakeholder engagement, developing internal regulatory documents and establishing internal indicators.

The Strategy establishes consistent principles for ESG activities across all of the company's facilities, regardless of location. The Strategy may be updated and revised to reflect ongoing changes, and as strategic documents are updated, but at least every five years.

In 2024, West Dala LLP received its first ESG rating from S&P Global, the first among Kazakhstani companies in the waste management sector.

In implementing its strategic priorities, the company is actively working to increase the openness and transparency of its business, implementing modern and effective management tools and maintaining an ongoing dialog with all stakeholders.

HOW THE COMPANY ENSURES SUSTAINABLE AND RESPONSIBLE BUSINESS:

1. Engaging with stakeholders:
 - Company's shareholders
 - Employees
 - Customers
 - Suppliers and Contractors
 - Local communities
 - Government agencies
 - MASS MEDIA
2. Sets targets and measures performance.
3. Supports the Sustainable Development Goals (UN SDGs).
4. Apply high standards of corporate governance and risk management.
5. Prepares an annual ESG report using international GRI and GHG Protocol standards.

The company studies the best international practices in ESG and strives to apply them in its operations. West Dala LLP participates in the educational programs of the UN Global Compact and disseminates these experiences to the company's employees.

MAIN OBJECTIVE AND IMPORTANT PRIORITIES OF THE ESG STRATEGY

The primary objective of the Company's activities in ESG and sustainability is to become a leader of systemic changes in the ESG at the national and international levels to create a prosperous green economy effective for society based on the interest, cooperation and creativity of employees, customers, investors, shareholders, partners and the state.

One of the key priorities of West Dala LLP is to minimize economic, social, environmental and other risks. Timely analysis of risks in the management of the Company's activities makes it possible to make optimal decisions in terms of costs and losses, as well as to improve the efficiency and sustainability of the Company's activities.

ASPECTS	PRIORITIES
Corporate governance	<ul style="list-style-type: none"> • Implement the ESG risk management system, including regular reporting and auditing. • Incorporate ESG risk assessment into strategic decision-making.
Industrial safety and labor protection	<ul style="list-style-type: none"> • Achieve zero fatalities, occupational illnesses and industrial accidents. • Fulfill obligations to customers and increase their confidence in safety and occupational health. • Minimize risks associated with potential damage to the lives and health of employees. • Development and support of employees' abilities, focus on personal potential, level and quality of knowledge and skills, competence in the field of occupational safety and health, increase in employees of all levels of occupational safety culture, responsible attitude to compliance with occupational safety and health norms and rules.
Employee development and corporate culture	<ul style="list-style-type: none"> • Equal pay for equal work. • Fair and transparent system of rewards and career development. • Employee feedback and engagement. • Creation of a supportive and safe working environment.
Innovation for growth	<ul style="list-style-type: none"> • Growth through innovation and strategic acquisitions. • Implementation of digital solutions to control ESG processes.
Productivity	<ul style="list-style-type: none"> • Creation of a high performing organization with a focus on service quality. • Operational efficiency.
Sustainability and environmental responsibility	<ul style="list-style-type: none"> • Aim to reduce specific emissions per ton of accepted/recycled waste, treated wastewater. • Reduction of greenhouse gas emissions with the prospect of using renewable energy sources.
Local communities	<ul style="list-style-type: none"> • Absence of conflict situations. • Social investment and effective cooperation.

West Dala LLP focuses on international business standards and demonstrates its commitment to the principles of ESG Strategy.

CORE PRINCIPLES:

1. Regulatory compliance and quality assurance.
2. Focus on innovation.
3. Sustainability through environmental stewardship and efficiency.
4. Empowering employees, promoting gender equality.
5. Occupational health and safety, high safety standards.
6. Recognizing that the lives and health of employees take precedence over the results of production activities.
7. Responsible for dealings with suppliers and contractors.

KEY AREAS OF THE ESG STRATEGY:

West Dala LLP implements a systematic approach to ESG and sustainable development activities, which is reflected in the structure of the areas. These areas reflect the thematic areas of ESG and sustainability within which the firm works to achieve its strategic objectives and fulfill its commitments.

1. Minimizing environmental impacts.
2. Developing risk and opportunity management practices.
3. Implementing ESG innovations in production and waste management.
4. Improving the energy efficiency of the company's facilities.
5. Creating conditions for effective work and human potential development.
6. Ensuring respect and protection of human rights, an inclusive environment and equal access to products and services.
7. Supporting local communities and promoting social development.
8. Improving corporate governance, safety and ESG risk management practices, including in the supply chain.

On July 31, 2023, West Dala joined the leading voluntary sustainability initiative, the United Nations Global Contract.

CONTRIBUTION TO THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

West Dala LLP makes a tangible contribution to the achievement of the UN Sustainable Development Goals in collaboration with other stakeholders. The Company seeks to facilitate the implementation of as many of the UN Sustainable Development Goals as possible, considering the specifics of its business and corporate ESG capabilities.

Meanwhile, to maximize positive impact, West Dala LLP has identified eight focus goals that guide strategic planning and management decision-making.



GOAL #3: HEALTH AND WELL-BEING OF PEOPLE.

- Ensure that West Dala LLP employees comply with the requirements of the legislation of the Republic of Kazakhstan, international and national standards, technical regulations, norms and rules in the field of industrial and occupational safety and health.
- Ensure safe working conditions at workplaces for employees, develop and implement comprehensive action plans aimed at minimizing occupational injuries and diseases, and provide them with the necessary resources in a timely manner.
- Strive to ensure accident-free production activities by taking effective measures to prevent industrial accidents and incidents, minimize occupational diseases, and improve the sanitary and technical condition of industrial facilities.
- Apply cutting-edge innovative technologies, installations, high-tech machinery, mechanisms and equipment that ensure maximum safety and reliability in operation.
- Supply employees with modern and effective personal and collective protection equipment.
- Identify existing and potential hazards in a timely manner, achieve complete risk assessment and effective risk management, and reduce them to the minimum permissible level.
- Employ modern progressive information communications in the field of occupational health and safety, raise awareness and support bilateral and multilateral exchange of personnel information with all stakeholders on the ongoing activities, international and corporate best practices, problems and their solutions.
- Ensure openness, transparency and accessibility of information in the field of occupational health and safety.
- Communicate OHS requirements to contractors and involve them in the procedures for identification of associated risks.



GOAL NO. 4: OPPORTUNITIES FOR SELF-REALIZATION AND TALENT DEVELOPMENT.

- Providing opportunities for professional and personal growth of employees through internal and external training.
- Cooperation with educational institutions, engaging students in practical training, employment of young people.



GOAL NO. 6: ENSURING ACCESS TO SAFE WATER AND RATIONAL USE OF WATER RESOURCES.

- Sustainable management of liquid waste and wastewater.
- Absence of accidents and technological incidents at the Company's facilities that caused damage to water resources.
- Providing wastewater treatment services for the Company clients.



GOAL #8: DECENT, EFFECTIVE WORK, DEVELOPMENT OF ENTREPRENEURSHIP.

- Providing decent work, ensuring equal pay for equal work.
- Continuous improvement of the quality of the occupational safety management system, ensuring safe working conditions
- Fulfilment of obligations under the Collective Agreement.
- Promoting the socio-economic development of the regions of presence through job creation, circular economy development, and implementation of charitable initiatives.



GOAL #11: PROMOTING THE CREATION OF INFRASTRUCTURE FOR ENVIRONMENTAL PROTECTION, WASTEWATER TREATMENT, TREATMENT AND DISPOSAL OF SOLID WASTE.

- Sustainable waste and wastewater management.
- Providing comprehensive waste and wastewater management services for the Company clients.



GOAL #12: SUPPORTING TRANSITION TO THE USE OF RATIONAL MODELS OF CONSUMPTION AND PRODUCTION, EFFICIENT USE OF NATURAL RESOURCES.

- The Company's implementation of measures to recycle and reuse waste and reduce waste generation.
- Providing comprehensive waste and wastewater management services for the Company clients.
- Adoption of the Business Partner Code of Conduct to promote sustainable supply chain and value creation.



GOAL #15: PROTECT AND RESTORE TERRESTRIAL ECOSYSTEMS AND PROMOTE THEIR SUSTAINABLE USE, HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.

- Sustainable waste and wastewater management.

- Implementation of a balanced corporate environmental policy, preventing violations of environmental legislation.
- Development of a plan for reclamation work and land restoration.
- Support for the international principle of zero gross deforestation.



GOAL #17: EFFECTIVE PARTNERSHIP IN THE FIELD OF SUSTAINABLE DEVELOPMENT.

- Open cooperation with other companies and organizations on sustainability issues.
- Participation in international and national business and public associations.
- Providing stakeholders with timely and reliable information about activities of the Company.
- Transparency and certification.

REALIZATION OF ESG STRATEGY

In the pursuit of openness and transparency of information, and considering the interests of stakeholders, the Company recognizes the importance of preparing reports describing various aspects and results of ESG and sustainable development activities.

West Dala LLP will continue to produce an annual ESG Report that discloses information about the company's business, approach to sustainability management and related risks, health and safety, human resources, greenhouse gas emissions, environmental protection and other topics.

RESULTS OF THE SUCCESSFUL IMPLEMENTATION OF STRATEGY:

- Build the company's competitive advantage.
- Strengthen existing and develop new long-term partnerships with customers.
- Continue to improve the company's environmental and social performance.
- Ability to attract debt capital on more favorable terms (ESG investments).
- Increased employee satisfaction.
- Attract talented young people based on the company's reputation and the availability of prospects for career growth and self-realization.

West Dala LLP and its employees, based on the goals, priorities, principles and directions of this ESG Strategy, will create a basis for the development and prosperity of the company, as well as achieve leading positions in the field of ESG in the Kazakhstan and international markets, remaining a company with a high level of transparency, ethics and social responsibility.

**TOGETHER TOWARDS
A CIRCULAR ECONOMY**