



BUSINESS ETHICS POLICY

EXPERT SERVICE LLP regards adherence to the principles of business ethics as the foundation of sustainable development, the trust of customers and business partners, and a key element of its corporate culture. This Policy establishes uniform standards of ethical conduct for all Company personnel in the performance of their duties and in their interactions with colleagues, customers, contractors, suppliers, and other interested parties.

This Policy applies to all employees of EXPERT SERVICE LLP, including management, engineering, technical, operational, and administrative personnel, as well as contractors, temporary workers, and all persons acting on behalf of the Company.

Purpose and Principles

The objectives of this Policy are to promote a corporate culture based on integrity, transparency, fairness, and mutual respect; to ensure a consistent understanding and application of ethical standards; and to strengthen the confidence of customers and the wider business community.

The Company is guided by the following principles:

- compliance with the legislation of the Republic of Kazakhstan and all applicable legal and regulatory requirements;
- integrity and honesty in all business activities;
- respect for employees, customers, contractors, suppliers, and other business partners;
- equal opportunity and fair treatment;
- protection and enhancement of the Company's business reputation.

Compliance with Laws and Accurate Records

All employees shall comply with the legislation of the Republic of Kazakhstan, customer requirements, and the Company's internal policies and procedures.

The Company requires all business records, reports, and documentation to be complete, accurate, truthful, and maintained in a timely manner. Falsification of records, concealment of information, or any intentional misrepresentation is strictly prohibited.

Conflicts of Interest and Anti-Corruption

The Company maintains a zero-tolerance approach to corruption, bribery, and all forms of improper or unlawful payments.

Employees shall avoid any actual, potential, or perceived conflict of interest in which personal interests could influence, or appear to influence, business decisions. Any actual or potential conflict of interest must be disclosed promptly to management.

Employees shall not directly or indirectly offer, promise, give, solicit, or accept money, gifts, hospitality, favors, or any other benefit intended to obtain an improper business advantage or influence business decisions.

Gifts and Business Hospitality

The exchange of gifts or business hospitality is permitted only where it is modest in value, consistent with accepted business practice, lawful, and does not create any obligation or expectation of preferential treatment.

Any gift, hospitality, service, or other benefit that could influence, or reasonably appear to influence, impartial business judgment is strictly prohibited.

Confidentiality

All information obtained in the course of the Company's activities, including commercial, technical, contractual, and customer information, is confidential and shall not be disclosed without proper authorization.

The obligation to protect confidential information continues during employment and after the termination of employment or contractual relationships.

Company Assets

All Company assets, including equipment, tools, vehicles, materials, personal protective equipment (PPE), information systems, and other resources, shall be used solely for legitimate business purposes.

Unauthorized personal use, transfer to third parties, misuse, or unauthorized access to Company assets is prohibited.

Employee Conduct

Every employee represents the Company, and their conduct directly affects its reputation.

Employees are expected to maintain the highest standards of professional conduct, treat colleagues, customers, contractors, suppliers, and other business partners with dignity and respect, and promote a professional working environment both within and outside the Company.

Equal Opportunity and Non-Discrimination

The Company provides equal employment opportunities and prohibits discrimination on the grounds of gender, age, nationality, language, religion, social status, disability, or any other characteristic unrelated to an individual's qualifications or job performance.

Any form of discrimination, harassment, intimidation, bullying, or retaliation is strictly prohibited.

Reporting Concerns

The Company promotes a culture of openness and encourages employees to report suspected violations of this Policy or other ethical concerns.

No employee who raises a concern or reports a suspected violation in good faith shall be subjected to retaliation, discrimination, or any adverse consequences.

Violations of the Policy

Failure to comply with this Policy shall be regarded as a breach of employment obligations and may result in disciplinary action in accordance with the legislation of the Republic of Kazakhstan and the Company's internal regulations, up to and including termination of employment.

This Policy is mandatory for all employees and all persons acting on behalf of EXPERT SERVICE LLP and shall be observed in all Company activities.

Director, EXPERT SERVICE LLP



A.S. Kenzhegaliyev