

	Instruction for receiving, registering, and reviewing reports received via the hotline on ethics and anti-corruption compliance at SK Water Solutions LLP	Revision # 1
		Page 1 of 4

Approved by:
SK Water Solutions LLP
Supervisory Board's decision
dated April 29, 2026
minutes of meeting No. 2

INSTRUCTION
for receiving, registering, and reviewing reports received via the hotline
on ethics and anti-corruption compliance at SK Water Solutions LLP

	Instruction for receiving, registering, and reviewing reports received via the hotline on ethics and anti-corruption compliance at SK Water Solutions LLP	Revision # 1
		Page 2 of 4

Chapter 1. General Provisions

1. This Instruction on reviewing reports received via the SK Water Solutions LLP hotline on issues of ethics and anti-corruption compliance (hereinafter referred to as the Instruction) defines the procedure for receiving, registering and reviewing reports received via the SK Water Solutions LLP (hereinafter referred to as the Partnership) hotline on issues of ethics and compliance with the law.

2. The Partnership's Ethics and Anti-Corruption Compliance Hotline (hereinafter referred to as the Hotline) is a confidential information channel intended for the Partnership's employees and stakeholders to report on intentions or facts of violation of anti-corruption legislation, conflicts of interest, fraud, violation of ethical norms and standards of conduct, and other offenses.

Chapter 2. Hotline Objectives and Principles

3. Hotline objectives are:

- 1) identification of anti-corruption legislation violations, conflicts of interest, fraud, violations of ethical norms and standards of conduct and other offenses;
- 2) expansion of channels for receiving information about violations, signs of preparation and commission of illegal actions, as well as individuals involved;
- 3) prevention of corporate conflicts and illegal actions by employees and other individuals;
- 4) timely response to facts and events with potential negative consequences for the Partnership activities.

4. Hotline main principles:

- 1) confidentiality;

The Partnership guarantees complete confidentiality of the whistleblower's identity and information regarding their report. Only authorized Compliance Service employees have access to hotline reports.

- 2) anonymity;

The Partnership provides opportunity to submit anonymous reports to the Hotline and guarantees that such reports will be reviewed, provided that sufficient information is received to verify the facts stated in the report;

- 3) accessibility;

Every employee and any concerned individual have the opportunity to freely report via the Hotline.

	Instruction for receiving, registering, and reviewing reports received via the hotline on ethics and anti-corruption compliance at SK Water Solutions LLP	Revision # 1
		Page 3 of 4

The partnership provides 24-hour access to the Hotline through an automated service (answering machine).

4) objectivity;

The Partnership reviews reports objectively, ensuring investigation impartiality regardless of the official position of the whistleblower or person in relation to whom the report is submitted;

5) Non-prosecution (whistleblower protection against retaliation);

The Partnership guarantees that bona fide whistleblowers will not be subject to negative consequences for reporting alleged violations that are not confirmed following the report review.

The Partnership prohibits restricting employees from using the Hotline or using retaliatory measures against employees reporting via the Hotline, including demotion, dismissal, deprivation or reduction of bonuses, displays of bias, harassment, or discrimination.

This prohibition applies to all employees and managers of the Partnership.

Chapter 3. Hotline Report Receipt and Registration Procedure

5. Hotline reports are received by an authorized employee of Compliance Service.

6. Reports are accepted as follows:

- ✓ phone: +7(7172)792516 (ext. 316)
- ✓ answering machine: +7(7172)792516 (ext. 316)
- ✓ e-mail: complianceWS@gaz-su.kz

On weekdays, reports are received by phone from 08:00 AM to 1:00 PM and 2:30 PM to 5:30 PM or via answering machine.

During non-working hours, weekends and holidays, reports are received via answering machine.

7. Reports received outside working hours, on weekends or holidays are processed within 24 hours from the start of the next business day.

8. All reports are subject to mandatory registration in Report Registration Log with each registered report receiving a unique number. Receipt date and channel of information are recorded with brief summary of the report.

Chapter 4. Hotline Report Review Procedure

9. Hotline reports will be reviewed by an authorized Compliance Service employee.

	Instruction for receiving, registering, and reviewing reports received via the hotline on ethics and anti-corruption compliance at SK Water Solutions LLP	Revision # 1
		Page 4 of 4

10. Reports containing the following information will be accepted for review:

- 1) presence of intentions or facts of violation of anti-corruption legislation;
- 2) presence of intentions or facts of committing fraudulent actions, abuse of authority, or conflict of interest;
- 3) failure to comply with the code of ethics and business conduct standards.

11. Reports will not be reviewed if they:

- 1) contain information not provided for in paragraph 10 of this Instruction;
- 2) do not contain sufficient information to conduct verification (if impossible to clarify this with the whistleblower);
- 3) are clearly false, defamatory, contain offensive and abusive language;
- 4) re-submitted without new argumentation or facts, provided there are comprehensive check materials from the previous report and the whistleblower received a response in the prescribed manner.

12. Processing period for reports received via the Hotline is 15 calendar days; if an investigation is necessary, the period is extended to 30 calendar days.

If additional check or official investigation are necessary, this period may be extended to an additional 30 calendar days.

13. Response to the whistleblower is provided in a form convenient for the whistleblower: verbally, in writing or via e-mail.

14. Anonymous Hotline reports are reviewed in the manner specified by this Instruction, provided that there is sufficient information to verify the facts stated in the report.

Chapter 5. Concluding Provisions

15. Based on report review outcomes, Compliance Service, if necessary, sends recommendations to the structural units/subdivisions of the Partnership.

16. Information on reports received via the Hotline, outcomes of their review, and actions taken by Compliance Service is included in the reporting submitted to the Supervisory Board.

17. This Instruction shall become effective upon approval.
