



Non-Punitive Reporting Policy

This Just Reporting Policy (hereinafter referred to as the "Policy") establishes the approach of **EXPERT SERVICE LLP** (hereinafter referred to as the "**Company**") to encouraging open reporting of risks, incidents, violations of industrial safety, occupational health and safety, quality requirements, and internal procedures.

The purpose of this Policy is to create a safe and trustworthy environment in which employees and other stakeholders may report identified or potential violations without fear of punishment, retaliation, pressure, or any adverse consequences.

This Policy applies to all Company employees, as well as contractors, interns, and any other persons involved in the Company's activities.

Principles

The Company implements a Just Reporting system based on the following principles:

- **Safe reporting** – employees who report concerns in good faith shall not be subject to punishment;
- **Trust and openness** – timely reporting of risks and concerns is encouraged;
- **Non-retaliation** – any form of retaliation or punitive action is strictly prohibited;
- **Anonymity (where applicable)** – reports may be submitted without disclosing the reporter's identity where technically feasible;
- **Confidentiality** – the identity and personal data of the reporter shall be protected;
- **Objective assessment** – all reports shall be reviewed impartially and without bias;
- **Continuous improvement** – reports shall be used to prevent incidents and improve the Company's management systems.

Matters Subject to Reporting

The following matters shall be reported, including but not limited to:

- violations of industrial safety requirements;
- violations of occupational health and safety requirements;
- deviations identified during non-destructive testing (NDT) and inspections;
- equipment failures and potentially hazardous conditions;
- violations of procedures, regulations, and quality standards;
- incidents involving corruption, coercion, abuse of authority, or unethical conduct;
- any situation that may pose a risk to life, health, property, or the environment.

Protection of Good Faith Reporters

The Company guarantees that any employee or other person who reports a violation or potential risk in good faith:

- shall not be subject to disciplinary action;
- shall not be dismissed, demoted, discriminated against, intimidated, or subjected to pressure;
- shall not have their rights or opportunities restricted;
- shall not be subjected to any form of retaliation.

Any attempt to retaliate against a person who has submitted a report shall be considered a violation of this Policy and may result in disciplinary action.

Exceptions to Protection

The protection provided under this Policy shall not apply where a report:

- is knowingly false and submitted with the intention of causing harm;
- contains intentionally misleading or falsified information;
- is submitted solely for personal gain or constitutes an abuse of reporting rights.

Reporting Procedure

Reports may be submitted through:

- an immediate supervisor;
- the Occupational Health, Safety and Industrial Safety Department;
- the Compliance Officer or Quality Representative;
- electronic reporting channels established by the Company;
- any other official reporting channels provided under the Company's internal procedures.

Reports may be submitted:

- in writing;
- verbally;
- anonymously, where technically feasible.

Review of Reports

All reports shall be registered and reviewed within a reasonable period.

The Company shall ensure:

- registration of all reports;
- assessment and verification of reported facts;
- implementation of corrective and preventive actions;
- feedback to the reporter, where the reporter's identity is known.

The primary objective of the review process is to prevent incidents and eliminate root causes rather than assign blame.

Responsibilities

Managers and employees of the Company are responsible for ensuring that they do not:

- retaliate against individuals who submit reports;
- conceal information regarding violations;
- ignore reports of risks or unsafe conditions.

Violation of this Policy may result in disciplinary measures and other liability in accordance with the legislation of the Republic of Kazakhstan and the Company's internal regulations.

Final Provisions

This Policy is mandatory for all employees of the Company.

The Policy shall become effective upon its approval and shall remain in force until amended, replaced, or revoked.

The Company shall periodically evaluate the effectiveness of its Just Reporting system and, where necessary, implement improvements to enhance its effectiveness.

Director, LLP "EXPERT SERVICE"



A.S. Kenzhegaliev