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Approved by  
 General Director of  
 «West Dala» LLP  
 K. Sh Salakhedenov  
 2023r.




**CODE OF BUSINESS ETHICS  
 «WEST DALA» LLP**



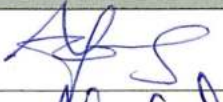
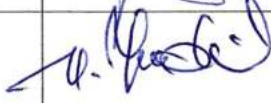



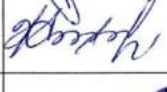



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**Atyrau  
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### Approval sheet

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## 1. General provisions

1.1. The Code of Business Ethics of West Dala LLP (hereinafter referred to as the Code) is a set of basic values, requirements and principles in accordance with which West Dala LLP conducts business.

1.2. The Goals of the Code are:

- consolidation of values, requirements and principles that guide all employees of West Dala LLP in their activities, both when making decisions and in everyday situations;
- development of a unified corporate culture in West Dala LLP, based on high ethical standards of behavior to maintain an atmosphere of trust, mutual respect and decency in the team;
- uniform understanding and implementation of the requirements and principles of the Code by all employees of West Dala LLP regardless of their position.

1.3. This Code is mandatory for all employees of West Dala LLP.

1.4. West Dala LLP encourages employees to openly discuss the Code and welcomes any constructive proposals for its improvement.

1.5. The Code is a public document and is available on the official website of West Dala LLP.

## 2. Key terms and definitions

**business ethics** - a set of ethical principles, values and norms of business behavior that West Dala LLP, as well as all officials and employees of West Dala LLP, are guided by in their activities.

**official** - a person performing managerial functions or organizational and administrative functions in West Dala LLP.  
**counterparty** - an individual or legal entity with whom West Dala LLP has concluded or plans to conclude a contract/agreement.

**conflict of interest** - a contradiction between personal interests of officials/employees and their official duties, where personal interests of officials/employees may lead to non-performance or improper performance of their official duties and affect objective decision-making on the activities of West Dala LLP.

**corruption** - illegal use by officials/employees of their official powers and related opportunities to obtain or extract, personally or through intermediaries, property (non-property) benefits and advantages for themselves or for third parties, as well as bribery of such persons by providing benefits and advantages.

**legalization (laundering) of income** - a process by which a person or a group of persons attempt to give the appearance of lawful possession, use or disposal of funds and other property obtained as a result of illegal unlawful activity.

**employees** - individuals who have labor relations with West Dala LLP.

**third party** - any individual or legal entity with whom West Dala LLP interacts during its activities, including, but not limited to, counterparties, customers, clients, agents, intermediaries, and other persons, including governmental authorities and their officials.

## 3. Ethical conduct

3.1. Employees of West Dala LLP undertake to perform their job duties in good faith and reasonably and to be guided by the interests of West Dala LLP and not by personal relationships or personal gain.

3.2. Employees of West Dala LLP must strictly and fully comply with the requirements of the current legislation of the Republic of Kazakhstan, the labor contract, internal labor regulations, job descriptions and other internal regulatory documents of West Dala LLP, as well as realize their personal responsibility for their violation or non-compliance.

3.3. Employees of West Dala LLP in their professional activities must be honest and decent, not to allow committing actions that could discredit West Dala LLP.

3.4. Employees of West Dala LLP must show respect to their colleagues and maintain a friendly atmosphere in the workplace.

3.5. Employees of West Dala LLP must communicate with clients, counterparties and any third parties in a respectful and dignified manner and must not insult or discriminate against them.

3.6. In case of conflict situations with clients, counterparties and any third parties, the employees of West Dala LLP must make every effort to settle them calmly.

3.7. The officials of West Dala LLP must also:

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- make managerial decisions on the principles of transparency and impartiality, taking into account the fundamental requirements and principles of the Code;
- demonstrate by personal example a commitment to the requirements and principles of the Code and encourage compliance with them;
- advise and mentor employees on matters related to the Code;
- treat the employees of West Dala LLP equally, not allowing biased or unbiased assessment of the work of any of them.

3.8. West Dala LLP strives for accurate and honest communications in all interactions with clients, counterparties and any third parties.

3.9. When selecting and working with suppliers and other counterparties, employees of West Dala LLP must strictly follow the procedures and regulations of West Dala LLP.

3.10. Providing unreliable information on the financial condition and property status of West Dala LLP, which caused a material misstatement in the accounting (financial) and other statements, is not allowed.

3.11. West Dala LLP strives to strictly comply with the antitrust and competition protection legislation in force in the Republic of Kazakhstan. In particular, employees of West Dala LLP are prohibited from sharing with competitors information on prices, terms and conditions of sales, costs, marketing plans, and any other information that is confidential or proprietary to the Company.

3.12. West Dala LLP strives to strictly comply with the anti-money laundering legislation in force in the Republic of Kazakhstan.

3.13. If an employee of West Dala LLP has any suspicion of money laundering activity when dealing with a counterparty, he/she has the right to report it to his/her immediate supervisor.

3.14. West Dala LLP maintains long-term and stable relations with local communities in the areas of its operations. Regular communication of the most important events of operational, social and environmental activities of West Dala LLP contributes to ensuring the trust of local communities.

3.15. Only authorized employees of West Dala LLP have the right to communicate on behalf of West Dala LLP with the media, counterparties and other third parties.

3.16. Employees of West Dala LLP are prohibited from making any public statements on their own initiative, speeches on behalf of West Dala LLP without prior approval of the employees responsible for interaction with the public and mass media.

3.17. Employees of West Dala LLP are prohibited from disseminating false or misleading information.

#### 4. Occupational health and safety

4.1. West Dala LLP strives to provide its employees with healthy and safe working conditions in the workplace. West Dala LLP recognizes that occupational safety depends not only on the technical soundness of workplaces and equipment, but also on the competence of employees and measures aimed at ensuring occupational health and safety.

4.2. Employees of West Dala LLP must follow the relevant policies, procedures, regulations and rules of West Dala LLP to avoid unsafe and risky behavior and to ensure the safety of themselves, their colleagues and third parties.

4.3. In case of a situation that poses a danger to health and safety, an employee of West Dala LLP must immediately report it to the immediate supervisor.

4.4. On the territory of the facilities of West Dala LLP or while carrying out activities on behalf of West Dala LLP, employees of West Dala LLP are prohibited from consuming alcohol and narcotic substances, as well as staying at the workplace under the influence of alcohol or drugs. If an employee takes any medication and it creates a safety hazard, he/she must notify his/her immediate supervisor.

#### 5. Protection of assets

5.1. West Dala LLP expects that each employee will use West Dala LLP assets responsibly and solely for business purposes and will protect the assets entrusted to him/her from misuse, damage, loss, fraud and theft. The assets of West Dala LLP include not only physical assets such as inventory, cash, equipment, vehicles, furniture, but also intangible assets such as innovations, trademarks, technology, ideas and concepts.

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5.2. Misappropriation or theft of the assets of West Dala LLP may result in the dismissal of an employee (termination of the employment contract), as well as civil and/or criminal liability, depending on the damage caused.

5.3. Information held by West Dala LLP on paper and/or electronic media is deemed to be the property of West Dala LLP. West Dala LLP reserves the right to access, disclose and use this information. If the information that is the property of West Dala LLP is stored on the employee's personal equipment (telephone, personal computer, any other storage device, etc.), the employee must return or destroy such information at the request of West Dala LLP.

5.4. When using communication facilities, devices or electronic media provided by West Dala LLP to employees, employees must not attempt to access them to circumvent access rights or established controls.

## **6. Protection of personal data and confidential information**

6.1. West Dala LLP ensures confidentiality of information about personal data subjects (clients, counterparties, employees and other persons). West Dala LLP collects, uses and stores personal data for legitimate purposes and as reasonably necessary for the operation of West Dala LLP.

6.2. Processing of personal data in West Dala LLP is carried out with the consent of the subject of personal data to the processing of his/her personal data, unless otherwise provided for by the legislation of the Republic of Kazakhstan in the field of personal data;

6.3. West Dala LLP does not disclose or distribute personal data to third parties without the consent of the subject of personal data, unless otherwise provided for by the legislation of the Republic of Kazakhstan in the field of personal data;

6.4. Employees of West Dala LLP who have access to personal data of clients, counterparties, colleagues and other persons must keep it confidential, complying with the relevant legislation of the Republic of Kazakhstan and the requirements of West Dala LLP regarding the collection, use and disclosure of such data.

6.5. Except as otherwise provided by the legislation of the Republic of Kazakhstan, employees of West Dala LLP, both during their employment with West Dala LLP (including outside working hours) and for 5 (five) years after termination of the employment contract, are prohibited from disclosing to third parties personal data and confidential information, including commercial, official and other secrets protected by the legislation of the Republic of Kazakhstan, using such data and information for personal purposes and publicly discussing such data and information.

6.7. Employees of West Dala LLP must notify their immediate supervisor of attempts by unauthorized persons to gain access to the confidential information, as well as the loss or shortage of the confidential information, its carriers, electronic passes, keys and other facts that may lead to unauthorized disclosure of the confidential information.

6.8. When using information obtained at West Dala LLP, an employee of West Dala LLP will act in accordance with the following principles:

- information is used solely in the performance of official functions;
- information is communicated only to those persons authorized to have access to it and only if the information to be disseminated within West Dala LLP;
- information may only be transmitted through communication channels authorized by West Dala LLP.

6.9. West Dala LLP respects the intellectual property rights of third parties by not using unlicensed or unauthorized trademarks in its business; unregistered patents; unauthorized copyrighted materials; unauthorized software; proprietary information and trade secrets of third parties.

## **7. Human rights, equal opportunities and non-discrimination**

7.1. West Dala LLP respects the dignity and rights of employees, counterparties and any other persons who may be affected by the activities of West Dala LLP.

7.2. Every employee of West Dala LLP has the freedom to express and defend their professional opinion.

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7.3. West Dala LLP strictly prohibits any actions that may humiliate human dignity. Employees, regardless of their job-title, must not be subjected to any harassment or retaliation by supervisors and coworkers. West Dala LLP does not tolerate bullying, harassment or physical abuse in any form.

7.4. West Dala LLP strictly prohibits any discrimination on any individual grounds such as gender, nationality, religion, social status, age, disability and others.

7.5. At West Dala LLP, every employee has equal opportunities for recognition of their personal merits and career growth regardless of individual characteristics. This principle applies to all stages and aspects of the employment relationship, including recruitment, promotion, transfer, dismissal, remuneration and training.

7.6. West Dala LLP does not support any form of patronage or selective promotion of individual employees, including on the basis of family ties.

7.7. West Dala LLP does not use child labor or any form of forced or compulsory labor.

7.8. West Dala LLP has an approved Human Rights, Diversity and Equal Opportunities Policy that details the principles and priorities of West Dala LLP in the area of human rights, diversity and equal opportunities.

## **8. Anti-corruption**

8.1. West Dala LLP adheres to the principle of zero tolerance towards corruption in any form or manifestation.

8.2. West Dala LLP operates in accordance with the current anti-corruption legislation of the Republic of Kazakhstan, develops and takes measures to prevent corruption.

8.3. Employees of West Dala LLP are prohibited from abusing their official position, giving or receiving bribes, committing commercial bribery, or in any other way using their official position for the purpose of obtaining benefits.

8.4. Committing and/or participating in the commission of corruption offenses in one's own interests or on behalf of West Dala LLP shall be avoided. Similar behavior that may be interpreted by others as an intention to commit or participate in the commission of acts of a corrupt nature is unacceptable.

8.5. West Dala LLP does not engage in fraudulent activities or provide any assistance to third parties in committing fraud.

8.6. West Dala LLP has approved the Anti-Corruption Policy that specifies the requirements for employees of West Dala LLP in the area of anti-corruption.

## **9. Gifts and other favors**

9.1. Gifts given to an employee of West Dala LLP by a counterparty or other third party may interfere with an objective approach to doing business with that third party. In this regard, if it is related to the performance of labor duties, employees of West Dala LLP are prohibited:

- to accept or offer money or cash equivalents (securities, etc.);
- to accept or offer any gifts or invitations in exchange for favors or under circumstances that could lead to suspicion of undue influence or reprehensible behavior;
- to ask for gifts or favors.

9.2. The gift should be reasonable and must not be a luxury item, jewelry, or be of an entertaining nature. Employees must exercise special care when the value of gifts received is unreasonably high or disproportionate to normal business practices.

9.3. Employees of West Dala LLP must notify their immediate supervisor of all cases of receiving a business gift in connection with their official position or in connection with the performance of their labor duties.

9.4. If an employee of West Dala LLP has doubts about the correctness of his/her own actions in such a situation, the employee must contact his/her immediate supervisor to agree on the most appropriate method of ethical behavior.

## **10. Prevention of conflicts of interest**

10.1. Employees of West Dala LLP must:

- avoid situations leading to a conflict of interest and be guided solely by the interests of West Dala LLP when making decisions within the scope of their official duties;

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- not use their official position, as well as information to which they have access, for their personal benefit or for the benefit of related persons;
- disclose in a timely manner personal circumstances that may lead to an actual and/or potential conflict of interest, including in hiring or appointment to a new position.

10.2. A conflict of interest may arise when:

1. combining work at West Dala LLP with work at other third-party organizations, which may lead to difficulties in performing job duties at West Dala LLP and in making objective decisions;
2. there is a close relationship with another employee of West Dala LLP that could influence the employee's salary, grade or promotion, or otherwise could interfere with the employee's ability to make objective decisions;
3. there is a close relationship with a person representing a counterparty or competitor of West Dala LLP, particularly if such person is an owner, co-founder or director;
4. using West Dala LLP time, equipment, resources or materials for purposes that do not relate to the employee's duties at West Dala LLP;
5. using West Dala LLP's business opportunities for personal enrichment.

10.3. In case of a conflict of interest or the possibility of a conflict of interest, employees of West Dala LLP must bring this information to the attention of their immediate supervisor in writing no later than 5 (five) business days from the day when the official or employee became aware of such a conflict of interest.

10.4. Part-time employment must not adversely affect or conflict with an official's or employee's work at West Dala LLP. The employee must notify West Dala LLP in writing about the part-time work through his/her immediate supervisor.

10.5. The employee of West Dala LLP must inform his/her immediate supervisor of any abuse of authority by other employees of West Dala LLP.

10.6. If an employee fails to take measures to prevent or resolve a conflict of interest to which he/she or his/her direct subordinate is a party or fails to fulfill the obligation to inform about the occurrence (possibility of occurrence) of a conflict of interest, the employee may be subject to disciplinary action.

## 11. Participation in political activities

11.1. The activities and property of West Dala LLP may not be used to support political parties, trade unions or election funds. West Dala LLP does not participate directly or indirectly in the activities of political parties, related organizations and foundations, including sponsorship and other payments to support them.

11.2. Employees of West Dala LLP have the right to participate as individuals in public associations established in accordance with the laws of the Republic of Kazakhstan, as well as in international public associations, provided that such participation does not harm the interests of West Dala LLP and does not create a conflict of interest.

11.3. Employees of West Dala LLP are prohibited from offering, giving, promising or making payments, contributing property or giving gifts on behalf of West Dala LLP when participating in public associations.

11.4. Employees of West Dala LLP are independently responsible for participation in public associations in accordance with the legislation of the Republic of Kazakhstan.

## 12. Participation in charity and sponsorship

12.1. As a socially responsible company, West Dala LLP carries out charitable activities, at the same time West Dala LLP does not finance charitable and sponsorship projects in order to obtain or maintain advantages in commercial activities, as well as does not make donations for political activities.

12.2. West Dala LLP controls the targeted use of funds provided as part of charitable and sponsorship activities.

## 13. Reporting violations of the Code

13.1. Employees of West Dala LLP must report any violations of this Code, accompanied by information describing the relevant violations, in one of the ways listed below:

- To the immediate supervisor, or to any official of West Dala LLP in whom they have confidence.
- Using the hotline:

Phone: Human Resources and Industrial Relations Department, +7 (7122) 309 009, int. 4211.



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E-mail: wd.hr@westdala.kz

13.2. West Dala LLP takes all reports of possible violations of the Code seriously if the complainant has provided sufficient information to warrant an internal investigation. The official investigation is conducted in compliance with the requirements of confidentiality of consideration of information on violation of the Code and only in accordance with the procedure determined by the current legislation of the Republic of Kazakhstan and internal documents of West Dala LLP.

13.3. West Dala LLP will not take action against an employee who reports in good faith a potential violation of the Code and will not tolerate termination, harassment, discrimination or other aggravation of the employee's position.

13.4. It is a violation of the Code to knowingly make false accusations, as well as to make false statements in official investigations. When submitting a complaint, an employee of West Dala LLP must be confident that the information provided is reasonable and accurate.

#### **14. Compliance with the Code**

14.1. All employees of West Dala LLP must follow the values, requirements and principles of business ethics set out in the Code, as well as comply with the laws of the Republic of Kazakhstan.

14.2. Officials of West Dala LLP are responsible for the implementation of the Code and compliance with its norms by their subordinate employees.

14.3. Violation of the provisions of the Code and failure to comply with the applicable laws of the Republic of Kazakhstan may result in West Dala LLP taking disciplinary action against the relevant employees.

14.4. All employees of West Dala LLP must personally familiarize themselves with the provisions of the Code and sign the Commitment on familiarization and agreement with requirements of the Code of Business Ethics. The signed Commitment on familiarization and agreement with requirements of the Code of Business Ethics is personally handed over by an employee to the Human Resources and Industrial Relations Department of West Dala LLP and kept in the employee's personal file.

14.5. Control over the process of familiarization of employees with the Code is vested in the Human Resources and Industrial Relations Department of West Dala LLP in accordance with the established internal procedures.

14.6. Current control over the implementation of the provisions set forth in the Code is vested with the heads of West Dala LLP's structural divisions, and periodic control is vested with the head of the Human Resources and Industrial Relations Department of West Dala LLP.

#### **15. Final provisions**

15.1. The Code, as well as all annexes, supplements and amendments thereto, are approved by the General Director of West Dala LLP.

15.2. The Code enters into force from the moment of its approval by the General Director of West Dala LLP and remains in force until the decision to cancel it is made.

15.3. If, as a result of changes in the regulatory legal acts of the Republic of Kazakhstan, certain provisions of the Code come into conflict with them, the current legislation of the Republic of Kazakhstan applies until the Code is amended.

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*Annex 1  
to the Code of Business Ethics of  
West Dala LLP*

**Commitment on familiarization and agreement with requirements of the Code of Business Ethics of West Dala  
LLP**

I confirm that I have examined the Code of Business Ethics of West Dala LLP

I undertake to follow in good faith the requirements and principles set out in the Code of Business Ethics of West Dala LLP.

I have been notified that if I violate the provisions of the Code of Business Ethics of West Dala LLP, I may be held liable, including dismissal from my position, in accordance with the procedure established by the legislation of the Republic of Kazakhstan.

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(Full name, position, signature, date of signature)

*This form is completed and signed by an employee of West Dala LLP and is kept in the personnel file of that employee of West Dala LLP.*

