



**FREEDOM
BROKER**

Approved by

the Decision of the Board of Directors
of Freedom Finance Global PLC

(Meeting Minutes
dated March 27, 2025)

Effective

March 27, 2025

SUSTAINABILITY POLICY

INTRODUCTION

1. Freedom Finance Global PLC (hereinafter referred to as the Company) specializes in brokerage services for retail investors, in accordance with the principles of the English law. The Company's clients have direct access to exchange transactions on international financial markets (New York Stock Exchange (NYSE) / US Stock Exchange (NASDAQ), London Stock Exchange (LSE), Hong Kong Stock Exchange (HKEX), Frankfurt Stock Exchange (FWB), Kazakhstan Stock Exchange (KASE) and the Astana International Exchange (AIX), as well as participation in IPOs.^{1 2}
2. The Company's activities are regulated by the Astana Financial Services Authority (AFSA).³
3. The Company is a part of the international investment group of Freedom Holding Corp. (hereinafter referred to as FRHC) with shares listed on the Nasdaq Capital Market and activities regulated by the Securities and Exchange Commission (SEC, USA).
4. FRHC, through its subsidiaries and affiliates, provides various types of financial services, including securities trading, market making, retail brokerage, investment banking, underwriting, commercial banking, insurance and investment advisory services. Additionally, it implements projects in the non-financial sector, in particular in the field of telecommunications, tourism, ticket sales, media, advertising and the digital market.
5. FRHC is a signatory to the United Nations (hereinafter referred to as the UN) General Compact (see the definition below), within the framework of which the Company, as a key player on the stock market and a subsidiary of FRHC, also makes a significant contribution to implementation of the UN Sustainable Development Goals. The Company's activities are aimed at increasing social and economic growth in Kazakhstan through appropriate measures to ensure access to financial markets, create jobs and promote responsible business practices.

TERMS, ABBREVIATIONS AND DEFINITIONS

6. The terms, abbreviations and definitions set out in the Company's Sustainability Policy (hereinafter referred to as the Policy) mean the following:
 - 1) The UN Global Compact is a voluntary initiative based on the commitments of CEOs to implement universal principles of sustainable development and take measures to support UN goals;
 - 2) A subsidiary is a unit controlled by a parent company directly or indirectly through one or more intermediaries;
 - 3) A stakeholder is a party that has an interest in the Company and its subsidiaries and is able to either influence their business activities or be influenced by them;
 - 4) Counterparties are individuals and legal entities that have assumed certain obligations and/or have demands or other claims against the Company/its property under agreements/contracts and other grounds for emergence of civil rights and obligations (e.g. suppliers, partners);
 - 5) Social risks are potential threats arising from interactions with a society, including clients, suppliers, stakeholders and the broad public. These risks may manifest themselves through various negative consequences, such as damage to reputation, client dissatisfaction, increased regulatory oversight, or failure to meet public expectations and trends;
 - 6) SDGs (UN Sustainable Development Goals) - 17 interrelated goals developed in 2015 by the UN General Assembly as a plan to achieve a better and more sustainable future for all.

¹ Astana International Financial Center

² Initial Public Offering (IPO)

³ License No. AFSA-A-LA-2020-0019 for the following activities: Dealing in Investments as Principal, Dealing in Investments as Agent, Managing Investments, Advising on investments, Arranging Deals in Investments, Managing a Collective Investments Scheme, Arranging Deals in Investments in relation to Digital Assets

According to the Resolution of the General Assembly, these goals became the 2030 Agenda and replaced the Millennium Development Goals. The outcome document of the UN General Assembly, Transforming Our World: The 2030 Agenda for Sustainable Development, contains 17 global goals and 169 corresponding targets;

- 7) Environmental risks - risks that pose a threat of pollution or destruction of the natural environment, including land, water, air, natural habitats of animals, plants, as a result of accidental or intentional actions;
- 8) ESG (Environmental, Social, Governance) – sustainable development factors taken into account, when carrying out the Company's activities, namely, environmental (including, but not limited to, climate factors), social (including a society as a whole and local communities, employees of the Company and other stakeholders) and governance (factors determined by the corporate governance system in the Company and the requirements imposed on it);
- 9) ESG bonds – non-government sustainable development bonds and non-government bonds related to the sustainable development.⁴ Non-government sustainable development bonds include:

green bonds - the bonds, the proceeds from placement of which will be used to finance (refinance) partially or completely new and (or) existing green projects;⁵

social bonds - the bonds, the proceeds from placement of which will be used to finance (refinance) partially or completely new and (or) existing projects aimed at solving social problems and (or) achieving positive social changes;

sustainable development bonds - the bonds, the proceeds from placement of which will be used to finance (refinance) partially or completely a combination of the green and social projects.

7. In the context of wide international application, the ESG and sustainable development terms are considered to be highly interchangeable.

Chapter 1. GENERAL PROVISIONS

8. The Policy is based on the Constitution of the Republic of Kazakhstan and developed in accordance with the current law of the AIFC, consisting of the Constitutional Law of the Republic of Kazakhstan, On the Astana International Financial Center, dated December 7, 2015 (hereinafter referred to as the Constitutional Law) and the Acts of the AIFC, based on the principles, norms and precedents of the law of England and Wales and (or) the standards of the world's leading financial centers, adopted by the AIFC bodies, as well as the current law of the Republic of Kazakhstan, which is applied in the part not regulated by the Constitutional Law and the Acts of the AIFC (hereinafter referred to as the applicable legislation).
9. The Policy has been developed in accordance with the Company's internal documents, international standards and agreements in the field of sustainable development and the FRHC ESG Policy, in

⁴ The specifics of issuing non-government sustainable development bonds and the non-government bonds related to sustainable development are regulated by the Law of the Republic of Kazakhstan, On the Securities Market.

⁵ The green projects include the following:

1) projects defined on the basis of an approved classification (taxonomy) aimed at increasing efficiency of use of existing natural resources, reducing the level of negative impact on the environment, increasing the energy efficiency, energy conservation, mitigating the effects of climate change and adapting to climate change;

2) projects that comply with the classifications provided for by internationally recognized standards in the field of sustainable development, including, but not limited to, the green bond standard of the International Capital Markets Association.

Classification of the green projects subject to financing through the green bonds and the green loans was developed by the Ministry of Ecology and Natural Resources of the Republic of Kazakhstan and approved by the Resolution No. 996 of the Government of the Republic of Kazakhstan, dated December 31, 2021.

order to define the principles and long-term objectives of the Company, regarding the sustainable development issues such as reducing harm to the environment, promoting harmonious development of a society, gender equality, protecting human rights, inclusiveness and diversity, responsible corporate culture, as well as other aspects arising from the SDGs.

10. ESG aspects contribute to achievement of sustainable development, social justice and good governance. Implementation of ESG allows to focus on the Company's impact on environment and a society, including contribution to achieving the SDGs, as well as on assessing the impact of the environment and the society on the Company.

Chapter 2. THEORETICAL BASIS

11. Financial markets are key drivers for implementation of ESG principles. Integration of the ESG aspects is becoming a mandatory element of strategic planning and corporate governance of companies around the world.
12. In recent years, the regulatory framework in the field of sustainable development has been significantly improved at both the international and national levels. This framework includes both mandatory norms and acts of soft regulation, developed with active participation of representatives of the financial market, professional associations and exchange institutions.
13. In accordance with global trends in the field of sustainable development, the following was taken into account, when developing the Policy:
 - 1) agreements and principles in the field of sustainable development of global international organizations:
Paris Agreement as of 2015;
UN Sustainable Development Goals;
G20/OECD Corporate Governance Principles;
10 principles of the UN Global Compact;
 - 2) regulatory requirements and approaches in the field of ESG and corporate governance at the national level:
Ecological Code of the Republic of Kazakhstan, dated January 2, 2021;
Strategy for Achieving Carbon Neutrality of the Republic of Kazakhstan until 2060, approved by the Decree No. 121 of the President of the Republic of Kazakhstan, dated February 2, 2023;
Concept of Development of the Financial Sector of the Republic of Kazakhstan until 2030, approved by the Decree No. 1021 of the President of the Republic of Kazakhstan, dated September 26, 2022;
Corporate Governance Code, approved by Decision No. 4 of the Presidium of the Atameken National Chamber of Entrepreneurs of the Republic of Kazakhstan, dated April 27, 2021;
AFSA Environmental, Social and Governance Disclosure Guidance (ESG) dated October 11, 2024.⁶
 - 3) voluntary international initiatives in the field of ESG:
Sustainability Reporting Guidelines of the Global Reporting Initiative (GRI);
Sustainability Accounting Standards Board (SASB);

⁶ AIFC Environmental, Social and Governance Disclosure Guidance dated October 11, 2024

Recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) of the Financial Stability Board;

AA1000 Stakeholder Engagement Standard of the Institute for Social and Ethical Accountability.

Chapter 3. FIELD OF APPLICATION

14. The Policy has been developed in accordance with the provisions of the FRHC ESG Policy which sets uniform principles of ESG activities for subsidiaries and related entities. Accordingly, it applies to all aspects of the Company's activities, including, but not limited to, workplaces, processes, products and services.
15. Compliance with the Policy is mandatory for all directors, employees, and persons acting on behalf of the Company, in the course of their activities: interaction with stakeholders, development of internal regulations, reporting and communication. The Company expresses the hope that its business partners will demonstrate commitment to the provisions of the Policy, principles and goals.
16. The Company strives for environmental sustainability and the increased corporate social responsibility, as well as integration of responsible sustainable development practices into all aspects of its activities.
17. The Policy is a high-level structure and a set of principles for implementation of environmental, social and governance (ESG) aspects into the Company's operations and culture to effectively manage the ESG issues, measure performance indicators and reporting, ensuring consistency, comparability and reliability of the ESG reporting and practices.

Chapter 4. ESG APPROACH AND VISION

18. Sustainable development issues refer to global problems and challenges that the world faces today. The impacts of climate change, pollution and loss of biodiversity, along with concerns about social inequality, global pandemics and other social and environmental issues raised by the UN Sustainable Development Goals, all influence investor behavior in one way or another, and as a result, change society's expectations.
19. The UN has played a key role in shaping the course of reorienting a society towards sustainable development. In 2000, the UN adopted the Millennium Development Goals program, and in 2015, following implementation of this program, 193 states adopted the Transforming Our World: the 2030 Agenda for Sustainable Development document which includes 17 global goals in the areas of ecology, social relations and economic development.
20. The SDGs are the starting point for taking measures in the area of sustainable development at both the macro (state) and micro (company) levels.

The Company recognizes that achieving these goals contributes to development of key areas of the society and the solution of global problems that affect each person. Having analyzed the impact of its activities on sustainable development and ESG factors, the Company identified 8 out of 17 SDGs, for itself:

Goal 3 Ensure healthy lives and promote well-being for all at all ages.

Goal 4 Ensure inclusive and quality education for all and promote lifelong learning.

Goal 7 Ensure access to affordable, reliable, sustainable and modern energy for all.

Goal 8 Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Goal 9 Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.

Goal 11 Make cities and communities inclusive, safe, resilient and sustainable.

Goal 13 Take urgent action to combat climate change and its impacts.

Goal 17 Strengthen the means of achieving sustainable development and revitalize global partnership for the sustainable development (sustainable development partnership).

21. Environmental issues, and primarily the risks and opportunities associated with climate change, can affect the Company's financial performance and its long-term prospects, and consequently the value of its securities.
22. The Company's approach to human capital is reflected in the sustainability of its workforce and supply chain. High involvement of shareholders, managers and employees, diversity of experience and points of view, as well as a high level of corporate culture contribute to productivity, innovation and positive changes in the Company.

Chapter 5. MANAGEMENT AND CONTROL

23. The organizational structure of the Company's sustainable development management is based on distribution of powers to manage ESG aspects between collegial bodies and business units.
24. The management body (Board of Directors) determines the priority areas, goals and main principles of the Company's strategic development in the field of sustainable development.

The Board of Directors ensures, but is not limited to, the following:

- 1) compliance of the Company's corporate governance system with the principle of timely and reliable disclosure of ESG information;
- 2) approval of the sustainable development strategy, which is an integral part of the Company's development strategy, and monitoring implementation;
- 3) approval of a set of policies for managing environmental and social risks;
- 4) approval of the sustainability policy;
- 5) approval of sustainability reporting.

The Board of Directors shall ensure that the Company has a sustainable development unit.

25. The executive body (Chief Executive Officer) shall ensure implementation of the developed policies and strategic documents in the field of sustainable development of the Company, as well as compliance with the procedures, processes and policies approved by the Board of Directors of the Company.

The Chief Executive Officer shall be responsible for ensuring:

- 1) implementation of the HR policy in the Company, taking into account maintenance of personnel diversity, including gender, ethnicity and age for the main categories of employees, as well as the creation of an appropriate health and safety system in the workplace;
- 2) development and implementation of the sustainability policy;
- 3) development and implementation of the environmental and social risk management policy;
- 4) timely and reliable disclosure of ESG information.

26. The sustainable development unit shall perform, but not be limited to, the following functions:

- 1) implementation of ESG practices and approaches in the Company's activities;
- 2) development of internal ESG documents;
- 3) provision of ESG information to the Chief Executive Officer and the Board of Directors, upon request;

- 4) organizing ongoing enhancement of the Company's employees' expertise on sustainable development issues;
 - 5) coordinating preparation of the ESG report;
 - 6) managing environmental and social risks.
27. The treasury unit manages the Company's liquidity. To invest the Company's available funds, if necessary, it assesses and places liquidity in sustainable development financial instruments that meet ESG parameters (purchase/sale of ESG bonds).
- To ensure cost control, it provides financing for ESG-related operating activities, taking into account optimal allocation of resources.
28. The investment banking unit provides services to private and public companies to attract financing, including underwriting and financial consulting.
- Underwriting and financial consulting services include the services for organizing issue of securities (including ESG bonds) and their placement on the primary market.
- In order to provide services for underwriting securities (including ESG bonds), the investment banking unit carries out:
- 1) preparation of securities issue (including ESG bonds);
 - 2) execution of transactions for placement of securities issue (including ESG bonds).
29. The compliance unit ensures that the Company's activities comply with the requirements of the applicable legislation.
30. The internal audit unit verifies availability and functioning of the Company's appropriate risk management system, including environmental and social risks.
31. Other business units participate in the sustainable development management system, within the framework of the applicable legislation and/or internal regulatory documents of the Company.

Chapter 6. COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS

32. According to the established global practice, the ESG concept is primarily associated with assessment of investment attractiveness and business resilience to sustainable development risks in the long term. On the one hand, ESG, especially in its "E" (environmental indicator) and "S" (social indicator) components, is a tool for ensuring and achieving sustainable development, both at the company level and on a global scale. On the other hand, ESG, to a greater extent the "G" (corporate governance) component is an indicator of maturity and effectiveness of corporate governance practices.
33. The Company has created an appropriate corporate governance system based on the principles of clear distribution of responsibilities between bodies, officials and employees, as well as compliance with the interests of its shareholders.
34. The central element of corporate governance is the corporate structure, through which the internal relationship between the Company's management bodies and its employees is carried out.
35. The Company is guided, in its activities, by the Corporate Governance Code (based on the comply or explain principle) developed on the basis of the Kazakhstani legislation, taking into account the G20/OECD corporate governance principles (2015), the Kazakhstani and international corporate governance practices. The Code is a national standard of corporate governance of the Republic of Kazakhstan, for public companies in the organizational and legal forms of joint-stock companies and limited liability partnerships.
36. Corporate governance in the Company is based on the postulates of fairness, honesty, responsibility, transparency, professionalism and competence.

37. The Company carries out its activities based on the principles of corporate governance adopted in it: the principle of protecting the rights and interests of shareholders; the principle of effective management; the principle of an independent activity; the principle of transparency and objectivity of disclosure of information on the company's activities; the principle of legality and ethics; the principle of the effective personnel policy; the principle of environmental protection; the principle of regulating corporate conflicts and conflicts of interest; the principle of responsibility.

Chapter 7. ROLES AND IMPACT OF THE COMPANY ON SUSTAINABLE DEVELOPMENT

38. The Company, as a major professional participant in the securities market, has an impact on the climate, ecology, social aspects, corporate governance and financial stability in general. In this regard, the Company has defined four roles for itself, taking into account the type and level of impact on sustainable development:

1) The Company, due to the nature of its activities, does not have a significant impact on the environment.

The main resources consumed by the Company are electricity, heat and water. In its activities, the Company strives to reduce excess consumption of resources and minimize the existing negative environmental impact through introduction of energy-efficient technologies, reducing water consumption, and reducing use of paper for office needs (the concept of a green office).

The Company strives to green office space, in accordance with the modern concept of a green office, aimed at reducing consumption of resources, energy, heat and water, which include, but are not limited to:

- use of energy-efficient technologies and energy-saving office equipment;
- reducing consumption of office paper through use of an electronic document management system and the practice of double-sided printing;
- reduction of consumption of other materials used in the Company's activities, as well as waste production;
- reduction of use of household chemicals containing chlorine and organochlorine compounds, phosphates and phosphonates;
- refusal to use plastic and other disposable tableware;
- establishment of separate waste collection and removal for recycling and disposal;
- installation of eco-boxes for collection of used batteries;
- installation of a reverse vending machine for collection of plastic and tin bottles.

2) The Company, as an employer, in accordance with ethical standards and ethical business practices, takes care of its employees by establishing labor relations with employees, based on respect for human rights and continuous improvement of corporate governance practices.

The Company identifies corruption risks, implements and supports policies and practices that counteract corruption.

The Company's personnel management is carried out based on the following principles:

- Personnel as the main capital of the Company. The Company's personnel are professional, efficient, proactive workers who have great potential and the will to win and strive to develop and become the best in their professional environment;
- Personnel expenses as investments in the Company's development. Costs for personnel development are considered not as expenses, but as investments in development of the Company, which should ensure leadership positions in the modern competitive environment;
- The Company as a team of professionals, team spirit is the corporate value of the Company. A team of professionals is the main source of creative energy necessary for development of the Company and achievement of its goals;
- Achievement of the Company, as a result of the activities of each team member. The team of professionals is focused on achieving a common goal, and each member strives to contribute to the results of the common cause. Each employee, by working for the Company and increasing its profits, thereby increases own professional potential;

- Innovation and continuous improvement. To ensure leadership positions, the Company shall constantly move forward, therefore, each employee shall actively participate in the process of changes aimed at development of the Company. The Company encourages initiatives, ideas and suggestions from staff. Continuous development of the Company is possible only if each employee continuously develops. The Company provides optimal conditions for unleashing the creative potential of employees and their career growth.

The Company contributes to enhancement of the expert potential of employees, in the field of sustainable development by taking appropriate measures:

- providing access to training on environmental impact, climate change, as well as environmental policies and goals for the Company's employees;
- using internal channels to regularly inform employees about environmental goals, impacts, projects and expectations;
- raising environmental awareness among employees by providing training and resources to promote environmental goals, and, in turn, developing a culture of environmental responsibility and encouraging employee participation in sustainable practices.

- 3) The Company, as a financial intermediary on the stock market, has an indirect impact on decarbonization of the economy. In this role, the Company seeks to gradually introduce ESG factors into investment activities, as well as comply with international principles of responsible investment to achieve carbon neutrality.

The Company recognizes importance of ESG factors in assessing investment risks. Global changes in investment approaches and business standards confirm the need to take into account ESG aspects at all levels - from a civil society to investors and regulators.

The Company is convinced that taking into account the ESG aspects contributes to formation of an objective long-term assessment of the assets in which it invests on behalf of its clients. The choice in favor of ESG indicators reflects the Company's commitment to in-depth analysis and improved risk management. This approach allows taking into account external factors that are not always reflected in traditional financial reporting today, and helps achieve sustainable financial results.

- 4) The Company being one of the major brokers in the domestic stock market strives to make a tangible contribution to improving the quality of life of citizens, socio-economic development and environmental sustainability of the state, promotes introduction and development of innovations, development of local communities, and improving financial literacy of citizens.

Chapter 8. INTERACTION WITH STAKEHOLDERS

39. Comprehensive external and internal interaction with stakeholders is an important part of the policy pursued by the Company, in the field of sustainable development.
40. In the process of implementing its activities aimed at achieving the SDGs, the Company takes into account the interests of all stakeholders by building effective interaction with them. In this context, it is very important to correctly choose the directions of the Company's strategic development and ways to improve it, in order to achieve a level of sustainable development that is beneficial both for the Company and for its stakeholders and the society.
41. The Company's current policy in the area of stakeholder engagement includes taking appropriate measures aimed at (1) identifying and studying stakeholders, (2) disclosing information, (3) consulting with stakeholders, (4) negotiating and implementing partnerships with stakeholders in the Company's operations, (5) creating and applying conflict resolution procedures, (6) participating stakeholders in monitoring the Company's projects, (7) reporting to stakeholders, (8) participating stakeholders in corporate governance processes.
42. The Company has created a client service quality assurance system (a mechanism for submitting and reviewing suggestions and complaints) that meets the requirements of the ISO 14000 standard: 1) receiving and registering requests from an applicant; 2) analyzing and evaluating requests and complaints to identify the reasons for submission; 3) determining measures to subsequently prevent the reasons for requests and complaints; 4) monitoring certain measures and adjustments made.
43. The Company interacts with stakeholders guided by the principles set out in the AA1000 Stakeholder Engagement Standard of the Institute for Social and Ethical Accountability:
 - a materiality principle - the Company clearly defines a circle of stakeholders and identifies significant interests of the stakeholders;
 - a completeness principle - in the course of its activities, the Company takes into account concerns of stakeholders and their opinions on significant issues, needs and expected results of the activities;
 - a principle of readiness to respond - when carrying out its activities, the Company promptly responds to significant issues of stakeholders.
44. The Company has identified significant groups of stakeholders on which the Company has a significant impact, and they are significant for it (see the Table below).

No.	Category of stakeholders	Interaction mechanisms
1.	Shareholders	<ul style="list-style-type: none"> - annual and extraordinary meetings of shareholders (decisions of the sole shareholder); - replenishment of the authorized capital by placing shares by the shareholder;
2.	Infrastructure organizations of the stock market (a central securities depository, a stock exchange, a clearing organization and (or) an accounting authority organizing settlements (payments) for transactions with financial instruments)	<ul style="list-style-type: none"> - regular interaction with representatives of stock exchanges, depositories, clearing organizations; - disclosure of financial and non-financial information on the official Internet resources of the Company and the stock exchange; - regular submission of financial statements to the stock exchange; - obtaining information about the Company from the central depository (registers/certificates on holders of shares and other securities of the Company); - interaction with the central depository in the process of brokerage services to clients (opening accounts for the Company and clients in the accounting system of

		<p>the central depository, conducting transactions on the accounts of the Company and clients);</p> <ul style="list-style-type: none"> - through trading and clearing systems, settlements with clients and risk management; - providing information on the measures taken;
3.	Governmental authorities	<ul style="list-style-type: none"> - comprehensive and timely disclosure of information on compliance with the applicable legislation; - participation in public events and forums; - payment of taxes, fees and charges, in accordance with the requirements of the applicable legislation; - obtaining licenses, permits and opinions necessary to comply with the current legislation; - disclosure of financial indicators and other material non-financial information in the form of regular reporting;
4.	Non-governmental organizations	<ul style="list-style-type: none"> - participation in conferences and forums; - participation in partnership, sponsorship and other forms of cooperation within the framework of signed agreements, contracts or memorandums; - participation in thematic or project working groups;
5.	Employees	<ul style="list-style-type: none"> - ensuring fair and transparent conditions of remuneration; - conducting campaigns to raise awareness of the Company's activities and professional development opportunities through internal communication systems; - internal corporate communication through official social networks, a corporate portal, e-mail and instant messengers; - increasing the expert potential and a professional level of personnel, including the ESG issues; - installation of feedback boxes in specially organized public spaces to receive suggestions and comments (anonymously) on the Company's activities;
6.	Clients, account providers, counterparties	<ul style="list-style-type: none"> - provision of services, based on relevant licenses; - disclosure of information on the Company's financial services and products; - communication via the call center, digital communication channels and social networks; - publication of press releases; - disclosure of financial and non-financial data on the Company's website, the financial reporting depository and the stock exchange; - consideration of proposals and complaints;
7.	Mass media (media)	<ul style="list-style-type: none"> - disclosure of information on the corporate website of the Company, the financial reporting depository and the stock exchange; - publication of press releases;
8.	Rating agencies	<ul style="list-style-type: none"> - obtaining or confirming a credit rating and/or the ESG rating by the Company; - continuous monitoring of the requirements and the methodology used by rating agencies;

		- proactive interaction with representatives of rating agencies, disclosure of necessary data for the Company to obtain an assessment;
9.	Professional organizations ⁷	- interaction regarding amending the applicable legislation in the field of the securities market and other issues on the platform of a professional organization.

45. The Company conducts a survey of stakeholder opinions, in order to identify significant topics that are taken into account, when implementing the Company's initiatives in the field of sustainable development.

Chapter 9. MONITORING AND REPORTING

46. The Company adheres to the AFSA approach set out in the Environmental, Social and Governance (ESG) Disclosure Guidance dated 11 October 2024, in terms of gradually integrating the ESG factors into the Company's operations and decision-making processes, thereby contributing to a more sustainable and responsible financial ecosystem within the AIFC.
47. In order to ensure comprehensive compliance of corporate reporting with the ESG factors, the Company strives to comply with generally accepted ESG disclosure requirements, including the Global Reporting Initiative (GRI), as well as industry financial reporting standards for sustainability and climate disclosure based on IFRS S1 and IFRS S2.

Chapter 10. FINAL PROVISIONS

48. The Policy is approved by the Board of Directors of the Company.
49. For violation of the provisions of the Policy, the Company's employees are liable in accordance with the applicable laws and internal regulatory documents of the Company.
50. The provisions of the Policy may be detailed in the internal regulatory documents of the Company, taking into account the specifics of the activities of the units.
51. In the event of discrepancies between the versions of the Policy in English and Russian (Kazakh), the first will prevail.
52. The unit responsible for reviewing and updating the Policy is the sustainable development unit.

⁷ a legal entity created by professional participants on the securities market, in the form of an association (union) for the purpose of establishing uniform rules and standards for their activities on the securities market