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APPROVED BY  
 General Director of  
 West Dala LLP  
 K.Sh. Salahadenov  
 "15" 11 2023



## ANTI-CORRUPTION POLICY

WD-PLC-06

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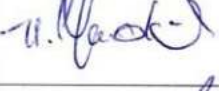




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### Approval sheet

Position	Full name	Signature	Date
<b>Developed by</b>			
Head of Compliance Department	Elubaev Zh.M.		13.11.2023
<b>Controllers</b>			
Integrated management system manager	Sarsengalieva A. A.		13.11.2023
<b>Approvers</b>			
Corporate Development Director	Khabiev D. K.		13.11.2023
Head of Legal Affairs Department	Umirzakhov N.U.		13.11.2023
Assistant to Director General	Sagindikov B.		15.11.2023
Head of Legal Support Service	Takhitalieva K.K.		13.11.2023
Head of Human Resources and Industrial Relations	Uralbayev S. A.		13.11.2023
Head of Internal Security Department	Kuzmin V.G.		14.11.2023

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## 1. GOAL AND GENERAL PROVISIONS

**1.1.** West Dala LLP (hereinafter referred to as the Company) is convinced that one of the most important conditions for sustainable business development is strict compliance with legislation governing relations in the field of anti-corruption and bribery prevention.

**1.2.** The Company declares its categorical rejection of dishonest and illegal ways of doing business and voluntarily assumes additional obligations in the field of prevention and avoidance of corruption recommended by Kazakhstani, foreign and international bodies and organizations.

**1.3.** The Anti-Corruption Policy of the Company (hereinafter referred to as the Policy) discloses the Company's goals and objectives in the field of combating involvement in corruption activities, defines the legal basis and key principles of this counteraction, describes the measures taken by the Company to prevent corruption, establishes the obligations of Employees and other persons in the field of combating corruption, as well as responsibility for non-fulfillment (improper fulfillment) of the provisions of this document.

**1.4.** The Policy is designed to:

- ensure compliance of the Company's activities with the requirements of Kazakhstani and foreign legislation regulating relations in the field of anti-corruption, high standards of ethical business conduct;
- minimize the risks of involvement of the Company and its Employees in corrupt activities;
- form a unified perception of the Company among the Company's Employees and Officials, shareholders, investors, Counterparties, representatives of governmental authorities, and other stakeholders as denying corruption in any of its forms and manifestations;
- create a local regulatory framework governing the Company's activities to counteract involvement in corruption.

**1.5.** The goals of the Policy are to:

- define the Company's anti-corruption and anti-fraud goals, objectives and principles;
- prevent, detect, suppress and disclose unlawful acts, as well as to identify persons preparing, committing or perpetrating them;
- identify major corruption and fraud risks and determine measures to minimize and/or eliminate them;
- build the Company's corporate culture to counter corruption and fraud;
- implement anti-corruption procedures in the Company based on applicable anti-corruption laws and communicate them to the Company's Employees and other interested parties;
- establish the obligation of the Company's Employees and Officials to comply with the principles, restrictions and requirements set forth in the Policy;
- provide information channels for reporting facts of corruption;
- explain the measures taken by the Company to prevent corruption.

**1.6.** The Policy reflects the Company's commitment to high ethical standards of business conduct and maintenance of its business reputation. The Company recognizes that its reputation for honesty and integrity is one of its most valuable assets, believing that corruption is a threat to its business and values. The Company's firm stance on anti-corruption is one of the fundamental principles of doing business.

**1.7.** The Company prohibits any form of corruption or bribery, whether directly or through third parties (Intermediation), worldwide, unless the life or health of an Employee and/or Official of the Company is at risk. The Company openly declares its non-acceptance of corruption and voluntarily assumes additional obligations in the area of prevention of corruption offenses.

**1.8.** The Company expressly prohibits Employees and Officials of the Company from making incentive payments to Politically Exposed Persons on behalf of the Company, including payments of such payments through intermediaries.

**1.9.** This Policy is posted on the Company's official Internet website and in the IMS Documentation network folder.

## 2. SCOPE

**2.1.** The Policy is mandatory for all employees and Officials of the Company.



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**2.2.** If the Company's internal regulatory documents or the laws of a country of the Company's location establish stricter requirements than the requirements of the Policy, the provisions of the Company's internal regulatory documents or the requirements of the laws apply.

**2.3.** The Company recommends that its Counterparties adhere to the requirements of the Policy and ensure that their employees comply with the requirements of the Policy.

### 3. DEFINITIONS AND ABBREVIATIONS

<b>Active bribery</b>	Offering, promising, authorizing or paying bribes (directly or indirectly), or aiding or abetting such conduct.
<b>Close relatives</b>	Parents (parent), children, adoptive parents, adopted children, full and half siblings, grandparents, grandchildren.
<b>Bribe</b>	Material assets (objects or money) or any property benefit or services accepted by a Politically Exposed Person for an act (or, conversely, inaction), in the interests of the bribe-giver, which this person could or should have done by virtue of his or her official position. The term "Bribe" is used to describe the bribery of a public official, while the term "Commercial bribery" is commonly used to describe the bribery of an employee of a commercial entity.
<b>Officials</b>	1) persons who by virtue of subclause 2-1) of Article 1 of the Law of the Republic of Kazakhstan "On Combating Corruption" No. 410-V LRK dated 18.11.2015 and other legal act or document of the Company are authorized to act on behalf of the COMPANY; 2) The General Director or a person replacing him/her.
<b>COMPANY</b>	WEST DALA LLP
<b>Commercial bribery</b>	Illegal transfer to a person performing managerial functions in a commercial or other organization of money, securities or other property, as well as the illegal rendering of services of a property nature to him/her for the use of his/her official position, as well as general patronage or connivance in the service in the interests of the bribe taker.
<b>Counterparty</b>	An individual or legal entity with whom the COMPANY has concluded or plans to conclude a contract/agreement.
<b>Conflict of interests</b>	Conflict between personal interests of persons holding a responsible position, persons authorized to perform state functions, persons equated to them, officials and their official powers, when personal interests of these persons may lead to non-performance and (or) improper performance of their official duties.
<b>Corruption</b>	Illegal use by persons holding responsible public office, persons authorized to perform public functions, persons equated to persons authorized to perform public functions, officials of their official (service) powers and related opportunities in order to obtain or extract personally or through intermediaries property (non-property) benefits and advantages for themselves or third parties, as well as bribery of these persons by providing benefits and advantages.
<b>Corruption offence</b>	An unlawful culpable act (action or inaction) with signs of corruption, for which the law establishes administrative or criminal liability.
<b>Bribe solicitation</b>	A request, demand, agreement to accept or receive a bribe, directly or indirectly.
<b>Politically exposed person</b>	1) Government official - a citizen of the Republic of Kazakhstan, occupying a public position in a state body in accordance with the procedure established by the legislation of the Republic of Kazakhstan, paid from the republican or local budgets or from the funds of the National Bank of the Republic of

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Kazakhstan, and exercising official powers for the purpose of realization of tasks and functions of the state;

2) Official - a person who permanently, temporarily or by special authority performs the functions of a representative of power or performs organizational, administrative or managerial functions in state bodies;

3) Foreign official - an official of a foreign state, including members of a foreign public assembly, officials of international organizations, members of an international parliamentary assembly, judges of a foreign state and officials of an international court, as well as officials in the armed forces and other military formations of a foreign state.

**Bribery / commercial bribery facilitation**

Direct transfer of a bribe/object of commercial bribery (illegal remuneration) on behalf of the bribe-giver/the person transferring the object of commercial bribery, or the bribe-receiver/the person receiving the object of commercial bribery, or other assistance to the bribe-giver and (or) the bribe-receiver/participants in reaching or implementing an agreement between them on receiving and giving a bribe/commercial bribe.

**Anti-corruption**

Activities of anti-corruption entities within their powers to prevent corruption, including the formation of an anti-corruption culture in society, identification and elimination of causes and conditions conducive to the commission of corruption offenses, as well as the detection, suppression, disclosure and investigation of corruption offenses and elimination of their consequences.

**Prevention of corruption risks**

Activities aimed at introducing elements of corporate culture, organizational structure, rules and procedures regulated by internal documents that ensure the prevention of corruption offenses in the COMPANY.

**Employee**

An individual who has an employment relationship with the COMPANY and directly performs work under an employment contract.

**In-law relation**

Full and half siblings, parents and children of the spouse.

**Responsible person**

Specialist of the Compliance Department responsible for keeping, maintaining, controlling the maintenance, monitoring the correctness of the register of conflicts of interest.

**Incentive payments**

Payments to Politically Exposed Persons to expedite routine official actions (e.g., issuance of permits, licenses, or other official documentation; issuance of visas, work permits, and other immigration documentation; expediting permission to release goods from customs; expediting state registration of real property or vehicles; expediting the provision of utilities or other services (e.g., telecommunications, security), etc.).

**4. LEGAL AND REGULATORY FRAMEWORK**

**4.1.** This Policy has been prepared taking into account the legislation of the Republic of Kazakhstan, international anti-corruption legislation and internal regulatory documents of the Company.

**4.2.** In drafting this Policy, the contents of the following documents were taken into account:

- United Nations Convention against Corruption (adopted in New York (USA) at the plenary meeting of the 58th session of the UN General Assembly on October 31, 2003, ratified by the Law of the Republic of Kazakhstan dated May 4, 2008 No. 31-IV);
- Criminal code of the Republic of Kazakhstan dated July 3, 2014;
- Law of the Republic of Kazakhstan dated November 18, 2015 "On combating corruption";
- Code of Business Ethics of the Company.

**4.3.** The main requirements of these acts in the part concerning commercial organizations are:

- prohibition of bribery or the subject of Commercial Bribery;



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- prohibition of bribery of Politically Exposed Persons;
- prohibition of Facilitation;
- prohibition of receiving bribes or the subject of Commercial Bribery.

## 5. LIABILITY

### 5.1. While performing their official duties, employees/officials of the Company must:

5.1.1. familiarize themselves with the Anti-Corruption Policy and sign a commitment to comply with the Policy. The Commitment is formalized as an annex to the employment contract in form according to the Annex No. 1 to the Policy;

5.1.2. be guided by the memo according to the Annex No. 2 to the Policy that lists basic concepts and examples of unacceptable corrupt behavior;

5.1.3. take into account compliance with the Policy when assessing the Employee's business qualities, including in case of appointment to a higher position, and when resolving other personnel issues;

5.1.4. strictly comply with the restrictions and requirements stipulated by the Policy, including those related to giving and receiving gifts; representation expenses, charitable and sponsorship activities; participation in political activities; interaction with government representatives, Politically Exposed Persons and public organizations, Counterparties, intermediaries, third parties; avoiding Conflicts of Interest; and reporting;

5.1.5. strictly comply with the categorical prohibition of the following actions:

- to engage in corrupt practices, including not offering, promising, giving bribes to Politically Exposed Persons;
- to ask for and receive bribes (Commercial bribery);
- to engage in Commercial Bribery of Counterparties or Counterparties to Employees/Officials;
- to make payments to simplify administrative, bureaucratic and other formalities in any form, including in the form of cash or cash equivalents, valuables, services or other benefits of property and non-property nature, to and from any persons or organizations, including commercial and non-commercial organizations, government and local authorities, Politically Exposed Persons, in order to obtain benefits for themselves, for the Company or for third parties.

5.1.6. strictly observe a categorical prohibition on soliciting and accepting bribes from the Company's Counterparties and other third parties when performing their official duties;

5.1.7. comply with anti-corruption requirements and restrictions established by other internal regulatory documents of the Company (to the extent not contradicting the Anti-Corruption Policy).

### 5.2. The Company's employees/officials, when interacting with Counterparties, must:

1) establish and maintain business relations with those Counterparties who conduct business relations on a fair and honest basis, take care of their own reputation, demonstrate support for high ethical standards in conducting business activities, and implement their own anti-corruption measures.

### 5.3. The Compliance Department is responsible for:

5.3.1. implementing the Policy, checking Counterparties to reduce the risk of the Company's involvement in corruption and other unfair practices in the course of relations with Counterparties (including collection and analysis of publicly available information about potential Counterparties, such as their reputation, duration of market activity, participation in corruption scandals, etc.).

5.3.2. posting information on the Company's corruption prevention measures on the Company's official website;

5.3.3. updating the Policy;

5.3.4. organizing training on the provisions of the Policy.

### 5.4. The Legal Relations Department is responsible for:

5.4.1. inclusion of provisions on compliance with anti-corruption standards - anti-corruption clause in the contracts concluded with the Contractors in form stipulated in the Annex No. 3 to the Policy.

## 6. KEY PRINCIPLES OF ANTI-CORRUPTION

In its activities, the Company is guided by the following anti-corruption principles:



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**6.1. the principle of "zero tolerance"** (zero tolerance of corruption in any form or manifestation) - a complete prohibition for Employees and Officials of the Company, as well as other persons acting on behalf of the Company and/or in its interests, directly or indirectly, personally or through any Intermediary, to participate in corrupt practices regardless of business practices in a particular country;

**6.2. the principle of "tone from the top"** - the Officials of the Company set an example to the Company's Employees by their behavior to observe and promote high ethical standards of business conduct and not to accept corruption in any of its manifestations;

**6.3. the principle of due diligence** - adoption of a set of measures and actions aimed at obtaining necessary and reliable information about the Counterparty in order to minimize the risk of business relations with Counterparties that may be involved in corrupt activities or are tolerant of corrupt practices;

**6.4. the principle of corruption prevention** - the Company takes preventive measures to prevent corruption in advance, i.e. introduction of elements of corporate culture, organizational structure, rules and procedures aimed primarily at identifying corruption risks and their minimization;

**6.5. the principle of inevitability of punishment** - the Company declares its irreconcilable attitude to any forms and manifestations of fraud and corruption at all levels of corporate governance. Bringing guilty persons to responsibility is carried out regardless of their position and term of work in the Company and other relations with him in the order established by the legislation and internal documents of the Company;

**6.6. monitoring and control** - the Company monitors the implemented procedures for preventing and combating corruption, controls compliance with them and regularly improves them;

**6.7. cooperation in the sphere of anti-corruption** - the Company recognizes the general social nature of the problem of corruption and the need to counteract it both by means of measures implemented within the framework of state policy and by forming intolerance to corruption on the part of the Company's Employees, Officials and Counterparties;

**6.8. engagement of employees in anti-corruption activities** - the Company aims to form a personal position of non-acceptance of corruption in any of its forms and manifestations by Employees. To this end, the Company takes all necessary measures to implement the Policy at all levels of the organization and bring its contents to the attention of its Employees, as well as other interested parties. The Company promotes the level of anti-corruption culture of Employees through regular training on the basic requirements of the Policy and its application in practice;

**6.9. principle of reliable reporting** - the Company strictly complies with legal requirements and rules for keeping accounting records. Each fact of economic life is subject to registration with a primary accounting document. Misrepresentation or falsification of accounting, management and other accounting data or supporting documents is not allowed.

## **7. MEASURES TO COUNTERACT AND PREVENT RISKS OF CORRUPTION**

### **7.1. Information and training**

In order to form an appropriate level of corporate culture, newly hired Employees/Officials of the Company involved in the processes exposed to corruption risk are provided with induction training on the Code of Business Ethics and this Policy and related documents; periodic informational trainings are held for Employees/Officials working in the Company in person and/or remotely.

Employees/Officials of the Company are trained in person in the form of trainings, as well as in absentee or distance learning by familiarizing themselves with this Policy, which is publicly available on the Company's website and internal resources.

### **7.2. Verification of the Company's Contractors and job applicants**

Before making a decision to start or continue business relations, when attracting job applicants, when participating in legal entities, when interacting with Counterparties and other interested parties, the Company checks their reliability, absence of Conflict of Interest, interconnection with Politically Exposed Persons, analyzes information on reputation.

The procedure for verifying applicants for compliance with the requirements established, including the Policy, is carried out in accordance with the Company's internal documents.



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### **7.3. Accounting and audit**

In order to ensure the availability of information to all interested parties, the Company maintains accounting, tax and management records in full compliance with the requirements of legislation and internal regulations.

All financial and economic transactions are recorded in accounting and other types of accounting with due regard to the principles of completeness, reliability and openness.

The Company does not allow business operations to be performed without recording them in the accounting records, distortion or falsification of accounting, management and other accounting data or supporting documents.

All business transactions of the Company are duly reviewed and approved by authorized Employees in accordance with the requirements of internal regulations.

Accounting and reporting are subject to regular internal and external audits in accordance with legal requirements and the Company's internal documents.

### **7.4. Hospitality expenses and gift giving**

Receiving or giving gifts or hospitality is a sign of respect and courtesy and forms good business relations, provided that it is symbolic, consistent with business practice, does not create a reputational risk for the Company, does not represent a hidden reward, is not intended to influence decision-making and does not give others a reason to perceive such influence.

If, in the Employee's opinion, accepting a gift or invitation to a business dinner/lunch has created an expectation of unreasonable benefits from a Counterparty or third party, the Employee should report the matter to his/her immediate supervisor, Responsible Person or the Hotline.

Officials may not receive gifts or accept invitations to a business lunch/dinner at the Contractor's expense.

Officials/Employees may not give or receive money, gifts, hospitality, or anything of value from a Politically Exposed Person. It excludes events where Politically Exposed Persons are invited to present medals to veterans, to congratulate Employees of the Company, to grand openings of production facilities, and to state and national holidays, as well as to other business meetings to discuss interaction between the Company and these Politically Exposed Persons. The Politically Exposed Person will not be given preferential treatment over other invitees at these events/meetings.

All expenses for gifts and hospitality must be correctly and accurately recorded in expense reports and in the register of gifts and hospitality as required by the Company's internal documents.

Giving and receiving gifts, as well as hospitality expenses are carried out in accordance with the Rules of giving valuable gifts to the Company's guests and third-party organizations, the Code of Business Ethics and other internal documents of the Company.

### **7.5. Restrictions on charity and sponsorship activities**

The Company does not directly provide charity and sponsorship assistance to government agencies, commercial and non-profit organizations, their representatives, or other persons.

The Company may provide charity and sponsorship only by:

- transferring funds in accordance with the Company's Charity and Sponsorship Policy;
- writing off obsolete assets for charitable purposes (may be carried out upon agreement with the Company's management);
- providing assistance to low-income families at the request of local executive bodies (may be carried out in consultation with the Company's management).

### **7.6. Refusal to participate in politics**

The Company does not participate directly or indirectly in political parties, organizations and foundations related to them, including sponsorship and other payments in support of them.

Employees and Officials of the Company have the right to participate in political activities as private individuals in their free time, provided that such participation does not harm the interests of the Company and does not create a Conflict of Interest.



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### **7.7. Prosecution for corruption offenses**

The Company makes all possible reasonable and lawful efforts to promptly and inevitably bring to justice corrupt practices and other violations of the requirements of anti-corruption laws and internal anti-corruption regulations, regardless of the size and form of such violations.

The Company reserves the right to disclose information about persons held liable for corruption offenses established by this Policy in accordance with the established procedure.

### **7.8. Refusal to retaliate**

The Company guarantees that Employees/Officials of the Company will not be subject to disciplinary liability who refused to commit a corruption offense, even if, as a result of such refusal, the Company did not receive additional tangible and intangible benefits, incurred losses that could have been avoided solely by violating the requirements of the law or this Policy.

The Company considers it unacceptable and strives to timely identify and prevent retaliation against Employees/Officials of the Company who, in good faith, report a suspected corruption offense committed by another Employee/Official of the Company, even if such suspicion is not confirmed.

The Policy is a key link in the system of promoting ethical standards and principles in the Company and calls for building relationships with colleagues and external stakeholders on the basis of honesty and trust, seeking to avoid actions that could harm both the Company's reputation and others.

### **7.9. Hotline**

In order to maintain a high level of trust in the Company, compliance with international standards of ethical business conduct, as well as prevention and suppression of fraud and corruption, the Company has a Hotline: WhatsApp number 87022241891, e-mail [hotline@westdala.kz](mailto:hotline@westdala.kz).

By contacting the Hotline, any person may, in a convenient form, including on condition of anonymity, report facts of theft and embezzlement in the Company, fraud, bribery, commercial bribery, conflict of interest, other manifestations of corruption and violations of the Policy.

Each application is carefully reviewed, the results of the review of the application are communicated to the responsible persons of the Company, and if there are grounds, an appropriate inspection is carried out in accordance with the internal regulatory documents and procedures of the Company. Hotline contacts are posted on the Company's official website, on information stands and in other publicly accessible places.

In case when as a result of preliminary verification of arguments on received complaints/appeals there are signs of criminal or administrative offense, materials of verification are sent to the first head of the Company for decision making.

### **7.10. Interaction with law enforcement agencies**

The Company undertakes to report corruption offenses of which the Company becomes aware to the appropriate law enforcement authorities.

The Employees of the Company may interact with law enforcement authorities in the following forms:

- informing law enforcement agencies about cases of violations that have signs of corruption and fraud;
- assisting law enforcement agencies in conducting activities to suppress or investigate corruption;

### **7.11. Anti-corruption restrictions and declaration of income and property**

7.11.1. In order to prevent actions that may lead to the use of their powers for personal, group and other non-business interests, the Officials and Employees accept anti-corruption restrictions on:

- a) the use of official and other information not subject to official dissemination in order to obtain or extract property and non-property benefits and advantages;
- b) accepting gifts in connection with the performance of official duties in accordance with the laws of the Republic of Kazakhstan, except for cases established by the laws of the Republic of Kazakhstan.

7.11.2. The consent of the said persons to the adoption of anti-corruption restrictions is recorded by the Responsible Person in writing.



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7.11.3. Failure to comply with anti-corruption restrictions by the above persons entails refusal to accept a position or dismissal from a position (dismissal from a position), their non-compliance in cases where there are no signs of a criminally punishable act and administrative offense is grounds for termination of their respective activities.

## **8. INTERACTION WITH POLITICALLY EXPOSED PERSONS AND THE PUBLIC**

**8.1.** The Company believes that any dialog and interaction with Politically Exposed Persons must be based on a proactive, honest, transparent, responsible and consistent approach and comply with applicable laws and standards of business ethics.

**8.2.** Any inappropriate interaction between an Employee/Official of the Company and Politically Exposed Persons is strictly prohibited.

**8.3.** The Company refrains from making any payments to Politically Exposed Persons or their Close Relatives, spouses, In-laws or payments for the benefit of such persons, including receiving material or other benefits from the Company for the direct or indirect purpose of obtaining any improper advantages or preferences, including:

- a) organization or payment (compensation) for participation in hospitality events;
- b) organization or payment (compensation) for recreation, treatment and prevention of diseases;
- c) organization or payment (compensation) for travel and other expenses.

**8.4.** Employees/Officials of the Company are prohibited, directly or through intermediaries, from offering, transferring, promising, assuring the transfer of money, any other value or material or other benefit to Politically Exposed Persons in exchange or for the purpose of obtaining improper advantages or preferences.

**8.5.** Employees/Officials of the Company are prohibited, directly or through intermediaries, from offering, transferring or promising any Incentive Payments to Politically Exposed Persons.

**8.6.** Conclusion of contracts with Politically Exposed Persons, their Close Relatives, spouses, In-laws is a high corruption risk factor. To exclude such risk, the Company checks potential Employees and Counterparties for affiliation with Politically Exposed Persons in accordance with internal documents.

**8.7.** In case of any doubts about the legality or ethicality of their actions, Employees/Officials of the Company must obtain advice from the Compliance Department of the Company.

## **9. ASSESSMENT AND MANAGEMENT OF CORRUPTION RISKS**

**9.1.** The approach to identifying and assessing corruption risks must be organized in such a way as to ensure timely and effective management of these risks.

**9.2.** The Company conducts corruption risk assessment to identify specific business processes that are most susceptible to corruption offenses by Employees, Officials of the Company, Counterparties and other third parties cooperating with the Company.

**9.3.** The Company established the following procedure for conducting corruption risk assessment:

- a) representation of the Company's activities in the form of separate business processes;
- b) identification of "critical" points and areas that are most likely to be exposed to corruption and other offenses for each business process;
- c) description of possible corruption offenses: characteristics of the benefit in committing a corruption offense, probable forms of bribery or commercial bribery.

**9.4.** Corruption risks are managed as follows:

- a) preparation of the Company's corruption risk maps, including assessment of results and reporting on the measures taken;
- b) establishment of special anti-corruption procedures, including regular completion of the Conflict of Interest notification in accordance with internal documents;
- c) analysis of the effectiveness of existing anti-corruption measures;
- d) development (revision) of new and improvement of existing anti-corruption measures.

**9.5.** Corruption risks are assessed during the development and implementation of the Policy, and after approval of the Policy - at least once every two years.

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**9.6.** Periodic analysis of the effectiveness of the existing anti-corruption system is carried out as part of internal audits, as well as independent audits by external consultants (auditors).

## **10. RESPONSIBILITY FOR NON-EXECUTION (IMPROPER EXECUTION) OF THE POLICY**

**10.1.** Responsibility for compliance with the requirements of this Policy lies with each Employee/Official of the Company regardless of their position.

**10.2.** Committing corruption offenses and/or fraudulent actions by an Employee/Official of the Company is recognized as a gross violation of employment duties.

**10.3.** An Employee/Official of the Company, regardless of status and position, is subject to liability. Prosecution is carried out in accordance with the legislation of the Republic of Kazakhstan.

**10.4.** In case of detection and establishment of involvement of an Employee/Official of the Company in committing corruption offenses and/or fraudulent actions, the Company has the right to bring the Employee/Official of the Company to disciplinary responsibility established by the current legislation of the Republic of Kazakhstan.

**10.5.** If there are sufficient grounds, the materials of internal investigation on the above facts are submitted to law enforcement authorities with a request to bring the guilty persons to administrative or criminal responsibility.

**10.6.** If the Company suffers harm and damage, the Company reserves the right to take civil action in court against the person who committed corruption offenses and/or fraudulent actions.

## **11. FINAL PROVISIONS**

**11.1.** In order to comply with international standards of business ethics, openness and transparency of business conduct, Employees/Officials of the Company must notify the Responsible Person of all cases of their inducement to commit corruption offenses, in accordance with the Company's internal documents.

**11.2.** In case of doubts about the legality of actions of other Employees/Officials of the Company or Counterparties, possible corrupt practices and other violations, including embezzlement, fraud, bribery, commercial bribery, conflict of interest, etc., an Employee/Official of the Company, Counterparty or other person may report their doubts to the Responsible Person in the form of an open dialog (including anonymously) or contact the Hotline in accordance with the procedure established by the Company's internal documents.



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**Annex No. 1  
to the Anti-Corruption Policy  
Annex to the Employment Contract**

**ANNEX NO. 1. COMMITMENT TO COMPLY WITH THE ANTI-CORRUPTION POLICY OF WEST DALA LLP**

1. The Employee confirms that he/she has familiarized himself/herself with the contents of the Anti-Corruption Policy of WEST DALA LLP and the Code of Business Ethics of the Company and undertakes to comply with them.

2. The Employee undertakes to:

2.1. Not to engage in corrupt practices directly or indirectly, personally or through Third Party Intermediaries, including not offering, giving, promising, requesting or receiving Bribes and facilitation payments in any form (Facilitation Payments), including in the form of cash, value, services or other benefits, to or from any person or organization, including commercial organizations, government and self-government bodies, Kazakhstani and foreign government officials, private companies and their representatives.

2.2. Refrain from behavior that could be interpreted by others as a willingness to commit or participate in the commission of a corruption offense for or on behalf of the Company.

2.3. Immediately inform the immediate supervisor and the person responsible for monitoring compliance with the Anti-Corruption Policy:

- about cases of inducement of an Employee to commit corruption offenses;
- about information known to the Employee about cases of corruption offenses committed by other Employees, the Company's Counterparties or other persons;
- about the possibility of a Conflict of Interest that may arise or has arisen in the Employee.

3. The Employee has familiarized himself/herself with the opportunity to report to the Company's Hotline, responsible for monitoring compliance with the Anti-Corruption Policy, any suspicions about the legality or ethics of his/her actions, as well as actions, omissions or suggestions of other Employees, Counterparties or other persons who interact in the Company.

4. The Employee has been informed that no Employee of the Company, including him/her, will be sanctioned or prosecuted by the Company if he/she has reported a suspected corrupt act, or if he/she has refused to give or receive a Bribe, commit a Commercial Bribery or in any other way mediate a bribery, including as a result of such refusal the Company has suffered a loss of profit or commercial and competitive advantage.

5. The Employee is warned of the possibility of disciplinary, administrative, civil and/or criminal liability for violation of anti-corruption requirements of Kazakhstani and other applicable laws, as well as the Company's Anti-Corruption Policy and Code of Business Ethics.

6. The Employee has been informed that if he/she has additional questions about the principles and requirements of the Company's Anti-Corruption Policy and applicable anti-corruption laws, he/she may contact the Company's Compliance Department responsible for monitoring compliance with the Policy.

" \_\_\_\_ " \_\_\_\_\_ 20\_\_ \_\_\_\_ / \_\_\_\_\_

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**Annex No. 2  
to the Anti-Corruption Policy**

**ANNEX NO. 2. MEMO OF THE EMPLOYEE OF WEST DALA LLP TO COMPLY WITH THE REQUIREMENTS OF  
ANTI-CORRUPTION LEGISLATION**

**1. Which behavior is prohibited?**

The Anti-Corruption Policy of WEST DALA LLP (hereinafter referred to as the "Company") prohibits any form of corruption: abuse of official position, bribery (active bribery), bribery (passive bribery), mediation, abuse of authority, commercial bribery or other unlawful use by an individual of his or her official position contrary to the interests of the Company and the state, to obtain a benefit in the form of money, valuables, other property or services of a proprietary nature, other property rights for himself or herself or third parties, or unlawful provision of such a benefit to the said individual by other individuals, as well as committing these acts on behalf of or in the interests of a legal entity.

**2. What is a bribe?**

A bribe is material assets, or any property benefit or services accepted by a Politically Exposed Person for an act (or, conversely, inaction), in the interests of the bribe-giver, which this person could or should have done by virtue of his or her official position.

A bribe can be something of value, including a financial or other advantage. Examples of bribes include (but are not limited to):

- financial payments or promises of payments in cash or cash equivalents (e.g., gift certificates),
- gifts, entertainment and hospitality (e.g., travel, meals and lodging),
- services,
- loans and valuable collateral,
- property or any interest in property of any kind,
- protection from penalties and release from any obligation,
- something provided for inappropriate remuneration,
- providing internships, work experience, or offering temporary or permanent employment (including providing the same services/benefits to Immediate family members, spouses, In-laws),

**The defense of bribery may not be used to prove that the Bribe is a necessary measure in any local industry, business, profession or vocation.**

**3. Active bribery**

It is always unacceptable for Employees/Officials of the Company to:

- offer, promise or pay bribes, including Incentive Payments, other illegal payments or advantages to or for the benefit of, or at the direction of, a Politically Exposed Person;
- facilitate, mediate, assist or support such behavior.

A violation of the Policy occurs when an Employee/Official of the Company offers, attempts to pay or pays, or is an intermediary in the payment of a bribe to a Politically Exposed Person, even if the Employee/Official does not receive a benefit in return.

**4. Bribe solicitation**

Employees/Officials of the Company are prohibited from:

- soliciting, demanding, agreeing to receive or accepting a bribe from a Politically Exposed Person.

This prohibition applies regardless of whether an Employee/Official of the Company receives a bribe for his/her own benefit or on behalf of another person.

A violation of the Anti-Corruption Policy occurs if an Employee/Official of the Company requests or demands a bribe; the bribe may not actually be paid.

**5. What is Commercial Bribery?**

Commercial bribery is an illegal transfer to a person performing managerial functions in a commercial or other organization of money, securities or other property, as well as the illegal rendering of services of a property



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nature to him/her for the use of his/her official position, as well as general patronage or connivance in the service in the interests of the bribe taker.

**6. When is an advantage considered a Bribe or Commercial Bribery?**

Giving an advantage is a Bribe, regardless of value, if the intent is to:

- induce or encourage improper behavior on the part of the recipient or another person (Commercial Bribery); or
- influence a Politically Exposed Person (illegally or otherwise) in the performance of his or her official duties in order to obtain or retain a commercial advantage.

Providing an advantage is likely to be a Bribe if:

- it is illegal under the relevant anti-corruption and anti-bribery laws;
- it creates an obligation or the appearance of an obligation for the other party;
- it is intended to induce a person to act or omit to act in order to confer some benefit or general support on the person conferring the advantage or on the organization of the person conferring the advantage;
- it is provided to a Politically Exposed Person to influence the employee with respect to his or her job duties, to expedite the performance of job duties, or to obtain general support from such person;
- it is unreasonable in terms of cost, frequency or manner of provision.

**7. What else is prohibited?**

You also cannot:

- violate financial discipline, including criminal acts such as stealing money and making false reports, insider trading, money laundering or misappropriation of funds;
- use or privately offer others access to or use of Company resources, including assets, facilities or intellectual property, without prior authorization from the Company;
- try to induce an individual employee of a commercial organization, a governmental (fully or partially) organization or a Politically Exposed Person to engage in illegal actions;
- offer, give or authorize Bribes/Commercial Bribery, directly or indirectly, through an agent or associated person:
  - a. A Politically Exposed Person, or a manager, officer or employee of a commercial, or other organization:
    - offer or provide an unauthorized benefit (property or otherwise) to an employee of any competitor, supplier or customer of the Company that could result in an unfair competitive advantage and a violation of applicable competition provisions, such as any benefit that could result in an improper advantage of the Company over its competitors;
    - use any connections you may have with Politically Exposed Persons to unlawfully gain a competitive advantage against the Company;
    - not to report signs of illegal payments or favors under the Policy or any circumstances that give reason to suspect such behavior;
    - take actions, including fraudulent false statements, that induce a party to obtain a financial or other benefit, or to evade an obligation;
    - try to withhold or conceal any of the above.

*I am familiar with the memo, I have read it all and it has been explained to me in full.*

Full name \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

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**Annex No. 3  
to the Anti-Corruption Policy**

**ANNEX NO. 3. EXAMPLE OF ANTI-CORRUPTION CLAUSE FOR CONTRACTS WITH COUNTERPARTIES**

1. [Name of Contract Counterparty] undertakes to ensure that all individuals and entities affiliated to it acting hereunder (each hereinafter referred as an "Affiliate"), including without limitation the owners, directors, officers, employees, and agents of the [Name of Contract Counterparty], comply with the warranties of this clause hereof.

2. [Name of Contract Counterparty] and all Affiliates agree not to directly or indirectly do any of the following:

2.2.1. Pay, offer, promise or authorize the payment of any money or other thing of value (including gifts, entertainment, and subsidies) to any person connected with the government in order to improperly obtain, retain or conduct business or obtain an improper advantage for WEST DALA LLP (hereinafter - the "Company").

2.2.2. Not to commit other acts that violate applicable laws prohibiting commercial bribery, including Commercial Bribery and other unlawful and improper means of conducting business.

3. [Name of Contract Counterparty] [is] not<sup>1</sup> a government-related entity and [does not have]<sup>2</sup> Politically Exposed Persons who are its officers, employees or direct or indirect owners. [Name of Contract Counterparty] agrees to immediately inform the Company in writing of all instances in which any Politically Exposed Person becomes an officer or employee of [Name of Contract Counterparty] or acquires a direct or indirect interest in [Name of Contract Counterparty].

4. [Name of Contract Counterparty] is incorporated for the purpose of undertaking legitimate business activities, not for any illegal purpose, and has only legitimate sources of funding.

5. [Name of Contract Counterparty] and its Affiliates have not been convicted of or pleaded guilty to any unlawful act involving fraud or corruption. [Name of Contract Counterparty] agrees to immediately inform the Company in writing if [Name of Contract Counterparty] or any of its Affiliates are convicted of or found guilty of any such unlawful acts.

6. [Name of Contract Counterparty] certifies that it has read the Company's Code of Business Ethics and Anti-Corruption Policy on the Company's official website. [Name of Contract Counterparty] certifies that it fully understands the Company's Code of Business Ethics and Anti-Corruption Policy.

7. [Name of Contract Counterparty] undertakes in good faith to assist and cooperate with the Company in the event of actual or potential violations of this Anti-Corruption Clause, including ensuring that its owners, directors, officers and other Affiliates can be questioned.

8. [Name of Contract Counterparty] undertakes to report to the Company in a timely manner all cases of violation of the requirements of the anti-corruption clause related to the Company's activities. [Name of Contract Counterparty] must use the Company's Hotline, which is available on the Company's official website, to report violations of [Name of Contract Counterparty]'s requirements

<sup>1</sup> It is necessary to change the text in case the Counterparty is a person related to the state

<sup>2</sup> If applicable, the text should be modified, and a list of public officials should be obtained





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