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



**POLICY OF WEST DALA LLP
 ON NOTIFICATION OF SUSPICION OF COMMITTING VIOLATIONS**




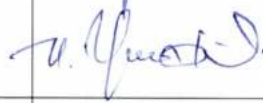



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 The planned revision date for this document is 20.09.2026*

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Approval sheet

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1. INTRODUCTORY PROVISIONS

1.1. West Dala LLP ("West Dala") adheres to the principles of fair and responsible business conduct based on respect for and compliance with applicable laws and its corporate values and promotes a culture of openness and transparency where the opinions of each employee and all interested parties of West Dala LLP are valued.

1.2. The Policy of West Dala LLP on Notification of Suspicion of Committing Violations (hereinafter referred to as the Policy) regulates the principles and procedures for reporting any violations, suspected illegal actions and suspicious incidents concerning West Dala LLP, including facts of improper behavior resulting in unethical business practices.

1.3. The goal of this Policy is to:

1.3.1. Encourage West Dala LLP employees and business partners to report violations, suspected wrongdoing and suspicious incidents promptly and in good faith.

1.3.2. Inform West Dala LLP employees and business partners how to raise concerns about violations, suspected wrongdoing and suspicious incidents without fear of retaliation.

1.4. Failure to comply with the Policy will result in disciplinary action being taken against West Dala LLP employees in accordance with applicable law and internal procedures of West Dala LLP.

1.5. West Dala LLP familiarizes West Dala LLP employees with this Policy.

2. MAIN PRINCIPLES

2.1. The Policy requires notification of suspected violations of the following when there are reasonable grounds to believe that the information provided is true and not misleading:

- Failure to comply with the Code of Business Ethics, Anti-Corruption Policy and other internal policies of West Dala LLP, unethical or other behavior of West Dala LLP employees, which may result in damage to the reputation of West Dala LLP.
- Corruption, fraud, bribery, money laundering or other criminal activity of financial nature.
- Failure to fulfill contractual and legal obligations.
- Conflict of interest, abuse of office.
- Infringement of human rights, any form of discrimination or harassment.
- Risks to health and safety.
- Risks associated with information security.
- Damage to the environment.
- Unreliable financial or non-financial reporting, unethical accounting and auditing practices.

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- Unauthorized disclosure of confidential information.
- Other violations of applicable laws and ethics principles.
- Intentional concealment of the above violations.

2.2. A person notifying of a suspected violation is a person who provides information and data regarding any violations listed in clause 2.1 (hereinafter - the "Informant").

2.3. The Informant is guaranteed confidentiality and provided with protection, including legal defense if necessary, including in case a suspicion of violation is erroneous, but taking into consideration the clause 2.6 of the Policy.

2.4. All parties involved, including those being investigated on the basis of the Informant's allegation, have the right to confidentiality to avoid undesirable damage to their reputation.

2.5. The Policy is not intended to be used for grievances regarding terms and conditions of employment or to resolve personal or legal disputes.

2.6. The Informant is not allowed to provide knowingly false information about alleged violations, and that will result in disciplinary action, or any other measures established for such cases by the legislation of the Republic of Kazakhstan and internal procedures of West Dala LLP.

2.7. Disciplinary, discriminatory or any other retaliatory adverse action, or the threat thereof, against the Informant who responsibly reports a violation is not acceptable.

2.8. The Policy does not provide the Informant with protection against adverse action taken against him/her in accordance with the laws and internal procedures of West Dala LLP for reasons (breach of employment contract, failure to perform job duties, etc.) unrelated to the Informant's disclosure of information about a suspected violation.

3. PROCEDURE FOR DISCLOSURE OF INFORMATION AND CONSIDERATION OF APPEALS

3.1. West Dala LLP organized confidential collection and registration of notifications from Informants about any violations, suspected illegal actions and suspicious incidents.

3.2. The Informant notifies West Dala LLP of the suspected violation through the hotline. The Informant's appeal must include detailed information about the possible violation.

Hotline:

Phone: +7 702 224 18 91

Email: hotline@westdala.kz

3.3. The Informant may also send a notice of suspicion of any violation in writing directly to a head of a particular structural division of West Dala LLP. In this case, the head of the structural division of West Dala LLP must immediately forward the received information to authorized employees of the Internal Security Department of West Dala LLP.

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3.4. The Informant independently chooses a method of providing information: anonymously or by identifying him/herself. The Informant must take into account that anonymous provision of information may in some cases make it difficult or impossible to carry out an investigation, including due to the need for the Informant to provide additional assistance and to obtain clarifying information or documentary evidence from the Informant.

3.5. If the Informant refuses to provide information anonymously, the personal data of the Informant are used exclusively by employees of the Internal Security Department of West Dala LLP, who are authorized to assess the received information about possible violations and carry out an investigation. Except for cases requiring disclosure of such information in accordance with applicable law, breach of confidentiality of the Informant's personal data or any other information, from which the identity of the Informant can be established, by authorized employees of the Internal Security Department of West Dala LLP will result in disciplinary action against them, up to and including dismissal.

3.6. The information provided by the Informant is preliminarily assessed by authorized employees of the Internal Security Department of West Dala LLP to make a decision on the feasibility of further investigation.

3.7. If the Informant's notification requires further investigation, authorized employees of the Internal Security Department of West Dala LLP will arrange, in strict confidence, for an impartial and objective investigation of all parties involved in accordance with West Dala LLP's internal procedures, including the right to request additional information regarding the Informant's appeal.

3.8. Information about a suspected violation provided by the Informant may be shared on a strictly confidential basis with other West Dala LLP employees involved in a detailed investigation only on a "need to know" basis.

3.9. Informants or any person other than authorized employees of West Dala LLP must not conduct any independent checks and investigation.

3.10. If the information provided by the Informant is confirmed, the management of West Dala LLP must be informed in detail about the results of the investigation. The management of West Dala LLP must make a decision on the confirmed facts of violations within a reasonable period of time based on the investigation report and recommendations of authorized persons involved in the investigation.

3.11. If the Informant is subject to disciplinary, discriminatory or any other adverse action, the Informant has the right to appeal to the General Director of West Dala LLP. An Informant's appeal must include a written statement and detailed information about the adverse action taken against the Informant.

3.12. In case of confirmation of the fact of illegal actions, the General Director of West Dala LLP has the right to order the protection of the Informant's rights and recommend specific disciplinary or other measures against the person(s) who allowed illegal actions against the Informant.

4. FINAL PROVISIONS

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

4.2. The Policy comes into effect from the date of approval by the General Director of West Dala LLP unless the General Director of West Dala LLP decides otherwise.

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4.3. The Policy is reviewed as necessary, but at least once every three (3) years, to ensure it is up-to-date and consistent with applicable standards and practices.

4.4. Amendments and additions to the Policy come into force from the date of their approval by the General Director of West Dala LLP unless the General Director of West Dala LLP decides otherwise.

4.5. In case of changes in the applicable legislation and emergence of contradictions between certain provisions of the Policy and the legislation of the Republic of Kazakhstan, such provisions of the Policy 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 Policy.

REVISION RECORD SHEET

Revision	Date of revision	Description of changes made	Title/Full name of the person that made the change
Revision 1	20.09.2023	Initial version, in connection with the introduction of ESG	Head of Compliance Department Elubaev Zh.M.

ACKNOWLEDGEMENT SHEET

No.	Full Name	Position	Date	Signature

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