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Approved by
General Director of
«West Dala» LLP
K. Sh Salakhedenov
« 11 » 11 2023r.




**TAX STRATEGY OF
«WEST DALA» LLP**

WD-20-DOC-01


**Атырау
2023**

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Approval sheet

Position	Full name	Signature	Date
Developed			
Chief Accountant	Khasanova G. K.		16.11.2023
Inspectors			
IMS Manager	Sarsengaliyeva A. A.		16.11.2023
Approved			
Director of Corporate Development	Khabiev D.K.		16.11.2023
Head of Legal Affairs Department	Umirzakhov N.U.		16.11.23
Head of Legal Support Service	Takhitalieva K.K.		16.11.23
Head of Economics and Planning Department	Umraliyeva Zh. M.		16.11.23
Head of Compliance Department	Elubaev Zh. M.		16.11.23

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1. GENERAL PROVISIONS

- 1.1. West Dala LLP is focused on integrating advanced environmental, social and governance factors into its operations and decision-making processes.
- 1.2. Being a responsible and conscientious taxpayer, West Dala LLP understands the importance of taxes for the Republic of Kazakhstan and society in terms of long-term sustainable development, including for the successful achievement of national priorities in accordance with the United Nations Sustainable Development Goals and the Paris Climate Agreement.
- 1.3. By approving the Tax Strategy (hereinafter - the Strategy) West Dala LLP demonstrates its commitment to comply with the requirements of the legislation of the Republic of Kazakhstan in the field of taxation, as well as creates conditions for an open dialog with interested parties.
- 1.4. The strategy summarizes the principles of West Dala LLP in relation to taxation and tax-related processes.

2. SCOPE

- 2.1. The set of principles set out in the Strategy apply to all West Dala LLP related taxes regardless of the nature of the taxes or the jurisdiction in which they are levied.
- 2.2. The Strategy applies to all segments of West Dala LLP's market presence, services and products.
- 2.3. The strategy applies to West Dala LLP to the extent that it does not contradict the laws of the Republic of Kazakhstan.
- 2.4. Compliance with the Strategy is mandatory for all employees of West Dala LLP regardless of their position.
- 2.5. The Strategy is consistent with West Dala LLP's overall business strategy, its approach to corporate governance and risk management.

3. MAIN PRINCIPLES

- 3.1. West Dala LLP carries out its activities in accordance with the tax legislation of the Republic of Kazakhstan and international tax treaties to which the Republic of Kazakhstan is a party, within an acceptable and predetermined level of risk, and does not participate in tax schemes and transactions that do not comply with the requirements of the legislation of the Republic of Kazakhstan and that may adversely affect the reputation of West Dala LLP.
- 3.2. During its activities, West Dala LLP is guided by the principles of good faith and due diligence formed by law enforcement practice with respect to the taxpayer.
- 3.3. West Dala LLP is focused on strict, rigorous and timely fulfillment of obligations related to filing of tax returns and other documents, payment of taxes in the proper amount and terms in accordance with the legislation of the Republic of Kazakhstan.
- 3.4. When interacting with the tax authorities, West Dala LLP makes timely, complete and reliable disclosure of tax information stipulated by the legislation of the Republic of Kazakhstan, as well as establishes an open and constructive dialog with the tax authorities.
- 3.5. West Dala LLP takes a prudent approach to managing tax risks that may arise in the course of tax calculation and other taxation activities.
- 3.6. West Dala LLP does not apply aggressive tax planning and tax evasion schemes, including the use for tax purposes of tax jurisdictions that do not cooperate with the authorized tax authorities of the Republic of Kazakhstan. In addition, West Dala LLP does not use any international offshore schemes for tax optimization purposes.
- 3.7. West Dala LLP adheres to the arm's length principle and does not seek to dilute or otherwise reduce the tax base.
- 3.8. West Dala LLP provides services and products to its clients strictly in accordance with the tax legislation of the Republic of Kazakhstan.
- 3.9. West Dala LLP takes into account the reputational risks of business partners, clients and other interested parties, and does not support their possible use of tax schemes that may be regarded as tax evasion.
- 3.10. West Dala LLP reserves the right to seek external advice to obtain a proper documented risk assessment and minimize tax risk if there are significant uncertainties and complexities with respect to tax risk.

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3.11. West Dala LLP constantly monitors the effectiveness of the internal control system, as well as monitoring changes in the tax legislation of the Republic of Kazakhstan to assess and minimize their negative impact on the activities of West Dala LLP.

4. CONTROL OVER COMPLIANCE WITH THE STRATEGY

- 4.1. The General Director of West Dala LLP exercises overall control over compliance with the Strategy.
 4.2. The identification, monitoring and control of tax risks are included in West Dala LLP's risk management system and procedures, which are subject to periodic review by West Dala LLP's internal control.

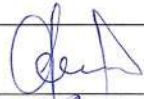
5. FINAL PROVISIONS

- 5.1. The strategy is approved by the General Director of West Dala LLP.
 5.2. Amendments and additions to the Strategy are made in accordance with the established procedure based on the decision of the General Director of West Dala LLP.
 5.3. West Dala LLP will improve this Strategy taking into account the emergence of new standards in the field of taxation in the Republic of Kazakhstan and international practice, changes in applicable legislation.
 5.4. The Strategy is reviewed in accordance with the established procedure as necessary, but at least once every 3 (three) years for its relevance and compliance with the legislation of the Republic of Kazakhstan, applicable standards and practices.
 5.5. In case of changes in the legislation of the Republic of Kazakhstan and emergence of contradictions between certain provisions of the Strategy and the legislation of the Republic of Kazakhstan, such provisions of the Strategy become invalid, and West Dala LLP is guided in its activities by the legislation of the Republic of Kazakhstan until the relevant amendments and additions are made to the Strategy.

Change registration list

Redaction	Revision date	Description of the changes made	Position/full name person who made the changes
Redaction 1	20.09.2023	Initial version, in connection with the introduction of ESG	A/U. Temirtassova

Reference list

No	Full Name	Position	Date	Signature
	Ахметжанов С			
	Дысанов Р	см. должность	16.11.23	
	Турсунбаева А	см. должность	16.11.23	