4.1.7. Materiality analysis

GRI 3-1

In accordance with the international GRI standards, the determination of material topics was carried out by the Company in the previous reporting period.
The assessment was based on the analysis of potential and actual impacts of the Company's activities and was the result of joint work of the management and representatives of stakeholders. It covered both internal and external groups of stakeholders.

Stages of the determination of materiality:

Stage 1

1

Analysis of the context.

- Formation of the list of topics on the basis of the context of the Company's activities and the global agenda.
- Determination of the circle of stakeholders.

Stage 2

2

- Identification of real and potential impacts of the Company.
- Analysis of expert sectoral materials and risks of the Company to identify its impacts.

Stage 3

3

- Assessment of the significance of impacts.
- Assessment of the strength and scale of impacts on the basis of questioning of SHs and internal expertise of the Company.

Stage 4

4

- Prioritisation of significant impacts.

GRI 3-2

Based on the results of the determination of materiality, a list of material topics was formed, to which were attributed:

Social aspect

- Remuneration of labour and social programmes for employees.
- Health and safety at the workplace.
- Training and development of employees.
- Human rights and equal opportunities.
- Development of local communities.

Environmental aspect

- Biodiversity.
- Combating climate change (incl. reduction of greenhouse gas emissions)
- Energy consumption and energy efficiency.
- Waste management.
- Atmospheric emissions.
- Management of water resources.

Corporate governance aspect

- Economic performance.
- Information security and data protection.
- Innovations and new technologies.
- Quality and affordable services.
- Procurement practices.
- Corporate ethics and anti-corruption.
- Markets and competition.

In 2025, no changes occurred in the list of material topics as compared with 2024.

4.1.8. Membership in associations

GRI 2-28

A To enhance the sustainability of its activities, Kazakhtelecom JSC actively participates in the implementation of initiatives promoted by relevant associations at national and international levels, and also develops long-term partnership relations.

The main directions of interaction include:

- development of the telecommunications market;
- improvement of the legislative and regulatory base;
- initiation and implementation of joint projects;
- promotion of key initiatives on the sustainable development of the industry and regions.

In 2025, Kazakhtelecom JSC officially acceded to the United Nations Global Compact, confirming its adherence to the principles of sustainable development, the protection of human rights, labour relations, environmental protection and combating corruption. This decision strengthens the position of the company as a responsible participant of the telecommunications market.

The Company is also a participant of a number of international and national industry associations and unions, among which:

- ALE "Association for the Development of Blockchain and Data Centre Industry in Kazakhstan";
- Association of Legal Entities "National Telecommunications Association";
- Association of Legal Entities "Association for the Development of Competition and Commodity Markets";
- International Telecommunication Union (ITU);
- National Chamber of Entrepreneurs of the RK "Atameken";
- Regional Commonwealth in the field of Communications;
- Union of Machine Builders of Kazakhstan;
- Union of Producers of Infotechnologies and Subjects of Infocommunications. A